

## 100 - GENERAL FUND

### Operational Summary

#### Description:

Support the Activities of the General Fund.

Beginning in 1998-99 funds have been reserved for Strategic Priorities approved in the various Strategic Financial Plans. The reserve is increased when the Board of Supervisors allocates Fund Balance Available and decreased when the reserve is reduced, as planned, to fund implementation of strategic priorities.

The Strategic Priority reserve currently has a balance of approximately \$74.6 million. For FY 2005-06, anticipated reserve uses include \$9.7 million to backfill the second and final year of the State of California local government revenue shift (total County of Orange shift for FY 2005-06 = \$27.7 million), \$1.5 million reserved for enhancements to the County's Assessment Tax System (ATS) and \$1.5 million for consultant services to plan replacement strategies for the County's Countywide Accounting and Personnel System (CAPS).

#### At a Glance:

|   |           |
|---|-----------|
| Total FY 2004-2005 Projected Expend + Encumb: | 0         |
| Total Recommended FY 2005-2006                | 5,000,000 |
| Percent of County General Fund:               | 0.19%     |
| Total Employees:                              | 0.00      |

#### Strategic Goals:

- Funds the Net County Cost of strategic priorities identified in the various Strategic Financial Plans.
- Funds the County General Fund Reserve for Contingencies. Prior to FY 2005-06, this reserve was appropriated in Agency 099 - Provisions for Contingencies. As part of the County's General Fund Reserve Policy, it was determined that the total contingency amount would be officially reserved thus eliminating the need for Agency 099.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

The Strategic Priority reserve will be drawn down as needed to provide general purpose funding for the County's Strategic Priorities. For FY 2005-06, the reserve is reduced by \$3.0 million; \$1.5 million for planned enhancements to the Assessor Tax System (ATS) and \$1.5 million for consultant services to plan for the replacement of the County's Countywide Accounting and Personnel System (CAPS).

#### Changes Included in the Recommended Base Budget:

The FY 2005-06 budget includes a \$5.0 million appropriation to increase the General Fund Reserve for Contingencies bringing the reserve total to \$23.0 million. Previously, reserves for contingencies were appropriated in Agency 099.

**Proposed Budget History:**

| Sources and Uses   | FY 2003-2004 | FY 2004-2005            | FY 2004-2005                           | FY 2005-2006 | Change from FY 2004-2005 |         |
|--------------------|--------------|-------------------------|--|--------------|--------------------------|---------|
|                    | Actual       | Budget<br>As of 3/31/05 | Projected <sup>(1)</sup><br>At 6/30/05 | Recommended  | Projected<br>Amount      | Percent |
| Total Requirements | 0            | 0                       | 0                                      | 5,000,000    | 5,000,000                | 0.00    |
| Net County Cost    | 0            | 0                       | 0                                      | 5,000,000    | 5,000,000                | 0.00    |

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2004-05 projected requirements included in "At a Glance" (Which exclude these).

Detailed budget by expense category and by activity is presented for agency: General Fund in the Appendix on page page 550

**Budget Units Under Agency Control:**

| No. | Agency Name  | CGRV      | COGN | Total     |
|-----|--------------|-----------|------|-----------|
| 100 | General Fund | 5,000,000 | 0    | 5,000,000 |
|     | Total        | 5,000,000 | 0    | 5,000,000 |



## 100 - General Fund

### Summary of Proposed Budget by Revenue and Expense Category:

| Revenues/Appropriations   | FY 2003-2004 | FY 2004-2005            | FY 2004-2005                              | FY 2005-2006 | Change from FY 2004-2005 |         |
|---------------------------|--------------|-------------------------|---|--------------|--------------------------|---------|
|                           | Actual       | Budget<br>As of 3/31/05 | Projected <sup>(1)</sup><br>As of 6/30/05 | Recommended  | Projected<br>Amount      | Percent |
| Reserves                  | \$ 0         | \$ 0                    | \$ 0                                      | \$ 5,000,000 | \$ 5,000,000             | 0.00%   |
| <b>Total Requirements</b> | 0            | 0                       | 0   | 5,000,000    | 5,000,000                | 0.00    |
| <b>Net County Cost</b>    | \$ 0         | \$ 0                    | \$ 0                                      | \$ 5,000,000 | \$ 5,000,000             | 0.00%   |

(1) Requirements include prior year encumbrance and expenditures. Therefore, the above totals may not match FY 2004-05 projected requirements included in "At a Glance" (Which exclude these).

### Proposed Budget Summary of CGRV:

| Revenues/Appropriations   | FY 2003-2004 | FY 2004-2005            | FY 2004-2005                              | FY 2005-2006 | Change from FY 2004-2005 |         |
|---------------------------|--------------|-------------------------|---|--------------|--------------------------|---------|
|                           | Actual       | Budget<br>As of 3/31/05 | Projected <sup>(1)</sup><br>As of 6/30/05 | Recommended  | Projected<br>Amount      | Percent |
| Reserves                  | \$ 0         | \$ 0                    | \$ 0                                      | \$ 5,000,000 | \$ 5,000,000             | 0.00%   |
| <b>Total Requirements</b> | 0            | 0                       | 0   | 5,000,000    | 5,000,000                | 0.00    |
| <b>Net County Cost</b>    | \$ 0         | \$ 0                    | \$ 0                                      | \$ 5,000,000 | \$ 5,000,000             | 0.00%   |

