



Reserve definitions:

Non General Fund Reserves are exactly as the name describes. They are reserves that are not kept in the General Fund. In this reporting, the non General Fund reserves are for Landfill Closure Reserve Fund, the Library Fund Reserves, the Mental Health Fund Reserves (no balance as of Fiscal Year 2013-14), the Mental Health Services Act Fund Reserves, the Intergovernmental Transfer Fund Reserves, and Whole Person Care Fund Reserves.

General Fund Reserves-Designated Reserves involve over 30 different reserve accounts housed in the General Fund. These reserves are set aside, or designated, to a specific purpose. Two examples of the designated reserves in this reporting would be, the General Plan Update Reserve, that is money specifically set aside to fund a future General Plan update, or the Spay/Neuter Deposit Reserve, in support of the County's Spay and Neuter programs.

The General Reserve is a legal name for a reserve that is also set up in the General Fund. How a General Reserve account may be used is defined under California Government Code Section 29086, "Except in cases of a legally declared emergency, as defined in Section 29127, the general reserve may only be established, canceled, increased, or decreased at the time of adopting the budget as provided in Section 29088. The general reserve may be increased any time during the fiscal year by a four-fifths vote of the board."