

## **DEPARTMENT 15 - GENERAL FUND OTHER OPERATIONS**

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### **Mission**

The General Fund Other Operations budget unit accounts for the discretionary revenues for the General Fund that are allocated out to departments to cover net county cost allocations. In addition, this budget appropriates monies for contingency as well as miscellaneous outside programs.

### **Program Summaries**

#### **Discretionary Revenues**

**Positions: 0.0 FTE**

**Total Revenue: \$119,639,482**

**Net County Cost: (\$119,639,482)**

All discretionary general fund revenues are deposited into this account. Revenues are primarily comprised of property, sales and other local taxes (\$90,750,813), franchise fees (\$456,968), fines (\$405,947), interest (\$350,000), pass through realignment to Health & Human Services (\$7,641,220), casino funding (\$2,500,000), charges for service assessment, tax collection and recording fees (\$2,356,725), interfund revenue from non-general fund departments for A-87 charges (\$2,712,407), tobacco settlement funds (\$1,640,000) and transfers from Environmental Management of garbage franchise fees (\$220,000), use of fund balance (\$9,760,277) and use of reserve (\$845,125).

#### **Appropriation for Contingency**

**Positions: 0.0 FTE**

**Total Appropriations: \$7,094,157**

**Net County Cost: \$7,094,157**

The Chief Administrative Officer estimates and recommends amounts to set aside for unforeseen or uncertain expenditures or revenue shortfalls that may arise out of the course and scope of County operations. Normally, the contingency amount represents 3% of adjusted General Fund appropriations. However, with the addition of the \$2.5M in Casino funding, the proposed budget includes an additional \$1.8M in contingency above the \$5.2M needed to meet the 3% minimum.

#### **Salary and Benefit Adjustments**

**Positions: 0.0 FTE**

**Total Appropriations: \$500,000**

**Total Net County Cost: \$500,000**

The Proposed FY 2009-10 Budget includes \$500,000 for possible salary adjustments as required by County Charter, Section 504 (also known as "Prop A") for certain law and justice positions.

#### **Countywide Operations**

**Positions: 0.0 FTE**

**Total Appropriations: \$2,274,254**

**Net County Cost: \$2,274,254**

The Proposed FY 2009-10 Budget includes funding for the annual audit (\$80,970), sales tax audit services (\$30,000), the County's share of Local Agency Formation Commission (LAFCO) operations (\$131,738), bond-related expenses (\$8,000), Grand Jury report printing (\$8,500), a transfer to the Bond Authority to cover debt service payments (\$1,503,539), Integrated Natural Resources Management Plan (\$250,000), El Dorado Water & Power Authority (\$266,397), a transfer from Child Support Services for A-87 costs (-\$44,890), annual contribution to TRPA under our compact agreement (\$40,000).

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**Services Provided by Outside Agencies**

**Positions: 0.0 FTE**

**Total Appropriations: \$160,435**

**Net County Cost: \$160,435**

The Proposed FY 2009-10 Budget includes funding for the following non-profit agencies: Resource Conservation Districts (\$147,435), American River Authority (\$5,000), Logging Days (\$3,000), and Pow Wow (\$5,000).

**Aid to Fire Districts**

**Positions: 0.0 FTE**

**Total Appropriations: \$335,537**

**Net County Cost: \$335,537**

The Proposed FY 2009-10 Budget includes funding for the County's fire districts. The FY 2009-10 appropriation assumes that the contract will be terminated and trust funds of approximately \$964,000 will be released to the districts. The \$335,537 budgeted here represents the difference between the amount in the trust fund and the full amount provided to districts in FY 2008-09. The combination of these two amounts will leave the districts equal to the FY 2008-09 amount.

**Transfers to Other Funds**

**Positions: 0.0 FTE**

**Total Appropriations: \$16,125,845**

**Net County Cost: \$16,125,845**

The Proposed FY 2009-10 Budget includes transfers to the following funds:

- Road Fund (\$2,071,991): DOT General Plan Implementation (\$156,991), road maintenance (\$1,915,000).
- Airport Fund (\$69,404) for operating subsidies for Georgetown Airport.
- Accumulated Capital Outlay (ACO) Fund (\$1,846,973) - General Fund contribution for Animal Shelter (\$1,736,973) and parks construction projects (\$110,000).
- Health – Maintenance-Of-Effort Match (\$602,481).
- Health – Jail & Juvenile hall medical costs (\$2,223,052).
- Health – Emergency Medical Services Agency costs (\$501,288).
- Health – State Local Program Realignment Match (\$704,192).
- Health – Vehicle License Fee Realignment (\$5,483,480).
- Mental Health – Patch Costs (\$5,000).
- Mental Health – State Local Program Realignment Match (\$16,510).
- Mental Health – Vehicle License Fee Realignment (\$957,599).
- Community Services – Contribution (\$1,392,084).
- Social Services – Vehicle License Fee Realignment (\$251,791).

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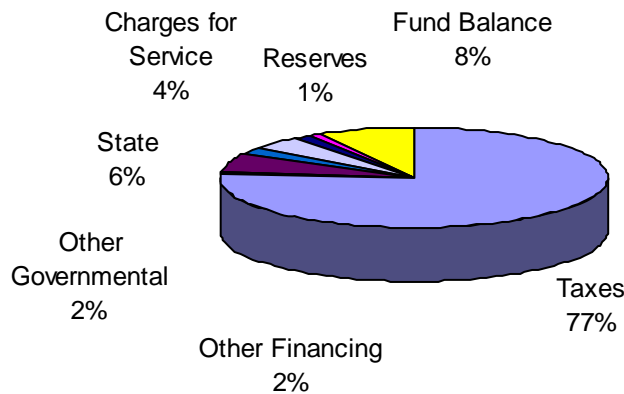
### Financial Charts

The total proposed FY 2009-10 discretionary revenues are \$109,034,080, a decrease of almost 5% compared to the FY 2008-09 Final Budget. This decrease is primarily due to decreased sales tax, property tax, vehicle license fees and interest earnings. FY 2009-10 marks the first year of the casino discretionary revenue totaling \$2,500,000. It should be noted that there is an additional \$500,000 in casino funding in the Sheriff's budget as these funds are earmarked for funding additional deputies. There are also additional funds budgeted within the DOT budget for the construction of the high occupancy vehicle (HOV) lanes on Highway 50.

#### Distribution by Revenue Category

Revenue Source	FY 2008-09 Revenue	% of Total	FY 2009-10 Revenue	% of Total	% Variance
Property Tax	60,325,270	53%	58,477,361	54%	1%
VLF	18,326,143	16%	17,771,143	16%	0%
Other	15,787,093	14%	14,011,773	13%	(1%)
Sales Tax	10,730,241	9%	8,918,166	8%	(1%)
Realignment	7,640,356	7%	6,692,870	6%	(1%)
Casino Funding	0	0%	2,500,000	2%	2%
State	1,572,209	1%	662,767	1%	0%
<b>Total</b>	<b>114,381,312</b>	<b>100%</b>	<b>109,034,080</b>	<b>100%</b>	

### Sources of Funds



Taxes (\$90,750,813):

Property Taxes (\$58,477,361): The Property Tax is the County's largest source of revenue in the General Fund. The property tax is annually imposed on the assessed value of real property (land and permanently attached improvements) and tangible personal property (movable property) as of January 1.

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The FY 2009-10 Proposed Budget estimate for Property Tax revenue assumes no growth over FY 2008-09 year end projections. While the property tax roll has grown, the Assessor's office is estimating that any growth will be lost through Prop 8 reductions for which the final impact will not be known until July 31, 2009.

### Effect of Proposition 13

Proposition 13, passed by voters in 1978, limits the real property tax rate to one percent of assessed value, plus any rates imposed to fund indebtedness approved by the voters. Proposition 13 also allows increases to the value of real property at the rate of the Consumer Price Index, not to exceed two percent per year based on the 1975 value, unless the property is improved or sold at which time the property is reassessed at market value. Since most property tax is guaranteed by placing a lien on the real property, properties are classified as secured or unsecured:

- Secured Property includes real and personal property located upon the property of the same owner. Secured roll property taxes are paid in two installments, due on December 10 and April 10.
- Unsecured Property is property for which the value of the lien is not sufficient to assure payment of the tax. Unsecured roll taxes are due on August 31.

### Property Tax Distribution

El Dorado County distributes property tax proceeds to a number of local governments, school districts, and special districts within the County. The distribution is based on Assembly Bill 8 (Chapter 282, Statutes of 1979), which provides for the distribution of the proceeds generated by the 1% property tax. AB 8 allocates property tax in proportion to the share of property taxes received by a local entity prior to Proposition 13. In FY 1992-93, the State began imposing property tax shifts on local governments (discussed below). This action, coupled with annexation of territory by and subsequent growth in special districts, has resulted in a decreased proportion of property tax revenues to the County, from 31% of the Countywide tax rate in FY 1991-92 to 23% of the Countywide tax rate today. In other words, the County now receives nearly \$23 for every \$100 collected from County taxpayers.

### Education Revenue Augmentation Fund (ERAF)

In FY 1992-93, the State took action to reduce its obligation for school funding, as mandated by Proposition 98, by shifting local property tax revenues to school districts via the Education Revenue Augmentation Fund (ERAF I). This was followed by two subsequent shifts in property taxes in 1993-94 (ERAF II) and FY 2004-05 (ERAF III). FY 2005-06 represented the second and last year of ERAF III where the County was obligated to shift \$1.45 million to the State as part of the State's budget solution in FY 2004-05.

Upon adoption of the ERAF program the voters were asked to approve Proposition 172 (Local Law Enforcement Sales Tax) as a backfill of property tax dollars shifted. It is important to note that the County only received 50 cents on the dollar and exchanged a discretionary revenue for one that is restricted to law enforcement (Sheriff, District Attorney, Probation and Public Defender) with statutory anti-supplanting language. Since its inception 17 years ago, the County has lost approximately \$100 million in property taxes.

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Motor Vehicle License Fees (VLF) (\$17,771,143): The VLF for each vehicle is calculated at a percentage of the vehicle's market value, as adjusted for depreciation. These fees are paid annually to the Department of Motor Vehicles at registration and renewal. The fee is imposed by the State "in lieu" of local property taxes on the vehicle. The FY 2004-05 State budget included the second leg of the "triple flip" by swapping VLF for property tax. For FY 2009-10, the Proposed General Fund budget for discretionary Vehicle License Fees is \$17,771,143, which represents no growth from FY 2008-09 year end projections.

Sales Tax (\$8,918,166): The California State Board of Equalization administers revenues from sales taxes. Sales Taxes are collected at the point of sale, and then forwarded to the Board of Equalization. The County receives sales tax revenue payments based on estimates on a monthly basis with quarterly adjustments for actual receipts. The County receives one cent, or 12.12% of the total 8.25-cent Statewide sales tax levied on each dollar of taxable sales that occur in the unincorporated areas of the County. Sales tax revenue can be used for any general purpose.

For FY 2009-10, the proposed estimate for sales tax receipts is \$8,918,166 which equates to a decrease of \$1,153,688 from FY 2008-09 year end projections. The point-of-sale based sales tax amount equals \$6,294,288, which represents a 14% decrease from the FY 2008-09 year end estimates. This decrease is based on the most recent sales tax data from fourth quarter 2008, indicating that taxable sales have dropped 14% over 4<sup>th</sup> quarter 2007. This projection is solely based on sales tax revenues and does not include the in-lieu property tax associated with the triple-flip. The sales tax in-lieu is estimated at \$2,623,878 and represents no growth from the FY 2008-09 budget.

FY 2004-05 was the first year of the "triple flip" where one exchange included the swapping of equal amounts of sales tax revenues for property tax revenues and similarly VLF backfill revenues for property taxes. It is anticipated that this swap of revenues will continue for another eight to 12 years as it is tied to the repayment of the Economic Recovery Bonds.

Hotel/Motel Occupancy Tax (\$1,680,822): The Hotel/Motel Occupancy Tax is imposed on the daily rental price of a room in a lodging facility when used by visitors staying in the unincorporated portions of El Dorado County for less than 30 days. The tax rate for the County is 10% of gross room receipts and is allocated directly to General Fund functions. The FY 2009-10 Department 15 budget proposal includes \$1,680,822 in hotel/motel occupancy tax revenue which assumes no growth from FY 2008-09 projections.

Other misc. taxes (\$3,903,321): This includes property transfer taxes, tax loss reserve, and timber yield.

Licenses/Permits/Franchise Fees (\$456,968): The County receives franchise fee from a number of garbage and cable companies. The FY 2009-10 General Fund budget is \$456,968. This reflects only those fees collected by cable companies. The garbage franchise fees are reflected in the Environmental Management Department. However, it should be noted that in FY 2009-10, Environmental Management is proposing to return \$220,000 in garbage franchise fees back to the General Fund for discretionary use.

Fines/Forfeitures/Penalties (\$405,947): Revenue recorded in this category represents delinquent property tax payments. Once again, revenue estimated includes no growth from FY 2008-09 year end projections.

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Use of Funds (\$350,000): Interest earnings with no growth assumed from FY 2008-09 year end projections.

State (\$7,355,637): The majority of these funds are simply pass-through realignment funds for Public Health, Mental Health and Human Services (\$6.7 million). El Dorado County also receives two sources of State subvention revenues: homeowner property tax relief (\$620,793) and Williamson Act revenues that replace property taxes otherwise received through the development of land (\$41,874).

Federal (\$109,688): The County receives two sources of Federal revenue that are recorded in Department 15: Grazing Fees (\$96), and Payments in Lieu of Taxes (PILT) (\$109,592).

Other Governmental (\$2,675,895): Beginning in FY 2009-10, the county will begin receiving casino funding in the amount of \$2,500,000. Also included in this class is \$175,895 in redevelopment agency pass-through from the City of South Lake Tahoe.

Charges for Service (\$5,069,132): Charges for service includes a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe and a number of special districts under the account name "Assessment/Tax Collection Fees" (\$2,206,725); the General Fund charges to various non-General Fund operations, such as the Department of Transportation, Public Health, Mental Health and Environmental Management, for Building C Rent and for their share of indirect costs, referred to as A87 (\$2,712,407); and recording fees of \$150,000.

Other Financing (\$1,860,000): Tobacco settlement funds of \$1,640,000 and an operating transfer in of garbage franchise fees from Environmental Management of \$220,000.

Fund Balance (\$9,760,277): The Chief Administrative Office is estimating fund balance of \$9,760,277 primarily comprised of unspent contingency (\$5.5M), carryover funding for the animal shelter facility (\$1.7M), savings associated with the shift in funding for the remodel of the Sheriff building (\$800K), shift in funding from general fund to tobacco settlement for the Animal Shelter facility (\$800K), one-time savings in fleet charges due to use of fund balance (\$500K), and various department savings (\$400K). Fund balance continues to decrease as department budgets become tighter and tighter. There are less savings at year end. For FY 2009-10, fund balance is primarily made up of unspent contingency and unspent animal shelter funding (\$7.2M). These funds are re-appropriated in FY 2009-10. When you take away the \$7.2 from the \$9.7, the resulting \$2.5M is the amount of "one-time" funding that is utilized in the FY 2009-10 budget to fund ongoing operations.

To further complicate this, the FY 2009-10 budget includes an additional \$1.8M in contingency that is above the 3% recommendation. If there were no need to utilize contingency throughout the year, this \$1.8M would carry-over in FY 2010-11 as additional fund balance. This would then become ongoing funding and would reduce the \$2.5M discussed above to \$700K.

However, it should be noted that the FY 2009-10 proposed budget does include a one-time 10 day furlough. These furlough savings total \$2,493,700. The County would need to utilize the additional \$1.8M from FY 2009-10, plus a portion of the \$1.8M in FY 2010-11 to fund the increased salaries and benefits resulting from no furlough in FY 2010-11. Another option would

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be to utilize the \$1.8M to deal with a possible Prop 1A shift of property taxes to the State, other State budget impacts, or the cash needs of Mental Health. This decision can be made during the final budget hearings in September once the books have closed and we have a final fund balance figure as well as a better idea of potential State impacts.

**Use of Reserves (\$845,125):** The Chief Administrative Office recommends a 5% reserve based on adjusted general fund appropriations. This calculation for FY 2009-10 results in a recommended reserve of \$8,762,651. This is \$845,125 less than the current reserve amount due to the reduction in General Fund appropriations. Therefore the FY 2009-10 budget includes a use of reserves of \$845,125.

### **Use of Funds**

**Benefits: (\$500,000):** Funds for salary adjustments as required by County Charter, Section 504 (also known as "Prop A") for certain law and justice positions.

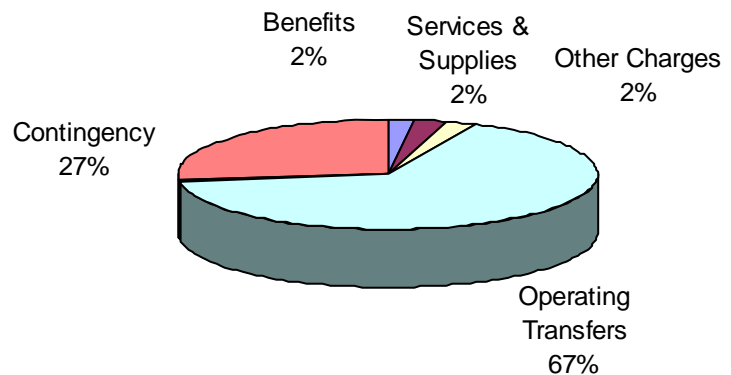
**Services & Supplies (\$648,867):** Annual audit charges (\$80,970), Sales tax audit services (\$30,000), INRMP (\$250,000), EDWPA (\$266,397)

**Other Charges (\$662,710):** LAFCO (\$131,738), TRPA (\$40,000), RCD's (\$147,435), Aid to Fire (\$335,537).

**Operating Transfers (\$17,629,384):** Bond Authority (\$1.5M), Animal Shelter (\$1.7M), Community Services (\$1.4M), DOT (\$2.1M), Health (\$3.3M), Realignment pass-through (\$6.8M), State and Local Program Realignment (SLPR) match (\$700K).

**Intrafund Transfers (\$44,890):** This is an intrafund abatement for A-87 charges from Child Support services.

**Contingency (\$7,094,157):** The Chief Administrative Office recommends a contingency amount of 3% of adjusted general fund appropriations. Adjusted general fund appropriations for the proposed budget equal \$175,253,029. Therefore the minimum contingency recommended would be \$5,257,591. However the proposed budget does include the entire \$2.5M of casino revenue for which the Board has not made any decisions to appropriate. A portion of the casino revenue was needed to balance the budget (\$663,434); however the remaining \$1,836,566 is being plugged into contingency to offset any economic uncertainties in FY 2009-10.



## DEPARTMENT 15 - GENERAL FUND OTHER OPERATIONS

### Net County Cost distribution by Department (does not include General Fund contributions)

	2010 NCC	Prior Year NCC	Variance
BOS	1,421,529	1,472,868	(51,339)
CAO	1,958,090	2,086,609	(128,519)
A/C	2,677,751	2,610,846	66,905
Treasurer	1,082,547	1,157,692	(75,145)
Assessor	3,376,535	3,584,204	(207,669)
County Counsel	2,048,110	1,976,307	71,803
Human Resources	750,823	931,322	(180,499)
Information Technologies	1,732,687	2,202,330	(469,643)
Promotion	840,411	802,562	37,849
Recorder Clerk	1,195,242	1,152,704	42,538
<b>Subtotal General Government</b>	<b>17,083,725</b>	<b>17,977,444</b>	<b>(893,719)</b>
Grand Jury	98,747	98,511	236
Courts	944,133	955,133	(11,000)
District Attorney	5,679,636	5,342,934	336,702
Public Defender	2,712,459	2,705,988	6,471
Sheriff	42,441,085	43,898,105	(1,457,020)
Probation	9,948,693	10,050,917	(102,224)
<b>Subtotal Law &amp; Justice</b>	<b>61,824,753</b>	<b>63,051,588</b>	<b>(1,226,835)</b>
Surveyor	1,519,719	1,583,287	(63,568)
Agriculture	460,460	478,132	(17,672)
DOT - County Engineer & GS	5,153,767	654,000	4,499,767
General Services	-	5,200,413	(5,200,413)
Development Services	2,499,876	3,352,993	(853,117)
Environmental Mgt	158,922	-	158,922
UCCE	306,584	339,370	(32,786)
<b>Subtotal Land Use &amp; Development</b>	<b>10,099,328</b>	<b>11,608,195</b>	<b>(1,508,867)</b>
Health - Animal Control	1,258,732	1,323,825	(65,093)
Veterans	346,109	396,682	(50,573)
Human Services	956,952	581,771	375,181
Library	1,592,136	1,636,503	(44,367)
Child Support Services	(12,484)	(18,807)	6,323
<b>Subtotal Health &amp; Human Services</b>	<b>4,141,445</b>	<b>3,919,974</b>	<b>221,471</b>
<b>Total Department</b>	<b>93,149,251</b>	<b>96,557,201</b>	<b>(3,407,950)</b>
Department 15	(82,543,849)	(80,471,610)	(2,072,239)
Fund Balance	(9,760,277)	(16,010,493)	6,250,216
Change in Reserves	(845,125)	(75,098)	(770,027)
Change in Designations	-	-	-
<b>Total County</b>	<b>0</b>	<b>0</b>	<b>0</b>



# DEPARTMENT 15 - GENERAL FUND OTHER OPERATIONS

## Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND  
 DEPARTMENT: 15 GENERAL FUND OTHER OPERATIONS

		CURRENT YR		CAO		
		MID-YEAR	APPROVED	DEPARTMENT	RECOMMENDED	
		PROJECTION	BUDGET	REQUEST	BUDGET	
					DIFFERENCE	
<b>TYPE: R REVENUE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
0100	PROP TAX: CURR SECURED	56,289,276	56,289,276	56,289,276	56,289,276	0
0110	PROP TAX: CURR UNSECURED	1,170,835	1,170,835	1,170,835	1,170,835	0
0120	PROP TAX: PRIOR SECURED	-5,975	-5,975	-5,975	-5,975	0
0130	PROP TAX: PRIOR UNSECURED	23,225	23,225	23,225	23,225	0
0140	PROP TAX: SUPP CURRENT	1,281,072	1,281,072	285,000	285,000	-996,072
0150	PROP TAX: SUPP PRIOR	1,133,715	1,133,715	715,000	715,000	-418,715
0160	SALES AND USE TAX	8,564,780	8,564,780	6,294,288	6,294,288	-2,270,492
0162	TAX: IN-LIEU LOCAL SALES AND USE TAX	2,623,878	2,623,878	2,623,878	2,623,878	0
0171	TAX: HOTEL & MOTEL OCCUPANCY	1,680,822	1,680,822	1,680,822	1,680,822	0
0172	TAX: PROPERTY TRANSFER	1,490,310	1,490,310	1,300,000	1,300,000	-190,310
0173	TAX: RACE HORSE	100	100	100	100	0
0174	TAX: TIMBER YIELD	149,321	149,321	149,321	149,321	0
0178	TAX: TAX LOSS RESERVE	2,453,900	2,453,900	2,453,900	2,453,900	0
0179	PROP TAX IN-LIEU VEHICLE LICENSE FEE	18,326,143	18,326,143	17,771,143	17,771,143	-555,000
<b>CLASS: 01</b>	<b>REV: TAXES</b>	95,181,402	95,181,402	90,750,813	90,750,813	-4,430,589
0251	FRANCHISE: GARBAGE	60,000	60,000	0	0	-60,000
0252	FRANCHISE: CABLE	456,968	456,968	456,968	456,968	0
<b>CLASS: 02</b>	<b>REV: LICENSE, PERMIT, &amp;</b>	516,968	516,968	456,968	456,968	-60,000
0360	PENALTY & COST DELINQUENT TAXES	405,947	405,947	405,947	405,947	0
<b>CLASS: 03</b>	<b>REV: FINE, FORFEITURE &amp; PENALTIES</b>	405,947	405,947	405,947	405,947	0
0400	REV: INTEREST	1,600,000	1,600,000	350,000	350,000	-1,250,000
<b>CLASS: 04</b>	<b>REV: USE OF MONEY &amp; PROPERTY</b>	1,600,000	1,600,000	350,000	350,000	-1,250,000
0543	ST: VEH LIC COLLECTION MENTAL HEALTH	66,131	66,131	66,131	66,131	0
0544	ST: VEH LIC MENTAL HEALTH REALIGNMENT	1,064,842	1,064,842	891,468	891,468	-173,374
0545	ST: VEH LIC HEALTH REALIGNMENT	6,230,619	6,230,619	5,483,480	5,483,480	-747,139
0546	ST: VEH LIC SOCIAL SVCS REALIGNMENT	278,764	278,764	251,791	251,791	-26,973
0820	ST: HOMEOWNER PROP TAX RELIEF	614,746	614,746	620,893	620,893	6,147
0880	ST: OTHER	422,768	422,768	0	0	-422,768
0881	ST: MANDATED REIMBURSEMENTS	350,000	350,000	0	0	-350,000
0882	ST: OPEN SPACE SUBVENTION	41,874	41,874	41,874	41,874	0
0898	ST: OES - OFFICE EMERGENCY SERVICES	500,000	500,000	0	0	-500,000
<b>CLASS: 05</b>	<b>REV: STATE INTERGOVERNMENTAL</b>	9,569,744	9,569,744	7,355,637	7,355,637	-2,214,107
1080	FED: GRAZING FEE	96	96	96	96	0
1090	FED: IN-LIEU TAXES	109,592	109,592	109,592	109,592	0
<b>CLASS: 10</b>	<b>REV: FEDERAL INTERGOVERNMENTAL</b>	109,688	109,688	109,688	109,688	0
1200	REV: OTHER GOVERNMENTAL AGENCIES	175,895	175,895	175,895	175,895	0
1207	REV: SHINGLE SPRINGS RANCHERIA	0	0	2,500,000	2,500,000	2,500,000
<b>CLASS: 12</b>	<b>REV: OTHER GOVERNMENTAL</b>	175,895	175,895	2,675,895	2,675,895	2,500,000
1300	ASSESSMENT & TAX COLLECTION FEES	2,163,456	2,163,456	2,206,725	2,206,725	43,269
1600	RECORDING FEES	204,638	204,638	150,000	150,000	-54,638

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## Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND  
 DEPARTMENT: 15 GENERAL FUND OTHER OPERATIONS

		MID-YEAR	CURRENT YR	DEPARTMENT	CAO	
		PROJECTION	APPROVED BUDGET	REQUEST	RECOMMENDED BUDGET	DIFFERENCE
1800	INTERFND REV: SERVICE BETWEEN FUND	3,269,149	3,269,149	2,712,407	2,712,407	-556,742
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	5,637,243	5,637,243	5,069,132	5,069,132	-568,111
2020	OPERATING TRANSFERS IN	1,611,540	1,611,540	1,860,000	1,860,000	248,460
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	1,611,540	1,611,540	1,860,000	1,860,000	248,460
0001	FUND BALANCE	15,327,378	15,327,378	0	9,760,277	-5,567,101
0002	FROM RESERVES	325,098	325,098	0	845,125	520,027
<b>CLASS: 22</b>	<b>FUND BALANCE</b>	15,652,476	15,652,476	0	10,605,402	-5,047,074
<b>TYPE: R SUBTOTAL</b>		130,460,903	130,460,903	109,034,080	119,639,482	-10,821,421
<b>TYPE: E EXPENDITURE</b>						
<b>SUBOBJ SUBOBJ TITLE</b>						
3000	PERMANENT EMPLOYEES / ELECTED	500,001	500,001	500,000	500,000	-1
<b>CLASS: 30</b>	<b>SALARY &amp; EMPLOYEE BENEFITS</b>	500,001	500,001	500,000	500,000	-1
4220	MEMBERSHIPS	5,000	5,000	5,000	5,000	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	560,970	560,970	360,970	360,970	-200,000
4400	PUBLICATION & LEGAL NOTICES	0	0	8,500	8,500	8,500
4420	RENT & LEASE: EQUIPMENT	8,500	8,500	0	0	-8,500
4501	SPECIAL PROJECTS	315,655	365,655	274,397	274,397	-91,258
<b>CLASS: 40</b>	<b>SERVICE &amp; SUPPLIES</b>	890,125	940,125	648,867	648,867	-291,258
5240	CONTRIB: NON-CNTY GOVERNMENTAL	1,560,520	1,560,520	654,710	654,710	-905,810
5300	INTERFND: SERVICE BETWEEN FUND TYPES	8,000	8,000	8,000	8,000	0
<b>CLASS: 50</b>	<b>OTHER CHARGES</b>	1,568,520	1,568,520	662,710	662,710	-905,810
6023	FIXED ASSET: CONSTRUCTION	0	-50,000	0	0	50,000
<b>CLASS: 60</b>	<b>FIXED ASSETS</b>	0	-50,000	0	0	50,000
7000	OPERATING TRANSFERS OUT	21,656,407	21,656,407	17,710,747	17,629,384	-4,027,023
<b>CLASS: 70</b>	<b>OTHER FINANCING USES</b>	21,656,407	21,656,407	17,710,747	17,629,384	-4,027,023
7367	INTRFND ABATEMENTS: CHILD SUPPORT SRV	-97,515	-97,515	-44,890	-44,890	52,625
<b>CLASS: 73</b>	<b>INTRAFUND ABATEMENT</b>	-97,515	-97,515	-44,890	-44,890	52,625
7700	APPROPRIATION FOR CONTINGENCIES	5,618,102	5,889,711	5,310,000	7,094,157	1,204,446
<b>CLASS: 77</b>	<b>APPROPRIATION FOR CONTINGENCIES</b>	5,618,102	5,889,711	5,310,000	7,094,157	1,204,446
<b>TYPE: E SUBTOTAL</b>		30,135,640	30,407,249	24,787,434	26,490,228	-3,917,021
<b>FUND TYPE: 10</b>	<b>SUBTOTAL</b>	-100,325,263	-100,053,654	-84,246,646	-93,149,254	6,904,400
<b>DEPARTMENT: 15</b>	<b>SUBTOTAL</b>	-100,325,263	-100,053,654	-84,246,646	-93,149,254	6,904,400

**DEPARTMENT 15 - GENERAL FUND OTHER OPERATIONS**

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## DEPARTMENT 15 - GENERAL FUND OTHER OPERATIONS

### Ten Year History

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual
Benefits	-	200,000	200,000	-	-
Services & Supplies	253,639	1,313,760	1,283,511	985,952	232,002
Other Charges	1,223,391	1,122,171	950,185	1,569,977	1,333,348
Fixed Assets	921,473	-	-	-	-
Operating Transfers	10,713,713	17,899,034	13,385,703	16,986,026	14,151,382
Intrafund Transfers	31,280	621,809	17,150	-	(363,504)
<b>Total Appropriations</b>	<b>13,143,496</b>	<b>21,156,774</b>	<b>15,836,549</b>	<b>19,541,955</b>	<b>15,353,228</b>
Taxes	39,111,089	41,733,407	45,553,123	47,718,720	65,267,699
Licenses, Permits	530,329	556,883	610,984	574,748	558,595
Fines, Forfeitures	151,720	219,942	280,335	375,527	440,556
Use of Money	2,328,754	1,114,473	393,465	575,558	929,918
State	17,253,579	17,131,894	17,895,811	15,338,289	8,090,663
Federal	491,390	1,029,824	789,094	864,801	109,305
Other Governmental	-	-	-	-	149,487
Charges for Service	1,867,444	2,289,158	1,804,195	2,672,667	2,986,068
Misc.	15,146	69,660	196,808	113,710	26,894
Other Financing	487,860	8,034	52,411	6,052,574	4,353
Change in reserves	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
<b>Total Revenue</b>	<b>62,237,311</b>	<b>64,153,275</b>	<b>67,576,226</b>	<b>74,286,594</b>	<b>78,563,538</b>
<b>NCC</b>	<b>(49,093,815)</b>	<b>(42,996,501)</b>	<b>(51,739,677)</b>	<b>(54,744,639)</b>	<b>(63,210,310)</b>
<b>Fund Balance</b>	<b>21,479,633</b>	<b>10,832,225</b>	<b>17,908,927</b>	<b>14,777,090</b>	<b>20,045,465</b>
<b>General Reserve</b>	<b>3,635,869</b>	<b>3,635,869</b>	<b>3,635,869</b>	<b>7,149,277</b>	<b>8,072,839</b>

## DEPARTMENT 15 - GENERAL FUND OTHER OPERATIONS

	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected	09/10 Budget
Benefits	9,108	9,878	12,264	500,001	500,000
Services & Supplies	248,847	324,751	554,488	576,986	648,867
Other Charges	1,571,552	1,435,018	1,601,182	1,576,164	662,710
Operating Transfers	16,714,116	20,270,752	19,060,132	20,709,541	17,629,384
Intrafund Transfers	(346,407)	(273,932)	(331,113)	(97,515)	(44,890)
Contingencies	-	-	-	-	7,094,157
<b>Total Appropriations</b>	<b>18,197,216</b>	<b>21,766,467</b>	<b>20,896,953</b>	<b>23,265,177</b>	<b>26,490,228</b>
Taxes	77,532,216	87,707,800	90,850,777	91,827,094	90,750,813
Licenses, Permits	614,757	378,773	448,008	573,306	456,968
Fines, Forfeitures	554,226	486,571	386,616	475,000	405,947
Use of Money	2,932,574	2,616,765	1,537,828	330,000	350,000
State	13,880,562	10,651,852	8,888,543	8,870,296	7,355,637
Federal	111,694	110,551	271,327	109,688	109,688
Other Governmental	154,278	148,794	175,895	179,732	2,675,895
Charges for Service	3,552,117	3,668,416	5,014,076	5,625,424	5,069,132
Misc.	285,062	53,937	217,406	-	-
Other Financing	247,036	106,732	425,959	-	1,860,000
Change in reserves					845,125
Use of Fund Balance					9,760,277
<b>Total Revenue</b>	<b>99,864,522</b>	<b>105,930,191</b>	<b>108,216,435</b>	<b>107,990,540</b>	<b>119,639,482</b>
<b>NCC</b>	<b>(81,667,306)</b>	<b>(84,163,724)</b>	<b>(87,319,482)</b>	<b>(84,725,363)</b>	<b>(93,149,254)</b>
Fund Balance	26,691,472	26,743,829	15,327,378	9,760,277	7,094,157
General Reserve	9,063,737	9,270,916	9,932,874	9,607,776	8,762,651
Designation for Capital Projects	3,758,462	-	3,774,167	3,416,150	3,416,150

## DEPARTMENT 15 - GENERAL FUND OTHER OPERATIONS

10 Year Variance		
	\$ Change	% Change
Benefits	500,000	N/A
Services & Supplies	395,228	156%
Other Charges	(560,681)	-46%
Fixed Assets	(921,473)	-100%
Operating Transfers	6,915,671	65%
Intrafund Transfers	(76,170)	-244%
Contingency	9,760,277	N/A
<b>Total Appropriations</b>	<b>13,346,732</b>	<b>102%</b>
Taxes	51,639,724	132%
Licenses, Permits	(73,361)	-14%
Fines, Forfeitures	254,227	168%
Use of Money	(1,978,754)	-85%
State	(9,897,942)	-57%
Federal	(381,702)	-78%
Other Governmental	2,675,895	N/A
Charges for Service	3,201,688	171%
Misc.	(15,146)	-100%
Other Financing	1,372,140	281%
Change in reserves	845,125	N/A
Use of Fund Balance	9,760,277	N/A
<b>Total Revenue</b>	<b>57,402,171</b>	<b>92%</b>
<b>NCC</b>	<b>(44,055,439)</b>	<b>-90%</b>

Notes