

GENERAL FUND – OTHER OPERATIONS

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, pass-thru realignment funding, General Fund contributions to departments as well as miscellaneous outside programs.

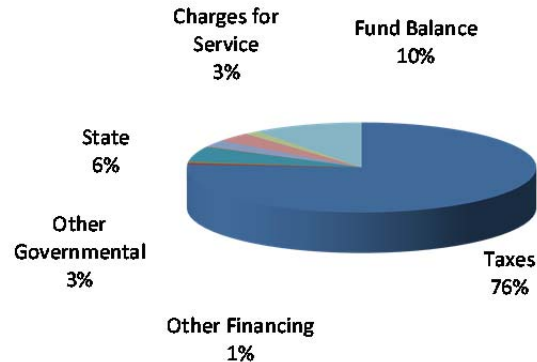
Financial Charts

Sources of Funds

Taxes (\$83,083,334):

Property Taxes (\$52,620,000):

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.



The FY 2012-13 Recommended Budget estimate for Property Tax revenue assumes no growth over FY 2011-12 year end projections.

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 CPI, 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

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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 only \$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.

Motor Vehicle License Fees (VLF) (\$16,062,008): 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 2012-13, the Recommended General Fund budget for discretionary Vehicle License Fees is \$16,062,008, which represents no growth from FY 2011-12 year end projections.

Sales Tax (\$6,750,000): 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. Sales tax revenue can be used for any general purpose.

For FY 2012-13, the proposed estimate for sales tax receipts is \$6,750,000 which assumes no growth from the FY 2011-12 year end projection. This is a very conservative estimate. According to the most recent sales tax data from The HDL Companies, sales tax increased 4.75% between calendar year 2010 and 2011.

In Lieu Local Sales Tax (\$2,150,000): 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. The "in lieu" sales tax amount for FY 2012-13 is budgeted at \$2,150,000 which assumes no growth from the FY 2011-12 year end projection.

Hotel/Motel Occupancy Tax (\$1,631,326): 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

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is 10% of gross room receipts and is allocated directly to General Fund functions. The FY 2012-13 Department 15 recommended budget includes \$1,631,326 in hotel/motel occupancy tax revenue which assumes no growth from FY 2010-11 actuals. This number does not include an additional 10% of Hotel/Motel Occupancy Tax which is distributed to the Treasurer-Tax Collector for services provided in the collection of this tax.

Other misc. taxes (\$3,870,000): This includes property transfer taxes, tax loss reserve, and timber yield.

Licenses/Permits/Franchise Fees (\$675,000): The County receives franchise fee from a number of garbage and cable companies. The majority of garbage franchise fees are reflected in the Environmental Management Department budget with \$275,000 budgeted in Department 15. Cable franchise fees total \$400,000 with an additional \$75,000 going directly to Information Technologies.

Fines/Forfeitures/Penalties (\$400,000): Revenue recorded in this category represents delinquent property tax payments. Once again, revenue estimated includes no growth from the FY 2011-12 budget.

Use of Funds (\$60,000): Interest earnings with no growth assumed from FY 2011-12 year end projections.

State (\$5,977,218): The majority of these funds are pass-through realignment funds for Public Health, Mental Health and Human Services (\$5.3 million). El Dorado County also receives one source of State subvention revenues: homeowner property tax relief (\$603,316).

Federal (\$183,869): The County receives two sources of Federal revenue that are recorded in Department 15: Grazing Fees (\$76), and Payments in Lieu of Taxes (PILT) (\$183,793).

Other Governmental (\$2,600,000): This includes casino funding in the amount of \$2,600,000.

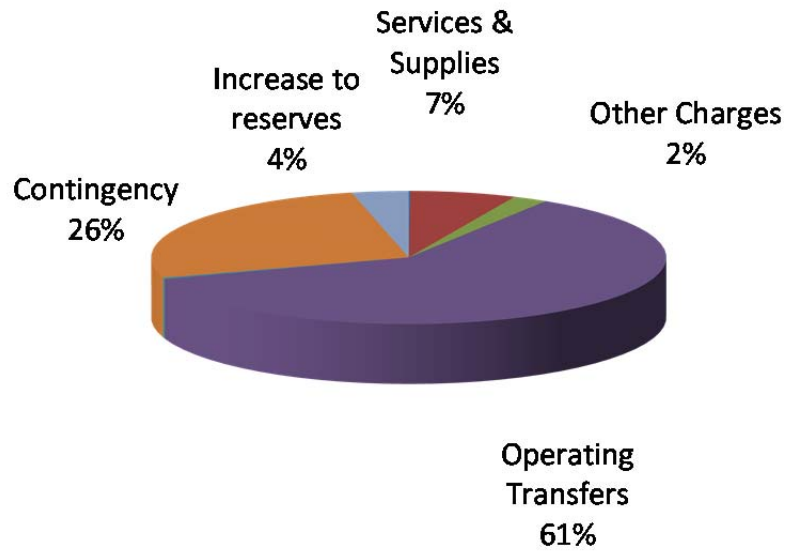
Charges for Service (\$3,627,628): Charges for service includes a fee for the collection of property taxes for the cities of Placerville and South Lake Tahoe and a number of special districts under the account name "Assessment/Tax Collection Fees" (\$2,181,296); the General Fund charges to various non-General 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 (\$1,266,332); and recording fees of \$180,000.

Other Financing (\$1,500,000): Annual Tobacco settlement funds.

Fund Balance (\$11,139,296): The Chief Administrative Office is estimating fund balance of \$11,139,296 primarily comprised of unspent contingency (\$3.2M), departmental savings (\$5.4M), additional non-departmental revenues (\$1.6M), one-time departmental savings related to workers compensation and general liability savings (\$0.8M), and reduction to reserves of \$139,296.

GENERAL FUND – OTHER OPERATIONS

Use of Funds



GENERAL FUND – OTHER OPERATIONS

FY 2012-13 DEPARTMENT 15 APPROPRIATIONS

Description	Amount
General Fund Contingency	\$ 5,005,106
General Fund Contribution to DOT	513,378
General Fund Contribution to Airports	75,495
General Fund Contribution to Health - Public Health Programs	3,377,358
Jail Medical Services Contract (CFMG)	1,891,577
Juvenile Hall Medical Services Contract (CFMG)	460,692
Emergency Medical Services (EMS)	457,166
County Medical Services Program (CMSP)	233,492
California Children's Services (CCS) Diagnostics Program Match	252,845
California Children's Services (CCS) Program Match	56,586
Healthy Families Program Match	25,000
General Fund Contribution to Human Services - Community Services	1,668,174
Area Agency on Aging Programs	1,091,726
Affordable Housing	190,519
Senior Day Care	140,202
Family Services	105,517
In Home Supportive Services (IHSS) Public Authority	56,923
Community Services Administration	36,179
MSSP	20,808
Special Services	18,900
CDBG Runnymede	7,000
CDBG Grants (match)	400
Special Projects	744,208
ICF, Jones & Stockes General Plan	275,000
ICF, Jones & Stockes	50,000
Kimley-Horn	59,218
TBD	35,000
BAE	9,990
INRMP Phase II	100,000
Sign Ordinance	50,000
County-wide Training (Human Resources Investment Strategy)	60,000
Legal Services (Human Resources Investment Strategy)	25,000
County-wide studies (Human Resources Investment Strategy)	80,000
General Fund Contribution Health VLF Realignment	4,883,058
General Fund Contribution Health - State Local Program Realignment Match	704,192
General Fund Contribution Mental Health - VLF Realignment	66,131
General Fund Contribution Mental Health - State Local Program Realignment Match	16,510
General Fund Contribution Mental Health - Patch Costs	-
General Fund Contribution Social Services VLF Realignment	224,713
Annual Audit Contract	72,000
Sales Tax Audit Services	20,000
CalPERS Survivor Benefit Premium Payment (annual)	20,000
SB 90 Mandates	20,000
Grand Jury Publication	8,500
General Fund A87 Charges to Child Support (expenditure abatement)	(61,264)
University California Cooperative Extension (UCCE)	269,858
EI Dorado Water & Power Authority (EDWPA)	250,000
Tahoe Regional Planning Agency (TRPA) Compact	40,000
Resource Conservation District Contracts (EI Dorado & Georgetown)	146,642
General Fund Contribution to LAFCO	106,132
Increase to Reserves for Capital Projects	677,642
TOTAL	\$ 18,847,833

GENERAL FUND – OTHER OPERATIONS

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

	2012-13 NCC	Prior Year NCC	Variance
BOS	1,484,164	1,496,226	(12,062)
CAO	6,080,411	1,877,638	4,202,773
A/C	2,730,339	2,565,413	164,926
Treasurer	1,111,080	1,034,675	76,405
Assessor	2,939,926	2,959,134	(19,208)
County Counsel	2,048,912	2,059,010	(10,098)
Human Resources	914,580	743,212	171,368
Information Technologies	2,106,516	1,826,105	280,411
Promotion	831,976	1,115,136	(283,160)
Recorder Clerk	1,107,977	1,292,533	(184,556)
Subtotal	21,355,881	16,969,082	4,386,799
Grand Jury	90,990	40,422	50,568
Courts	857,500	1,296,633	(439,133)
District Attorney	5,288,296	5,190,451	97,845
Public Defender	2,597,912	2,604,752	(6,840)
Sheriff	40,176,640	40,688,361	(511,721)
Probation	9,467,082	9,560,130	(93,048)
Subtotal	58,478,420	59,380,749	(902,329)
Surveyor	1,527,848	1,576,491	(48,643)
Agriculture	452,470	478,704	(26,234)
DOT - County Engineer & Cemeteries	642,016	5,379,033	(4,737,017)
Development Services	2,744,227	3,074,375	(330,148)
Environmental Mgt	126,073	164,737	(38,664)
UCCE	-	34,066	(34,066)
Subtotal	5,492,634	10,707,406	(5,214,772)
Health - Animal Control	1,190,934	1,081,662	109,272
Veterans	321,467	268,085	53,382
Human Services	2,070,611	2,441,281	(370,670)
Library	1,488,565	1,497,103	(8,538)
Child Support Services	-	-	-
Subtotal	5,071,577	5,288,131	(216,554)
Total Department	90,398,512	92,345,368	(1,946,856)

GENERAL FUND – OTHER OPERATIONS

Financial Information by Fund Type

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

		CURRENT YR		DEPARTMENT	CAO	
		MID-YEAR	APPROVED	REQUEST	RECOMMENDED	
		PROJECTION	BUDGET		BUDGET	DIFFERENCE
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
0100	PROP TAX: CURR SECURED	52,287,460	50,964,721	51,500,000	51,500,000	535,279
0110	PROP TAX: CURR UNSECURED	1,022,298	1,022,298	950,000	950,000	-72,298
0120	PROP TAX: PRIOR SECURED	-8,053	-8,053	-20,000	-20,000	-11,947
0130	PROP TAX: PRIOR UNSECURED	50,000	91,133	50,000	50,000	-41,133
0140	PROP TAX: SUPP CURRENT	-8,662	-8,662	-60,000	-60,000	-51,338
0150	PROP TAX: SUPP PRIOR	200,000	309,861	200,000	200,000	-109,861
0160	SALES AND USE TAX	5,775,837	6,518,983	6,750,000	6,750,000	231,017
0162	TAX: IN-LIEU LOCAL SALES AND USE TAX	2,050,000	2,107,712	2,150,000	2,150,000	42,288
0171	TAX: HOTEL & MOTEL OCCUPANCY	1,732,240	1,631,326	1,631,326	1,631,326	0
0172	TAX: PROPERTY TRANSFER	1,273,118	1,240,679	1,250,000	1,250,000	9,321
0174	TAX: TIMBER YIELD	23,687	8,854	20,000	20,000	11,146
0178	TAX: TAX LOSS RESERVE	2,600,000	2,600,000	2,600,000	2,600,000	0
0179	PROP TAX IN-LIEU VEHICLE LICENSE FEE	16,062,008	16,076,582	16,062,008	16,062,008	-14,574
CLASS: 01	REV: TAXES	83,059,933	82,555,434	83,083,334	83,083,334	527,900
0251	FRANCHISE: GARBAGE	275,000	275,000	275,000	275,000	0
0252	FRANCHISE: CABLE	407,709	407,709	400,000	400,000	-7,709
CLASS: 02	REV: LICENSE, PERMIT, &	682,709	682,709	675,000	675,000	-7,709
0360	PENALTY & COST DELINQUENT TAXES	475,000	297,340	400,000	400,000	102,660
CLASS: 03	REV: FINE, FORFEITURE &	475,000	297,340	400,000	400,000	102,660
0400	REV: INTEREST	75,000	49,512	60,000	60,000	10,488
CLASS: 04	REV: USE OF MONEY & PROPERTY	75,000	49,512	60,000	60,000	10,488
0543	ST: VEH LIC COLLECTION MENTAL HEALTH	66,131	66,131	66,131	66,131	0
0544	ST: VEH LIC MENTAL HEALTH REALIGNMENT	871,304	871,304	0	0	-871,304
0545	ST: VEH LIC HEALTH REALIGNMENT	5,140,061	5,140,061	4,883,058	4,883,058	-257,003
0546	ST: VEH LIC SOCIAL SVCS REALIGNMENT	237,083	237,083	224,713	224,713	-12,370
0820	ST: HOMEOWNER PROP TAX RELIEF	603,316	603,316	603,316	603,316	0
0881	ST: MANDATED REIMBURSEMENTS	514,185	20,000	200,000	200,000	180,000
CLASS: 05	REV: STATE INTERGOVERNMENTAL	7,432,080	6,937,895	5,977,218	5,977,218	-960,677
1080	FED: GRAZING FEE	84	84	76	76	-8
1090	FED: IN-LIEU TAXES	183,793	183,793	183,793	183,793	0
CLASS: 10	REV: FEDERAL	183,877	183,877	183,869	183,869	-8
1200	REV: OTHER GOVERNMENTAL AGENCIES	190,196	190,196	0	0	-190,196
1207	REV: SHINGLE SPRINGS RANCHERIA	2,600,000	2,500,000	2,600,000	2,600,000	100,000
CLASS: 12	REV: OTHER GOVERNMENTAL	2,790,196	2,690,196	2,600,000	2,600,000	-90,196
1300	ASSESSMENT & TAX COLLECTION FEES	2,181,296	2,419,475	2,181,296	2,181,296	-238,179
1600	RECORDING FEES	175,000	189,113	180,000	180,000	-9,113
1800	INTERFND REV: SERVICE BETWEEN FUND	1,903,858	1,903,858	1,266,332	1,266,332	-637,526
CLASS: 13	REV: CHARGE FOR SERVICES	4,260,154	4,512,446	3,627,628	3,627,628	-884,818
2020	OPERATING TRANSFERS IN	1,554,476	1,554,476	1,500,000	1,500,000	-54,476
CLASS: 20	REV: OTHER FINANCING SOURCES	1,554,476	1,554,476	1,500,000	1,500,000	-54,476
0001	FUND BALANCE	22,572,107	22,572,107	11,000,000	11,000,000	-11,572,107
0002	FROM RESERVES	0	0	139,296	139,296	139,296
CLASS: 22	FUND BALANCE	22,572,107	22,572,107	11,139,296	11,139,296	-11,432,811
TYPE: R SUBTOTAL		123,085,532	122,035,992	109,246,345	109,246,345	-12,789,647

GENERAL FUND – OTHER OPERATIONS

Financial Information by Fund Type

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

		CURRENT YR		DEPARTMENT REQUEST	CAO RECOMMENDED	
		MID-YEAR PROJECTION	APPROVED BUDGET		BUDGET	DIFFERENCE
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	20,000	20,000	20,000	20,000	0
CLASS: 30	SALARY & EMPLOYEE BENEFITS	20,000	20,000	20,000	20,000	0
4300	PROFESSIONAL & SPECIALIZED SERVICES	100,250	130,250	856,208	856,208	725,958
4400	PUBLICATION & LEGAL NOTICES	8,500	8,500	8,500	8,500	0
4501	SPECIAL PROJECTS	150,000	215,000	396,642	396,642	181,642
CLASS: 40	SERVICE & SUPPLIES	258,750	353,750	1,261,350	1,261,350	907,600
5240	CONTRIB: NON-CNTY GOVERNMENTAL	562,823	562,823	415,990	415,990	-146,833
CLASS: 50	OTHER CHARGES	562,823	562,823	415,990	415,990	-146,833
7000	OPERATING TRANSFERS OUT	12,564,859	12,564,859	11,526,509	11,529,009	-1,035,850
CLASS: 70	OTHER FINANCING USES	12,564,859	12,564,859	11,526,509	11,529,009	-1,035,850
7367	INTRFND ABATEMENTS: CHILD SUPPORT	-120,848	-120,848	-61,264	-61,264	59,584
CLASS: 73	INTRAFUND ABATEMENT	-120,848	-120,848	-61,264	-61,264	59,584
7700	APPROPRIATION FOR CONTINGENCIES	544,738	5,400,000	5,005,106	5,005,106	-394,894
CLASS: 77	APPROPRIATION FOR	544,738	5,400,000	5,005,106	5,005,106	-394,894
7800	TO RESERVE	234,627	234,627	0	0	-234,627
7801	DESIGNATIONS OF FUND BALANCE	10,675,413	10,675,413	677,642	677,642	-9,997,771
CLASS: 78	RESERVES: BUDGETARY ONLY	10,910,040	10,910,040	677,642	677,642	-10,232,398
TYPE: E SUBTOTAL		24,740,362	29,690,624	18,845,333	18,847,833	-10,842,791
FUND TYPE: 10	SUBTOTAL	-98,345,170	-92,345,368	-90,401,012	-90,398,512	1,946,856
DEPARTMENT: 15	SUBTOTAL	-98,345,170	-92,345,368	-90,401,012	-90,398,512	1,946,856

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GENERAL FUND – OTHER OPERATIONS

Ten Year History

	03/04	04/05	05/06	06/07	07/08
	Actual	Actual	Actual	Actual	Actual
Taxes	47,718,720	65,267,699	77,532,216	87,707,800	90,850,777
Licenses, Permits	574,748	558,595	614,757	378,773	448,008
Fines, Forfeitures	375,527	440,556	554,226	486,571	386,616
Use of Money	575,558	929,918	2,932,574	2,616,765	1,537,828
State	15,338,289	8,090,663	13,880,562	10,651,852	8,888,543
Federal	864,801	109,305	111,694	110,551	271,327
Other Governmental	-	149,487	154,278	148,794	175,895
Charges for Service	2,672,667	2,986,068	3,552,117	3,668,416	5,014,076
Misc.	113,710	26,894	285,062	53,937	217,406
Other Financing	6,052,574	4,353	247,036	106,732	425,959
Change in reserves	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
Total Revenue	74,286,594	78,563,538	99,864,522	105,930,191	108,216,435
Benefits	-	-	9,108	9,878	12,264
Services & Supplies	985,952	232,002	248,847	324,751	554,488
Other Charges	1,569,977	1,333,348	1,571,552	1,435,018	1,601,182
Operating Transfers	16,986,026	14,151,382	16,714,116	20,270,752	19,060,132
Intrafund Transfers	-	(363,504)	(346,407)	(273,932)	(331,113)
Total Appropriations	19,541,955	15,353,228	18,197,216	21,766,467	20,896,953
Total Discretionary Revenue	54,744,639	63,210,310	81,667,306	84,163,724	87,319,482
Fund Balance	14,777,090	20,045,465	26,691,472	26,743,829	15,327,378
General Reserve	7,149,277	8,072,839	9,063,737	9,270,916	9,932,874
Designation for Capital Projects	-	-	3,758,462	-	3,774,167

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Ten Year History

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Projected	12/13 Budget
Taxes	91,981,033	88,382,595	84,572,178	83,059,933	83,083,334
Licenses, Permits	571,219	767,842	667,709	682,709	675,000
Fines, Forfeitures	331,274	328,111	297,340	475,000	400,000
Use of Money	269,282	44,859	49,512	75,000	60,000
State	8,759,787	7,881,257	7,224,155	7,432,080	5,977,218
Federal	246,182	183,705	183,877	183,877	183,869
Other Governmental	231,657	2,764,749	2,790,196	2,790,196	2,600,000
Charges for Service	5,661,771	5,128,815	4,822,055	4,260,154	3,627,628
Misc.	87,118	18,761	113,106	-	-
Other Financing	-	277,861	1,807,537	1,554,476	1,500,000
Use of Reserve	-	-	-	-	-
Use of Fund Balance	-	-	-	22,572,107	11,139,296
Total Revenue	108,139,323	105,778,555	102,527,665	123,085,532	109,246,345
Benefits	11,190	9,954	18,673	20,000	20,000
Services & Supplies	518,396	468,898	248,504	258,750	1,261,350
Other Charges	1,567,918	562,463	311,405	562,823	415,990
Operating Transfers	16,265,986	14,366,626	12,886,157	12,564,859	11,529,009
Intrafund Transfers	(97,294)	(44,758)	(133,206)	(120,848)	(61,264)
Contingencies	-	-	-	544,738	5,005,106
Increase to reserve	-	-	-	10,910,040	677,642
Total Appropriations	18,266,196	15,363,183	13,331,533	24,740,362	18,847,833
Total Discretionary Revenue	89,873,127	90,415,372	89,196,132	98,345,170	90,398,512
Fund Balance	12,268,855	19,349,766	22,572,107	11,000,000	-
General Reserve	9,607,776	8,625,183	8,746,513	8,981,140	8,841,844
Designation for Capital Projects	3,416,150	-	1,782,596	8,115,814	8,793,456
Designation for Contingency	-	-	-	-	-

GENERAL FUND – OTHER OPERATIONS

10 Year Variance		
	\$ Change	% Change
Taxes	35,364,614	74%
Licenses, Permits	100,252	17%
Fines, Forfeitures	24,473	7%
Use of Money	(515,558)	-90%
State	(9,361,071)	-61%
Federal	(680,932)	-79%
Other Governmental	2,600,000	N/A
Charges for Service	954,961	36%
Misc.	(113,710)	-100%
Other Financing	(4,552,574)	-75%
Use of reserves	-	N/A
Use of Fund Balance	11,139,296	N/A
Total Revenue	34,959,751	47%
Benefits	20,000	N/A
Services & Supplies	275,398	28%
Other Charges	(1,153,987)	-74%
Operating Transfers	(5,457,017)	-32%
Intrafund Transfers	(61,264)	N/A
Contingency	5,005,106	-74%
Increase to Reserves	677,642	N/A
Total Appropriations	(694,122)	-4%
Total Discretionary Revenue	35,653,873	65%

Notes