

# 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.

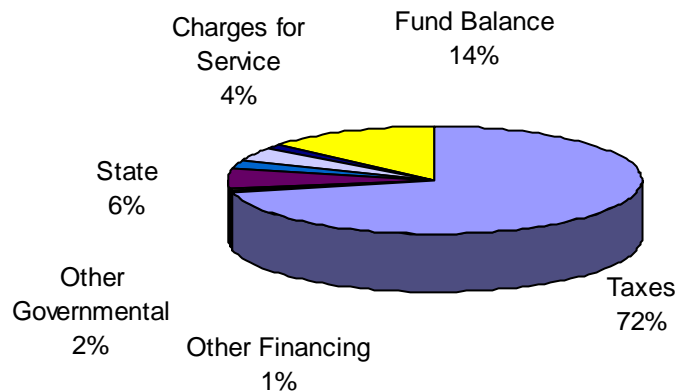
## Financial Charts

### Sources of Funds

Taxes (\$81,106,034):

#### Property Taxes (\$51,946,631):

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.



The FY 2011-12 Recommended Budget estimate for Property Tax revenue assumes negative 4% growth over FY 2010-11 year end projections. FY 2010-11 marked the first year ever since the inception of Proposition 13 in which the Consumer Price Index (CPI) was negative, therefore decreasing the property tax roll base value. In addition to this decline the Assessor's office is estimating further losses through Prop 8 reductions in both residential and commercial properties for which the final impact will not be known until July 31, 2011.

#### 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.

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### 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 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) (\$15,660,239): 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 2011-12, the Recommended General Fund budget for discretionary Vehicle License Fees is \$15,660,239, which represents negative 4% growth from FY 2010-11 year end projections.

Sales Tax (\$6,400,000): 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. 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 2011-12, the proposed estimate for sales tax receipts is \$6,400,000 which assumes no growth from the FY 2010-11 year end projection. This is a very conservative estimate. According to the most recent sales tax data from The HDL Companies, sales tax increased 2.65% between calendar year 2009 and 2010.

In Lieu Local Sales Tax (\$1,841,824): 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

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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 2011-12 is budgeted at \$1,841,824 which assumes no growth from the FY 2010-11 year end projection.

Hotel/Motel Occupancy Tax (\$1,557,929): 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 2011-12 Department 15 recommended budget includes \$1,557,929 in hotel/motel occupancy tax revenue which assumes no growth from FY 2009-10 budget. 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 (\$3,837,762): This includes property transfer taxes, tax loss reserve, and timber yield.

Licenses/Permits/Franchise Fees (\$710,136): 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 \$435,136 with an additional \$75,000 going directly to Information Technologies.

Fines/Forfeitures/Penalties (\$275,000): Revenue recorded in this category represents delinquent property tax payments. Once again, revenue estimated includes no growth from the FY 2010-11 budget.

Use of Funds (\$44,859): Interest earnings with no growth assumed from FY 2010-11 year end projections.

State (\$6,937,518): The majority of these funds are pass-through realignment funds for Public Health, Mental Health and Human Services (\$6.3 million). El Dorado County also receives one source of State subvention revenues: homeowner property tax relief (\$602,939).

Federal (\$183,705): The County receives two sources of Federal revenue that are recorded in Department 15: Grazing Fees (\$96), and Payments in Lieu of Taxes (PILT) (\$183,609).

Other Governmental (\$2,744,300): This includes casino funding in the amount of \$2,500,000. and \$244,300 in redevelopment agency pass-through from the City of South Lake Tahoe.

Charges for Service (\$4,670,969): 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” (\$2,313,661); 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 (\$2,180,784); and recording fees of \$176,524.

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

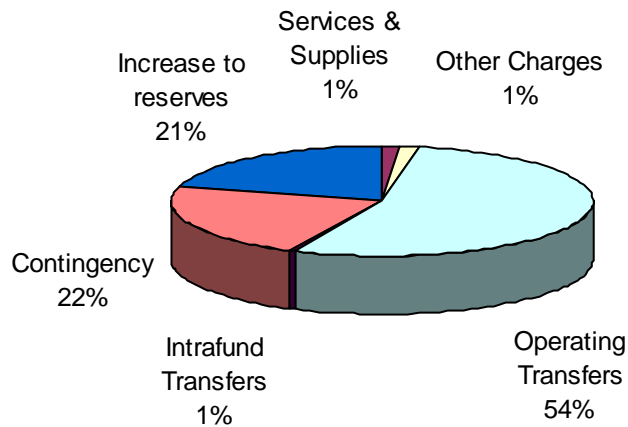
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Use of Reserve (\$102,069): Each year the General Reserve is set based on a formula that equals 5% of adjusted General Fund appropriations. As appropriations go down, less of a reserve is required and these amounts go back into the General Fund to be used for discretionary purposes. The General Reserve is recommended at \$8,644,444 for FY 2011-12 which is \$102,069 less than the \$8,746,513 that is currently in the reserve account.

Fund Balance (\$15,505,673): The Chief Administrative Office is estimating fund balance of \$15,505,673 primarily comprised of one-time contingency related to the Prop 1A securitization (\$4.8M), additional unspent contingency (\$5.1M), on-going departmental savings and additional non-departmental revenues (\$4M), and one-time departmental savings and non-departmental revenue (\$1.6M).

### Use of Funds



## GENERAL FUND – OTHER OPERATIONS

### FY 2011-12 DEPARTMENT 15 APPROPRIATIONS

Description	Recommended Amount
General Fund Contingency	\$ 5,200,000
General Fund Contribution to DOT	515,092
General Fund Contribution to Airports	89,224
General Fund Contribution to Health - Public Health Programs	3,526,321
Jail Medical Services Contract (CFMG)	1,880,770
Juvenile Hall Medical Services Contract (CFMG)	458,633
Emergency Medical Services (EMS)	501,318
County Medical Services Program (CMSP)	233,492
California Children's Services (CCS) Diagnostics Program Match	278,317
California Children's Services (CCS) Program Match	68,995
Healthy Families Program Match	95,000
Alcohol Drug Program Administration (required County match)	9,796
General Fund Contribution to Human Services - Community Services	1,411,606
Area Agency on Aging Programs	1,015,511
Affordable Housing	191,419
In Home Supportive Services (IHSS) Public Authority	56,923
Family Services	26,070
MSSP	5,181
Senior Day Care	85,843
Special Services	15,072
Housing, Community Services	6,500
Community Services Administration	9,087
Pass Through Realignment Funding	6,314,579
General Fund Contribution Health VLF Realignment	5,140,061
General Fund Contribution Mental Health - VLF Realignment	937,435
General Fund Contribution Social Services VLF Realignment	237,083
General Fund Contribution Health - State Local Program Realignment Match	704,192
General Fund Contribution Mental Health - State Local Program Realignment Match	16,510
Annual Audit Contract	71,250
Sales Tax Audit Services	30,000
SB 90 Claim Expenses (Fully offset with revenue)	20,000
CalPERS Survivor Benefit Premium Payment (annual)	20,000
Grand Jury Publication	8,500
General Fund A87 Charges to Child Support (expenditure abatement)	(120,848)
Integrated Natural Resource Management Plan (INRMP)	-
El Dorado Water & Power Authority (EDWPA)	200,000
Tahoe Regional Planning Agency (TRPA) Compact	40,000
Resource Conservation District Contracts (El Dorado & Georgetown)	148,844
General Fund Contribution to LAFCO	105,035
Increased Designation for Capital Projects	4,800,000
<b>TOTAL</b>	<b>\$ 23,100,305</b>

## GENERAL FUND – OTHER OPERATIONS

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

	2011-12 NCC Target	CalPERS Pick-up*	Revised NCC Target	2011-12 NCC	Variance
BOS	1,385,128	13,307	1,371,821	1,374,322	2,501
CAO	1,997,096	18,825	1,978,271	1,905,507	(72,764)
A/C	2,455,394	43,962	2,411,432	2,396,101	(15,331)
Treasurer	1,038,382	29,448	1,008,934	1,008,934	-
Assessor	3,024,517	53,635	2,970,882	2,959,134	(11,748)
County Counsel	2,046,448	37,438	2,009,010	2,009,010	-
Human Resources	743,417	12,733	730,684	743,212	12,528
Information Technologies	1,581,384	83,790	1,497,594	1,481,455	(16,139)
Promotion	720,500	-	720,500	720,500	-
Recorder Clerk	1,098,191	31,737	1,066,454	1,292,533	226,079
<b>Subtotal</b>	<b>16,090,457</b>	<b>324,875</b>	<b>15,765,582</b>	<b>15,890,708</b>	<b>125,126</b>
Grand Jury	40,422	-	40,422	40,422	-
Courts	1,247,862	-	1,247,862	1,176,633	(71,229)
District Attorney	5,348,533	158,080	5,190,453	5,190,452	(1)
Public Defender	2,754,632	46,298	2,708,334	2,617,952	(90,382)
Sheriff	40,863,740	1,005,094	39,858,646	40,017,441	158,795
Probation	9,752,064	139,340	9,612,724	9,612,724	-
<b>Subtotal</b>	<b>60,007,253</b>	<b>1,348,812</b>	<b>58,658,441</b>	<b>58,655,624</b>	<b>(2,817)</b>
Surveyor	1,605,903	24,806	1,581,097	1,576,491	(4,606)
Agriculture	500,319	16,501	483,818	478,704	(5,114)
DOT - County Engineer & GS	5,411,683	51,178	5,360,505	5,321,290	(39,215)
Development Services	2,963,968	84,684	2,879,284	2,824,375	(54,909)
Environmental Mgt	362,945	N/A	362,945	360,737	(2,208)
UCCE	300,300	3,760	296,540	266,098	(30,442)
<b>Subtotal</b>	<b>11,145,118</b>	<b>180,929</b>	<b>10,964,189</b>	<b>10,827,695</b>	<b>(136,494)</b>
Health - Animal Control	1,448,762	23,225	1,425,537	1,082,258	(343,279)
Veterans	225,675	3,991	221,684	260,585	38,901
Human Services	1,240,350	N/A	1,240,350	2,465,985	1,225,635
Library	1,581,290	42,175	1,539,115	1,497,103	(42,012)
Child Support Services	-	N/A	-	-	-
<b>Subtotal</b>	<b>4,496,077</b>	<b>69,391</b>	<b>4,426,686</b>	<b>5,305,931</b>	<b>879,245</b>
<b>Total Department</b>	<b>91,738,905</b>	<b>1,924,007</b>	<b>89,814,898</b>	<b>90,679,958</b>	<b>865,060</b>

\*Estimate only based on payroll data from January 2010

# GENERAL FUND – OTHER OPERATIONS

## Financial Information by Fund Type

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

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
<b>TYPE: R REVENUE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
0100	PROP TAX: CURR SECURED	52,500,000	51,312,474	50,400,000	50,400,000	-912,474
0110	PROP TAX: CURR UNSECURED	1,008,625	1,008,625	968,280	968,280	-40,345
0120	PROP TAX: PRIOR SECURED	-30,000	-8,540	-30,000	-30,000	-21,460
0130	PROP TAX: PRIOR UNSECURED	100,000	38,103	100,000	100,000	61,897
0140	PROP TAX: SUPP CURRENT	120,000	120,000	120,000	120,000	0
0150	PROP TAX: SUPP PRIOR	250,000	180,000	250,000	250,000	70,000
0160	SALES AND USE TAX	6,400,000	6,081,006	6,400,000	6,400,000	318,994
0162	TAX: IN-LIEU LOCAL SALES AND USE TAX	1,823,406	1,823,406	1,841,824	1,841,824	18,418
0171	TAX: HOTEL & MOTEL OCCUPANCY	1,557,929	1,557,929	1,557,929	1,557,929	0
0172	TAX: PROPERTY TRANSFER	1,230,381	1,230,381	1,230,381	1,230,381	0
0174	TAX: TIMBER YIELD	7,381	7,381	7,381	7,381	0
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	16,312,749	16,312,749	15,660,239	15,660,239	-652,510
<b>CLASS: 01</b>	<b>REV: TAXES</b>	83,880,471	82,263,514	81,106,034	81,106,034	-1,157,480
0251	FRANCHISE: GARBAGE	260,000	260,000	275,000	275,000	15,000
0252	FRANCHISE: CABLE	435,136	435,136	435,136	435,136	0
<b>CLASS: 02</b>	<b>REV: LICENSE, PERMIT, &amp; FRANCHISES</b>	695,136	695,136	710,136	710,136	15,000
0360	PENALTY & COST DELINQUENT TAXES	275,000	328,111	275,000	275,000	-53,111
<b>CLASS: 03</b>	<b>REV: FINE, FORFEITURE &amp; PENALTIES</b>	275,000	328,111	275,000	275,000	-53,111
0400	REV: INTEREST	44,859	44,859	44,859	44,859	0
<b>CLASS: 04</b>	<b>REV: USE OF MONEY &amp; PROPERTY</b>	44,859	44,859	44,859	44,859	0
0543	ST: VEH LIC COLLECTION MENTAL HEALTH	66,131	66,131	66,131	66,131	0
0544	ST: VEH LIC MENTAL HEALTH REALIGNMENT	898,252	898,252	871,304	871,304	-26,948
0545	ST: VEH LIC HEALTH REALIGNMENT	5,299,032	5,299,032	5,140,061	5,140,061	-158,971
0546	ST: VEH LIC SOCIAL SVCS REALIGNMENT	237,083	237,083	237,083	237,083	0
0820	ST: HOMEOWNER PROP TAX RELIEF	602,939	602,939	602,939	602,939	0
0880	ST: OTHER	238,902	0	0	0	0
0881	ST: MANDATED REIMBURSEMENTS	323,092	20,000	0	0	-20,000
<b>CLASS: 05</b>	<b>REV: STATE INTERGOVERNMENTAL</b>	7,665,431	7,123,437	6,917,518	6,917,518	-205,919
1080	FED: GRAZING FEE	96	96	96	96	0
1090	FED: IN-LIEU TAXES	183,609	183,609	183,609	183,609	0
<b>CLASS: 10</b>	<b>REV: FEDERAL INTERGOVERNMENTAL</b>	183,705	183,705	183,705	183,705	0
1200	REV: OTHER GOVERNMENTAL AGENCIES	244,300	244,300	244,300	244,300	0
1207	REV: SHINGLE SPRINGS RANCHERIA	2,500,000	2,500,000	2,500,000	2,500,000	0
<b>CLASS: 12</b>	<b>REV: OTHER GOVERNMENTAL</b>	2,744,300	2,744,300	2,744,300	2,744,300	0
1300	ASSESSMENT & TAX COLLECTION FEES	2,372,034	2,268,295	2,313,661	2,313,661	45,366
1600	RECORDING FEES	173,062	173,062	176,524	176,524	3,462
1800	INTERFND REV: SERVICE BETWEEN FUND	2,264,616	2,357,235	2,180,784	2,180,784	-176,451
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	4,809,712	4,798,592	4,670,969	4,670,969	-127,623

# GENERAL FUND – OTHER OPERATIONS

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## 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
1940	MISC: REVENUE	65,379	0	0	0	0
<b>CLASS: 19</b>	<b>REV: MISCELLANEOUS</b>	65,379	0	0	0	0
2020	OPERATING TRANSFERS IN	1,647,597	1,647,597	1,500,000	1,500,000	-147,597
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	1,647,597	1,647,597	1,500,000	1,500,000	-147,597
2100	RESIDUAL EQUITY TRANSFERS IN	137,520	137,520	0	0	-137,520
<b>CLASS: 21</b>	<b>RESIDUAL EQUITY TRANSFERS</b>	137,520	137,520	0	0	-137,520
0001	FUND BALANCE	19,349,766	19,349,766	15,505,673	15,505,673	-3,844,093
0002	FROM RESERVES	0	0	102,069	102,069	102,069
<b>CLASS: 22</b>	<b>FUND BALANCE</b>	19,349,766	19,349,766	15,607,742	15,607,742	-3,742,024
<b>TYPE: R SUBTOTAL</b>		121,498,876	119,316,537	113,780,263	113,780,263	-5,536,274



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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	REQUEST	RECOMMENDED	DIFFERENCE
			BUDGET		BUDGET	
<b>TYPE: E EXPENDITURE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
3000	PERMANENT EMPLOYEES / ELECTED	19,000	15,000	20,000	20,000	5,000
<b>CLASS: 30</b>	<b>SALARY &amp; EMPLOYEE BENEFITS</b>	19,000	15,000	20,000	20,000	5,000
4300	PROFESSIONAL & SPECIALIZED SERVICES	271,000	275,000	121,250	121,250	-153,750
4400	PUBLICATION & LEGAL NOTICES	8,500	8,500	8,500	8,500	0
4501	SPECIAL PROJECTS	200,000	200,000	200,000	200,000	0
<b>CLASS: 40</b>	<b>SERVICE &amp; SUPPLIES</b>	479,500	483,500	329,750	329,750	-153,750
5240	CONTRIB: NON-CNTY GOVERNMENTAL	311,406	311,406	563,737	293,879	-17,527
<b>CLASS: 50</b>	<b>OTHER CHARGES</b>	311,406	311,406	563,737	293,879	-17,527
7000	OPERATING TRANSFERS OUT	13,986,005	14,103,635	12,577,524	12,577,524	-1,526,111
<b>CLASS: 70</b>	<b>OTHER FINANCING USES</b>	13,986,005	14,103,635	12,577,524	12,577,524	-1,526,111
7367	INTRFND ABATEMENTS: CHILD SUPPORT SRV	-136,501	-136,501	-120,848	-120,848	15,653
<b>CLASS: 73</b>	<b>INTRAFUND ABATEMENT</b>	-136,501	-136,501	-120,848	-120,848	15,653
7700	APPROPRIATION FOR CONTINGENCIES	240,000	10,113,011	5,200,000	5,200,000	-4,913,011
<b>CLASS: 77</b>	<b>APPROPRIATION FOR CONTINGENCIES</b>	240,000	10,113,011	5,200,000	5,200,000	-4,913,011
7800	TO RESERVE	121,330	121,330	0	0	-121,330
7801	DESIGNATIONS OF FUND BALANCE	1,782,596	1,782,596	4,800,000	4,800,000	3,017,404
<b>CLASS: 78</b>	<b>RESERVES: BUDGETARY ONLY</b>	1,903,926	1,903,926	4,800,000	4,800,000	2,896,074
<b>TYPE: E SUBTOTAL</b>		16,803,336	26,793,977	23,370,163	23,100,305	-3,693,672
<b>FUND TYPE: 10</b>	<b>SUBTOTAL</b>	-104,695,540	-92,522,560	-90,410,100	-90,679,958	1,842,602
<b>DEPARTMENT: 15</b>	<b>SUBTOTAL</b>	-104,695,540	-92,522,560	-90,410,100	-90,679,958	1,842,602

## GENERAL FUND – OTHER OPERATIONS

### Ten Year History

	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual
Taxes	45,553,123	47,718,720	65,267,699	77,532,216	87,707,800
Licenses, Permits	610,984	574,748	558,595	614,757	378,773
Fines, Forfeitures	280,335	375,527	440,556	554,226	486,571
Use of Money	393,465	575,558	929,918	2,932,574	2,616,765
State	17,895,811	15,338,289	8,090,663	13,880,562	10,651,852
Federal	789,094	864,801	109,305	111,694	110,551
Other Governmental	-	-	149,487	154,278	148,794
Charges for Service	1,804,195	2,672,667	2,986,068	3,552,117	3,668,416
Misc.	196,808	113,710	26,894	285,062	53,937
Other Financing	52,411	6,052,574	4,353	247,036	106,732
Change in reserves	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-
<b>Total Revenue</b>	<b>67,576,226</b>	<b>74,286,594</b>	<b>78,563,538</b>	<b>99,864,522</b>	<b>105,930,191</b>
Benefits	200,000	-	-	9,108	9,878
Services & Supplies	1,283,511	985,952	232,002	248,847	324,751
Other Charges	950,185	1,569,977	1,333,348	1,571,552	1,435,018
Operating Transfers	13,385,703	16,986,026	14,151,382	16,714,116	20,270,752
Intrafund Transfers	17,150	-	(363,504)	(346,407)	(273,932)
<b>Total Appropriations</b>	<b>15,836,549</b>	<b>19,541,955</b>	<b>15,353,228</b>	<b>18,197,216</b>	<b>21,766,467</b>
<b>Total Discretionary Revenue</b>	<b>51,739,677</b>	<b>54,744,639</b>	<b>63,210,310</b>	<b>81,667,306</b>	<b>84,163,724</b>
Fund Balance	17,908,927	14,777,090	20,045,465	26,691,472	26,743,829
General Reserve	3,635,869	7,149,277	8,072,839	9,063,737	9,270,916
Designation for Capital Projects	-	-	-	3,758,462	-

## GENERAL FUND – OTHER OPERATIONS

### Ten Year History

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Projected	11/12 Budget
Taxes	90,850,777	91,981,033	88,382,595	83,880,471	81,106,034
Licenses, Permits	448,008	571,219	767,842	695,136	710,136
Fines, Forfeitures	386,616	331,274	328,111	275,000	275,000
Use of Money	1,537,828	269,282	44,859	44,859	44,859
State	8,888,543	8,759,787	7,881,257	7,665,431	6,937,518
Federal	271,327	246,182	183,705	183,705	183,705
Other Governmental	175,895	231,657	2,764,749	2,744,300	2,744,300
Charges for Service	5,014,076	5,661,771	5,128,815	4,809,712	4,670,969
Misc.	217,406	87,118	18,761	65,379	-
Other Financing	425,959	-	277,861	1,785,117	1,500,000
Use of Reserve	-	-	-	-	102,069
Use of Fund Balance	-	-	-	19,349,766	15,505,673
<b>Total Revenue</b>	<b>108,216,435</b>	<b>108,139,323</b>	<b>105,778,555</b>	<b>102,149,110</b>	<b>113,780,263</b>
Benefits	12,264	11,190	9,954	19,000	20,000
Services & Supplies	554,488	518,396	468,898	479,500	329,750
Other Charges	1,601,182	1,567,918	562,463	311,406	293,879
Operating Transfers	19,060,132	16,265,986	14,366,626	13,986,005	12,577,524
Intrafund Transfers	(331,113)	(97,294)	(44,758)	(136,501)	(120,848)
Contingencies	-	-	-	240,000	5,200,000
Increase to reserve	-	-	-	1,903,926	4,800,000
<b>Total Appropriations</b>	<b>20,896,953</b>	<b>18,266,196</b>	<b>15,363,183</b>	<b>16,803,336</b>	<b>23,100,305</b>
<b>Total Discretionary Revenue</b>	<b>87,319,482</b>	<b>89,873,127</b>	<b>90,415,372</b>	<b>85,345,774</b>	<b>90,679,958</b>
Fund Balance	15,327,378	12,268,855	19,349,766	15,505,673	-
General Reserve	9,932,874	9,607,776	8,625,183	8,746,513	8,644,444
Designation for Capital Projects	3,774,167	3,416,150	-	1,782,596	6,582,596

## GENERAL FUND – OTHER OPERATIONS

10 Year Variance		
	\$ Change	% Change
Taxes	35,552,911	78%
Licenses, Permits	99,152	16%
Fines, Forfeitures	(5,335)	-2%
Use of Money	(348,606)	-89%
State	(10,958,293)	-61%
Federal	(605,389)	-77%
Other Governmental	2,744,300	N/A
Charges for Service	2,866,774	159%
Misc.	(196,808)	-100%
Other Financing	1,447,589	2762%
Use of reserves	102,069	N/A
Use of Fund Balance	15,505,673	N/A
<b>Total Revenue</b>	<b>46,204,037</b>	<b>68%</b>
Benefits	(180,000)	-90%
Services & Supplies	(953,761)	-74%
Other Charges	(656,306)	-69%
Operating Transfers	(808,179)	-6%
Intrafund Transfers	(137,998)	-805%
Contingency	5,200,000	N/A
Increase to Reserves	4,800,000	N/A
<b>Total Appropriations</b>	<b>7,263,756</b>	<b>46%</b>
<b>Total Discretionary Revenue</b>	<b>38,940,281</b>	<b>75%</b>

### Notes