

## GOVERNMENTAL OPERATING FUND SUMMARIES

|  | General Operating Fund <sup>1</sup> |                      |                                  | Other Operating Funds <sup>2</sup> |                      |                      | Total Government Operating Funds |                      |                        |
|--|-------------------------------------|----------------------|----------------------------------|------------------------------------|----------------------|----------------------|----------------------------------|----------------------|------------------------|
|  | FY 2005<br>Actual                   | FY 2006<br>Adopted   | FY 2007<br>Proposed <sup>3</sup> | FY 2005<br>Actual                  | FY 2006<br>Adopted   | FY 2007<br>Proposed  | FY 2005<br>Actual                | FY 2006<br>Adopted   | FY 2007<br>Proposed    |
| <b>BEGINNING BALANCE</b>                               | <b>\$62,175,533</b>                 | <b>\$69,069,939</b>  | <b>\$69,069,939</b>              | <b>\$17,814,606</b>                | <b>\$13,265,678</b>  | <b>\$17,395,666</b>  | <b>\$79,899,017</b>              | <b>\$82,260,384</b>  | <b>\$86,311,111</b>    |
| <b>REVENUES</b>  |                                     |                      |                                  |                                    |                      |                      |                                  |                      |                        |
| Real Estate Tax  | 354,179,286                         | 382,188,576          | 451,115,916                      |                                    |                      |                      | \$354,179,286                    | \$382,188,576        | \$451,115,916          |
| Personal Property Tax                                  | 78,051,224                          | 79,562,023           | 79,562,023                       |                                    |                      |                      | 78,051,224                       | 79,562,023           | 79,562,023             |
| BPOL Tax   | 45,699,044                          | 46,999,915           | 46,999,915                       |                                    |                      |                      | 45,699,044                       | 46,999,915           | 46,999,915             |
| Sales Tax  | 30,969,493                          | 32,111,546           | 33,859,087                       |                                    |                      |                      | 30,969,493                       | 32,111,546           | 33,859,087             |
| Transient Tax  | 17,236,935                          | 16,995,000           | 18,238,125                       |                                    |                      |                      | 17,236,935                       | 16,995,000           | 18,238,125             |
| Commercial Utility Tax                                 | 7,802,051                           | 9,500,000            | 9,500,000                        |                                    |                      |                      | 7,802,051                        | 9,500,000            | 9,500,000              |
| Consumption Usage Tax                                  | 772,573                             | 800,000              | 775,000                          |                                    |                      |                      | 772,573                          | 800,000              | 775,000                |
| Restaurant Meals Tax                                   | 23,844,071                          | 25,237,811           | 26,834,292                       |                                    |                      |                      | 23,844,071                       | 25,237,811           | 26,834,292             |
| Other Local Taxes                                      | 15,125,150                          | 16,374,052           | 15,800,755                       |                                    |                      |                      | 15,125,150                       | 16,374,052           | 15,800,755             |
| <b>Subtotal Taxes</b>                                  | <b>\$573,679,827</b>                | <b>\$609,768,923</b> | <b>\$682,685,113</b>             |                                    |                      |                      | <b>\$573,679,827</b>             | <b>\$609,768,923</b> | <b>682,685,113</b>     |
| Decal Fees   | 3,456,567                           | 3,500,000            | 3,500,000                        |                                    |                      |                      | \$3,456,567                      | \$3,500,000          | \$3,500,000            |
| Licenses, Permits and Fees                             | 9,048,110                           | 8,430,529            | 9,124,136                        |                                    |                      |                      | \$9,048,110                      | \$8,430,529          | \$9,124,136            |
| Fines, Interest, Other                                 | 13,391,276                          | 14,407,209           | 14,141,090                       |                                    |                      |                      | 13,391,276                       | 14,407,209           | 14,141,090             |
| Charges for Services                                   | 34,495,756                          | 35,472,564           | 36,888,993                       |                                    |                      |                      | 34,495,756                       | 35,472,564           | 36,888,993             |
| Miscellaneous  | 19,912,865                          | 3,578,860            | 1,282,662                        |                                    |                      |                      | 19,912,865                       | 3,578,860            | 1,282,662              |
| Revenue from State                                     | 59,426,395                          | 58,943,091           | 60,920,361                       |                                    |                      |                      | 59,426,395                       | 58,943,091           | 60,920,361             |
| Revenue from Federal Govt.                             | 24,743,726                          | 24,049,135           | 23,776,692                       |                                    |                      |                      | 24,743,726                       | 24,049,135           | 23,776,692             |
| <b>Subtotal Other</b>                                  | <b>\$164,474,695</b>                | <b>\$148,381,388</b> | <b>\$149,633,934</b>             |                                    |                      |                      | <b>\$164,474,695</b>             | <b>\$148,381,388</b> | <b>\$149,633,934</b>   |
| <b>TOTAL REVENUES</b>                                  | <b>\$738,154,522</b>                | <b>\$758,150,311</b> | <b>\$832,319,047</b>             | <b>\$86,983,727</b>                | <b>\$92,481,059</b>  | <b>\$95,199,382</b>  | <b>\$825,138,249</b>             | <b>\$850,631,370</b> | <b>\$927,518,429</b>   |
| <b>TRANSFERS IN</b>                                    | \$3,125,186                         | \$752,166            | \$769,678                        | \$584,114                          | \$611,730            | \$608,369            | \$3,709,300                      | \$1,363,896          | \$1,378,047            |
| <b>TOTAL BALANCE &amp; REVENUES &amp; TRANSFERS IN</b> | <b>\$803,455,241</b>                | <b>\$827,972,416</b> | <b>\$902,158,664</b>             | <b>\$105,382,447</b>               | <b>\$106,358,467</b> | <b>\$113,203,417</b> | <b>\$908,837,688</b>             | <b>\$934,330,883</b> | <b>\$1,015,362,081</b> |
| <b>EXPENDITURES</b>                                    |                                     |                      |                                  |                                    |                      |                      |                                  |                      |                        |
| Operating Expenses                                     | \$394,656,095                       | \$400,579,803        | \$426,289,822                    | \$71,085,307                       | \$76,333,113         | \$78,965,758         | \$465,741,402                    | \$476,912,916        | \$505,255,580          |
| Metro Operations                                       | 11,800,000                          | 13,000,000           | 14,700,000                       |                                    |                      |                      | 11,800,000                       | 13,000,000           | 14,700,000             |
| Capital Outlay   | 17,587,502                          | 5,868,773            | 2,600,000                        |                                    |                      |                      | 17,587,502                       | 5,868,773            | 2,600,000              |
| Contingents - General/Other                            | -                                   | 1,000,000            | 1,000,000                        |                                    |                      |                      | -                                | 1,000,000            | 1,000,000              |
| Contingents - Housing Fund                             | -                                   | 4,000,000            | 4,000,000                        |                                    |                      |                      | -                                | 4,000,000            | 4,000,000              |
| <b>Subtotal</b>  | <b>\$424,043,597</b>                | <b>\$424,448,576</b> | <b>\$448,589,822</b>             | <b>\$71,085,307</b>                | <b>\$76,333,113</b>  | <b>\$78,965,758</b>  | <b>\$495,128,904</b>             | <b>\$500,781,689</b> | <b>\$527,555,580</b>   |
| Debt Service   | \$36,310,655                        | \$43,802,834         | \$47,964,367                     | \$6,074,397                        | \$8,478,809          | \$8,537,208          | \$42,385,052                     | \$52,281,643         | \$56,501,575           |
| <b>Subtotal County</b>                                 | <b>\$460,354,252</b>                | <b>\$468,251,410</b> | <b>\$496,554,189</b>             | <b>\$77,159,704</b>                | <b>\$84,811,922</b>  | <b>\$87,502,966</b>  | <b>\$537,513,956</b>             | <b>\$553,063,332</b> | <b>\$584,057,155</b>   |
| Schools Transfer                                       | 273,354,436                         | 290,039,337          | 309,778,032                      |                                    |                      |                      | 273,354,436                      | 290,039,337          | 309,778,032            |
| <b>Subtotal Schools</b>                                | <b>\$273,354,436</b>                | <b>\$290,039,337</b> | <b>\$309,778,032</b>             |                                    |                      |                      | <b>\$273,354,436</b>             | <b>\$290,039,337</b> | <b>\$309,778,032</b>   |
| <b>TOTAL EXPENDITURES</b>                              | <b>\$733,708,688</b>                | <b>\$758,290,747</b> | <b>\$806,332,221</b>             | <b>\$77,159,704</b>                | <b>\$84,811,922</b>  | <b>\$87,502,966</b>  | <b>\$810,868,392</b>             | <b>\$843,102,669</b> | <b>\$893,835,187</b>   |
| <b>TRANSFERS OUT</b>                                   | <b>\$676,614</b>                    | <b>\$611,730</b>     | <b>\$608,369</b>                 | <b>\$7,093,467</b>                 | <b>\$10,075,333</b>  | <b>\$9,321,050</b>   | <b>\$7,770,081</b>               | <b>\$10,687,063</b>  | <b>\$9,929,419</b>     |
| <b>TOTAL EXP. &amp; TRANSFERS</b>                      | <b>\$734,385,302</b>                | <b>\$758,902,477</b> | <b>\$806,940,590</b>             | <b>\$84,253,171</b>                | <b>\$94,887,255</b>  | <b>\$96,824,016</b>  | <b>\$818,638,473</b>             | <b>\$853,789,732</b> | <b>\$903,764,606</b>   |
| <b>ENDING BALANCE</b>                                  | <b>\$69,069,939</b>                 | <b>\$69,069,939</b>  | <b>\$95,218,074</b>              | <b>\$21,129,276</b>                | <b>\$11,471,212</b>  | <b>\$16,379,401</b>  | <b>\$90,199,215</b>              | <b>\$80,541,151</b>  | <b>\$111,597,475</b>   |

Footnotes:

<sup>1</sup> Certain portions of fund balance have been reserved or designated by the County Board for specific purposes (See CAFR)

<sup>2</sup> Revenue and expenditure detail for Other Operating Funds can be found in the fund statements contained in the Enterprise, Special Revenue and Internal Service Fund section of this budget book.

<sup>3</sup> There is \$26,148,135 in the FY 2007 revenue that has been set aside by the County Manager for the Board to use toward real estate tax relief of strategic investments. These funds are not included in the FY 2007 expenditures and inflates the ending balance available.