

**Board of Supervisors' FY 07/08 Operating and Capital Budgets**

**Changes from Recommended Budget**

**GENERAL FUND EXPENDITURES**

	FY 07/08 Recommended Budget	FY 07/08 Adopted Budget
<b>General Government Operations</b>	79,419,180	
<b>Subtotal, General Government Operations</b>		<b>79,419,180</b>
<b>General Government Initiatives</b>	2,190,529	
Performance Management Program		-119,259
Expanded Bus Service		250,000
<b>Subtotal, General Government</b>		<b>2,321,270</b>
<b>Refunds</b>	146,590	
<b>Subtotal, Refunds</b>		<b>146,590</b>
<b>City Revenue Sharing</b>	13,212,401	
<b>Subtotal, Revenue Sharing</b>		<b>13,212,401</b>
<b>Capital Improvement &amp; Debt Service Transfers</b>	100,023,166	
Adjustment based on revised revenue estimates		-375,175
<b>Subtotal, Capital &amp; Debt Transfers</b>		<b>99,647,991</b>
<b>Transfer for School Operations</b>	26,374,945	
Adjustment based on revised revenue estimates		-347,113
<b>Subtotal, Transfer for School Operations</b>		<b>26,027,832</b>
<b>Contingency Reserves</b>	4,511,283	
Reassessment Reserve Adjustment		-3,500,000
Board Reserve Adjustment		-362,151
<b>Subtotal, Contingency Reserve</b>		<b>649,132</b>
<b>FY 07/08 GENERAL FUND EXPENDITURES</b>	<b>225,878,094</b>	<b>221,424,396</b>

	FY 07/08 Recommended Budget	FY 07/08 Adopted Budget
<b>GENERAL FUND - REVENUES &amp; FUNDING SOURCES</b>		
<b>COUNTY EXECUTIVE'S RECOMMENDED BUDGET</b>	<b>225,878,094</b>	
<b>REVENUE ADJUSTMENTS</b>		
Reduce Tax Rate to \$0.70		-6,553,698
Assess vehicles at trade in value		1,700,000
Increase Decal Fee		400,000
<b>TOTAL, Revenue &amp; Fund Balance Adjustments</b>		<b>-4,453,698</b>
<b>FY 07/08 GENERAL FUND REVENUES</b>	<b>225,878,094</b>	<b>221,424,396</b>

<b>SCHOOL DIVISION EXPENDITURES</b>	<b>FY 07/08 Recommended Budget</b>	<b>FY 07/08 Adopted Budget</b>
<b>School Fund Operations</b>	149,457,289	
Decrease Transfer from General Fund		-347,112
<b>Subtotal, School Fund Operations</b>		<b>149,110,177</b>
<b>Self-Sustaining Fund Operations</b>	15,354,196	
Subtotal, School Self-Sustaining		<b>15,354,196</b>
<b>FY 07/08 SCHOOL DIVISION BUDGET</b>	<b>164,811,485</b>	<b>164,464,373</b>
<b>CAPITAL IMPROVEMENTS BUDGET</b>		
<b>CAPITAL IMPROVEMENTS BUDGET</b>	<b>FY 07/08 Recommended Budget</b>	<b>FY 07/08 Adopted Budget</b>
<b>General Government Projects</b>	15,236,530	
Reduce Contingency Reserve		-1,390,175
<b>Subtotal, General Government Projects</b>		<b>13,846,355</b>
<b>Storm Water Projects</b>	725,000	
Subtotal, Storm Water Projects		<b>725,000</b>
<b>School Division Projects</b>	16,598,000	
Subtotal, School Division Projects		<b>16,598,000</b>
<b>Debt Service</b>	14,721,044	
Subtotal, Debt Service		<b>14,721,044</b>
<b>FY 07/08 CAPITAL IMPROVEMENTS BUDGET</b>	<b>47,280,574</b>	<b>45,890,399</b>
<b>SPECIAL REVENUE FUND OPERATIONS</b>		
<b>SPECIAL REVENUE FUND OPERATIONS</b>	<b>FY 07/08 Recommended Budget</b>	<b>FY 07/08 Adopted Budget</b>
<b>Comprehensive Services Act</b>	6,843,342	
Subtotal, Comprehensive Services Act		<b>6,843,342</b>
<b>Other Special Revenue Funds</b>	9,225,259	
Subtotal, Other Special Revenue Funds		<b>9,225,259</b>
<b>FY 07/08 SPECIAL REVENUE FUND OPERATIONS</b>	<b>16,068,601</b>	<b>16,068,601</b>
<b>SUMMARY OF ALL FUNDS</b>		
<b>SUMMARY OF ALL FUNDS</b>	<b>FY 07/08 Recommended Budget</b>	<b>FY 07/08 Adopted Budget</b>
General Fund	225,878,094	221,424,396
School Fund/School Self-Sustaining	164,811,485	164,811,485
Capital and Debt Service Funds	47,280,574	47,280,574
Special Revenue Funds	16,068,601	16,068,601
<b>SUBTOTAL - ALL FUNDS</b>	<b>454,038,754</b>	<b>447,847,769</b>
<b>LESS INTERFUND TRANSFERS</b>	<b>(138,632,862)</b>	<b>(137,910,574)</b>
<b>TOTAL COUNTY BUDGET - ALL FUNDS</b>	<b>315,405,892</b>	<b>309,937,195</b>