

1988 General Government Operating Budget

APPENDIX T

**CALCULATION OF SPENDING LIMITATION
(PER AO 83-50S)**

1987 Revised Budget Direct Cost (a.o. 6/30/87)	\$196,417,130
Less:	
User Fees ⁽¹⁾	- 36,608,900
Debt Service	- 21,998,062
State/Federal Grants	- 2,808,270
	\$135,001,898
1987 Net Tax-Supported Direct Costs	
\$135,001,878 ÷ 248,263 = \$543.79 (1987 Per Capita Cost)	
1987 Per Capita Cost (\$543.79) x CPI Increase (3.0%) =	
\$560.10 (1988 Per Capita Cost) x 248,263 = \$139,052,106	
1988 Tax Supported Direct Organizational Cost	\$139,052,106
Plus:	
User Fees(1)	+ 33,669,700
Debt Service	+ 21,433,410
State/Federal Grants	+ 2,808,270
Capital O & M's	+ 1,139,096
1988 Spending Limitation	\$198,102,582

COMPARISON OF 1988 BUDGET TO SPENDING LIMITATION

1988 Spending Limitation	\$198,102,582
1988 Budget	190,643,270
Amount Under Spending Limitation	\$ 7,459,312

(1) User fees include intragovernmental charges to non-government agencies.

NOTE: Prepared in accordance with AO 83-50(S) which requires use of DCRA revenue sharing population numbers. Using more conservative population projections, the 1988 Proposed Budget is \$2,072,674 under the spending limit.