

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 <sup>(1)</sup>	- 36,551,840
Debt Service	- 21,998,062
State/Federal Grants	- 2,808,270
	\$135,058,958
1987 Net Tax-Supported Direct Costs	
$\$135,058,958 \div 248,263 = \$544.02$ (1987 Per Capita Cost)	
1987 Per Capita Cost (\$544.02) x CPI Increase (3.0%) =	
$\$560.34$ (1988 Per Capita Cost) x 248,263 = \$139,111,838	
1988 Tax Supported Direct Organizational Cost	\$139,111,838
Plus:	
User Fees(1)	+ 33,289,900
Debt Service	+ 21,246,130
State/Federal Grants	+ 2,808,270
Capital O & M's	+ <u>1,289,096</u>
1988 Spending Limitation	\$197,745,234

COMPARISON OF 1988 BUDGET TO SPENDING LIMITATION

1988 Spending Limitation	\$197,745,234
1988 Budget	191,711,710
Amount Under Spending Limitation	\$ 6,033,524

(1) User fees include intragovernmental charges to non-government agencies. Not included are user fees associated with debt service funds, which are excluded and added in the debt service category.

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 \$496,886 under the spending limit.