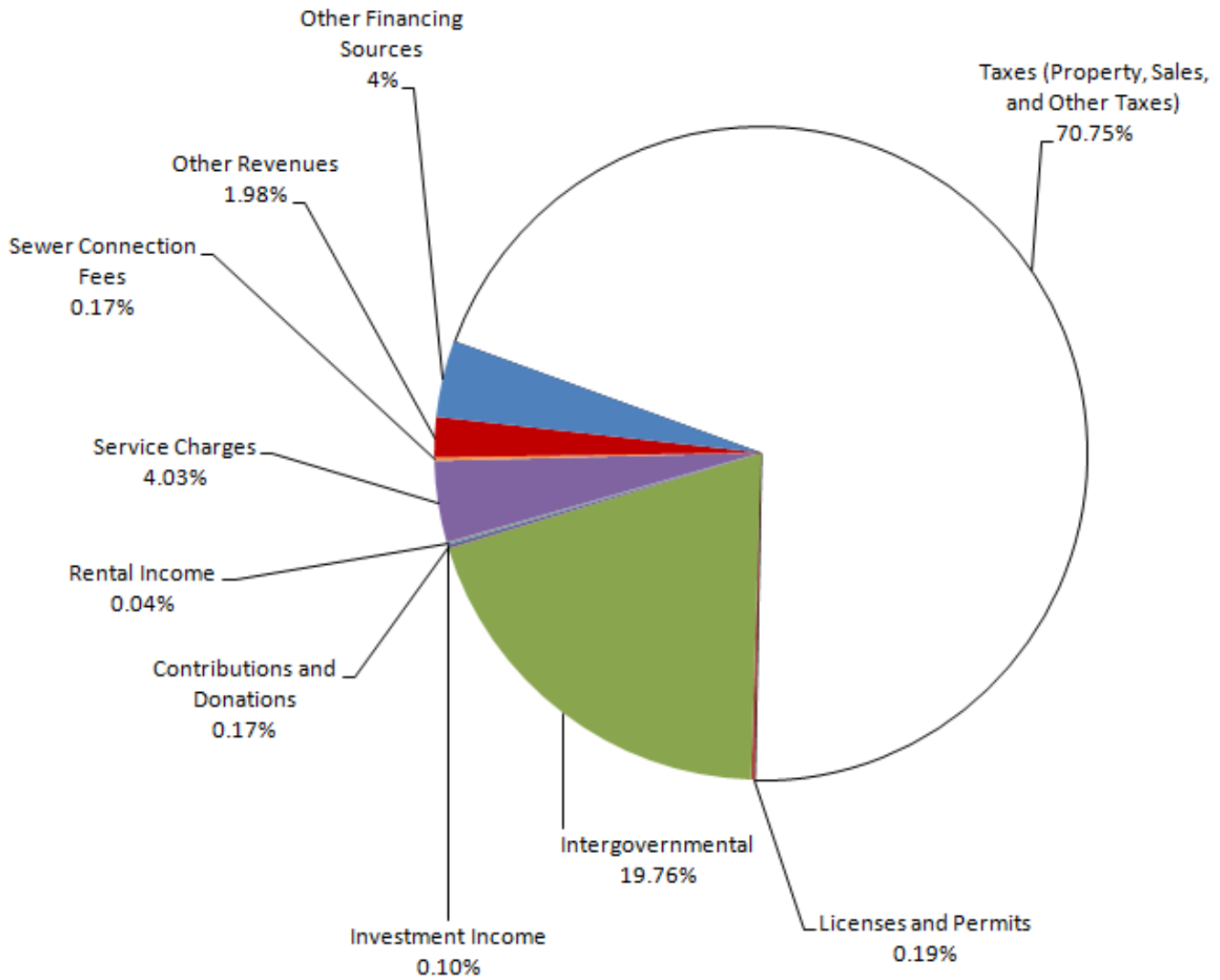


General Fund Revenues

FY 2011-12 Approved Budget
Total General Fund Revenue: \$358,568,344



General Funds Revenues

Funds: 101,102,103,125,150

Source of Revenue	2009-2010 Actual Revenues	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
General Fund					
Taxes	\$ 240,006,251	\$ 243,732,809	\$ 249,457,916	\$ 250,034,611	\$ 250,128,475
Current Taxes	\$ 192,378,154	\$ 199,074,261	\$ 201,100,000	\$ 201,122,676	\$ 200,278,388
Prior Year Taxes	\$ 2,066,958	\$ 2,000,000	\$ 1,571,887	\$ 2,100,000	\$ 2,200,000
1 Cent Sales Tax	\$ 14,811,936	\$ 12,433,665	\$ 15,323,087	\$ 15,131,354	\$ 15,713,277
1/2 Cent Sales Tax #1	\$ 8,328,026	\$ 8,014,954	\$ 8,491,863	\$ 8,575,470	\$ 8,576,781
1/2 Cent Sales Tax #2	\$ 10,223,431	\$ 9,458,552	\$ 10,455,374	\$ 10,461,949	\$ 10,704,650
1/2 Cent Sales Tax #3	\$ 153,334	\$ 0	-\$ 107,835	\$ 0	\$ 0
City Sales Tax Distribution	\$ 8,159,105	\$ 9,663,424	\$ 9,190,122	\$ 9,323,162	\$ 9,296,379
County Occupancy Taxes	\$ 1,932,872	\$ 1,970,000	\$ 2,000,000	\$ 1,950,000	\$ 1,989,000
Other Misc. Taxes	\$ 1,952,436	\$ 1,117,953	\$ 1,433,418	\$ 1,370,000	\$ 1,370,000
Licenses and Permits	\$ 688,093	\$ 608,270	\$ 665,191	\$ 695,200	\$ 695,200
FINANCE	\$ 434,942	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
TAX ADMINISTRATION	\$ 21,262	\$ 15,000	\$ 1,416	\$ 20,000	\$ 20,000
COUNTY SHERIFF	\$ 6,205	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
ENVIRONMENTAL ENGINEERING	\$ 225,685	\$ 188,270	\$ 258,775	\$ 270,200	\$ 270,200
Intergovernmental	\$ 434,328,774	\$ 71,489,095	\$ 76,875,816	\$ 75,481,812	\$ 70,863,654
FINANCE	\$ 2,713,301	\$ 3,030,000	\$ 2,767,433	\$ 2,675,827	\$ 1,930,348
ELECTIONS	\$ 0	\$ 0	\$ 14,580	\$ 0	\$ 0
GENERAL SERVICES	\$ 41,460	\$ 41,300	\$ 42,878	\$ 42,876	\$ 42,876
VETERANS SERVICES	\$ 2,000	\$ 2,000	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 2,547,216	\$ 1,165,218	\$ 1,166,152	\$ 806,742	\$ 991,561
FIRE MARSHAL	\$ 298,576	\$ 195,315	\$ 186,315	\$ 182,918	\$ 182,918
CRIMINAL JUSTICE PARTNERSHIP	\$ 378,115	\$ 382,419	\$ 426,264	\$ 583,179	\$ 619,419
YOUTH HOME	\$ 19,468	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
EMERGENCY MEDICAL SERVICES	\$ 2,200,000	\$ 2,191,200	\$ 2,191,200	\$ 2,200,000	\$ 2,200,000
ENVIRONMENTAL ENGINEERING	\$ 41,583	\$ 47,682	\$ 47,682	\$ 48,103	\$ 48,103
COOPERATIVE EXTENSION SERVICE	\$ 895,607	\$ 751,105	\$ 753,787	\$ 547,415	\$ 567,415
SOIL AND WATER CONSERVATION	\$ 57,543	\$ 58,722	\$ 58,722	\$ 58,722	\$ 58,722
ECONOMIC DEVELOPMENT	\$ 500,000	\$ 0	\$ 0	\$ 0	\$ 0
PUBLIC HEALTH	\$ 6,317,087	\$ 4,924,054	\$ 4,811,589	\$ 4,876,529	\$ 4,595,524
MENTAL HEALTH	\$ 23,846,487	\$ 23,940,756	\$ 25,239,653	\$ 25,087,224	\$ 25,087,224
SOCIAL SERVICES	\$ 393,548,984	\$ 33,632,757	\$ 38,027,037	\$ 37,285,071	\$ 33,289,396
OTHER HUMAN SERVICES	\$ 677,223	\$ 868,567	\$ 890,331	\$ 844,206	\$ 844,206
LIBRARY	\$ 244,125	\$ 240,000	\$ 234,194	\$ 225,000	\$ 387,942
Contributions and Donations	\$ 959,875	\$ 1,100,742	\$ 967,053	\$ 620,340	\$ 620,340
COUNTY SHERIFF	\$ 2,350	\$ 0	\$ 2,050	\$ 0	\$ 0
ENVIRONMENTAL ENGINEERING	\$ 3,500	\$ 0	\$ 0	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ 1,000
PUBLIC HEALTH	\$ 806,557	\$ 886,531	\$ 876,236	\$ 547,653	\$ 547,653
SOCIAL SERVICES	\$ 69,442	\$ 187,561	\$ 46,718	\$ 43,285	\$ 43,285
LIBRARY	\$ 78,025	\$ 26,650	\$ 42,050	\$ 28,402	\$ 28,402

Source of Revenue	2009-2010 Actual Revenues	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
Investment Income	\$ 397,188	\$ 452,543	\$ 202,222	\$ 350,000	\$ 350,000
FINANCE	\$ 395,406	\$ 452,543	\$ 201,803	\$ 350,000	\$ 350,000
COUNTY SHERIFF	\$ 1,782	\$ 0	\$ 419	\$ 0	\$ 0
Rental Income	\$ 81,548	\$ 95,376	\$ 108,611	\$ 133,200	\$ 133,200
FINANCE	\$ 41,069	\$ 3,000	\$ 4,975	\$ 4,600	\$ 4,600
GENERAL SERVICES	\$ 36,163	\$ 90,000	\$ 100,513	\$ 125,000	\$ 125,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 4,316	\$ 2,376	\$ 3,123	\$ 3,600	\$ 3,600
Service Charges	\$ 14,497,008	\$ 12,736,404	\$ 13,337,364	\$ 14,516,209	\$ 14,449,589
BOARD OF COUNTY COMMISSIONERS	\$ 1,908,172	\$ 1,268,500	\$ 1,780,337	\$ 1,468,500	\$ 1,468,500
TAX ADMINISTRATION	\$ 3,770	\$ 0	\$ 972	\$ 655,000	\$ 655,000
LEGAL	\$ 253,491	\$ 0	\$ 124	\$ 363,688	\$ 203,688
ELECTIONS	\$ 2,727,187	\$ 2,650,000	\$ 2,691,962	\$ 2,850,000	\$ 2,850,000
REGISTER OF DEEDS	\$ 1,850,614	\$ 1,845,790	\$ 1,793,892	\$ 1,936,887	\$ 1,936,887
GENERAL SERVICES	\$ 1,016,672	\$ 980,000	\$ 939,981	\$ 972,800	\$ 972,800
COUNTY SHERIFF	\$ 108,525	\$ 80,000	\$ 57,405	\$ 90,000	\$ 90,000
FIRE MARSHAL	\$ 0	\$ 0	\$ 35,000	\$ 25,000	\$ 25,000
YOUTH HOME	\$ 501,337	\$ 534,095	\$ 492,418	\$ 534,095	\$ 534,095
EMERGENCY MEDICAL SERVICES	\$ 5,205,772	\$ 4,530,000	\$ 4,718,815	\$ 4,705,033	\$ 4,797,033
ENVIRONMENTAL ENGINEERING	\$ 4,180	\$ 0	\$ 2,063	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 47,283	\$ 22,225	\$ 18,207	\$ 24,700	\$ 24,700
PUBLIC HEALTH	\$ 400,619	\$ 412,318	\$ 405,827	\$ 431,910	\$ 433,290
MENTAL HEALTH	\$ 76,921	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
SOCIAL SERVICES	\$ 157,700	\$ 164,476	\$ 145,176	\$ 207,096	\$ 207,096
LIBRARY	\$ 234,076	\$ 199,000	\$ 204,375	\$ 201,500	\$ 201,500
NONDEPARTMENTAL	\$ 690	\$ 0	\$ 810	\$ 0	\$ 0
Sewer Connection Fees	\$ 915,618	\$ 655,641	\$ 600,731	\$ 610,000	\$ 610,000
ENVIRONMENTAL ENGINEERING	\$ 800	\$ 641	\$ 1,030	\$ 1,000	\$ 1,000
OTHER ENVIRONMENTAL PROTECTION	\$ 914,818	\$ 655,000	\$ 599,701	\$ 609,000	\$ 609,000
Other Revenues	\$ 753,317	\$ 185,911	\$ 6,019,351	\$ 4,739,938	\$ 7,097,164
FINANCE	\$ 49,712	\$ 14,288	\$ 5,081,712	\$ 4,514,288	\$ 6,871,514
TAX ADMINISTRATION	\$ 22,272	\$ 0	\$ 474,317	\$ 50,000	\$ 50,000
GENERAL SERVICES	\$ 23,107	\$ 10,000	\$ 27,394	\$ 20,000	\$ 20,000
HUMAN RESOURCES	\$ 164	\$ 0	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 397,166	\$ 4,000	\$ 221,664	\$ 88,000	\$ 88,000
FIRE MARSHAL	\$ 75,123	\$ 75,123	\$ 76,986	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 0	\$ 0	\$ 3,044	\$ 0	\$ 0
PUBLIC HEALTH	\$ 1,704	\$ 1,200	\$ 1,350	\$ 1,350	\$ 1,350
MENTAL HEALTH	\$ 92,193	\$ 81,000	\$ 68,773	\$ 31,000	\$ 31,000
SOCIAL SERVICES	\$ 91,625	\$ 0	\$ 63,943	\$ 35,000	\$ 35,000
LIBRARY	\$ 251	\$ 300	\$ 169	\$ 300	\$ 300

Source of Revenue	2009-2010 Actual Revenues	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
Other Financing Sources	\$ 6,293,055	\$ 12,493,444	\$ 6,343,402	\$ 14,106,227	\$ 13,620,722
Transfers from Other Funds	\$ 1,475,501	\$ 1,397,343	\$ 1,450,806	\$ 1,541,619	\$ 1,574,814
Transfer from Community Health	\$ 3,763,517	\$ 3,900,914	\$ 3,900,914	\$ 3,950,000	\$ 3,950,000
Transfer from SWAP Fund	\$ 0	\$ 0	\$ 0	\$ 3,000	\$ 3,000
Bank Financing	\$ 887,213	\$ 887,213	\$ 887,213	\$ 1,849,023	\$ 817,175
Fund Balance Appropriated	\$ 0	\$ 4,437,025	\$ 0	\$ 6,632,505	\$ 5,145,653
Mental Health Fund Bal. Appropriated	\$ 0	\$ 1,766,480	\$ 0	\$ 0	\$ 2,000,000
Transfer from Enterprise Fund	\$ 166,824	\$ 104,469	\$ 104,469	\$ 130,080	\$ 130,080
General Fund Total	\$ 698,920,727	\$ 343,550,235	\$ 354,577,658	\$ 361,287,537	\$ 358,568,344
Risk Management	\$ 2,475,839	\$ 2,463,115	\$ 2,470,802	\$ 2,463,833	\$ 2,463,833
Charges for Services	\$ 2,426,236	\$ 2,460,959	\$ 2,460,959	\$ 2,460,959	\$ 2,460,959
Interest/Other	\$ 49,603	\$ 2,156	\$ 9,843	\$ 2,874	\$ 2,874
Swap Fund	\$ 2,654,117	\$ 750,000	\$ 2,053,955	\$ 1,153,000	\$ 1,803,000
Capital Financing	\$ 36,680,706	\$ 35,621,302	\$ 37,053,169	\$ 52,616,089	\$ 46,962,324
Current Taxes	\$ 13,946,697	\$ 15,770,051	\$ 15,850,000	\$ 24,597,120	\$ 17,344,147
Prior Year Taxes	\$ 199,632	\$ 0	\$ 130,935	\$ 0	\$ 0
Interest Income/Other Rev.	\$ 427,948	\$ 407,745	\$ 388,326	\$ 392,550	\$ 392,550
Transfer from General Fund	\$ 22,106,429	\$ 19,443,506	\$ 20,683,909	\$ 27,526,419	\$ 27,952,128
Transfer from Community Health	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,173,499
Fund Balance Appropriated	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 100,000
Benefits Plan	\$ 12,940,581	\$ 15,261,793	\$ 15,358,858	\$ 16,078,660	\$ 16,078,660
Total General Funds Revenue	\$ 753,671,971	\$ 397,646,445	\$ 411,514,443	\$ 433,599,119	\$ 425,876,161
Transfer from GF to Benefits Plan	-\$ 12,634,614	-\$ 14,166,226	-\$ 14,252,038	-\$ 15,114,508	-\$ 15,114,508
Transfer from GF to CFP	-\$ 22,106,429	-\$ 19,443,506	-\$ 20,683,909	-\$ 27,526,419	-\$ 27,952,128
Transfer from SWAP to GF	\$ 0	\$ 0	\$ 0	-\$ 3,000	-\$ 3,000
Total General Funds Revenue	\$ 718,930,928	\$ 364,036,713	\$ 376,578,496	\$ 390,955,192	\$ 382,806,525

REVENUE HIGHLIGHTS

Assessed Valuation/Property Taxes

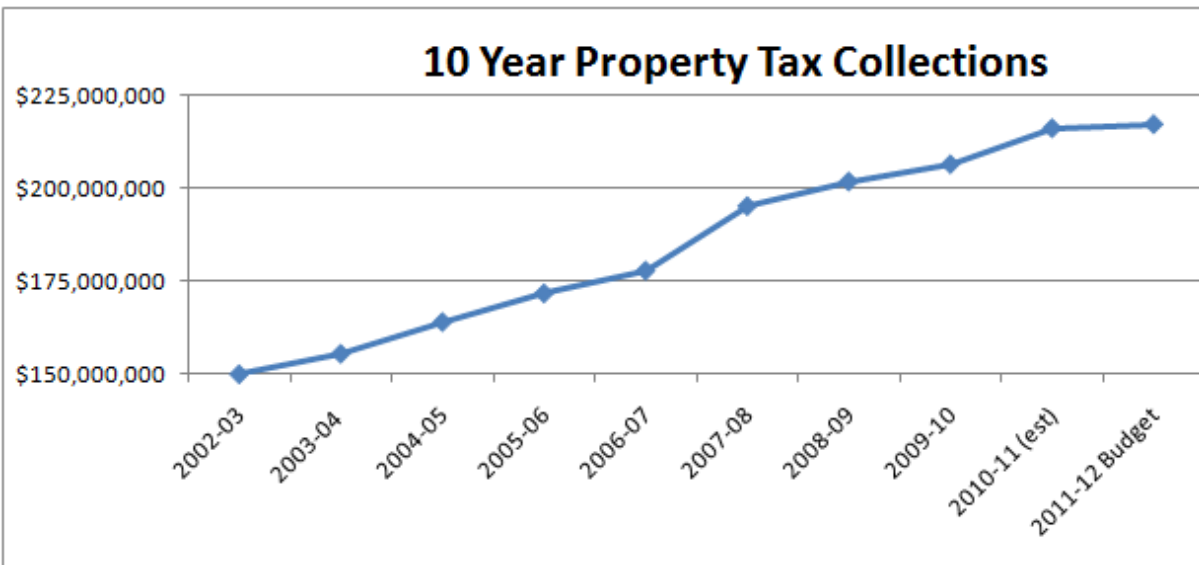
Durham County's largest source of revenue to support operations is derived from the ad valorem property tax. For FY 2011-12, the property tax rate is 74.59 cents per \$100 of assessed valuation. Overall, the increase in valuation is estimated at 0.34%.

The collection of taxes from delinquent or prior years' taxes also is budgeted and provides additional revenue for support of the General Fund. In FY 2010-11, the county will receive an estimated \$2.40 million in prior years' taxes, \$2.20 million is budgeted for FY 2011-12.

	FY2010-11 Adopted	FY2010-11 Actual	FY2011-12 Budget Estimate	% Change FY12 from FY11 Actual
Real Property	\$ 24,457,564,864	\$ 24,366,218,366	\$ 24,496,218,366	0.53%
Auto Value	\$ 1,690,000,380	\$ 1,538,498,642	\$ 1,508,498,642	-1.95%
Personal Value	\$ 2,806,047,732	\$ 3,098,482,067	\$ 3,098,482,067	0.00%
Public Service	\$ 512,746,790	\$ 501,907,483	\$ 501,907,483	0.00%
Total	\$29,466,359,766	\$29,505,106,558	\$29,605,106,558	0.34%

Growth in real property tax valuation increases very slightly due to new construction permits or construction permits that have finally reached 100% completion. Auto valuation is decreasing due to a sluggish economy that is limiting the number of new cars (thus higher tax value) being purchased and the continued depreciation of existing vehicle values. The county's property tax collection rate increases to 98.55% in FY 2011-12. One cent on the property tax rate will generate approximately \$2.917 million.

For budgeting purposes, the county formed a workgroup consisting of the Tax Administrator, Tax Assessor, Tax Collector, Finance Director and Budget Director. Shortly after January 1 when values for real and personal property have been updated in the county's database, this workgroup convenes and discusses budget estimates for the upcoming fiscal year. The workgroup meets at least twice over the spring to finalize tax valuation estimates for use in the upcoming budget. Public service estimates are provided by the state and auto values are reviewed and projected using trend analysis.



Sales Tax

Sales taxes represent the second largest revenue source for Durham County outside of property taxes and are collected by the state and distributed back to the county on a monthly basis. Out of a total of 6.75% charged on most retail items, 2.0% is allocated to county and municipal governments. This two cents for every retail dollar is broken up into three distinct sales tax entities, usually described by the state statute article number that made it law.

Article 39 sales tax is a one cent tax on every retail dollar and is collected based on where the retail item is actually received (“point of delivery”). An example is when an individual purchases a shirt at a local mall. This shirt may cost \$50, creating a collection of Article 39 sales tax of \$0.50 which will go to the county and/or municipality that the mall resides in as long as the individual leaves with the merchandise. If the individual were to send the item to another county for delivery, then the tax could be reflected in that county’s collections. This particular sales tax is Durham County’s single largest sales tax and generally reflects the broadest retail sales trends within the county.

The Article 40 sales tax is a half cent tax on every retail dollar but differs from the Article 39 sales tax in that it is collected based on statewide retail sales and then distributed to counties and municipalities based on the percentage of the state population residing within the county and/or municipality. This tax reflects the broadest retail trends across the whole state and is less affected by retail sales growth in any one particular local government jurisdiction. This tax has stipulations attached to it by the state legislature directing that 30% of the Article 40 tax be allocated for school capital needs. Durham County allots the full amount of revenue collected from this sales tax to the support of capital projects, of which public school projects make up the largest amount.

The Article 42 tax is a half cent tax on every retail dollar, and was similarly collected like the Article 40 sales tax, but because of state Medicaid Swap legislation, it is now collected like the Article 39 sales tax. This tax still has stipulations attached to it by the state legislature directing that 60% of the Article 42 tax be allocated for school capital needs. Durham County allots the full amount of revenue collected from this sales tax to the support of capital projects, of which public school projects make up the largest amount.

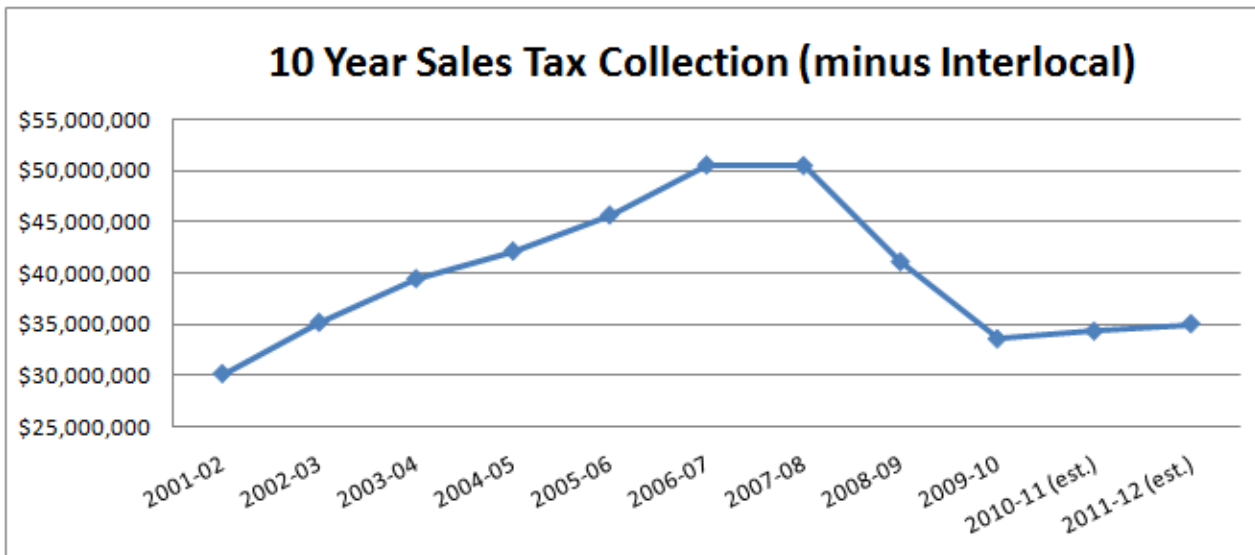
Due to state Medicaid Swap legislation, for FY 2011-12 and future years, Durham County will no longer collect any Article 44 sales tax.

Estimating sales tax revenue collection as part of a budget process is highly dependent on historical trending of sales tax growth and variability, as well as assessing the economic outlook of the state, the county and/or municipalities. The Budget and Management Services Department has generally used conservative growth estimates and will continue with that methodology for FY 2011-12.

For the first time in several years the county is budgeting growth in sales tax for the upcoming year based on current year collections, but is cautious about the level of growth as much of the current year collection increase is due to lower nonprofit reimbursements rather than increased economic activity. FY 2011-12 may see economic activity increase, but that increase may be limited by continued weakness in the housing market and inflationary increases in non sales tax related items such as food and gas. The growth from FY 2009-10 actual sales tax collections to FY 2010-11 estimated sales tax collection is 4%.

Durham County has estimated an overall 2.15% increase in all local sales taxes for FY 2011-12.
Sales Tax Estimates vs. Budget

	<u>FY2010-11 Budget</u>	<u>FY 2010-11 Estimate</u>	<u>% From FY 2010-11 Budget</u>	<u>FY2011-12 Budget</u>	<u>% From FY 2010-11 Est.</u>
Article 39	\$12,433,665	\$15,323,087	23.24%	\$15,713,277	2.55%
Article 40	\$8,014,954	\$8,491,863	5.95%	\$8,576,781	1.00%
Article 42	\$9,458,552	\$10,455,374	10.54%	\$10,704,650	2.38%
Article 44	\$0	-\$103,550	N/A	\$0	N/A
Interlocal	\$9,663,424	\$9,190,122	-4.90%	\$9,296,379	1.16%
Total	\$39,570,595	\$43,356,896	9.57%	\$44,291,087	2.15%



Intergovernmental Revenues

The vast majority of the budgeted intergovernmental revenues in Durham County are received by the human services agencies of Public Health, Department of Social Services and Mental Health.

Public Health has a total budget of \$19,590,537, of which \$13,705,510 is county dollars and \$5,885,027 is received from other sources. Of the \$5,885,027 in revenues from other sources, 83% comes from intergovernmental sources, mostly the state and federal government, and currently is budgeted at \$4,905,114 for FY2011-12. The funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; refugee health; STD clinic services; immunizations; tuberculosis and other communicable disease control; family planning and maternal healthcare; breast and cervical cancer screenings; HIV education, counseling and testing; child healthcare; and public school nurses.

The Department of Social Services has a total budget of \$51,324,278, of which \$17,817,501 is county dollars and \$33,506,777 is received from other sources. Of the \$33,506,777 in revenues from other sources, 99% comes from intergovernmental sources, mostly the state and federal government, and currently is budgeted at \$33,221,396 for FY2011-12. The funds support programs that provide protection of abused and neglected children and adults, the provision of services to prevent unnecessary institutionalization of disabled and elderly residents, Work First support services, school and community social work services, child day care subsidy services, nutrition assistance and health insurance to eligible families.

The Durham Center has a total budget of \$31,829,666, of which \$6,661,442 is county dollars and \$25,168,224 is received from other sources. Of the \$25,168,224 in revenues from other sources, 99.7% comes from intergovernmental sources, mostly the state government, and currently is budgeted at \$25,087,224 for FY 2011-12. These funds support care programs for children and adults and also support the administrative costs of the

Local Management Entity (LME), which oversees contracts with various private agencies to provide an array of mental health services to county citizens.

Other Key Revenues

There are many revenue sources the County collects, however a few are of special interest because of their correlation to overall county economic activity. Below are a few of those key revenues that the county takes note of every year when developing its annual budget.

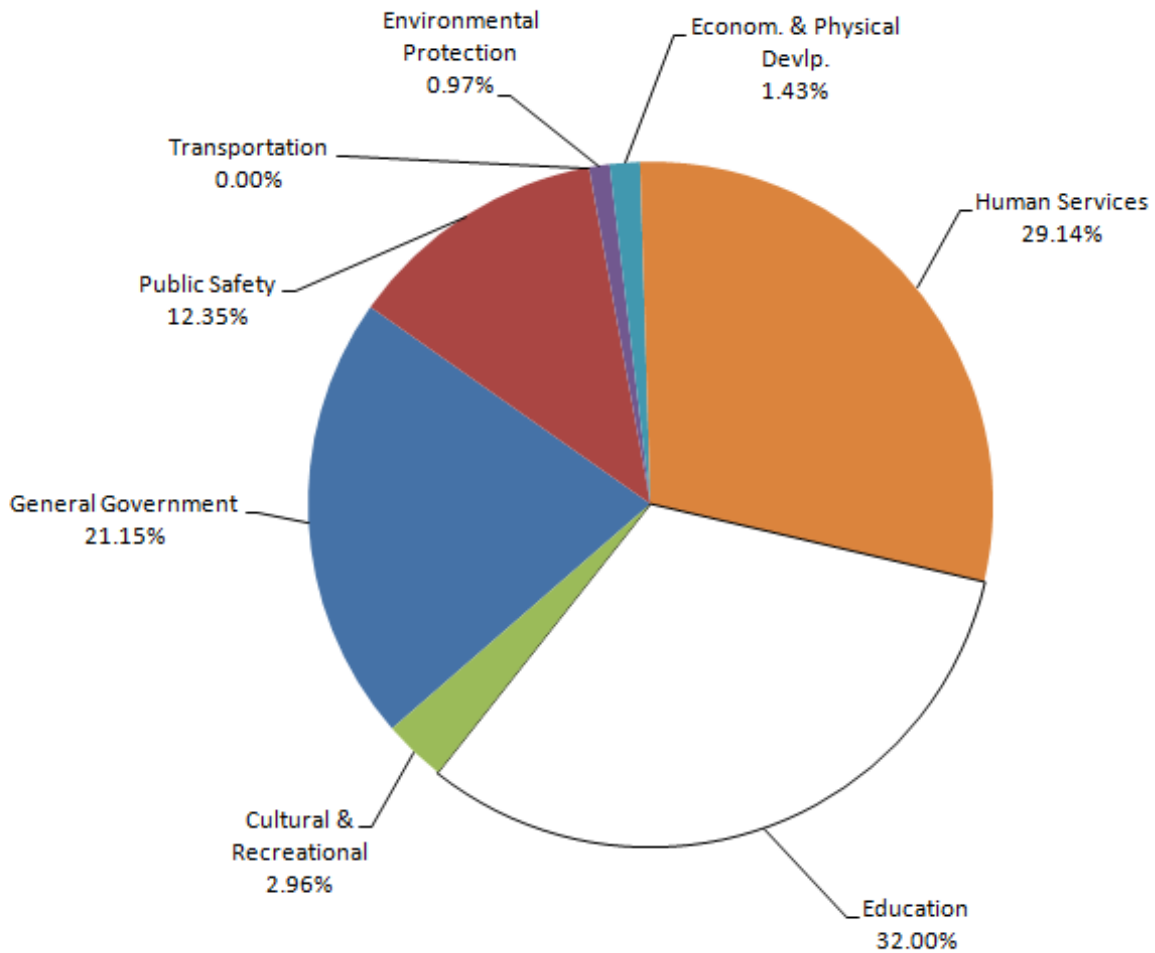
Other Key Revenues	2009-10 Actual Revenues	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
Animal Tax	\$537,148	\$400,000	\$420,000	\$530,000	\$530,000
ABC Profit Distribution	\$909,000	\$1,000,000	\$909,000	\$909,000	\$646,000
Register of Deed Fee	\$2,564,782	\$2,400,000	\$2,550,000	\$2,500,000	\$2,500,000
Investment Income	\$426,329	\$477,543	\$207,803	\$355,000	\$355,000
EMS Patient Income	\$4,710,829	\$4,300,000	\$4,388,815	\$4,375,000	\$4,375,000
Solid Waste Management Fee	\$1,264,011	\$1,268,820	\$1,247,131	\$1,345,375	\$1,345,375

- The annual animal licensing fee is for registered dogs or cats in the county. Reduced fees are offered for spayed or neutered animals.
- ABC profit distributions are received quarterly from state collected taxes on alcohol sold in the county and throughout the state. Reduced sales are causing the budgeted revenue to decrease from previous estimates.
- Register of Deeds fees are charges made for new deeds of trust, changing of deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount.
- Investment income is interest earned on County cash deposited in banks.
- EMS patient income is derived from billing EMS responses to patient calls. The county strives to gather as much income as possible from patient insurance and or the patient themselves to ensure that those who use EMS support its operations.
- The Solid waste management fee is a yearly fee for any citizen who chooses to use the service for the drop off of waste or recyclables at any county container sites.

General Fund Expenditures

FY 2011-12 Approved Budget

Total General Fund Expenditures: \$358,568,344



General Funds Expenditures

Funds: 101, 102, 103,125,150

Fund	2009-2010 Actual Expenditures	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
∇ General Government	\$ 63,967,201	\$ 64,670,271	\$ 67,209,510	\$ 75,931,383	\$ 75,844,671
BOARD OF COUNTY COMMISSIONERS	\$ 502,178	\$ 509,875	\$ 504,380	\$ 509,128	\$ 451,392
COUNTY ADMINISTRATION	\$ 1,417,175	\$ 1,484,405	\$ 1,483,401	\$ 1,460,767	\$ 1,740,821
FINANCE	\$ 1,952,592	\$ 2,033,142	\$ 1,915,928	\$ 1,991,912	\$ 2,015,831
TAX ADMINISTRATION	\$ 6,466,968	\$ 5,024,319	\$ 6,039,432	\$ 4,931,755	\$ 4,993,399
LEGAL	\$ 1,442,419	\$ 1,515,910	\$ 1,385,471	\$ 1,561,531	\$ 1,591,033
COURT FACILITIES	\$ 282,186	\$ 364,369	\$ 333,406	\$ 370,564	\$ 375,121
ELECTIONS	\$ 1,056,286	\$ 1,052,163	\$ 998,575	\$ 1,542,616	\$ 1,552,941
REGISTER OF DEEDS	\$ 1,439,217	\$ 1,576,352	\$ 1,517,931	\$ 1,613,559	\$ 1,628,445
GENERAL SERVICES	\$ 7,058,025	\$ 8,278,393	\$ 8,185,798	\$ 9,211,805	\$ 9,062,192
INFORMATION TECHNOLOGY	\$ 3,800,711	\$ 4,142,739	\$ 4,139,520	\$ 4,299,782	\$ 4,297,274
HUMAN RESOURCES	\$ 1,359,682	\$ 1,444,284	\$ 1,442,141	\$ 1,448,508	\$ 1,476,383
BUDGET & MANAGEMENT SERVICES	\$ 449,895	\$ 509,614	\$ 455,562	\$ 468,733	\$ 478,009
VETERANS SERVICES	\$ 95,140	\$ 95,546	\$ 104,803	\$ 97,595	\$ 100,222
GEOGRAPHIC INFORMATION SYSTEMS	\$ 360,589	\$ 366,638	\$ 366,638	\$ 367,571	\$ 437,613
SAP SHARED SERVICES	\$ 1,035,933	\$ 1,149,226	\$ 975,456	\$ 1,061,277	\$ 1,077,611
NONDEPARTMENTAL*	\$ 35,248,206	\$ 35,123,296	\$ 37,361,068	\$ 44,994,280	\$ 44,566,384
Other	\$ 251,141	\$ 1,257,543	\$ 3,409,504	\$ 4,353,353	\$ 1,499,748
Transfer to Capital Finance Fund	\$ 22,106,429	\$ 19,443,506	\$ 19,443,506	\$ 21,026,419	\$ 27,952,128
Transfer to Debt Service	\$ 256,021	\$ 256,021	\$ 256,021	\$ 4,500,000	\$ 0
Transfer to Benefits Plan Fund	\$ 12,634,614	\$ 14,166,226	\$ 14,252,038	\$ 15,114,508	\$ 15,114,508
∇ Public Safety	\$ 42,902,969	\$ 43,087,925	\$ 43,145,396	\$ 43,535,601	\$ 44,297,922
GENERAL SERVICES	\$ 1,458,069	\$ 1,486,047	\$ 1,495,674	\$ 1,449,493	\$ 1,469,376
COUNTY SHERIFF	\$ 26,592,716	\$ 26,016,118	\$ 26,491,111	\$ 26,146,401	\$ 26,755,139
EMERGENCY COMMUNICATIONS	\$ 886,814	\$ 978,034	\$ 978,034	\$ 982,870	\$ 982,840
FIRE MARSHAL	\$ 2,394,970	\$ 2,575,987	\$ 2,408,316	\$ 2,722,054	\$ 2,732,607
MEDICAL EXAMINER	\$ 110,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 2,033,492	\$ 2,290,874	\$ 2,142,239	\$ 2,531,039	\$ 2,602,465
VFD - PARAMEDIC SERVICES	\$ 1,522,561	\$ 1,564,955	\$ 1,564,955	\$ 1,549,955	\$ 1,549,955
YOUTH HOME	\$ 953,765	\$ 1,066,842	\$ 933,825	\$ 1,023,959	\$ 1,045,410
EMERGENCY MEDICAL SERVICES	\$ 6,852,314	\$ 6,902,884	\$ 6,925,058	\$ 6,883,971	\$ 6,987,958
OTHER PUBLIC SAFETY	\$ 98,268	\$ 106,184	\$ 106,184	\$ 145,859	\$ 72,172
∇ Transportation	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
OTHER TRANSPORTATION	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
∇ Environmental Protection	\$ 3,329,259	\$ 3,448,772	\$ 3,416,725	\$ 3,437,287	\$ 3,470,200
GENERAL SERVICES	\$ 1,900,400	\$ 1,973,684	\$ 1,929,003	\$ 2,002,817	\$ 2,010,290
ENVIRONMENTAL ENGINEERING	\$ 1,369,305	\$ 1,411,427	\$ 1,424,061	\$ 1,371,260	\$ 1,396,700
OTHER ENVIRONMENTAL PROTECTION	\$ 59,555	\$ 63,661	\$ 63,661	\$ 63,210	\$ 63,210
∇ Econom. & Physical Devlp.	\$ 4,640,430	\$ 5,224,466	\$ 4,376,343	\$ 5,087,096	\$ 5,110,483
OPEN SPACE MANAGEMENT	\$ 17,275	\$ 0	\$ 68,118	\$ 0	\$ 0
PLANNING	\$ 1,157,608	\$ 1,153,933	\$ 1,153,933	\$ 1,159,740	\$ 1,097,856
COOPERATIVE EXTENSION SERVICE	\$ 1,254,957	\$ 1,305,148	\$ 1,301,051	\$ 1,006,671	\$ 1,088,130
SOIL AND WATER CONSERVATION	\$ 302,885	\$ 297,979	\$ 298,476	\$ 292,730	\$ 296,542
ECONOMIC DEVELOPMENT	\$ 1,907,705	\$ 2,467,406	\$ 1,554,765	\$ 2,627,955	\$ 2,627,955

Fund	2009-2010 Actual Expenditures	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ Human Services	\$ 458,585,581	\$ 103,138,107	\$ 110,521,095	\$ 108,395,730	\$ 104,489,227
PUBLIC HEALTH	\$ 19,076,803	\$ 20,067,588	\$ 20,690,993	\$ 19,445,039	\$ 19,472,515
MENTAL HEALTH	\$ 27,329,069	\$ 30,818,125	\$ 32,317,272	\$ 31,829,666	\$ 31,829,666
SOCIAL SERVICES	\$ 410,630,720	\$ 50,517,208	\$ 55,825,814	\$ 55,066,550	\$ 51,746,341
OTHER HUMAN SERVICES	\$ 1,548,989	\$ 1,735,186	\$ 1,687,015	\$ 2,054,475	\$ 1,440,705
▽ Education	\$ 106,950,853	\$ 113,025,293	\$ 113,025,293	\$ 115,015,048	\$ 114,740,156
DURHAM PUBLIC SCHOOLS	\$ 102,177,663	\$ 108,402,189	\$ 108,402,189	\$ 110,106,952	\$ 110,106,952
COMMUNITY COLLEGES	\$ 4,670,018	\$ 4,529,918	\$ 4,529,918	\$ 4,670,019	\$ 4,529,918
OTHER EDUCATION	\$ 103,172	\$ 93,186	\$ 93,186	\$ 238,077	\$ 103,286
▽ Cultural & Recreational	\$ 10,515,957	\$ 10,942,901	\$ 10,614,381	\$ 10,387,024	\$ 10,603,185
LIBRARY	\$ 8,520,765	\$ 9,142,882	\$ 8,814,362	\$ 8,571,316	\$ 8,897,569
OTHER CULTURAL & RECREATIONAL	\$ 1,995,193	\$ 1,800,019	\$ 1,800,019	\$ 1,815,708	\$ 1,705,616
General Fund Total	\$ 690,904,751	\$ 343,550,235	\$ 352,321,242	\$ 361,801,669	\$ 358,568,344
Risk Management Fund	\$ 1,592,357	\$ 2,463,115	\$ 1,934,400	\$ 2,463,833	\$ 2,463,833
Swap Fund	\$ 650,666	\$ 750,000	\$ 750,000	\$ 1,153,000	\$ 1,803,000
▽ Capital Financing Fund	\$ 38,385,437	\$ 35,621,302	\$ 35,621,302	\$ 52,616,089	\$ 46,962,324
Transfer to Debt Service	\$ 36,640,437	\$ 34,721,302	\$ 34,721,302	\$ 49,880,688	\$ 44,964,224
Transfer to PAYG	\$ 1,745,000	\$ 900,000	\$ 900,000	\$ 2,735,401	\$ 1,998,100
Benefits Plan Fund	\$ 12,692,873	\$ 15,261,793	\$ 15,822,689	\$ 16,078,660	\$ 16,078,660
General Funds Total	\$ 744,226,083	\$ 397,646,445	\$ 406,449,631	\$ 434,113,251	\$ 425,876,161
To Benefits Plan Fund	-\$ 12,634,614	-\$ 14,166,226	-\$ 14,252,038	-\$ 15,114,508	-\$ 15,114,508
To General Fund from SWAP Fund	\$ 0	\$ 0	\$ 0	-\$ 3,000	-\$ 3,000
To CFP from GF	-\$ 22,106,429	-\$ 19,443,506	-\$ 19,443,506	-\$ 21,026,419	-\$ 27,952,128
General Funds Total	\$ 709,485,040	\$ 364,036,713	\$ 372,754,088	\$ 397,969,324	\$ 382,806,525

*Nondepartmental area moved under General Government function during FY 2009-10

All Funds Summary of Revenues

Fund	2009-2010 Actual Revenues	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
General Funds	\$ 753,672,400	\$ 397,646,445	\$ 411,514,443	\$ 433,599,119	\$ 425,876,161
Taxes	\$ 254,152,581	\$ 259,502,860	\$ 265,438,851	\$ 273,458,232	\$ 267,472,622
Licenses and Permits	\$ 688,093	\$ 608,270	\$ 665,191	\$ 695,200	\$ 695,200
Intergovernmental	\$ 434,328,774	\$ 71,870,875	\$ 77,257,597	\$ 76,017,452	\$ 71,399,294
Contributions and Donations	\$ 959,875	\$ 1,100,742	\$ 967,053	\$ 620,340	\$ 620,340
Investment Income	\$ 481,228	\$ 479,699	\$ 222,842	\$ 357,874	\$ 357,874
Rental Income	\$ 480,354	\$ 478,121	\$ 491,355	\$ 520,750	\$ 520,750
Service Charges	\$ 16,923,244	\$ 15,197,363	\$ 15,798,323	\$ 16,977,168	\$ 16,910,548
Sewer Connection Fees	\$ 915,618	\$ 655,641	\$ 600,731	\$ 610,000	\$ 610,000
Other Revenues	\$ 3,396,751	\$ 935,911	\$ 8,068,637	\$ 5,489,938	\$ 7,997,164
Other Financing Sources	\$ 41,345,881	\$ 46,816,963	\$ 42,003,862	\$ 58,852,165	\$ 59,292,369
Special Revenue Fund	\$ 6,404,928	\$ 6,479,925	\$ 6,722,369	\$ 6,626,304	\$ 6,642,509
Taxes	\$ 6,394,161	\$ 6,159,925	\$ 6,401,633	\$ 6,411,164	\$ 6,427,369
Investment Income	\$ 10,767	\$ 0	\$ 735	\$ 0	\$ 0
Service Charges	\$ 0	\$ 320,000	\$ 320,000	\$ 215,140	\$ 215,140
Debt Service	\$ 94,831,213	\$ 43,687,782	\$ 43,685,403	\$ 52,673,909	\$ 52,305,150
Contributions and Donations	\$ 16,000	\$ 0	\$ 7,000	\$ 0	\$ 0
Investment Income	\$ 7,254	\$ 10,000	\$ 8,187	\$ 528,221	\$ 528,221
Rental Income	\$ 26,717	\$ 26,716	\$ 26,716	\$ 0	\$ 0
Service Charges	\$ 219,323	\$ 209,466	\$ 209,466	\$ 0	\$ 0
Other Financing Sources	\$ 94,561,919	\$ 43,441,600	\$ 43,434,034	\$ 52,145,688	\$ 51,776,929
Enterprise Funds	\$ 9,634,866	\$ 8,912,355	\$ 8,214,548	\$ 8,288,030	\$ 8,288,030
Licenses and Permits	\$ 5,700	\$ 2,300	\$ 5,150	\$ 2,300	\$ 2,300
Investment Income	\$ 21,016	\$ 66,000	\$ 23,485	\$ 25,000	\$ 25,000
Enterprise Charges	\$ 9,051,806	\$ 8,526,524	\$ 7,990,590	\$ 8,052,130	\$ 8,052,130
Sewer Connection Fees	\$ 505,847	\$ 313,360	\$ 195,323	\$ 208,600	\$ 208,600
Other Revenues	\$ 3,792	\$ 4,171	\$ 0	\$ 0	\$ 0
Other Financing Sources	\$ 46,706	\$ 0	\$ 0	\$ 0	\$ 0
Trust Funds	\$ 5,724,120	\$ 4,454,984	\$ 7,794,429	\$ 5,413,749	\$ 6,413,749
Intergovernmental	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000
Contributions and Donations	\$ 218,524	\$ 204,984	\$ 251,232	\$ 290,250	\$ 290,250
Investment Income	\$ 1,501,496	\$ 0	\$ 804,056	\$ 0	\$ 0
Service Charges	\$ 54,100	\$ 0	\$ 33,075	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 300,000	\$ 2,756,066	\$ 1,173,499	\$ 2,173,499
Total All Funds	\$ 870,267,527	\$ 461,181,491	\$ 477,931,191	\$ 506,601,111	\$ 499,525,599

All Funds Summary of Expenditures

Fund	2009-2010 Actual Expenditures	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ General Funds	\$ 744,226,083	\$ 397,646,445	\$ 406,449,631	\$ 434,113,251	\$ 425,876,161
General	\$ 690,904,751	\$ 343,550,235	\$ 352,321,242	\$ 361,801,669	\$ 358,568,344
Risk Management	\$ 1,592,357	\$ 2,463,115	\$ 1,934,400	\$ 2,463,833	\$ 2,463,833
Swap Agreement	\$ 650,666	\$ 750,000	\$ 750,000	\$ 1,153,000	\$ 1,803,000
Capital Improvement Plan	\$ 38,385,437	\$ 35,621,302	\$ 35,621,302	\$ 52,616,089	\$ 46,962,324
Benefits Plan	\$ 12,692,873	\$ 15,261,793	\$ 15,822,689	\$ 16,078,660	\$ 16,078,660
▽ Special Revenue Funds	\$ 6,884,816	\$ 6,479,925	\$ 6,485,270	\$ 6,626,304	\$ 6,642,509
Bethesda Fire District	\$ 1,554,338	\$ 1,611,368	\$ 1,611,368	\$ 1,686,858	\$ 1,686,858
Lebanon Fire District	\$ 1,172,872	\$ 1,055,275	\$ 1,055,275	\$ 1,097,638	\$ 1,097,638
Parkwood Fire District	\$ 1,352,975	\$ 1,644,444	\$ 1,644,444	\$ 1,564,240	\$ 1,564,240
Redwood Fire District	\$ 724,597	\$ 746,895	\$ 746,895	\$ 746,000	\$ 746,000
New Hope Fire District	\$ 43,334	\$ 59,874	\$ 59,874	\$ 56,313	\$ 72,518
Eno Fire Distrcit	\$ 19,676	\$ 23,594	\$ 23,594	\$ 22,956	\$ 22,956
Bahama Fire District	\$ 970,168	\$ 683,755	\$ 683,755	\$ 731,106	\$ 731,106
Special Park District	\$ 619,487	\$ 637,161	\$ 642,507	\$ 703,904	\$ 703,904
Emg. Srv. Telephone System	\$ 410,954	\$ 0	\$ 0	\$ 0	\$ 0
Special Butner	\$ 16,415	\$ 17,559	\$ 17,559	\$ 17,289	\$ 17,289
▽ Debt Service	\$ 91,173,020	\$ 43,687,782	\$ 41,515,636	\$ 52,673,909	\$ 52,305,150
Debt Service	\$ 91,173,020	\$ 43,687,782	\$ 41,515,636	\$ 52,673,909	\$ 52,305,150
▽ Enterprise Funds	\$ 5,036,146	\$ 8,912,355	\$ 7,377,810	\$ 8,288,030	\$ 8,288,030
Sewer Utility	\$ 5,036,146	\$ 8,912,355	\$ 7,377,810	\$ 8,288,030	\$ 8,288,030
▽ Trust Funds	\$ 8,517,020	\$ 8,619,519	\$ 4,444,113	\$ 5,413,749	\$ 6,413,749
George R. Linder Memorial	\$ 0	\$ 250	\$ 0	\$ 250	\$ 250
Community Health Trust	\$ 8,327,697	\$ 8,200,000	\$ 4,250,000	\$ 5,123,499	\$ 6,123,499
L.E.O. Retirement Trust	\$ 189,323	\$ 419,269	\$ 194,113	\$ 290,000	\$ 290,000
Total All Funds	\$ 855,837,086	\$ 465,346,026	\$ 466,272,460	\$ 507,115,243	\$ 499,525,599

All Funds FTEs (Full Time Equivalent Positions)

	2009-2010 Actual FTEs	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
General Fund					
Clerk to the Board	3.00	3.00	3.00	3.00	3.00
County Administration	11.00	11.00	11.00	11.00	11.00
Finance	22.00	22.00	21.00	21.00	21.00
Tax Administration	68.00	66.00	66.00	66.00	66.00
Legal	16.00	16.00	16.00	17.00	17.00
Elections	7.00	7.00	7.00	7.00	7.00
Register of Deeds	20.00	20.00	20.00	20.00	20.00
General Services	38.00	41.00	41.00	44.00	44.00
Information Technology	34.00	32.00	32.00	34.00	33.00
Human Resources	17.00	17.00	17.00	17.00	17.00
Budget & Management Services	5.00	5.00	5.00	5.00	5.00
Veterans Services	2.00	2.00	2.00	2.00	2.00
SAP Shared Services	9.00	9.00	9.00	8.00	8.00
Function - General Government	252.00	251.00	250.00	255.00	254.00
Animal Control	18.00	18.00	18.00	18.00	18.00
County Sheriff	447.09	430.09	430.09	427.09	430.09
Fire Marshall	39.00	39.00	42.00	42.00	42.00
Criminal Justice Resource Center	33.50	33.50	36.93	36.93	36.93
Youth Home	21.12	21.12	21.12	21.12	21.12
Emergency Medical Services	94.00	94.00	94.00	94.00	94.00
Function - Public Safety	652.71	635.71	642.14	639.14	642.14

All Funds FTEs (Full Time Equivalent Positions)

	2009-2010 Actual FTEs	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
General Services - Solid Waste	17.00	17.00	17.00	17.00	17.00
Environmental Engineering	15.00	14.00	14.00	14.00	14.00
Function - Environmental Protection	32.00	31.00	31.00	31.00	31.00
Cooperative Extension Service	24.90	24.90	23.52	15.79	18.79
Soil and Water Conservation	4.00	4.00	4.00	4.00	4.00
Function - Economic & Physical Development	28.90	28.90	27.52	19.79	22.79
Public Health	235.91	221.88	218.53	214.31	208.66
Mental Health	80.00	80.00	106.50	106.50	106.50
Social Services	487.00	475.45	475.45	486.45	475.45
Other Human Services	2.00	2.00	2.00	2.00	2.00
Function - Human Services	804.91	779.33	802.48	809.26	792.61
Library	142.53	138.55	138.55	138.45	138.45
Function - Culture & Recreation	142.53	138.55	138.55	138.45	138.45
General Fund Total	1913.05	1864.49	1891.69	1892.64	1880.99
Risk Management Fund	2.00	2.00	2.00	2.00	2.00
Sewer Utility Fund	21.00	22.00	22.00	23.00	23.00
All Funds Total	1936.05	1888.49	1915.69	1917.64	1905.99

FY 2011-12 APPROVED NEW POSITIONS

Position	FTEs	Salary and Benefits	Starting Date
Maintenance Technician I (General Services)	3.00	\$ 92,613	07/01/11
Audio Visuals Network Administrator (Information Technology)	1.00	\$ 62,192	07/01/11
Assistant County Attorney for DSS (County Attorney)	1.00	\$ 83,498	07/01/11
Library Assistant (South Regional Library)	0.50	\$ 13,223	07/01/11
Library Assistant (Southwest Regional Library)	0.50	\$ 13,223	07/01/11
Library Page (South Regional Library)	0.48	\$ 8,553	07/01/11
Library Page (South Regional Library)	0.48	\$ 8,553	07/01/11
Library Page (Southwest Regional Library)	0.48	\$ 8,553	07/01/11
Library Page (Southwest Regional Library)	0.48	\$ 8,553	07/01/11
Library Page (Southwest Regional Library)	0.48	\$ 8,553	07/01/11
Courier (Library Facilities Administration)	0.50	\$ 11,403	07/01/11
Physician Extender (Family Planning Outreach Grant - PH)	0.20	\$ 15,890	07/01/11
Gang Reduction Strategy Manager (Criminal Justice Resource Center)	1.00	\$ 67,215	07/01/11
General Utility Worker (Sewer Utility)	1.00	\$ 30,871	07/01/11
	11.10	\$432,892	

FY 2011-12 APPROVED ELIMINATED POSITIONS

Position	FTEs	Salary and Benefits	Ending Date
Librarian (Main Library)	1.00	unfunded	06/30/11
Librarian (Main Library)	1.00	unfunded	06/30/11
Administrative Librarian (Main Library)	1.00	unfunded	06/30/11
Library Assistant (Main Library)	1.00	\$29,381	06/30/11
Case Manager (CAGI Grant - Criminal Justice Resource Center)	1.00	\$39,519	06/30/11
County Associate Extension Agent (Cooperative Extension)	1.00	\$39,519	06/30/11
County Associate Extension Agent (4-H - Cooperative Extension)	1.00	\$40,548	06/30/11
County Extension Agent (4-H - Cooperative Extension)	1.00	\$50,413	06/30/11
Community Services Consultant (Welcome Baby - Cooperative Extension)	0.48	\$18,846	06/30/11
County Extension Program Assistant (ARRA - Cooperative Extension)	1.00	\$34,984	09/30/11
Community Services Consultant (Strong Couples Strong Children - Coop. Ext.)	0.25	\$12,868	06/30/11
Social Worker II (Strong Couples Strong Children - PH)	1.00	\$60,436	09/30/11
Social Worker II (Strong Couples Strong Children - PH)	1.00	\$54,929	09/30/11
Human Services Coordinator III (Strong Couples Strong Children - PH)	1.00	\$73,956	09/30/11
Human Services Coordinator II (Strong Couples Strong Children - PH)	1.00	\$55,091	09/30/11
Public Health Educator I (Plain Talk - PH)	1.00	\$42,554	05/31/11
Community Health Technician (Plain Talk - PH)	0.26	\$6,876	05/31/11
Community Health Technician (Plain Talk - PH)	0.26	\$6,876	05/31/11
Nutrition Specialist (Smart Start - PH)	1.00	\$54,876	06/30/11
Public Health Nurse II (CFST, 12 month position - PH)	1.00	\$55,838	06/30/11
Public Health Nurse II (CFST, 10 month position - PH)	2.55	\$185,504	06/30/11
Database Administrator (SAP Enterprise Resource Planning)	1.00	\$64,755	06/30/11
	20.80	\$927,769	