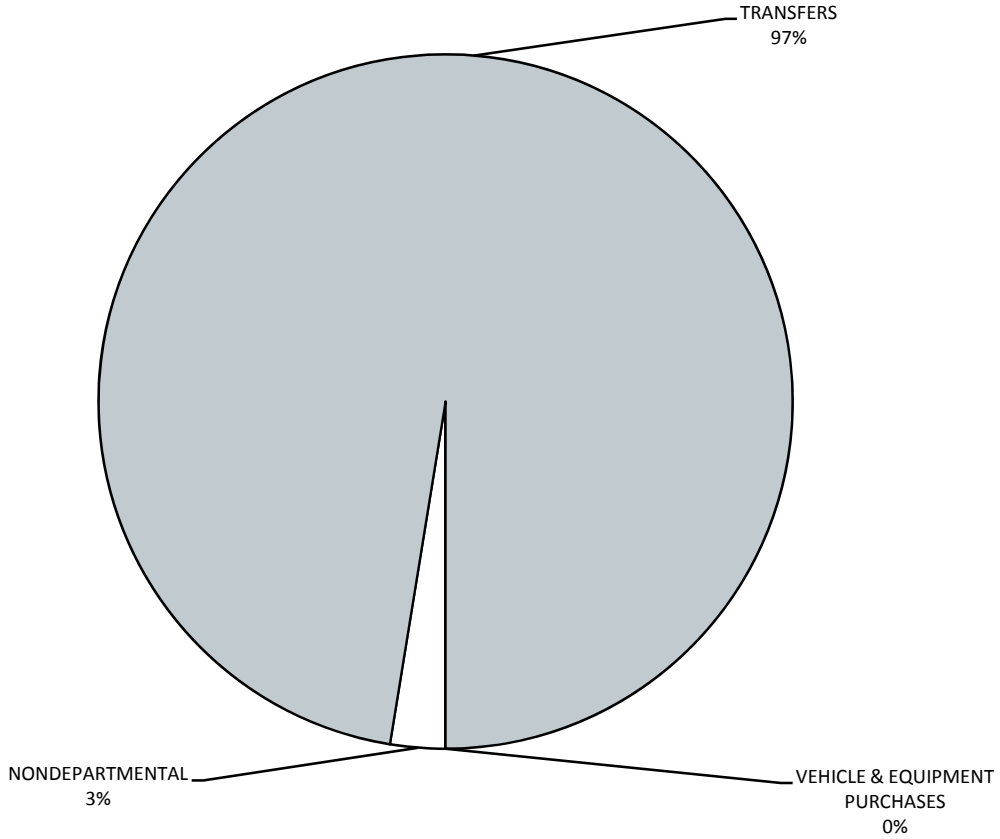


Nondepartmental Approved Budget



Funds Center	2007-2008 Actual Expenditures	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
NONDEPARTMENTAL	\$ 124,594	\$ 2,723,948	\$ 76,614	\$ 350,000	\$818,822
TRANSFERS	\$ 26,152,710	\$ 23,418,599	\$ 22,183,539	\$ 31,611,054	\$31,130,567
VEHICLE & EQUIPMENT PURCHASES	\$1,197,552	\$1,374,310	\$ 1,251,404	\$ 0	\$0
Result	\$ 27,474,855	\$ 27,516,857	\$ 23,511,557	\$ 31,961,054	\$31,949,389

NONDEPARTMENTAL

PROGRAM DESCRIPTION

This budget reflects expenditures that are either made on a nondepartmental, or county-wide basis, or expenditures that will be distributed to specific departments at a later time. Nondepartmental items funded this year include:

- Miscellaneous contracted services for county-wide contracts at \$159,503;
- Potential personnel cost planning module variances at \$25,000;
- Up-fit costs for leased space at \$60,000;
- Potential prevention and mitigation of a H1N1 Flu (Swine Flu) outbreak at \$200,000;
- Health reserve for unforeseen health needs to be supported by Community Health Trust Fund revenues at \$197,812;
- Reimbursement to the City of Durham for Warrant Control Center expenses at \$6,507;
- City of Durham's Mayor's Summer Youth Work Program at \$20,000; and
- Board of County Commissioners Contingency Fund at \$150,000.

Nondepartmental

Funds Center: 9800981000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$0	\$2,238,953	\$0	\$0	\$45,000
Operating	\$124,594	\$334,995	\$76,614	\$200,000	\$426,010
Transfers	\$0	\$150,000	\$0	\$150,000	\$347,812
Total Expenditures	\$124,594	\$2,723,948	\$76,614	\$350,000	\$818,822
▽ <i>Revenues</i>					
Service Charges	\$910	\$0	\$540	\$0	\$0
Total Revenues	\$910	\$0	\$540	\$0	\$0
Net Expenditures	\$123,684	\$2,723,948	\$76,074	\$350,000	\$818,822
FTEs	0.00	0.00	0.00	0.00	0.00

TRANSFERS

PROGRAM DESCRIPTION

This budget provides for appropriations of transfers to other funds from the General Fund as well as transfers into the General Fund from other funds.

Transfers from the General Fund will be made to the Capital Finance Fund, Debt Service Fund and Benefits Plan Fund as follows:

Transfers from General Fund	
Capital Finance Fund	\$21,548,692
Debt Service Fund	\$256,021
Benefits Plan Fund	\$9,325,854
TOTAL TRANSFERS OUT	\$31,130,567

Beginning in FY 2004-05, certain dedicated revenues were budgeted directly into the Capital Finance Fund. Those revenue sources are the two one-half cent sales taxes (Article 40 and Article 42) and the county's portion of the occupancy tax. To meet accounting standards, these revenue sources were moved back to the General Fund in FY 2006-07, where they are collected and need to be transferred to the Capital Finance Fund. The total amount of the transfer represents the budgeted amount of each of the three individual revenues (see Capital Finance Fund pages).

The transfer to the Debt Service Fund represents a contribution for debt service on the Carmichael Building used by the Department of Social Services.

The transfer to the Benefits Plan Fund funds the cost of the employee benefits plan, which includes health care, dental, vision and one times salary life insurance for all fulltime employees plus the cost of health care and life insurance for retirees. The plan also funds a Wellness Clinic, which includes a health risk assessment. The county pays all administrative costs associated with the plan.

Transfers to the General Fund will be made from the Community Health Trust Fund, Volunteer Fire District Funds and Enterprise Fund as follows:

Transfers to General Fund	
Community Health Trust Fund	\$3,950,000
Volunteer Fire District Funds	\$1,343,441
Enterprise Fund	\$166,824
TOTAL TRANSFERS IN	\$5,460,265

Revenues in this fund center are transfers in to the General Fund from other funds. The transfer from the Community Health Trust Fund supports health-related needs paid for out of the General Fund. The transfer from three Volunteer Fire Districts (Lebanon, Bethesda and Redwood) supports county positions funded through Fire District property taxes as provided in various interlocal agreements. The transfer from the Enterprise Fund supports indirect costs in the General Fund for support services rendered to the Enterprise Fund.

Transfers

Funds Center: 9800982000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Transfers	\$26,152,710	\$23,418,599	\$22,183,539	\$31,611,054	\$31,130,567
Total Expenditures	\$26,152,710	\$23,418,599	\$22,183,539	\$31,611,054	\$31,130,567
▽ <i>Revenues</i>					
Other Fin. Sources	\$6,827,224	\$7,066,114	\$6,443,662	\$5,460,265	\$5,460,265
Total Revenues	\$6,827,224	\$7,066,114	\$6,443,662	\$5,460,265	\$5,460,265
Net Expenditures	\$19,325,486	\$16,352,485	\$15,739,877	\$26,150,789	\$25,670,302
FTEs	0.00	0.00	0.00	0.00	0.00

VEHICLES AND EQUIPMENT

PROGRAM DESCRIPTION

This fund center was established for the purpose of accounting for capital assets purchased by the county, such as automobiles and equipment in excess of \$5,000.

Effective in FY 2005-06, the Internal Service Fund used for capital purchases was discontinued and this fund center was created for all vehicle and equipment purchases. As the size of the county's vehicle fleet grew and the number of vehicle replacements, vehicle additions and equipment requests increased, the ability of the Internal Service Fund to support these needs diminished. In order to implement a more consistent replacement schedule as well as fund new purchases, the county now uses bank financing to support requested needs.

2009-10 HIGHLIGHTS

No new vehicles or equipment are planned for purchase in FY 2009-10 in reaction to an overall decreasing General Fund budget. Debt service payments for previous vehicle and equipment purchases will continue for the life of the loans.

Vehicles and Equipment

Funds Center: 9800983000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$237,074	\$165,967	\$147,702	\$0	\$0
Capital	\$960,478	\$1,208,343	\$1,103,702	\$0	\$0
Total Expenditures	\$1,197,552	\$1,374,310	\$1,251,404	\$0	\$0
▽ <i>Revenues</i>					
Other Fin. Sources	\$1,700,000	\$1,374,310	\$0	\$0	\$0
Total Revenues	\$1,700,000	\$1,374,310	\$0	\$0	\$0
Net Expenditures	(\$502,448)	\$0	\$1,251,404	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

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