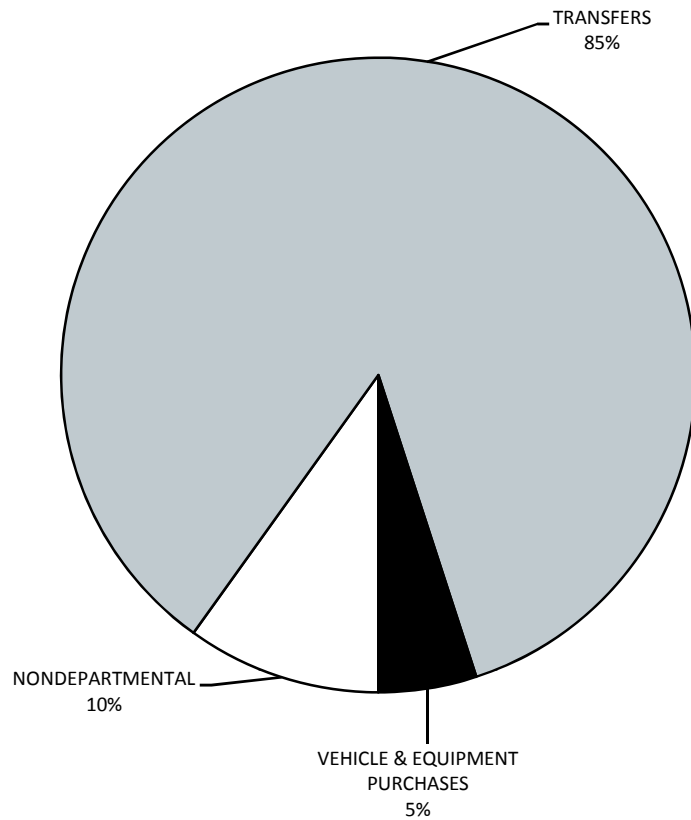


Nondepartmental Approved Budget



Funds Center	2006-2007 Actual Expenditures	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
NONDEPARTMENTAL	\$ 194,992	\$ 2,921,007	\$ 200,609	\$ 3,986,734	\$2,723,948
TRANSFERS	\$ 21,437,537	\$ 22,767,321	\$ 26,059,910	\$ 23,789,855	\$23,418,599
VEHICLE & EQUIPMENT PURCHASES	1,547,873	1,795,073	\$ 443,127	\$ 0	\$1,374,310
Result	\$ 23,180,402	\$ 27,483,401	\$ 26,703,646	\$ 27,776,589	\$27,516,857

NONDEPARTMENTAL

PROGRAM DESCRIPTION

This budget reflects expenditures that are either made on a NONDEPARTMENTAL or countywide basis, or expenditures that will be distributed to specific departments at a later time. NONDEPARTMENTAL items funded this year include: Compensation including: flexible benefits credit increase at January 1, 2009 from \$466/mo. to \$488/mo. \$231,132; longevity bonuses \$575,000, exceeds expectations performance increases \$80,000, probationary increases \$125,000; increases for elected/appointed officials \$35,000 (County Manager, County Attorney, Tax Administrator, Clerk to the Board, Sheriff, Register of Deeds); a 1% COLA effective July 2008 \$950,000; salary increases effective January 2009 for positions included in the benchmark study at \$242,821; green alternatives and/or bus passes for employees \$20,000; funding for miscellaneous contracted services for County-wide contracts at \$164,995; funding for County wide gasoline needs at \$150,000 and monies for The Board of County Commissioners Contingency Fund is recommended at \$150,000.

Non-Departmental

Funds Center: 9800981000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$0	\$2,516,007	\$0	\$3,396,132	\$2,238,953
Operating	\$568,593	\$255,000	\$200,609	\$390,602	\$334,995
Transfers	\$0	\$150,000	\$0	\$200,000	\$150,000
Total Expenditures	\$568,593	\$2,921,007	\$200,609	\$3,986,734	\$2,723,948
▽ <i>Revenues</i>					
Service Charges	\$0	\$0	\$200	\$0	\$0
Total Revenues	\$0	\$0	\$200	\$0	\$0
Net Expenditures	\$568,593	\$2,921,007	\$200,409	\$3,986,734	\$2,723,948
FTEs	0.00	0.00	0.00	0.00	0.00

TRANSFERS

PROGRAM DESCRIPTION

This budget provides for appropriations of transfers to other funds as well as transfers into the General Fund from other funds. Transfers will be made to the Debt Service Fund, Capital Finance Fund and Cafeteria Fund as follows:

Transfer from General Fund

Capital Finance Fund	\$21,646,129
Debt Service Fund	\$356,021
Cafeteria Fund	<u>\$1,416,449</u>
Total Transfers Out	\$23,418,599

Beginning in fiscal year 2004-2005, certain dedicated revenues were budgeted directly into the Capital Finance Fund (Fund 125). Those revenue sources are the: two of the ½ cent Sales Taxes (Article 40 and Article 42), along with County's portion of the Occupancy Tax. To meet certain accounting standards these revenue sources were moved back to the General Fund in FY 2006-07, where they will be collected and now 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 the Capital Finance Fund budget pages)

The transfer to the Debt Service fund from the General Fund represents a contribution for debt service on the Carmichael Building used by the Department of Social Services (\$256,021) and \$100,000 of special occupancy tax dedicated for NC Museum of Life and Science debt service.

The transfer being made to the Cafeteria Fund will fund the cost of health care benefits and life insurance benefits for retired employees (\$1,095,783). In addition the cost of Hospital Gap coverage for employees is budgeted at \$197,757, \$72,909 for dental claims in excess of premiums, and \$50,000 for administrative costs.

Transfer to General Fund

Community Health Trust Fund	\$4,534,892
Volunteer Fire District Funds	\$1,480,549
Enterprise Fund	\$160,000
Emergency Srv. Telephone System Fund	<u>\$890,673</u>
Total Transfers In	\$7,066,114

Revenues in this fund center are transfers in to the General Fund from other funds. These transfers include: \$4,534.892 from the Community Health Trust Fund to support Health related needs paid for out of the General Fund, \$1,480,549 from two Volunteer Fire Districts (Lebanon and Bethesda) to support county positions funded through Fire District property taxes as provided in various Inter-Local Agreements, \$160,000 from the Enterprise Fund for indirect costs in the General Fund for support services rendered to the Enterprise Fund, and \$890,673 from Emergency Services Telephone System fund balance to support Durham County's 21% share of the Emergency Communication (911 Center) operating budget.

Transfers

Funds Center: 9800982000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Transfers	\$21,437,537	\$22,767,321	\$26,059,910	\$23,789,855	\$23,418,599
Total Expenditures	\$21,437,537	\$22,767,321	\$26,059,910	\$23,789,855	\$23,418,599
▽ <i>Revenues</i>					
Other Fin. Sources	\$6,346,701	\$6,690,759	\$6,690,759	\$3,702,364	\$7,066,114
Total Revenues	\$6,346,701	\$6,690,759	\$6,690,759	\$3,702,364	\$7,066,114
Net Expenditures	\$15,090,836	\$16,076,562	\$19,369,151	\$20,087,491	\$16,352,485
FTEs	0.00	0.00	0.00	0.00	0.00

VEHICLES AND EQUIPMENT

PROGRAM DESCRIPTION

This funds center was established for the purpose of accounting for capital assets purchased by the County, such as automobiles and large dollar amount equipment purchases.

Effective with the adoption of the FY 2005-06 operating budget, the internal service fund used for capital purchases was discontinued and this new funds center was created for all vehicle and equipment purchases. As the size of the county's vehicle fleet has grown, and the number of vehicle replacements, new vehicles, and equipment requests has increased, the ability of the internal service fund to support these needs had diminished. In order to implement a more consistent replacement schedule, as well as fund new purchases, the County is now using bank financing to support requested needs. The FY 2008-09 bank loan needs are \$1,374,310 and will support vehicle and equipment approved for FY 2008-09. Debt service for the FY 2008-09 bank loan is paid through the Debt Service Fund.

New vehicles for FY 2008-09

General Services	Replacement	Extended Cab Short Box 4x4	1	28,845
		Full Size 15 Pass. Van	1	26,785
		Full Size ½ ton Pick up	2	37,090
		Mid Size ½ ton Pick up	1	18,545
		One Ton Crew Cab	2	60,000
Sheriff	Replacement	2009 Ford crown Vic	18	450,000
		2009 Ford Explorer	4	120,000
Social Services	New	Crossover	5	138,725
		Mid Size Sedan	5	103,725
EMS	New	E-450 Ambulance	1	110,000
	Replacement	Ford Expedition 4/WD	1	26,000
Total			41	\$1,119,715

New equipment for FY 2008-09

General Services	2 - 6x12 dump trailers	14,000
Sheriff	Equipment for new Sheriff vehicles	165,967
EMS	Zoll Series E Monitors (3) Replacements	74,628
Total		\$254,595

Department requested numbers shown on the next page look different because initially all vehicle requests are made in the department that is requesting them, then these requests are moved to the vehicle and equipment funds center as part of the Commissioner Approved budget.

Vehicles and Equipment

Funds Center: 9800983000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$536,422	\$253,742	\$278,226	\$0	\$165,967
Capital	\$2,823,215	\$1,541,331	\$164,901	\$0	\$1,208,343
Total Expenditures	\$3,359,637	\$1,795,073	\$443,127	\$0	\$1,374,310
▽ <i>Revenues</i>					
Other Fin. Sources	\$2,160,000	\$865,508	\$865,508	\$0	\$1,374,310
Total Revenues	\$2,160,000	\$865,508	\$865,508	\$0	\$1,374,310
Net Expenditures	\$1,199,637	\$929,565	(\$422,381)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

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