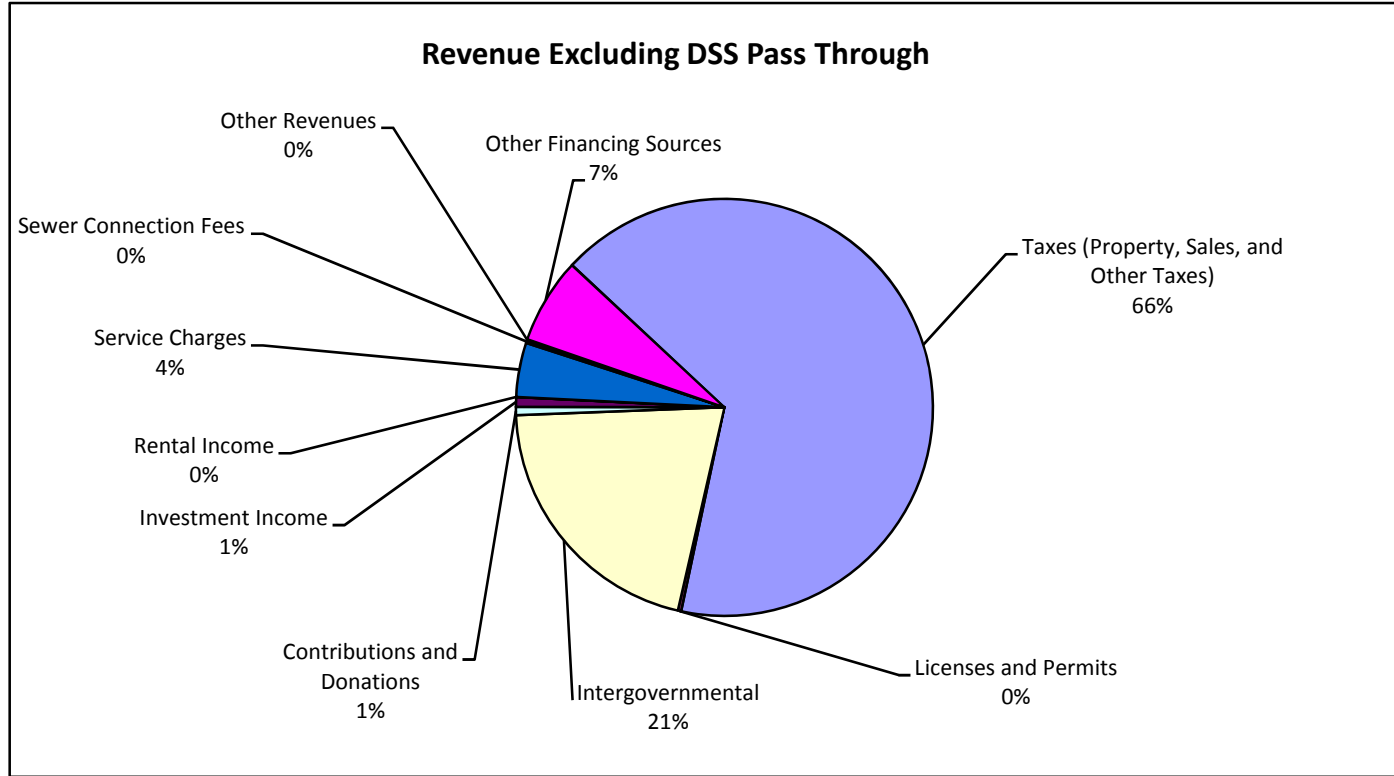
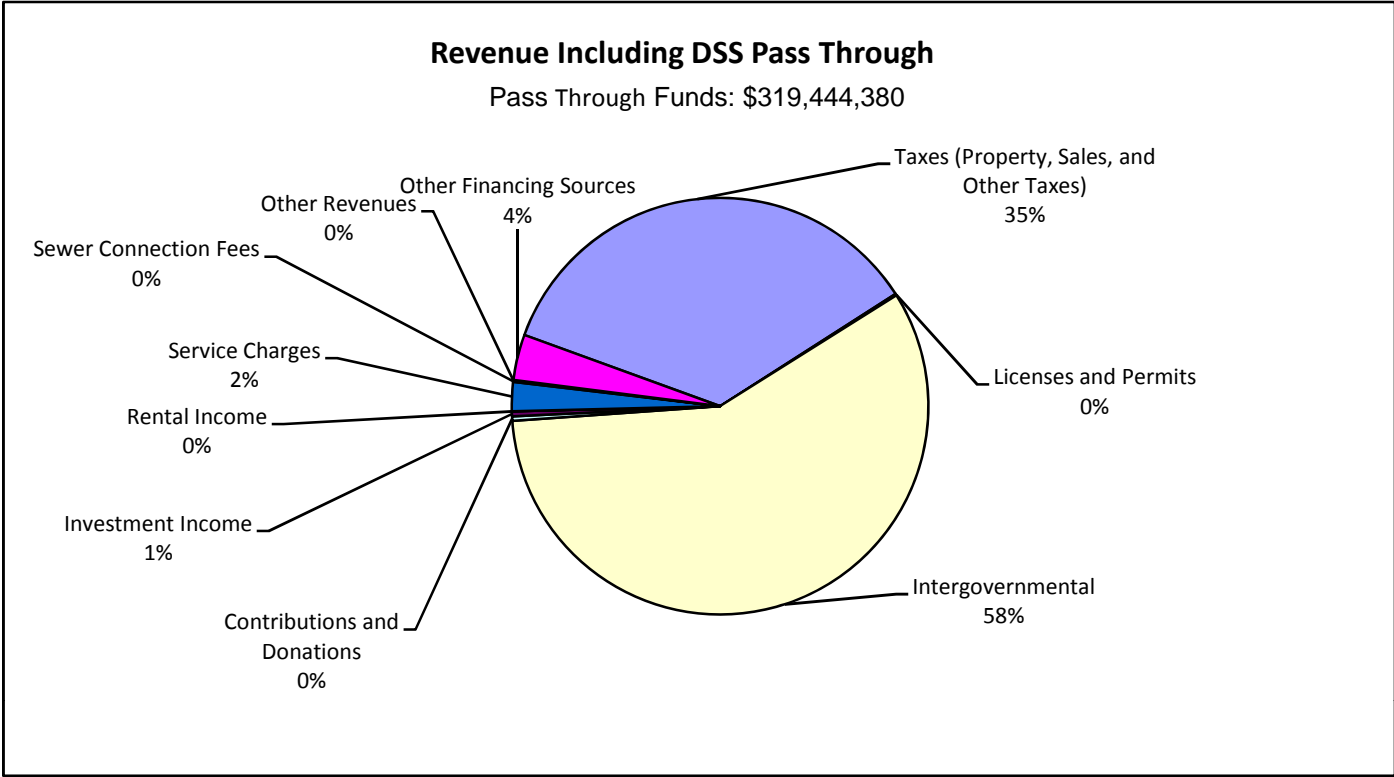


General Funds Revenue

FY 2008-09 Approved Budget



General Funds Revenues

Funds: 101,102,103,125,150

Source of Revenue	2006-2007 Actual Revenues	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▼ General Fund					
▼ Taxes	\$ 226,888,277	\$ 234,903,747	\$ 242,865,209	\$ 231,501,799	\$ 241,988,972
Current Taxes	\$ 165,343,771	\$ 174,827,520	\$ 183,245,688	\$ 174,547,271	\$ 184,827,371
Prior Year Taxes	\$ 2,065,759	\$ 3,000,000	\$ 2,255,079	\$ 2,500,000	\$ 2,500,000
1 Cent Sales Tax	\$ 22,739,944	\$ 22,312,639	\$ 21,199,351	\$ 18,950,871	\$ 18,624,892
1/2 Cent Sales Tax #1	\$ 9,269,273	\$ 9,146,484	\$ 9,349,215	\$ 9,674,643	\$ 9,674,642
1/2 Cent Sales Tax #2	\$ 9,146,344	\$ 9,044,311	\$ 9,237,789	\$ 9,552,571	\$ 9,552,570
1/2 Cent Sales Tax #3	\$ 9,333,076	\$ 9,297,145	\$ 9,130,992	\$ 6,041,126	\$ 5,968,180
City Sales Tax Distribution	\$ 4,858,613	\$ 3,700,000	\$ 4,838,276	\$ 6,550,000	\$ 6,720,000
County Occupancy Taxes	\$ 2,466,816	\$ 2,325,882	\$ 2,325,882	\$ 2,418,917	\$ 2,518,917
Other Misc. Taxes	\$ 1,664,680	\$ 1,249,766	\$ 1,282,937	\$ 1,266,400	\$ 1,602,400
▼ Licenses and Permits	\$ 882,943	\$ 832,000	\$ 992,244	\$ 915,900	\$ 915,900
FINANCE	\$ 366,242	\$ 340,000	\$ 446,000	\$ 400,000	\$ 400,000
TAX ADMINISTRATION	\$ 18,817	\$ 20,000	\$ 20,423	\$ 18,000	\$ 18,000
COUNTY SHERIFF	\$ 5,295	\$ 3,000	\$ 2,715	\$ 3,000	\$ 3,000
ENVIRONMENTAL ENGINEERING	\$ 492,589	\$ 469,000	\$ 523,106	\$ 494,900	\$ 494,900
▼ Intergovernmental	\$ 334,985,161	\$ 361,782,723	\$ 360,552,640	\$ 418,422,826	\$ 395,292,463
COUNTY ADMINISTRATION	\$ 19,001	\$ 96,500	\$ 96,500	\$ 96,500	\$ 96,500
FINANCE	\$ 2,089,186	\$ 1,238,777	\$ 1,250,777	\$ 690,000	\$ 913,800
TAX ADMINISTRATION	\$ 9,979	\$ 330,000	\$ 330,000	\$ 330,000	\$ 0
COURT FACILITIES	\$ 0	\$ 0	\$ 0	\$ 31,500	\$ 31,500
GENERAL SERVICES	\$ 39,957	\$ 148,199	\$ 36,356	\$ 36,822	\$ 36,822
VETERANS SERVICES	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
COUNTY SHERIFF	\$ 3,321,362	\$ 1,269,849	\$ 1,716,504	\$ 1,436,462	\$ 1,753,050
FIRE MARSHAL	\$ 542,656	\$ 216,168	\$ 282,312	\$ 198,207	\$ 198,207
CRIMINAL JUSTICE PARTNERSHIP	\$ 348,483	\$ 312,664	\$ 353,673	\$ 298,491	\$ 396,672
YOUTH HOME	\$ 16,261	\$ 20,859	\$ 14,667	\$ 15,000	\$ 15,000
EMERGENCY MEDICAL SERVICES	\$ 28,982	\$ 69,196	\$ 0	\$ 0	\$ 1,500,000
ENVIRONMENTAL ENGINEERING	\$ 0	\$ 0	\$ 11,554	\$ 51,375	\$ 51,375
COOPERATIVE EXTENSION SERVICE	\$ 508,620	\$ 531,491	\$ 252,537	\$ 440,691	\$ 454,991
SOIL AND WATER CONSERVATION	\$ 43,126	\$ 43,000	\$ 32,149	\$ 50,000	\$ 50,000
PUBLIC HEALTH	\$ 4,722,628	\$ 2,994,239	\$ 3,190,980	\$ 3,196,430	\$ 3,358,550
MENTAL HEALTH	\$ 21,121,389	\$ 25,398,023	\$ 24,462,243	\$ 24,613,918	\$ 24,713,918
SOCIAL SERVICES	\$ 301,277,348	\$ 328,034,239	\$ 327,509,752	\$ 385,794,925	\$ 360,579,573
OTHER HUMAN SERVICES	\$ 599,825	\$ 809,519	\$ 757,636	\$ 881,819	\$ 881,819
LIBRARY	\$ 264,542	\$ 268,000	\$ 253,000	\$ 258,686	\$ 258,686
OTHER CULTURAL & RECREATIONAL	\$ 29,818	\$ 0	\$ 0	\$ 0	\$ 0
▼ Contributions and Donations	\$ 1,036,173	\$ 909,829	\$ 1,317,949	\$ 2,545,256	\$ 2,334,104
COUNTY SHERIFF	\$ 2,040	\$ 0	\$ 553	\$ 0	\$ 0
CRIMINAL JUSTICE PARTNERSHIP	\$ 3,020	\$ 0	\$ 0	\$ 0	\$ 0
EMERGENCY MEDICAL SERVICES	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 0	\$ 0	\$ 140	\$ 0	\$ 0

General Funds Revenues

Funds: 101,102,103,125,150

Source of Revenue	2006-2007	2007-2008	2007-2008	2008-2009	2008-2009
	Actual Revenues	Original Budget	12 Month Estimate	Department Requested	Commissioner Approved
PUBLIC HEALTH	\$ 0	\$ 0	\$ 287,085	\$ 1,273,148	\$ 1,273,148
SOCIAL SERVICES	\$ 1,028,118	\$ 907,829	\$ 1,026,083	\$ 1,174,818	\$ 963,666
LIBRARY	\$ 2,996	\$ 2,000	\$ 3,088	\$ 97,290	\$ 97,290
▽ Investment Income	\$ 3,315,139	\$ 2,000,000	\$ 2,020,944	\$ 2,500,000	\$ 2,700,000
FINANCE	\$ 3,311,028	\$ 2,000,000	\$ 2,018,749	\$ 2,500,000	\$ 2,700,000
COUNTY SHERIFF	\$ 4,112	\$ 0	\$ 2,195	\$ 0	\$ 0
▽ Rental Income	\$ 1,533,704	\$ 1,552,373	\$ 1,574,231	\$ 4,829,200	\$ 29,200
FINANCE	\$ 3,600	\$ 3,250	\$ 47,192	\$ 3,303,000	\$ 3,000
GENERAL SERVICES	\$ 24,273	\$ 20,000	\$ 24,187	\$ 25,000	\$ 25,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 5,781	\$ 2,400	\$ 2,851	\$ 1,200	\$ 1,200
EMERGENCY MEDICAL SERVICES	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
ENVIRONMENTAL ENGINEERING	\$ 51	\$ 26,723	\$ 1	\$ 0	\$ 0
▽ Service Charges	\$ 13,445,745	\$ 14,894,298	\$ 14,723,602	\$ 14,830,213	\$ 15,382,213
BOARD OF COUNTY COMMISSIONERS	\$ 0	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000
FINANCE	-\$ 57,418	\$ 0	\$ 0	\$ 0	\$ 0
TAX ADMINISTRATION	\$ 1,291,381	\$ 1,210,000	\$ 1,514,866	\$ 1,259,500	\$ 1,286,500
LEGAL	\$ 2,446	\$ 2,500	\$ 474	\$ 2,500	\$ 2,500
ELECTIONS	\$ 565	\$ 225,180	\$ 222,496	\$ 2,000	\$ 2,000
REGISTER OF DEEDS	\$ 4,124,950	\$ 4,245,000	\$ 4,218,021	\$ 4,000,000	\$ 4,000,000
GENERAL SERVICES	\$ 1,748,008	\$ 1,735,920	\$ 1,745,892	\$ 1,807,510	\$ 1,807,510
COUNTY SHERIFF	\$ 853,143	\$ 738,733	\$ 803,437	\$ 821,733	\$ 846,733
FIRE MARSHAL	\$ 93,005	\$ 50,000	\$ 60,000	\$ 65,000	\$ 65,000
YOUTH HOME	\$ 470,844	\$ 388,500	\$ 388,497	\$ 400,000	\$ 400,000
EMERGENCY MEDICAL SERVICES	\$ 3,890,675	\$ 3,450,000	\$ 3,450,000	\$ 3,879,500	\$ 4,379,500
ENVIRONMENTAL ENGINEERING	\$ 7,986	\$ 0	\$ 3,004	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 5,956	\$ 0	\$ 5,485	\$ 20,000	\$ 20,000
PUBLIC HEALTH	\$ 541,346	\$ 2,247,632	\$ 1,996,678	\$ 2,105,948	\$ 2,105,948
MENTAL HEALTH	\$ 69,974	\$ 50,000	\$ 45,000	\$ 45,000	\$ 45,000
SOCIAL SERVICES	\$ 113,177	\$ 235,833	\$ 125,118	\$ 217,522	\$ 217,522
LIBRARY	\$ 289,708	\$ 313,000	\$ 144,434	\$ 202,000	\$ 202,000
NONDEPARTMENTAL	\$ 0	\$ 0	\$ 200	\$ 0	\$ 0
▽ Sewer Connection Fees	\$ 807,617	\$ 656,000	\$ 654,801	\$ 654,700	\$ 654,700
ENVIRONMENTAL ENGINEERING	\$ 9,370	\$ 6,000	\$ 5,000	\$ 4,700	\$ 4,700
OTHER ENVIRONMENTAL PROTECTION	\$ 798,247	\$ 650,000	\$ 649,801	\$ 650,000	\$ 650,000
▽ Other Revenues	\$ 1,390,254	\$ 743,900	\$ 587,516	\$ 327,200	\$ 374,913
FINANCE	\$ 522,924	\$ 400,000	\$ 174,437	\$ 100,000	\$ 147,713
TAX ADMINISTRATION	\$ 282,935	\$ 150,000	\$ 167,202	\$ 175,000	\$ 175,000
REGISTER OF DEEDS	\$ 42	\$ 0	\$ 0	\$ 0	\$ 0
GENERAL SERVICES	\$ 108,704	\$ 7,000	\$ 12,425	\$ 7,000	\$ 7,000
COUNTY SHERIFF	\$ 50,672	\$ 3,000	\$ 38,966	\$ 4,000	\$ 4,000
EMERGENCY MEDICAL SERVICES	\$ 0	\$ 5,000	\$ 0	\$ 0	\$ 0
ENVIRONMENTAL ENGINEERING	\$ 4,757	\$ 3,000	\$ 3,436	\$ 3,300	\$ 3,300

General Funds Revenues

Funds: 101,102,103,125,150

Source of Revenue	2006-2007 Actual Revenues	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
PUBLIC HEALTH	\$ 1,682	\$ 600	\$ 600	\$ 600	\$ 600
MENTAL HEALTH	\$ 417,999	\$ 175,000	\$ 186,700	\$ 37,000	\$ 37,000
SOCIAL SERVICES	\$ 0	\$ 0	\$ 3,486	\$ 0	\$ 0
LIBRARY	\$ 538	\$ 300	\$ 264	\$ 300	\$ 300
▽ Other Financing Sources	\$ 8,506,701	\$ 22,968,152	\$ 7,556,267	\$ 18,402,364	\$ 24,238,890
Transfers from Other Funds	\$ 1,958,466	\$ 1,412,285	\$ 1,412,285	\$ 1,480,549	\$ 1,480,549
Transfer from Capital Finance Plan	\$ 0	\$ 837,000	\$ 837,000	\$ 0	\$ 0
Transfer from Community Health	\$ 4,346,255	\$ 4,287,236	\$ 4,287,236	\$ 1,147,019	\$ 4,534,892
Bank Financing	\$ 2,160,000	\$ 865,508	\$ 865,508	\$ 0	\$ 1,374,310
Fund Balance Appropriated	\$ 0	\$ 15,411,885	\$ 0	\$ 13,400,000	\$ 13,498,466
Transfer from Enterprise Fund	\$ 0	\$ 154,238	\$ 154,238	\$ 160,000	\$ 160,000
General Fund Total	\$ 592,791,715	\$ 641,243,022	\$ 632,845,403	\$ 694,929,458	\$ 683,911,355
Risk Management	\$ 2,556,133	\$ 2,296,170	\$ 2,310,675	\$ 2,433,685	\$ 2,433,685
Charges for Services	\$ 2,277,186	\$ 2,293,336	\$ 2,293,336	\$ 2,433,429	\$ 2,433,429
Interest/Other	\$ 257,345	\$ 2,834	\$ 256	\$ 256	\$ 256
Swap Fund	\$ 848,756	\$ 517,443	\$ 1,271,239	\$ 741,524	\$ 700,000
Capital Financing	\$ 33,366,058	\$ 37,140,036	\$ 39,168,933	\$ 40,056,684	\$ 37,554,082
Current Taxes	\$ 12,775,764	\$ 12,072,781	\$ 12,586,559	\$ 16,439,668	\$ 13,658,322
Interest Income/Other Rev.	\$ 765,411	\$ 507,728	\$ 407,730	\$ 499,631	\$ 499,631
Transfer from General Fund	\$ 19,824,883	\$ 20,761,677	\$ 20,761,677	\$ 22,117,385	\$ 21,646,129
Fund Balance Appropriated	\$ 0	\$ 3,797,850	\$ 5,412,967	\$ 1,000,000	\$ 1,750,000
Cafeteria Plan	\$ 14,052,718	\$ 13,750,000	\$ 1,425,923	\$ 1,416,449	\$ 1,416,449
Cafeteria Plan	\$ 12,707,635	\$ 12,325,277	\$ 0	\$ 0	\$ 0
Transfer from General Fund	\$ 1,316,633	\$ 1,424,723	\$ 1,425,923	\$ 1,416,449	\$ 1,416,449
Total General Funds Revenue	\$ 643,615,379	\$ 694,946,671	\$ 677,022,173	\$ 739,577,800	\$ 726,015,571
Transfer from GF to Cafeteria Plan	-\$ 1,316,633	-\$ 1,424,723	-\$ 1,424,723	-\$ 1,416,449	-\$ 1,416,449
Transfer from GF to CFP	-\$ 19,824,883	-\$ 20,761,677	-\$ 20,761,677	-\$ 22,117,385	-\$ 21,646,129
Transfer from CFP to GF	\$ 0	-\$ 837,000	-\$ 837,000	\$ 0	\$ 0
Total General Funds Revenue	\$ 622,473,863	\$ 671,923,271	\$ 653,998,773	\$ 716,043,966	\$ 702,952,993

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 2008-09, the property tax rate is 71.55 cents per \$100 of assessed valuation. Overall the increase in valuation is estimated at 22.89%.

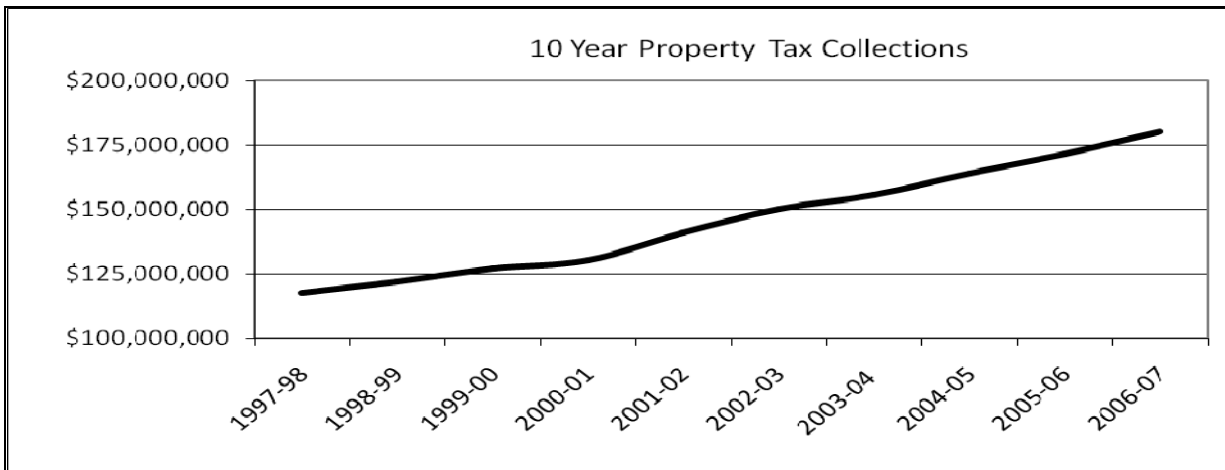
The collection of taxes from delinquent or prior years' taxes also is budgeted and provides additional revenue for support of the General Fund. In FY2007-08, the County will receive an estimated \$3 million in prior years' taxes, and \$2.5 million is budgeted for FY2008-09.

	FY08 Adopted	FY08 Actual	FY09 Budget Estimate	% Change FY09 from FY08 Actual
Real Property	\$ 17,969,063,243	\$ 18,072,624,748	\$ 23,629,002,277	30.74%
Auto Value	\$ 1,736,234,819	\$ 1,728,827,684	\$ 1,736,234,819	0.43%
Personal Value	\$ 2,575,083,917	\$ 2,839,459,382	\$ 2,575,083,917	-9.31%
Public Service	\$ 517,286,418	\$ 515,226,206	\$ 517,286,418	0.40%
Total	\$22,797,668,397	\$23,156,138,020	\$28,457,607,431	22.89%

The County's property tax collection rate continues to improve, from budgeted levels of 98.06% and 98.30% in prior years to a collection rate of 98.50% in FY 2008-09. One cent on the property tax rate will generate approximately \$2.8 million.

The values above for FY09 for real property reflect the County's revaluation which was done in 2008. As directed under G.S. 159-11(e), the County has calculated the revenue-neutral tax rate for FY2009 as 68.82 cents. The FY2008 tax rate prior to revaluation was 83.4 cents.

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 2.5% is allocated to county and municipal governments. This two and half cents for every retail dollar is broken up into four 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.

Article 40 and 42 sales taxes are half-cent taxes on every retail dollar, but differ from the Article 39 sales tax in that they are 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. These taxes reflect the broadest retail trends across the whole state, and are less affected by retail sales growth in any one particular local government jurisdiction. These two taxes have stipulations attached to them by the State legislature directing that 30% of the Article 40 and 60% of the Article 42 sales tax revenue distributed to local governments be allocated for school capital needs. Durham County allots the full amount of revenue collected from these two sales taxes to the support of capital projects, of which public school projects make up the largest amount.

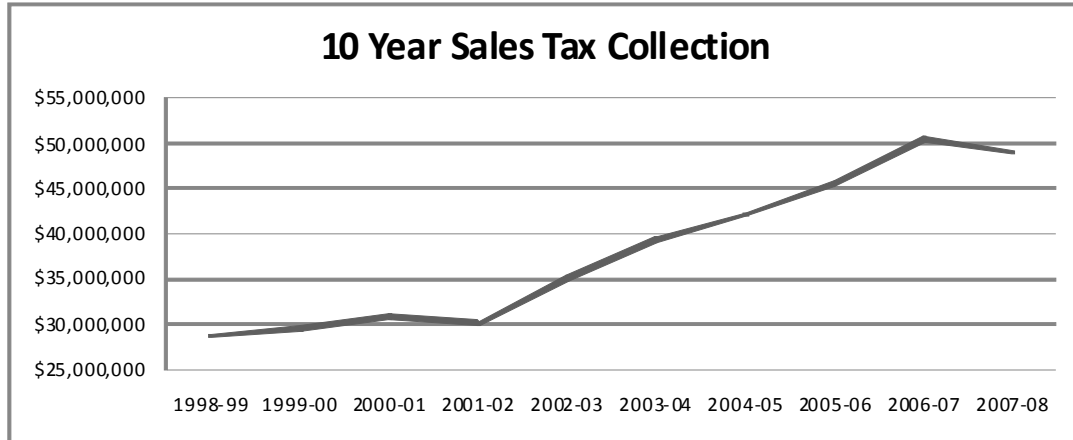
The Article 44 half-cent sales tax is different from the other three sales taxes in that half of it is collected from “point of delivery” retail sales similar to the Article 39 sales tax, and half of it is collected statewide and distributed on a per capita basis similar to the Article 40 and 42 sales taxes. For Durham County this sales tax, has partially offset the lost state reimbursements

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 office has generally used conservative growth estimates, however Durham County’s growth in FY 2007-08 is lagging due to an overall economic slowdown.

Additionally, new state Medicaid legislation has affected the amount of sales tax Durham County will collect in FY 2008-09 and future years. Starting in October of 2008 half of the Article 44 sales tax will go to the state to support their taking over Medicaid costs, while a portion of the County’s Article 39 sales tax collection will go to the city of Durham, keeping the city “held harmless” in relation to changes in sales tax collections.

Durham County has estimated an overall 10.42% decrease in all local sales taxes for FY 2008-2009.

Sales Tax Collections	Article 40 (1/2 Cent)	Article 42 (1/2 Cent)	Article 44 (1/2 Cent)	Article 39 (1cent)	Total Collections
FY 07-08 Approved Budget	\$9,146,484	\$9,044,311	\$9,297,145	\$22,312,639	\$49,800,579
FY 07-08 Estimate	\$9,349,215	\$9,237,789	\$9,130,992	\$21,199,351	\$48,917,347
FY 08-09 Approved Budget	\$9,674,642	\$9,552,570	\$5,968,180	\$18,624,892	\$43,820,284
% Growth FY 08 Estimate to FY 08-09 Approved	3.48%	3.41%	-34.64%	-12.14%	-10.42%



Intergovernmental Revenues

The vast majority of the budgeted intergovernmental revenues in Durham County are related to public assistance programs in our Department of Social Services (DSS). For FY2008-09, \$360.61 million of the total \$394.72 million of Intergovernmental Revenues are budgeted in DSS; of which \$319.44 million is pass-through funding related to various federal and state mandated programs.

In North Carolina, counties share in the cost of Medicaid. In FY2008-09, the State of North Carolina will assume 50% of the County's share of Medicaid, with approximately 2.65% of each Medicaid dollar spent coming as a match from County funds. For FY2008-09, the total Medicaid budget is estimated at \$287.2 million, with \$7.77 million of county funds, offset by \$179.91 million in Federal dollars and \$99.52 million of State dollars.

In FY2009-10, the State of North Carolina will assume 100% of the non-federal share of Medicaid.

FY2008-09 Pass Through Dollars				
Program	Federal	State	County	Total
Food Stamps	30,915,434	0	0	30,915,434
LIEAP	347,783	0	0	347,783
Medicaid	179,913,749	99,528,428	7,767,766	287,209,943
State/County Special Assistance to Adults	0	2,278,666	2,278,666	4,557,332
Work First Family Assistance - TANF (Cash)	4,103,073	0	0	4,103,073
Title IV B Adoption Assistance	785,939	87,327		873,265
Title IV E Adoption Assistance	1,158,711	325,271	325,091	1,809,073
Totals	217,224,689	102,219,692	10,371,523	329,815,903
Pass Through Funding			319,444,380	

Approximately 99.67% of Durham County's mental health agency (The Durham Center) revenue comes from intergovernmental sources, mostly the state government, and is currently budgeted at \$24.7 million for FY2008-09. These funds support care programs for children and adults and also support the administrative costs of the newly developed Local Management Entity (LME) which will oversee contracts with various private firms to provide various types of mental health service to county citizens.

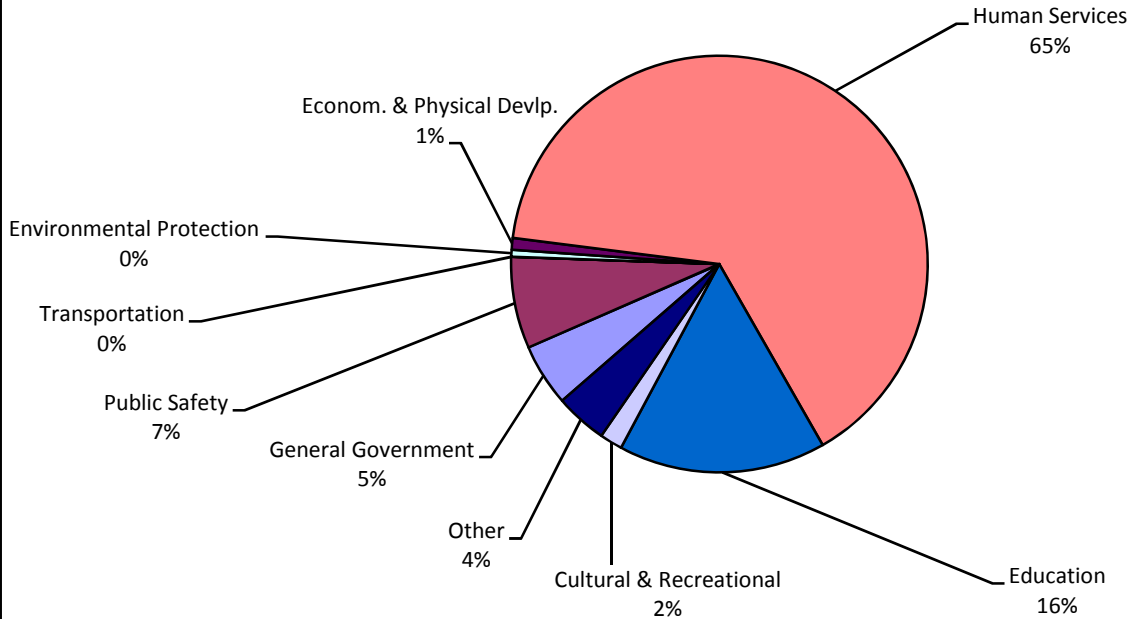
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General Funds Expenditures

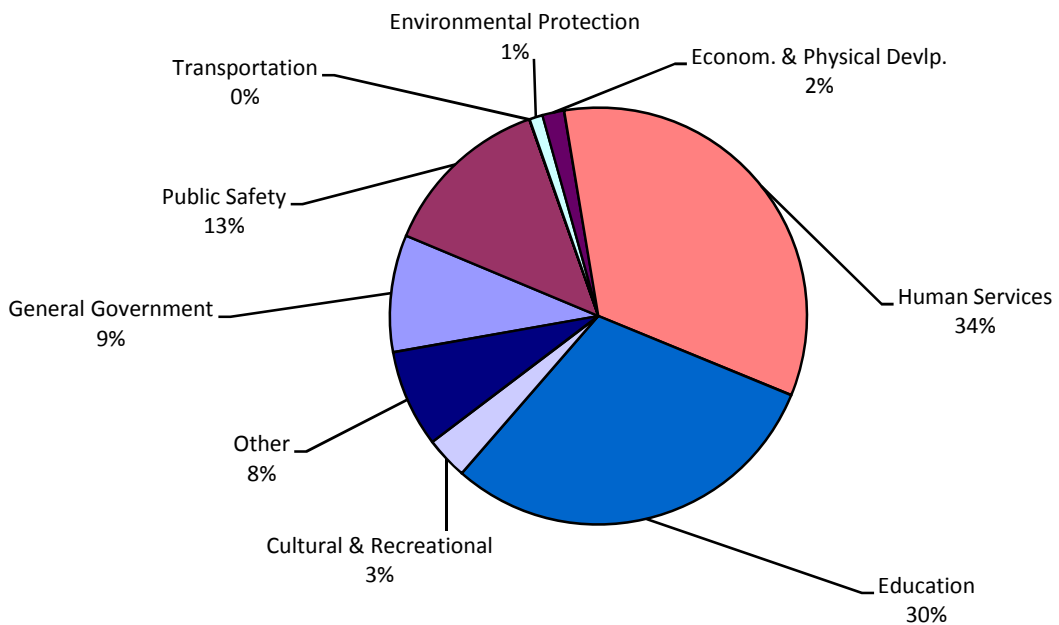
FY 2008-09 Approved Budget

Expenditures Including DSS Pass Through

Pass Through Funds: \$319,444,380



Expenditures Excluding DSS Pass Through



General Funds Expenditures

Funds: 101, 102, 103,125,150

Department	2006-2007 Actual Expenditures	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
∇ General Government	\$ 27,519,447	\$ 30,988,093	\$ 30,567,518	\$ 36,271,158	\$ 33,077,416
BOARD OF COUNTY COMMISSIONERS	\$ 523,052	\$ 580,857	\$ 568,617	\$ 626,589	\$ 634,989
COUNTY ADMINISTRATION	\$ 1,300,330	\$ 1,716,793	\$ 1,453,685	\$ 1,899,333	\$ 1,812,776
FINANCE	\$ 2,020,737	\$ 2,102,684	\$ 2,106,494	\$ 2,268,308	\$ 2,268,308
TAX ADMINISTRATION	\$ 5,331,618	\$ 5,122,407	\$ 6,548,860	\$ 6,178,111	\$ 5,933,658
LEGAL	\$ 1,398,939	\$ 1,526,756	\$ 1,421,359	\$ 1,635,885	\$ 1,585,898
COURT FACILITIES	\$ 615,583	\$ 657,071	\$ 349,951	\$ 383,004	\$ 383,004
ELECTIONS	\$ 690,925	\$ 1,177,687	\$ 1,104,971	\$ 1,243,449	\$ 1,243,449
REGISTER OF DEEDS	\$ 1,519,231	\$ 2,068,971	\$ 2,142,733	\$ 1,807,434	\$ 1,807,434
GENERAL SERVICES	\$ 7,246,621	\$ 8,042,396	\$ 7,054,623	\$ 9,713,952	\$ 8,232,265
INFORMATION TECHNOLOGY	\$ 4,371,189	\$ 4,338,852	\$ 4,331,157	\$ 5,692,990	\$ 4,759,454
HUMAN RESOURCES	\$ 1,580,809	\$ 1,688,632	\$ 1,682,698	\$ 2,180,680	\$ 2,037,624
BUDGET & MANAGEMENT SERVICES	\$ 423,423	\$ 560,790	\$ 547,480	\$ 598,562	\$ 598,562
VETERANS SERVICES	\$ 73,784	\$ 78,963	\$ 78,879	\$ 105,618	\$ 105,618
GEOGRAPHIC INFORMATION SYSTEMS	\$ 423,206	\$ 372,990	\$ 372,990	\$ 529,570	\$ 368,570
SAP SHARED SERVICES	\$ 0	\$ 952,244	\$ 803,021	\$ 1,407,673	\$ 1,305,807
∇ Public Safety	\$ 44,870,006	\$ 46,101,830	\$ 46,001,424	\$ 49,446,935	\$ 48,580,049
GENERAL SERVICES	\$ 1,396,470	\$ 1,688,783	\$ 1,649,592	\$ 1,771,152	\$ 1,761,252
COUNTY SHERIFF	\$ 29,258,908	\$ 28,587,321	\$ 29,004,917	\$ 30,840,889	\$ 30,170,423
EMERGENCY COMMUNICATIONS	\$ 679,852	\$ 837,952	\$ 837,952	\$ 982,920	\$ 890,673
FIRE MARSHAL	\$ 2,464,707	\$ 2,398,010	\$ 2,357,463	\$ 2,665,871	\$ 2,665,871
MEDICAL EXAMINER	\$ 81,700	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 1,818,670	\$ 2,199,390	\$ 2,322,243	\$ 2,526,710	\$ 2,568,437
OTHER PUBLIC SAFETY	\$ 1,487,761	\$ 1,490,068	\$ 1,490,068	\$ 1,625,375	\$ 1,625,375
YOUTH HOME	\$ 977,602	\$ 1,173,353	\$ 1,042,443	\$ 1,214,566	\$ 1,214,566
EMERGENCY MEDICAL SERVICES	\$ 6,704,335	\$ 7,646,953	\$ 7,196,746	\$ 7,719,452	\$ 7,583,452
∇ 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	\$ 2,989,457	\$ 3,413,785	\$ 3,238,746	\$ 3,825,887	\$ 3,793,070
GENERAL SERVICES	\$ 1,802,242	\$ 1,855,769	\$ 1,840,512	\$ 2,068,680	\$ 2,049,895
ENVIRONMENTAL ENGINEERING	\$ 1,130,258	\$ 1,495,337	\$ 1,333,924	\$ 1,692,355	\$ 1,678,323
OTHER ENVIRONMENTAL PROTECTION	\$ 56,957	\$ 62,679	\$ 64,310	\$ 64,852	\$ 64,852
∇ Econom. & Physical Devlp.	\$ 2,918,410	\$ 4,380,168	\$ 3,778,829	\$ 6,866,915	\$ 6,152,321
OPEN SPACE MANAGEMENT	\$ 110,458	\$ 85,750	\$ 67,706	\$ 85,750	\$ 85,750
PLANNING	\$ 758,975	\$ 998,270	\$ 998,270	\$ 1,462,431	\$ 1,069,093
COOPERATIVE EXTENSION SERVICE	\$ 1,009,782	\$ 1,265,333	\$ 990,186	\$ 1,190,572	\$ 1,205,406
SOIL AND WATER CONSERVATION	\$ 270,365	\$ 333,918	\$ 308,837	\$ 391,473	\$ 374,574
ECONOMIC DEVELOPMENT	\$ 768,830	\$ 1,696,897	\$ 1,413,830	\$ 3,736,689	\$ 3,417,498

General Funds Expenditures

Funds: 101, 102, 103,125,150

Department	2006-2007 Actual Expenditures	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
∇ Human Services	\$ 370,800,917	\$ 414,917,246	\$ 408,315,504	\$ 472,851,017	\$ 442,777,155
PUBLIC HEALTH	\$ 17,493,028	\$ 20,085,617	\$ 19,354,997	\$ 23,090,550	\$ 22,997,640
MENTAL HEALTH	\$ 23,901,823	\$ 33,344,566	\$ 30,349,909	\$ 32,417,461	\$ 30,417,461
SOCIAL SERVICES	\$ 327,843,564	\$ 359,594,741	\$ 356,957,337	\$ 414,645,527	\$ 387,403,008
OTHER HUMAN SERVICES	\$ 1,562,503	\$ 1,892,322	\$ 1,653,261	\$ 2,697,479	\$ 1,959,046
∇ Education	\$ 96,175,984	\$ 102,687,849	\$ 102,787,849	\$ 110,988,577	\$ 110,014,051
DURHAM PUBLIC SCHOOLS	\$ 91,867,705	\$ 97,997,705	\$ 98,097,705	\$ 105,552,728	\$ 105,098,739
COMMUNITY COLLEGES	\$ 4,138,815	\$ 4,596,478	\$ 4,596,478	\$ 5,217,049	\$ 4,804,546
OTHER EDUCATION	\$ 169,464	\$ 93,666	\$ 93,666	\$ 218,800	\$ 110,766
∇ Cultural & Recreational	\$ 9,894,487	\$ 11,258,150	\$ 10,792,317	\$ 13,504,756	\$ 11,987,936
LIBRARY	\$ 7,969,570	\$ 9,419,649	\$ 8,868,137	\$ 11,061,520	\$ 10,017,636
OTHER CULTURAL & RECREATIONAL	\$ 1,924,917	\$ 1,838,501	\$ 1,924,180	\$ 2,443,236	\$ 1,970,300
▷ Other	\$ 23,205,402	\$ 27,483,401	\$ 26,703,646	\$ 27,776,589	\$ 27,516,857
Nondepartmental	\$ 1,767,865	\$ 4,716,080	\$ 643,736	\$ 3,986,734	\$ 4,098,258
Transfer to Capital Finance Fund	\$ 19,824,883	\$ 20,761,677	\$ 20,761,677	\$ 22,117,385	\$ 21,646,129
Transfer to Debt Service	\$ 296,021	\$ 580,921	\$ 580,921	\$ 256,021	\$ 356,021
Transfer to Cafeteria Plan Fund	\$ 1,316,633	\$ 1,424,723	\$ 1,424,723	\$ 1,416,449	\$ 1,416,449
General Fund Total	\$ 578,386,611	\$ 641,243,022	\$ 632,194,005	\$ 721,544,334	\$ 683,911,355
Risk Management Fund	\$ 2,028,895	\$ 2,296,170	\$ 1,990,259	\$ 2,433,685	\$ 2,433,685
Swap Fund	\$ 470,876	\$ 517,443	\$ 517,443	\$ 741,524	\$ 700,000
∇ Capital Financing Fund	\$ 31,694,070	\$ 37,140,036	\$ 39,168,933	\$ 40,056,684	\$ 37,554,082
Transfer to General Fund	\$ 0	\$ 837,000	\$ 837,000	\$ 0	\$ 0
Transfer to Debt Service	\$ 28,129,497	\$ 32,779,310	\$ 32,779,310	\$ 38,588,174	\$ 37,004,082
Transfer to PAYG	\$ 3,564,573	\$ 3,523,726	\$ 5,552,623	\$ 1,468,510	\$ 550,000
Cafeteria Plan Fund	\$ 13,466,145	\$ 13,750,000	\$ 1,026,533	\$ 1,416,449	\$ 1,416,449
General Funds Total	\$ 626,046,597	\$ 694,946,671	\$ 674,897,173	\$ 766,192,676	\$ 726,015,571
To Cafeteria Plan Fund	-\$ 1,316,633	-\$ 1,424,723	-\$ 1,424,723	-\$ 1,416,449	-\$ 1,416,449
To General Fund from Capital Finance	\$ 0	-\$ 837,000	-\$ 837,000	\$ 0	\$ 0
To CFP from GF	-\$ 19,824,883	-\$ 20,761,677	-\$ 20,761,677	-\$ 22,117,385	-\$ 21,646,129
General Funds Total	\$ 624,729,964	\$ 671,923,271	\$ 651,873,773	\$ 742,658,842	\$ 702,952,993

All Funds Summary of Revenues

Fund	2006-2007 Actual Revenues	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
General Funds	\$ 643,618,630	\$ 694,946,671	\$ 677,022,173	\$ 739,577,800	\$ 726,015,571
Taxes	\$ 239,664,041	\$ 246,976,528	\$ 255,451,768	\$ 247,941,467	\$ 255,647,294
Licenses and Permits	\$ 882,943	\$ 832,000	\$ 992,244	\$ 915,900	\$ 915,900
Intergovernmental	\$ 334,985,161	\$ 361,782,723	\$ 360,552,640	\$ 418,422,826	\$ 395,292,463
Contributions and Donations	\$ 1,036,173	\$ 909,829	\$ 1,319,149	\$ 2,545,256	\$ 2,334,104
Investment Income	\$ 3,970,738	\$ 2,102,832	\$ 2,030,494	\$ 2,600,256	\$ 2,800,256
Rental Income	\$ 1,945,518	\$ 1,960,103	\$ 1,981,961	\$ 5,228,831	\$ 428,831
Service Charges	\$ 15,722,931	\$ 17,187,634	\$ 17,016,938	\$ 17,263,642	\$ 17,815,642
Sewer Connection Fees	\$ 807,617	\$ 656,000	\$ 654,801	\$ 654,700	\$ 654,700
Other Revenues	\$ 14,955,291	\$ 13,586,620	\$ 1,866,544	\$ 1,068,724	\$ 1,074,913
Other Financing Sources	\$ 29,648,217	\$ 48,952,402	\$ 35,155,634	\$ 42,936,198	\$ 49,051,468
Special Revenue Fund	\$ 6,082,471	\$ 6,686,995	\$ 6,272,401	\$ 7,132,481	\$ 7,361,898
Taxes	\$ 4,407,662	\$ 5,164,362	\$ 5,491,955	\$ 6,118,873	\$ 6,118,873
Licenses and Permits	-\$ 2,000	\$ 0	\$ 0	\$ 0	\$ 0
Investment Income	\$ 159,562	\$ 10,201	\$ 64,876	\$ 19,850	\$ 19,850
Service Charges	\$ 1,517,247	\$ 1,274,211	\$ 715,570	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 238,221	\$ 0	\$ 993,758	\$ 1,223,175
Debt Service	\$ 40,014,550	\$ 40,122,121	\$ 40,892,796	\$ 44,184,923	\$ 43,659,307
Investment Income	\$ 104,235	\$ 50,000	\$ 50,674	\$ 50,000	\$ 50,000
Rental Income	\$ 40,075	\$ 26,717	\$ 26,717	\$ 26,716	\$ 26,716
Service Charges	\$ 246,321	\$ 237,731	\$ 237,731	\$ 228,738	\$ 228,738
Other Financing Sources	\$ 39,623,919	\$ 39,807,673	\$ 40,577,674	\$ 43,879,469	\$ 43,353,853
Enterprise Funds	\$ 8,993,304	\$ 9,379,754	\$ 8,354,466	\$ 9,831,179	\$ 9,831,179
Licenses and Permits	\$ 755	\$ 473	\$ 1,125	\$ 2,500	\$ 2,500
Investment Income	\$ 1,050,661	\$ 440,000	\$ 0	\$ 0	\$ 0
Enterprise Charges	\$ 7,236,750	\$ 8,349,515	\$ 8,031,971	\$ 9,257,679	\$ 9,257,679
Sewer Connection Fees	\$ 611,205	\$ 490,640	\$ 261,370	\$ 496,000	\$ 496,000
Other Revenues	\$ 100	\$ 10,400	\$ 0	\$ 0	\$ 0
Other Financing Sources	\$ 93,834	\$ 88,726	\$ 60,000	\$ 75,000	\$ 75,000
Trust Funds	\$ 6,729,502	\$ 7,942,532	\$ 7,942,772	\$ 4,968,793	\$ 4,705,557
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 3,200,000	\$ 3,200,000
Contributions and Donations	\$ 3,744	\$ 155,174	\$ 155,899	\$ 170,665	\$ 170,665
Investment Income	\$ 3,112,883	\$ 4,287,358	\$ 4,286,873	\$ 1,598,128	\$ 1,334,892
Service Charges	\$ 3,612,875	\$ 3,500,000	\$ 3,500,000	\$ 0	\$ 0
Total All Funds	\$ 705,438,458	\$ 759,078,073	\$ 740,484,608	\$ 805,695,176	\$ 791,573,512

All Funds Summary of Expenditures

Fund	2006-2007 Actual Expenditures	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ General Funds	\$ 626,048,944	\$ 694,946,671	\$ 674,897,173	\$ 766,192,676	\$ 726,015,571
General	\$ 578,388,958	\$ 641,243,022	\$ 632,194,005	\$ 721,544,334	\$ 683,911,355
Risk Management	\$ 2,028,895	\$ 2,296,170	\$ 1,990,259	\$ 2,433,685	\$ 2,433,685
Swap Agreement	\$ 470,876	\$ 517,443	\$ 517,443	\$ 741,524	\$ 700,000
Capital Improvement Plan	\$ 31,694,070	\$ 37,140,036	\$ 39,168,933	\$ 40,056,684	\$ 37,554,082
Cafeteria Plan	\$ 13,466,145	\$ 13,750,000	\$ 1,026,533	\$ 1,416,449	\$ 1,416,449
▽ Special Revenue Funds	\$ 6,130,730	\$ 6,686,995	\$ 5,771,972	\$ 7,132,481	\$ 7,361,898
Bethesda Fire District	\$ 994,125	\$ 1,261,128	\$ 1,261,128	\$ 1,530,531	\$ 1,530,531
Lebanon Fire District	\$ 896,372	\$ 960,458	\$ 774,498	\$ 1,160,395	\$ 1,160,395
Parkwood Fire District	\$ 1,093,234	\$ 1,092,633	\$ 1,092,633	\$ 1,353,889	\$ 1,353,889
Redwood Fire District	\$ 616,907	\$ 669,325	\$ 624,000	\$ 739,754	\$ 739,754
New Hope Fire District	\$ 41,395	\$ 41,773	\$ 41,773	\$ 54,232	\$ 54,232
Eno Fire Distrcit	\$ 16,210	\$ 16,778	\$ 16,778	\$ 23,072	\$ 23,072
Bahama Fire District	\$ 480,937	\$ 530,905	\$ 530,905	\$ 686,428	\$ 686,428
Special Park District	\$ 307,199	\$ 585,872	\$ 657,458	\$ 651,791	\$ 651,791
Emg. Srv. Telephone System	\$ 1,393,220	\$ 1,512,432	\$ 756,245	\$ 914,796	\$ 1,144,213
Special Butner	\$ 15,069	\$ 15,691	\$ 16,554	\$ 17,593	\$ 17,593
Reappraisal Reserve	\$ 276,061	\$ 0	\$ 0	\$ 0	\$ 0
▽ Debt Service	\$ 39,502,757	\$ 40,122,121	\$ 38,636,450	\$ 44,184,923	\$ 43,659,307
Debt Service	\$ 39,502,757	\$ 40,122,121	\$ 38,636,450	\$ 44,184,923	\$ 43,659,307
▽ Enterprise Funds	\$ 5,942,457	\$ 9,379,754	\$ 7,662,336	\$ 9,831,179	\$ 9,831,179
Sewer Utility	\$ 3,689,038	\$ 9,379,754	\$ 7,662,336	\$ 9,831,179	\$ 9,831,179
Water & Sewer Debt Service	\$ 2,253,419	\$ 0	\$ 0	\$ 0	\$ 0
▽ Trust Funds	\$ 5,573,073	\$ 7,942,532	\$ 7,871,928	\$ 4,968,793	\$ 4,705,557
George R. Linder Memorial	\$ 0	\$ 250	\$ 0	\$ 250	\$ 250
Community Health Trust	\$ 5,496,255	\$ 7,787,358	\$ 7,787,358	\$ 4,798,128	\$ 4,534,892
L.E.O. Retirement Trust	\$ 76,818	\$ 154,924	\$ 84,570	\$ 170,415	\$ 170,415
▽ Internal Service Funds	\$ 41,980	\$ 0	\$ 0	\$ 0	\$ 0
Equipment Leasing	\$ 41,980	\$ 0	\$ 0	\$ 0	\$ 0
Total All Funds	\$ 683,239,942	\$ 759,078,073	\$ 734,839,859	\$ 832,310,052	\$ 791,573,512

All Funds FTEs (Full Time Equivalent Positions)

	2006-2007 Actual FTEs	2007-2008 Original FTEs	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 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	12.00	12.00
Finance	23.00	23.00	23.00	23.00	23.00
Tax Administration	70.38	70.38	70.38	76.38	70.38
Legal	16.00	16.00	16.00	17.00	16.00
Elections	7.00	7.00	7.00	7.00	7.00
Register of Deeds	18.00	20.00	20.00	20.00	20.00
General Services	39.00	39.00	39.00	39.00	39.00
Information Technology	39.15	33.15	33.15	38.15	33.15
Human Resources	17.00	18.00	18.00	18.00	18.00
Budget & Management Services	6.00	6.00	6.00	6.00	6.00
Veterans Services	1.50	1.50	1.50	2.00	2.00
SAP Shared Services	N/A	8.00	8.00	10.00	9.00
Function - General Government	251.03	256.03	256.03	271.53	258.53
Animal Control	18.00	18.00	18.00	18.00	18.00
County Sheriff	437.09	438.09	439.09	444.09	451.09
Fire Marshal	41.00	38.00	38.00	38.00	38.00
Criminal Justice Resource Center	28.20	29.20	30.20	33.20	34.20
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	639.41	638.41	640.41	648.41	656.41
General Services - Solid Waste	17.00	17.00	17.00	17.00	17.00
Environmental Engineering	15.00	15.00	16.00	16.33	16.00
Function - Environmental Protection	32.00	32.00	33.00	33.33	33.00
Cooperative Extension Service	16.07	16.92	18.33	18.68	18.68
Soil and Water Conservation	4.00	4.00	4.00	4.00	4.00
Function - Economic & Physical Development	20.07	20.92	22.33	22.68	22.68

All Funds FTEs (Full Time Equivalent Positions)

	2006-2007 Actual FTEs	2007-2008 Original FTEs	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
Public Health	234.96	241.20	256.20	271.65	268.20
Mental Health	62.00	61.00	61.00	61.00	61.00
Social Services	471.00	472.00	482.00	491.00	486.00
Other Human Services	2.00	2.00	2.00	2.00	2.00
Function - Human Services	769.96	776.20	801.20	825.65	817.20
Library	138.06	138.06	138.06	143.06	138.56
Function - Culture & Recreation	138.06	138.06	138.06	143.06	138.56
General Fund Total	1,850.53	1,861.62	1,891.03	1,944.66	1,926.38
Risk Management Fund	2.00	2.00	2.00	2.00	2.00
Sewer Utility Fund	6.00	6.00	6.00	7.00	7.00
All Funds Total	1,858.53	1,869.62	1,899.03	1,953.66	1,935.38

FY 2008-09 APPROVED NEW POSITIONS

Position	FTEs	Salary and Benefits	Starting Date
Assistant to the County Manager (County Manager's Office)**	1.00	\$51,298	07/01/08
Processing Assistant III (Veteran Services)	0.50	\$16,737	07/01/08
Portal Administrator (SAP Shared Services)	1.00	\$99,616	07/01/08
Staff Assistant III (CJRC -previously funded through a contract)	1.00	\$35,627	07/01/08
Program Development Manager (CJRC)	1.00	\$52,441	10/01/08
Employment Specialist (CJRC)	1.00	\$45,987	10/01/08
Maintenance Tech I (CJRC)	1.00	\$27,510	07/01/08
Case Manager (CJRC - CAGI Reentry Grant Funded)	1.00	\$46,728	07/01/08
Deputy (Sheriff's Office)	4.00	\$174,808	07/01/08
Clerk (Sheriff's Office)	8.00	\$134,923	12/01/08
Associate Extension Agent (Coop. Ext.)	0.35	\$14,766	07/01/08
Social Worker II (Public Health-Grant Funded)	1.00	\$46,502	07/01/08
Bilingual Health Check Worker (Public Health -Grant Funded)	1.00	\$37,267	07/01/08
Public Health Nurse II (Durham Connects-Grant Funded)	5.00	\$164,211	11/01/08
Public Health Nurse II (Durham Connects-Grant Funded)	5.00	\$17,700	05/01/09
Computer System Administrator II (DSS)	1.00	\$57,304	07/01/08
Social Worker II (DSS)**	3.00	\$137,961	07/01/08
Humanities Coordinator (Library-Grant Funded)	0.50	\$25,290	07/01/08
Compliance Manager (Enterprise Fund)	1.00	\$59,956	07/01/08
	37.35	\$1,246,632	

** For informational purposes only, funded with lapsed salaries

FY 2008-09 ELIMINATED POSITIONS

Position	FTEs	Salary and Benefits	Ending Date
Human Services Coordinator II (CJRC-Grant Funded)	1.00	\$52,877	06/30/08