

**SUMMARY OF REVENUES AND APPROPRIATIONS  
FOR ALL FUNDS**

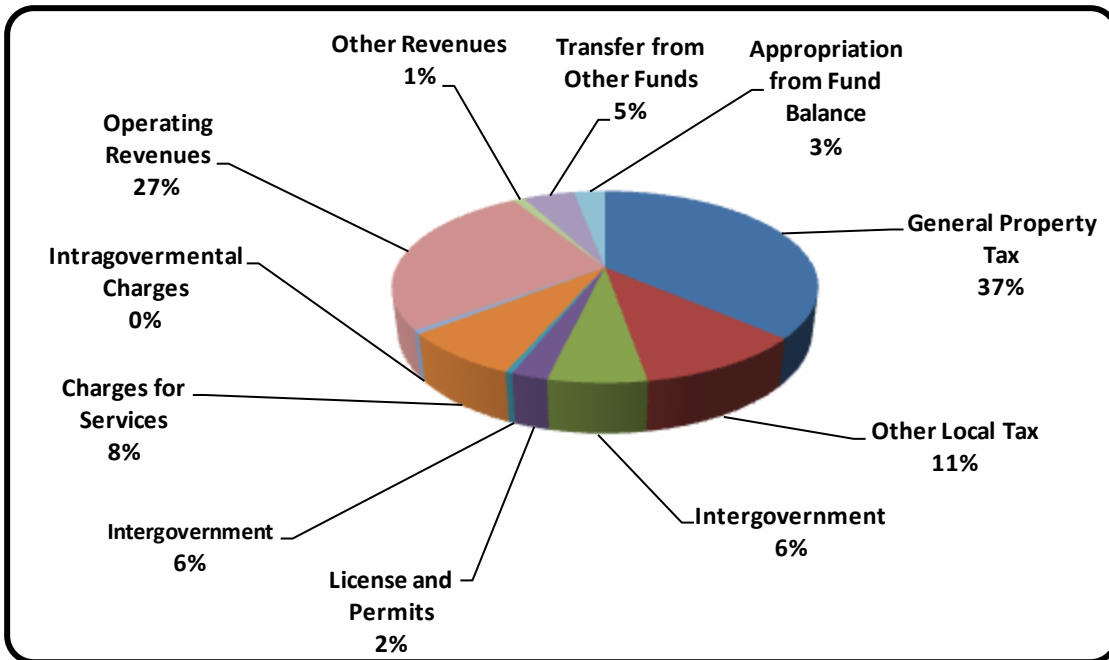
	<b>Actual FY 2010-11</b>	<b>Adopted FY 2011-12</b>	<b>Estimated FY 2011-12</b>	<b>Adopted FY 2012-13</b>
General Property Taxes	\$ 126,901,476	\$ 131,415,227	\$ 131,337,520	\$ 136,947,540
Other Local Taxes	35,352,266	37,927,983	38,096,587	39,873,096
Intergovernmental	23,214,312	22,195,415	21,479,008	23,037,618
Licenses and Permits	9,408,008	8,671,566	8,848,171	8,541,053
Investment and Rental Income	2,613,304	1,999,141	1,847,293	1,633,173
Charges for Current Services	26,133,864	28,707,021	29,113,351	29,111,783
Intragovernmental Charges	2,749,998	2,390,773	2,246,705	2,363,391
Operating Revenues	92,133,340	94,750,697	95,078,252	99,420,893
Other Revenues	12,326,728	4,037,483	4,308,219	3,776,637
Transfers from Other Funds	32,831,367	24,084,918	27,494,002	17,754,660
Appropriation from Fund Balance	22,334,984	6,331,003	13,941,825	10,712,624
<b>Total Revenues</b>	<b>\$ 385,999,647</b>	<b>\$ 362,511,227</b>	<b>\$ 373,790,933</b>	<b>\$ 373,172,468</b>
Personal Services	\$ 158,949,594	\$ 164,737,764	\$ 164,442,618	\$ 167,769,058
Operating	92,974,405	99,148,131	99,468,926	93,742,223
Capital	572,095	982,343	852,341	599,485
Debt Service	72,857,235	55,591,045	59,465,948	59,215,054
Transfers To Other Funds	47,720,266	39,592,024	43,483,350	46,857,550
Other	-	123,621	61,626	2,867,210
Transfer to Fund Balance	12,926,052	2,336,299	6,016,124	2,121,888
<b>Total Appropriations</b>	<b>\$ 385,999,647</b>	<b>\$ 362,511,227</b>	<b>\$ 373,790,933</b>	<b>\$ 373,172,468</b>

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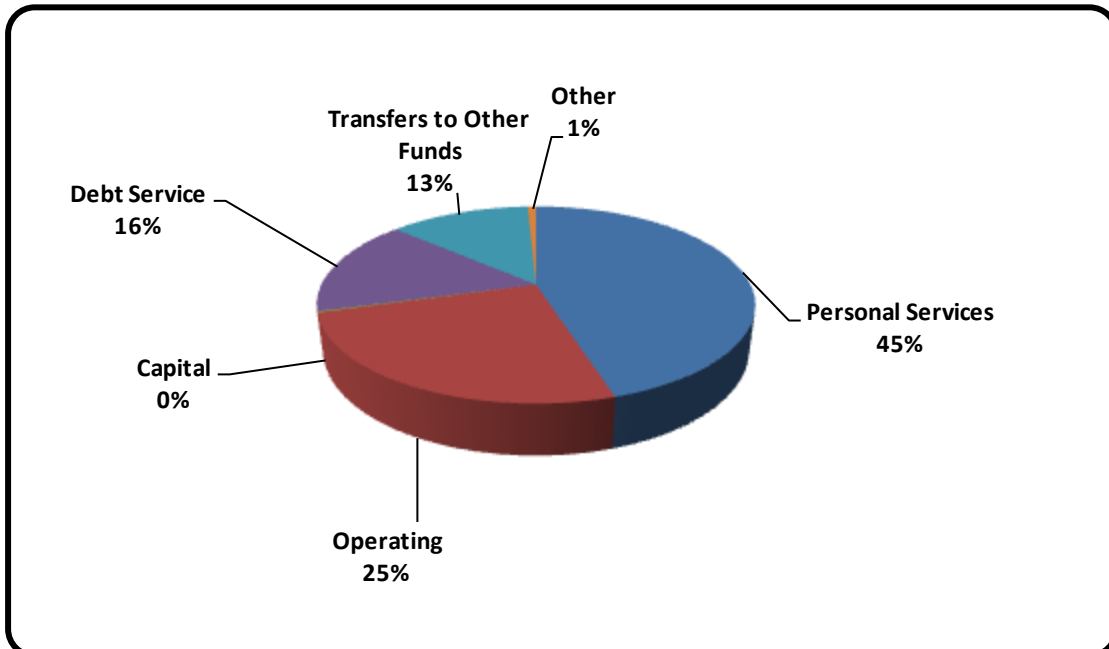
## SUMMARY OF REVENUES AND APPROPRIATIONS FOR ALL FUNDS

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### FY 2012-2013 REVENUES



### FY 2012-2013 APPROPRIATIONS

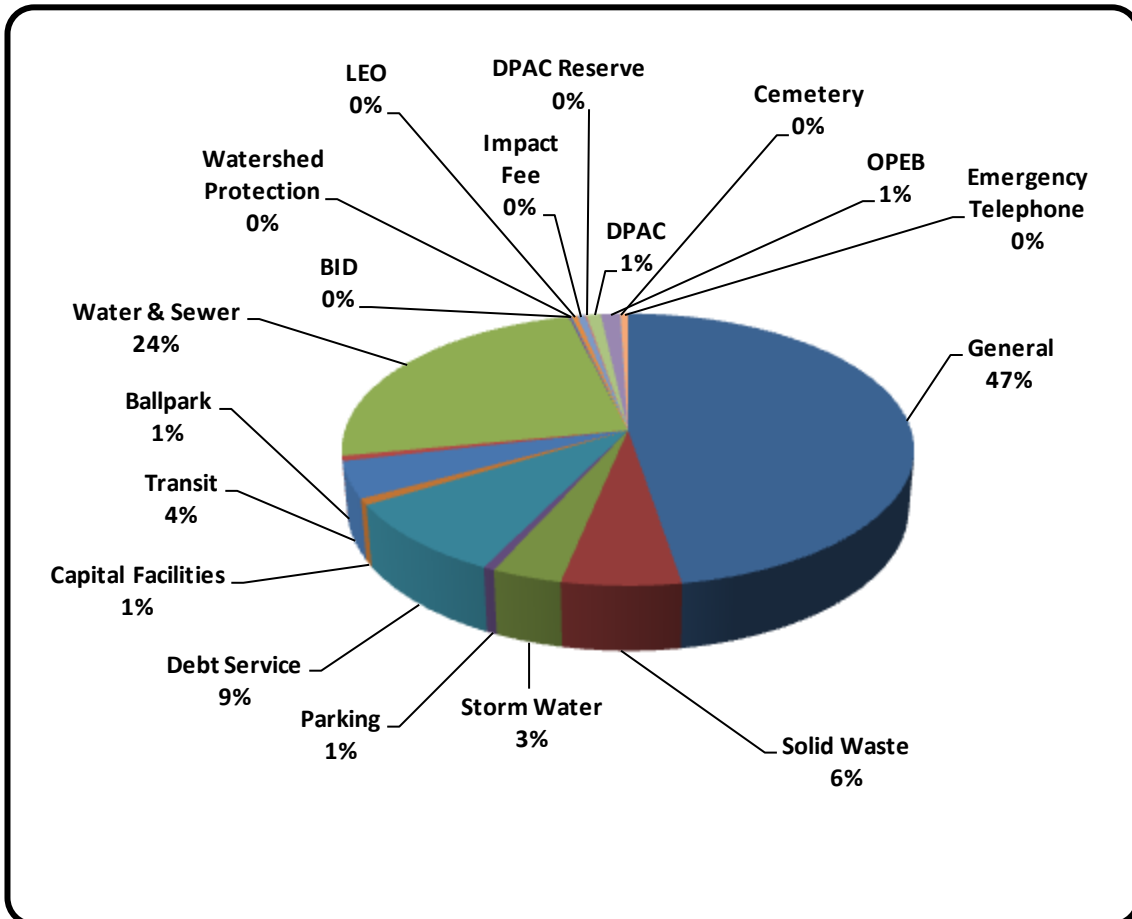


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**SUMMARY OF ALL FUNDS  
RECOGNIZED IN BUDGET ORDINANCE**

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**Budget Ordinance**



**SUMMARY OF REVENUES FOR ALL  
FUNDS RECOGNIZED IN BUDGET ORDINANCE**

	Actual FY 2010-11	Adopted FY 2011-12	Estimated FY 2011-12	Adopted FY 2012-13
<b>General Fund</b>				
General Property Taxes	\$ 102,891,508	\$ 107,997,056	\$ 102,318,102	\$ 99,217,048
Other Local Taxes	34,124,805	36,677,983	36,846,587	38,573,096
State-Shared Revenues	20,572,713	19,806,250	19,307,730	20,488,846
Licenses and Permits	7,121,466	6,426,066	6,624,999	6,285,053
Interest and Rental Income	784,760	549,412	349,290	317,529
Charges for Current Services	7,287,611	7,499,775	7,969,307	8,399,956
Intragovernmental Revenues	2,749,998	2,390,773	2,246,705	2,363,391
Other Revenues	3,372,671	859,780	884,493	708,635
Transfers from Other Funds	2,956,672	244,581	690,828	-
<b>Subtotal Current Revenues</b>	<b>\$ 181,862,204</b>	<b>\$ 182,451,676</b>	<b>\$ 177,238,041</b>	<b>\$ 176,353,554</b>
Appropriation from Fund Balance	20,617,145	360,055	6,999,649	314,338
<b>Total Revenues</b>	<b>\$ 202,479,349</b>	<b>\$ 182,811,731</b>	<b>\$ 184,237,690</b>	<b>\$ 176,667,892</b>
<b>Debt Service Fund</b>				
General Property Taxes	\$ 24,009,968	\$ 23,418,171	\$ 29,019,418	\$ 29,659,027
Interest	-	37,500	17,817	30,097
Other Revenue	347,974	645,698	692,520	692,521
Transfers from Other Funds	6,426,807	1,243,173	3,730,833	1,203,484
<b>Subtotal Current Revenues</b>	<b>\$ 30,784,749</b>	<b>\$ 25,344,542</b>	<b>\$ 33,460,588</b>	<b>\$ 31,585,129</b>
Appropriations from Fund Balance	-	3,685,907	3,685,907	1,939,938
<b>Total Revenues</b>	<b>\$ 30,784,749</b>	<b>\$ 29,030,449</b>	<b>\$ 37,146,495</b>	<b>\$ 33,525,067</b>
<b>Water and Sewer Fund</b>				
Investment and Rental Income	\$ 833,819	\$ 574,069	\$ 586,127	\$ 540,600
Water and Sewer Sales	75,779,026	78,724,503	77,890,801	81,490,068
Other Operating Revenue	495,149	513,000	416,868	485,000
Licenses and Permits	51,552	45,500	63,133	56,000
Frontage Fees/Assessments	387,674	276,000	575,000	240,000
Other	4,136,323	66,028	66,028	66,028
Transfer from Other Funds	25,000	319,595	344,595	308,942
<b>Subtotal Current Revenues</b>	<b>\$ 81,708,543</b>	<b>\$ 80,518,695</b>	<b>\$ 79,942,552</b>	<b>\$ 83,186,638</b>
Appropriations from Fund Balance	-	1,426,968	1,238,446	6,714,865
<b>Total Revenues</b>	<b>\$ 81,708,543</b>	<b>\$ 81,945,663</b>	<b>\$ 81,180,998</b>	<b>\$ 89,901,503</b>
<b>Solid Waste Disposal Fund</b>				
Investment and Rental Income	\$ 63,085	\$ 29,597	\$ 34,237	\$ 26,000
Charges for Current Services	7,606,813	8,537,975	8,381,023	8,119,800
Debt Proceeds	440	725	725	725
Landfill Gas	215,104	200,000	192,600	175,000
Transfers from Other Funds	12,950,905	12,506,477	12,506,477	13,706,256
<b>Subtotal Current Revenues</b>	<b>\$ 20,836,347</b>	<b>\$ 21,274,774</b>	<b>\$ 21,115,062</b>	<b>\$ 22,027,781</b>
Appropriations from Fund Balance	970,247	-	613,381	-
<b>Total Revenues</b>	<b>\$ 21,806,594</b>	<b>\$ 21,274,774</b>	<b>\$ 21,728,443</b>	<b>\$ 22,027,781</b>
<b>Stormwater Management Fund</b>				
Operating Revenues	\$ 9,836,621	\$ 10,836,166	\$ 10,836,166	\$ 11,985,688
Interest and Rental Income	20,000	11,551	12,185	9,000
Miscellaneous Revenue	227,203	105,707	188,403	144,800
Transfer from Other Funds	232,047	232,047	477,335	232,047
<b>Subtotal Current Revenues</b>	<b>\$ 10,315,871</b>	<b>\$ 11,185,471</b>	<b>\$ 11,514,089</b>	<b>\$ 12,371,535</b>
Appropriations from Fund Balance	-	273,722	163,676	590,000
<b>Total Revenues</b>	<b>\$ 10,315,871</b>	<b>\$ 11,459,193</b>	<b>\$ 11,677,765</b>	<b>\$ 12,961,535</b>
<b>Transit Fund</b>				
General Property Taxes	\$ -	\$ -	\$ -	\$ 7,670,132
Licenses and Permits	2,234,990	2,200,000	2,160,039	2,200,000
Intergovernmental	2,641,599	2,389,165	2,171,278	2,548,772
Charges for Current Services	2,919,304	3,280,717	3,413,911	3,677,038
Other Revenue	382,984	90,575	107,471	107,433
Transfers from Other Funds	7,748,926	7,505,016	7,709,905	-
<b>Subtotal Current Revenues</b>	<b>\$ 15,927,803</b>	<b>\$ 15,465,473</b>	<b>\$ 15,562,604</b>	<b>\$ 16,203,375</b>
Appropriation from Fund Balance	156,081	-	642,187	-
<b>Total Revenues</b>	<b>\$ 16,083,884</b>	<b>\$ 15,465,473</b>	<b>\$ 16,204,791</b>	<b>\$ 16,203,375</b>
<b>Parking Facilities Fund</b>				
Interest and Rental Income	\$ 3,504	\$ 4,638	\$ 1,746	\$ 2,000
Charges for Current Services	1,871,559	2,170,981	2,156,560	2,090,341
<b>Subtotal Current Revenues</b>	<b>\$ 1,875,063</b>	<b>\$ 2,175,619</b>	<b>\$ 2,158,306</b>	<b>\$ 2,092,341</b>
Appropriations from Fund Balance	358,350	-	-	320,064
<b>Total Revenues</b>	<b>\$ 2,233,413</b>	<b>\$ 2,175,619</b>	<b>\$ 2,158,306</b>	<b>\$ 2,412,405</b>

<b>Ballpark Fund</b>								
Interest and Rental Income	\$	587,869	\$	567,153	\$	599,252	\$	564,447
Charges for Services		121,030		125,000		99,977		125,000
Debt Refunding		1,789,319		-		-		-
Transfers from Other Funds		1,646,053		1,391,020		1,391,020		1,594,931
<b>Subtotal Current Revenues</b>	<b>\$</b>	<b>4,144,271</b>	<b>\$</b>	<b>2,083,173</b>	<b>\$</b>	<b>2,090,249</b>	<b>\$</b>	<b>2,284,378</b>
Appropriation from Fund Balance		-		-		112,105		-
<b>Total Revenues</b>	<b>\$</b>	<b>4,144,271</b>	<b>\$</b>	<b>2,083,173</b>	<b>\$</b>	<b>2,202,354</b>	<b>\$</b>	<b>2,284,378</b>
<b>LEO Special Separation Fund</b>								
Charges for Current Services	\$	1,319,633	\$	1,299,676	\$	1,299,676	\$	1,383,281
Interest and Rental Income		14,847		10,686		9,467		6,500
<b>Subtotal Current Revenues</b>	<b>\$</b>	<b>1,334,480</b>	<b>\$</b>	<b>1,310,362</b>	<b>\$</b>	<b>1,309,143</b>	<b>\$</b>	<b>1,389,781</b>
Appropriation from Fund Balance		21,286		6,739		22,169		-
<b>Total Revenues</b>	<b>\$</b>	<b>1,355,766</b>	<b>\$</b>	<b>1,317,101</b>	<b>\$</b>	<b>1,331,312</b>	<b>\$</b>	<b>1,389,781</b>
<b>Cemetery Fund</b>								
Interest and Rental Income	\$	16,804	\$	12,303	\$	11,102	\$	7,500
Transfer from Other Funds		22,391		-		-		-
<b>Subtotal Current Revenues</b>	<b>\$</b>	<b>39,195</b>	<b>\$</b>	<b>12,303</b>	<b>\$</b>	<b>11,102</b>	<b>\$</b>	<b>7,500</b>
Appropriations from Fund Balance		-		232,278		233,479		92,500
<b>Total Revenues</b>	<b>\$</b>	<b>39,195</b>	<b>\$</b>	<b>244,581</b>	<b>\$</b>	<b>244,581</b>	<b>\$</b>	<b>100,000</b>
<b>Other Post Employment Benefits Fund</b>								
Charges for Services	\$	3,490,667	\$	3,996,566	\$	3,996,566	\$	3,802,617
Contributions		755,086		870,848		765,892		780,495
<b>Subtotal Current Revenues</b>	<b>\$</b>	<b>4,245,753</b>	<b>\$</b>	<b>4,867,414</b>	<b>\$</b>	<b>4,762,458</b>	<b>\$</b>	<b>4,583,112</b>
Appropriations from Fund Balance		66,911		-		-		61,507
<b>Total Revenues</b>	<b>\$</b>	<b>4,312,664</b>	<b>\$</b>	<b>4,867,414</b>	<b>\$</b>	<b>4,762,458</b>	<b>\$</b>	<b>4,644,619</b>
<b>Emergency Telephone Surcharge Fund</b>								
Charges for Services	\$	1,517,247	\$	1,796,331	\$	1,796,331	\$	1,413,750
Interest and Rental Income		9,126		5,008		6,189		4,000
<b>Subtotal Current Revenues</b>	<b>\$</b>	<b>1,526,373</b>	<b>\$</b>	<b>1,801,339</b>	<b>\$</b>	<b>1,802,520</b>	<b>\$</b>	<b>1,417,750</b>
Appropriations from Fund Balance		11,519		171,311		164,618		382,581
<b>Total Revenues</b>	<b>\$</b>	<b>1,537,892</b>	<b>\$</b>	<b>1,972,650</b>	<b>\$</b>	<b>1,967,138</b>	<b>\$</b>	<b>1,800,331</b>
<b>Business Improvement District Fund</b>								
General Property Taxes	\$	-	\$	-	\$	-	\$	401,333
Transfers from Other Funds		-		-		-		250,000
<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>651,333</b>
<b>Durham Performing Arts Center Fund</b>								
Other Local Taxes	\$	1,227,461	\$	1,250,000	\$	1,250,000	\$	1,300,000
Other Revenues		711,950		922,122		835,087		861,000
Operating Revenues		1,080,791		700,000		900,000		918,000
Transfer from Other Funds		206,000		100,000		100,000		-
<b>Subtotal Current Revenues</b>	<b>\$</b>	<b>3,226,201</b>	<b>\$</b>	<b>2,972,122</b>	<b>\$</b>	<b>3,085,087</b>	<b>\$</b>	<b>3,079,000</b>
Appropriation from Fund Balance		133,445		174,023		66,208		296,831
<b>Total Revenues</b>	<b>\$</b>	<b>3,359,646</b>	<b>\$</b>	<b>3,146,145</b>	<b>\$</b>	<b>3,151,295</b>	<b>\$</b>	<b>3,375,831</b>
<b>DPAC Capital Reserve Fund</b>								
Interest and Rental Income	\$	1,404	\$	1,688	\$	6,331	\$	1,000
Transfer from Other Funds		616,566		543,009		543,009		459,000
<b>Total Revenues</b>	<b>\$</b>	<b>617,970</b>	<b>\$</b>	<b>544,697</b>	<b>\$</b>	<b>549,340</b>	<b>\$</b>	<b>460,000</b>
<b>Watershed Protection Fund</b>								
Charges for Services	\$	-	\$	-	\$	-	\$	100,000
<b>Total Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>100,000</b>
<b>Impact Fee Fund</b>								
Operating Revenues	\$	2,407,861	\$	1,719,602	\$	1,742,137	\$	1,742,137
Interest and Rental Income		251,703		175,047		184,654		113,000
<b>Total Revenues</b>	<b>\$</b>	<b>2,659,564</b>	<b>\$</b>	<b>1,894,649</b>	<b>\$</b>	<b>1,926,791</b>	<b>\$</b>	<b>1,855,137</b>
<b>Capital Facilities Fees Fund</b>								
Operating Revenues	\$	2,533,892	\$	2,257,426	\$	3,292,280	\$	2,800,000
Interest and Rental Income		26,383		20,489		28,896		11,500
<b>Total Revenues</b>	<b>\$</b>	<b>2,560,275</b>	<b>\$</b>	<b>2,277,915</b>	<b>\$</b>	<b>3,321,176</b>	<b>\$</b>	<b>2,811,500</b>
<b>Total Budget Ordinance</b>	<b>\$</b>	<b>385,999,647</b>	<b>\$</b>	<b>362,511,227</b>	<b>\$</b>	<b>373,790,933</b>	<b>\$</b>	<b>373,172,468</b>

**SUMMARY OF ALL REVENUES FOR ALL  
FUNDS RECOGNIZED IN INTERNAL SERVICE FUND SPENDING PLANS**

	<b>Actual FY 2010-11</b>	<b>Adopted FY 2011-12</b>	<b>Estimated FY 2011-12</b>	<b>Adopted FY 2012-13</b>
<b>Risk Reduction Fund</b>				
Interest and Rental Income	\$ 102,580	\$ 84,267	\$ 58,738	\$ 80,249
Charges for Current Services	4,742,720	4,781,100	4,781,100	3,712,485
Transfer from Other Funds	-	778,842	778,842	48,709
<b>Subtotal Current Revenues</b>	<b>\$ 4,845,300</b>	<b>\$ 5,644,209</b>	<b>\$ 5,618,680</b>	<b>\$ 3,841,443</b>
Appropriation from Fund Balance	-	270,776	-	1,965,000
<b>Total Revenues</b>	<b>\$ 4,845,300</b>	<b>\$ 5,914,985</b>	<b>\$ 5,618,680</b>	<b>\$ 5,806,443</b>
<b>Employee Insurance Fund</b>				
Charges for Current Services	\$ 23,009,473	\$ 28,914,846	\$ 27,751,020	\$ 29,112,275
Interest	18,090	18,750	30,165	12,500
<b>Total Revenues</b>	<b>\$ 23,027,563</b>	<b>\$ 28,933,596</b>	<b>\$ 27,781,185</b>	<b>\$ 29,124,775</b>
<b>Total Internal Service Funds</b>	<b>\$ 27,872,863</b>	<b>\$ 34,848,581</b>	<b>\$ 33,399,865</b>	<b>\$ 34,931,218</b>

**SUMMARY OF ALL REVENUES FOR ALL  
FUNDS RECOGNIZED IN MAJOR GRANT FUND ORDINANCES**

	<b>Actual FY 2010-11</b>	<b>Adopted FY 2011-12</b>	<b>Estimated FY 2011-12</b>	<b>Adopted FY 2012-13</b>
<b>Community Development</b>	6,593,156	4,458,054	4,343,532	3,226,498
<b>Employment and Training</b>	2,605,121	1,689,843	2,500,192	2,336,402
<b>Transit</b>	4,270,358	3,677,560	4,634,359	4,643,512
<b>Transportation Planning</b>	1,928,218	1,692,785	1,649,729	1,692,785
<b>Law Enforcement</b>	2,800,306	1,152,630	2,289,583	1,177,251
<b>Total Major Grant Funds</b>	<b>\$ 18,197,159</b>	<b>\$ 12,670,872</b>	<b>\$ 15,417,395</b>	<b>\$ 13,076,448</b>
<b>TOTAL ALL REVENUES</b>	<b>\$ 432,069,669</b>	<b>\$ 410,030,680</b>	<b>\$ 422,401,300</b>	<b>\$ 421,180,134</b>

## SUMMARY OF APPROPRIATIONS FOR ALL FUNDS

	Actual FY 2010-11	Adopted FY 2011-12	Estimated FY 2011-12	Adopted FY 2012-13
<b>Budget Ordinance</b>				
General Fund				
Governance	\$ 5,644,722	\$ 6,006,749	\$ 5,932,654	\$ 5,756,268
Administrative and Support	14,799,113	15,659,074	16,451,034	15,920,503
Community Building	13,871,961	14,669,095	15,937,667	17,694,475
Public Safety	75,470,998	76,914,894	78,317,136	80,280,086
Public Services	59,757,910	60,781,420	62,722,822	55,824,859
Non-assigned	32,934,646	8,780,499	4,882,377	1,191,701
<b>Total General Fund</b>	<b>\$ 202,479,350</b>	<b>\$ 182,811,731</b>	<b>\$ 184,243,690</b>	<b>\$ 176,667,892</b>
Water & Sewer Fund				
Public Services	\$ 38,384,015	\$ 43,149,022	\$ 43,967,954	\$ 43,125,337
Administrative and Support	190,730	188,659	142,979	183,947
Non-departmental	43,133,798	38,607,982	37,070,065	46,592,219
<b>Total Water &amp; Sewer Fund</b>	<b>\$ 81,708,543</b>	<b>\$ 81,945,663</b>	<b>\$ 81,180,998</b>	<b>\$ 89,901,503</b>
Debt Service Fund				
Solid Waste Disposal Fund	30,784,749	29,030,449	37,146,495	33,525,067
Stormwater Fund	21,806,594	21,274,774	21,728,443	22,027,781
Transit Fund	10,315,871	11,459,193	11,677,765	12,961,535
Parking Facilities Fund	16,083,884	15,465,473	16,204,791	16,203,375
Ballpark Fund	2,233,413	2,175,619	2,158,306	2,412,405
LEO Special Allowance Fund	4,144,271	2,083,173	2,202,354	2,284,378
Cemetery Fund	1,355,766	1,317,101	1,331,312	1,389,781
Other Post Employment Benefits Fund	39,195	244,581	244,581	100,000
Emergency Telephone System Fund	4,312,664	4,867,414	4,762,458	4,644,619
Business Improvement District Fund	1,537,892	1,972,650	1,967,138	1,800,331
Durham Performing Arts Center Fund	-	-	-	651,333
DPAC Capital Reserve Fund	3,359,646	3,146,145	3,151,295	3,375,831
Watershed Protection Fund	617,970	544,697	549,340	460,000
Impact Fee Fund	-	-	-	100,000
Capital Facilities Fee Fund	2,659,564	1,894,649	1,926,791	1,855,137
<b>Total Budget Ordinance</b>	<b>\$ 385,999,648</b>	<b>\$ 362,511,227</b>	<b>\$ 373,796,933</b>	<b>\$ 373,172,468</b>
<b>Internal Service Funds</b>				
Risk Reduction Fund	\$ 4,845,300	\$ 5,914,985	\$ 5,618,680	\$ 5,806,443
Employee Insurance Fund	23,027,563	28,933,596	27,781,185	29,124,775
<b>Total Internal Services Funds</b>	<b>\$ 27,872,863</b>	<b>\$ 34,848,581</b>	<b>\$ 33,399,865</b>	<b>\$ 34,931,218</b>
<b>Major Grant Funds</b>				
Community Development	\$ 6,593,156	\$ 4,458,054	\$ 4,343,532	\$ 3,226,498
Employment and Training	2,605,121	1,689,843	2,500,192	2,336,402
Transit	4,270,358	3,677,560	4,634,359	4,643,512
Transportation Planning	1,928,218	1,692,785	1,649,729	1,692,785
Public Safety	2,800,306	1,152,630	2,289,583	1,177,251
<b>Total Major Grant Funds</b>	<b>\$ 18,197,159</b>	<b>\$ 12,670,872</b>	<b>\$ 15,417,395</b>	<b>\$ 13,076,448</b>
<b>Subtotal All Funds</b>	<b>\$ 432,069,670</b>	<b>\$ 410,030,680</b>	<b>\$ 422,614,193</b>	<b>\$ 421,180,134</b>
Less: Intrabudget Transactions	(29,760,668)	(24,863,760)	(24,491,254)	(17,803,369)
Less: Internal Service Charges	(15,136,767)	(15,328,659)	(8,707,666)	(7,515,102)
<b>Total All Funds</b>	<b>\$ 387,172,235</b>	<b>\$ 369,838,261</b>	<b>\$ 389,415,273</b>	<b>\$ 395,861,663</b>

**ALL FY 2012-13 OPERATING FUNDS BY APPROPRIATION CATEGORY**

	Personal Services	Operating	Capital Outlay	Debt Service	Transfers to Other Funds	Other	Total
<b>Budget Ordinance</b>							
General Fund	\$ 125,410,732	\$ 30,775,166	\$ 182,951	\$ 100,000	\$ 17,454,166	\$ 2,744,877	\$ 176,667,892
Water & Sewer Fund	23,139,908	27,203,562	10,000	18,891,051	20,656,982	-	89,901,503
Debt Service Fund	-	-	-	33,525,067	-	-	33,525,067
Solid Waste Disposal Fund	6,347,414	12,664,862	-	3,015,505	-	-	22,027,781
Stormwater Fund	6,493,576	2,686,274	42,000	-	3,739,685	-	12,961,535
Transit Fund	-	14,774,000	-	217,955	1,211,420	-	16,203,375
Parking Facilities Fund	64,155	1,984,516	363,734	-	-	-	2,412,405
Ballpark Fund	114,135	867,068	-	978,378	324,797	-	2,284,378
LEO Special Allowance	1,388,581	1,200	-	-	-	-	1,389,781
Cemetery Fund	-	-	-	-	100,000	-	100,000
Other Post Employment Benefits	4,627,869	16,750	-	-	-	-	4,644,619
Emergency Telephone Fund	186,488	1,609,843	-	-	-	4,000	1,800,331
Business Improvement District	-	630,000	-	-	-	21,333	651,333
Durham Performing Arts Center	-	429,733	-	2,487,098	459,000	-	3,375,831
DPAC Capital Reserve Fund	-	197,249	-	-	-	262,751	460,000
Watershed Protection Fund	-	-	-	-	100,000	-	100,000
Impact Fee Fund	-	-	-	-	-	1,855,137	1,855,137
Capital Facilities Fee Fund	-	-	-	-	2,811,500	-	2,811,500
<b>Total Budget Ordinance</b>	<b>\$ 167,772,858</b>	<b>\$ 93,840,223</b>	<b>\$ 598,685</b>	<b>\$ 59,215,054</b>	<b>\$ 46,857,550</b>	<b>\$ 4,888,098</b>	<b>\$ 373,172,468</b>
<b>Internal Service Funds</b>							
Risk Retention Fund	\$ -	\$ 5,806,443	\$ -	\$ -	\$ -	\$ -	\$ 5,806,443
Employee Insurance Fund	76,889	29,047,886	-	-	-	-	29,124,775
<b>Total Internal Service Funds</b>	<b>\$ 76,889</b>	<b>\$ 34,854,329</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,931,218</b>
<b>Grant Project Ordinances</b>							
Community Development Grants	\$ 513,404	\$ 2,713,094	\$ -	\$ -	\$ -	\$ -	\$ 3,226,498
Employment and Training	767,000	1,569,402	-	-	-	-	2,336,402
Transit Grants	78,956	4,518,121	46,435	-	-	-	4,643,512
Transportation Planning	841,728	851,057	-	-	-	-	1,692,785
Public Safety	239,036	938,215	-	-	-	-	1,177,251
<b>Total Grant Proj Ordinances</b>	<b>\$ 2,440,124</b>	<b>\$ 10,589,889</b>	<b>\$ 46,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,076,448</b>
<b>Total - All Funds</b>	<b>\$ 170,289,871</b>	<b>\$ 139,284,441</b>	<b>\$ 645,120</b>	<b>\$ 59,215,054</b>	<b>\$ 46,857,550</b>	<b>\$ 4,888,098</b>	<b>\$ 421,180,134</b>



## INTRABUDGET TRANSFERS

	Actual FY 2010-11	Adopted FY 2011-12	Estimated FY 2011-12	Adopted FY 2012-13	Change
<b>To Operating Budget Funds</b>					
<b>To Ballpark Fund</b>					
From General Fund	\$ 1,531,498	\$ 1,391,020	\$ 1,391,020	\$ 1,594,931	14.7%
<b>To Solid Waste Fund</b>					
From General Fund	\$ 12,950,805	\$ 12,506,477	\$ 12,506,477	\$ 13,706,256	9.6%
<b>To Transit Fund</b>					
From General Fund	\$ 7,564,441	\$ 7,505,016	\$ 7,709,905	\$ -	-100.0%
<b>To BID Fund</b>					
From General Fund	\$ -	\$ -	\$ -	\$ 250,000	100.0%
<b>To Water and Sewer Fund</b>					
From General Fund	\$ -	\$ 319,595	\$ 319,595	\$ 308,942	-3.3%
<b>To Stormwater Fund</b>					
From Water and Sewer Fund	\$ 123,000	\$ 123,000	\$ 123,000	\$ 123,000	0.0%
From Transit Fund	\$ 109,047	\$ 109,047	\$ 109,047	\$ 109,047	0.0%
<b>Subtotal</b>	<b>\$ 232,047</b>	<b>\$ 232,047</b>	<b>\$ 232,047</b>	<b>\$ 232,047</b>	<b>0.0%</b>
<b>To Debt Service Fund</b>					
From General Fund	\$ 6,426,807	\$ 1,243,173	\$ 1,243,173	\$ 1,203,484	-3.2%
<b>To DPAC Fund</b>					
From General Fund (Downtown Fund)	\$ 206,000	\$ 100,000	\$ 100,000	\$ -	-100.0%
<b>To DPAC Capital Reserve</b>					
From DPAC Fund	\$ 616,566	\$ 543,009	\$ 543,009	\$ 459,000	-15.5%
<b>To Other Post Employment Fund</b>					
Charges for Services General Fund	\$ 3,303,779	\$ 3,061,298	\$ 3,061,298	\$ 3,009,616	-1.7%
Charges for Services Other Funds	687,318	935,268	935,268	793,001	-15.2%
<b>Subtotal</b>	<b>\$ 3,991,097</b>	<b>\$ 3,996,566</b>	<b>\$ 3,996,566</b>	<b>\$ 3,802,617</b>	<b>-4.9%</b>
<b>To General Fund</b>					
From Transit Fund	\$ 193,309	\$ -	\$ -	\$ -	0.0%
From Cemetery Fund	39,195	244,581	244,581	-	-100.0%
<b>Subtotal</b>	<b>\$ 232,504</b>	<b>\$ 244,581</b>	<b>\$ 244,581</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>To Internal Service Funds</b>					
<b>To Fleet Fund</b>					
Charges for Services General Fund	\$ 4,629,950	\$ 5,601,247	\$ -	\$ -	-100.0%
Charges for Services Other Funds	1,773,000	949,746	-	-	-100.0%
<b>Subtotal</b>	<b>\$ 6,402,950</b>	<b>\$ 6,550,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>To Risk Retention Fund</b>					
From General Fund	\$ -	\$ -	\$ -	\$ 48,709	100.0%
From Fleet Fund	-	778,842	201,447	-	-100.0%
Charges for Services General Fund	3,303,779	2,911,522	2,841,522	2,358,257	-19.0%
Charges for Services Other Funds	1,438,941	1,869,578	1,869,578	1,354,228	-27.6%
<b>Subtotal</b>	<b>\$ 4,742,720</b>	<b>\$ 5,559,942</b>	<b>\$ 4,912,547</b>	<b>\$ 3,761,194</b>	<b>-32.4%</b>
<b>From the General Fund - Transfers</b>	<b>\$ 28,679,551</b>	<b>\$ 23,065,281</b>	<b>\$ 23,270,170</b>	<b>\$ 17,112,322</b>	<b>-25.8%</b>
<b>From Other Funds - Transfers</b>	<b>\$ 1,081,117</b>	<b>\$ 1,798,479</b>	<b>\$ 1,221,084</b>	<b>\$ 691,047</b>	<b>-61.6%</b>
<b>Charges for Services - General Fund</b>	<b>\$ 11,237,508</b>	<b>\$ 11,574,067</b>	<b>\$ 5,902,820</b>	<b>\$ 5,367,873</b>	<b>-53.6%</b>
<b>Charges for Services - Other Funds</b>	<b>\$ 3,899,259</b>	<b>\$ 3,754,592</b>	<b>\$ 2,804,846</b>	<b>\$ 2,147,229</b>	<b>-42.8%</b>
<b>Total Intrabudget Transfers</b>	<b>\$ 44,897,435</b>	<b>\$ 40,192,419</b>	<b>\$ 33,198,920</b>	<b>\$ 25,318,471</b>	<b>-37.0%</b>

## PROPERTY TAX BASE INFORMATION

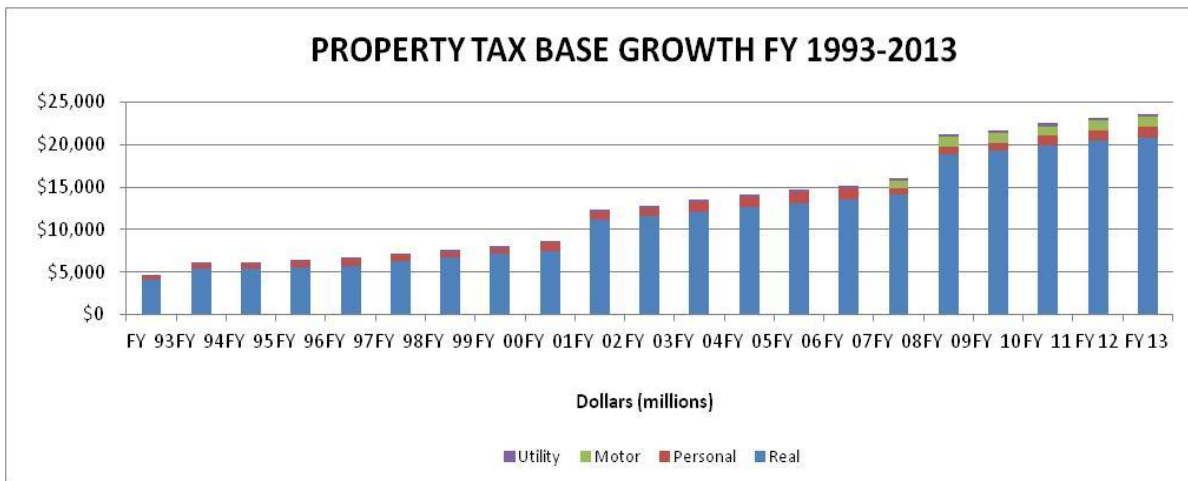
### Tax Base Components:

**Real Property** is comprised of all land and buildings that are taxable. An increase of 1.87% is assumed for FY 2012-13 based on data obtained from the County Tax Assessor's Office. Real property makes up approximately 87% of the tax base for FY 2012-13.

**Personal Property** is comprised of property located in businesses. Based on data from the County Tax Assessor's office and recent trends in this category a decrease of 0.12% is projected for FY 2012-13. Personal property makes up approximately 7% of the tax base for FY 2012-13.

**Motor Vehicle** is comprised of items such as automobiles, boats, trailers and equipment. We project an increase of 6.9% in value for motor vehicle personal property based on data from the County Tax Assessor's office. Motor Vehicle property makes up approximately 5% of the tax base for FY 2012-13.

**Public Utility Property** is a state-certified value consisting of businesses such as electric utility, telephone, railroad and trucking companies. Based on data from the County Tax Assessor's office a decrease of 7.2% is projected for FY 2012-13. Public utility property makes up approximately 1% of the tax base in FY 2012-13.



The table below depicts the annual property valuation changes that have occurred in the four components of the tax base since FY 1999-2000. Property is reassessed every eight years. The last revaluation was effective with the FY2008-09 fiscal year. (Sources: City Financial Reports, County Tax Office)

Fiscal Year	Real	% Chg	Personal	% Chg	Motor	% Chg	Utility	% Chg
FY 01	7,520	5.55%	954	9.74%	1,125	0.28%	278	-11.01%
FY 02	11,171	48.56%	1,139	19.44%	1,147	2.03%	379	36.31%
FY 03	11,652	4.31%	1,186	4.14%	1,175	2.41%	345	-9.06%
FY 04	12,099	3.83%	1,248	5.23%	1,162	-1.11%	334	-3.18%
FY 05	12,594	4.09%	1,244	-0.32%	1,169	0.60%	324	-2.89%
FY 06	13,086	3.91%	1,347	8.28%	1,212	3.68%	321	-1.03%
FY 07	13,583	3.80%	1,408	4.53%	1,343	10.81%	279	-13.08%
FY 08	14,060	3.51%	1,450	2.98%	1,343	0.00%	279	0.00%
FY 09	18,915	34.53%	1,443	-0.48%	1,343	0.00%	326	16.85%
FY 10	19,241	1.72%	1,525	5.68%	1,331	-0.89%	300	-7.98%
FY 11	19,886	3.35%	1,555	1.97%	1,358	2.03%	342	14.00%
FY 12	20,457	2.87%	1,607	3.34%	1,230	-9.43%	323	-5.56%
FY 13	20,839	1.87%	1,605	-0.12%	1,315	6.91%	300	-7.12%

## TAX RATE AND ESTIMATED TAX COLLECTIONS

	Actual FY2010-11	Adopted FY2011-12	Estimated FY2011-12	Adopted FY2012-13
Assessed Value				
Real Property	\$ 21,550,813,190	\$ 20,456,624,331	\$ 19,894,033,558	\$ 20,839,163,206
Personal Property	-	1,606,988,509	1,714,548,505	1,604,548,508
Motor Vehicles	1,250,013,589	1,229,881,977	1,315,667,330	1,315,667,330
Public Utility Property	326,818,989	322,590,029	299,930,597	299,930,597
Assessed Valuation	<u>\$ 23,127,645,768</u>	<u>\$ 23,616,084,846</u>	<u>\$ 23,224,179,990</u>	<u>\$ 24,059,309,641</u>
Tax Rate Per \$100 Valuation				
General Fund	\$ 0.4326	\$ 0.4326	\$ 0.4326	\$ 0.4003
Dedicated Housing	\$ -	\$ -	\$ -	\$ 0.0100
Transit Fund	\$ -	\$ -	\$ -	\$ 0.0323
Debt Reserve Fund	0.1193	0.1249	0.1249	0.1249
Total Tax Rate	<u>\$ 0.5519</u>	<u>\$ 0.5575</u>	<u>\$ 0.5575</u>	<u>\$ 0.5675</u>
Tax Levy	\$ 127,641,477	\$ 131,659,673	\$ 129,474,803	\$ 136,536,582
Less: Uncollected Taxes	<u>(1,595,518)</u>	<u>(1,974,895)</u>	<u>(1,553,698)</u>	<u>(1,774,976)</u>
Estimated Collectable Levy	\$ 126,045,959	\$ 129,684,778	\$ 127,921,105	\$ 134,761,606
Less: Discounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Collections	\$ 126,045,959	\$ 129,684,778	\$ 127,921,105	\$ 134,761,606
Appropriated to:				
General Fund	\$ 102,024,175	\$ 100,630,735	\$ 99,262,189	\$ 95,057,394
Dedicated Housing Fund	\$ -	\$ -	\$ -	\$ 2,374,654
Transit Fund	\$ -	\$ -	\$ -	\$ 7,670,132
Debt Reserve Fund	\$ 24,009,968	\$ 29,054,043	\$ 28,658,917	\$ 29,659,427
*one cent equals	\$ 2,283,855	\$ 2,326,184	\$ 2,294,549	\$ 2,374,654

The FY 2012-2013 budget includes a 1.00 cent per \$100 of assessed value tax rate increase for dedicated housing funding. The tax levy is the product of the tax rate and the assessed valuation divided by 100. The budget for current property taxes is based on the amount of estimated property tax collections. The tax levy is adjusted for an assumed amount of uncollected taxes. By state law, the City must account for uncollected taxes at the level of uncollected taxes projected at June 30. For FY 2011-12 the amount of uncollected taxes is equal to 1.5% of the tax levy. Tax bills are sent as soon as practical after July 1 and are considered delinquent on January 5.

## FUND BALANCE

### Why is the level of Fund Balance important to the City?

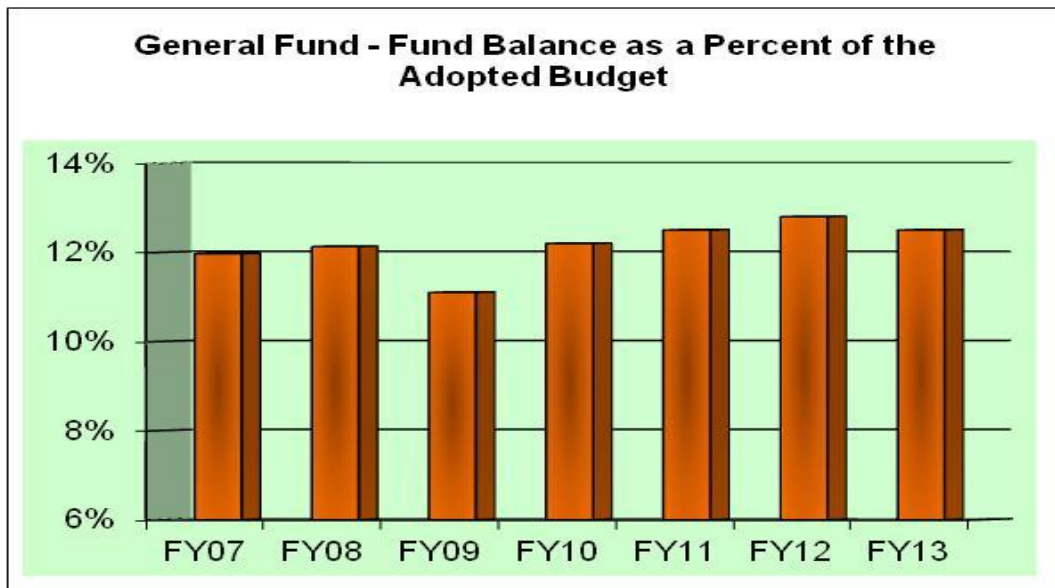
It is important to maintain fund balance in the major operating funds at a level that would be sufficient to provide a financial cushion in the event of unanticipated events, such as a loss or major reduction of a revenue source, a sudden economic downturn, or natural disasters.

For the General Fund, the North Carolina Local Government Commission (NCLGC) strongly recommends an unreserved fund balance of 8% of prior year's total budget appropriations. The NCLGC defines fund balance in a prescribed manner that is not exactly the same as the CAFR unrestricted fund balance. The City calculates fund balance on the total of the General Fund next year budget appropriation, minus appropriations for debt service and transfers to other funds. The two calculations are, therefore, not directly comparable. Bond rating agencies regard the level of fund balance in the General Fund as one indicator of credit worthiness when considering bond ratings.

For the General Fund, appropriations from fund balance are generally subject to a City Council policy that limits such appropriations to the equivalent of four cents on the tax rate over the two-year budget cycle. The City's current policy is to also maintain a fund balance of 12%. For FY 2012-13 the adopted fund balance of 12.5% is a result of an increase in General Fund fund balance from the prior year, and an appropriation from fund balance for carryover requests and subsequent year's expenditures. The actual Undesignated Fund Balance will be determined following the annual audit of revenues and expenditures for FY 2011-12. The City does not have a Fund Balance policy for the Enterprise and Special Funds; however financial prudence dictates that these funds should also maintain a reasonable level of Net Cash Assets to cover unanticipated costs.

### Estimated Change In Unrestricted Fund Balance – General Fund

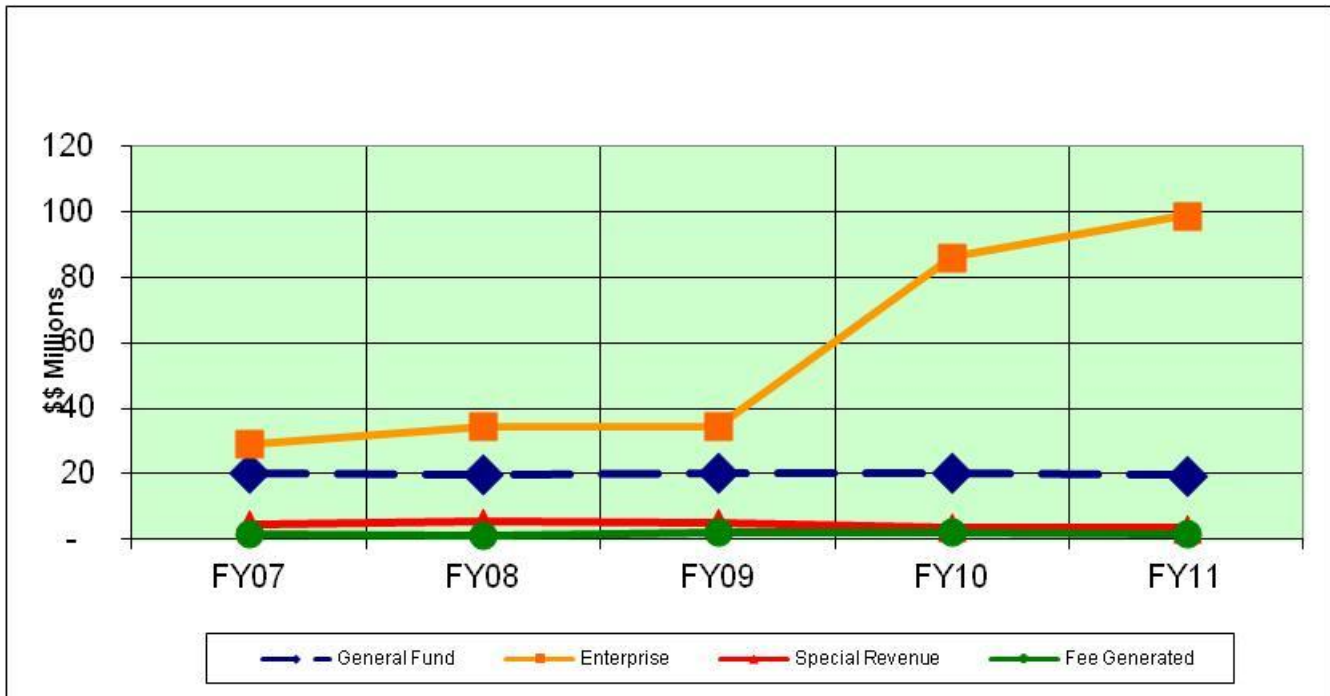
	Fund Balance Amount	Percent of Adjusted Appropriations
Total unrestricted fund balance available for appropriation at June 30, 2011	\$ 21,879,765	
Minus: appropriation from Fund Balance for subsequent year's expenditures	(360,055)	
Minus: designated for subsequent year's expenditures	-	
Total unrestricted fund balance at June 30, 2011	\$ 21,519,710	
Add: Estimated Addition/(Reduction) during FY 2011	-	
Total unrestricted fund balance available for appropriation at June 30, 2011	\$ 21,519,710	
Minus: designated for subsequent year's expenditures	(1,670,114)	
Add: Estimated FY12 General Fund budgets returned to Fund Balance	-	
Minus: appropriation from fund balance for subsequent year's expenditures	(314,338)	
Total unrestricted fund balance at June 30, 2012	\$ 19,535,258	12.5%



## Estimated Changes in Fund Balance – Appropriated Funds

	General Fund Unrestricted	Enterprise Funds (*)	Special Revenue Funds (*)	Fee Generated Funds (*)
Estimated Beginning Balance FY 12	\$ 19,535,258	\$ 98,887,152	\$ 3,422,567	\$ 1,570,884
Budget Revenues FY 13	176,667,892	124,913,197	3,190,112	2,811,500
Budgeted Expenditures FY 13	(156,368,849)	(114,363,489)	(3,190,112)	-
Transfers In	-	8,240,480	(389,320)	-
Transfers Out	(17,454,166)	(23,979,479)	4,000	(2,811,500)
<b>Estimated Ending Balance FY 13</b>	<b>\$ 22,380,136</b>	<b>\$ 93,697,861</b>	<b>\$ 3,037,247</b>	<b>\$ 1,570,884</b>
Percent of Adjusted Appropriations	14%	97%	95%	56%

## Historical Fund Balance



(\*) Note: Transfers to specific capital project funds will impact the fund balance of Enterprise, Special Revenue and Fee Generated Funds. Enterprise fund balance is not inclusive of enterprise funds in capital project accounts.

## SUMMARY OF AUTHORIZED POSITIONS BY FUND

Function	Actual		Adopted		Estimated		Adopted		Change	
	FY 2010-11 FT	PT	FY 2011-12 FT	PT	FY 2011-12 FT	PT	FY 2012-13 FT	PT	FT	PT
<b><u>General Fund</u></b>										
Governance	49.0	8.0	50.0	8.0	50.0	8.0	50.0	8.0	-	-
Administrative and Support	124.0	2.0	125.0	3.0	126.0	3.0	127.0	2.0	2.0	(1.0)
Community Building	146.0	3.0	157.5	4.0	150.5	4.0	150.0	4.0	(7.5)	-
Public Safety	994.0	-	994.0	-	994.0	-	998.0	-	4.0	-
Public Services	443.0	83.0	434.5	83.0	433.9	83.0	418.7	83.0	(15.8)	-
<b>Total General Fund</b>	<b>1,756.0</b>	<b>96.0</b>	<b>1,761.0</b>	<b>98.0</b>	<b>1,754.4</b>	<b>98.0</b>	<b>1,743.7</b>	<b>97.0</b>	<b>(17.3)</b>	<b>(1.0)</b>
<b><u>Enterprise Funds</u></b>										
<b><u>Water &amp; Sewer Fund</u></b>										
Finance	4.0	-	4.0	-	4.0	-	4.0	-	-	-
Water Management	316.5	7.0	328.5	7.0	328.5	7.0	328.5	7.0	-	-
Public Works	27.0	-	29.0	-	32.6	-	33.1	-	4.1	-
<b>Subtotal Water &amp; Sewer Fund</b>	<b>347.5</b>	<b>7.0</b>	<b>361.5</b>	<b>7.0</b>	<b>365.1</b>	<b>7.0</b>	<b>365.6</b>	<b>7.0</b>	<b>4.1</b>	<b>-</b>
<b><u>Solid Waste Disposal Fund</u></b>										
Water Management	0.5	-	0.5	-	0.5	-	0.5	-	-	-
Solid Waste Management	115.0	-	115.0	-	114.0	-	114.0	-	(1.0)	-
<b>Subtotal Solid Waste Fund</b>	<b>115.5</b>	<b>-</b>	<b>115.5</b>	<b>-</b>	<b>114.5</b>	<b>-</b>	<b>114.5</b>	<b>-</b>	<b>(1.0)</b>	<b>-</b>
<b><u>Stormwater Fund</u></b>										
Public Works	93.0	1.0	94.0	1.0	92.0	1.0	93.7	1.0	(0.3)	-
<b><u>Parking Facilities Fund</u></b>										
Transportation	1.0	-	1.0	-	1.0	-	1.0	-	-	-
<b><u>Ballpark Fund</u></b>										
General Services	3.0	-	3.0	-	2.0	-	2.0	-	(1.0)	-
<b>Total Enterprise Funds</b>	<b>560.0</b>	<b>8.0</b>	<b>575.0</b>	<b>8.0</b>	<b>574.6</b>	<b>8.0</b>	<b>576.8</b>	<b>8.0</b>	<b>1.8</b>	<b>-</b>
<b><u>Special Revenue, Grants and Internal Service Funds</u></b>										
Economic and Workforce Development	10.0	-	6.5	1.0	6.5	1.0	7.0	1.0	0.5	-
Police	18.0	-	16.0	-	16.0	-	16.0	-	-	-
Transportation	13.3	2.0	11.5	2.0	11.5	2.0	11.5	2.0	-	-
Community Development	9.0	-	8.0	-	8.0	-	7.0	-	(1.0)	-
Neighborhood Improvement Services	8.0	-	4.0	-	4.0	-	4.0	-	-	-
Employee Insurance	-	-	1.0	-	1.0	-	1.0	-	-	-
<b>Total Special Revenue, Grants and Internal Service Funds</b>	<b>58.3</b>	<b>2.0</b>	<b>47.0</b>	<b>3.0</b>	<b>47.0</b>	<b>3.0</b>	<b>46.5</b>	<b>3.0</b>	<b>(0.5)</b>	<b>-</b>
<b>Total All Funds</b>	<b>2,374.3</b>	<b>106.0</b>	<b>2,383.0</b>	<b>109.0</b>	<b>2,376.0</b>	<b>109.0</b>	<b>2,367.0</b>	<b>108.0</b>	<b>(16.0)</b>	<b>(1.0)</b>

## SUMMARY OF AUTHORIZED POSITIONS BY DEPARTMENT (All Funds)

Department	Actual FY 2010-11		Adopted FY 2011-12		Estimated FY 2011-12		Adopted FY 2012-13		Change	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
<b>Governance</b>										
City Council	-	7	-	7	-	7	-	7	-	-
City Attorney	11	1	11	1	11	1	11	1	-	-
City Clerk	7	-	7	-	7	-	7	-	-	-
City Manager	31	-	32	-	32	-	32	-	-	-
<b>Subtotal Governance</b>	<b>49</b>	<b>8</b>	<b>50</b>	<b>8</b>	<b>50</b>	<b>8</b>	<b>50</b>	<b>8</b>	<b>-</b>	<b>-</b>
<b>Administrative and Support</b>										
Audit Services	5	-	5	-	5	-	5	-	-	-
Budget & Management Services	10	-	10	1	11	1	12	-	2	(1)
Equal Opportunity and Equity Assurance	5	1	5	1	5	1	5	1	-	-
Finance	50	-	50	-	50	-	49	-	(1)	-
Human Resources	19	1	20	1	20	1	20	1	-	-
Technology Solutions	39	-	40	-	40	-	41	-	1	-
<b>Subtotal Administrative and Support</b>	<b>128</b>	<b>2</b>	<b>130</b>	<b>3</b>	<b>131</b>	<b>3</b>	<b>132</b>	<b>2</b>	<b>2</b>	<b>(1)</b>
<b>Community Building</b>										
City/County Inspections	46	3	46	3	46	3	46	3	-	-
City/County Planning	46	-	45	-	38	-	38	-	(7)	-
Community Development	21	-	22	-	22	-	22	-	-	-
Economic Development	19	-	16	2	16	2	17	2	1	-
Neighborhood Improvement	41	-	47	-	47	-	45	-	(2)	-
<b>Subtotal Community Building</b>	<b>173</b>	<b>3</b>	<b>176</b>	<b>5</b>	<b>169</b>	<b>5</b>	<b>168</b>	<b>5</b>	<b>(8)</b>	<b>-</b>
<b>Public Safety</b>										
Communications	81	-	81	-	81	-	81	-	-	-
Fire	301	-	300	-	300	-	302	-	2	-
Police	630	-	629	-	629	-	631	-	2	-
<b>Subtotal Public Safety</b>	<b>1,012</b>	<b>-</b>	<b>1,010</b>	<b>-</b>	<b>1,010</b>	<b>-</b>	<b>1,014</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>Public Services</b>										
Fleet	53	-	53	-	53	-	53	-	-	-
General Services	126	-	128	-	128	-	122	-	(6)	-
Parks and Recreation	108	82	107	82	107	82	104	82	(3)	-
Public Works	232	1	226	1	226	1	221	1	(5)	-
Solid Waste Management	115	-	115	-	114	-	114	-	(1)	-
Transportation	61	3	59	3	59	3	60	3	1	-
Water Management	317	7	329	7	329	7	329	7	-	-
<b>Subtotal Public Services</b>	<b>1,012</b>	<b>93</b>	<b>1,017</b>	<b>93</b>	<b>1,016</b>	<b>93</b>	<b>1,003</b>	<b>93</b>	<b>(14)</b>	<b>-</b>
<b>Total All Departments</b>	<b>2,374.3</b>	<b>106.0</b>	<b>2,383.0</b>	<b>109.0</b>	<b>2,376.0</b>	<b>109.0</b>	<b>2,367.0</b>	<b>108.0</b>	<b>(16.0)</b>	<b>(1.0)</b>
<b>Population Estimates</b>	<b>228,314</b>		<b>231,703</b>		<b>231,703</b>		<b>233,769</b>		<b>-</b>	
<b>Employees Per 1,000</b>	<b>10.4</b>		<b>10.3</b>		<b>10.3</b>		<b>10.1</b>		<b>-</b>	