

Public Library Funding:

Comparing Charlotte Mecklenburg Library and Selected Library Systems (FY 2008–FY 2011)

A Report Prepared for the Future of the Library Task Force

By the UNC Charlotte Urban Institute

February 2011

ACKNOWLEDGEMENTS

The Future of the Library Task Force of Mecklenburg County, North Carolina commissioned the University of North Carolina at Charlotte Urban Institute to conduct this study of local government funding of public library systems in the wake of the national recession. This work was funded in part through a grant from the Community Catalyst Fund of the Foundation For The Carolinas and from resources provided by the Charlotte Mecklenburg Library and Mecklenburg County, NC.

The Institute would also like to acknowledge the staff of the Charlotte Mecklenburg Library, in particular library consultant Sean Hogue who provided Charlotte Mecklenburg Library financial data, and the staff from the thirteen comparable library systems. Without their input and cooperation, this study would not have been possible.

About the Future of the Library Task Force

The Future of the Library Task Force is a committee established by the Mecklenburg Board of County Commissioners and the Library Board of Trustees with responsibility for “gathering information, consulting with residents, and reporting ideas and recommendations for a sustainable future for the Charlotte Mecklenburg Library.”¹ The committee consists of the chair, Dr. James Woodward, and sixteen volunteer community members who were selected through an application process. To learn more about the Task Force, visit the County’s Future of the Library website at:

<http://charmack.org/mecklenburg/county/CountyManagersOffice/change/libraryfuture/Pages/default.aspx>.

About the Authors & Research Team

The Institute’s research team was led by Social Research Specialist Eric Caratao, who coordinated the research efforts for collecting secondary data and served as the primary author for this report. UNC Charlotte Urban Institute Director Jeff Michael and Senior Associate Director Linda Shipley provided guidance and oversight throughout the research process.

About the UNC Charlotte Urban Institute

The UNC Charlotte Urban Institute (“the Institute”) was created in 1969 as a non-profit, non-partisan, applied research and consulting service outreach unit of the University of North Carolina at Charlotte. The Institute provides a wide range of services to the region and beyond in fulfillment of its mission to seek solutions to the economic, environmental, and social challenges facing our communities. For more information about the Institute, visit <http://ui.uncc.edu/>.

¹“Recommendations for the Future of the Library Task Force” report of the Future of the Library Task Force Design Team, October, 2010.

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I. INTRODUCTION

The 2007–2008 national economic recession and the slow recovery in 2009 and 2010 impacted the revenue streams for communities across the country in many ways. First, property tax revenues declined for many communities in the wake of falling housing prices and increased home foreclosure rates. Second, sales tax revenue declined for most communities as consumer spending declined. Third, as unemployment rates climbed, the demand for needs-based services provided by local communities increased. Community leaders are faced with a dilemma: How to provide more services with fewer resources?

In facing this challenge, the Mecklenburg County Commission reduced FY 2011 budgeted funding to the Charlotte Mecklenburg Library by 39% compared with the prior year. In response, the Board of County Commissioners and the Board of Trustees of Charlotte Mecklenburg Library agreed to form a Task Force charged with developing ideas and recommendations for a sustainable future for the Library. A seventeen member Task Force was subsequently formed and Dr. James Woodward, Chancellor Emeritus of The University of North Carolina at Charlotte, was selected to chair the body.

In November 2010, the Future of the Library Task Force decided to assess the FY 2011 funding of the Charlotte Mecklenburg Library in comparison to the funding of other library systems in U.S. metropolitan areas often considered to be comparable to the Charlotte-Mecklenburg area. The Task Force selected thirteen metropolitan areas and their public library systems based on suggestions from the Charlotte Mecklenburg Library, Mecklenburg County, and the Charlotte Chamber of Commerce. The fourteen library systems included in the study are, in alphabetical order:

- | | |
|--|---|
| 1. Atlanta-Fulton Public Library System (GA) | 8. Greensboro Public Library
(City of Greensboro, NC) |
| 2. Austin Public Library (Travis County, TX) | 9. Jacksonville Public Library (Duval County, FL) |
| 3. Baltimore County Public Library (MD) | 10. Memphis/Shelby County Public Library &
Information Center (TN) |
| 4. Charlotte Mecklenburg Library
(Mecklenburg County, NC) | 11. Nashville Public Library (Davidson County, TN) |
| 5. Dallas Public Library (Dallas County, TX) | 12. Orange County Library System (FL) |
| 6. Durham County Public Library (NC) | 13. Tampa-Hillsborough County Public Library (FL) |
| 7. Forsyth County Public Library (NC) | 14. Wake County Public Libraries (NC) |

The Task Force then commissioned the UNC Charlotte Urban Institute to conduct the study. The Task Force identified several key questions the study was to respond to:

1. How do the local governments in the study compare in:
 - a. The size of their General Fund revenues and expenditures budgets?
 - b. The major public services they are responsible for funding?
2. How do the library systems in the study compare in:
 - a. The size of their revenue and expenditures budgets?
 - b. The major expense categories they administer through their budgets?
 - c. Their share of their local government's General Fund budget?
3. What is the relative impact of the national economic situation on local government and library budgets?

This report presents the results of the study. Following this introduction are three additional sections of the report covering the study's methodology, its findings and conclusions, with appendices providing data sources and a bibliography.

II. METHODOLOGY

The Institute began its research by collecting financial reports of revenues and expenditures for FY 2008 through FY 2011 from each library system included in the study. The Institute also collected financial reports for those fiscal years from the relevant local government responsible for library funding. The amounts shown for the local government entity are the budgeted amounts of the General Fund, which is the fund that accounts for the majority of financial transactions, excluding only those required to be accounted for in other funds. Since public libraries are primarily funded by their local government's General Fund, and because General Fund amounts are more consistent year to year, we chose to present the General Fund trends instead of "Total Revenue". Furthermore, revenue included in Total Revenue varies from community to community and fluctuates from one year to the next because of pass-through funds from federal and state aid. Some communities report pass-through funds while some do not. Whenever possible, to maximize consistency between the fourteen communities' data, the Institute relied on reports of "approved" or "adopted" revenue and expense budgets (including amended budgets if mid-year changes were made) and used "actual" revenue and expense figures only when there was no other option.

For library systems, three financial measures were examined: Total Revenues, General Fund Revenues, and Total Expenditures. Library systems' Total Revenues were more consistently defined and showed less year-to-year fluctuation than did their corresponding local governments' Total Revenues, making this data a useful point of comparison with the Library systems' General Fund Revenues. Also, note that while budget breakouts for "Expenditures from General Fund" were usually available for the local governments, a comparable breakout was not typically made within the library system budgets, and so only library system total expenditures is examined.

From its review of these documents, the Institute compiled a dataset containing FY 2008–FY 2011 data for each library system and each local government, for these variables:

- Local Government General Fund Revenue (locally-generated revenues and fees only, excluding state and federal grants, or designated restricted use revenues)
- Local Government General Fund Expenditures (expenditures from the General Fund only)
- Library System Total Revenue (revenue from all sources, including local government appropriations, other grants and donations, and other fees)
- Library System General Fund Revenue (library revenue appropriated from local government, General Funds only)
- Library System Expenditures (total expenditures, regardless of funds source)

The Institute then calculated these additional variables using the data referred to above:

- Change in Local Government General Fund Revenue (annual percent change over prior year)
- Library System Share of General Fund Revenue (as a percent of local government general fund revenue)
- Change in Library System General Fund Revenue (annual percent change over prior year)
- Per Capita Library Expenditures (Library System Expenditures divided by the population in the local government's jurisdiction; see Appendix B for detailed methodology and sources of population estimates and projections)

Furthermore, the Task Force defined three major public services in addition to the public library that local governments may provide that could compete with libraries for a share of local government funding. For each local government in the study, the Institute determined whether these services are currently provided:

- Public Schools
- Public Safety*
- Parks & Recreation

Finally, the Task Force identified six categories of library expenses that may be administered either through the library expense budgets or directly by the local government. The Institute determined which library systems have expense budget responsibility for:

- Utilities
- Building Maintenance
- Building Security
- Human Resources
- Information Technology
- Public Information & Communications

In compiling the data for the study, the Institute encountered difficulties related to differences in how the communities and library systems report financial data. The three issues that were commonly encountered are discussed below:

- Budget processes
- “Adopted” versus “Actual” budgets
- Organizational relationship of library system to the local government

First, and perhaps the most obvious, is that the budget process for most communities differs, particularly for approving or adopting budgets. Some communities will approve budget figures for the next two fiscal year budget cycles, but will make budget changes or recommendations at mid-year points. Communities also differ regarding their fiscal year end dates (June 30th for eight of the study communities, September 30th for five, and December 31st for one community). It should be noted that the Urban Institute collected financial information for each fiscal year 2008 through 2011 as reported by the source as its corresponding fiscal year, regardless of the month in which the fiscal year ended.

A second common issue that researchers identified during the data collection process was the different terms used for budgets by the communities in their financial reports. Published budgets were variously labeled as “Actual Budget,” “Recommended,” “Approved,” or “Adopted.” “Actual Budget” could refer either to a final adopted budget or to a retrospective report on actual revenues received and expenses incurred. In the latter case, there is typically a one-year lag before the data is reported. Some communities will publish their “Recommended” budgets with the understanding that the local government must approve or adopt it by the start of the new fiscal year, but if no action is taken, the recommended budget is used as their approved or adopted budget. For consistency, the research team collected “Adopted” or “Approved” budget figures whenever possible. Any deviations from using “Adopted” or “Approved” budget figures contained in this report are noted in the results section.

The third common issue relates to how the library is positioned within the local government. Some communities have their library as a unit or sub-unit of a county/city department (e.g., Culture and Recreation) while others have their library as a separate entity. How the library is situated within the local governing body affects what reports are available. Libraries generally publish their budget reports if the library is a separate entity. Otherwise, library revenue and expense data are included in the larger community budget, which may make it difficult to identify all categories of library revenues and expenses. However, separate library budget reports sometimes create difficulty in matching up what the library reports as revenue with what the county/city reports as appropriations to the library. To learn more about the various sources that were used to collect financial data for each community and their library system, please refer to Appendix A. Additional highlights from the fourteen communities’ published budget reports are also available in Appendix C and further detailed information on the line items included in the budget reports can be found in Appendix F.

*Public Safety may include: Police, Fire Department, Emergency Medical Services, Homeland Security, Emergency Management, and other similar services.

III. RESULTS

The results of the study are presented in this section of the report, beginning with examination of data relating to the local governments themselves, followed by a look at the library systems they fund. This section concludes with a comparison of the year-to-year percent change in General Fund revenue for both the local governments and the library systems they fund.

In the narrative presentation of results below, “Mecklenburg County” and “Charlotte Mecklenburg Library” are bolded to help the reader note their standing among their respective peers. In the tables below, Mecklenburg County and Charlotte Mecklenburg Library are highlighted and presented in the first row of the relevant tables, with all other local governments or library systems in alphabetical order. Note that Appendix C contains highlights from the fourteen communities’ published budget reports to help explain some of the factors affecting each community’s particular budget situation.

Annual Revenue and Expense Budgets

In this section, the report looks at General Fund Revenues followed by Expenditures from General Fund Revenues for fiscal years 2008 through 2011.

General Fund Revenues (County/City)

For many communities, the General Fund is the principal operating fund that provides for most basic governmental services (except those required to be accounted for in another fund). Table 1 presents the general fund revenue (in dollars) for each community.

For 2011, the average General Fund revenue is approximately \$770 million. Baltimore has the highest figure (\$1.6 billion), and Greensboro has the lowest (\$340 million). **Mecklenburg County** has the second highest General Fund revenue budget (\$1.3 billion).

On average, the communities experienced a -3.9% decline in General Fund revenue from 2008 to 2011. Eight of the communities show decreased General Fund revenues over that time period. Durham County shows the largest decline in general fund revenue with -46.4%. However, it should be noted that Durham County’s Department of Social Services (DSS) received Pass-Through Funds in fiscal years 2008 through 2010 that is reported in the General Fund. If DSS Pass-Through Funds are not taken into account, the percent change of the county’s general fund revenue between FY 2008 and FY 2011 was only a reduction of -2.6%. Atlanta-Fulton County shows the second largest decline in general fund revenue with a -21.3% reduction, while Tampa-Hillsborough County is in third at -12.1%. Mecklenburg County, with -6.6%, shows the fourth largest reduction in general fund revenue between FY 2008 and FY 2011.

At the other end of the spectrum, six communities show increased General Fund revenues, ranging from 3.4% (Wake) to 25.0% (Memphis). However, it should be noted that Memphis’ general fund budget for FY 2011 includes a transfer of \$41.0 million from the city’s Debt Service Fund to pay for school funding commitments. Austin shows the second highest increase in general fund revenue with 9.7%, followed by Forsyth County, which increased by 6.5% during the same period.

TABLE 1: GENERAL FUND REVENUES OF LOCAL GOVERNMENT (COUNTY/CITY), FY 2008–FY 2011

	County's (City's) General Fund				% Change (FY 2008– FY 2011)
	FY 2008	FY 2009	FY 2010	FY 2011	
Mecklenburg County¹	\$1,366,131,430	\$1,408,074,179	\$1,344,987,698	\$1,275,452,798	-6.6%
(Atlanta) Fulton County	\$627,704,466	\$669,138,036	\$561,444,533	\$493,764,298	-21.3% ²
Austin	\$593,013,240	\$621,031,730	\$614,914,833	\$650,241,640	9.7%
Baltimore County	\$1,662,606,079	\$1,719,528,210	\$1,673,876,467	\$1,600,149,508	-3.8%
Dallas	\$1,043,103,414	\$1,080,447,722	\$994,491,287	\$998,491,965	-4.3%
Durham County	\$641,243,022	\$683,911,355	\$705,376,451	\$343,550,235	-46.4% ³
Forsyth County⁴	\$480,451,219	\$487,951,973	\$498,751,271	\$511,527,556	6.5%
Greensboro⁵	\$242,076,401	\$256,163,933	\$255,627,763	\$254,946,402	5.3%
Jacksonville, FL	\$937,282,838	\$971,441,489	\$981,500,413	\$990,365,838	5.7%
Memphis	\$541,782,738	\$580,802,239	\$577,300,012	\$677,422,488	25.0% ⁶
Nashville⁷	\$706,294,800	\$691,757,000	\$667,744,700	\$700,682,100	-0.8%
Orange County (Orlando, FL)⁸	\$752,796,213	\$774,489,749	\$748,697,920	\$717,095,160	-4.7%
(Tampa) Hillsborough County⁹	\$691,525,001	\$704,555,844	\$624,052,920	\$607,567,772	-12.1% ¹⁰
Wake County	\$920,031,000	\$984,360,000	\$953,600,000	\$951,220,000	3.4%
14-Community Average	\$800,431,562	\$830,975,247	\$800,169,019	\$769,462,697	-3.9%

NOTES 1: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS," FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS, AND FIGURES IN BLUE FONT ARE "PLANNED BUDGET" NUMBERS.

¹ Mecklenburg County's General Fund includes "Fund Balance & Retained Earnings."

² Fulton County's property tax revenue fell by about 17.8% between FY 2008 and FY 2011, which is about a shortfall of \$83.4 million.

³ It should be noted that Durham County's General Fund revenue for fiscal years 2008, 2009, and 2010 includes DSS Pass-Through Funds of \$288,458,174 for FY 2008, \$319,444,380 for FY 2009, and \$368,393,153 for FY 2010. If DSS Pass-Through Funds for FY 2008 is not taken into account, the percent change of the county's general fund revenue between FY 2008 and FY 2011 was only a reduction of 2.6%.

⁴ Forsyth County's General Fund includes beginning fund balance.

⁵ Greensboro's General Fund includes "Appropriated Fund Balance."

⁶ The General Fund for Memphis increased by over \$100 million from FY 2010 to FY 2011. There are several explanations for this. One is that the city transferred \$41 million from its Debt Service Fund to pay for school funding commitments. Another possible explanation for this increase is that due to the city's strong property tax revenue, the FY 2011 includes \$36.3 million revenue from property taxes compared to FY 2010. To further illustrate the robustness of Memphis' property tax revenue, its property tax revenue increased by 15.7% (\$57.3 million) between FY 2008 and FY 2011.

⁷ Nashville's General Fund includes "Appropriated Fund Balance."

⁸ Orange County's General Fund includes fund balance.

⁹ Hillsborough County's General Fund includes fund balance.

¹⁰ Hillsborough County's property tax revenue declined by about 23.8% between FY 2008 and FY 2011, which is about a \$120.5 million shortfall.

General Fund Expenditures (County/City)

Table 2 below presents general fund expense budgets. The fourteen-community average general fund expense budget for FY 2011 is about \$770 million. Baltimore has the highest expense budget (\$1.6 billion) and Greensboro has the lowest (\$255 million). **Mecklenburg County** has the second-highest expense budget at almost \$1.3 billion.

The average change in General Fund expense budgets from 2008 to 2011 is a decline of 2.5%. Following Durham (-46.4%), Tampa-Hillsborough County shows the second largest decline in its general fund expenditures (-12.1%) followed by Atlanta-Fulton (-11.4%), Orange County (-4.7%), Baltimore County (-3.8%), Dallas (-3.6%), **Mecklenburg County** (-2.5%), and Nashville (-0.8%). The remaining communities budgeted increased general fund expenditures for 2011 compared with 2008.

TABLE 2: COUNTY'S (CITY'S) GENERAL FUND EXPENDITURE TRENDS, FY 2008–FY 2011

	County's (City's) General Fund Expenditures				% Change (FY 2008– FY 2011)
	FY 2008	FY 2009	FY 2010	FY 2011	
Mecklenburg County	\$1,308,527,725	\$1,352,143,614	\$1,344,987,698	\$1,275,452,798	-2.5%
(Atlanta) Fulton County	\$671,469,078	\$665,839,742	\$588,501,411	\$594,968,520	-11.4%
Austin	\$513,628,403	\$539,508,073	\$536,204,230	\$650,241,640	26.6%
Baltimore County	\$1,662,606,079	\$1,719,548,210	\$1,673,876,467	\$1,600,149,508	-3.8%
Dallas	\$1,043,103,414	\$1,093,969,372	\$1,018,358,684	\$1,006,046,874	-3.6%
Durham County ¹¹	\$641,243,022	\$683,911,355	\$705,376,451	\$343,550,235	-46.4%
Forsyth County	\$480,451,219	\$487,951,973	\$498,751,271	\$511,527,556	6.5%
Greensboro	\$242,076,401	\$256,163,933	\$255,627,763	\$254,946,402	5.3%
Jacksonville, FL	\$937,282,838	\$971,441,489	\$981,500,413	\$990,365,838	5.7%
Memphis ¹²	\$540,084,302	\$580,762,588	\$561,419,764	\$630,559,624	16.8%
Nashville	\$706,294,800	\$691,757,000	\$667,744,700	\$700,682,100	-0.8%
Orange County (Orlando, FL)	\$752,796,213	\$774,489,749	\$748,697,920	\$717,095,160	-4.7%
(Tampa) Hillsborough County	\$691,525,001	\$704,555,844	\$624,052,920	\$607,567,772	-12.1%
Wake County	\$920,031,000	\$984,360,000	\$953,600,000	\$951,220,000	3.4%
14-Community Average	\$793,651,393	\$821,885,924	\$797,049,978	\$773,883,859	-2.5%

NOTES 2: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS," FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS, AND FIGURES IN BLUE FONT ARE "PLANNED BUDGET" NUMBERS.

¹¹ It should be noted that Durham County's General Fund revenue for fiscal years 2008, 2009, and 2010 includes DSS Pass-Through Funds of \$288,458,174 for FY 2008, \$319,444,380 for FY 2009, and \$368,393,153 for FY 2010. DSS Pass-Through Funds were not reported for fiscal year 2011.

¹² The increase in general fund expenditures is due to increase in school expenses. For instance, the city transferred \$41 million from its Debt Service Fund to its General Fund to pay for school funding commitments.

Major Public Services Funded

Public libraries are one of four major expense categories identified by the Task Force for examination in comparing the fourteen communities. Table 3 below illustrates which communities pay for major services that may affect the priority of local funding for public libraries. The following seven communities are directly responsible for all four of the major expense categories (library, education, public safety, and parks & recreation): **Mecklenburg County**, Atlanta-Fulton, Baltimore County, Forsyth County, Memphis, Nashville, Orange County, and Wake County. Six of the fourteen communities of interest (Austin, Dallas, Greensboro, Jacksonville, Orange, and Tampa-Hillsborough) are not directly responsible for appropriating local income revenues to their public school systems. However, it should be noted that two of them have an independent special taxing district. Durham County is not responsible for parks and recreation.

TABLE 3: LIST OF "BIG ITEM" EXPENDITURES FOR THE COUNTY/CITY

Community	Public Library	Public Education ¹³	Public Safety	Parks & Recreation
Mecklenburg County	Y	Y	Y	Y
Atlanta-Fulton County ¹⁴	Y	Y	Y	Y
Austin, TX	Y	N	Y	Y
Baltimore County	Y	Y	Y	Y
Dallas, TX	Y	N	Y	Y
Durham County	Y	Y	Y	N
Forsyth County (Winston-Salem, NC)	Y	Y	Y	Y
Greensboro (Guilford County)	Y	N	Y	Y
Jacksonville, FL	Y	N	Y	Y
Memphis/Shelby County	Y	Y	Y	Y
Nashville, TN	Y	Y	Y	Y
Orange County (Orlando, FL) ¹⁵	Y	N	Y	Y
Tampa-Hillsborough County ¹⁶	Y	N	Y	Y
Wake County	Y	Y	Y	Y

¹³ In addition to public schools (K-12), some communities may include funding community colleges.

¹⁴ Public education is not consolidated in Fulton County. There is the Atlanta Public Schools System and the Fulton County Schools System.

¹⁵ Orange County Schools System functions as an independent special taxing district, which derives its principal funding from property taxes.

¹⁶ Tampa-Hillsborough County Public Schools function as an independent special taxing district, which derives its principal funding from property taxes.

B. Library Systems

Annual Revenues and Expense Budgets

In this section, the report looks first at library systems' Total Revenues, then at General Fund Revenues followed by Total Expenditures.

Total Revenue (Library)

Table 4 displays the Total Revenue for each of the fourteen comparable library systems of interest. This amount includes the budgeted amount from the county's General Fund as well as any other revenue sources, such as grants or donations. For 2011, the average budgeted Total Revenue is \$24 million. Baltimore has the highest (\$41 million) and Forsyth, the lowest (under \$8 million). **Charlotte Mecklenburg Library** is close to the average with \$25 million.

Between fiscal years 2008 and 2011, the average decline in Total Revenue is 14%. However, three library systems show at least a -30.0% reduction in their Total Revenue: Dallas Public Library (-38.5%), **Charlotte Mecklenburg Library** (-35.6%), and Tampa-Hillsborough County Public Library (-32.0%). During the same period, only three library systems show an increase in their total revenue: Austin Public Library (11.7%), Wake County Public Library (6.6%) and Memphis/Shelby County (3.0%).

TABLE 4: LIBRARY'S TOTAL REVENUE, FY 2008–FY 2011

	Library's Total Revenue				% Change (FY 2008– FY 2011)
	FY 2008	FY 2009	FY 2010	FY 2011	
Charlotte Mecklenburg Library	\$39,411,696	\$41,239,738	\$41,728,896	\$25,362,983	-35.6%
Atlanta-Fulton Public Library System	\$35,031,128	\$32,393,575	\$31,503,876	\$31,515,784	-10.0%
Austin Public Library	\$23,735,783	\$25,303,226	\$25,044,207	\$26,523,279	11.7%
Baltimore County Public Library	\$41,271,213	\$42,154,791	\$41,349,398	\$41,130,917	-0.3%
Dallas Public Library	\$33,096,373	\$31,950,417	\$22,976,086	\$20,344,598	-38.5%
Durham County Public Library	\$10,002,949	\$10,575,912	\$9,299,748	\$9,608,832	-3.9%
Forsyth County Public Library	\$8,155,005	\$8,020,985	\$8,158,728	\$7,672,910	-5.9%
Greensboro Public Library	\$8,579,472	\$8,656,169	\$8,268,982	\$8,405,129	-2.0%
Jacksonville, FL Public Library	\$40,753,386	\$39,688,105	\$42,997,315	\$40,422,600	-0.8%
Memphis/Shelby County Public Library & Info Ctr.	\$16,995,000	\$17,103,000	\$16,910,288	\$17,503,447	3.0%
Nashville Public Library	\$22,233,100	\$20,604,300	\$19,717,700	\$19,863,400	-10.7%
Orange County Library System (Orlando, FL)	\$41,525,688	\$41,525,024	\$38,212,399	\$34,049,474	-18.0%
Tampa-Hillsborough County Public Library	\$55,694,247	\$49,293,311	\$43,129,664	\$37,888,356	-32.0%
Wake County Public Library	\$17,619,122	\$18,627,968	\$17,644,001	\$18,774,469	6.6%
14-Community Average	\$28,150,297	\$27,652,609	\$26,210,092	\$24,219,013	-14.0%

NOTES 4: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS" AND FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS.

Library's Revenue from General Fund

Table 5 exhibits the dollar amount of funding budgeted for each of the fourteen comparable library systems from their local government's General Fund during the fiscal years of 2008 through 2011. As Table 5 illustrates, the average budget amount for 2011 is \$22 million. Jacksonville has the highest budget (\$40 million) and Greensboro, the lowest (under \$7 million). **Charlotte Mecklenburg Library** falls just below the average at \$21 million.

Between FY 2008 and FY 2011, the average change in General Fund revenues is a decline of -13.4%. The library system that experienced the greatest decline in general funding is **Charlotte Mecklenburg Library** (-43.5%), followed by Dallas Public Library with a -39.1% reduction. In contrast, Memphis/Shelby County Public Library's general fund revenue increased by 30.9% followed by Greensboro Public Library with 11.3%.

TABLE 5: LIBRARY'S REVENUE FROM GENERAL FUND (IN DOLLARS), FY 2008–FY 2011

	Library's Revenue from General Fund (In Dollars)				% Change (FY 2008– FY 2011)
	FY 2008	FY 2009	FY 2010	FY 2011	
Charlotte Mecklenburg Library	\$37,329,283	\$37,913,162	\$34,602,878	\$21,091,815	-43.5%
Atlanta-Fulton Public Library System	\$35,031,128	\$32,376,475	\$31,478,876	\$31,515,784	-10.0%
Austin Public Library	\$23,525,454	\$24,907,897	\$24,394,878	\$25,905,950	10.1%
Baltimore County Public Library	\$31,339,415	\$32,464,870	\$34,285,098	\$33,615,882	7.3%
Dallas Public Library	\$32,157,806	\$31,484,735	\$22,044,165	\$19,590,705	-39.1%
Durham County Public Library	\$9,419,649	\$10,017,636	\$8,765,538	\$9,142,882	-2.9%
Forsyth County Public Library	\$7,664,501	\$7,538,380	\$7,578,377	\$7,225,023	-5.7%
Greensboro Public Library	\$5,888,352	\$5,947,903	\$5,963,265	\$6,551,592	11.3%
Jacksonville, FL Public Library	\$39,118,516	\$38,361,994	\$41,808,913	\$39,602,759	1.2%
Memphis/Shelby County Public Library & Info Ctr.	\$13,368,000	\$14,264,000	\$16,910,288	\$17,503,447	30.9%
Nashville Public Library	\$21,377,200	\$19,981,100	\$18,917,200	\$19,334,400	-9.6%
Orange County Library System (Orlando, FL)	\$35,853,472	\$36,007,392	\$32,049,516	\$27,898,040	-22.2%
Tampa-Hillsborough County Public Library	\$51,402,918	\$44,950,905	\$39,293,797	\$34,893,356	-32.1%
Wake County Public Library	\$16,136,622	\$17,231,068	\$16,324,601	\$17,616,069	9.2%
14-Community Average	\$25,686,594	\$25,246,251	\$23,886,956	\$22,249,122	-13.4%

NOTES 5: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS" AND FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS.

Expenditures (Library)

Table 6 illustrates each of the fourteen comparable library systems' Total Expenditure budgets between fiscal years 2008 and 2011. The average Expenditure budget for 2011 is \$24 million. The largest is Baltimore's (\$41 million) and the smallest is Forsyth's (\$7 million). **Charlotte Mecklenburg Library** is just over the average at \$25 million. The average change in Expenditure budgets between 2008 and 2011 is a decline of -10.6%. The three library systems that show the largest decline in Expenditures are Dallas Public Library (-54.0%) followed by **Charlotte Mecklenburg Library** (-36.0%), and Orange County Public Library System (-18.0%).

TABLE 6: LIBRARY BUDGETED EXPENDITURES, FY 2008–FY 2011

	Library Budgeted Expenditures				% Change (FY 2008– FY 2011)
	FY 2008	FY 2009	FY 2010	FY 2011	
Charlotte Mecklenburg Library	\$39,747,619	\$40,647,739	\$39,635,088	\$25,434,777	-36.0%
Atlanta-Fulton Public Library System	N/A	\$30,895,848	\$31,503,876	\$31,515,784	N/A
Austin Public Library	\$23,735,783	\$25,303,226	\$25,044,207	\$26,523,279	11.7%
Baltimore County Public Library	\$41,271,213	\$42,154,791	\$41,349,398	\$41,130,917	-0.3%
Dallas Public Library	\$42,611,625	\$42,714,088	\$26,511,832	\$19,590,705	-54.0%
Durham County Public Library	\$9,419,649	\$10,017,636	\$8,765,538	\$9,142,882	-2.9%
Forsyth County Public Library	\$7,664,501	\$7,538,380	\$7,578,377	\$7,225,023	-5.7%
Greensboro Public Library	\$8,579,472	\$8,656,169	\$8,268,982	\$8,405,129	-2.0%
Jacksonville, FL Public Library	\$37,957,517	\$38,686,994	\$41,939,848	\$39,743,559	4.7%
Memphis/Shelby County Public Library & Info Ctr.	\$17,049,000	\$17,045,000	\$16,910,288	\$17,503,447	2.7%
Nashville Public Library	\$24,853,600	\$22,408,000	\$21,517,400	\$21,747,100	-12.5%
Orange County Library System (Orlando, FL)	\$41,525,688	\$41,525,024	\$38,212,399	\$34,049,474	-18.0%
Tampa-Hillsborough County Public Library	\$39,110,388	\$40,097,322	\$37,523,034	\$36,921,150	-5.6%
Wake County Public Library	\$16,136,622	\$17,231,068	\$16,324,601	\$17,616,069	9.2%
14-Community Average	\$26,897,129	\$27,494,378	\$25,791,776	\$24,039,235	-10.6%

NOTES 6: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE THE FOLLOWING: FIGURES IN RED FONT ARE "ACTUAL NUMBERS" AND FIGURES IN GREEN FONT ARE "OPERATING BUDGET" NUMBERS.

Major Expense Categories Administered by Library System

Table 7 below presents a checklist of selected major expense categories that are administered either through the library system's budget, or directly through the local government (utilities, building maintenance, building security, human resources, information technology, and communications). For libraries for which detailed expenditures were made available, seven were responsible for all of the expense categories listed: Austin Public Library, Baltimore County Public Library, Forsyth County Public Library, Jacksonville Public Library, Nashville Public Library, Orange County Public Library System, and Tampa-Hillsborough County Public Library. **Charlotte Mecklenburg Library** is not responsible for two of these categories: building maintenance and security expenditures.

TABLE 7: EXPENSES ADMINISTERED THROUGH LIBRARY BUDGET

Library System	Utilities	Building Maintenance	Building Security	Human Resources	Information Technology	Public Info/ Communications
Charlotte Mecklenburg Library	Y	N	N	Y	Y	Y
Atlanta-Fulton Public Library System	N	N	Y	Y	N	Y
Austin Public Library	Y	Y	Y	Y	Y	Y
Baltimore County Public Library	Y	Y	Y	Y	Y	Y
Dallas Public Library	Y	N	Y	N	Y	N
Durham County	N	N	Y	N	N	N
Forsyth County (Winston-Salem, NC)	Y	Y	Y	Y	Y	Y
Greensboro Public Library (Guilford County)	N	Y	Y	Y	Y	Y
Jacksonville, FL Public Library	Y	Y	Y	Y	Y	Y
Memphis Public Library and Information Center	Y	Y	Y	Y	N	Y
Nashville Public Library	Y	Y	Y	Y	Y	Y
Orange County Library System (Orlando, FL)	Y	Y	Y	Y	Y	Y
Tampa-Hillsborough County Public Library	Y	Y	Y	Y	Y	Y
Wake County Public Libraries	N	N	Y	N	Y	N

Share of Local Government Budget

Library's Share of General Fund

Table 8 shows library General Fund revenues as a percent of the total General Fund. For 2011, the average library share of General Fund revenues is 3.0%. Tampa-Hillsborough County Public Library receives the highest share (5.7%) and Forsyth receives the lowest share (1.4%). **Charlotte Mecklenburg Library's** share is 1.7%, which is the second-lowest of the fourteen.

TABLE 8: LIBRARY'S SHARE OF GENERAL FUND (IN PERCENTAGES), FY 2008–FY 2011

	Library's Share of General Fund (In Percentages)				4-Year Average
	FY 2008	FY 2009	FY 2010	FY 2011	
Charlotte Mecklenburg Library	2.7%	2.7%	2.6%	1.7%	2.4%
Atlanta-Fulton Public Library System	5.6%	4.8%	5.6%	5.0%	5.3%
Austin Public Library	4.0%	4.0%	4.0%	4.0%	4.0%
Baltimore County Public Library	1.9%	1.9%	2.0%	2.1%	2.0%
Dallas Public Library	3.1%	2.9%	2.2%	2.0%	2.5%
Durham County Public Library	1.5%	1.5%	1.2%	2.7%	1.7%
Forsyth County Public Library	1.6%	1.5%	1.5%	1.4%	1.5%
Greensboro Public Library	2.4%	2.3%	2.3%	2.6%	2.4%
Jacksonville, FL Public Library	4.2%	3.9%	4.3%	4.0%	4.1%
Memphis/Shelby County Public Library & Info Ctr.	2.5%	2.5%	2.9%	2.6%	2.6%
Nashville Public Library	3.0%	2.9%	2.8%	2.8%	2.9%
Orange County Library System (Orlando, FL)	4.8%	4.6%	4.3%	3.9%	4.4%
Tampa-Hillsborough County Public Library	7.4%	6.4%	6.3%	5.7%	6.5%
Wake County Public Library	1.8%	1.8%	1.7%	1.9%	1.8%
14-Community Average	3.3%	3.1%	3.1%	3.0%	3.1%

Per Capita Library Budgets

Library Total Revenue per Capita

The library Total Revenue per Capita is presented in Table 9. When we calculate this statistic using population data from the 2010 Public Library Data Service Statistical Report, the 2011 average budgeted Total Revenue per Capita is \$30.33.¹⁷ The highest Total Revenue per Capita figure is \$52.24 (Baltimore) and the lowest is \$15.57 (Dallas). **Charlotte Mecklenburg Library** is below the group average at \$28.48. While the group average has not changed much since 2008 (\$34.08 then versus \$30.33 in 2011), the relative position of **Charlotte Mecklenburg Library** has: its budgeted Total Revenue per Capita was \$44.26 in 2008 versus \$28.48 in 2011, dropping from fourth among the 14 in 2008, to ninth in 2011.

When we calculate the four-year average for Total Revenue per library, it shows that the library with the highest Total Revenue per Capita is Baltimore County Public Library (\$52.68) followed by Jacksonville Public Library (\$45.97), **Charlotte Mecklenburg Library** (\$41.48), Tampa-Hillsborough County Public Library (\$38.19), Durham County Public Library (\$37.16), Orange County Public Library (\$35.99), Nashville Public Library (\$32.91), Austin Public Library (\$32.84), Atlanta-Fulton Public Library (\$30.96), Forsyth County Public Library (\$23.33), Greensboro Public Library (\$22.80), Wake County Public Library (\$20.97), Dallas Public Library (\$20.74), and Memphis/Shelby County Public Library (\$20.72).

¹⁷ Please refer to Appendix B for detailed information on how per capita calculations were performed.

TABLE 9: LIBRARY'S TOTAL REVENUE PER CAPITA

	Library's Total Revenue per Capita					4-Year Average
	2009 Population ¹⁸	FY 2008	FY 2009	FY 2010	FY 2011	
Charlotte Mecklenburg Library	890,515	\$44.26	\$46.31	\$46.86	\$28.48	\$41.48
Atlanta-Fulton Public Library System	1,053,242	\$33.26	\$30.76	\$29.91	\$29.92	\$30.96
Austin Public Library	765,957	\$30.99	\$33.03	\$32.70	\$34.63	\$32.84
Baltimore County Public Library	787,384	\$52.42	\$53.54	\$52.51	\$52.24	\$52.68
Dallas Public Library	1,306,350	\$25.33	\$24.46	\$17.59	\$15.57	\$20.74
Durham County Public Library	265,670	\$37.65	\$39.81	\$35.00	\$36.17	\$37.16
Forsyth County Public Library	343,028	\$23.77	\$23.38	\$23.78	\$22.37	\$23.33
Greensboro Public Library	371,774	\$23.08	\$23.28	\$22.24	\$22.61	\$22.80
Jacksonville, FL Public Library	891,192	\$45.73	\$44.53	\$48.25	\$45.36	\$45.97
Memphis/Shelby County Public Library & Info Ctr.	826,813	\$20.55	\$20.69	\$20.45	\$21.17	\$20.72
Nashville Public Library	626,144	\$35.51	\$32.91	\$31.49	\$31.72	\$32.91
Orange County Library System (Orlando, FL)	1,078,755	\$38.49	\$38.49	\$35.42	\$31.56	\$35.99
Tampa-Hillsborough County Public Library	1,217,614	\$45.74	\$40.48	\$35.42	\$31.12	\$38.19
Wake County Public Library	866,410	\$20.34	\$21.50	\$20.36	\$21.67	\$20.97
14-Community Average	806,489	\$34.08	\$33.80	\$32.29	\$30.33	\$32.62

NOTE: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE FIGURES IN RED FONT, WHICH ARE BASED ON "ACTUAL NUMBERS."

¹⁸ Since population data for calculating the per capita measure were not available for each year in the study, the Institute used the 2009 population for the Legal Service Area of each library system as reported by the Public Library Association 2010 Survey Report. Please refer to Appendix B for detailed information on how per capita calculations were performed.

Library General Fund Revenue per Capita

The library General Fund revenue per Capita is presented in Table 10. When we calculate this statistic using the 2010 Public Library Data Service Statistical Report population data, the 2011 average budgeted General Fund Revenue per Capita is \$27.83. The highest General Fund Revenue per Capita figure is \$44.44 (Jacksonville) and the lowest is \$15.00 (Dallas). **Charlotte Mecklenburg Library** is below the group average at \$23.68. While the group average has not changed much since 2008 (\$30.87 then versus \$27.83 in 2011), the relative position of **Charlotte Mecklenburg Library** has: its budgeted General Fund Revenue per Capita was \$41.92 in 2008 versus \$23.68 in 2011, dropping from third among the fourteen in 2008, to ninth in 2011.

The four-year average shows that the library with the highest budgeted General Fund Revenue per Capita is Jacksonville Public Library (\$44.57) followed by Baltimore County Public Library (\$41.82), **Charlotte Mecklenburg Library** (\$36.76), Durham County Public Library (\$35.14), Tampa-Hillsborough County Public Library (\$35.02), Austin Public Library (\$32.23), Nashville Public Library (\$31.79), Atlanta-Fulton Public Library System (\$30.95), Orange County Library System (\$30.55), Forsyth County Public Library (\$21.87), Dallas Public Library (\$20.15), Wake County Public Library (\$19.42), Memphis/Shelby County Public Library (\$18.76), and Greensboro Public Library (\$16.37).

TABLE 10: LIBRARY'S GENERAL FUND REVENUE PER CAPITA

	Library's General Fund Revenue per Capita					4-Year Average
	2009 Population ¹⁹	FY 2008	FY 2009	FY 2010	FY 2011	
Charlotte Mecklenburg Library	890,515	\$41.92	\$42.57	\$38.86	\$23.68	\$36.76
Atlanta-Fulton Public Library System	1,053,242	\$33.26	\$30.74	\$29.89	\$29.92	\$30.95
Austin Public Library	765,957	\$30.71	\$32.52	\$31.85	\$33.82	\$32.23
Baltimore County Public Library	787,384	\$39.80	\$41.23	\$43.54	\$42.69	\$41.82
Dallas Public Library	1,306,350	\$24.62	\$24.10	\$16.87	\$15.00	\$20.15
Durham County Public Library	265,670	\$35.46	\$37.71	\$32.99	\$34.41	\$35.14
Forsyth County Public Library	343,028	\$22.34	\$21.98	\$22.09	\$21.06	\$21.87
Greensboro Public Library	371,774	\$15.84	\$16.00	\$16.04	\$17.62	\$16.37
Jacksonville, FL Public Library	891,192	\$43.89	\$43.05	\$46.91	\$44.44	\$44.57
Memphis/Shelby County Public Library & Info Ctr.	826,813	\$16.17	\$17.25	\$20.45	\$21.17	\$18.76
Nashville Public Library	626,144	\$34.14	\$31.91	\$30.21	\$30.88	\$31.79
Orange County Library System (Orlando, FL)	1,078,755	\$33.24	\$33.38	\$29.71	\$25.86	\$30.55
Tampa-Hillsborough County Public Library	1,217,614	\$42.22	\$36.92	\$32.27	\$28.66	\$35.02
Wake County Public Library	866,410	\$18.62	\$19.89	\$18.84	\$20.33	\$19.42
14-Community Average	806,489	\$30.87	\$30.66	\$29.32	\$27.83	\$29.67

NOTE: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE FIGURES IN RED FONT, WHICH ARE BASED ON "ACTUAL NUMBERS."

¹⁹ Since population data for calculating the per capita measure were not available for each year in the study, the Institute used the 2009 population for the Legal Service Area of each library system as reported by the Public Library Association 2010 Survey Report. Please refer to Appendix B for detailed information on how per capita calculations were performed.

Library Expenditure per Capita

The Library Expenditure per Capita is presented in Table 11. The fourteen-community average for 2011 is \$30.08. Baltimore (\$52.24) and Dallas (\$15.00) once again stand out as the highest and lowest in the group, respectively. **Charlotte Mecklenburg Library's** 2011 budget includes \$28.56 in Expenditures per Capita.

When we calculate the four-year average for Library Expenditure per Capita, it shows that the library with the highest Library Expenditure per Capita is Baltimore County Public Library (\$52.68) followed by Jacksonville Public Library (\$44.41), **Charlotte Mecklenburg Library** (\$40.84), Nashville Public Library (\$36.14), Orange County Public Library (\$35.99), Durham County Public Library (\$35.14), Austin Public Library (\$32.84), Tampa-Hillsborough County Public Library (\$31.55), Atlanta-Fulton Public Library (\$29.72), Dallas Public Library (\$25.15), Greensboro Public Library (\$22.80), Forsyth County Public Library (\$21.87), Memphis/Shelby County Public Library (\$20.71), and Wake County Public Library (\$19.42).

TABLE 11: LIBRARY'S EXPENDITURES PER CAPITA

	Library's Expenditures per Capita					4-Year Average
	2009 Population ²⁰	FY 2008	FY 2009	FY 2010	FY 2011	
Charlotte Mecklenburg Library	890,515	\$44.63	\$45.65	\$44.51	\$28.56	\$40.84
Atlanta-Fulton Public Library System	1,053,242	N/A	\$29.33	\$29.91	\$29.92	\$29.72
Austin Public Library	765,957	\$30.99	\$33.03	\$32.70	\$34.63	\$32.84
Baltimore County Public Library	787,384	\$52.42	\$53.54	\$52.51	\$52.24	\$52.68
Dallas Public Library	1,306,350	\$32.62	\$32.70	\$20.29	\$15.00	\$25.15
Durham County Public Library	265,670	\$35.46	\$37.71	\$32.99	\$34.41	\$35.14
Forsyth County Public Library	343,028	\$22.34	\$21.98	\$22.09	\$21.06	\$21.87
Greensboro Public Library	371,774	\$23.08	\$23.28	\$22.24	\$22.61	\$22.80
Jacksonville, FL Public Library	891,192	\$42.59	\$43.41	\$47.06	\$44.60	\$44.41
Memphis/Shelby County Public Library & Info Ctr.	826,813	\$20.62	\$20.62	\$20.45	\$21.17	\$20.71
Nashville Public Library	626,144	\$39.69	\$35.79	\$34.36	\$34.73	\$36.14
Orange County Library System (Orlando, FL)	1,078,755	\$38.49	\$38.49	\$35.42	\$31.56	\$35.99
Tampa-Hillsborough County Public Library	1,217,614	\$32.12	\$32.93	\$30.82	\$30.32	\$31.55
Wake County Public Library	866,410	\$18.62	\$19.89	\$18.84	\$20.33	\$19.42
14-Community Average	806,489	\$33.36	\$33.45	\$31.73	\$30.08	\$32.09

NOTE: ALL FIGURES IN BLACK FONT COLOR ARE "APPROVED" OR "ADOPTED" BUDGET. THE EXCEPTIONS ARE FIGURES IN RED FONT, WHICH ARE BASED ON "ACTUAL NUMBERS."

²⁰ Since population data for calculating the per capita measure were not available for each year in the study, the Institute used the 2009 population for the Legal Service Area of each library system as reported by the Public Library Association 2010 Survey Report. Please refer to Appendix B for detailed information on how per capita calculations were performed.

C. Change in Annual Budgets (Local Government & Library)

Table 12 displays the Annual Percent Change in General Fund Revenue for local government as well as the Annual Percent Change in the amount that each library system received from their community's "local income" (i.e., the county or city government's General Fund Revenue).

General Findings

On average, the fourteen local governments reported a year of growth in General Fund Revenue budget (3.8% 2008 to 2009), followed by two years of decline (-3.7% 2009 to 2010; -3.8% 2010 to 2011). Meanwhile, the library systems, on average, budgeted three straight years of decline. **Mecklenburg County** followed the local governments' average pattern, although with larger percentage declines in the second two years. **Charlotte Mecklenburg Library** reported an increase in General Fund Revenues in the first year (1.6% 2008 to 2009) and then larger than average declines in the second and third years (-8.7% 2009 to 2010; -39.0% 2010 to 2011).

Across the three time periods, the highest percentage declines in local government General Fund Revenue were budgeted for selected years in Fulton County, GA (-16.1% in 2010 and -12.1% in 2011), Hillsborough County, FL (-11.4% in 2010), and Dallas County, TX (-8.0% in 2010). **Mecklenburg County** reported neither the highest nor the lowest percentage change in General Fund Revenue budget for those years. Among the library systems, the highest percentage annual cuts in General Fund Revenue budgets were reported by **Charlotte Mecklenburg** (-39.0% in 2011), Dallas (-30.0% in 2010 and -11.1% in 2011), Tampa-Hillsborough (-12.6% in 2009, another -12.6% in 2010, and -11.2% in 2011), Durham (-12.5% in 2010), and Orange County, FL (-11.0% in 2010 and -13.0% in 2011).

Year to Year Findings

Looking at individual communities and library systems during the first time period, between fiscal years 2008 and 2009, almost all local governments in the study, including **Mecklenburg County** (3.1%), showed increases in General Fund Revenue. The one exception was Nashville, which reported a decline of -2.1%. Among the library systems, eight showed an increase during the same time period, including **Charlotte Mecklenburg Library** (1.6% increase).

When we look at the Annual Percent Change between fiscal years 2009 and 2010, most of the communities showed a decrease in General Fund Revenue, including **Mecklenburg County** (-4.5%). Only three communities showed an increase in General Fund Revenue during this time period. As for the library systems, nine showed a decrease in their share of General Fund Revenue, including **Charlotte Mecklenburg Library** (-8.7%).

The last two columns show the Annual Percent Change in General Fund Revenue between FY 2010 and FY 2011. During this time period, nine communities showed a decrease in General Fund Revenue, including **Mecklenburg County** (-5.2%). Half of the library systems had an increase in their share of the General Fund and half showed a decrease, including **Charlotte Mecklenburg Library** (-39.0%).

Relationship between local government and library system General Fund Revenue budgets

One of the reasons for examining annual percent change in General Fund Revenue figures in a side-by-side comparison of library systems and their local governments was to see if there were any consistent patterns between those two sets of funding, both from year to year and community by community. For example, is it generally true that library funding from General Revenue Fund changes in the same direction and same

proportion as the local government's General Fund Revenue does? If there are such patterns, how consistently do they appear across the communities examined in this study?

Table 12 shows that library systems' General Fund Revenue budget moved in the same direction as their respective local governments' General Fund Revenue budget in about 63% of the time. However, even when the two budgets move in the same direction, they change in similar proportions only about half the time. In fact, Austin is the only community of the fourteen to budget both the same direction and magnitude of change in General Fund Revenue for both its local government and its public library system at each of the three time periods. **Mecklenburg County** and **Charlotte Mecklenburg Library** provide a prime example of the more typical case, in that the two General Fund Revenue budgets grew and shrank together in each of the three time periods examined, but in very different proportions in each direction.

Interestingly, it appears that as the effects of the recession became more deeply felt, the relationship between local government General Fund Revenues and library system General Fund Revenue changed. Between 2008 and 2009, changes in local government General Fund Revenue were virtually all positive and larger in magnitude than the typically positive changes in their corresponding library systems' budgets. That is, the libraries generally didn't see as large an increase as the local governments, or they saw a budget cut (typically less than 5%) despite an increase in the local government budget. In only two communities did the library systems receive a larger percentage increase in budget than did the local government. In the next two time periods, the balance shifted slightly in the library systems' favor: five or six communities in each time period gave their libraries either a smaller percentage cut or a larger increase than is reflected in the percentage change in the local government budget. The remaining communities are split between those that showed comparable percent change in both local government and library system General Revenue Fund budgets, and those (including **Mecklenburg County** and the **Charlotte Mecklenburg Library**) that funded their library systems with either larger cuts or smaller increases than budgeted for the local government as a whole.

TABLE 12: ANNUAL PERCENT CHANGE IN GENERAL FUND REVENUE FOR LOCAL GOVERNMENT (COUNTY/CITY) AND FOR THEIR LIBRARY SYSTEM, FY 2008–FY 2011

	% Change (FY 2008–FY 2009)		% Change (FY 2009–FY 2010)		% Change (FY 2010–FY 2011)	
	City/County	Library	City/County	Library	City/County	Library
Charlotte Mecklenburg Library	3.1%	1.6%	-4.5%	-8.7%	-5.2%	-39.0%
Atlanta-Fulton Public Library System	6.6%	-7.6%	-16.1%	-2.8%	-12.1%	0.1%
Austin Public Library	4.7%	5.9%	-1.0%	-2.1%	5.7%	6.2%
Baltimore County Public Library	3.4%	3.6%	-2.7%	5.6%	-4.4%	-2.0%
Dallas Public Library	3.6%	-2.1%	-8.0%	-30.0%	0.4%	-11.1%
Durham County Public Library	6.7%	6.3%	3.1%	-12.5%	-51.3% ²¹	4.3%
Forsyth County Public Library	1.6%	-1.6%	2.2%	0.5%	2.6%	-4.7%
Greensboro Public Library	5.8%	1.0%	-0.2%	0.3%	-0.3%	9.9%
Jacksonville, FL Public Library	3.6%	-1.9%	1.0%	9.0%	0.9%	-5.3%
Memphis/Shelby County Public Library & Info Ctr.	7.2%	6.7%	-0.6%	18.6%	17.3% ²²	3.5%
Nashville Public Library	-2.1%	-6.5%	-3.5%	-5.3%	4.9%	2.2%
Orange County Library System (Orlando, FL)	2.9%	0.4%	-3.3%	-11.0%	-4.2%	-13.0%
Tampa-Hillsborough County Public Library	1.9%	-12.6%	-11.4%	-12.6%	-2.6%	-11.2%
Wake County Public Library	7.0%	6.8%	-3.1%	-5.3%	-0.2%	7.9%
14-Community Average	3.8%	-1.7%	-3.7%	-5.4%	-3.8%	-6.9%

²¹ It should be noted that Durham County's General Fund revenue for fiscal years 2008, 2009, and 2010 includes DSS Pass-Through Funds of \$288,458,174 for FY2008, \$319,444,380 for FY2009, and \$368,393,153 for FY2010. DSS Pass-Through Funds were not reported for fiscal year 2011. If we calculate the percent change between FY 2010 and FY 2011 without including the DSS Pass-Through for FY 2010, the percent change is 1.9%.

²² The General Fund for Memphis increased by over \$100 million from FY2010 to FY2011. There are several explanations for this. One is that the city transferred \$41 million from its Debt Service Fund to pay for school funding commitments. Another possible explanation for the increase is due to the city's strong property tax revenue (FY2011 includes \$36.3 million revenue from property taxes compared to FY2010).

IV. CONCLUSION

The comparison of Charlotte Mecklenburg Library to peer library systems may be summarized as follows:

- Mecklenburg County is comparable to most other communities in the study in funding all four major public services: schools, public safety, parks & recreation, and of course, public libraries. It is less comparable to Austin, Dallas, Greensboro, or Jacksonville/Duval, which do not fund schools, or to Durham County, which does not fund parks & recreation.
- Charlotte Mecklenburg Library administers fewer of the major expense categories through its budget than nine of the other library systems.
- Mecklenburg County budgets show slightly larger than average declines in General Fund revenue from 2008 to 2011. However, the County shows an average decline in its General Fund expenses over the same time period.
- Charlotte Mecklenburg Library's 2011 budgeted revenues are about average, both in total revenues and in General Fund revenues, although these figures represent among the largest percentage declines from 2008 levels.
- Similarly, Charlotte Mecklenburg Library's 2011 budgeted expenditures are average, but represent the second largest percentage decline over 2008 levels.
- Charlotte Mecklenburg Library's 2011 total and General Fund revenue budgets on a per capita basis (reflecting Mecklenburg County population) are below the group average; in 2008, they were above the group average. The 2011 expense budget, though, is slightly below the group average, although it was well above the average in 2008.
- Poor economic conditions disrupted the tendency of library system General Fund Revenue budgets to move in tandem with those of their local governments, and are associated with larger proportional differences in the degree of change in the two sets of budgets.

APPENDIX A: COMMUNITIES AT-A-GLANCE

This section informs the readers about the various sources that were used to determine the budget trends for each of the fourteen communities. In addition, this section provides an overview of the library systems of interest to this project. Whenever possible, this section also mentions if the county (or city) is responsible for public school funding. The logic for doing so is that public schools and public libraries may compete for the county dollars.

1. Mecklenburg County

Published financial information on Mecklenburg County was obtained from the county's government website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 CML Annual Audit, FY 2009 CML Annual Audit, FY 2010 Annual Audit, and the FY 2011 Revised Budget from correspondence with Library Consultant Sean Hogue and Library Task Force Chair Dr. James Woodward.

For fiscal years 2009 through 2011, county funds were reported from the Adopted Budget for each year. The fiscal year 2008 Adopted Budget report did not contain tables consistent with later years, so figures were based on the adopted budget amounts shown for 2008 in the 2009 report. Library budget information was found in the Charlotte-Mecklenburg Libraries Annual Audit report for 2008 through 2010. For fiscal year 2011, this audit was not available and a Revised Budget was used instead.

Charlotte-Mecklenburg Public Library *

The Charlotte Mecklenburg County Public Library is comprised of twenty branches, including the Main Library located in uptown Charlotte.

Charlotte is home to *ImaginOn*, a unique collaborative venture of the Charlotte Mecklenburg Library and Children's Theatre of Charlotte. *ImaginOn* brings stories to life through cutting edge services and award-winning professional theatre and education programs.

The Charlotte Mecklenburg County Public Library System is currently receiving much (approximately 93%) of its funding from Mecklenburg County property taxes of county residents. Other funding sources include the State of North Carolina, the Alcohol Beverage Control (ABC) Board and the City of Charlotte. Additionally, the library receives money from charges for services, contributions, special events and grants (Source: http://www.plcmc.lib.nc.us/about_us/get_involved/UnderstandingLibraryBudgetCuts_factsheet.pdf).

In addition, citizens have established several funds to help the Charlotte Mecklenburg Public Library expand the number of books available, produce educational programs and fund special programs or projects including technology enhancements. Funds are supported by private contributions, such as cash gifts, stocks, a designated recipient of all or part of an estate, a designated beneficiary of a memorial/honorary gift, a charitable endowment account and sponsorship or membership through places of employment. The Library's annual budget is only partially covered by county dollars so citizens are encouraged to donate to the Annual Fund. Citizens can also give charitable gifts through the Charlotte Mecklenburg Library Commitment to Excellence umbrella endowment account. This fund currently consists of twelve accounts that help to fund various collections programs and activities including the enlargement of the Carolina Room collection, to honor the Library Staff Member of the Year and to purchase children's materials. Corporate Foundation Grants or Gifts, such as the John S. and James L. Knight Foundation Fund and the Bill and Melinda Gates Foundation, help to support bilingual orientation and system-wide computer replacement. More information is available at the website: http://www.cmlibrary.org/about_us/get_involved/financialGift.asp.

There is also a Friends of the Charlotte Mecklenburg Library group, established in 1982 for the sole purpose of supporting the Public Library, its collections, programs and services, being a vocal advocate before elected

officials, community leaders and citizens as well as raising funds. Friends of the Charlotte Mecklenburg Library is a state chartered non-profit corporation. More information is available at the website: <http://cmlibraryfriends.org/home>.

The Charlotte Mecklenburg Library is a separate independent entity created by a charter from the State of North Carolina. It is not a department of the Mecklenburg County Government but Mecklenburg County provides most of its sustainable funding.

Charlotte-Mecklenburg School System

The public school system in Mecklenburg County is consolidated with the city of Charlotte. Charlotte-Mecklenburg Schools (CMS) serves more than 133,600 students in kindergarten through 12th grade in 178 schools throughout the cities and towns of Mecklenburg County.

*For additional information, visit www.charmeck.org and <http://www.plcmc.lib.nc.us/>.

2. Atlanta-Fulton County

Published financial information on Fulton County was obtained from the county government's website. The following budget reports were referenced for this report: FY 2011 Final Proposed Budget, FY 2011 Final Adopted Budget, FY 2010 Final Adopted Budget, FY 2009 Final Budget, and FY 2008 Final Budget.

Only a limited amount of published financial information on Atlanta-Fulton County Public Library was available online. Through an email request, the library's branch group manager provided actual budget revenue figures for fiscal years 2008, 2009, 2010 and 2011 that were adopted by the Fulton County Commission. However, these figures do not match up with the library information found in published budget reports from Fulton County. To remain consistent with using "adopted" budget figures, the library's financial information was gathered from Fulton County's FY 2011 Proposed Budget, FY 2009 Final Adopted Budget, and FY 2008 Final Budget. It should be noted that published information on the library's expenditures could only be found in Fulton County's FY 2011 Proposed Budget (except figures for FY 2008, for which no data could be found). The requested library's adopted expenditures for fiscal years 2008, 2009, 2010 and 2011 were not made available by the library's branch group manager at the time of the writing of this report.

Atlanta-Fulton Public Library System *

"The present Atlanta-Fulton County Library System began in 1902 as the Carnegie Library of Atlanta." In 1935, library services were extended to all of Fulton County. However, it wasn't until 1983 that the responsibility for the library system was transferred from the City of Atlanta to the County and the system "was renamed the Atlanta-Fulton Public Library." The system has a Central Library, for which a major renovation was completed in 2002, and 32 branches.

Atlanta-Fulton County School System

It is perhaps worth noting that all public education is not consolidated in Fulton County. There is the Atlanta Public Schools System with an enrollment of approximately 48,000 students and the Fulton County Schools System with a student enrollment of about 92,000.

*For additional information, visit www.afpls.org.

3. City of Austin

Published financial information on Austin City was obtained through the city's government website. The following budget reports were referenced for this report: FY 2011 Approved Budget, FY 2010 Approved Budget, Austin Approved Budget FY 2009, and Austin Approved Budget FY 2008.

All of the city and library budget information came from the yearly Approved Budget reports. A breakdown of the library's revenues and expenditures was found within each report.

Austin Public Library *

The first public library in Austin opened its doors in 1926. In addition to the main library, the Austin Public Library system operates 20 branches and the Austin History Center.

The library operates as a department within the City of Austin and is funded as such. However, the Austin Public Library serves the entire Travis County with minor exceptions. For example, the towns of Round Rock and West Lake Hills have their own public libraries, each of which functions as a department within the township. The annual budget of the West Lake Hills Library is approximately \$1.3 million, with the funding coming from 0.5% of an 8.5% sales tax collected within the district. Travis County does not operate a public library. (Source: http://www.westbank.lib.tx.us/auxiliary/annual_reports/annual_report_2010.pdf)

The Austin Public Library is overseen by the Library Commission which "acts as an advisory board to the City Council, the City Manager, and the Library."

Austin School System

The city of Austin is not responsible for public school funding, but its county (Travis County) is. There are multiple school districts within Travis County. By far, the largest is the Austin Independent School District. It serves most of the City of Austin, two small communities, and the unincorporated areas in Travis County. "AISD currently enrolls about 86,000 students."

*For additional information, visit www.ci.austin.tx.us/library.

4. Baltimore County

Published financial information on Baltimore County was obtained from the county's government website. The following budget reports were referenced for this report: FY 2011 Annual Operation and Capital Budgets, FY 2011 Adopted Operating Budget Supporting Detail, FY 2010 Annual Operation and Capital Budgets, FY 2010 Adopted Operating Budget Supporting Detail, and the FY 2009 Annual Operation and Capital Budgets.

It should be noted that full reports were not available for all years studied. For 2009, the adopted budget information for the county was available, but financial information for the library had to be taken from the FY 2011 Adopted Operating Budget Supporting Detail report. For this reason, actual values were used instead of adopted values for the fiscal year 2009 library information. No reports were available for fiscal year 2008. For the county totals for all funds, the actual numbers from the FY 2010 Annual Operation and Capital Budgets were used. This report did not have information on the 2008 general fund, so the estimates from the FY 2009 Annual Operation and Capital Budgets report were used. Financial information for the library's revenues and expenditures for 2008 was obtained from the FY 2010 Adopted Operating Budget Supporting Detail report.

Baltimore County Public Library *

In 1948, ten independent libraries were consolidated to form the Baltimore County Public Library. The system now consists of a central office and 17 branch libraries distributed throughout much of the county.

The City of Baltimore did not participate in the consolidation. It operates its own library system, referred to as the Enoch Pratt Free Library, which has 22 branches in addition to the central library.

The Baltimore County Public Library is not a department of the county. While it is considered to be an Agency Controlled by Charter and/or County Funding, it is legally separate from the county. It is governed by a seven-member Board of Library Trustees appointed by the County Executive.

Baltimore County School System

Baltimore County is also responsible for a public school system that enrolls approximately 104,000 students.

*For additional information, visit www.bcpl.info and www.baltimorecountymd.gov.

5. City of Dallas

Published financial information on the city of Dallas was obtained from the city's government website. The following budget reports were referenced for this report: Dallas City Adopted Budget FY 2011, Dallas City Adopted Budget FY 2010, Dallas City Adopted Budget FY 2009, and Dallas City Adopted Budget FY 2008.

All city and library financial information was available from the Adopted Budget for each year. Library adopted expenditure amounts were not available in the FY 2008 Adopted Budget. Therefore, the estimated amounts were used from the FY 2009 Adopted Budget.

Dallas Public Library *

The Dallas Public Library is a department of the City of Dallas, but provides services throughout most of Dallas County through a central library and 27 branches. Some towns, for example, Garland and Mesquite, operate their own public libraries.

The Dallas Public Library is overseen by a 15-member Municipal Library Board. The chair is an "at-large" appointment made by the Mayor. Each other member is from a specific district and is appointed by the member of the City Council who represents that district.

Dallas School System

The city is not responsible for the funding of the school system, but the county that shares its name with the city is. There are several "independent school districts in Dallas County, including the Dallas Independent School District, which currently enrolls about 155,000 students."

*For additional information, visit www.dallascityhall.com; www.dallascounty.org; and www.dallaslibrary2.org.

6. Durham County

Published financial information on Durham County was obtained from the county's government website. The following budget reports were referenced for this report: Adopted Budget FY 2011, Adopted Budget FY 2010, Adopted Budget FY 2009, and Adopted Budget FY 2008.

All of the county and library budget information was available within the Adopted Budget report for each year. The county reports the share of the library's general fund as an expenditure. For these reports, the library's general fund revenue was budgeted from the county's general fund budget. If the library's share of the general fund was not considered a revenue source for the library, its total revenues would be much less for each fiscal year.

Durham County Public Library *

The Durham Public Library opened in 1898. The system currently operates the main library, four regional libraries, and three branches. All four regional libraries have opened in recent years, the first, East Regional, in 2006.

The library is a department of Durham County with the director reporting directly to the County Manager. The members of the library's Board of Trustees are appointed by the County Commissioners.

Durham County School System

The Durham City School System and the Durham County School System merged in 1992 to form the Durham Public Schools, which now enrolls approximately 32,000 students. All Durham County funding is from general funds. The supplemental taxing districts were discontinued with the merger.

*For additional information, visit www.durhamcountylibrary.com and www.co.durham.nc.us.

7. Forsyth County

Published financial information on Forsyth County was obtained from the county's government website, as well as the Library's website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 Adopted Budget and FY 2008-2009 Library Financial Summary.

All of the amounts used came from the county's Adopted Annual Budget reports. The FY 2008-2009 Library Financial report was the only year available from the library website, so this was only used for reference purposes. The county reports the share of the library's general fund as an expenditure. For these reports, the library's general fund revenue was budgeted from the county's general fund budget. Additional revenues were also listed, which included funds from the Library Services Technology Act, Chatham Grants, National Endowment of the Arts grants, and other sources.

Forsyth County Public Library *

The Forsyth County Public Library states that it was founded in 1906. Prior to coming under the county government in 1965, it was operated by the City of Winston-Salem. Currently, it carries out its county-wide mission through a central library located in downtown Winston-Salem and nine branches located throughout the county.

The Forsyth County Library Board of Trustees was established in 1965 as an advisory board for purposes of advising the Forsyth County Board of Commissioners on library matters and assisting the Forsyth County Public Library. The seven members are appointed by the Board of County Commissioners.

The library is a department within the Culture and Recreational Service Area of the county government.

Forsyth County School System

The Winston-Salem/Forsyth County Schools is a consolidated, county-wide system formed in 1963 with the merger of the Winston-Salem and Forsyth County systems. It currently enrolls about 52,000 students. Although there is an elected Board of Education, the Board of County Commissioners is responsible for enacting the annual budget of the school system.

*For additional information, visit www.forsyth.cc.org and www.forsythlibrary.org.

8. City of Greensboro

Published financial information on the city of Greensboro was obtained from the city's government website. The following budget reports were referenced for this report: Adopted Budget FY 2011, Adopted Budget FY 2010, and Adopted Budget FY 2009.

City and library adopted values were available from the Adopted Budgets for 2009 through 2011. The FY 2008 Adopted Budget was not available. The budgeted numbers from the 2009 report were used instead.

Greensboro Public Library *

Greensboro's county, Guilford County, does not have a county-wide library system. The two largest libraries in the county are Greensboro Public Library and High Point Public Library.

The Greensboro Public Library is a department of the City of Greensboro. In addition to a central library in downtown Greensboro, it operates five branches. In 2010-2011, its approved budget was about \$8.4 million with about \$1.3 million provided by Guilford County in recognition of the usage of the city libraries by county residents who do not live in Greensboro.

The Greensboro Public Library Board of Trustees is advisory to the City Council. Nine of the eleven members are appointed by the City Council; one is appointed by the Guilford County Board of Commissioners and one position is held by the President of the Friends of the Library.

Greensboro School System

Local funding of public education is the responsibility of the county. Guilford County is served by a consolidated, county-wide public school system that enrolls about 71,000 students.

*For additional information, visit www.greensboro-nc.gov and www.co.guilford.nc.us.

9. City of Jacksonville

Published financial information on the city of Jacksonville was obtained from the city's government website. The following budget reports were referenced for this report: FY 2011 Annual Budget, FY 2010 Annual Budget, FY 2009 Annual Budget, FY 2008 Annual Budget, and the Budget Comparison Spreadsheet provided by Deputy Director of the Jacksonville Public Library, Barrett King.

Annual Budget reports are used for all city information, as well as for library expenditures for each fiscal year. Library revenues were not available in this report, but were provided in a Budget Comparison spreadsheet by the Deputy Director of the Jacksonville Public Library, Barrett King.

Jacksonville Public Library *

In 1905 the "Jacksonville Free Public Library" opened in a new building made possible by a gift from Andrew Carnegie. Various branches were established in subsequent years.

A referendum to consolidate the county and the various city governments within Duval County was held in the fall of 1967. It was adopted by a 2 to 1 margin, but the municipalities of Atlantic Beach, Baldwin, Jacksonville Beach and Neptune Beach voted not to join. These municipalities provide about 6% of the total county population.

The formal consolidation took place in 1968, with the resulting entity referred to as the "City of Jacksonville." Through this consolidation process, the Jacksonville Public Library became an entity within the consolidated city/county government.

The Jacksonville Public Library is referred to as a "department." It serves the entire county, including the four municipalities that are not a formal part of the City of Jacksonville.

In addition to the new main library that opened to the public in 2005, the system operates 20 sites, nine of which are referred to as "regional" libraries.

Jacksonville School System

The Duval County School system, along with the Jacksonville Public Library, is an entity within the consolidated city/county government. "The School System enrolls about 124,000 students."

*For additional information, visit www.coj.net.

10. City of Memphis

Published financial information on the city of Memphis was obtained from the city's government website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 Adopted Budget, FY 2009 Library Annual Report, and FY 2008 Library Annual Report.

All of the city's General Fund amounts were reported from the Adopted Budget for each year. For the 2008 fiscal year, the actual numbers were used based on the 2010 Adopted Budget. For 2009, the operating budget numbers were used from the 2010 Adopted Budget. The library's revenue and expenditure information came from the Memphis Public Library Annual Report for fiscal years 2008 and 2009. These reports were not available for 2010 and 2011, so the information was gathered from the Public Services and Neighborhoods section of the Adopted Budget for each year.

Memphis Public Library and Information Center *

The first public library in the City of Memphis began its existence in 1888 as the Cossitt-Goodwyn Institute. However, the current library gives 1893 as the year of its founding. The system became known as the Memphis-Shelby County Library with bookmobile services provided to the outlying towns in the county. Additional branches were also built in subsequent years.

In 2004 Shelby County Government took action to withdraw funding of suburban library operations. Currently, four towns operate their own libraries: Arlington, Collierville, Germantown, and Millington.

Through the Benjamin L. Hooks Central Library and 18 branches, the Memphis Public Library and Information Center serves the City of Memphis and the City of Bartlett. The library is a city department within the Division of Public Services and Neighborhoods. Its principal financial support derives from the general fund revenues of the City of Memphis. The Mayor is responsible for appointing the members of the Memphis Public Library and Information Center Board.

Memphis City School System

The city school system, with an enrollment of approximately 110,000 students, is overseen by a Board of Education that is legally separate from the City of Memphis' primary government and its budget is approved separately by the Memphis City Council. Shelby County also operates a school system with an enrollment of approximately 45,000 students.

*For additional information, visit www.memphislibrary.org; www.cityofmemphis.org; and www.shelbycountyttn.gov.

11. City of Nashville

Published financial information on the city of Nashville was obtained from the city's government website. The following budget reports were referenced for this report: FY 2011 Operating Budget, FY 2010 Operating Budget, FY 2009 Operating Budget, and FY 2008 Operating Budget.

All of the values used came from the city's Operating Budget reports. The city reports the share of the library's general fund as an expenditure. For these reports, the library's general fund revenue was budgeted from the city's general fund budget. If the library's share of the general fund were not considered a revenue source for the library, its total revenues would be significantly less for each fiscal year.

Public Library of Nashville and Davidson County *

The Nashville Public Library was opened to the public in 1904 in a new building made possible by a gift from Andrew Carnegie. Several branch libraries were established prior to the Nashville Public Library being formally turned over to the city in 1959.

The Nashville and Davidson County governments consolidated into a single entity under the Metropolitan Charter effective April 1, 1963. The Nashville Public Library was made a part of the General Service Area under the new Metropolitan Government. The county-wide system is referred to as the Public Library of Nashville and Davidson County.

There are currently 20 branch libraries in addition to a new main library completed in 2001 and located in downtown Nashville.

The Metropolitan Government is lead by a full-time Mayor. The director of the library reports to the Mayor.

Nashville-Davidson County School System

Metropolitan Nashville Public Schools is a county-wide system formed in 1963 through the consolidation of Nashville and Davidson County schools. It is overseen by a nine-member elected Board of Education. However, funds for the system's operations are approved and provided by the Metropolitan Council, as the Board of Education has no taxing authority. The current enrollment is approximately 77,000 students.

*For additional information, visit www.library.nashville.org; www.mnps.org; and www.nashville.gov.

12. Orange County

Published financial information on Orange County was obtained from the county's government website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, FY 2008 Adopted Budget, FY 2011 Library Operating Fund Budget, FY 2010 Library Operating Fund Budget, FY 2009 Library Operating Fund Budget, and FY 2008 Library Operating Fund Budget.

County fund information came from the Adopted Budget report for each fiscal year. All library financial information was gathered from the Library Operating Fund Budget for each fiscal year.

Orange County Library System*

Orlando's first library, Albertson Public Library, was founded in 1920. This evolved into a county-wide system that currently consists of a main library and 14 branches.

Via a special state legislative act and approval by referendum in the fall of 1980, the Orange County Library District was established as an independent special taxing district, to provide library services for Orange County, Florida (exclusive of the Cities of Winter Park and Maitland).

The District's Governing Board is comprised of the Board of County Commissioners of Orange County and one member appointed by the City Council of the City of Orlando, Florida. The powers of the Governing Board are primarily limited to levying taxes, issuing long-term debt, appointing members of the Board of Trustees. The five-member Library Board of Trustees is responsible for managing, administering, and operating all library facilities and services of the District.

The principal funding for the library, the school system, and the remaining county services are derived from property taxes.

Orange County School System

The county-wide school system also functions as an independent special taxing district. The system currently enrolls approximately 179,000 students.

*For additional information, visit www.ocls.info and www.orangecountyfl.net.

13. Tampa-Hillsborough County

Published financial information on Tampa-Hillsborough County was obtained from the county's government website. The following budget reports were referenced for this report: Adopted Biennial Budget for FY 2010 and FY 2011, Adopted Biennial Budget for FY 2008 and FY 2009, and the Library Fiscal Year Budgets for 2008-2011 from correspondence with David Wullschleger, Operation Manager for Hillsborough County Library Services.

County financial information for fiscal year 2009 through 2011 is from the Adopted Biennial Budget for FY 2010 and FY 2011. The numbers provided for 2009 and 2010 are the adopted numbers, though those for 2011 are planned. For fiscal year 2008, the Adopted Biennial Budget for FY 2008 and FY 2009 was used since this report provided adopted numbers for this fiscal year. Information for library revenues and expenditures are from the Library Fiscal Year Budgets for 2008-2011 provided by David Wullschleger, Operation Manager for Hillsborough County Library Services.

Tampa-Hillsborough County Public Library System *

In 1913, West Tampa accepted funds from Andrew Carnegie to operate a public library. The West Tampa Library began operations in 1915. The City of Tampa also received a grant and opened the Tampa Public Library in 1917. In 1925, the West Tampa Library merged with the Tampa Public Library System.

Additional branches were opened in subsequent years. In 1961, the City of Tampa and Hillsborough County, through a contractual agreement, consolidated libraries into one system. In 1984 the state legislature passed an act that created the Tampa-Hillsborough County Public Library System, which would be a department of the county. The purpose is to provide a unified system of free library services for all citizens within the library District of Hillsborough County. The act further stated that the Public Library System shall be funded by the County. Most of that funding is derived via a Special Library Taxing District.

In addition to the main library, the system operates eight regional libraries, 16 branch libraries, and multiple electronic libraries. These electronic libraries are referred to as eLibraries and appear to be principally located in recreation centers.

The system is overseen by a Public Library Board, with its 12 members appointed by the Board of County Commissioners. Its role is to recommend and advise.

Hillsborough County School System *

The Hillsborough County School System currently enrolls about 207,549 students and is overseen by an elected, seven-member School Board.

*For additional information, visit www.thpl.org and <http://www.sdhc.k12.fl.us/info/>.

14. Wake County

Published financial information on Wake County was obtained from the county's government website. The following budget reports were referenced for this report: FY 2011 Adopted Budget, FY 2010 Adopted Budget, FY 2009 Adopted Budget, and FY 2008 Adopted Budget.

All of the county and library budget information was available within the Adopted Budget report for each year. The county reports the share of the library's general fund as an expenditure given to "Community Services", the county department that the library falls under. For these reports, the library's revenue was calculated by adding the "Community Services" department expenditures for the library to the revenues from other sources.

Wake County Public Libraries *

The first public library in Wake County began operations in downtown Raleigh in 1901. Additional, but independent, libraries were subsequently established. However, by 1985 all public libraries had been consolidated into a county-wide system, with full fiscal responsibility assumed by Wake County.

The concept subsequently adopted was to close the system's outdated main library and to implement a regional library structure whereby large, full-service libraries were developed in major geographic quadrants and/or population centers of the county. Currently, there are 20 sites, with six of those serving as regional libraries. A seventh, the Northeast Regional Library, is being planned.

The Wake County Public Libraries is one of four departments within the Division of Community Services of Wake County Government.

Wake County School System

The Wake County Public School system is governed by a nine-member, elected Board of Education. The Board of Education has budget review authority, but it is not a taxing body and must submit its annual budget requests to the Wake County Board of Commissioners, which controls allocation of funds to the schools. The county-wide system currently enrolls about 143,000 students.

*For additional information, visit www.WakeGOV.com/libraries and www.wcpss.net.

APPENDIX B:

POPULATION ESTIMATES & PER CAPITA METHODOLOGY

To err on the side of consistency, the “Population of Legal Service Area” in the 2010 Public Library Data Service Statistical Report was used to calculate per capita information for fiscal years 2008 through 2011.²³ While we understand that population figures may change from year to year, we feel that using the “Population of Legal Service Area” from the Public Library Association provides a more accurate definition of the geographic boundaries that each of the 14 library systems serves. Using the PLA report helps to eliminate potential inaccuracies caused by community differences in funding sources, geographic service areas, and methods of reporting.

Library System	Population of Legal Service Area
• Charlotte Mecklenburg Library	890,515
• Atlanta-Fulton County Library System	1,053,242
• Austin Public Library	765,957
• Baltimore County Public Library	787,384
• Dallas Public Library	1,306,350
• Durham County Public Library	265,670
• Forsyth County Public Library	343,028
• Greensboro Public Library	371,774
• Jacksonville Public Library	891,192
• Memphis/Shelby County Public Library	826,813
• Nashville Public Library	626,144
• Orange County Library System	1,078,755
• Tampa-Hillsborough County Public Library	1,217,614
• Wake County Public Library	806,489

Per Capita Calculations

Per capita calculations for “Library Total Income,” “Library Operating Expenditures,” and “Library General Fund Income” are a function of those income and expenditure numbers being divided by the population of the respective legal services area for the corresponding year. For example, in the “Library Total Income” column shown in Table 4, the Charlotte-Mecklenburg Public Library Total Income for 2008 (\$39,411,696) is divided by the 2008 population estimate in the “Population of Legal Service Area” (890,515) from the Public Library Data Service Statistical Report.

So: $(\$39,411,696) / (890,515) = \44.26 (per capita library income in 2008 for the Charlotte-Mecklenburg Public Library).

²³ The Public Library Data Service (PLDS) Statistical Report is designed to meet the needs of public library administrators and others, including media outlets, for timely and relevant library-specific data that supports a wide variety of management decisions. Published annually, the PLDS Statistical Report collects information from more than 800 public libraries across the United States and Canada on finances, library resources, annual use figures and technology. In addition, each annual PLDS report contains a special survey highlighting statistics on one service area or public library topic.

APPENDIX C: COMMUNITY BUDGET HIGHLIGHTS

Budget highlights found in the published budget reports of the fourteen communities of interest for this project are presented here to help explain some of the factors that influenced the budget process that is reflected in the figures contained the report.

1. **Mecklenburg County:**

In adopting the FY 2010 budget, the Board of County Commissioners approved reductions of \$75.6 million in spending. Additional cuts were made by the county through mid-year reductions totaling just over \$20 million, which resulted in additional layoffs in code enforcement and libraries. The FY 2011 Adopted Budget had even deeper budget cuts. In fact, the FY 2011 Adopted Budget is \$146.7 million less than the adopted FY 2009 budget.²⁴

2. **Atlanta-Fulton County:** In anticipation of decreased FY 2010 revenues, the county reduced its budget by \$130.1 million compared to its previous year budget.²⁵

3. **Austin City:** For its 2009 budget for the General Fund, an increase in new property on the tax rolls resulted in at least \$20.5 million of additional revenue from property taxes compared to 2008 revenue.²⁶ The city also experienced an increase of 1.8% in its property value between 2009 and 2010, which includes \$1.7 billion in new construction. Although it is just a slight increase in appraised value, the city sees itself as being “fortunate given the shake-out in the national housing market, and reflects that Austin, unlike other high growth cities in the country, has not experienced a housing ‘bubble.’”²⁷

4. **Baltimore County:** The FY 2011 budget reflects successful steps taken to secure two-year contracts with labor unions that reduce retirement and health care costs in exchange for a pledge to fund step and longevity increases, as well as no furloughs or layoffs during FY 2011 and FY 2012. These significant cost-containment actions follow other efforts taken in FY 2010 to address a major revenue shortfall. Along with a midyear reduction in State aid, the County learned that a major over-distribution of Income Tax revenues had been made during FY 2009. Baltimore County needed to return the overpayment and address the obvious gap in the income base assumed in the FY 2010 revenue estimates. Baltimore County met the challenge of this revenue shortfall by releasing operating dollars previously committed to the capital budget and by releasing excess funding in a health care reserve account. In addition, it should be noted that during the real estate boom of 2003–2006, rather than using excess tax revenues to expand on-going budget costs, Baltimore County funneled excess receipts into Pay-As-You-Go (PAYGO) funding of the Capital Budget. This decision provided Baltimore County with the flexibility in FY 2010 to replace \$118 million in PAYGO cash with bonds and allow the PAYGO cash to fall into the General Fund Balance, thus mitigating the Income Tax loss. Also, due to the 2003–2006 real estate boom, Baltimore County was able to forward fund its OPEB (Other Post Employment Benefits) obligations. Again, this pre-payment gave Baltimore County the flexibility to withhold a portion of the Annual Required Contribution scheduled for the current year. Through these two actions, as well as other steps taken by individual departments to constrain

²⁴ Source:

<http://charmec.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf>

²⁵ Source: http://www.fultoncountyga.gov/images/stories/Fulton_County_2010_Proposed_Budget.pdf

²⁶ Source: http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf

²⁷ Source: <http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf>

expenditures, Baltimore County is projecting to end FY 2010 with a General Fund balance of 12.2%, up from 10.2% at the end of FY 2009.²⁸

5. **Dallas City:** Property values decreased 4.4% from \$87.3 billion in 2009 to \$83.4 billion in 2010. However, the city's budget process for FY 2011 includes a \$0.0491 property tax rate increase to enhance revenues and lessen service reductions.²⁹
6. **Durham County:** For FY 2011, some of the budget highlights include a tax rate increased from 70.81 cents/\$100 valuation to 74.59 cents/\$100 valuation (0.71 cents for debt service and 3.07 cents for increased Durham Public Schools current expense funding); property tax revenue collection percentage stayed flat at 97.5%, the same as budgeted in FY 2010; and sales taxes, including the Interlocal Agreement with the City of Durham, are estimated to decrease 4.13% in FY 2011 due to the continued downturn in the economy as well as Medicaid Swap legislation changes with the State of North Carolina.³⁰
7. **Forsyth County:** The county's two main revenue sources, property tax revenues and sales tax revenues were projected to decline in FY 2011. The reduction in property taxes reflects the reduced collection rate in the previous fiscal year and a lower valuation of motor vehicles.³¹ In FY 2010, the Board of Commissioners balanced the budget without a tax increase by reducing operating expenses by more than \$8 million and eliminating almost 50 positions.³²
8. **Greensboro City:** The City of Greensboro relies on property taxes to raise about one-third of the net revenues needed to support municipal operations in all funds. The FY 2011 Adopted Budget is balanced with a property tax rate of 63.25 cents, which is one quarter cent below the adopted rate for FY 2010. The second year projected budget for the General Fund is balanced with a projected one and one quarter cent (1.25) tax rate increase. This projection is based upon the expected reduced availability of one-time revenues that are being used in the General Fund to help balance the FY 10-11 budget.³³
9. **Jacksonville City:** The FY 2011 budget includes deep cuts to operating expenses. In addition to employee wage reductions and other concessions on other benefits costs, the city also eliminated \$22 million in operating expenses from government for FY 2011. These cuts were in addition to the tens of millions the city eliminated over the past several years. Furthermore, a total of \$46 million in expenses were cut from the general fund during the budget process. The savings include \$20 million from reductions in salary and benefit costs (including \$5.6 million from eliminated positions) and \$26 million in departmental and non-departmental operating cost savings from a variety of sources. Also included in these savings are reductions of 66% in training costs, 56% in travel costs and \$3.8 million in information technology operating cost reductions. In total, all but two departments within the city's general fund experienced a reduction in their total budget from fiscal year 2010 to fiscal year 2011.

²⁸ Excerpt from

<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf>

²⁹ Source: http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf

³⁰ Source: <http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/01-Front%20of%20Document%20Section%20%28Partial%29.pdf>.

³¹ Source: http://www.co.forsyth.nc.us/Budget/budget1011/manager_message.pdf.

³² Source: <http://www.co.forsyth.nc.us/Budget/budget0910/mngrmessage10.pdf>.

³³ Excerpt from: <http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf>.

With these reductions and a strong tax base revenue, (the city's tax revenues were in an upward trend from FY 2008 to FY 2011), Jacksonville fared better than most communities.³⁴

10. **Memphis City:** The FY 2011 budget reflects a conservative to moderate revenue growth, including stronger property tax revenues. The budget also includes a transfer of \$41.0 million from the Debt Service Fund. This additional funding provides revenue to support school funding commitments. In addition, FY 2011 Operating Expense Budget includes \$60 million of new expenses for schools.³⁵
11. **Nashville City:** The FY 2011 budget includes a projected increase of \$36.3 million revenue from property taxes compared to FY 2010. It should also be mentioned that Metro Schools were budgeted to receive a \$25 million increase over the general fund dollars allocated in FY 2010 as well.³⁶
12. **Orange County:** Property values were estimated to fall by 12.0% for the FY 2011 tax year, which translates to a \$77 million revenue reduction. One of the ways the County prepared for this shortfall was to ask departments to submit a 7.0% reduction to their operating budget for FY 2011.³⁷
13. **(Tampa) Hillsborough County:** During FY 2008 and FY 2009, operating budgets supported by the County's two major tax funds tightened due to Legislative actions and worsening economic conditions, and this trend continued in the FY 2010 and FY 2011 budget processes. Some of the areas where this contraction occurred most included travel and training, office leases, contract services, general operating supplies, and other areas where expenses were of a more discretionary nature. Also, a recent study of fleet and equipment utilization has allowed for significant reductions in this area of the budget.³⁸
14. **Wake County:** The county anticipated a weakening in property tax revenue growth since 2008 based on the downward trends in building permits. However, for FY 2011, the property tax revenue continues to grow, albeit at a slower rate than before. However, there is one primary reason the budget is only \$2 million below the FY 2010 adopted budget—The Wake ABC Board. The ABC Board is helping the County in two ways. First, the ABC Board has been providing \$1 million a year for the construction of the mental health continuum of care facilities for a total contribution of \$5 million. They have agreed to continue the \$1 million contribution on an on-going basis to be used to help support the operating expenses of those facilities. Second, the ABC Board is providing the county with an additional \$3 million for the FY 2011 budget. These funds constitute a one-time contribution and without this additional contribution from the ABC Board, further cuts would be necessary to balance the budget.³⁹

³⁴ Source: <http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx>

³⁵ Source: http://memphistn.gov/pdf_forms/FY2011_AD_OP/BudgetOverview.pdf.

³⁶ Source: http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf.

³⁷ Source:

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³⁸ Excerpt from:

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³⁹ Excerpt from http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf.

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APPENDIX E: List of Source Data Tables

The complete dataset compiled for this study is available electronically, and includes these tables:

- 1) Mecklenburg County Government Total Revenues by Source, FY 2008 Adopted Budget
- 2) Mecklenburg County Government Total Expenditures by Use, FY 2008 Adopted Budget
- 3) Mecklenburg County Government General Fund Revenue by Source, FY 2008 Adopted Budget
- 4) Mecklenburg County Government General Fund Expenditures by Use, FY 2008 Adopted Budget
- 5) Charlotte Mecklenburg Library Total Revenues by Source, FY 2008 Annual Audit
- 6) Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2008 Annual Audit
- 7) Charlotte Mecklenburg Library General Fund Revenues, FY 2008 Annual Audit
- 8) Charlotte Mecklenburg Library Expenditures using General Fund, FY 2008 Annual Audit
- 9) Mecklenburg County Government Total Revenues by Source, FY 2009 Adopted Budget
- 10) Mecklenburg County Government Total Expenditures by Use, FY 2009 Adopted Budget
- 11) Mecklenburg County Government General Fund Revenue by Source, FY 2009 Adopted Budget
- 12) Mecklenburg County Government General Fund Expenditures by Use, FY 2009 Adopted Budget
- 13) Charlotte Mecklenburg Library Total Revenues by Source, FY 2009 Annual Audit
- 14) Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2009 Annual Audit
- 15) Charlotte Mecklenburg Library General Fund Revenues, FY 2009 Annual Audit
- 16) Charlotte Mecklenburg Library General Fund Expenditures, FY 2009 Annual Audit
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- 19) Mecklenburg County Government General Fund Revenue by Source, FY 2010 Adopted Budget
- 20) Mecklenburg County Government General Fund Expenditures by Use, FY 2010 Adopted Budget
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- 29) Charlotte Mecklenburg Library Total Revenues by Source, FY 2011 Revised Budget
- 30) Charlotte Mecklenburg Library Total Expenditures, FY 2011 Revised Budget
- 31) Atlanta-Fulton County Government Total Revenues by Source, FY 2008 Final Budget
- 32) Atlanta-Fulton County Government Expenditures by Use, FY 2008 Final Budget
- 33) Atlanta-Fulton County Government General Fund Revenues by Source, FY 2008 Final Budget
- 34) Atlanta-Fulton County Government General Fund Expenditures, FY 2008 Final Budget
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- 39) Atlanta-Fulton County Government General Fund Revenues by Source, FY 2009 Final Budget
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- 41) Atlanta-Fulton County Public Libraries Revenue by Source, FY 2009 Revenues
- 42) Atlanta-Fulton County Public Libraries Expenditures, FY 2009 Actual Budget
- 43) Atlanta-Fulton County Government Total Revenues by Source, FY 2010 Final Adopted Budget
- 44) Atlanta-Fulton County Government Expenditures by Use, FY 2010 Final Adopted Budget

- 45) Atlanta-Fulton County Government General Fund Revenues by Source, FY 2010 Final Adopted Budget
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- 49) Atlanta-Fulton County Government Total Revenues by Source, FY 2011 Final Adopted Budget
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Public Library Funding:
Comparing Charlotte Mecklenburg Library and
Selected Library Systems (FY 2008–FY 2011)

Appendix F – Detailed Source Tables

Prepared for the Future of the Library Task Force

February 2011

By the UNC Charlotte Urban Institute

Mecklenburg County Government Total Revenues by Source, FY 2008 Adopted Budget	
Administrative Charges	\$ 4,102,864
Intergovernmental	\$ 172,900,693
Fees and Charges For Services	\$ 85,068,986
Fund Balance & Retained Earnings	\$ 65,126,750
Other Revenue	\$ 70,446,544
Licenses & Permits	\$ 25,318,489
Property Taxes	\$ 784,991,618
Sales Taxes	\$ 242,223,621
Transfer From Other Funds	\$ 102,322
Total Revenues	\$ 1,450,281,887

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

*Note: FY 2008 Adopted Budget does not contain "Total Revenue and Expenditure Comparison by Governmental Category" table. Thus, FY 2008 Adopted Budget figures were based on figures reported in the FY 2009 Adopted Budget Report.

Mecklenburg County Government General Fund Revenue by Source, FY 2008 Adopted Budget	
Administrative Charges	\$ 4,102,864
Intergovernmental	\$ 171,539,566
Fees and Charges For Services	\$ 56,705,817
Fund Balance & Retained Earnings	\$ 65,126,750
Other Revenue	\$ 67,474,105
Licenses & Permits	\$ 25,318,489
Property Taxes	\$ 772,840,218
Sales Taxes	\$ 203,023,621
Transfer From Other Funds	\$ -
Total General Fund Revenues	\$ 1,366,131,430

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

*Note: FY 2008 Adopted Budget does not contain a table entitled "Total Revenue and Expenditure Comparison by Governmental Category." Thus, FY 2008 Adopted Budget were based on figures reported in the FY 2009 Adopted Budget Report.

Mecklenburg County Government Total Expenditures by Use, FY 2008 Adopted Budget	
Area Mental Health	\$ 88,890,847
City-County Departments	\$ 2,065,428
Community Support Services	\$ 3,543,679
County Commissioners	\$ 402,668
Education Services	\$ 530,807,531
Elections	\$ 4,260,223
Emergency Medical Services	\$ 15,306,328
Finance	\$ 3,170,781
General Debt	\$ 114,083,395
General Services	\$ 10,103,012
Geospatial Information Services	\$ 3,830,036
Historic Landmarks Commission	\$ 160,415
Hospitals	\$ 20,724,525
Human Resources	\$ 4,517,058
Information Services & Technology	\$ 18,434,380
Internal Audit	\$ 556,468
Land Use & Environmental Services	\$ 77,261,920
Law Enforcement Service District	\$ 12,548,543
Manager's Office	\$ 7,358,930
Medical Examiner	\$ 1,179,009
Non-Departmental Appropriations	\$ 69,210,303
Outside Agencies	\$ 8,604,181
Park & Recreation	\$ 41,664,935
Public Health	\$ 32,218,682
Public Library	\$ 34,100,189
Public Services & Information	\$ 2,045,043
Real Estate Services	\$ 11,502,868
Register of Deeds	\$ 3,598,708
Sheriff's Office	\$ 104,014,585
Social Services	\$ 174,899,732
State Justice Services	\$ 3,349,448
Tax Collector	\$ 6,193,037
Transits Sales Tax	\$ 39,200,000
WTVI (Equipment & Maintenance)	\$ 475,000
Total Expenditures	\$ 1,450,281,887

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

Mecklenburg County Government General Fund Expenditures by Use, FY 2008 Adopted Budget	
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Community Support Services	\$ 3,543,679
County Commissioners	\$ 402,668
Education Services	\$ 525,607,531
Elections	\$ 4,260,223
Emergency Medical Services	\$ 15,306,328
Finance	\$ 3,170,781
General Debt	\$ 114,083,395
General Services	\$ 10,103,012
Geospatial Information Services	\$ 3,830,036
Historic Landmarks Commission	\$ 160,415
Hospitals	\$ 20,724,525
Human Resources	\$ 4,517,058
Information Services & Technology	\$ 18,434,380
Internal Audit	\$ 556,468
Land Use & Environmental Services	\$ -
Law Enforcement Service District	\$ -
Manager's Office	\$ 7,358,930
Medical Examiner	\$ 1,179,009
Non-Departmental Appropriations	\$ 62,857,845
Outside Agencies	\$ 8,604,181
Park & Recreation	\$ 41,664,935
Public Health	\$ 32,218,682
Public Library	\$ 34,100,189
Public Services & Information	\$ 2,045,043
Real Estate Services	\$ 10,311,627
Register of Deeds	\$ 3,598,708
Sheriff's Office	\$ 104,014,585
Social Services	\$ 174,899,732
State Justice Services	\$ 3,349,448
Tax Collector	\$ 6,193,037
Transits Sales Tax	\$ -
WTVI (Equipment & Maintenance)	\$ 475,000
Total Expenditures	\$ 1,308,527,725

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

Charlotte Mecklenburg Library Total Revenues by Source, FY 2008 Annual Audit	
Mecklenburg County Appropriations	\$ 33,011,799
Capital reserve	\$ -
Amounts paid on behalf by Mecklenburg	\$ 1,525,548
ABC Board	\$ 262,239
City of Charlotte	\$ 2,500
North Carolina	\$ 599,417
Federal	\$ 19,733
Fines, fees and collections	\$ 1,310,959
Collections for photocopies	\$ 186,148
Interest	\$ 130,733
Contributions	\$ 789,430
Book rentals	\$ 101,969
Book sales	\$ 135,160
Special events	\$ 137,021
Miscellaneous	\$ 1,199,040
Total Revenues	\$ 39,411,696

Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)

Charlotte Mecklenburg Library General Fund Revenues, FY 2008 Annual Audit	
Mecklenburg County Appropriations	\$ 33,011,799
Capital reserve	\$ -
Amounts paid on behalf by Mecklenburg	\$ 966,464
ABC Board	\$ 262,239
City of Charlotte	\$ 2,500
North Carolina	\$ -
Federal	\$ -
Fines, fees and collections	\$ 1,310,959
Collections for photocopies	\$ 186,148
Interest	\$ 130,733
Contributions	\$ 133,072
Book rentals	\$ 101,969
Book sales	\$ 135,160
Special events	\$ 137,021
Miscellaneous	\$ 951,219
Total General Fund Revenues	\$ 37,329,283

Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)

Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2008 Annual Audit	
Personnel	\$ 26,467,117
Library Materials	\$ 3,942,272
Facility maintenance	\$ 2,490,332
Fixed Charges	\$ 1,100,811
Other	\$ 3,157,203
Capital Outlay	\$ 2,285,806
Debt Service-Principal	\$ 209,451
Debt Service-Interest	\$ 94,627
Total Expenditures	\$ 39,747,619

Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)

Charlotte Mecklenburg Library Expenditures using General Fund, FY 2008 Annual Audit	
Personnel	\$ 26,420,704
Library Materials	\$ 3,335,501
Facility maintenance	\$ 2,483,874
Fixed Charges	\$ 1,100,811
Other	\$ 2,832,495
Capital Outlay	\$ 1,602,538
Debt Service-Interest	\$ 209,451
Debt Service-Interest	\$ 94,627
Total General Fund Expenditures	\$ 38,080,001

Source: CML Annual Audit 2007-2008, pg. 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2008.pdf)

Mecklenburg County Government Total Revenues by Source, FY 2009 Adopted Budget	
Administrative Charges	\$ 4,186,330
Intergovernmental	\$ 177,311,294
Fees and Charges For Services	\$ 81,896,750
Fund Balance & Retained Earnings	\$ 76,614,640
Other Revenue	\$ 67,452,537
Licenses & Permits	\$ 22,255,653
Property Taxes	\$ 822,839,631
Sales Taxes	\$ 243,391,420
Transfer From Other Funds	\$ 131,690
Total Revenues	\$ 1,496,079,945

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

Mecklenburg County Government Total Expenditures by Use, FY 2009 Adopted Budget	
Area Mental Health	\$ 92,425,441
City-County Departments	\$ 2,687,592
Community Support Services	\$ 5,269,881
County Commissioners	\$ 424,950
Education Services	\$ 561,254,352
Elections	\$ 3,567,200
Emergency Medical Services	\$ 15,806,328
Finance	\$ 3,412,772
General Debt	\$ 119,814,218
General Services	\$ -
Geospatial Information Services	\$ 4,033,786
Historic Landmarks Commission	\$ 168,215
Hospitals	\$ 20,724,525
Human Resources	\$ 4,744,647
Information Services & Technology	\$ 19,687,060
Internal Audit	\$ 573,674
Land Use & Environmental Services	\$ 78,388,844
Law Enforcement Service District	\$ 13,426,941
Manager's Office	\$ 8,414,994
Medical Examiner	\$ 1,273,059
Non-Departmental Appropriations	\$ 47,344,774
Outside Agencies	\$ 6,634,034
Park & Recreation	\$ 44,149,728
Public Health	\$ 34,147,474
Public Library	\$ 35,766,544
Public Services & Information	\$ 2,765,327
Real Estate Services	\$ 15,867,007
Register of Deeds	\$ 3,491,954
Sheriff's Office	\$ 116,339,673
Social Services	\$ 180,149,782
State Justice Services	\$ 4,708,739
Tax Collector	\$ 6,350,010
Transits Sales Tax	\$ 41,191,420
WTVI (Equipment & Maintenance)	\$ 1,075,000
Total Expenditures	\$ 1,496,079,945

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

Mecklenburg County Government General Fund Revenue by Source, FY 2009 Adopted Budget	
Administrative Charges	\$ 4,186,330
Intergovernmental	\$ 175,632,780
Fees and Charges For Services	\$ 53,008,344
Fund Balance & Retained Earnings	\$ 76,614,640
Other Revenue	\$ 64,366,599
Licenses & Permits	\$ 22,255,653
Property Taxes	\$ 809,809,833
Sales Taxes	\$ 202,200,000
Transfer From Other Funds	\$ -
Total General Fund Revenues	\$ 1,408,074,179

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

Mecklenburg County Government General Fund Expenditures by Use, FY 2009 Adopted Budget	
Area Mental Health	\$ 92,425,441
City-County Departments	\$ 2,687,592
Community Support Services	\$ 5,269,881
County Commissioners	\$ 424,950
Education Services	\$ 556,054,352
Elections	\$ 3,567,200
Emergency Medical Services	\$ 15,806,328
Finance	\$ 3,412,772
General Debt	\$ 119,814,218
General Services	\$ -
Geospatial Information Services	\$ 4,033,786
Historic Landmarks Commission	\$ 168,215
Hospitals	\$ 20,724,525
Human Resources	\$ 4,744,647
Information Services & Technology	\$ 19,687,060
Internal Audit	\$ 573,674
Land Use & Environmental Services	\$ -
Law Enforcement Service District	\$ -
Manager's Office	\$ 8,414,994
Medical Examiner	\$ 1,273,059
Non-Departmental Appropriations	\$ 42,844,774
Outside Agencies	\$ 6,634,034
Park & Recreation	\$ 44,149,728
Public Health	\$ 34,147,474
Public Library	\$ 35,766,544
Public Services & Information	\$ 2,765,327
Real Estate Services	\$ 14,637,881
Register of Deeds	\$ 3,491,954
Sheriff's Office	\$ 116,339,673
Social Services	\$ 180,149,782
State Justice Services	\$ 4,708,739
Tax Collector	\$ 6,350,010
Transits Sales Tax	\$ -
WTVI (Equipment & Maintenance)	\$ 1,075,000
Total Expenditures	\$ 1,352,143,614

Source: FY 2009 Adopted Budget, page 84 (page 96 in PDF view)
(http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY09Budget/Documents/Final_FY_2009_Document_With_Tabs.pdf)

Charlotte Mecklenburg Library Total Revenues by Source, FY 2009 Annual Audit	
Operations	\$ 33,301,485
Capital reserve	\$ 908,060
Amounts paid on behalf by Mecklenburg	\$ 2,951,212
ABC Board	\$ 372,369
City of Charlotte	\$ 2,500
North Carolina	\$ 567,044
Federal	\$ 20,000
Fines, fees and collections	\$ 1,325,779
Collections for photocopies	\$ 128,209
Interest	\$ 58,534
Contributions	\$ 224,083
Book rentals	\$ 75,902
Book sales	\$ 105,291
Special events	\$ 109,299
Miscellaneous	\$ 1,089,971
Total Revenues	\$ 41,239,738

Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)

Charlotte Mecklenburg Library General Fund Revenues, FY 2009 Annual Audit	
Operations	\$ 33,301,485
Capital reserve	\$ 908,060
Amounts paid on behalf by Mecklenburg	\$ 351,245
ABC Board	\$ 372,369
City of Charlotte	\$ 2,500
North Carolina	\$ -
Federal	\$ -
Fines, fees and collections	\$ 1,325,779
Collections for photocopies	\$ 128,209
Interest	\$ 58,534
Contributions	\$ 141,032
Book rentals	\$ 75,902
Book sales	\$ 105,291
Special events	\$ 109,299
Miscellaneous	\$ 1,033,457
Total General Fund Revenues	\$ 37,913,162

Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)

Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2009 Annual Audit	
Personnel	\$ 26,939,937
Library Materials	\$ 2,957,787
Facility maintenance	\$ 2,540,579
Fixed Charges	\$ 1,118,006
Other	\$ 2,625,847
Amounts paid on behalf by Mecklenburg	\$ 908,060
Other	\$ 3,264,569
Debt Service-Principal	\$ 210,884
Debt Service-Interest	\$ 82,070
Total Expenditures	\$ 40,647,739

Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)

Charlotte Mecklenburg Library General Fund Expenditures, FY 2009 Annual Audit	
Personnel	\$ 26,894,028
Library Materials	\$ 2,378,138
Facility maintenance	\$ 2,534,557
Fixed Charges	\$ 1,118,006
Other	\$ 2,510,034
Amounts paid on behalf by Mecklenburg	\$ 908,060
Other	\$ 566,905
Debt Service-Principal	\$ 210,884
Debt Service-Interest	\$ 82,070
Total General Fund Expenditures	\$ 37,202,682

Source: CML Annual Audit 2008-2009, page 11 (page 13 in PDF view)
(http://www.plcmc.lib.nc.us/about_us/Audit_2009.pdf)

Mecklenburg County Government Total Revenues by Source, FY 2010 Adopted Budget	
Administrative Charges	\$ 2,744,287
Intergovernmental	\$ 171,880,734
Fees and Charges For Services	\$ 75,665,184
Fund Balance & Retained Earnings	\$ 46,552,785
Other Revenue	\$ 59,627,817
Licenses & Permits	\$ 16,312,575
Property Taxes	\$ 844,287,803
Sales Taxes	\$ 202,100,000
Transfer From Other Funds	\$ 1,279,690
Total Revenues	\$ 1,420,450,875

Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-adopted.pdf>)

Mecklenburg County Government Total Expenditures by Use, FY 2010 Adopted Budget	
Area Mental Health	\$ 90,036,558
City-County Departments	\$ 2,684,653
Community Support Services	\$ 5,372,329
County Commissioners	\$ 399,624
Education Services	\$ 527,849,181
Elections	\$ 3,542,551
Emergency Medical Services	\$ 16,806,328
Finance	\$ 3,204,415
General Debt	\$ 143,674,562
General Services	\$ -
Geospatial Information Services	\$ 3,763,942
Historic Landmarks Commission	\$ 168,215
Hospitals	\$ 17,850,000
Human Resources	\$ 4,679,310
Information Services & Technology	\$ 19,159,554
Internal Audit	\$ 506,700
Land Use & Environmental Services	\$ 65,219,201
Law Enforcement Service District	\$ 12,202,623
Manager's Office	\$ 7,207,926
Medical Examiner	\$ 1,409,468
Non-Departmental Appropriations	\$ 27,842,250
Outside Agencies	\$ 6,167,812
Park & Recreation	\$ 40,882,843
Public Health	\$ 33,893,160
Public Library	\$ 32,424,879
Public Services & Information	\$ 2,378,348
Real Estate Services	\$ 14,887,235
Register of Deeds	\$ 2,868,093
Sheriff's Office	\$ 107,928,578
Social Services	\$ 176,678,576
State Justice Services	\$ 7,310,388
Tax Collector	\$ 6,561,573
Transits Sales Tax	\$ 34,100,000
WTVI (Equipment & Maintenance)	\$ 790,000
Total Expenditures	\$ 1,420,450,875

Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-adopted.pdf>)

Mecklenburg County Government General Fund Revenue by Source, FY 2010 Adopted Budget	
Administrative Charges	\$ 2,744,287
Intergovernmental	\$ 170,396,646
Fees and Charges For Services	\$ 49,998,501
Fund Balance & Retained Earnings	\$ 45,695,000
Other Revenue	\$ 58,297,724
Licenses & Permits	\$ 16,312,575
Property Taxes	\$ 833,542,965
Sales Taxes	\$ 168,000,000
Transfer From Other Funds	\$ -
Total General Fund Revenues	\$ 1,344,987,698

Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-adopted.pdf>)

Mecklenburg County Government General Fund Expenditures by Use, FY 2010 Adopted Budget	
Area Mental Health	\$ 90,036,558
City-County Departments	\$ 2,684,653
Community Support Services	\$ 5,372,329
County Commissioners	\$ 399,624
Education Services	\$ 527,849,181
Elections	\$ 3,542,551
Emergency Medical Services	\$ 16,806,328
Finance	\$ 3,204,415
General Debt	\$ 143,674,562
General Services	\$ -
Geospatial Information Services	\$ 3,763,942
Historic Landmarks Commission	\$ 168,215
Hospitals	\$ 17,850,000
Human Resources	\$ 4,679,310
Information Services & Technology	\$ 19,159,554
Internal Audit	\$ 506,700
Land Use & Environmental Services	\$ 36,058,647
Law Enforcement Service District	\$ -
Manager's Office	\$ 7,207,926
Medical Examiner	\$ 1,409,468
Non-Departmental Appropriations	\$ 27,842,250
Outside Agencies	\$ 6,167,812
Park & Recreation	\$ 40,882,843
Public Health	\$ 33,893,160
Public Library	\$ 32,424,879
Public Services & Information	\$ 2,378,348
Real Estate Services	\$ 14,887,235
Register of Deeds	\$ 2,868,093
Sheriff's Office	\$ 107,928,578
Social Services	\$ 176,678,576
State Justice Services	\$ 7,310,388
Tax Collector	\$ 6,561,573
Transits Sales Tax	\$ -
WTVI (Equipment & Maintenance)	\$ 790,000
Total Expenditures	\$ 1,344,987,698

Source: FY 2010 Adopted Budget, page 85 (page 97 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/PriorBudgets/FY10Budget/Documents/FY2010BudgetBook-adopted.pdf>)

Charlotte Mecklenburg Library Total Revenues by Source, FY 2010 Annual Audit	
Operations	\$ 29,573,048
Capital reserve	\$ 406,224
Amounts paid on behalf by Mecklenburg	\$ 6,669,722
ABC Board	\$ 277,000
City of Charlotte	\$ 2,500
North Carolina	\$ 533,362
Federal	\$ 7,632
Fines, fees and collections	\$ 1,173,123
Collections for photocopies	\$ 41,191
Interest	\$ 37,343
Contributions	\$ 455,339
Book rentals	\$ 67,702
Book sales	\$ 111,530
Special events	\$ 46,904
Miscellaneous	\$ 2,326,276
Total Revenues	\$ 41,728,896

Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)
(http://www.cmlibrary.org/about_us/Audit_2010.pdf)

Charlotte Mecklenburg Library General Fund Revenues, FY 2010 Annual Audit	
Operations	\$ 29,573,048
Capital reserve	\$ 406,224
Amounts paid on behalf by Mecklenburg	\$ 373,383
ABC Board	\$ 277,000
City of Charlotte	\$ 2,500
North Carolina	\$ -
Federal	\$ -
Fines, fees and collections	\$ 1,173,123
Collections for photocopies	\$ 41,191
Interest	\$ 37,343
Contributions	\$ 314,725
Book rentals	\$ 67,702
Book sales	\$ 111,530
Special events	\$ 46,904
Miscellaneous	\$ 2,178,205
Total General Fund Revenues	\$ 34,602,878

Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)
(http://www.cmlibrary.org/about_us/Audit_2010.pdf)

Charlotte Mecklenburg Library Total Revenue Expenditures, FY 2010 Annual Audit	
Personnel	\$ 24,220,642
Library Materials	\$ 2,476,333
Facility maintenance	\$ 2,067,557
Fixed Charges	\$ 1,097,988
Other	\$ 2,099,890
Amounts paid on behalf by Mecklenburg	\$ 6,296,339
Other	\$ 1,090,448
Debt Service-Principal	\$ 215,987
Debt Service-Interest	\$ 69,904
Total Expenditures	\$ 39,635,088

Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)
(http://www.cmlibrary.org/about_us/Audit_2010.pdf)

Charlotte Mecklenburg Library General Fund Expenditures, FY 2010 Annual Audit	
Personnel	\$ 24,220,642
Library Materials	\$ 1,933,465
Facility maintenance	\$ 2,067,219
Fixed Charges	\$ 1,097,988
Other	\$ 1,991,643
Amounts paid on behalf by Mecklenburg	\$ -
Other	\$ 1,043,020
Debt Service-Principal	\$ 215,987
Debt Service-Interest	\$ 69,904
Total General Fund Expenditures	\$ 32,639,868

Source: CML Annual Audit 2009-2010, page 14 (page 16 in PDF view)
(http://www.cmlibrary.org/about_us/Audit_2010.pdf)

Mecklenburg County Government Total Revenues by Source, FY 2011 Adopted Budget	
Administrative Charges	\$ 2,444,287
Intergovernmental	\$ 180,179,717
Fees and Charges For Services	\$ 69,702,683
Fund Balance & Retained Earnings	\$ 22,700,000
Other Revenue	\$ 41,754,300
Licenses & Permits	\$ 13,403,764
Property Taxes	\$ 847,290,289
Sales Taxes	\$ 170,040,000
Transfer From Other Funds	\$ 1,975,974
Total Revenues	\$ 1,349,491,014

Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf>)

Mecklenburg County Government Total Expenditures by Use, FY 2011 Adopted Budget	
Area Mental Health	\$ 88,317,161
City-County Departments	\$ 2,593,221
Child Support Enforcement	\$ 7,001,831
Community Support Services	\$ 5,611,515
County Commissioners	\$ 372,629
Economic Development	\$ 6,908,857
Education Services	\$ 514,784,705
Elections	\$ 3,262,660
Emergency Medical Services	\$ 15,106,328
Finance	\$ 3,444,562
General Debt	\$ 117,254,073
Geospatial Information Services	\$ 3,433,881
Historic Landmarks Commission	\$ 216,215
Hospitals	\$ 16,850,000
Human Resources	\$ 3,705,924
Information Services & Technology	\$ 16,574,447
Internal Audit	\$ 739,121
Land Use & Environmental Services	\$ 60,931,318
Law Enforcement Service District	\$ 12,495,927
Manager's Office	\$ 6,931,978
Medical Examiner	\$ 1,427,901
Non-Departmental Appropriations	\$ 36,892,144
Outside Agencies	\$ 3,570,361
Park & Recreation	\$ 26,600,014
Public Health	\$ 37,625,458
Public Library	\$ 17,591,815
Public Services & Information	\$ 1,435,905
Real Estate Services	\$ 15,276,376
Register of Deeds	\$ 2,514,075
Sheriff's Office	\$ 106,604,285
Social Services	\$ 169,228,311
State Justice Services	\$ 6,328,502
Tax Collector	\$ 6,859,514
Transits Sales Tax	\$ 31,000,000
Total Expenditures	\$ 1,349,491,014

Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf>)

Mecklenburg County Government General Fund Revenue by Source, FY 2011 Adopted Budget	
Administrative Charges	\$ 2,444,287
Intergovernmental	\$ 178,738,136
Fees and Charges For Services	\$ 43,420,378
Fund Balance & Retained Earnings	\$ 22,700,000
Other Revenue	\$ 39,165,587
Licenses & Permits	\$ 13,403,764
Property Taxes	\$ 834,794,362
Sales Taxes	\$ 139,040,000
Transfer From Other Funds	\$ 1,746,284
Total General Fund Revenues	\$ 1,275,452,798

Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf>)

Mecklenburg County Government General Fund Expenditures by Use, FY 2011 Adopted Budget	
Area Mental Health	\$ 88,317,161
City-County Departments	\$ 2,593,221
Child Support Enforcement	\$ 7,001,831
Community Support Services	\$ 5,611,515
County Commissioners	\$ 372,629
Economic Development	\$ 6,908,857
Education Services	\$ 514,784,705
Elections	\$ 3,262,660
Emergency Medical Services	\$ 15,106,328
Finance	\$ 3,444,562
General Debt	\$ 117,254,073
Geospatial Information Services	\$ 3,433,881
Historic Landmarks Commission	\$ 216,215
Hospitals	\$ 16,850,000
Human Resources	\$ 3,705,924
Information Services & Technology	\$ 16,574,447
Internal Audit	\$ 739,121
Land Use & Environmental Services	\$ 30,389,029
Law Enforcement Service District	\$ -
Manager's Office	\$ 6,931,978
Medical Examiner	\$ 1,427,901
Non-Departmental Appropriations	\$ 36,892,144
Outside Agencies	\$ 3,570,361
Park & Recreation	\$ 26,600,014
Public Health	\$ 37,625,458
Public Library	\$ 17,591,815
Public Services & Information	\$ 1,435,905
Real Estate Services	\$ 15,276,376
Register of Deeds	\$ 2,514,075
Sheriff's Office	\$ 106,604,285
Social Services	\$ 169,228,311
State Justice Services	\$ 6,328,502
Tax Collector	\$ 6,859,514
Transits Sales Tax	\$ -
Total Expenditures	\$ 1,275,452,798

Source: FY 2011 Adopted Budget, page 61 (page 73 in PDF view)
(<http://charmeck.org/mecklenburg/county/CountyManagersOffice/BusinessManagement/Documents/FY%2011%20Budget%20Approved/FY2011%20Budget%20Book.pdf>)

Charlotte Mecklenburg Library Total Revenues by Source, FY 2011 Revised Budget	
Mecklenburg County	\$ 21,091,815
ABC Distribution	\$ 290,850
Municipalities	\$ 350,000
Book Rental	\$ 29,756
Book Sales	\$ 48,360
Copier Revenue	\$ 18,872
Fines and Fees	\$ 622,856
Print Income	\$ 62,088
Flash Drives	\$ 725
Novello Revenues	\$ -
State Funding	\$ 359,000
Federal Funding	\$ -
City of Charlotte	\$ 1,400,000
Contributions	\$ 60,000
CTC Reimbursement	\$ 480,002
eRate	\$ 249,897
Fund Balance	\$ 248,762
Grants-Employee	\$ 50,000
Total Revenues	\$ 25,362,983

Source: FY 2011 Revised Budget, (Email communication with Library Consultant Sean Hogue, 11/29/2010 and Library Task Force Chair Dr. James Woodward, 12/30/2010)

Charlotte Mecklenburg Library Total Expenditures, FY 2011 Revised Budget	
Personnel Costs	\$ 19,126,586
County Funded	
Books	\$ 1,025,324
Building Maintenance	\$ -
Information Technology	\$ 417,441
Equipment Maintenance	\$ -
General Supplies	\$ 105,250
Insurance	\$ 290,000
Supplies-General	\$ 42,750
Mileage Reimbursement	\$ 26,955
Postage	\$ 47,312
Professional Services	\$ 33,750
Real Estate Leases	\$ 603,538
Rental Equipment	\$ 424,970
Retirement Plan	\$ -
Telephones	\$ 167,692
Vehicle Maintenance	\$ 16,000
Utilities	\$ 1,047,042
<i>Sum of County Funded</i>	<i>\$ 4,248,024</i>
Non-County Funded	
Programs-Adult	\$ 31,555
Programs-Main	\$ 2,552
Programs-Youth	\$ 153,125
Novello	\$ -
Advertising	\$ 20,400
Board Expense	\$ 10,000
Books & Materials	\$ 713,235
Branch Closing	\$ -
Copier Expense	\$ 130,000
Developmental-Planning	\$ 40,000
Experimental Projects	\$ 10,000
ImaginOn Maintenance	\$ 25,000
ImaginOn Parking	\$ 25,000
Maintenance-Equipment	\$ 100,000
Memberships	\$ 22,359
Mileage Reimbursement	\$ -
Misc Gifts/Books	\$ -
Miscellaneous	\$ 25,000
Outreach	\$ 38,500
Printing & Duplication	\$ 210,513
Professional Services	\$ 357,430
Public Relations	\$ 25,000
Publications	\$ -
Recruitment Expense	\$ 10,000
Scholarships-DuPuy	\$ 7,500
Supplies	\$ -
Supplies-Youth Programs	\$ -
Training and Travel	\$ 68,000
Training and Travel-CORE	\$ 20,000
Tuition and Reimbursement	\$ -
Volunteers	\$ 15,000
<i>Sum of Non-County Funded</i>	<i>\$ 2,060,168</i>
Total Expenditures	\$ 25,434,777

Source: FY 2011 Revised Budget, (Email communication with Library Consultant Sean Hogue, 11/29/2010)

Atlanta-Fulton County Government Total Revenues by Source, FY 2008 Final Budget	
General Fund	\$ 627,704,466
Special Services District Fund	\$ -
South Fulton Tax District Fund	\$ 36,000,000
Northwest Fund	\$ -
Northeast Fund	\$ -
Emergency Communications (911) Fund	\$ 7,300,000
Water Sewer Revenue Fund	\$ 77,802,340
Water Sewer Renewal & Extension Fund	\$ 17,500,000
Stormwater Management Fund	\$ -
Solid Waste Enterprise Fund	\$ 1,257,000
Bond Fund	\$ -
Risk Management Insurance Fund*	\$ 14,563,492
Health & Wellness Department Fund	\$ 41,376,542
Airport Fund	\$ 850,000
Special Appropriation Funds^	\$ 19,356,444
Total Revenues by Source **	\$ 824,353,840

Source: 2008 Fiscal Year Final Budget, pages 2-17 of PDF
(<http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf>)

* Note: Most revenues are interfund transfers.

^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.

**Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of \$100,095,541 for FY 2007-08 Final Adopted Budget.

Atlanta-Fulton County Government General Fund Revenues by Source, FY 2008 Final Budget	
Property Taxes	\$ 468,373,145
Local Option Sales Tax	\$ 38,000,000
All Other	\$ 107,580,127
Increase due to Commercial Reval.	\$ 13,751,194
Total General Fund Revenue	\$ 627,704,466

Source: 2008 Fiscal Year Final Budget, page 2 of PDF
(<http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf>)

*Note: Does not include a beginning fund balance of \$100,095,541 for FY 2007-08 Final Adopted Budget.

Atlanta-Fulton County Public Libraries Revenues by Source, FY 2008 Final Budget	
General Fund	\$ 35,031,128
-	\$ -
Revenue	\$ 35,031,128

Source: 2008 Fiscal Year Final Budget, page 2 of PDF
(<http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf>)

Atlanta-Fulton County Government Expenditures by Use, FY 2008 Final Budget	
General Fund	\$ 671,469,078
Special Services District Fund	\$ 17,393,594
South Fulton Tax District Fund	\$ 48,676,598
Northwest Fund	\$ 5,414,928
Northeast Fund	\$ 2,754,770
Emergency Communications (911) Fund	\$ 9,697,262
Water Sewer Revenue Fund	\$ 98,436,898
Water Sewer Renewal & Extension Fund	\$ 14,713,499
Stormwater Management Fund	\$ 5,500,000
Solid Waste Enterprise Fund	\$ 1,500,000
Bond Fund	\$ 5,480,420
Risk Management Insurance Fund	\$ 19,286,245
Health & Wellness Department Fund	\$ 43,113,029
Airport Fund	\$ 1,288,067
Special Appropriation Funds^	\$ 19,356,444
Total Operating Expenses*	\$ 964,080,832

Source: 2008 Fiscal Year Final Budget, pages 2-17 of PDF
(<http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf>)

*Note: Total Expenditures determined by adding individual funds.

^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430).

Atlanta-Fulton County Government General Fund Expenditures, FY 2008 Final Budget	
Arts Council	\$ 5,765,962
Board of Commissioners	\$ 3,380,026
Clerk to the Commission	\$ 1,181,335
Cooperative Extension	\$ 526,081
County Attorney	\$ 4,162,226
County Manager	\$ 9,388,727
County Marshal	\$ 5,784,059
District Attorney	\$ 21,876,247
Emergency - 911	\$ 3,375,673
Environ. & Comm. Develop. Services	\$ 3,746,785
Family & Children Svcs.	\$ 13,625,613
Finance	\$ 7,709,848
General Services	\$ 37,033,816
Grady Hospital Transfer	\$ 80,000,000
Health Fund Transfer	\$ 18,540,867
Housing & Comm. Develop.	\$ 2,160,207
Human Services	\$ 30,847,623
Information Technology	\$ 26,490,093
Juvenile Court	\$ 15,020,135
Library	\$ 35,031,128
Medical Examiner	\$ 3,732,535
Mental Health/DD/AD	\$ 16,397,473
Non Agency	\$ 89,163,997
Personnel	\$ 4,708,700
Police	\$ 4,198,316
Probate Court	\$ 2,870,736
Public Defender	\$ 11,584,169
Public Works	\$ 7,579,092
Purchasing	\$ 3,951,402
Registration & Elections	\$ 10,979,084
Sheriff	\$ 98,000,000
State Court - General	\$ 13,823,297
State Court - Judges	\$ 4,136,659
State Court - Solicitor General	\$ 6,324,108
Superior Court - Clerk	\$ 15,300,255
Superior Court - General	\$ 19,921,077
Superior Court - Judges	\$ 5,109,572
Tax Assessor	\$ 13,662,191
Tax Commissioner	\$ 14,379,964
Total Operating Expenses	\$ 671,469,078

Source: 2008 Fiscal Year Final Budget, page 2 of PDF
(<http://www.fultoncountyga.gov/images/stories/Finance/FY2008%20Final%20Budget2.pdf>)

Atlanta-Fulton County Public Libraries Expenditures, FY 2008 Final* Budget	
General Fund - Personnel Services	N/A
General Fund - Operating Expenses	N/A
Grant Fund - Personnel Services	N/A
Grant Fund - Operating Expenses	N/A
Total Expenditures	N/A

*Note: Published Fulton County Budget Report for fiscal years 2008 through 2011 were searched and the library expenditure data for 2008 is not present. No information was provided by the Atlanta-Fulton Public Library System after several attempts to request financial information from the Central Library's Branch Group Manager, Anne Haimes.

Atlanta-Fulton County Government Total Revenues by Source, FY 2009 Final Budget	
General Fund	\$ 669,138,036
Special Services District Fund	\$ -
South Fulton Special Services District Fund	\$ 44,663,569
Emergency Communications (911) Fund	\$ 6,700,000
Water Sewer Revenue Fund	\$ 105,067,748
Water Sewer Renewal & Extension Fund	\$ 17,400,000
Stormwater Management Fund	\$ -
Solid Waste Enterprise Fund	\$ 1,500,000
Bond Fund	\$ -
Risk Management Insurance Fund*	\$ 12,440,030
Health & Wellness Department Fund	\$ 37,974,006
Airport Fund	\$ 1,000,000
Special Appropriation Funds^	\$ 14,062,058
Total Revenues by Source**	\$ 909,945,447

Source: Atlanta-Fulton County FY 2009 Final Budget, pages 1-17 (pages 4-20 in PDF) (<http://www.fultoncountygga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf>)

* Note: Most revenues are interfund transfers.
 ^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.
 **Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of \$59,723,911 for FY 2008-09 Final Adopted Budget.

Atlanta-Fulton County Government General Fund Revenues by Source, FY 2009 Final Budget	
Property Taxes	\$ 540,999,355
Local Option Sales Taxes	\$ 33,000,000
All Other	\$ 95,138,681
Total General Fund Revenue	\$ 669,138,036

Source: Atlanta-Fulton County FY 2009 Final Budget, page 1 (page 4 in PDF) (<http://www.fultoncountygga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf>)

*Note: Does not include a beginning fund balance of \$59,723,911 for FY 2008-09 Final Adopted Budget.

Atlanta-Fulton County Public Libraries Revenue by Source, FY 2009 Revenues*	
General Fund (adopted)	\$ 32,376,475
Grants Fund (actual)	\$ 17,100
Total Revenue	\$ 32,393,575

Source: Atlanta-Fulton County FY 2009 Final Adopted Budget, page 1 (page 4 in PDF) (<http://www.fultoncountygga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf>)

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (Page 193 of PDF) (http://www.fultoncountygga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

*General Fund Revenue shown is the adopted budget from FY 2009 Final Adopted Budget. The 2009 actual General Fund Revenue for the library was \$30,878,748. Grants Fund Revenue is an actual figure obtained from FY 2011 Proposed Budget.

Atlanta-Fulton County Government Expenditures by Use, FY 2009 Final Budget	
General Fund	\$ 665,839,742
Special Services District Fund	\$ 10,030,334
South Fulton Special Services District Fund	\$ 47,347,836
Emergency Communications (911) Fund	\$ 8,093,230
Water Sewer Revenue Fund	\$ 115,316,558
Water Sewer Renewal & Extension Fund	\$ 41,362,678
Stormwater Management Fund	\$ 250,000
Solid Waste Enterprise Fund	\$ 1,492,023
Bond Fund	\$ 3,162,222
Risk Management Insurance Fund	\$ 28,641,886
Health & Wellness Department Fund	\$ 40,661,101
Airport Fund	\$ 1,250,000
Special Appropriation Funds^	\$ 14,062,058
Total Operating Expenses*	\$ 977,509,668

Source: Atlanta-Fulton County FY 2009 Final Budget, pages 1-17 (pages 4-20 in PDF) (<http://www.fultoncountygga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf>)

*Note: Total Expenditures determined by adding individual funds.
 ^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430).

Atlanta-Fulton County Government General Fund Expenditures, FY 2009 Final Budget	
Arts Council	\$ 5,427,549
Board of Commissioners	\$ 3,210,344
Clerk to the Commission	\$ 1,060,201
Cooperative Extension	\$ 565,369
County Attorney	\$ 3,699,984
County Manager	\$ 12,388,142
County Marshal	\$ 5,510,187
District Attorney	\$ 20,911,797
Emergency - 911	\$ -
Environ. & Comm. Develop. Services	\$ 2,720,764
Family & Childrens Svcs	\$ 13,020,283
Finance	\$ 6,549,788
General Services	\$ 33,790,878
Grady Hospital Transfer	\$ 50,000,000
Health Fund Transfer	\$ 15,267,106
Housing & Comm. Develop.	\$ 1,239,299
Human Services	\$ 31,666,060
Information Technology	\$ 25,850,143
Juvenile Court	\$ 14,307,782
Library	\$ 32,376,475
Medical Examiner	\$ 3,583,747
Mental Health/DD/AD	\$ 15,107,846
Non Agency	\$ 121,987,099
Personnel	\$ 3,890,679
Police	\$ 4,450,264
Probate Court	\$ 2,732,261
Public Defender	\$ 11,943,460
Public Works	\$ 6,864,377
Purchasing	\$ 3,750,819
Registration & Elections	\$ 2,661,156
Sheriff	\$ 93,460,186
State Court - General	\$ 13,702,730
State Court - Judges	\$ 3,978,355
State Court - Solicitor General	\$ 6,084,094
Superior Court - Clerk	\$ 14,792,160
Superior Court - General	\$ 19,640,631
Superior Court - Judges	\$ 4,877,663
Tax Assessor	\$ 12,956,252
Tax Commissioner	\$ 13,931,736
Nonrecurring Capital Budget Non Agency	\$ 22,297,076
Nonrecurring Non Capital Budget	\$ 3,585,000
Total Operating Expenses	\$ 665,839,742

Source: Atlanta-Fulton County FY 2009 Final Budget, page 1 (page 4 in PDF) (<http://www.fultoncountygga.gov/images/stories/Finance/2009%20Final%20Adopted%20Budget.pdf>)

Atlanta-Fulton County Public Libraries Expenditures, FY 2009 Actual* Budget	
General Fund - Personnel Services	\$ 25,222,964
General Fund - Operating Expenses	\$ 5,655,784
Grant Fund - Personnel Services	\$ -
Grant Fund - Operating Expenses	\$ 17,100
Total Expenditures	\$ 30,895,848

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (Page 193 of PDF) (http://www.fultoncountygga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

*The library's 2009 actual expenditure figures were available from FY 2011 Proposed Budget, whereas 2009 final adopted budget figures were not found in any published reports.

Atlanta-Fulton County Government Total Revenues by Source, FY2010 Final Adopted Budget	
General Fund	\$ 561,444,533
Special Services District Fund	\$ -
South Fulton Special Services District Fund	\$ 40,809,602
Emergency Communications (911) Fund	\$ 3,060,000
Water Sewer Revenue Fund	\$ 112,100,000
Water Sewer Renewal & Extension Fund	\$ 29,200,000
Stormwater Management Fund	\$ -
Solid Waste Enterprise Fund	\$ 2,100,000
Bond Fund	\$ -
Risk Management Insurance Fund*	\$ 12,122,000
Health & Wellness Department Fund	\$ 34,755,660
Airport Fund	\$ 1,100,000
Special Appropriation Funds^	\$ 18,299,648
Total Revenues by Source**	\$ 814,991,443

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, pages 1-12 of PDF (http://www.fultoncountygga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

* Note: Most revenues are interfund transfers.

^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.

**Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of \$68,873,580 for FY 2009-10 Final Adopted Budget.

Atlanta-Fulton County Government Expenditures by Use, FY2010 Final Adopted Budget	
General Fund	\$ 588,501,410
Special Services District Fund	\$ 10,340,334
South Fulton Special Services District Fund	\$ 41,938,315
Emergency Communications (911) Fund	\$ 7,159,919
Water Sewer Revenue Fund	\$ 134,963,955
Water Sewer Renewal & Extension Fund	\$ 37,298,695
Stormwater Management Fund	\$ 250,000
Solid Waste Enterprise Fund	\$ 1,502,480
Bond Fund	\$ -
Risk Management Insurance Fund	\$ 26,550,872
Health & Wellness Department Fund	\$ 38,085,133
Airport Fund	\$ 1,175,645
Special Appropriation Funds^	\$ 17,822,226
Total Operating Expenses*	\$ 887,766,758

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, pages 1-12 of PDF (http://www.fultoncountygga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

*Note: Total Expenditures determined by adding individual funds.

^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430).

Atlanta-Fulton County Government General Fund Revenues by Source, FY 2010 Final Adopted Budget	
Property Taxes	\$ 441,847,588
Local Option Sales Tax	\$ 32,000,000
All Other	\$ 75,957,264
Non recurring reallocation of Prior Year Grants	\$ 2,500,000
Non recurring transfer of GO Bond & Capital	\$ 9,139,681
Total General Fund Revenue	\$ 561,444,533

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, page 1 of PDF (http://www.fultoncountygga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

*Note: Does not include a beginning fund balance of \$68,873,580 for FY 2009-10 Final Adopted Budget.

Atlanta-Fulton County Government General Fund Expenditures, FY 2010 Final Adopted Budget	
Arts Council	\$ 4,517,801
Behavioral Health	\$ 14,778,408
Board of Commissioners	\$ 3,165,699
Clerk to the Commission	\$ 1,048,885
Cooperative Extension	\$ 570,623
County Attorney	\$ 3,705,424
County Manager	\$ 10,806,989
County Marshal	\$ 5,464,134
District Attorney	\$ 21,266,871
Environ. & Comm. Develop. Services	\$ 1,243,360
Family & Children Svcs	\$ 7,853,205
Finance	\$ 5,895,861
General Services	\$ 31,162,811
Grady Hospital Transfer	\$ 55,000,000
Health Fund Transfer	\$ 13,932,269
Housing & Comm. Develop.	\$ 1,017,477
Human Services	\$ 29,015,974
Health & Human Services	\$ 7,117,849
Information Technology	\$ 23,492,678
Juvenile Court	\$ 14,461,673
Library	\$ 31,478,876
Medical Examiner	\$ 3,457,457
Non Agency	\$ 70,433,463
Personnel	\$ 3,664,259
Police	\$ 4,156,757
Probate Court	\$ 2,618,425
Public Defender	\$ 11,781,338
Public Works	\$ 6,277,441
Purchasing	\$ 3,643,507
Registration & Elections	\$ 10,711,887
Sheriff	\$ 95,018,176
State Court - General	\$ 14,293,140
State Court - Judges	\$ 4,182,867
State Court - Solicitor General	\$ 6,010,063
Superior Court - Clerk	\$ 14,816,769
Superior Court - General	\$ 19,219,858
Superior Court - Judges	\$ 5,124,095
Tax Assessor	\$ 11,931,997
Tax Commissioner	\$ 14,163,045
Total Operating Expenses*	\$ 588,501,411

Source: Atlanta-Fulton County FY 2010 Final Adopted Budget, page 1 of PDF (http://www.fultoncountygga.gov/images/stories/FY10_final_adopted_budget1-20.pdf)

*Note: This does not match the amount listed as General Fund expenditures in above table. Operating Expense total was reached using Excel formula but is \$1.00 off document's total (and \$1.00 error cannot be located).

Atlanta-Fulton County Public Libraries Revenues by Source, FY 2010 Adopted Budget	
General Fund	\$ 31,478,876
Grants Fund	\$ 25,000
Total Revenue	\$ 31,503,876

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (page 193 of PDF) (http://www.fultoncountygga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

Atlanta-Fulton County Public Libraries Expenditures, FY 2010 Adopted Budget	
General Fund - Personnel Services	\$ 26,709,140
General Fund - Operating Expenses	\$ 4,769,736
Grant Fund - Personnel Services	\$ -
Grant Fund - Operating Expenses	\$ 25,000
Total Expenditures	\$ 31,503,876

Source: Atlanta-Fulton County FY 2011 Proposed Budget, page 172 (page 193 of PDF) (http://www.fultoncountygga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

Atlanta-Fulton County Government Total Revenues by Source, FY 2011 Final Adopted Budget	
General Fund	\$ 493,764,298
Special Services District Fund	\$ -
South Fulton Special Services District Fund	\$ 35,908,467
Emergency Communications (911) Fund	\$ 4,750,000
Water Sewer Revenue Fund	\$ 117,461,500
Water Sewer Renewal & Extension Fund	\$ 12,700,000
Stormwater Management Fund	\$ -
Solid Waste Enterprise Fund	\$ 1,050,000
Bond Fund	\$ 13,100,000
Risk Management Insurance Fund*	\$ 11,186,152
Health & Wellness Dept. Fund	\$ 39,805,392
Airport Fund	\$ 1,100,000
Special Appropriation Funds^	\$ 11,961,820
Total Revenues by Source**	\$ 742,787,629

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Adopted_Budget_for_Website.pdf)

*Note: Most revenues are interfund transfers.
^Note: Various funds that are legally restricted to expenditures for specific purposes. Revenues are mostly from fund balances.
**Note: Total Revenues determined by adding individual funds and does not include fund balances (except for Special Appropriation Funds) and interfund transfers (except for Risk Management Insurance Fund). General Fund has a beginning fund balance of \$156,831,462 for FY 2011 Final Adopted Budget.

Atlanta-Fulton County Government Expenditures by Use, FY 2011 Final Adopted Budget	
General Fund	\$ 594,968,519
Special Services District Fund	\$ 4,968,484
South Fulton Special Services District Fund	\$ 44,189,676
Emergency Communications (911) Fund	\$ 6,973,727
Water Sewer Revenue Fund	\$ 123,704,158
Water Sewer Renewal & Extension Fund	\$ 31,267,475
Stormwater Management Fund	\$ 250,000
Solid Waste Enterprise Fund	\$ 1,504,132
Bond Fund	\$ 13,064,924
Risk Management Insurance Fund	\$ 24,456,167
Health & Wellness Dept. Fund	\$ 39,805,392
Airport Fund	\$ 1,246,151
Special Appropriation Funds^	\$ 5,878,449
Total Operating Expenses*	\$ 892,277,254

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Adopted_Budget_for_Website.pdf)

*Note: Total Expenditures determined by adding individual funds.
^Note: Includes Fund 430 (Library Trust Fund) which are donated funds for the purchase of books, journals, magazines and other publications (unknown amount from Fund 430). For FY 2011 Adopted Budget, the fund's use of fund balance was \$513,161 and anticipated expenditures was \$513,161.

Atlanta-Fulton County Government General Fund Revenue by Source, FY 2011 Final Adopted Budget	
Property Taxes	\$ 385,007,772
Local Options Sales Taxes	\$ 34,833,378
All Other	\$ 73,923,148
Total General Fund Revenue*	\$ 493,764,298

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Adopted_Budget_for_Website.pdf)

*Note: Does not include a beginning fund balance of \$156,831,462 for FY 2011 Final Adopted Budget.

Atlanta-Fulton County Government General Fund Expenditures, FY 2011 Final Adopted Budget	
Arts Council	\$ 4,587,774
Behavioral Health	\$ 15,061,335
Board of Commissioners	\$ 3,229,806
Clerk to the Commission	\$ 1,032,038
Cooperative Extension	\$ 574,509
County Attorney	\$ 3,707,583
County Manager	\$ 11,242,843
County Marshal	\$ 5,728,544
District Attorney	\$ 21,206,014
Environ. & Comm. Develop. Services	\$ 2,749,435
Family & Children Services	\$ 6,784,707
Finance	\$ 5,820,137
General Services	\$ 31,361,150
Grady Hospital Transfer	\$ 57,900,000
Health Fund Transfer	\$ 14,026,377
Housing & Comm. Develop.	\$ 1,010,987
Human Services	\$ 29,495,295
Health & Human Services	\$ 6,606,854
Information Technology	\$ 24,059,723
Juvenile Court	\$ 14,009,511
Library	\$ 31,515,774
Medical Examiner	\$ 3,678,604
Non Agency	\$ 73,067,039
Personnel	\$ 3,633,348
Police	\$ 4,198,993
Probate Court	\$ 2,584,050
Public Defender	\$ 12,674,455
Public Works	\$ 6,289,502
Purchasing	\$ 3,622,001
Registration & Elections	\$ 2,711,031
Sheriff	\$ 97,556,314
State Court- General	\$ 13,806,241
State Court- Judges	\$ 4,203,271
State Court- Solicitor General	\$ 5,863,244
Superior Court- Clerk	\$ 15,930,363
Superior Court- General	\$ 20,083,127
Superior Court- Judges	\$ 5,124,299
Tax Assessor	\$ 13,630,612
Tax Commissioner	\$ 14,601,630
Total Operating Expenses	\$ 594,968,520

Source: Atlanta-Fulton County FY2011 Final Adopted Budget, pages 4-21 of PDF
(http://www.fultoncountyga.gov/images/stories/communications/FY2011_Final_Adopted_Budget_for_Website.pdf)

Atlanta-Fulton County Public Libraries Revenue by Source, FY 2011 Proposed Budget	
General Fund	\$ 31,515,784
Grants Fund	\$ -
Total Revenue*	\$ 31,515,784

Source: Atlanta-Fulton County FY2011 Proposed Budget, page 172 (page 193 of PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

*Note: This amount is \$10 more than the figure reported on page 3 of the Fulton County's FY 2011 Final Adopted Budget.

Atlanta-Fulton County Public Libraries Expenditures, FY 2011 Proposed Budget	
General Fund - Personnel Services	\$ 26,986,621
General Fund - Operating Expenses	\$ 4,529,163
Grant Fund - Personnel Services	\$ -
Grant Fund - Operating Expenses	\$ -
Total Expenditures	\$ 31,515,784

Source: Atlanta-Fulton County FY2011 Proposed Budget, page 172 (page 193 of PDF)
(http://www.fultoncountyga.gov/images/stories/Finance/FY2011_Proposed_Budget_Book_11_17_10.pdf)

Austin City Government Total Revenues by Source, FY 2008 Approved Budget	
Beginning Balance*	\$ 792,258,000
Taxes	\$ 494,284,000
Fees and franchise fees	\$ 75,036,000
Fines, forfeitures and penalties	\$ 19,078,000
Licenses, permits and inspections	\$ 98,337,000
Charges for goods and services	\$ 139,065,000
Interest and other	\$ 109,777,000
Utility charges	\$ 1,421,172,000
Transfers in/Billings to departments	\$ 672,627,000
Interfund Transfers	\$ (643,263,000)
Total Revenues by Source	\$ 2,386,113,000

Source: Austin Approved Budget FY 2008, page 36 of PDF
(<http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf>)

*Note: Beginning Balance is not included in Total Revenue by Source.

Austin City Government General Fund Revenues by Source, FY 2008 Approved Budget	
Property taxes	\$ 186,180,172
Sales taxes	\$ 164,722,837
Other taxes	\$ 5,247,000
Franchise fees	\$ 32,189,147
Fines, forfeitures and penalties	\$ 17,451,597
Licenses, permits and inspections	\$ 24,431,401
Charges for services/goods	\$ 28,705,175
Transfers in	\$ 121,479,593
Interest and other	\$ 12,606,318
Total Revenues by Source	\$ 593,013,240

Source: Austin Approved Budget FY 2008, page 569 of PDF
(<http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf>)

Austin City Public Libraries Revenues by Source, FY 2008 Approved Budget	
General Fund	\$ 23,525,454
Expense Refunds	\$ 92,329
Grants	\$ 118,000
Total Revenue*	\$ 23,735,783

Source: Austin Approved Budget FY 2008, page 139
(<http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf>)

*Note: Total Revenues determined by adding individual funds. It also includes revenue accrued from fines and fees in the amount of \$791,096. In addition to the amount shown above, the FY 2007-08 Approved Budget also includes \$447,999 for capital and critical one-time costs.

Austin City Government Expenditures by Use, FY 2008 Approved Budget	
Personnel	\$ 808,339,000
Contractuals	\$ 576,544,000
Commodities	\$ 884,082,000
Non-CIP Capital	\$ 7,994,000
Expense Refunds/Indirect Costs/Transfers	\$ 826,865,000
Interfund Transfers	\$ (643,263,000)
Total Operating Expenses	\$ 2,460,561,000

Source: Austin Approved Budget FY 2008, page 36 of PDF
(<http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf>)

Austin City Government General Fund Expenditures, FY 2008 Approved Budget	
General government	\$ -
Administrative Services	\$ 11,572,304
Public safety	\$ 385,520,272
Public works	\$ 325,000
Transportation, planning and sustainability	\$ -
Public health and human services	\$ 35,808,472
Public recreation and culture (Library \$23,525,454)	\$ 59,328,289
Urban growth management	\$ 21,074,066
Transfers out	\$ -
Other requirements*	\$ -
Total Operating Expenses	\$ 513,628,403

Source: Austin Approved Budget FY 2008, page 41, 570 of PDF
(<http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf>)

*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.

Austin City Public Libraries Expenditures, FY 2008 Approved Budget	
General Fund - Public Services	\$ 14,853,526
General Fund - Materials Management Services	\$ 3,815,457
General Fund - Support Services	\$ 4,810,877
General Fund - Transfers/Other Requirements	\$ 45,594
Subtotal-General Fund Expenditures	\$ 23,525,454
Expense Refunds - Public Services	\$ 64,000
Expense Refunds - Support Services	\$ 28,329
Subtotal-Expense Refunds	\$ 92,329
Grants - Public Service	\$ 118,000
Subtotal-Grants	\$ 118,000
Total Expenditures	\$ 23,735,783

Source: Austin Approved Budget FY 2008, page 144
(<http://www.ci.austin.tx.us/budget/07-08/downloads/ab0708execsum.pdf>)

Austin City Government Total Revenues by Source, FY 2009 Approved Budget	
Beginning Balance*	\$ 870,261,000
Taxes	\$ 526,697,000
Fees and franchise fees	\$ 82,042,000
Fines, forfeitures and penalties	\$ 23,149,000
Licenses, permits and inspections	\$ 105,710,000
Charges for goods and services	\$ 154,017,000
Interest and other	\$ 122,385,000
Utility charges	\$ 1,593,734,000
Transfers in/Billings to departments	\$ 710,162,000
Interfund Transfers	\$ (685,823,000)
Total Revenues by Source	\$ 2,632,073,000

Source: Austin Approved Budget FY 2009, p. 28 (page 76 of PDF)
(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)

*Note: Beginning Balance is not included in Total Revenue by Source.

Austin City Government General Fund Revenues by Source, FY 2009 Approved Budget	
Property taxes	\$ 209,362,065
Sales taxes	\$ 160,847,722
Other taxes	\$ 6,085,000
Franchise fees	\$ 33,833,691
Fines, forfeitures and penalties	\$ 18,900,992
Licenses, permits and inspections	\$ 24,471,251
Charges for services/goods	\$ 33,287,029
Transfers in	\$ 122,704,690
Interest and other	\$ 11,539,290
Total Revenues by Source	\$ 621,031,730

Source: Austin Approved Budget FY 2009, p. 31 (page 81 of PDF)
(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)

Austin City Public Libraries Revenues by Source, FY 2009 Approved Budget	
General Fund	\$ 24,907,897
Expense Refunds	\$ 92,329
Grants	\$ 303,000
Total Revenue*	\$ 25,303,226

Source: Austin Approved Budget FY 2009, p. 123 (page 189 of PDF)
(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)

*Note: Total Revenues determined by adding individual funds. It also includes revenue accrued from fines and fees in the amount of \$729,238. In addition to the amount shown above, the FY 2008-09 Approved Budget also includes \$3,180 for capital and critical one-time costs.

Austin City Government Expenditures by Use, FY 2009 Approved Budget	
Personnel	\$ 854,526,000
Contractuals	\$ 627,378,000
Commodities	\$ 1,082,831,000
Non-CIP Capital	\$ 10,283,000
Expense Refunds/Indirect Costs/Transfers	\$ 879,919,000
Interfund Transfers	\$ (685,823,000)
Total Operating Expenses	\$ 2,769,114,000

Source: Austin Approved Budget FY 2009, p. 28 (page 76 of PDF)
(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)

Austin City Government General Fund Expenditures, FY 2009 Approved Budget	
General government	\$ -
Administrative Services	\$ 11,865,182
Public safety	\$ 405,279,865
Public works	\$ 325,000
Transportation, planning and sustainability	\$ -
Public health and human services	\$ 39,823,218
Public recreation and culture (Library \$24,907,897)	\$ 60,712,505
Urban growth management	\$ 21,502,303
Transfers out	\$ -
Other requirements*	\$ -
Total Operating Expenses	\$ 539,508,073

Source: Austin Approved Budget FY 2009, p. 32 (page 82 of PDF)
(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)

*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.

Austin City Public Libraries Expenditures, FY 2009 Approved Budget	
General Fund - Public Services	\$ 14,925,702
General Fund - Materials Management Services	\$ 4,277,566
General Fund - Support Services	\$ 5,682,156
General Fund - Transfers/Other Requirements	\$ 22,473
Subtotal-General Fund Expenditures	\$ 24,907,897
Expense Refunds - Public Services	\$ 64,000
Expense Refunds - Support Services	\$ 28,329
Subtotal-Expense Refunds	\$ 92,329
Grants - Public Service	\$ 303,000
Subtotal-Grants	\$ 303,000
Total Expenditures	\$ 25,303,226

Source: Austin Approved Budget FY 2009, p. 134 (page 200 of PDF)
(http://www.ci.austin.tx.us/budget/08-09/downloads/Executive_FINAL_reduced.pdf)

Austin City Government Total Revenues by Source, FY 2010 Approved Budget	
Beginning Balance*	\$ 702,011,000
Taxes	\$ 521,694,000
Fees & Franchise Fees	\$ 93,381,000
Fines, forfeitures and penalties	\$ 23,062,000
Licenses, permits and inspections	\$ 106,334,000
Charges for services/goods	\$ 152,401,000
Interest and other	\$ 87,009,000
Utility Charges	\$ 1,611,024,000
Transfers in/Billings to Departments	\$ 686,246,000
Interfund Transfers	\$ (640,054,000)
Total Revenues by Source	\$ 2,641,097,000

Source: Austin FY 2010 Approved Budget , page 28 (page 80 of PDF)
(<http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf>)

*Note: Beginning Balance is not included in Total Revenue by Source.

Austin City Government General Fund Revenues by Source, FY 2010 Approved Budget	
Property taxes	\$ 233,116,385
Sales taxes	\$ 132,050,582
Other taxes	\$ 5,971,000
Franchise fees	\$ 34,082,500
Fines, forfeitures and penalties	\$ 18,998,753
Licenses, permits and inspections	\$ 18,028,050
Charges for services/goods	\$ 36,590,390
Transfers in	\$ 131,167,464
Interest and other	\$ 4,909,709
Total Revenues by Source	\$ 614,914,833

Source: Austin FY 2010 Approved Budget , page 32 (page 86 of PDF)
(<http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf>)

Austin City Public Libraries Revenues by Source, FY 2010 Approved Budget	
General Fund	\$ 24,394,878
Expense Refunds	\$ 92,329
Grants	\$ 557,000
Total Revenue*	\$ 25,044,207

Source: Austin FY 2010 Approved Budget , page 118 (page 186 of PDF)
(<http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf>)

*Note: Total Revenues determined by adding individual funds. It also includes revenue accrued from fines and fees in the amount of \$574,700. In addition to the amount shown above, the FY 2009-10 Approved Budget also includes \$148,000 for capital and critical one-time costs.

Austin City Government Expenditures by Use, FY 2010 Approved Budget	
Personnel	\$ 857,767,000
Contractuals	\$ 651,291,000
Commodities	\$ 1,083,695,000
Non-CIP Capital	\$ 7,245,000
Expense Refunds/Indirect Costs/Transfers	\$ 787,161,000
Interfund Transfers	\$ (640,054,000)
Total Expenditures by Use	\$ 2,747,105,000

Source: Austin FY 2010 Approved Budget , page 28 (page 80 of PDF)
(<http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf>)

Austin City Government General Fund Expenditures, FY 2010 Approved Budget	
General government	\$ -
Administrative Services	\$ 11,921,460
Public safety	\$ 404,384,374
Public works	\$ 350,000
Transportation, planning and sustainability	\$ -
Public health and human services	\$ 38,901,266
Public recreation and culture (Library \$24,394,878)	\$ 61,045,726
Urban growth management	\$ 19,601,404
Transfers out (Interfund Transfers)	\$ -
Other requirements*	\$ -
Total Operating Expenses	\$ 536,204,230

Source: Austin FY 2010 Approved Budget , page 33 (page 87 of PDF)
(<http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf>)

*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.

Austin City Public Libraries Expenditures, FY 2010 Approved Budget	
General Fund - Public Services	\$ 14,467,098
General Fund - Materials Management Services	\$ 4,365,102
General Fund - Support Services	\$ 5,539,900
General Fund - Transfers/Other Requirements	\$ 22,778
Subtotal-General Fund Expenditures	\$ 24,394,878
Expense Refunds - Public Services	\$ 64,000
Expense Refunds - Support Services	\$ 28,329
Subtotal-Expense Refunds	\$ 92,329
Grants - Public Service	\$ 557,000
Subtotal-Grants	\$ 557,000
Total Expenditures	\$ 25,044,207

Source: Austin FY 2010 Approved Budget , page 125 (page 193 of PDF)
(<http://www.ci.austin.tx.us/budget/09-10/downloads/Exe%20Final%20Draft.pdf>)

Austin City Government Total Revenues by Source, FY 2011 Approved Budget	
Beginning Balance*	\$ 715,289,000
Taxes	\$ 550,695,000
Fees and franchise fees	\$ 100,650,000
Fines, forfeitures and penalties	\$ 22,771,000
Licenses, permits and inspections	\$ 106,209,000
Charges for goods and services	\$ 164,273,000
Interest and other	\$ 79,904,000
Utility charges	\$ 1,614,704,000
Transfers in/Billings to departments	\$ 696,074,000
Interfund Transfers	\$ (650,028,000)
Total Revenues by Source	\$ 2,685,252,000

Source: Austin FY 2011 Approved Budget Vol. I, page 8 (page 55 of PDF)
(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)

*Note: Beginning Balance is not included in Total Revenue by Source.

Austin City Government General Fund Revenue by Source, FY 2011 Approved Budget	
Property taxes	\$ 247,620,292
Sales taxes	\$ 148,274,799
Other taxes	\$ 5,872,000
Franchise fees	\$ 35,138,871
Fines, forfeitures and penalties	\$ 18,862,791
Licenses, permits and inspections	\$ 13,035,545
Charges for services/goods	\$ 40,780,013
Transfers in (Electric & Water Revenue, etc.)	\$ 135,463,325
Interest and other	\$ 5,194,004
Total Revenues by Source	\$ 650,241,640

Source: Austin FY 2011 Approved Budget Vol. I, page 12 (page 61 in PDF view)
(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)

Austin City Public Libraries Revenues by Source, FY 2011 Approved Budget	
General Fund	\$ 25,905,950
Expense Refunds	\$ 92,329
Grants	\$ 525,000
Total Revenue*	\$ 26,523,279

Source: Austin FY 2011 Approved Budget Vol. I, page 149 (page 202 of PDF)
(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)

*Note: Total Revenues determined by adding individual funds. It also includes revenue accrued from fines and fees in the amount of \$528,430. In addition to the amount shown above, the FY 2010-11 Budget also includes \$301,200 for capital and critical one-time costs.

Austin City Government Expenditures by Use, FY 2011 Approved Budget	
Personnel	\$ 909,996,000
Contractuals	\$ 667,897,000
Commodities	\$ 1,084,970,000
Non-CIP Capital	\$ 7,409,000
Expense Refunds/Indirect Costs/Transfers	\$ 750,259,000
Interfund Transfers	\$ (650,028,000)
Total Expenditures by Use*	\$ 2,770,503,000

Source: Austin FY 2011 Approved Budget Vol. I, page 8 (page 55 of PDF)
(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)

*Note: Total Expenditures differs by \$1,000 from source document.

Austin City Government General Fund Expenditures, FY 2011 Approved Budget	
General government	\$ -
Administrative Services	\$ 12,396,006
Public safety	\$ 423,017,282
Public works	\$ -
Public health and human services	\$ 39,914,909
Public recreation and culture (Library \$25,905,950)	\$ 69,412,869
Urban growth management	\$ 21,194,194
Transfers out (Interfund Transfers)	\$ 55,008,293
Other requirements*	\$ 29,298,087
Total Expenditures by Source	\$ 650,241,640

Source: Austin FY 2011 Approved Budget Vol. I, page 13, 14 (pages 62, 63 in PDF view)
(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)

*Note: Examples of "Other requirements" include Worker's Comp Fund, tuition reimbursement, additional retirement contributions, and economic incentives reimbursements.

Austin City Public Libraries Expenditures, FY 2011 Approved Budget	
General Fund - Public Services	\$ 15,037,461
General Fund - Materials Management Services	\$ 4,971,130
General Fund - Support Services	\$ 5,874,581
General Fund - Transfers/Other Requirements	\$ 22,778
Subtotal-General Fund Expenditures	\$ 25,905,950
Expense Refunds - Public Services	\$ 64,000
Expense Refunds - Support Services	\$ 28,329
Subtotal-Expense Refunds	\$ 92,329
Grants - Public Service	\$ 525,000
Subtotal-Grants	\$ 525,000
Total Expenditures	\$ 26,523,279

Source: Austin FY 2011 Approved Budget Vol. I, page 166 (page 219 of PDF)
(http://www.ci.austin.tx.us/budget/10-11/downloads/fy11approved_budget_vol1.pdf)

Baltimore County Government Total Revenues by Source, FY 2008 Actual Budget*	
Property Tax	\$ 713,116,131
Income Tax	\$ 640,984,540
Service Taxes	\$ 144,940,086
State Aid	\$ 643,557,118
Federal Aid	\$ 132,185,777
Fees & Other Revenue	\$ 392,175,014
Appropriation drawn from (or surplus added to) Fund	\$ -
Total Revenues by Source	\$ 2,666,958,666

Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 42 (page 44 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf>)

*Note: The FY 2008 Annual Operation and Capital Budgets Report was not available; therefore the 2008 Actual numbers for All Funds reported in the FY 2010 Annual Operation and Capital Budget was used. For this reason, some of the categories are different in the Expenditures table.

Baltimore County Government Expenditures by Use, FY 2008 Actual Budget	
Department of Education	\$ 1,351,229,463
Department of Public Works	\$ 260,286,831
Police Department	\$ 180,005,484
Capital Projects- PAYGO	\$ 55,514,000
Community College	\$ 163,890,622
Debt Service	\$ 65,548,625
Fire Department	\$ 88,028,280
Insurance	\$ 110,060,114
General Government	\$ 53,238,102
Housing Office	\$ 42,493,972
Department of Health	\$ 45,808,089
Department of Libraries	\$ 41,271,213
Retirement and Social Security	\$ 56,528,483
Department of Corrections	\$ 31,050,465
State Mandated Agencies	\$ 25,509,958
Department of Aging	\$ 14,538,509
Recreation and Parks	\$ 17,203,456
Department of Social Services	\$ 11,029,561
Emergency Communications Center	\$ 11,156,006
Community Development Grants	\$ 9,902,241
Office of Workforce Development	\$ 2,281,852
Environmental Protection and Resource Management	\$ 7,465,105
All Other Agencies	\$ 22,918,235
Total Operating Expenses	\$ 2,666,958,666

Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 42 (page 44 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf>)

Baltimore County Government General Fund Revenue by Source, FY 2008 Estimated Budget	
Property Taxes	\$ 711,879,418
Income Tax	\$ 631,772,154
Sales and Service Taxes	\$ 138,770,071
Licenses and Permits	\$ 3,717,167
Intergovernmental	\$ 78,972,287
Charges for Services	\$ 10,276,412
Fines and Forfeitures	\$ 2,546,709
Interest on Investments	\$ 11,889,607
Miscellaneous	\$ 72,782,254
Total General Fund Revenue	\$ 1,662,606,079

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 64
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf>)

*Note: The 2008 Fiscal Year Annual Operation and Capital Budgets report was not available so we used the 2008 Estimates for the General Fund from the 2009 Fiscal Year Annual Operation and Capital Budget. For this reason, some of the categories are different in both of the tables.

Baltimore County Government General Fund Expenditures, FY 2008 Estimated Budget	
General Government	\$ 52,372,800
Public Safety	\$ 304,676,729
Public Works	\$ 113,109,144
Health and Human Services	\$ 36,563,648
Culture and Leisure Services	\$ 22,928,706
Economic Development	\$ 1,894,084
Pension Plan Contributions	\$ 40,672,328
Insurance	\$ 109,758,630
Public Schools	\$ 709,383,410
Community College	\$ 38,532,055
Libraries	\$ 31,339,415
Debt Service	\$ 96,122,293
Miscellaneous	\$ 105,252,837
Total Operating Expenses	\$ 1,662,606,079

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 64
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf>)

Baltimore County Public Libraries Revenue by Source, FY 2008 Actual Budget*	
Original General Fund Appropriation	\$ 31,339,415
General Fund Appropriation Transfer/Supplement	\$ -
Adjusted General Fund Appropriation	\$ 31,339,415
Special Fund Authorization- Fund 099^	\$ 7,997,967
Total Expenditure Authorization	\$ 39,337,382
Less: Unexpended Balance	\$ 1,933,831
Total Revenue	\$ 41,271,213

Source: 2010 Fiscal Year Adopted Operating Budget Supporting Detail page 527
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedob.pdf>)

^Note: This funding does not pass through the County's coffers, but the County must approve the spending levels.

*Note: FY 2008 Adopted Operating Budget Supporting Detail was not available so we used the 2008 Actual numbers from the 2010 Fiscal Year Adopted Operating Budget Supporting Detail.

Baltimore County Public Libraries Expenditures, FY 2008 Actual Budget	
Personnel Services	\$ 19,529,520
Mileage and Travel	\$ 191,137
Contractual Services	\$ 6,129,075
Rents and Utilities	\$ 3,074,935
Supplies and Materials	\$ 1,258,578
Grants, Subsidies, Contributions	\$ 2,964,000
Other Charges	\$ 7,493,797
Land, Building, Other Improvements	\$ 630,171
Total Expenditures	\$ 41,271,213

Source: 2010 Fiscal Year Adopted Operating Budget Supporting Detail page 527
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedob.pdf>)

Baltimore County Government Total Revenues by Source, FY 2009 Adopted Budget	
Property Tax	\$ 756,983,678
Income Tax	\$ 647,238,897
Service Taxes	\$ 136,710,857
State Aid	\$ 674,509,789
Federal Aid	\$ 149,630,669
Fees & Other Revenue	\$ 381,744,914
Appropriation drawn from (or surplus added to) Fund	\$ 53,620,359
Total Revenues by Source	\$ 2,800,439,163

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf>)

Baltimore County Government Expenditures by Use, FY 2009 Adopted Budget	
Department of Education	\$ 1,394,869,488
Community College	\$ 168,765,928
Department of Libraries	\$ 40,309,828
Department of Social Services	\$ 13,191,475
Recreation & Parks	\$ 19,334,643
Housing Office	\$ 41,817,897
Department of Health	\$ 54,289,180
Department of Aging	\$ 17,937,050
Community Devel. Block Grants	\$ 10,129,126
Local Management Board	\$ 4,130,573
Liquor License Commission	\$ 721,778
Economic Development	\$ 6,625,254
Workforce Development	\$ 4,442,119
Department of Public Works	\$ 283,730,916
Permits and Development Management	\$ 11,328,669
Police Department	\$ 188,388,074
Reserve for Contingencies	\$ 4,991,215
All Other Agencies	\$ 535,435,950
Total Operating Expenses	\$ 2,800,439,163

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf>)

Baltimore County Government General Fund Revenue by Source, FY 2009 Adopted Budget	
Property Taxes	\$ 756,983,678
Income Tax	\$ 647,238,897
Service Taxes	\$ 136,710,857
State Aid	\$ 76,209,881
Federal Aid	\$ 2,212,727
Fees & Other Revenue	\$ 52,701,506
Revenue Transfers	\$ -
Appropriation from Fund Balance	\$ 47,470,664
Total General Fund Revenue	\$ 1,719,528,210

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf>)

Baltimore County Government General Fund Expenditures, FY 2009 Adopted Budget	
Department of Education	\$ 748,956,464
Community College	\$ 42,277,644
Department of Libraries	\$ 32,464,870
Department of Social Services	\$ 6,091,833
Recreation & Parks	\$ 16,187,930
Housing Office	\$ -
Department of Health	\$ 18,077,652
Department of Aging	\$ 5,625,925
Community Devel. Block Grants	\$ -
Local Management Board	\$ -
Liquor License Commission	\$ -
Economic Development	\$ 2,070,254
Workforce Development	\$ -
Department of Public Works	\$ 119,662,576
Permits and Development Management	\$ 9,637,059
Police Department	\$ 182,709,778
Reserve for Contingencies	\$ 4,991,215
All Other Agencies	\$ 530,795,010
Total Operating Expenses	\$ 1,719,548,210

Source: 2009 Fiscal Year Annual Operation and Capital Budgets page 141
(<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy09adoptmsg.pdf>)

Baltimore County Public Libraries Revenue by Source, FY 2009 Actual Budget	
Original General Fund Appropriation	\$ 32,464,870
General Fund Appropriation Transfer/Supplement	\$ -
Adjusted General Fund Appropriation	\$ 32,464,870
Special Fund Authorization- Fund 099*	\$ 7,844,958
Total Expenditure Authorization	\$ 40,309,828
Less: Unexpended Balance	\$ 1,845,448
Total Revenue[^]	\$ 42,154,791

Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdetail.pdf>)

*Note: This funding does not pass through the County's coffers, but the County must approve the spending levels.

[^]Note: FY 2009 Adopted Operating Budget Supporting Detail was not available, therefore the 2009 actual figures reported in the FY 2011 Adopted Operating Budget Supporting Detail was used.

Baltimore County Public Libraries Expenditures, FY 2009 Actual Budget	
Personnel Services	\$ 19,533,887
Mileage and Travel	\$ 158,422
Contractual Services	\$ 7,628,376
Rents and Utilities	\$ 2,957,879
Supplies and Materials	\$ 8,561,294
Grants, Subsidies, Contributions	\$ 2,710,278
Other Charges	\$ 138,862
Land, Building, Other Improvements	\$ 465,793
Total Expenditures	\$ 42,154,791

Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdetail.pdf>)

Baltimore County Government Total Revenues by Source, FY 2010 Adopted Budget	
Property Tax	\$ 821,810,442
Income Tax	\$ 597,630,678
Service Taxes	\$ 108,079,808
State Aid	\$ 638,537,291
Federal Aid	\$ 166,975,933
Fees & Other Revenue	\$ 379,098,390
Appropriation drawn from (or surplus added to) Fund	\$ 79,439,446
Total Revenues by Source	\$ 2,791,571,988

Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (<http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf>)

Baltimore County Government Expenditures by Use, FY 2010 Adopted Budget	
Department of Education	\$ 1,350,445,682
Community College	\$ 178,892,503
Department of Libraries	\$ 41,349,398
Department of Social Services	\$ 14,060,123
Recreation & Parks	\$ 20,119,247
Housing Office	\$ 50,894,298
Department of Health	\$ 55,417,657
Department of Aging	\$ 17,814,216
Community Devel. Block Grants	\$ 9,002,372
Local Management Board	\$ 4,824,169
Liquor License Commission	\$ 750,521
Economic Development	\$ 6,732,395
Workforce Development	\$ 6,503,137
Department of Public Works	\$ 302,390,257
Permits and Development Management	\$ 11,534,176
Police Department	\$ 200,350,770
Reserve for Contingencies	\$ 1,000,000
All Other Agencies	\$ 519,491,067
Total Expenditures	\$ 2,791,571,988

Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (<http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf>)

Baltimore County Government General Fund Revenue by Source, FY 2010 Adopted Budget	
Property Taxes	\$ 821,810,442
Income Tax	\$ 597,630,678
Service Taxes	\$ 108,079,808
State Aid	\$ 48,321,570
Federal Aid	\$ 2,092,945
Fees & Other Revenue	\$ 43,859,404
Revenue Transfers	\$ -
Appropriation from Fund Balance	\$ 52,081,620
Total General Fund Revenue	\$ 1,673,876,467

Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (<http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf>)

Baltimore County Government General Fund Expenditures, FY 2010 Adopted Budget	
Department of Education	\$ 703,796,054
Community College	\$ 42,763,563
Department of Libraries	\$ 34,285,098
Department of Social Services	\$ 6,684,626
Recreation & Parks	\$ 16,994,856
Housing Office	\$ -
Department of Health	\$ 18,398,906
Department of Aging	\$ 5,795,279
Community Devel. Block Grants	\$ -
Local Management Board	\$ -
Liquor License Commission	\$ -
Economic Development	\$ 2,177,395
Workforce Development	\$ -
Department of Public Works	\$ 125,213,869
Permits and Development Management	\$ 9,811,260
Police Department	\$ 190,892,196
Reserve for Contingencies	\$ 1,000,000
All Other Agencies	\$ 516,063,365
Total Expenditures	\$ 1,673,876,467

Source: 2010 Fiscal Year Annual Operation and Capital Budgets page 141 (page 143 in PDF view) (<http://resources.baltimorecountymd.gov/Documents/Budget/fy2010adoptedbook.pdf>)

Baltimore County Public Libraries Revenue by Source, FY 2010 Adopted Budget	
Original General Fund Appropriation	\$ 34,285,098
General Fund Appropriation Transfer/Supplement	\$ -
Adjusted General Fund Appropriation	\$ 34,285,098
Special Fund Authorization- Fund 099*	\$ 7,064,300
Total Expenditure Authorization	\$ 41,349,398
Total Revenue	\$ 41,349,398

Source: FY 2010 Adopted Operating Budget Supporting Detail page 527 (<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedbook.pdf>)

*Note: This funding does not pass through the County's coffers, but the County must approve the spending levels.

Baltimore County Public Libraries Expenditures, FY 2010 Adopted Budget	
Personnel Services	\$ 20,968,406
Mileage and Travel	\$ 144,700
Contractual Services	\$ 6,182,257
Rents and Utilities	\$ 2,996,738
Supplies and Materials	\$ 8,789,511
Grants, Subsidies, Contributions	\$ 2,046,986
Other Charges	\$ 110,000
Land, Building, Other Improvements	\$ 110,800
Total Expenditures	\$ 41,349,398

Source: FY 2010 Adopted Operating Budget Supporting Detail page 527 (<http://resources.baltimorecountymd.gov/Documents/Budget/080910budgets/fy10adoptedbook.pdf>)

Baltimore County Government Total Revenues by Source, FY 2011 Adopted Budget	
Property Tax	\$ 841,405,415
Income Tax	\$ 559,993,621
Service Taxes	\$ 107,417,526
State Aid	\$ 613,382,683
Federal Aid	\$ 192,446,564
Fees & Other Revenue	\$ 467,535,678
Appropriation drawn from (or surplus added to) Fund	\$ 27,518,707
Total Revenues by Source	\$ 2,809,700,194

Source: 2011 Fiscal Year Annual Operation and Capital Budgets page 146 (page 150 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf>)

Baltimore County Government Expenditures by Use, FY 2011 Adopted Budget	
Department of Education	\$ 1,374,959,598
Community College	\$ 228,579,049
Department of Libraries	\$ 41,130,917
Department of Social Services	\$ 14,024,511
Recreation & Parks	\$ 20,316,908
Housing Office	\$ 54,187,500
Department of Health	\$ 53,089,287
Department of Aging	\$ 17,660,598
Community Devel. Block Grants	\$ 13,429,837
Local Management Board	\$ 1,717,492
Liquor License Commission	\$ 628,666
Economic Development	\$ 6,182,346
Workforce Development	\$ 5,748,974
Department of Public Works	\$ 306,472,182
Permits and Development Management	\$ 9,454,976
Police Department	\$ 203,998,170
Reserve for Contingencies	\$ 1,000,000
All Other Agencies	\$ 457,119,183
Total Operating Expenses	\$ 2,809,700,194

Source: 2011 Fiscal Year Annual Operating and Capital Budgets page 146 (page 150 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf>)

Baltimore County Government General Fund Revenue by Source, FY 2011 Adopted Budget	
Property Taxes	\$ 841,405,415
Income Tax	\$ 559,993,621
Service Taxes	\$ 107,417,526
State Aid	\$ 26,248,572
Federal Aid	\$ 7,435,318
Fees & Other Revenue	\$ 48,249,285
Revenue Transfers	\$ -
Appropriation from Fund Balance	\$ 9,399,771
Total General Fund Revenue	\$ 1,600,149,508

Source: 2011 Fiscal Year Annual Operation and Capital Budgets page 146
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf>)

Baltimore County Government General Fund Expenditures, FY 2011 Adopted Budget	
Department of Education	\$ 695,504,390
Community College	\$ 43,831,345
Department of Libraries	\$ 33,615,882
Department of Social Services	\$ 6,587,613
Recreation & Parks	\$ 16,800,715
Housing Office	\$ -
Department of Health	\$ 18,378,014
Department of Aging	\$ 5,860,038
Community Devel. Block Grants	\$ -
Local Management Board	\$ -
Liquor License Commission	\$ -
Economic Development	\$ 2,152,346
Workforce Development	\$ -
Department of Public Works	\$ 125,204,124
Permits and Development Management	\$ 8,223,149
Police Department	\$ 193,506,167
Reserve for Contingencies	\$ 1,000,000
All Other Agencies	\$ 449,485,725
Total Expenditures	\$ 1,600,149,508

Source: 2011 Fiscal Year Annual Operation and Capital Budgets page 146
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/FY2011AdoptedOperatingCapitalBudget.pdf>)

Baltimore County Public Libraries Revenue by Source, FY 2011 Adopted Budget	
Original General Fund Appropriation	\$ 33,615,882
General Fund Appropriation Transfer/Supplement	\$ -
Adjusted General Fund Appropriation	\$ 33,615,882
Special Fund Authorization- Fund 099*	\$ 7,515,035
Total Expenditure Authorization	\$ 41,130,917
Total Revenue	\$ 41,130,917

Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdetail.pdf>)

*Note: This funding does not pass through the County's coffers, but the County must approve the spending levels.

Baltimore County Public Libraries Expenditures, FY 2011 Adopted Budget	
Personnel Services	\$ 21,527,972
Mileage and Travel	\$ 127,000
Contractual Services	\$ 6,309,542
Rents and Utilities	\$ 2,566,378
Supplies and Materials	\$ 8,427,590
Grants, Subsidies, Contributions	\$ 2,000,035
Other Charges	\$ 102,400
Land, Building, Other Improvements	\$ 70,000
Total Expenditures	\$ 41,130,917

Source: FY 2011 Adopted Operating Budget Supporting Detail page 529 (page 530 in PDF view)
(<http://resources.baltimorecountymd.gov/Documents/Budget/11budget/fy11opersupportdetail.pdf>)

Dallas City Government Total Revenues by Fund Type, FY 2008 Adopted Budget	
General Fund	\$ 1,043,103,414
Enterprise Funds	
Aviation	\$ 41,886,461
Convention and Event Services	\$ 63,702,050
Municipal Radio	\$ 3,810,000
Storm Drainage Management	\$ 29,427,765
Sustainable Development and Construction	\$ 23,134,337
Water Utilities	\$ 489,185,295
Sub-Total Enterprise Funds	\$ 651,145,908
Internal Service Funds	
Information Technology	\$ 34,123,591
Radio Services	\$ 4,602,529
Equipment Services	\$ 46,979,078
Express Business Center	\$ 4,504,008
Sub-Total Internal Service Funds	\$ 90,209,206
Other Revenue Funds	
9-1-1 Systems Operations	\$ 13,507,020
Employee Benefits	\$ 94,040,000
Risk Management	\$ 21,909,933
Debt Service	\$ 223,384,638
Sub-Total Other Revenue Funds	\$ 352,841,591
Total Revenues*	\$ 2,137,300,119

Source: Dallas City Adopted Budget FY 2008, Financial Summaries, page 405 (page 1 in PDF view)
(http://www.dallascityhall.com/Budget/adopted0708/0708_FinancialSummaries.pdf)

*Note: Does not include a beginning fund balance of \$118,533,588.

Dallas City Government General Fund Revenue by Source, FY 2008 Adopted Budget	
Ad Valorem Taxes	\$ 434,957,547
Sales Tax	\$ 237,195,975
Franchise Fees	\$ 125,815,664
Licenses and Permits	\$ 7,634,172
Interest Earnings	\$ 8,440,110
Intergovernmental	\$ 4,708,298
Fines and Forfeitures	\$ 52,016,190
Service Fees	\$ 118,549,576
Interfund Revenue	\$ 42,014,109
Miscellaneous	\$ 11,771,773
Total General Fund Revenue*	\$ 1,043,103,414

Source: Dallas City Adopted Budget FY 2008, Financial Summaries, p. 406 (page 2 in PDF view)
(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)

*Note: Does not include a beginning fund balance of \$34,223,634.

Dallas City Government Expenditures by Fund Type, FY 2008 Adopted Budget	
General Fund Expenditures	\$ 1,043,103,414
Enterprise Funds Expenditures	
Aviation	\$ 38,634,084
Convention and Event Services	\$ 65,977,811
Municipal Radio	\$ 3,675,646
Storm Drainage Management	\$ 29,427,765
Sustainable Development and Construction	\$ 26,086,747
Water Utilities	\$ 489,185,295
Sub-Total Enterprise Funds Expenditures	\$ 652,987,348
Internal Service Funds Expenditures	
Information Technology	\$ 34,468,558
Radio Services	\$ 4,206,339
Equipment Services	\$ 45,599,988
Express Business Center	\$ 4,409,586
Sub-Total Internal Service Funds Expenditures	\$ 88,684,471
Other Revenue Funds Expenditures	
9-1-1 Systems Operations	\$ 14,364,609
Employee Benefits	\$ 94,040,000
Risk Management	\$ 21,509,933
Debt Service	\$ 225,448,782
Sub-Total Other Revenue Funds Expenditures	\$ 355,363,324
Total Expenditures	\$ 2,140,138,557

Source: Dallas City Adopted Budget FY 2008, Financial Summaries, page 405 (page 1 in PDF view)
(http://www.dallascityhall.com/Budget/adopted0708/0708_FinancialSummaries.pdf)

Dallas City Government General Fund Expenditures, FY 2008 Adopted Budget	
General Government and Support Services	\$ 77,397,255
Public Safety	\$ 613,188,000
Street, Sanitation and Code Compliance	\$ 134,988,101
Public Works and Transportation	\$ 63,395,121
Culture, Library and Recreation (Library \$32,157,806)	\$ 120,564,867
Env. Health, Community and Urban Development	\$ 27,627,110
Reserves and Transfers	\$ 5,942,960
Total Operating Expenses	\$ 1,043,103,414

Source: Dallas City Adopted Budget FY 2008, Financial Summaries, p. 406 (page 2 in PDF view)
(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)

Dallas City Library Revenue by Source, FY 2008 Adopted Budget	
Central Library	
General Fund	\$ 13,948,540
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 938,567
Sub-Total Central Library	\$ 14,887,107
Neighborhood Libraries	
General Fund	\$ 16,956,439
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ -
Sub-Total Neighborhood Libraries	\$ 16,956,439
Sum of Central and Neighborhood Libraries	
General Fund	\$ 30,904,979
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 938,567
Sub-Total of Central and Neighborhood Libraries	\$ 31,843,546
Multicultural Services	
General Fund	\$ 1,252,827
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ -
Sub-Total Multicultural Services	\$ 1,252,827
Total Library General Fund Revenue	\$ 32,157,806
Total Library Enterprise/Internal Service Other	\$ -
Total Additional Resources	\$ 938,567
Total Revenues	\$ 33,096,373

Sources: Dallas City FY 2008 Adopted Budget, Culture, Arts and Recreation, page 233 (page 5 PDF view) (http://www.dallascityhall.com/Budget/adopted0708/0708_CultureArts.pdf), Dallas City FY 2008 Adopted Budget, Education, pages 257-258 (pages 5-6 in PDF view) (http://www.dallascityhall.com/Budget/adopted0708/0708_Education.pdf)

Dallas City Library Expenditures FY 2008 Estimated Budget*	
Central Library	
Personnel	\$ 7,038,076
Utilities and Equipment	\$ 146,544
Services, Maintenance, and Rental	\$ 4,904,459
Capital Outlays (Books and Materials, etc.)	\$ 1,971,611
Reimbursements and Refunds	\$ (1,082)
Sub-Total Central Library	\$ 14,059,608
Neighborhood Libraries	
Personnel	\$ 10,908,312
Utilities and Equipment	\$ 283,079
Services, Maintenance, and Rental	\$ 3,662,666
Capital Outlays (Books and Materials, etc.)	\$ 1,580,153
Reimbursements and Refunds	\$ -
Sub-Total Neighborhood Libraries	\$ 16,434,210
Sum of Central and Neighborhood Libraries	
Personnel	\$ 17,946,388
Utilities and Equipment	\$ 429,623
Services, Maintenance, and Rental	\$ 8,567,125
Capital Outlays (Books and Materials, etc.)	\$ 3,551,764
Reimbursements and Refunds	\$ (1,082)
Sub-Total of Central and Neighborhood Libraries	\$ 30,493,818
Multicultural Services	
Personnel	\$ 926,223
Utilities and Equipment	\$ 64,958
Services, Maintenance, and Rental	\$ 259,285
Capital Outlays (Books and Materials, etc.)	\$ 80,000
Reimbursements and Refunds	\$ -
Sub-Total Multicultural Services	\$ 1,330,466
Total Library Expenditures	
Personnel	\$ 18,872,611
Utilities and Equipment	\$ 494,581
Services, Maintenance, and Rental	\$ 8,826,410
Capital Outlays (Books and Materials, etc.)	\$ 3,631,764
Reimbursements and Refunds	\$ (1,082)
Total Library Expenditures	\$ 42,611,625

Source: Dallas City Adopted Budget FY 2009, Budget Line Item Details Query Search (<http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=597>), (<http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=395>), (<http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=554>)

* Note: The Line Item Detail of Each Service feature is not available for fiscal year 2008 Adopted Budget. Therefore, Estimate figures for fiscal year 2008 from the fiscal year 2009 Adopted Budget are used.

Dallas City Government Total Revenues by Fund Type, FY 2009 Adopted Budget	
General Fund	\$ 1,080,447,722
Enterprise Funds	
Aviation	\$ 44,149,767
Convention and Event Services	\$ 67,329,961
Municipal Radio	\$ 3,623,200
Storm Drainage Management	\$ 35,109,516
Sustainable Development and Construction	\$ 22,271,429
Water Utilities	\$ 511,158,717
Sub-Total Enterprise Funds	\$ 683,642,590
Internal Service Funds	
Information Technology	\$ 42,083,924
Radio Services	\$ 4,387,662
Equipment Services	\$ 56,835,006
Express Business Center	\$ 4,656,825
Sub-Total Internal Service Funds	\$ 107,963,417
Other Revenue Funds	
9-1-1 Systems Operations	\$ 13,390,805
Employee Benefits	\$ 107,350,089
Risk Management	\$ 23,217,346
Debt Service	\$ 242,348,938
Sub-Total Other Revenue Funds	\$ 386,307,178
Total Revenues	\$ 2,258,360,907

Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 349 (page 1 in PDF view) (<http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf>)

*Note: Does not include a beginning fund balance of \$136,845,626.

Dallas City Government General Fund Revenue by Source, FY 2009 Adopted Budget	
Ad Valorem Taxes	\$ 467,275,130
Sales Tax	\$ 236,134,862
Franchise Fees	\$ 103,530,000
Licenses and Permits	\$ 8,378,214
Interest Earnings	\$ 5,872,002
Intergovernmental	\$ 5,974,962
Fines and Forfeitures	\$ 43,497,196
Service Fees	\$ 137,820,935
Interfund Revenue	\$ 57,401,403
Miscellaneous	\$ 14,563,018
Total General Fund Revenue	\$ 1,080,447,722

Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 350 (page 2 in PDF view) (<http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf>)

*Note: Does not include a beginning fund balance of \$59,691,440.

Dallas City Government Expenditures by Fund Type, FY 2009 Adopted Budget	
General Fund Expenditures	\$ 1,093,969,372
Enterprise Funds Expenditures	
Aviation	\$ 42,514,213
Convention and Event Services	\$ 67,164,779
Municipal Radio	\$ 3,458,548
Storm Drainage Management	\$ 35,109,516
Sustainable Development and Construction	\$ 26,764,725
Water Utilities	\$ 511,158,717
Sub-Total Enterprise Funds Expenditures	\$ 686,170,498
Internal Service Funds Expenditures	
Information Technology	\$ 44,827,905
Radio Services	\$ 4,727,294
Equipment Services	\$ 56,783,349
Express Business Center	\$ 4,680,813
Sub-Total Internal Service Funds Expenditures	\$ 111,019,361
Other Revenue Funds Expenditures	
9-1-1 Systems Operations	\$ 14,638,720
Employee Benefits	\$ 107,350,089
Risk Management	\$ 33,310,888
Debt Service	\$ 246,205,512
Sub-Total Other Revenue Funds Expenditures	\$ 401,505,209
Total Expenditures	\$ 2,292,664,440

Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 349 (page 1 in PDF view) (<http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf>)

Dallas City Government General Fund Expenditures, FY 2009 Adopted Budget	
General Government and Support Services	\$ 80,344,817
Public Safety	\$ 648,814,227
Street, Sanitation and Code Compliance	\$ 143,684,816
Public Works and Transportation	\$ 63,678,834
Culture, Library and Recreation (Library \$31,484,735)	\$ 124,154,199
Env. Health, Community and Urban Development	\$ 27,825,218
Reserves and Transfers	\$ 5,467,261
Total Operating Expenses	\$ 1,093,969,372

Source: Dallas City Adopted Budget FY 2009, Financial Summaries, page 350 (page 2 in PDF view) (<http://www.dallascityhall.com/Budget/adopted0809/FinancialSummaries.pdf>)

Dallas City Library Revenue by Source, FY 2009 Adopted Budget	
Central Library	
General Fund	\$ 13,368,154
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 117,704
Sub-Total Central Library	\$ 13,485,858
Neighborhood Libraries	
General Fund	\$ 17,164,584
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ -
Sub-Total Neighborhood Libraries	\$ 17,164,584
Sum of Central and Neighborhood Libraries	
General Fund	\$ 30,532,738
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 117,704
Sub-Total of Central and Neighborhood Libraries	\$ 30,650,442
Multicultural Services	
General Fund	\$ 951,997
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 347,978
Sub-Total Multicultural Services	\$ 1,299,975
Total Library General Fund Revenue	\$ 31,484,735
Total Library Enterprise/Internal Service Other	\$ -
Total Additional Resources	\$ 465,682
Total Revenues	\$ 31,950,417

Sources: Dallas City FY 2009 Adopted Budget, Culture, Arts and Recreation, page 211 (page 5 PDF view) (<http://www.dallascityhall.com/Budget/adopted0809/CultureArtsRecreation.pdf>), Dallas City FY 2009 Adopted Budget, Education pages 235-236 (pages 5-6 PDF view) (<http://www.dallascityhall.com/Budget/adopted0809/EducationalEnhancements.pdf>)

Dallas City Library Expenditures FY 2009 Adopted Budget	
Central Library	
Personnel	\$ 6,935,740
Utilities and Equipment	\$ 121,547
Services, Maintenance, and Rental	\$ 4,591,746
Capital Outlays (Books and Materials, etc.)	\$ 1,719,121
Reimbursements and Refunds	\$ -
Sub-Total Central Library	\$ 13,368,154
Neighborhood Libraries	
Personnel	\$ 11,068,013
Utilities and Equipment	\$ 226,088
Services, Maintenance, and Rental	\$ 4,102,117
Capital Outlays (Books and Materials, etc.)	\$ 1,768,366
Reimbursements and Refunds	\$ -
Sub-Total Neighborhood Libraries	\$ 17,164,584
Sum of Central and Neighborhood Libraries	
Personnel	\$ 18,003,753
Utilities and Equipment	\$ 347,635
Services, Maintenance, and Rental	\$ 8,693,863
Capital Outlays (Books and Materials, etc.)	\$ 3,487,487
Reimbursements and Refunds	\$ -
Sub-Total of Central and Neighborhood Libraries	\$ 30,532,738
Multicultural Services	
Personnel	\$ 861,034
Utilities and Equipment	\$ 84,927
Services, Maintenance, and Rental	\$ 104,078
Capital Outlays (Books and Materials, etc.)	\$ 206,652
Reimbursements and Refunds	\$ (304,694)
Sub-Total Multicultural Services	\$ 951,997
Total Library Expenditures	
Personnel	\$ 18,864,787
Utilities and Equipment	\$ 432,562
Services, Maintenance, and Rental	\$ 8,797,941
Capital Outlays (Books and Materials, etc.)	\$ 3,694,139
Reimbursements and Refunds	\$ (304,694)
Total Library Expenditures	\$ 42,714,088

Source: Dallas City Adopted Budget FY 2009, Budget Line Item Details Query Search (<http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=597>), (<http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=395>), (<http://www2.dallascityhall.com/FY0809AdoptedBudget/FormAPrintView.aspx?id=554>)

Dallas City Government Total Revenues by Fund Type, FY 2010 Adopted Budget	
General Fund	\$ 994,491,287
Enterprise Funds	
Aviation	\$ 42,488,533
Convention and Event Services	\$ 60,076,058
Municipal Radio	\$ 16,583,019
Storm Drainage Management	\$ 2,919,366
Sustainable Development and Construction	\$ 44,674,000
Water Utilities	\$ 530,365,482
Sub-Total Enterprise Funds	\$ 697,106,458
Internal Service Funds	
Information Technology	\$ 44,742,202
Radio Services	\$ 3,954,543
Equipment Services	\$ 48,026,269
Express Business Center	\$ 4,266,467
Sub-Total Internal Service Funds	\$ 100,989,481
Other Revenue Funds	
9-1-1 Systems Operations	\$ 12,160,866
Employee Benefits	\$ 106,955,369
Risk Management	\$ 29,283,293
Debt Service	\$ 288,800,801
Sub-Total Other Revenue Funds	\$ 437,200,329
Total Revenues	\$ 2,229,787,555

Source: Dallas City Adopted Budget FY 2010, page 383 (page 405 in PDF view)
(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)

Dallas City Government Expenditures by Fund Type, FY 2010 Adopted Budget	
General Fund Expenditures	\$ 1,018,358,684
Enterprise Funds Expenditures	
Aviation	\$ 41,925,548
Convention and Event Services	\$ 61,347,084
Municipal Radio	\$ 16,018,788
Storm Drainage Management	\$ 3,120,248
Sustainable Development and Construction	\$ 44,674,000
Water Utilities	\$ 530,365,482
Sub-Total Enterprise Funds Expenditures	\$ 697,451,150
Internal Service Funds Expenditures	
Information Technology	\$ 44,909,860
Radio Services	\$ 3,954,541
Equipment Services	\$ 47,884,766
Express Business Center	\$ 4,383,576
Sub-Total Internal Service Funds Expenditures	\$ 101,132,743
Other Revenue Funds Expenditures	
9-1-1 Systems Operations	\$ 13,965,299
Employee Benefits	\$ 107,362,216
Risk Management	\$ 29,283,293
Debt Service	\$ 289,163,345
Sub-Total Other Revenue Funds Expenditures	\$ 439,774,153
Total Expenditures	\$ 2,256,716,730

Source: Dallas City Adopted Budget FY 2010, page 383 (page 405 in PDF view)
(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)

*Note: Does not include a beginning fund balance of \$130,229,124.

Dallas City Government General Fund Revenue by Source, FY 2010 Adopted Budget	
Ad Valorem Taxes	\$ 420,798,973
Sales Tax	\$ 206,573,949
Franchise Fees	\$ 95,855,406
Licenses and Permits	\$ 7,920,295
Interest Earnings	\$ 3,037,025
Intergovernmental	\$ 6,321,064
Fines and Forfeitures	\$ 44,050,123
Service Fees	\$ 134,855,809
Interfund Revenue	\$ 65,566,865
Miscellaneous	\$ 9,511,778
Total General Fund Revenue	\$ 994,491,287

Source: Dallas City Adopted Budget FY 2010, p. 384 (page 406 PDF in view)
(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)

Dallas City Government General Fund Expenditures, FY 2010 Adopted Budget	
General Government and Support Services	\$ 66,458,336
Public Safety	\$ 635,099,980
Street, Sanitation and Code Compliance	\$ 130,970,571
Public Works and Transportation	\$ 64,458,115
Culture, Library and Recreation (Library \$22,044,165)	\$ 98,455,454
Env. Health, Community and Urban Development	\$ 11,494,150
Reserves and Transfers	\$ 11,422,078
Total Operating Expenses	\$ 1,018,358,684

Source: Dallas City Adopted Budget FY 2010, p. 384 (page 406 in PDF view)
(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)

*Note: Does not include a beginning fund balance of \$47,000,757.

Dallas City Library Revenue by Source, FY 2010 Adopted Budget	
Central Library	
General Fund	\$ 8,014,643
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 824,037
Sub-Total Central Library	\$ 8,838,680
Neighborhood Libraries	
General Fund	\$ 13,619,340
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 3,500
Sub-Total Neighborhood Libraries	\$ 13,622,840
Sum of Central and Neighborhood Libraries	
General Fund	\$ 21,633,983
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 827,537
Sub-Total of Central and Neighborhood Libraries	\$ 22,461,520
Multicultural Services	
General Fund	\$ 410,182
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 104,384
Sub-Total Multicultural Services	\$ 514,566
Total Library General Fund Revenue	\$ 22,044,165
Total Library Enterprise/Internal Service Other	\$ -
Total Additional Resources	\$ 931,921
Total Revenues	\$ 22,976,086

Source: Dallas City Adopted Budget FY 2010, pages 246, 261, 265 (pages 268, 283, 287 in PDF view)
(http://dallascityhall.com/Budget/adopted0910/FY10_AdoptedBudget.pdf)

Dallas City Library Expenditures FY 2010 Adopted Budget	
Central Library	
Personnel	\$ 5,186,315
Utilities and Equipment	\$ 574,734
Services, Maintenance, and Rental	\$ 1,649,943
Capital Outlays (Books and Materials, etc.)	\$ 603,651
Reimbursements and Refunds	\$ -
Sub-Total Central Library	\$ 8,014,643
Neighborhood Libraries	
Personnel	\$ 10,034,138
Utilities and Equipment	\$ 960,947
Services, Maintenance, and Rental	\$ 1,551,097
Capital Outlays (Books and Materials, etc.)	\$ 1,073,158
Reimbursements and Refunds	\$ -
Sub-Total Neighborhood Libraries	\$ 13,619,340
Sum of Central and Neighborhood Libraries	
Personnel	\$ 15,220,453
Utilities and Equipment	\$ 1,535,681
Services, Maintenance, and Rental	\$ 3,201,040
Capital Outlays (Books and Materials, etc.)	\$ 1,676,809
Reimbursements and Refunds	\$ -
Sub-Total of Central and Neighborhood Libraries	\$ 21,633,983
Multicultural Services	
Personnel	\$ 347,196
Utilities and Equipment	\$ 9,833
Services, Maintenance, and Rental	\$ 53,153
Capital Outlays (Books and Materials, etc.)	\$ -
Reimbursements and Refunds	\$ -
Sub-Total Multicultural Services	\$ 410,182
Total Library Expenditures	
Personnel	\$ 15,567,649
Utilities and Equipment	\$ 1,545,514
Services, Maintenance, and Rental	\$ 3,254,193
Capital Outlays (Books and Materials, etc.)	\$ 1,676,809
Reimbursements and Refunds	\$ -
Total Library Expenditures	\$ 26,511,832

Source: Dallas City Adopted Budget FY 2010, Budget Line Item Details Query Search
(<http://www2.dallascityhall.com/FY0910AdoptedBudget/FormAPrintView.aspx?id=433>),
(<http://www2.dallascityhall.com/FY0910AdoptedBudget/FormAPrintView.aspx?id=44>),
(<http://www2.dallascityhall.com/FY0910AdoptedBudget/FormAPrintView.aspx?id=182>)

Dallas City Government Total Revenues by Fund Type, FY 2011 Adopted Budget	
General Fund	\$ 998,491,965
Enterprise Funds	
Aviation	\$ 47,006,853
Convention and Event Services	\$ 58,635,607
Municipal Radio	\$ 2,765,000
Storm Drainage Management	\$ 47,800,000
Sustainable Development and Construction	\$ 17,297,735
Water Utilities	\$ 531,240,295
Sub-Total Enterprise Funds	\$ 704,745,490
Internal Service Funds	
Information Technology	\$ 44,400,799
Radio Services	\$ 3,618,348
Equipment Services	\$ 44,933,150
Express Business Center	\$ 3,901,200
Sub-Total Internal Service Funds	\$ 96,853,497
Other Revenue Funds	
9-1-1 Systems Operations	\$ 13,457,487
Employee Benefits	\$ 109,601,072
Risk Management	\$ 30,785,460
Debt Service	\$ 259,659,516
Sub-Total Other Revenue Funds	\$ 413,503,535
Total Revenues	\$ 2,213,594,487

Source: Dallas City Adopted Budget FY 2011, p. 305 (page 305 in PDF view)
(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)

*Note: Does not include a beginning fund balance of \$97,629,095.

Dallas City Government General Fund Revenue by Source, FY 2011 Adopted Budget	
Ad Valorem Taxes	\$ 435,784,656
Sales Tax	\$ 204,810,104
Franchise Fees	\$ 97,150,282
Licenses and Permits	\$ 9,877,194
Interest Earnings	\$ 2,412,695
Intergovernmental	\$ 6,311,913
Fines and Forfeitures	\$ 41,938,418
Service Fees	\$ 134,598,888
Interfund Revenue	\$ 52,661,965
Miscellaneous	\$ 12,945,850
Total General Fund Revenue	\$ 998,491,965

Source: Dallas City Adopted Budget FY 2011, p. 306 (page 306 PDF view)
(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)

*Note: Does not include a beginning fund balance of \$39,992,767.

Dallas City Government Expenditures by Fund Type, FY 2011 Adopted Budget	
General Fund Expenditures	\$ 1,006,046,874
Enterprise Funds Expenditures	
Aviation	\$ 47,006,853
Convention and Event Services	\$ 58,635,607
Municipal Radio	\$ 2,717,088
Storm Drainage Management	\$ 50,118,965
Sustainable Development and Construction	\$ 16,791,073
Water Utilities	\$ 531,240,295
Sub-Total Enterprise Funds Expenditures	\$ 706,509,881
Internal Service Funds Expenditures	
Information Technology	\$ 44,536,491
Radio Services	\$ 3,618,348
Equipment Services	\$ 44,933,151
Express Business Center	\$ 4,049,464
Sub-Total Internal Service Funds Expenditures	\$ 97,137,454
Other Revenue Funds Expenditures	
9-1-1 Systems Operations	\$ 13,911,597
Employee Benefits	\$ 109,357,535
Risk Management	\$ 30,635,460
Debt Service	\$ 260,685,026
Sub-Total Other Revenue Funds Expenditures	\$ 414,589,618
Total Expenditures	\$ 2,224,283,827

Source: Dallas City Adopted Budget FY 2011, p. 305 (page 305 in PDF view)
(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)

Dallas City Government General Fund Expenditures, FY 2011 Adopted Budget	
General Government and Support Services	\$ 68,675,539
Public Safety	\$ 620,130,859
Street, Sanitation and Code Compliance	\$ 148,505,241
Public Works and Transportation	\$ 50,155,427
Culture, Library and Recreation (Library \$19,590,705)	\$ 95,820,574
Env. Health, Community and Urban Development	\$ 8,844,691
Reserves and Transfers	\$ 13,914,543
Total Operating Expenses	\$ 1,006,046,874

Source: Dallas City Adopted Budget FY 2011, p. 306 (page 306 in PDF view)
(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)

Dallas City Library Revenue by Source, FY 2011 Adopted Budget	
Central Library	
General Fund	\$ 4,452,770
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 750,241
Sub-Total Central Library Sub-Total	\$ 5,203,011
Neighborhood Libraries	
General Fund	\$ 15,137,935
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 3,652
Sub-Total Neighborhood Libraries	\$ 15,141,587
Sum of Central and Neighborhood Libraries	
General Fund	\$ 19,590,705
Enterprise/Internal Service/Other	\$ -
Additional resources	\$ 753,893
Total Revenues	\$ 20,344,598

Source: Dallas City Adopted Budget FY 2011, pages 195, 197 (pages 195, 197 in PDF view)

(http://dallascityhall.com/Budget/adopted1011/FY11_adoptedBudget.pdf)

Dallas City Library Expenditures FY 2011 Adopted Budget	
Central Library	
Personnel	\$ 2,685,512
Utilities and Equipment	\$ 312,841
Services, Maintenance, and Rental	\$ 1,034,687
Capital Outlays (Books and Materials, etc.)	\$ 419,730
Reimbursements and Refunds	\$ -
Sub-Total Central Library Sub-Total	\$ 4,452,770
Neighborhood Libraries	
Personnel	\$ 11,371,647
Utilities and Equipment	\$ 935,719
Services, Maintenance, and Rental	\$ 1,584,519
Capital Outlays (Books and Materials, etc.)	\$ 1,246,050
Reimbursements and Refunds	\$ -
Sub-Total Neighborhood Libraries	\$ 15,137,935
Sum of Central and Neighborhood Libraries	
Personnel	\$ 14,057,159
Utilities and Equipment	\$ 1,248,560
Services, Maintenance, and Rental	\$ 2,619,206
Capital Outlays (Books and Materials, etc.)	\$ 1,665,780
Reimbursements and Refunds	\$ -
Total Revenues	\$ 19,590,705

Source: Dallas City Adopted Budget FY 2011, Budget Line Item Details Query Search

(<http://www2.dallascityhall.com/FY1011AdoptedBudget/FormAPrintView.aspx?id=266>),

(<http://www2.dallascityhall.com/FY1011AdoptedBudget/FormAPrintView.aspx?id=267>)

Durham County Total Revenues by Fund Group FY 2008 Adopted Budget	
General Fund*	\$ 641,243,022
Risk Management Fund	\$ 2,296,170
Swap Agreement Fund	\$ 517,443
Capital Improvement Plan Fund	\$ 37,140,036
Cafeteria Plan	\$ 13,750,000
Special Revenue Funds	\$ 6,686,995
Debt Service Fund	\$ 40,122,121
Enterprise Funds	\$ 9,379,754
Trust Funds	\$ 7,942,532
Total Revenues	\$ 759,078,073

Source: Durham County Adopted Budget FY 2008, Summary Information pages 4, 12 (pages 4, 12 in pdf view)
(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)

*Note: Revenue includes DSS Pass Through Funds of \$288,458,174.

Durham County Total Expenditures by Fund Group FY 2008 Adopted Budget	
General Fund	\$ 641,243,022
Risk Management Fund	\$ 2,296,170
Swap Agreement Fund	\$ 517,443
Capital Improvement Plan Fund	\$ 37,140,036
Cafeteria Plan	\$ 13,750,000
Special Revenue Funds	\$ 6,686,995
Debt Service Fund	\$ 40,122,121
Enterprise Funds	\$ 9,379,754
Trust Funds	\$ 7,942,532
Total Expenditures	\$ 759,078,073

Source: Durham County Adopted Budget FY 2008, Summary Information p. 13 (page 13 in pdf view)
(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)

Durham County General Funds Revenue by Source FY 2008 Adopted Budget	
Taxes	\$ 234,903,747
Licenses and permits	\$ 832,000
Intergovernmental revenues	\$ 361,782,723
Contributions and donations	\$ 909,829
Investment income	\$ 2,000,000
Rental income	\$ 1,552,373
Charges for services	\$ 14,894,298
Sewer connection fees	\$ 656,000
Other revenues	\$ 743,900
Other Financing Sources	\$ 22,968,152
Total General Fund Revenue	\$ 641,243,022

Source: Durham County Adopted Budget FY 2008, Summary Information pages 2-4 (pages 2-4 in pdf view)
(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)

*Note: Revenue includes DSS Pass Through Funds of \$288,458,174.

Durham County General Funds Expenditures FY 2008 Adopted Budget	
General government	\$ 30,988,093
Public safety	\$ 46,101,830
Transportation	\$ 12,500
Environmental protection	\$ 3,413,785
Economic and physical development	\$ 4,380,168
Human services	\$ 414,917,246
Education	\$ 102,687,849
Cultural and recreational (Library \$9,419,649)	\$ 11,258,150
Other	\$ 27,483,401
Total Operating Expenses	\$ 641,243,022

Source: Durham County Adopted Budget FY 2008, Summary Information pages 10-11 (pages 10-11 in pdf view)
(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/02_Summary.pdf)

Durham County Public Libraries Revenue by Source FY 2008 Adopted Budget	
General Fund (budgeted)*	\$ 9,419,649
Intergovernmental	\$ 268,000
Contrib. and donations	\$ 2,000
Service charges	\$ 313,000
Other revenue	\$ 300
Total Revenue	\$ 10,002,949

Source: Durham County Adopted Budget FY 2008, p. 225 (page 5 in pdf view)
(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/10_Culture_Recreation_N.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$583,300 (\$268,000 from Intergovernmental + \$2,000 from Contributions and Donations + \$313,000 for Service charges + \$300 for Other revenue) for the 2008 fiscal year (p. 225 or page 5 in PDF view)

Durham County Public Libraries Expenditures FY 2008 Adopted Budget	
Personnel	\$ 6,443,640
Operating	\$ 2,976,009
Capital	\$ -
Total Expenditures	\$ 9,419,649

Source: Durham County Adopted Budget FY 2008, p. 225 (page 5 in pdf view)
(http://www.co.durham.nc.us/departments/bdmg/_ARCHIVE/Budgets/FY07-08/Adopted/PDF/10_Culture_Recreation_N.pdf)

Durham County Total Revenues by Fund Group FY 2009 Adopted Budget	
General Fund*	\$ 683,911,355
Risk Management Fund	\$ 2,433,685
Swap Agreement Fund	\$ 700,000
Capital Improvement Plan Fund	\$ 37,554,082
Cafeteria Plan	\$ 1,416,449
Special Revenue Funds	\$ 7,361,898
Debt Service Fund	\$ 43,659,307
Enterprise Funds	\$ 9,831,179
Trust Funds	\$ 4,705,557
Total Revenues	\$ 791,573,512

Source: Durham County Adopted Budget FY 2009, Summary Information pages 26, 34 (pages 5, 12 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)

*Note: Revenue includes DSS Pass Through Funds of \$319,444,380.

Durham County Total Expenditures by Fund Group FY 2009 Adopted Budget	
General Fund	\$ 683,911,355
Risk Management Fund	\$ 2,433,685
Swap Agreement Fund	\$ 700,000
Capital Improvement Plan Fund	\$ 37,554,082
Benefits Plan	\$ 1,416,449
Special Revenue Funds	\$ 7,361,898
Debt Service Fund	\$ 43,659,307
Enterprise Funds	\$ 9,831,179
Trust Funds	\$ 4,705,557
Total Expenditures	\$ 791,573,512

Source: Durham County Adopted Budget FY 2009, Summary Information p.35 (page 13 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)

Durham County General Funds Revenue by Source FY 2009 Adopted Budget	
Taxes	\$ 241,988,972
Licenses and permits	\$ 915,900
Intergovernmental revenues	\$ 395,292,463
Contributions and donations	\$ 2,334,104
Investment income	\$ 2,700,000
Rental income	\$ 29,200
Charges for services	\$ 15,382,213
Sewer connection fees	\$ 654,700
Other revenues	\$ 374,913
Other Financing Sources	\$ 24,238,890
Total General Fund Revenue*	\$ 683,911,355

Source: Durham County Adopted Budget FY 2009, Summary Information p.24-26 (page 2-4 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)

*Note: Revenue includes DSS Pass Through Funds of \$319,444,380.

Durham County General Funds Expenditures FY 2009 Adopted Budget	
General government	\$ 33,077,416
Public safety	\$ 48,580,049
Transportation	\$ 12,500
Environmental protection	\$ 3,793,070
Economic and physical development	\$ 6,152,321
Human services	\$ 442,777,155
Education	\$ 110,014,051
Cultural and recreational (Library \$10,017,636)	\$ 11,987,936
Other	\$ 27,516,857
Total Operating Expenses	\$ 683,911,355

Source: Durham County Adopted Budget FY 2009, Summary Information p.32-33 (page 10-11 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_SUMMARY.pdf)

Durham County Public Libraries Revenue by Source FY 2009 Adopted Budget	
General Fund (budgeted)*	\$ 10,017,636
Intergovernmental	\$ 258,686
Contrib. and donations	\$ 97,290
Service charges	\$ 202,000
Other revenue	\$ 300
Total Revenue	\$ 10,575,912

Source: Durham County Adopted Budget FY 2009, p. 259 (page 5 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_CULTURE_REC.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$558,276 (\$258,686 from Intergovernmental + \$97,290 from Contributions and Donations + \$202,000 for Service charges + \$300 for Other revenue) for the 2009 fiscal year (p. 259 or page 5 in PDF view)

Durham County Public Libraries Expenditures FY 2009 Adopted Budget	
Personnel	\$ 6,829,994
Operating	\$ 3,187,642
Capital	\$ -
Total Expenditures	\$ 10,017,636

Source: Durham County Adopted Budget FY 2009, p. 259 (page 5 in pdf view) (http://www.co.durham.nc.us/departments/bdmg/Budgets/FY08-09/Adopted/PDF/SECTION_CULTURE_REC.pdf)

Durham County Total Revenues by Fund Group FY 2010 Adopted Budget	
General Fund*	\$ 705,376,451
Risk Management Fund	\$ 2,430,287
Swap Agreement Fund	\$ 550,000
Capital Improvement Plan Fund	\$ 38,385,437
Benefits Plan	\$ 12,937,614
Special Revenue Funds	\$ 6,167,042
Debt Service Fund	\$ 47,456,677
Enterprise Funds	\$ 8,944,803
Trust Funds	\$ 8,725,279
Total Revenues	\$ 830,973,590

Source: Durham County Adopted Budget FY 2010, Summary Information pages 28, 36 (pages 4, 12 in pdf view) (<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/SummarySection.pdf>)

*Note: Revenue includes DSS Pass Through Funds of \$368,393,153.

Durham County Total Expenditures by Fund Group FY 2010 Adopted Budget	
General Funds	\$ 759,679,789
Risk Management Fund	
Swap Agreement Fund	
Capital Improvement Plan Fund	
Benefits Plan	
Special Revenue Funds	\$ 6,167,042
Debt Service Fund	\$ 47,456,677
Enterprise Funds	\$ 8,944,803
Trust Funds	\$ 8,725,279
Total Expenditures	\$ 830,973,590

Source: Durham County Adopted Budget FY 2010, Summary Information p. 37 (page 13 in pdf view) (<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/SummarySection.pdf>)

Durham County General Funds Revenue by Source FY 2010 Adopted Budget	
Taxes	\$ 237,381,950
Licenses and permits	\$ 713,391
Intergovernmental revenues	\$ 438,552,103
Contributions and donations	\$ 1,137,257
Investment income	\$ 1,165,000
Rental income	\$ 63,595
Charges for services	\$ 13,418,983
Sewer connection fees	\$ 656,000
Other revenues	\$ 235,907
Other financing Sources	\$ 12,052,265
Total General Fund Revenue*	\$ 705,376,451

Source: Durham County Adopted Budget FY 2010, Summary Information p. 26-28 (page 2-4 in pdf view) (<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/SummarySection.pdf>)

*Note: Revenue includes DSS Pass Through Funds of \$368,393,153.

Durham County General Funds Expenditures FY 2010 Adopted Budget	
General government	\$ 29,398,309
Public safety	\$ 43,382,053
Transportation	\$ 12,500
Environmental protection	\$ 3,464,315
Economic and physical development	\$ 5,178,116
Human services	\$ 474,464,053
Education	\$ 106,950,853
Cultural and recreational (Library \$8,765,538)	\$ 10,576,863
Other	\$ 31,949,389
Total Operating Expenses	\$ 705,376,451

Source: Durham County Adopted Budget FY 2010, p. 34-35 (page 10-11 in pdf view) (<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/AppendixSection.pdf>)

Durham County Public Libraries Revenue by Source FY 2010 Adopted Budget	
General Fund (budgeted)*	\$ 8,765,538
Intergovernmental	\$ 250,000
Contrib. and donations	\$ 76,710
Service charges	\$ 207,200
Other revenue	\$ 300
Total Revenue	\$ 9,299,748

Source: Durham County Adopted Budget FY 2010, p. 263 (page 5 in pdf view) (<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/CultureRecreationSection.pdf>)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$534,210 (\$250,000 from Intergovernmental + \$76,710 from Contributions and Donations + \$207,200 for Service charges + \$300 for Other revenue) for the 2010 fiscal year (p. 263 or page 5 in PDF view)

Durham County Public Libraries Expenditures FY 2010 Adopted Budget	
Personnel	\$ 6,080,565
Operating	\$ 2,684,973
Total Expenditures	\$ 8,765,538

Source: Durham County Adopted Budget FY 2010, p. 263 (page 5 in pdf view) (<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY09-10/Adopted/PDF/CultureRecreationSection.pdf>)

Durham County Total Revenues by Fund Group, FY 2011 Adopted Budget	
General Fund	\$ 343,550,235
Risk Management Fund	\$ 2,463,115
Swap Agreement Fund	\$ 750,000
Capital Improvement Plan Fund	\$ 35,621,302
Benefits Plan	\$ 15,261,793
Special Revenue Funds	\$ 6,479,925
Debt Service	\$ 43,687,782
Enterprise Funds	\$ 8,912,355
Trust Funds	\$ 4,454,984
Total Revenues	\$ 461,181,491

Source: Durham County Adopted Budget FY 2011, Summary Information pages 30, 38 (pages 4, 12 in PDF view)
(<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf>)

Durham County Total Expenditures by Fund Group, FY 2011 Adopted Budget	
General Fund	\$ 343,550,235
Risk Management Fund	\$ 2,463,115
Swap Agreement Fund	\$ 750,000
Capital Improvement Plan Fund	\$ 35,621,302
Benefits Plan	\$ 15,261,793
Special Revenue Funds	\$ 6,479,925
Debt Service	\$ 43,687,782
Enterprise Funds	\$ 8,912,355
Trust Funds	\$ 4,454,984
Total Expenditures	\$ 461,181,491

Source: Durham County Adopted Budget FY 2011, Summary Information page 39 (page 13 in PDF view)
(<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf>)

Durham County General Funds Revenue by Source, FY 2011 Adopted Budget	
Taxes	\$ 243,732,809
Licenses and permits	\$ 608,270
Intergovernmental revenues	\$ 71,489,095
Contributions and donations	\$ 1,100,742
Investment income	\$ 452,543
Rental income	\$ 95,376
Charges for services	\$ 12,736,404
Sewer connection fees	\$ 655,641
Other revenues	\$ 185,911
Other financing sources	\$ 12,493,444
Total General Fund Revenue	\$ 343,550,235

Source: Durham County Adopted Budget FY 2011, Summary Information pages 27-30 (pages 1-4 in PDF view)
(<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf>)

Durham County General Funds Expenditures FY 2011 Adopted Budget	
General government	\$ 64,670,271
Public safety	\$ 43,087,925
Transportation	\$ 12,500
Environmental protection	\$ 3,448,772
Economic and physical development	\$ 5,224,466
Human services	\$ 103,138,107
Education	\$ 113,025,293
Cultural and recreational (Library \$9,142,882)	\$ 10,942,901
Total Operating Expenses	\$ 343,550,235

Source: Durham County Adopted Budget FY 2011, Summary Information pages 35-37 (pages 9-11 in PDF view)
(<http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/03-Summary%20Section.pdf>)

Durham County Public Libraries Revenue by Source FY 2011 Adopted Budget	
General Fund (budgeted)*	\$ 9,142,882
Intergovernmental	\$ 240,000
Contrib. and donations	\$ 26,650
Service charges	\$ 199,000
Other revenue	\$ 300
Total Revenues	\$ 9,608,832

Source: Durham County Adopted Budget FY 2011, p. 275 (page 3 in PDF view)
(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/12-Culture_Recreation%20Section.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$465,950 (\$240,000 from Intergovernmental + \$26,650 from Contributions and Donations + \$199,000 for Service charges + \$300 for Other revenue) for the 2011 fiscal year (p. 275 or page 5 in PDF view)

Durham County Public Libraries Expenditures FY 2011 Adopted Budget	
Personnel	\$ 6,591,948
Operating	\$ 2,519,006
Capital	\$ 31,928
Total Expenditures	\$ 9,142,882

Source: Durham County Adopted Budget FY 2011, p. 275 (page 3 in PDF view)
(http://www.co.durham.nc.us/departments/bdmg/Budgets/FY10-11/Adopted/PDF/12-Culture_Recreation%20Section.pdf)

Forsyth County Government Total Revenues by Source, FY 2008 Adopted Budget	
Ad Valorem Tax	\$ 216,960,007
Sales Tax	\$ 73,418,640
911 Charges	\$ 450,000
Occupancy Tax	\$ 525,107
Gross Receipts Tax	\$ 150,000
Licenses and Permits	\$ 1,450,520
Intergovernmental	\$ 46,812,508
Charges for Services	\$ 25,334,074
Interest Earnings on Investments	\$ 4,270,234
Other Revenue	\$ 7,844,029
Operating Transfers In	\$ 5,426,963
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ -
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 107,626,684
Total Revenues by Source	\$ 490,268,764

Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 36 (page 1 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf>)

Forsyth County Government Total Revenues by Source, FY 2008 Adopted Budget	
Public Safety	\$ 61,136,302
Environmental Management	\$ 2,178,910
Health	\$ 26,501,694
Social Services	\$ 63,871,593
Education	\$ 116,888,876
Culture & Recreation (Library: \$7,664,501)	\$ 16,450,194
Community & Economic Development	\$ 3,689,229
Administration and Support	\$ 72,494,031
General Government	\$ 24,692,069
Special Appropriations	\$ 2,771,408
Operating Transfers Out	\$ 3,255,318
Human Services-If Only	\$ -
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 96,639,142
Total Operating Expenses	\$ 490,568,766

Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 36 (page 1 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf>) & General Fund Summary by Service Areas, page 58 (page 1 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/08gfrexvdpptsvcare.pdf>)

Forsyth County Government General Fund Revenue by Source, FY 2008 Adopted Budget	
Ad Valorem Tax	\$ 212,128,577
Sales Tax	\$ 71,425,164
Occupancy Tax	\$ 525,107
Gross Receipts Tax	\$ 150,000
Licenses and Permits	\$ 1,450,520
Intergovernmental	\$ 46,812,508
Charges for Services	\$ 25,334,074
Interest Earnings on Investments	\$ 4,570,234
Other Revenue	\$ 7,844,029
Operating Transfers In	\$ 5,426,963
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ -
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 104,784,043
Total Revenues by Source	\$ 480,451,219

Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 37 (page 2 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf>)

Forsyth County Government General Fund Expenditures, FY 2008 Adopted Budget	
Public Safety	\$ 55,915,072
Environmental Management	\$ 2,178,910
Health	\$ 26,501,694
Social Services	\$ 63,871,593
Education	\$ 116,888,876
Culture & Recreation	\$ 16,450,194
Community & Economic Development	\$ 3,689,229
Administration and Support	\$ 72,494,031
General Government	\$ 24,692,069
Special Appropriations	\$ 2,771,408
Operating Transfers Out	\$ -
Human Services-If Only	\$ -
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 94,998,143
Total Operating Expenses	\$ 480,451,219

Source: Forsyth County Adopted Annual Budget FY 2008, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 37 (page 2 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/revexpfbsheetsfinancial.pdf>)

Forsyth County Public Libraries Revenue by Source, FY 2008 Adopted Budget	
General Fund (budgeted)*	\$ 7,664,501
Additional Revenues**	\$ 490,504
Total Revenues	\$ 8,155,005

Sources: Forsyth County Adopted Budget FY 2008, General Fund Summary by Service Areas, page 58 (page 1 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/08gfrexvdpptsvcare.pdf>) & page 173 (page 6 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/CultureRec08.pdf>)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. It should also be noted that the General Fund Summary shows that of the \$7,664,501, the county gave the library \$7,173,997 and the remaining funds came from "local" and "intergovernmental" sources.

**Note: Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues (http://www.forsyth.cc/library/financial_statement.aspx). Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.

Forsyth County Public Libraries General Fund Expenditures, FY 2008 Adopted Budget	
Salaries and Wages	\$ 4,085,955
Employee Benefits	\$ 1,143,392
Professional Fees	\$ -
Maintenance Services	\$ 44,856
Rent	\$ 344,862
Utility Services	\$ 12,910
Construction Services	\$ -
Other Purchased Services	\$ 401,343
Training and Conference	\$ 40,270
General Supplies	\$ 76,750
Energy	\$ 270,950
Operating Supplies	\$ 1,090,869
Other Operating Costs	\$ 81,664
Contingency	\$ 20,150
Capital Outlay	\$ 35,530
Payments T/O Agencies	\$ 15,000
Total Expenditures	\$ 7,664,501

Source: Forsyth County Adopted Budget FY 2008, page 173 (page 6 in PDF view) (<http://www.co.forsyth.nc.us/Budget/budget0708/CultureRec08.pdf>)

Forsyth County Government Total Revenues by Source, FY 2009 Adopted Budget	
Ad Valorem Tax	\$ 221,806,584
Sales Tax	\$ 67,342,918
911 Charges*	\$ 857,446
Occupancy Tax	\$ 525,000
Gross Receipts Tax	\$ 150,000
Licenses and Permits	\$ 934,290
Intergovernmental	\$ 51,221,397
Charges for Services	\$ 27,310,853
Interest Earnings on Investments	\$ 3,616,235
Other Revenue	\$ 7,832,452
Operating Transfers In	\$ 6,945,249
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ -
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 109,256,211
Total Revenues by Source	\$ 497,798,635

Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 40 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/revefpbsheetsfinancial.pdf>)

*Note: This charge discontinues after this fiscal year report and is not present in later years.

Forsyth County Government General Fund Revenue by Source, FY 2009 Adopted Budget	
Ad Valorem Tax	\$ 216,648,384
Sales Tax	\$ 65,657,653
Occupancy Tax	\$ 525,000
Gross Receipts Tax	\$ 150,000
Licenses and Permits	\$ 934,290
Intergovernmental	\$ 51,221,397
Charges for Services	\$ 27,310,853
Interest Earnings on Investments	\$ 3,615,435
Other Revenue	\$ 7,832,452
Operating Transfers In	\$ 6,945,249
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ -
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 107,111,260
Total Revenues by Source	\$ 487,951,973

Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 41 (page 2 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/revefpbsheetsfinancial.pdf>)

Forsyth County Public Libraries Revenue by Source, FY 2009 Adopted Budget	
General Fund (budgeted)*	\$ 7,538,380
Additional Revenues**	\$ 482,605
Total Revenues	\$ 8,020,985

Sources: Forsyth County Adopted Budget FY 2009, General Fund Summary by Service Areas, page 55 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/budgetsummarybysvcareas.pdf>) & page 173 (page 6 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/CultureRecreation09.pdf>)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. It should also be noted that the General Fund Summary shows that of the \$7,538,380, the county gave the library \$7,055,775 and the remaining funds came from "local" and "intergovernmental" sources.

**Note: Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues
(http://www.forsyth.cc/library/financial_statement.aspx). Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.

Forsyth County Government Total Revenues by Source, FY 2009 Adopted Budget	
Public Safety	\$ 65,207,000
Environmental Management	\$ 2,071,078
Health	\$ 27,573,242
Social Services	\$ 59,103,033
Education	\$ 119,947,641
Culture & Recreation (Library: \$7,538,380)	\$ 16,232,365
Community & Economic Development	\$ 4,289,902
Administration and Support	\$ 75,294,161
General Government	\$ 24,750,998
Special Appropriations	\$ 2,793,193
Operating Transfers Out	\$ 3,165,459
Human Services-If Only	\$ 20,000
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 97,350,563
Total Operating Expenses	\$ 497,798,635

Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 40 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/revefpbsheetsfinancial.pdf>) & General Fund Summary by Service Areas, page 55 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/budgetsummarybysvcareas.pdf>)

Forsyth County Government General Fund Expenditures, FY 2009 Adopted Budget	
Public Safety	\$ 59,671,500
Environmental Management	\$ 2,071,078
Health	\$ 27,573,242
Social Services	\$ 59,103,033
Education	\$ 119,947,641
Culture & Recreation	\$ 16,232,365
Community & Economic Development	\$ 4,289,902
Administration and Support	\$ 75,294,161
General Government	\$ 24,750,998
Special Appropriations	\$ 2,793,193
Operating Transfers Out	\$ -
Human Services-If Only	\$ -
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 96,224,860
Total Operating Expenses	\$ 487,951,973

Source: Forsyth County Adopted Annual Budget FY 2009, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 41 (page 2 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/revefpbsheetsfinancial.pdf>)

Forsyth County Public Libraries General Fund Expenditures, FY 2009 Adopted Budget	
Salaries and Wages	\$ 4,165,242
Employee Benefits	\$ 1,201,132
Professional Fees	\$ -
Maintenance Services	\$ 44,490
Rent	\$ 237,537
Utility Services	\$ 14,070
Construction Services	\$ -
Other Purchased Services	\$ 406,440
Training and Conference	\$ 39,480
General Supplies	\$ 89,800
Energy	\$ 280,240
Operating Supplies	\$ 942,399
Other Operating Costs	\$ 68,760
Contingency	\$ 10,100
Capital Outlay	\$ 23,690
Payments T/O Agencies	\$ 15,000
Total Expenditures	\$ 7,538,380

Source: Forsyth County Adopted Budget FY 2009, page 173 (page 6 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0809/CultureRecreation09.pdf>)

Forsyth County Government Total Revenues by Source, FY 2010 Adopted Budget	
Ad Valorem Tax	\$ 235,187,474
Sales Tax	\$ 51,035,802
Occupancy Tax	\$ 450,000
Gross Receipts Tax	\$ 150,000
Licenses and Permits	\$ 962,796
Intergovernmental	\$ 49,703,513
Charges for Services	\$ 26,296,310
Interest Earnings on Investments	\$ 1,530,554
Other Revenue	\$ 8,516,754
Operating Transfers In	\$ 14,779,621
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ -
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 120,630,434
Total Revenues by Source	\$ 509,243,258

Source: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/revepxfsheetsfinancial.pdf>)

Forsyth County Government Total Revenues by Source, FY 2010 Adopted Budget	
Public Safety	\$ 67,561,828
Environmental Management	\$ 2,257,939
Health	\$ 28,422,505
Social Services	\$ 50,893,482
Education	\$ 122,286,508
Culture & Recreation (Library: \$7,578,377)	\$ 15,660,906
Community & Economic Development	\$ 4,327,872
Administration and Support	\$ 78,661,926
General Government	\$ 26,668,054
Special Appropriations	\$ 2,733,533
Operating Transfers Out	\$ 2,573,606
Human Services-If Only	\$ 10,000
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 107,185,099
Total Operating Expenses	\$ 509,243,258

Sources: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/revepxfsheetsfinancial.pdf>) & General Fund Expenditures by Service Area, page 47 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/budgetsummarybyvsareas.pdf>)

Forsyth County Government General Fund Revenue by Source, FY 2010 Adopted Budget	
Ad Valorem Tax	\$ 229,536,474
Sales Tax	\$ 49,829,483
Occupancy Tax	\$ 450,000
Gross Receipts Tax	\$ 150,000
Licenses and Permits	\$ 962,796
Intergovernmental	\$ 48,846,067
Charges for Services	\$ 26,296,310
Interest Earnings on Investments	\$ 1,525,554
Other Revenue	\$ 8,516,754
Operating Transfers In	\$ 14,779,621
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ -
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 117,858,212
Total Revenues by Source	\$ 498,751,271

Source: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/revepxfsheetsfinancial.pdf>)

Forsyth County Government General Fund Expenditures, FY 2010 Adopted Budget	
Public Safety	\$ 61,530,528
Environmental Management	\$ 2,257,939
Health	\$ 28,422,505
Social Services	\$ 50,893,482
Education	\$ 122,286,508
Culture & Recreation	\$ 15,660,906
Community & Economic Development	\$ 4,327,872
Administration and Support	\$ 78,661,926
General Government	\$ 26,668,054
Special Appropriations	\$ 2,733,533
Operating Transfers Out	\$ -
Human Services-If Only	\$ -
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 105,308,018
Total Operating Expenses	\$ 498,751,271

Source: Forsyth County Adopted Annual Budget FY 2010, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/revepxfsheetsfinancial.pdf>)

Forsyth County Public Libraries Revenue by Source, FY 2010 Adopted Budget	
General Fund (budgeted)*	\$ 7,578,377
Additional Revenues**	\$ 580,351
Total Revenues	\$ 8,158,728

Sources: Forsyth County Adopted Annual Budget FY 2010, General Fund Expenditures by Service Area, page 47 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/budgetsummarybyvsareas.pdf>) & page 163 (page 6 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/CultureRecreation10.pdf>)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. (Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues
(http://www.forsyth.cc/library/financial_statement.aspx).

**Note: Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.

Forsyth County Public Libraries General Fund Expenditures, FY 2010 Adopted Budget	
Salaries and Wages	\$ 4,209,982
Employee Benefits	\$ 1,248,765
Professional Fees	\$ 20,355
Maintenance Services	\$ 45,160
Rent	\$ 236,919
Utility Services	\$ 15,273
Construction Services	\$ -
Other Purchased Services	\$ 422,988
Training and Conference	\$ 23,855
General Supplies	\$ 66,660
Energy	\$ 289,680
Operating Supplies	\$ 797,280
Other Operating Costs	\$ 60,610
Contingency	\$ 10,100
Capital Outlay	\$ 115,750
Payments T/O Agencies	\$ 15,000
Total Expenditures	\$ 7,578,377

Source: Forsyth County Adopted Budget FY 2010, page 163 (page 6 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget0910/CultureRecreation10.pdf>)

Forsyth County Government Total Revenues by Source, FY 2011 Adopted Budget	
Ad Valorem Tax	\$ 232,431,248
Sales Tax	\$ 50,371,676
Occupancy Tax	\$ 450,000
Gross Receipts Tax	\$ 190,900
Licenses and Permits	\$ 937,708
Intergovernmental	\$ 52,588,812
Charges for Services	\$ 25,299,902
Interest Earnings on Investments	\$ 930,722
Other Revenue	\$ 8,823,590
Operating Transfers In	\$ 13,722,335
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ 4,724,750
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 131,291,963
Total Revenues by Source	\$ 521,763,606

Source: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/revepxfsheetsfinancial.pdf>)

Forsyth County Government Total Revenues by Source, FY 2011 Adopted Budget	
Public Safety	\$ 68,901,717
Environmental Management	\$ 2,445,172
Health	\$ 29,869,193
Social Services	\$ 50,252,343
Education	\$ 120,648,260
Culture & Recreation (Library: \$7,225,023)	\$ 15,235,892
Community & Economic Development	\$ 3,590,215
Administration and Support	\$ 80,294,797
General Government	\$ 27,315,908
Special Appropriations	\$ 2,806,511
Operating Transfers Out	\$ 2,563,054
Human Services-If Only	\$ 10,000
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 117,830,544
Total Operating Expenses	\$ 521,763,606

Sources: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 30 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/revepxfsheetsfinancial.pdf>) & General Fund Summary by Service Areas, page 45 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/budgetsummarybysvcareas.pdf>)

Forsyth County Government General Fund Revenue by Source, FY 2011 Adopted Budget	
Ad Valorem Tax	\$ 226,622,548
Sales Tax	\$ 49,132,541
Occupancy Tax	\$ 450,000
Gross Receipts Tax	\$ 190,900
Licenses and Permits	\$ 937,708
Intergovernmental	\$ 51,731,366
Charges for Services	\$ 25,299,902
Interest Earnings on Investments	\$ 928,722
Other Revenue	\$ 8,823,590
Operating Transfers In	\$ 13,722,335
Proceeds of Gen. LT Liab.	\$ -
Premium on Refunding Bonds	\$ -
Refund Bonds Issued	\$ -
Fund Balance for EDLP	\$ 4,724,750
Fund Balance for Fire Grant	\$ -
PayGo Fund Balance	\$ -
Beginning Fund Balance	\$ 128,963,194
Total Revenues by Source	\$ 511,527,556

Source: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/revepxfsheetsfinancial.pdf>)

Forsyth County Government General Fund Expenditures, FY 2011 Adopted Budget	
Public Safety	\$ 62,878,687
Environmental Management	\$ 2,445,172
Health	\$ 29,869,193
Social Services	\$ 50,252,343
Education	\$ 120,648,260
Culture & Recreation (Library: \$7,225,023)	\$ 15,235,892
Community & Economic Development	\$ 3,590,215
Administration and Support	\$ 80,294,797
General Government	\$ 27,315,908
Special Appropriations	\$ 2,806,511
Operating Transfers Out	\$ -
Human Services-If Only	\$ -
Other Financing Uses	\$ -
Allow for Encumbrances	\$ -
Ending Fund Balance	\$ 116,190,578
Total Operating Expenses	\$ 511,527,556

Source: Forsyth County Adopted Annual Budget FY 2011, Statements of Revenues, Expenditures, & Changes in Fund Balance, page 31 (page 2 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/revepxfsheetsfinancial.pdf>)

Forsyth County Public Libraries Revenue by Source, FY 2011 Adopted Budget	
General Fund (budgeted)*	\$ 7,225,023
Additional Revenues**	\$ 447,887
Total Revenues	\$ 7,672,910

Sources: Forsyth County Adopted Budget FY 2011, General Fund Summary by Service Areas, page 45 (page 1 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/budgetsummarybysvcareas.pdf>) & page 163 (page 6 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/CultureRecreation.pdf>)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. It should also be noted that the General Fund Summary shows that of the \$7,225,023, the county gave the library \$6,777,136 and the remaining funds came from "local" and "intergovernmental" sources.

**Note: Based on library's FY 2008-2009 Financial Summary, county funds were added to "additional revenues" to get total revenues
(http://www.forsyth.cc/library/financial_statement.aspx). Library additional revenues include LSTA, Chatham Grants, National Endowment of the Arts grants, and other sources.

Forsyth County Public Libraries General Fund Expenditures, FY 2011 Adopted Budget	
Salaries and Wages	\$ 3,903,408
Employee Benefits	\$ 1,225,003
Professional Fees	\$ 20,355
Maintenance Services	\$ 57,710
Rent	\$ 201,461
Utility Services	\$ 25,180
Construction Services	\$ -
Other Purchased Services	\$ 396,230
Training and Conference	\$ 23,510
General Supplies	\$ 64,190
Energy	\$ 332,186
Operating Supplies	\$ 899,630
Other Operating Costs	\$ 50,310
Contingency	\$ 10,100
Capital Outlay	\$ 15,750
Payments T/O Agencies	\$ -
Total Expenditures	\$ 7,225,023

Source: Forsyth County Adopted Budget FY 2011, page 163 (page 6 in PDF view)
(<http://www.co.forsyth.nc.us/Budget/budget1011/CultureRecreation.pdf>)

*Note: Total Revenue Expenditures only available for the library's FY 2008-2009 Financial Summary (http://www.forsyth.cc/library/financial_statement.aspx)

Greensboro Total Revenues by Source, FY 2008 Budget	
Property Tax	\$ 141,570,000
Sales Tax	\$ 41,360,300
Intergovernmental	\$ 39,094,980
User Fees/Charges/Licenses	\$ 147,791,829
All Other	\$ 89,942,668
Interfund Transfers	\$ 35,784,456
Appropriated Fund Balance	\$ 10,471,247
Less Transfers & Internal Charges	\$ (111,121,638)
Total Revenues by Source	\$ 394,893,842

Source: Greensboro Adopted Annual Budget FY 2009, page 13 (page 21 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.

Greensboro Expenditures by Use, FY 2008 Budget	
Culture and Recreation	\$ 44,393,538
Economic and Community Development	\$ 7,838,161
Environmental Protection	\$ 124,447,798
General Government	\$ 33,327,693
Public Safety	\$ 110,976,576
Transportation	\$ 46,316,576
Debt Service	\$ 27,593,500
Total Operating Expenses	\$ 394,893,842

Source: Greensboro Adopted Annual Budget FY 2009, pages 10-11 (pages 18-19 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.

Greensboro General Fund Revenue by Source, FY 2008 Budget	
Property Tax	\$ 133,321,000
Sales Tax	\$ 41,360,300
State Collected Local Revenues	\$ 16,963,386
Cable TV Access License	\$ 336,200
ABC Profit Distribution	\$ 3,126,100
Building Permit Revenue	\$ 3,238,360
All Other	\$ 33,143,202
Transfers from Other Funds	\$ 6,594,012
Appropriated Fund Balance	\$ 3,993,841
Total Revenues by Source	\$ 242,076,401

Source: Greensboro Adopted Annual Budget FY 2009, page 27 (page 37 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.

Greensboro General Fund Expenditures, FY 2008 Budget	
Public Safety	\$ 107,075,996
Transportation	\$ 23,267,849
Economic & Community Development	\$ 6,012,048
Environmental Protection	\$ 22,620,559
Culture & Recreation	\$ 30,691,182
(Libraries: \$5,888,352)	
General Government	\$ 34,110,267
Debt Service	\$ 18,298,500
Total Operating Expenses	\$ 242,076,401

Source: Greensboro Adopted Annual Budget FY 2009, page 23 (page 33 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.

Greensboro Public Libraries Revenue by Source, FY 2008 Budget	
Intergovernmental	\$ 2,484,280
User charges	\$ 201,315
All other	\$ 5,525
General fund contribution	\$ 5,888,352
Total Revenue	\$ 8,579,472

Source: Greensboro Adopted Budget FY 2009, page 38 (page 50 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.

Greensboro Public Libraries Expenditures, FY 2008 Budget	
Personnel costs	\$ 5,997,581
Maintenance and operations	\$ 2,581,891
Capital outlay	
Total Expenditures	\$ 8,579,472

Source: Greensboro Adopted Budget FY 2009, page 38 (page 50 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

*Note: FY 2007-2008 Adopted Budget is not made available; therefore, budgeted numbers found in the FY 2008-2009 Budget are used.

Greensboro Total Revenues by Source, FY 2009 Adopted Budget	
Property Tax	\$ 151,799,771
Sales Tax	\$ 43,096,600
Intergovernmental	\$ 43,418,332
User Fees/Charges/Licenses	\$ 157,920,240
All Other	\$ 93,252,518
Interfund Transfers	\$ 40,216,275
Appropriated Fund Balance	\$ 17,978,066
Less Transfers & Internal Charges	\$ (121,972,974)
Total Revenues by Source	\$ 425,708,828

Source: Greensboro Adopted Annual Budget FY 2009, page 13 (page 21 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

Greensboro Expenditures by Use, FY 2009 Adopted Budget	
Culture and Recreation	\$ 45,908,490
Economic and Community Development	\$ 8,151,762
Environmental Protection	\$ 136,999,324
General Government	\$ 35,193,831
Public Safety	\$ 119,132,260
Transportation	\$ 49,272,213
Debt Service	\$ 31,050,948
Total Operating Expenses	\$ 425,708,828

Source: Greensboro Adopted Annual Budget FY 2009, pages 10-11 (pages 18-19 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

Greensboro General Fund Revenue by Source, FY 2009 Adopted Budget	
Property Tax	\$ 143,017,083
Sales Tax	\$ 42,946,600
State Collected Local Revenues	\$ 19,649,092
Cable TV Access License	\$ 200,000
ABC Profit Distribution	\$ 3,065,100
Building Permit Revenue	\$ 2,809,060
All Other	\$ 33,716,544
Transfers from Other Funds	\$ 6,852,561
Appropriated Fund Balance	\$ 3,907,893
Total Revenues by Source	\$ 256,163,933

Source: Greensboro Adopted Annual Budget FY 2009, page 27 (page 37 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

Greensboro General Fund Expenditures, FY 2009 Adopted Budget	
Public Safety	\$ 115,256,805
Transportation	\$ 23,943,049
Economic & Community Development	\$ 5,800,579
Environmental Protection	\$ 28,639,976
Culture & Recreation	\$ 31,157,799
(Libraries: \$5,947,903)	
General Government	\$ 34,674,025
Debt Service	\$ 16,691,700
Total Operating Expenses	\$ 256,163,933

Source: Greensboro Adopted Annual Budget FY 2009, page 23 (pages 33 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

Greensboro Public Libraries Revenue by Source, FY 2009 Adopted Budget	
Intergovernmental	\$ 2,484,891
User charges	\$ 216,675
All other	\$ 6,700
General fund contribution	\$ 5,947,903
Total Revenue	\$ 8,656,169

Source: Greensboro Adopted Annual Budget FY 2009, page 38 (pages 50 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

Greensboro Public Libraries Expenditures, FY 2009 Adopted Budget	
Personnel costs	\$ 6,043,923
Maintenance and operations	\$ 2,612,246
Capital outlay	\$ -
Total Expenditures	\$ 8,656,169

Source: Greensboro Adopted Annual Budget FY 2009, page 38 (pages 50 PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/ABE176D3-EA08-4984-8BD6-BBF53EF35190/0/200809finaladoptedbudgetallsections.pdf>)

Greensboro Total Revenues by Source, FY 2010 Adopted Budget	
Property Tax	\$ 154,999,800
Sales Tax	\$ 38,524,010
Intergovernmental	\$ 42,642,878
User Fees/Charges/Licenses	\$ 156,952,483
All Other	\$ 89,550,836
Interfund Transfers	\$ 38,105,094
Appropriated Fund Balance	\$ 20,909,736
Less Transfers & Internal Charges	\$ (119,735,948)
Total Revenues by Source	\$ 421,948,889

Source: Greensboro Adopted Annual Budget FY 2010, pages 13 (pages 21 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf>)

Greensboro Expenditures by Use, FY 2010 Adopted Budget	
Culture and Recreation	\$ 44,844,321
Economic and Community Development	\$ 7,898,322
Environmental Protection	\$ 137,943,345
General Government	\$ 37,203,976
Public Safety	\$ 115,441,420
Transportation	\$ 48,988,220
Debt Service	\$ 29,629,285
Total Expenditures	\$ 421,948,889

Source: Greensboro Adopted Annual Budget FY 2010, pages 10-11 (pages 18-19 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf>)

Greensboro General Fund Revenue by Source, FY 2010 Adopted Budget	
Property Tax	\$ 146,049,800
Sales Tax	\$ 38,374,010
State Collected Local Revenues	\$ 19,956,251
ABC Profit Distribution	\$ 2,909,800
Building Permit Revenue	\$ 2,074,060
All Other	\$ 33,875,744
Transfers from Other Funds	\$ 8,213,410
Appropriated Fund Balance	\$ 4,174,688
Total Revenues by Source	\$ 255,627,763

Source: Greensboro Adopted Annual Budget FY 2010, page 27 (page 37 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf>)

Greensboro General Fund Expenditures, FY 2010 Adopted Budget	
Public safety	\$ 111,592,999
Transportation	\$ 24,204,287
Economic and Community Development	\$ 6,202,318
Environmental Protection	\$ 28,136,590
Culture and recreation (Libraries: \$5,963,265)	\$ 30,252,351
General Government	\$ 38,547,518
Debt Service	\$ 16,691,700
Total Operating Expenses	\$ 255,627,763

Source: Greensboro Adopted Annual Budget FY 2010, page 24 (pages 34 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf>)

Greensboro Public Libraries Revenue by Source, FY 2010 Adopted Budget	
Intergovernmental	\$ 2,080,603
User charges	\$ 217,614
All other	\$ 7,500
General fund contribution	\$ 5,963,265
Total Revenue	\$ 8,268,982

Source: Greensboro Adopted Budget FY 2010, page 38 (page 50 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf>)

Greensboro Public Libraries Expenditures, FY 2010 Adopted Budget	
Personnel costs	\$ 5,724,064
Maintenance and operations	\$ 2,544,918
Capital outlay	\$ -
Total Expenditures	\$ 8,268,982

Source: Greensboro Adopted Budget FY 2010, page 38 (page 50 in PDF view) (<http://www.greensboro-nc.gov/NR/rdonlyres/17687CDF-A5D2-44EA-9849-BA68DDE90D13/0/200910finaladoptedbudgetallsections.pdf>)

Greensboro Total Revenues by Source, FY 2011 Adopted Budget	
Property tax	\$ 155,137,935
Sales tax	\$ 37,345,470
Intergovernmental revenue	\$ 41,741,080
User fees/charges/licenses	\$ 154,702,337
All other	\$ 87,874,125
Interfund transfers	\$ 37,942,529
Appropriated fund balance	\$ 30,464,269
Less Transfers & Internal Charges	\$ (121,416,113)
Total Revenues by Source	\$ 423,791,632

Source: Greensboro Adopted Budget FY 2011, page 13 (page 19 in PDF view)
(<http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf>)

Greensboro Expenditures by Service Areas, FY 2011 Adopted Budget	
Culture and recreation	\$ 45,436,972
Economic and community development	\$ 7,281,561
Environmental protection	\$ 133,754,707
General government	\$ 43,417,827
Public safety	\$ 116,333,125
Transportation	\$ 48,910,840
Debt service	\$ 28,656,600
Total Expenditures	\$ 423,791,632

Source: Greensboro Adopted Annual Budget FY 2011, pages 10-11 (pages 16-17 in PDF view)
(<http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf>)

Greensboro General Fund Revenue by Source, FY 2011 Adopted Budget	
Property tax	\$ 146,279,620
Sales tax	\$ 37,195,470
State collected local revenues	\$ 19,478,245
ABC profit distribution	\$ 2,677,600
Building permit revenue	\$ 1,677,846
All other	\$ 32,917,162
Transfers from other funds	\$ 9,370,639
Appropriated fund balance	\$ 5,349,820
Total Revenues by Source	\$ 254,946,402

Source: Greensboro Adopted Budget FY 2011, page 27 (page 35 in PDF view)
(<http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf>)

Greensboro General Fund Expenditures, FY 2011 Adopted Budget	
Public safety	\$ 112,629,153
Transportation	\$ 25,261,145
Economic and community development	\$ 5,743,352
Environmental protection	\$ 25,919,603
Culture and recreation	\$ 30,373,799
(Libraries: \$6,551,592)	
General government	\$ 38,327,650
Debt services	\$ 16,691,700
Total Operating Expenses	\$ 254,946,402

Source: Greensboro Adopted Budget FY 2011, page 24 (page 32 in PDF view)
(<http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf>)

Greensboro Public Libraries Revenue by Source, FY 2011 Adopted Budget	
Intergovernmental	\$ 1,617,713
User charges	\$ 231,450
All other	\$ 4,374
General fund contribution	\$ 6,551,592
Total Revenue	\$ 8,405,129

Source: Greensboro Adopted Budget FY 2011, page 38 (page in 48 PDF view)
(<http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf>)

Greensboro Public Libraries Expenditures, FY 2011 Adopted Budget	
Personnel costs	\$ 5,830,212
Maintenance and operations	\$ 2,574,917
Capital outlay	\$ -
Total Expenditures	\$ 8,405,129

Source: Greensboro Adopted Budget FY 2011, page 38 (page 48 in PDF view)
(<http://www.greensboro-nc.gov/NR/rdonlyres/B7EF13BF-FF5F-4983-A287-B08333292652/0/201011finaladoptedbudgetallsections.pdf>)

City of Jacksonville Total Revenues by Source, FY 2008 Adopted Budget	
Taxes, Licenses & Permits	\$ 731,468,000
Intergovernmental	\$ 176,268,000
General Government Charges	\$ 283,171,000
Earnings on Investments	\$ 20,235,000
Fines and Forfeitures	\$ 6,873,000
Charges for Services	\$ 140,743,000
Special Assessments	\$
Miscellaneous	\$ 26,768,000
Banking Fund Borrowings	\$ 94,344,000
Contributions from Other Funds	\$ 236,185,000
Total Revenue*	\$ 1,716,055,000

Source: 2008 Fiscal Year Adopted Budget, page 36 (page 41 in PDF view)
(<http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx>)

*Note: Does not include a beginning fund balance of \$372,063,000.

City of Jacksonville General Fund Revenues by Source, FY 2008 Adopted Budget	
Taxes	\$ 577,106,948
Licenses and Permits	\$ 8,230,457
Intergovernmental	\$ 250,665,676
Charges for Services	\$ 57,241,245
Fines and Forfeits	\$ 5,039,041
Miscellaneous	\$ 29,722,299
Other Sources	\$ 9,277,172
Total Revenue	\$ 937,282,838

Source: 2008 Fiscal Year Adopted Budget, page 79 (page 85 in PDF view)
(<http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx>)

City of Jacksonville Public Libraries Revenues by Source, FY 2008 Adopted Budget	
General Fund	\$ 39,118,516
State Aid	\$ 1,442,935
Private Donations	\$ 191,935
Total Revenues	\$ 40,753,386

Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).

City of Jacksonville Total Expenditures by Use, FY 2008 Adopted Budget	
Salaries and Benefits	\$ 574,113,000
Operating Expenses	\$ 634,732,000
Capital Outlay	\$ 35,473,000
Debt Service	\$ 151,977,000
Assistance to other agencies	\$ 169,184,000
Contributions to other funds	\$ 164,706,000
Total Expenses	\$ 1,730,185,000

Source: 2008 Fiscal Year Adopted Budget, page 36 (page 41 in PDF view)
(<http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx>)

City of Jacksonville General Fund Expenditures by Use, FY 2008 Adopted Budget	
Personnel Expenses (Libraries: \$18,276,662)	\$ 484,562,956
Operating Expenses (Libraries: \$9,850,709)	\$ 212,687,178
Capital Outlay (Libraries: \$4,644,672)	\$ 7,620,310
Debt Service	\$ 75,000
Grants and Aids	\$ 34,247,686
Other Uses (Libraries: \$5,185,474)	\$ 198,089,708
Total Expenses	\$ 937,282,838

Source: 2008 Fiscal Year Adopted Budget, page 79 (page 85 in PDF view)
(<http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx>)

City of Jacksonville Public Libraries Expenditures by Use, FY 2008 Adopted Budget	
Personnel Expenses	\$ 18,276,662
Operating Expenses	\$ 9,850,709
Capital Outlay	\$ 4,644,682
Other Uses	\$ 5,185,474
Total Expenditures	\$ 37,957,527

Source: Fiscal Year 2008 Adopted Budget, page 325 (page 340 in PDF view)
(<http://www3.coj.net/Departments/Finance/Docs/Budget/2007-2008-annual-budget-121007.aspx>)

City of Jacksonville Total Revenues by Source, FY 2009 Adopted Budget	
Taxes, Licenses & Permits	\$ 771,929,000
Intergovernmental	\$ 151,934,000
General Government Charges	\$ 294,646,000
Earnings on Investments	\$ 20,005,000
Fines and Forfeitures	\$ 6,275,000
Charges for Services	\$ 166,258,000
Special Assessments	\$
Miscellaneous	\$ 30,331,000
Banking Fund Borrowings	\$ 133,295,000
Contributions from Other Funds	\$ 206,974,000
Total Revenue*	\$ 1,781,647,000

Source: 2009 Fiscal Year Adopted Budget, page 40 (page 44 in PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx>)

*Note: Does not include a beginning fund balance of \$304,581,000.

City of Jacksonville General Fund Revenues by Source, FY 2009 Adopted Budget	
Taxes	\$ 619,920,236
Licenses and Permits	\$ 8,583,947
Intergovernmental	\$ 241,262,312
Charges for Services	\$ 60,726,152
Fines and Forfeits	\$ 4,696,846
Miscellaneous Revenue	\$ 27,425,503
Other Sources	\$ 8,826,493
Total Revenue	\$ 971,441,489

Source: 2009 Fiscal Year Adopted Budget, page 77 (page 82 PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx>)

City of Jacksonville Public Libraries Revenues by Source, FY 2009 Adopted Budget	
General Fund	\$ 38,361,994
State Aid	\$ 1,145,676
Private Donations	\$ 180,435
Total Revenues	\$ 39,688,105

Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).

City of Jacksonville Total Expenditures by Use, FY 2009 Adopted Budget	
Salaries and Benefits	\$ 592,243,000
Operating Expenses	\$ 690,261,000
Capital Outlay	\$ 49,626,000
Debt Service	\$ 159,356,000
Assistance to other agencies	\$ 178,373,000
Contributions to other funds	\$ 136,473,000
Total Expenses	\$ 1,806,332,000

Source: 2009 Fiscal Year Adopted Budget, page 40 (page 44 in PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx>)

City of Jacksonville General Fund Expenditures by Use, FY 2009 Adopted Budget	
Personnel Expenses (Libraries: \$19,191,867)	\$ 499,967,243
Operating Expenses (Libraries: \$8,827,871)	\$ 230,299,824
Capital Outlay (Libraries: \$3,794,673)	\$ 9,812,636
Debt Service	\$ 1,101,322
Grants and Aids	\$ 34,597,216
Other Uses (Libraries: \$6,872,583)	\$ 195,663,248
Total Expenses	\$ 971,441,489

Source: 2009 Fiscal Year Adopted Budget, page 77 (page 82 PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx>)

City of Jacksonville Public Libraries Expenditures by Use, FY 2009 Adopted Budget	
Personnel Expenses	\$ 19,191,867
Operating Expenses	\$ 8,827,871
Capital Outlay	\$ 3,794,673
Other Uses	\$ 6,872,583
Total Expenditures	\$ 38,686,994

Source: Fiscal Year 2009 Adopted Budget, page 383 (page 395 PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/budget120808a.aspx>)

City of Jacksonville Total Revenues by Source, FY 2010 Adopted Budget	
Taxes, Licenses & Permits	\$ 831,473,000
Intergovernmental	\$ 137,755,000
General Government Charges	\$ 293,976,000
Earnings on Investments	\$ 23,299,000
Fines and Forfeitures	\$ 5,707,000
Charges for Services	\$ 163,706,000
Special Assessments	\$ -
Miscellaneous	\$ 26,478,000
Banking Fund Borrowings	\$ 133,328,000
Contributions from Other Funds	\$ 225,990,000
Total Revenue*	\$ 1,841,712,000

Source: 2010 Fiscal Year Adopted Budget, page 54 (page 54 in PDF view)

(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)

*Note: Does not include a beginning fund balance of \$473,235,000

City of Jacksonville General Fund Revenues by Source, FY 2010 Adopted Budget	
Taxes	\$ 640,118,009
Licenses and Permits	\$ 8,067,732
Intergovernmental	\$ 129,621,978
Charges for Services	\$ 60,796,657
Fines and Forfeits	\$ 4,150,663
Miscellaneous Revenue	\$ 26,165,563
Other Sources	\$ 112,579,811
Total Revenue	\$ 981,500,413

Source: 2010 Fiscal Year Adopted Budget, page 101 (page 101 in PDF view)

(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)

City of Jacksonville Public Libraries Revenues by Source, FY 2010 Adopted Budget	
General Fund	\$ 41,808,913
State Aid	\$ 970,607
Private Donations	\$ 217,795
Total Revenues	\$ 42,997,315

Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).

City of Jacksonville Total Expenditures by Use, FY 2010 Adopted Budget	
Salaries and Benefits	\$ 631,415,000
Operating Expenses	\$ 679,235,000
Capital Outlay	\$ 30,636,000
Debt Service	\$ 168,583,000
Assistance to other agencies	\$ 168,929,000
Contributions to other funds	\$ 160,912,000
Total Expenses	\$ 1,839,710,000

Source: 2010 Fiscal Year Adopted Budget, page 54 (page 54 in PDF view)

(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)

City of Jacksonville General Fund Expenditures by Use, FY 2010 Adopted Budget	
Personnel Expenses	\$ 539,670,425
(Libraries: \$19,472,560)	
Operating Expenses	\$ 189,460,662
(Libraries: \$9,866,239)	
Capital Outlay	\$ 8,453,794
(Libraries: \$3,644,673)	
Debt Service	\$ 86,062,998
Grants and Aids	\$ 34,589,906
Other Uses	\$ 123,262,628
(Libraries: \$8,936,376)	
Total Expenses	\$ 981,500,413

Source: 2010 Fiscal Year Adopted Budget, page 101 (page 101 in PDF view)

(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)

City of Jacksonville Public Libraries Expenditures by Use, FY 2010 Adopted Budget	
Personnel Expenses	\$ 19,472,560
Operating Expenses	\$ 9,886,239
Capital Outlay	\$ 3,644,673
Other Uses	\$ 8,936,376
Total Expenditures	\$ 41,939,848

Source: Fiscal Year 2010 Adopted Budget, page 483 (page 483 PDF view)

(http://www3.coj.net/Departments/Finance/Docs/Budget/budget-book-fy-09-10_optimized.aspx)

City of Jacksonville Total Revenues by Source, FY 2011 Adopted Budget	
Taxes, Licenses & Permits	\$ 868,575,000
Intergovernmental	\$ 132,812,000
General Government Charges	\$ 294,413,000
Earnings on Investments	\$ 24,669,000
Fines and Forfeitures	\$ 4,712,000
Charges for Services	\$ 189,859,000
Special Assessments	\$
Miscellaneous	\$ 55,675,000
Banking Fund Borrowings	\$ 70,702,000
Contributions from Other Funds	\$ 159,479,000
Total Revenue*	\$ 1,800,896,000

Source: 2011 Fiscal Year Annual Budget, page 58 (page 58 in PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx>)

*Note: Does not include a beginning fund balance of \$499,593,000. Total is \$1,000 less from published source due to rounding error.

City of Jacksonville Total Expenditures by Use, FY 2011 Adopted Budget	
Salaries and Benefits	\$ 630,030,000
Operating Expenses	\$ 648,129,000
Capital Outlay	\$ 43,147,000
Debt Service	\$ 221,955,000
Assistance to other agencies	\$ 165,281,000
Contributions to other funds	\$ 71,770,000
Total Expenses	\$ 1,780,312,000

Source: 2011 Fiscal Year Annual Budget, page 58 (page 58 in PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx>)

City of Jacksonville General Fund Revenues by Source, FY 2011 Adopted Budget	
Taxes	\$ 663,767,784
Licenses and Permits	\$ 7,775,760
Intergovernmental	\$ 124,288,082
Charges for Services	\$ 59,241,942
Fines and Forfeits	\$ 3,329,800
Miscellaneous Revenue	\$ 24,172,243
Other Sources	\$ 107,790,227
Total Revenue	\$ 990,365,838

Source: 2011 Fiscal Year Annual Budget, page 93 (page 93 in PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx>)

City of Jacksonville General Fund Expenditures by Use, FY 2011 Adopted Budget	
Personnel Expenses (Libraries: \$18,449,921)	\$ 531,922,100
Operating Expenses (Libraries: \$9,972,109)	\$ 209,172,576
Capital Outlay (Libraries: \$3,107,630)	\$ 7,233,859
Debt Service	\$ 100,813,529
Grants and Aids	\$ 34,688,108
Other Uses (Libraries: \$8,213,899)	\$ 106,535,666
Total Expenses	\$ 990,365,838

Source: 2011 Fiscal Year Annual Budget, page 93 (page 93 in PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx>)

City of Jacksonville Public Libraries Revenues by Source, FY 2011 Adopted Budget	
General Fund	\$ 39,602,759
State Aid	\$ 819,841
Private Donations*	N/A
Total Revenues	\$ 40,422,600

Source: Budget Comparisons spreadsheet from Barrett King, Deputy Director of the Jacksonville Public Library, email communication (1/24/2011).

*Note: 2011 Fiscal Year Private Donations figures are not yet available

City of Jacksonville Public Libraries Expenditures by Use, FY 2011 Adopted Budget	
Personnel Expenses	\$ 18,449,921
Operating Expenses	\$ 9,972,109
Capital Outlay	\$ 3,107,630
Other Uses	\$ 8,213,899
Total Expenditures	\$ 39,743,559

Source: Fiscal Year 2011 Annual Budget, page 525 (page 525 in PDF view)

(<http://www3.coj.net/Departments/Finance/Docs/Budget/FY11-Department-Budgets/FY11-Budget-Book-FINAL.aspx>)

City of Memphis Total Revenues by Source, FY 2008 Actual Budget	
Local Taxes	\$ 445,484,650
State Taxes	\$ 67,383,830
Licenses and Privileges	\$ 11,354,406
Fines and Forfeitures	\$ 9,086,259
Grants	\$ 1,686,490
Charges for Service	\$ 226,217,682
Use of Money	\$ 7,486,679
Intergovernmental	\$ 4,222,685
Other Revenue	\$ 8,174,338
Transfers In	\$ 191,382,569
Total Revenues	\$ 972,479,588

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-Wide Tax Policy, page S-13 (page 5 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: 2008 City-Wide Adopted Budget not made available, therefore FY 2008 Actual numbers from the FY 2010 Adopted Budget were used.

**Note: Does not include a beginning fund balance of \$308,910,853.

City of Memphis Total Expenditures by Use, FY 2008 Actual Budget	
General Government	\$ 153,495,009
Public Safety	\$ 319,618,848
Parks & Recreation	\$ 26,280,432
Public Works	\$ 22,641,145
Solid Waste Management	\$ 47,104,435
Sewer Fund	\$ 55,469,455
Storm Water Fund	\$ 10,668,549
Public Services & Neighborhoods	\$ 17,261,806
Housing & Community Development	\$ 4,728,608
Judicial	\$ 17,744,257
Health Services	\$ 13,225,000
Memphis Area Transit Authority (MATA)	\$ 14,930,000
Other Grants & Agencies	\$ 41,609,460
Debt Service	\$ 131,700,888
Interest and Other Costs	\$ 49,384,659
Total Expenditures	\$ 925,862,551

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-Wide Tax Policy, page S-13 (page 5 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: 2008 City-Wide Adopted Budget not made available, therefore FY 2008 Actual numbers from the FY 2010 Adopted Budget were used.

City of Memphis General Fund Revenues by Source, FY 2008 Adopted Budget	
Local Taxes	\$ 365,305,898
State Taxes	\$ 61,060,816
Licenses and Privileges	\$ 11,155,462
Fines and Forfeitures	\$ 8,147,943
Charges for Services	\$ 810,850
Use of Money and Property	\$ 336,313
Federal Grants	\$
Other Revenues	\$ 3,930,711
Transfers In	\$ 91,034,745
Total Revenue	\$ 541,782,738

Source: 2008 Fiscal Year Adopted Budget, Summary, page S-2 (page 2 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2008AdoptedOpBudget/Summary.pdf)

City of Memphis General Fund Expenditures by Use, FY 2008 Adopted Budget	
Personal Services	\$ 394,549,208
Materials & Supplies	\$ 101,919,285
Capital Outlay	\$ 2,840,655
Grants & Subsidies	\$ 77,308,735
Inventory	\$ 91,675
Transfer Out	\$ 989,240
Charges for Services^	\$ (37,614,496)
Total Expenditures (Net)	\$ 540,084,302

Source: 2008 Fiscal Year Adopted Budget, Summary, page S-1 (page 1 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2008AdoptedOpBudget/Summary.pdf)

^Note: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.

Memphis Public Library Revenues by Source, Library Year 2008	
City of Memphis	\$ 13,368,000
Shelby County	\$ 700,000
City of Bartlett	\$ 1,051,000
State and Federal	\$ 91,000
Fines and Fees	\$ 903,000
Other	\$ 131,000
Foundation for the Library	\$ 634,000
Friends of the Library	\$ 117,000
Total Revenue	\$ 16,995,000

Sources: 2008 Annual Report, Memphis Public Library & Information Center, page 17 (page 17 in PDF view)
(<http://www.memphislibrary.org/about/support/2008-Annual-Report.pdf>) 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 in PDF view)
(<http://www.memphislibrary.org/about/support/2009-annual-report.pdf>)

Memphis Public Library Expenses by Use, Library Year 2008	
Personnel	\$ 11,623,000
Materials, Technology Programs, Collections,	
Books, Databases & Serials	\$ 1,080,000
Operating	\$ 3,541,000
Foundation for the Library	\$ 707,000
Friends of the Library	\$ 98,000
Total Expenditures	\$ 17,049,000

Sources: 2008 Annual Report, Memphis Public Library & Information Center, page 17 (page 17 in PDF view)
(<http://www.memphislibrary.org/about/support/2008-Annual-Report.pdf>) 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 in PDF view)

*Note: The City's FY 2008 Operating Budget page on "Public Services & Neighborhoods" shows that the library's FY 2008 Adopted Net Expenditures was \$15,310,840
(http://www.memphistn.gov/pdf_forms/FY2008AdoptedOpBudget/PublicServices.pdf)

City of Memphis Total Revenues by Source, FY 2009 Operating Budget*	
Local Taxes	\$ 487,665,573
State Taxes	\$ 66,495,670
Licenses and Privileges	\$ 11,250,873
Fines and Forfeitures	\$ 8,873,855
Grants	\$ 1,293,173
Charges for Service	\$ 250,456,285
Use of Money	\$ 8,325,667
Intergovernmental	\$ 2,477,423
Other Revenue	\$ 11,833,176
Transfers In	\$ 94,501,307
Total Revenues**	\$ 943,173,002

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-Wide Tax Policy, page S-13 (page 5 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: 2009 City-Wide Adopted Budget not made available, therefore FY 2009 Budget numbers from the FY 2010 Adopted Budget were used.

**Note: Does not include a beginning fund balance of \$355,527,890.

City of Memphis General Fund Revenues by Source, FY 2009 Adopted Budget	
Local Taxes	\$ 409,048,979
State Taxes	\$ 66,495,670
Licenses and Privileges	\$ 11,250,873
Fines and Forfeitures	\$ 8,873,855
Charges for Services	\$ 912,877
Use of Money and Property	\$ 4,375,667
Federal Grants	\$ -
Other Revenues	\$ 4,156,533
Transfers In	\$ 75,687,785
Total Revenue	\$ 580,802,239

Source: 2009 Fiscal Year Adopted Budget, General Fund Summary, page GFS-2 (page 2 in PDF view) (http://www.memphistn.gov/pdf_forms/CIPAdoptedOpBudget/5-GeneralFundSummary.pdf)

Memphis Public Library Revenues by Source, Library Year 2009	
City of Memphis	\$ 14,264,000
Shelby County	\$ 650,000
City of Bartlett	\$ 979,000
State and Federal	\$ -
Fines and Fees	\$ 741,000
Other	\$ 14,000
Foundation for the Library	\$ 455,000
Total Revenue	\$ 17,103,000

Source: 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 PDF view) (<http://www.memphislibrary.org/about/support/2009-annual-report.pdf>)

*Note: The City's FY 2009 Operating Budget page on "Public Services & Neighborhoods" was not made available, therefore the library's 2009 Annual Report was used. Donations from "Friends of the Library" could not be found for Library Year 2009.

City of Memphis Total Expenditures by Use, FY 2009 Operating Budget*	
General Government	\$ 183,930,970
Public Safety	\$ 347,070,322
Parks & Recreation	\$ 26,110,028
Public Works	\$ 26,566,290
Special Revenue Fund	\$ 52,855,967
Sewer Fund	\$ 52,319,850
Storm Water Fund	\$ 20,857,000
Public Services & Neighborhoods	\$ 21,390,013
Housing & Community Development	\$ 5,167,148
Judicial	\$ 20,694,574
Health Services	\$ 13,754,191
Memphis Area Transit Authority (MATA)	\$ 17,930,000
Other Grants & Agencies	\$ 46,706,155
Debt Service	\$ 62,284,534
Interest and Other Costs	\$ 53,865,172
Total Expenditures	\$ 951,502,214

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-Wide Tax Policy, page S-13 (page 5 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: 2009 City-Wide Adopted Budget not made available, therefore FY 2009 Budget numbers from the FY 2010 Adopted Budget were used.

City of Memphis General Fund Expenditures by Use, FY 2009 Adopted Budget	
Personnel	\$ 424,540,459
Materials & Supplies	\$ 110,958,028
Capital Outlay	\$ 2,594,434
Grants & Subsidies	\$ 77,722,936
Inventory	\$ 91,675
Transfer Out	\$ 5,666,003
Charges for Services^	\$ (40,810,947)
Total Expenditures (Net)	\$ 580,762,588

Source: 2009 Fiscal Year Adopted Budget, General Fund Summary, page GFS- (page 1 in PDF view)

(http://www.memphistn.gov/pdf_forms/CIPAdoptedOpBudget/5-GeneralFundSummary.pdf)

^Note: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.

Memphis Public Library Expenses by Use, Library Year 2009	
Personnel	\$ 11,867,000
Materials, Technology Programs, Collections, Books, Databases & Serials	\$ 1,156,000
Operating	\$ 3,625,000
Foundation for the Library	\$ 397,000
Total Expenditures	\$ 17,045,000

Source: 2009 Annual Report, Memphis Public Library & Information Center, page 13 (page 15 PDF view)

(<http://www.memphislibrary.org/about/support/2009-annual-report.pdf>)

*Note: Expenses for "Friends of the Library" could not be found for Library Year 2009

City of Memphis Total Revenues by Source, FY 2010 Adopted Operating Budget	
Local Taxes	\$ 492,743,102
State Taxes	\$ 61,653,667
Licenses and Privileges	\$ 11,250,873
Fines and Forfeitures	\$ 8,873,855
Grants	\$ 1,068,869
Charges for Service	\$ 265,966,334
Use of Money	\$ 7,465,669
Intergovernmental	\$ 2,496,839
Other Revenue	\$ 10,251,303
Transfers In	\$ 89,438,089
Total Revenues	\$ 951,208,600

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-Wide Tax Policy, page S-13 (page 5 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: Does not include a beginning fund balance of \$333,876,379.

City of Memphis Total Expenditures by Use, FY 2010 Adopted Operating Budget	
General Government	\$ 182,151,724
Public Safety	\$ 357,805,523
Parks & Recreation	\$ 22,992,843
Public Works	\$ 25,585,522
Solid Waste Management	\$ 52,444,884
Sewer Fund	\$ 65,872,000
Storm Water Fund	\$ 22,271,000
Public Services & Neighborhoods (Libraries: \$16,910,288)	\$ 18,766,778
Housing & Community Development	\$ 4,691,213
Judicial	\$ 17,551,063
Health Services	\$ 5,000,000
Memphis Area Transit Authority (MATA)	\$ 17,930,000
Other Grants & Agencies	\$ 41,579,453
Debt Service	\$ 64,938,016
Interest and Other Costs	\$ 54,341,871
Total Expenditures	\$ 953,921,890

Source: 2010 Fiscal Year Adopted Operating Budget, Summary, City-Wide Tax Policy, page S-13, S-29 (page 5, 21 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

City of Memphis General Fund Revenues by Source, FY 2010 Adopted Operating Budget	
Local Taxes	\$ 412,614,167
State Taxes	\$ 61,653,667
Licenses and Privileges	\$ 11,250,873
Fines and Forfeitures	\$ 8,873,855
Grants	\$ -
Charges for Services	\$ 912,877
Use of Money	\$ 3,515,669
Other Revenues	\$ 4,156,471
Transfers	\$ 74,322,433
Total Revenue	\$ 577,300,012

Source: 2010 Fiscal Year Adopted Budget, Summary, City-Wide Tax Policy, page S-15 (page 7 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

*Note: Does not include a beginning fund balance of \$98,038,447.

City of Memphis General Fund Expenditures by Use, FY 2010 Adopted Operating Budget	
Personnel	\$ 428,870,165
Materials & Supplies	\$ 102,738,598
Capital Outlay	\$ 2,498,345
Grants & Subsidies	\$ 62,393,239
Inventory	\$ 91,675
Transfer Out	\$ 4,853,041
Charges for Services ^A	\$ (40,025,299)
Total Expenditures (Net)	\$ 561,419,764

Source: 2010 Fiscal Year Adopted Budget, Summary, City-Wide Tax Policy, page S-15 (page 7 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/CityWide_TaxPolicy.pdf)

^ANote: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.

Memphis Public Library Services Revenues by Source, FY 2010 Adopted Operating Budget	
City of Memphis*	\$ 16,910,288
Shelby County	
City of Bartlett	
State and Federal	
Total Revenue	\$ 16,910,288

*Note: Library Annual Reports for 2010 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2010 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 294 (page 26 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/PUBLIC_SERVICES_NEIGHBORHOODS.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above.

Memphis Public Library Expenditures by Use, FY 2010 Adopted Operating Budget	
Personnel Services	\$ 12,099,775
Materials & Supplies	\$ 4,810,513
Capital Outlay	\$ -
Total Expenditures*	\$ 16,910,288

*Note: Library Annual Reports for 2010 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2010 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 294 (page 26 in PDF view)
(http://www.memphistn.gov/pdf_forms/FY2010_OpBudget/PUBLIC_SERVICES_NEIGHBORHOODS.pdf)

City of Memphis Total Revenues by Source, FY 2011 Adopted Operating Budget	
Local Taxes	\$ 504,850,296
State Taxes	\$ 52,045,528
Licenses and Privileges	\$ 11,287,710
Fines and Forfeitures	\$ 10,250,000
Grants	\$ 131,000
Charges for Service	\$ 288,806,054
Use of Money	\$ 4,035,679
Intergovernmental	\$ 2,072,243
Divisional Revenue	\$ 42,606,558
Other Revenue	\$ 42,799,807
Transfers In	\$ 140,178,504
Total Revenues	\$ 1,099,063,379

Source: 2011 Fiscal Year Adopted Budget, Summary, City-Wide Adopted Budget, page S-16 (page 3 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)

*Note: Does not include a beginning fund balance of \$160,441,022

City of Memphis Total Expenditures by Use, FY 2011 Adopted Operating Budget	
General Government	\$ 63,283,143
Public Safety	\$ 388,478,240
Parks & Recreation	\$ 28,071,375
Public Works	\$ 26,539,887
Special Revenue Fund	\$ 62,094,769
Sewer Fund	\$ 75,766,000
Storm Water Fund	\$ 24,732,500
Internal Service Fund	\$ 156,912,193
Public Services & Neighborhoods (Libraries: \$17,503,447)	\$ 23,800,301
Housing & Community Development	\$ 4,761,631
Judicial	\$ 19,642,593
Health Services	\$ -
Memphis Area Transit Authority (MATA)	\$ 16,930,000
Other Grants & Agencies	\$ 101,659,012
Debt Service	\$ 24,099,970
Interest and Other Costs	\$ 106,561,265
Total Expenditures	\$ 1,123,332,879

Source: 2011 Fiscal Year Adopted Operating Budget, Summary, City-Wide Adopted Budget, pages S-16, S-30 (pages 3, 17 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)

City of Memphis General Fund Revenues by Source, FY 2011 Adopted Operating Budget	
Local Taxes	\$ 422,636,835
State Taxes	\$ 52,045,528
Licenses and Privileges	\$ 11,287,710
Fines and Forfeitures	\$ 10,245,000
Grants	\$ -
Charges for Services	\$ 917,400
Use of Money	\$ 2,035,679
Divisional Revenue	\$ 42,606,558
Other Revenues	\$ 7,880,881
Transfers	\$ 127,766,897
Total Revenue	\$ 677,422,488

Source: 2011 Fiscal Year Adopted Budget, Summary, City-Wide Adopted Budget, page S-17 (page 4 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)

*Note: Does not include a beginning fund balance of \$77,140,839

City of Memphis General Fund Expenditures by Use, FY 2011 Adopted Operating Budget	
Personnel	\$ 437,928,476
Materials & Supplies	\$ 105,228,180
Capital Outlay	\$ 1,336,772
Grants & Subsidies	\$ 63,601,398
Inventory	\$ 75,300
Transfer Out	\$ 64,996,056
Charges for Services^	\$ (42,606,558)
Total Expenditures (Net)	\$ 630,559,624

Source: 2011 Fiscal Year Adopted Budget, Summary, City-Wide Adopted Budget, page S-17 (page 4 in PDF view) (http://memphistn.gov/pdf_forms/FY2011_AD_OP/CityWide_Adopte dBudgetSummary.pdf)

^Note: Charges for Services are payments due for specific services provided by the City of Memphis or for the use of City Property.

Memphis Public Library Services Revenues by Source, FY 2011 Adopted Operating Budget	
City of Memphis*	\$ 17,503,447
Shelby County	
City of Bartlett	
State and Federal	
Fines and Fees	
Other	
Total Revenue	\$ 17,503,447

*Note: Library Annual Reports for 2011 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2011 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 299 (page 25 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2011_AD_OP/PUBLIC_SERVICES_NEIGHBORHOODS.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above.

Memphis Public Library Expenditures by Use, FY 2011 Adopted Operating Budget	
Personnel Services	\$ 12,588,304
Materials & Supplies	\$ 4,915,143
Capital Outlay	\$ -
Total Expenditures*	\$ 17,503,447

*Note: Library Annual Reports for 2011 are not available. After speaking to the library director (Keenon McCloy), we were directed to the Division of Public Services and Neighborhoods section of the City of Memphis budget. The listed amount was taken from the city's FY 2011 Adopted Operating Budget, General Fund Expenditures, Public Services & Neighborhoods, page GFE 299 (page 25 in PDF view) (http://www.memphistn.gov/pdf_forms/FY2011_AD_OP/PUBLIC_SERVICES_NEIGHBORHOODS.pdf)

Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2008 Operating Budget	
Property Taxes	\$ 771,110,400
Local Option Sales Tax	\$ 290,463,100
Grants & Contributions	\$ 280,655,400
All Other Revenues	\$ 201,767,400
Fund Balance Appropriated	\$ 21,786,800
Total Revenues	\$ 1,565,783,100

Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/fy08_final_budget.pdf)

Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2008 Operating Budget	
General Government	\$ 152,987,100
Fiscal Administration	\$ 16,577,900
Administration of Justice	\$ 64,778,900
Law Enforcement & Jails	\$ 204,925,800
Fire Prevention & Control	\$ 111,964,500
Regulation & Inspection	\$ 20,896,900
Conservation of Resources	\$ 513,100
Social Services	\$ 9,193,100
Health & Hospitals	\$ 87,649,700
Public Libraries	\$ 21,377,200
Recreational & Cultural	\$ 47,810,600
Infrastructure & Transportation	\$ 74,266,400
Education	\$ 595,924,200
Debt Service	\$ 156,917,700
Transfers	\$ -
Total Expenses	\$ 1,565,783,100

Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/fy08_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2008 Operating Budget	
Property Taxes	\$ 350,229,500
Local Option Sales Tax	\$ 96,093,000
Grants & Contributions	\$ 77,833,400
All Other Revenues	\$ 176,743,700
Fund Balance Appropriated	\$ 5,395,200
Total Revenues	\$ 706,294,800

Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/fy08_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2008 Operating Budget	
General Government	\$ 129,418,100
Fiscal Administration	\$ 16,577,900
Administration of Justice	\$ 64,778,900
Law Enforcement & Jails	\$ 204,925,800
Fire Prevention & Control	\$ 48,666,400
Regulation & Inspection	\$ 19,805,200
Conservation of Resources	\$ 513,100
Social Services	\$ 9,193,100
Health & Hospitals	\$ 87,649,700
Public Libraries	\$ 21,377,200
Recreational & Cultural	\$ 47,675,200
Infrastructure & Transportation	\$ 55,714,200
Education	\$ -
Debt Service	\$ -
Total Expenses	\$ 706,294,800

Source: 2008 Fiscal Year Operating Budget, page A-3 (page 16 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/fy08_final_budget.pdf)

Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2008 Operating Budget	
General Fund (budgeted)*	\$ 21,377,200
Charges Commissions, & Fees**	\$ (617,000)
Special Purpose Fund: Federal Grants	\$ 14,300
Special Purpose Fund: State Grants	\$ 273,000
Special Purpose Fund: Other Program Revenues	\$ 1,183,600
Special Purpose Fund: Transfers from Other Funds	\$ 2,000
Total Revenue	\$ 22,233,100

Source: 2008 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 492, 504, 505 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/fy08_final_budget.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$2,089,900 (\$617,000 from Charges & Fees + \$1,472,900 from Special Funds) for 2008 fiscal year (page G-1 or page 492 in PDF view).

Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2008 Operating Budget	
General Fund: Personal Services	\$ 15,670,500
General Fund: Utilities	\$ 1,566,300
General Fund: Professional & Purchased Services	\$ 769,800
General Fund: Travel, Tuition, and Dues	\$ 42,400
General Fund: Communications	\$ 583,600
General Fund: Repairs & Maintenance Services	\$ 482,600
General Fund: Internal Service Fee	\$ 1,999,600
General Fund: Other Expenses	\$ 793,000
General Fund: Transfers to Other Funds	\$ -
Special Purpose Fund: Personal Services	\$ 233,600
Special Purpose Fund: Utilities	\$ -
Special Purpose Fund: Professional & Purchased Services	\$ 47,000
Special Purpose Fund: Travel, Tuition, and Dues	\$ 2,500
Special Purpose Fund: Communications	\$ 17,800
Special Purpose Fund: Repairs & Maintenance Services	\$ -
Special Purpose Fund: Internal Service Fee	\$ -
Special Purpose Fund: Other Expenses	\$ 260,100
Special Purpose Fund: Special Projects	\$ 909,900
Special Purpose Fund: Transfers to Other Funds	\$ 2,000
Subtotal - General Fund Expenditures	\$ 23,380,700
Subtotal - Special Purpose Fund Expenditures	\$ 1,472,900
Total Expenditures	\$ 24,853,600

Source: 2008 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 492, 504, 505 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2008/fy08_final_budget.pdf)

Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2009 Operating Budget	
Property Taxes	\$ 763,046,200
Local Option Sales Tax	\$ 296,842,000
Grants & Contributions	\$ 278,883,200
All Other Revenues	\$ 200,033,100
Fund Balance Appropriated	\$ 31,394,900
Total Revenues	\$ 1,570,199,400

Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/fy09_final_budget.pdf)

Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2009 Operating Budget	
General Government	\$ 159,956,100
Fiscal Administration	\$ 25,631,700
Administration of Justice	\$ 57,959,300
Law Enforcement & Jails	\$ 199,216,900
Fire Prevention & Control	\$ 107,367,200
Regulation & Inspection	\$ 20,304,700
Conservation of Resources	\$ 476,800
Social Services	\$ 8,830,700
Health & Hospitals	\$ 84,095,700
Public Libraries	\$ 19,981,100
Recreational & Cultural	\$ 43,234,000
Infrastructure & Transportation	\$ 64,666,500
Education	\$ 619,007,900
Debt Service	\$ 159,470,800
Transfers	\$ -
Total Expenses	\$ 1,570,199,400

Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/fy09_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2009 Operating Budget	
Property Taxes	\$ 346,440,000
Local Option Sales Tax	\$ 98,050,900
Grants & Contributions	\$ 76,708,600
All Other Revenues	\$ 170,557,500
Fund Balance Appropriated	\$ -
Total Revenues	\$ 691,757,000

Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/fy09_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2009 Operating Budget	
General Government	\$ 135,685,000
Fiscal Administration	\$ 25,631,700
Administration of Justice	\$ 57,959,300
Law Enforcement & Jails	\$ 199,216,900
Fire Prevention & Control	\$ 47,227,500
Regulation & Inspection	\$ 19,461,300
Conservation of Resources	\$ 476,800
Social Services	\$ 8,830,700
Health & Hospitals	\$ 84,095,700
Public Libraries	\$ 19,981,100
Recreational & Cultural	\$ 42,876,300
Infrastructure & Transportation	\$ 50,314,700
Education	\$ -
Debt Service	\$ -
Total Expenses	\$ 691,757,000

Source: 2009 Fiscal Year Operating Budget, page A-4 (page 17 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/fy09_final_budget.pdf)

Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2009 Operating Budget	
General Fund (budgeted)*	\$ 19,981,100
Charges Commissions, & Fees	\$ (579,000)
Special Purpose Fund: Federal Grants	\$ 8,800
Special Purpose Fund: State Grants	\$ 273,000
Special Purpose Fund: Other Program Revenues	\$ 918,400
Special Purpose Fund: Transfers from Other Funds	\$ 2,000
Total Revenue	\$ 20,604,300

Source: 2009 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 493, 506, 507 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/fy09_final_budget.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$1,781,200 (\$579,000 from Charges & Fees + \$1,472,900 from Special Funds) for 2009 fiscal year (page G-1 or page 493 in PDF view).

**Note: According to Nashville's CFO, Chase Adams, this revenue collected by the library is deposited back to the Metro's general fund and has no bearing on the library's operating budget. Therefore, to be on the conservative side and to avoid double counting of this source of revenue for the metro's general fund, this amount is subtracted from the library's total revenue.

Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2009 Operating Budget	
General Fund: Personal Services	\$ 15,055,900
General Fund: Utilities	\$ 1,591,300
General Fund: Professional & Purchased Services	\$ 543,700
General Fund: Travel, Tuition, and Dues	\$ 24,400
General Fund: Communications	\$ 657,900
General Fund: Repairs & Maintenance Services	\$ 442,600
General Fund: Internal Service Fee	\$ 1,279,300
General Fund: Other Expenses	\$ 408,500
General Fund: Transfers to Other Funds	\$ -
Special Purpose Fund: Personal Services	\$ 265,600
Special Purpose Fund: Utilities	\$ -
Special Purpose Fund: Professional & Purchased Services	\$ 39,000
Special Purpose Fund: Travel, Tuition, and Dues	\$ 2,500
Special Purpose Fund: Communications	\$ 17,800
Special Purpose Fund: Repairs & Maintenance Services	\$ -
Special Purpose Fund: Internal Service Fee	\$ -
Special Purpose Fund: Other Expenses	\$ 875,300
Special Purpose Fund: Transfers to Other Funds	\$ 2,000
Subtotal - General Fund Expenditures	\$ 21,205,800
Subtotal - Special Purpose Fund Expenditures	\$ 1,202,200
Total Expenditures	\$ 22,408,000

Source: 2009 Fiscal Year Operating Budget, pages G-1, G-14, G-15 (pages 493, 506, 507 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2009/fy09_final_budget.pdf)

Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2010 Operating Budget	
Property Taxes	\$ 762,827,600
Local Option Sales Tax	\$ 272,818,200
Grants & Contributions	\$ 282,721,000
All Other Revenues	\$ 187,799,500
Fund Balance Appropriated	\$ 35,996,400
Total Revenues	\$ 1,542,162,700

Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/fy10_final_budget.pdf)

Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2010 Operating Budget	
General Government	\$ 162,455,200
Fiscal Administration	\$ 23,192,100
Administration of Justice	\$ 55,806,400
Law Enforcement & Jails	\$ 196,092,500
Fire Prevention & Control	\$ 104,296,500
Regulation & Inspection	\$ 20,953,900
Conservation of Resources	\$ 557,900
Social Services	\$ 8,084,600
Health & Hospitals	\$ 76,153,400
Public Libraries	\$ 18,917,200
Recreational & Cultural	\$ 39,592,900
Infrastructure & Transportation	\$ 64,125,100
Education	\$ 612,614,400
Debt Service	\$ 159,320,600
Transfers	\$ -
Total Expenses	\$ 1,542,162,700

Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/fy10_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2010 Operating Budget	
Property Taxes	\$ 346,779,600
Local Option Sales Tax	\$ 88,034,900
Grants & Contributions	\$ 74,581,300
All Other Revenues	\$ 158,348,900
Fund Balance Appropriated	\$ -
Total Revenues	\$ 667,744,700

Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/fy10_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2010 Operating Budget	
General Government	\$ 137,501,900
Fiscal Administration	\$ 23,192,100
Administration of Justice	\$ 55,806,400
Law Enforcement & Jails	\$ 196,092,500
Fire Prevention & Control	\$ 45,677,300
Regulation & Inspection	\$ 19,654,300
Conservation of Resources	\$ 557,900
Social Services	\$ 8,084,600
Health & Hospitals	\$ 76,153,400
Public Libraries	\$ 18,917,200
Recreational & Cultural	\$ 39,181,000
Infrastructure & Transportation	\$ 46,926,100
Education	\$ -
Debt Service	\$ -
Total Expenses	\$ 667,744,700

Source: 2010 Fiscal Year Operating Budget, page A-3 (page 20 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/fy10_final_budget.pdf)

Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2010 Operating Budget	
General Fund (budgeted)*	\$ 18,917,200
Charges Commissions, & Fees**	\$ (508,200)
Special Purpose Fund: Federal Grants	\$ 10,300
Special Purpose Fund: State Grants	\$ 273,000
Special Purpose Fund: Other Program Revenues	\$ 1,023,400
Special Purpose Fund: Transfers from Other Funds	\$ 2,000
Total Revenue	\$ 19,717,700

Source: 2010 Fiscal Year Operating Budget, pages H-1, H-12, H-13 (pages 512, 523, 524 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/fy10_final_budget.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$1,816,900 (\$508,200 from Charges & Fees + \$1,308,700 from Special Funds) for 2010 fiscal year (page H-1 or page 512 in PDF view).

**Note: According to Nashville's CFO, Chase Adams, this revenue collected by the library is deposited back to the Metro's general fund and has no bearing on the library's operating budget. Therefore, to be on the conservative side and to avoid double counting of this source of revenue for the metro's general fund, this amount is subtracted from the library's total revenue.

Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2010 Operating Budget	
General Fund: Personal Services	\$ 13,495,100
General Fund: Utilities	\$ 1,591,300
General Fund: Professional & Purchased Services	\$ 544,300
General Fund: Travel, Tuition, and Dues	\$ 14,400
General Fund: Communications	\$ 613,600
General Fund: Repairs & Maintenance Services	\$ 442,000
General Fund: Internal Service Fee	\$ 1,386,400
General Fund: Other Expenses	\$ 812,900
General Fund: Transfers to Other Funds	\$ -
Special Purpose Fund: Personal Services	\$ 395,600
Special Purpose Fund: Utilities	\$ -
Special Purpose Fund: Professional & Purchased Services	\$ 56,300
Special Purpose Fund: Travel, Tuition, and Dues	\$ 2,500
Special Purpose Fund: Communications	\$ 21,300
Special Purpose Fund: Repairs & Maintenance Services	\$ 3,500
Special Purpose Fund: Internal Service Fee	\$ -
Special Purpose Fund: Other Expenses	\$ 827,500
Special Purpose Fund: Transfers to Other Funds	\$ 2,000
Subtotal - General Fund Expenditures	\$ 20,208,700
Subtotal - Special Purpose Fund Expenditures	\$ 1,308,700
Total Expenditures	\$ 21,517,400

Source: 2010 Fiscal Year Operating Budget, pages H-1, H-12, H-13 (pages 512, 523, 524 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2010/fy10_final_budget.pdf)

Metropolitan Nashville, Davidson County Total Revenues by Source, FY 2011 Operating Budget	
Property Taxes	\$ 799,062,800
Local Option Sales Tax	\$ 253,160,100
Grants & Contributions	\$ 286,778,300
All Other Revenues	\$ 185,061,300
Fund Balance Appropriated	\$ -
Total Revenues	\$ 1,524,062,500

Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf)

Metropolitan Nashville, Davidson County Total Expenditures by Use, FY 2011 Operating Budget	
General Government	\$ 177,882,900
Fiscal Administration	\$ 23,545,300
Administration of Justice	\$ 54,915,400
Law Enforcement & Jails	\$ 196,165,400
Fire Prevention & Control	\$ 104,348,100
Regulation & Inspection	\$ 29,496,400
Conservation of Resources	\$ 534,400
Social Services	\$ 7,998,400
Health & Hospitals	\$ 77,764,000
Public Libraries	\$ 19,334,400
Recreational & Cultural	\$ 41,204,100
Infrastructure & Transportation	\$ 71,951,800
Education	\$ 628,756,600
Debt Service	\$ 90,165,300
Transfers	\$ -
Total Expenses	\$ 1,524,062,500

Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Revenues by Source, FY 2011 Operating Budget	
Property Taxes	\$ 363,941,700
Local Option Sales Tax	\$ 83,853,400
Grants & Contributions	\$ 73,794,600
All Other Revenues	\$ 179,092,400
Fund Balance Appropriated	\$ -
Total Revenues	\$ 700,682,100

Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf)

Metropolitan Nashville, Davidson County General Fund Expenditures by Use, FY 2011 Budgeted	
General Government	\$ 151,630,400
Fiscal Administration	\$ 23,545,300
Administration of Justice	\$ 54,915,400
Law Enforcement & Jails	\$ 196,165,400
Fire Prevention & Control	\$ 44,953,400
Regulation & Inspection	\$ 28,037,300
Conservation of Resources	\$ 534,400
Social Services	\$ 7,998,400
Health & Hospitals	\$ 77,764,000
Public Libraries	\$ 19,334,400
Recreational & Cultural	\$ 40,975,900
Infrastructure & Transportation	\$ 54,827,800
Education	\$ -
Debt Service	\$ -
Total Expenses	\$ 700,682,100

Source: Fiscal Year 2010-2011 Operating Budget, page A-4 (page 21 in PDF view)
(http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf)

Metropolitan Nashville, Davidson County Public Libraries Revenues by Source, FY 2011 Operating Budget	
General Fund (budgeted)*	\$ 19,334,400
Charges Commissions, & Fees**	\$ (511,200)
Special Purpose Fund: Federal Grants	\$ 10,300
Special Purpose Fund: State Grants	\$ 88,000
Special Purpose Fund: Other Program Revenues	\$ 939,900
Special Purpose Fund: Transfers from Other Funds	\$ 2,000
Total Revenue	\$ 19,863,400

Source: 2011 Fiscal Year Operating Budget, pages H-1, H-5, H-6 (pages 382, 386-387 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf)

*Note: The county reports the share of the library's general fund as an expenditure. Thus, for the purpose of this report, the library's general fund revenue was budgeted from the county's general fund budget above. If the library's share of the general fund is not considered a revenue source for the library, its total revenues would only be \$1,551,400 (\$511,200 from Charges & Fees + \$1,040,200 from Special Funds) for 2011 fiscal year (page H-1 or page 382 in PDF view).

**Note: According to Nashville's CFO, Chase Adams, this revenue collected by the library is deposited back to the Metro's general fund and has no bearing on the library's operating budget. Therefore, to be on the conservative side and to avoid double counting of this source of revenue for the metro's general fund, this amount is subtracted from the library's total revenue.

Metropolitan Nashville, Davidson County Public Libraries Expenditures, FY 2011 Operating Budget	
General Fund: Personal Services	\$ 14,325,900
General Fund: Utilities	\$ 1,591,300
General Fund: Professional & Purchased Services	\$ 555,900
General Fund: Travel, Tuition, and Dues	\$ 14,900
General Fund: Communications	\$ 612,600
General Fund: Repairs & Maintenance Services	\$ 438,600
General Fund: Internal Service Fee	\$ 1,201,900
General Fund: Other Expenses	\$ 925,600
General Fund: Transfers to Other Funds	\$ -
Special Purpose Fund: Personal Services	\$ 294,800
Special Purpose Fund: Utilities	\$ -
Special Purpose Fund: Professional & Purchased Services	\$ 37,100
Special Purpose Fund: Travel, Tuition, and Dues	\$ 1,000
Special Purpose Fund: Communications	\$ 12,000
Special Purpose Fund: Repairs & Maintenance Services	\$ 6,500
Special Purpose Fund: Internal Service Fee	\$ -
Special Purpose Fund: Other Expenses	\$ 688,300
Special Purpose Fund: Transfers to Other Funds	\$ 500
Subtotal - General Fund Expenditures	\$ 20,706,900
Subtotal - Special Purpose Fund Expenditures	\$ 1,040,200
Total Expenditures	\$ 21,747,100

Source: 2011 Fiscal Year Operating Budget, pages H-1, H-5, H-6 (pages 382, 386-387 in PDF view) (http://www.nashville.gov/citizens_budget/docs/budgetbook/fy2011/fy11_final_budget.pdf)

Orange County (Orlando, FL) Total Revenues by Source, FY 2008 Adopted Budget	
Ad Valorem Taxes	\$ 724,052,364
Sales and Use Taxes	\$ 282,815,076
Franchise Taxes	\$ 6,205
Licenses and Permits	\$ 26,806,821
Intergovernmental Revenue	\$ 237,236,161
Charges for Services	\$ 361,069,034
Fines and Forfeitures	\$ 3,854,085
Court Related Revenue	\$ 11,393,668
Interest & Profits on Investments	\$ 44,895,493
Miscellaneous Revenues	\$ 219,614,832
Less: Statutory Deduction*	\$ (92,632,933)
Bond/Loan Proceeds (Capital Projects Funds)	\$ 50,127,000
Interfund Transfers	\$ 347,710,352
Other Non-Revenues	\$ -
Internal Services Charges	\$ 138,355,157
Fund Balance	\$ 1,066,383,414
Total Revenues	\$ 3,421,686,729

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2008Budget/Section01BudgetinBrief%202008.pdf>)

Orange County (Orlando, FL) Total Expenditures by Use, FY 2008 Adopted Budget	
General Government	\$ 212,563,815
Public Safety	\$ 574,554,342
Physical Environment	\$ 389,594,008
Transportation	\$ 303,710,020
Economic Environment	\$ 241,029,035
Human Services	\$ 203,152,309
Internal Services	\$ 189,220,216
Culture and Recreation*	\$ 62,598,912
Debt Service	\$ 146,615,196
Other	\$ -
Reserves	\$ 750,938,524
Interfund Transfers	\$ 347,710,352
Total Expenditures	\$ 3,421,686,729

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2008Budget/Section01BudgetinBrief%202008.pdf>)

*Note: Source indicates that the library is part of this department (page 38), but does not specify how much of the \$62,598,912 is allocated to the library.

Orange County (Orlando, FL) General Fund Revenues by Source, FY 2008 Adopted Budget	
Ad Valorem Taxes	\$ 434,700,034
Sales and Use Taxes	\$ -
Franchise Taxes	\$ -
Licenses and Permits	\$ 3,914,772
Intergovernmental Revenue	\$ 1,332,000
Charges for Services	\$ 48,876,331
Fines and Forfeitures	\$ 231,000
Court Related Revenue	\$ 4,000
Interest & Profits on Investments	\$ 7,302,000
Miscellaneous Revenues	\$ 3,918,310
Less: Statutory Deduction*	\$ (25,013,922)
Bond/Loan Proceeds (Capital Projects Funds)	\$ -
Interfund Transfers	\$ 159,131,688
Other Non-Revenues	\$ -
Internal Services Charges	\$ -
Fund Balance	\$ 118,400,000
Total Revenues	\$ 752,796,213

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2008Budget/Section01BudgetinBrief%202008.pdf>)

Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2008 Adopted Budget	
General Government	\$ 183,776,350
Public Safety	\$ 356,637,007
Physical Environment	\$ 10,041,685
Transportation	\$ 44,769,749
Economic Environment	\$ 8,601,322
Human Services	\$ 76,492,169
Internal Services	\$ -
Culture and Recreation*	\$ 3,661,698
Debt Service	\$ -
Other	\$ -
Reserves	\$ 55,403,025
Interfund Transfers	\$ 13,413,208
Total Expenditures	\$ 752,796,213

Source: 2008 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2008Budget/Section01BudgetinBrief%202008.pdf>)

*Note: Source indicates that \$58,195,218 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.

Orange County (Orlando, FL) Library Revenues by Source, FY 2008 Adopted Budget	
Ad Valorem Taxes	\$ 35,853,472
Intergovernmental	\$ 1,252,000
Charges for Services	\$ 214,500
Fines	\$ 1,625,000
Miscellaneous	\$ 941,000
Transfer from Property Appraiser	\$ 36,000
Transfer from Tax Collector	\$ 300,000
Reserves	\$ 1,303,716
Total Revenues	\$ 41,525,688

Source: 2008 Fiscal Year Library Operating Fund Budget, page 14 (page 17 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2008Up2.pdf>)

*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

Orange County (Orlando, FL) Library Expenditures by Use, FY 2008 Adopted Budget	
Salaries & Benefits	\$ 21,837,688
Operating	\$ 10,241,000
Capital Outlay	\$ 200,000
Library Materials	\$ 4,837,000
Transfers to Other Funds	\$ 4,410,000
Total Expenditures	\$ 41,525,688

Source: 2008 Fiscal Year Library Operating Fund Budget, page 15 (page 18 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2008Up2.pdf>)

Orange County (Orlando, FL) Total Revenues by Source, FY 2009 Adopted Budget	
Ad Valorem Taxes	\$ 725,657,331
Other Taxes	\$ 293,640,832
Permits and Fees	\$ 23,492,932
Intergovernmental Revenue	\$ 224,907,841
Charges for Services	\$ 368,734,620
Fines and Forfeitures	\$ 4,484,000
Court Related Revenue	\$ 9,092,500
Interest & Profits on Investments	\$ 33,465,190
Miscellaneous Revenues	\$ 201,169,729
Less: Statutory Deduction*	\$ (91,344,216)
Bond/Loan Proceeds (Enterprise Funds)	\$ 8,000,000
Interfund Transfers	\$ 393,396,831
Other Non-Revenues	\$ -
Internal Service Charges	\$ 134,374,299
Fund Balance	\$ 1,141,990,722
Total Revenues	\$ 3,471,062,611

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009Budget/Section01BudgetinBrief2009.pdf>)

Orange County (Orlando, FL) Total Expenditures by Use, FY 2009 Adopted Budget	
General Government	\$ 207,552,736
Public Safety	\$ 594,748,150
Physical Environment	\$ 372,582,580
Transportation	\$ 286,509,696
Economic Environment	\$ 199,925,165
Human Services	\$ 194,901,402
Internal Services	\$ 229,288,606
Culture and Recreation*	\$ 52,266,068
Debt Service	\$ -
Other	\$ 145,223,367
Reserves	\$ 794,668,010
Interfund Transfers	\$ 393,396,831
Total Expenditures	\$ 3,471,062,611

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009Budget/Section01BudgetinBrief2009.pdf>)

*Note: Source indicates that the library is part of this department (page 38), but does not specify how much of the \$52,266,068 is allocated to the library.

Orange County (Orlando, FL) General Fund Revenues by Source, FY 2009 Adopted Budget	
Ad Valorem Taxes	\$ 436,637,478
Other Taxes	\$ 2,400,000
Permits and Fees	\$ 675,240
Intergovernmental Revenue	\$ 1,387,000
Charges for Services	\$ 55,737,783
Fines and Forfeitures	\$ 754,000
Court Related Revenue	\$ 13,000
Interest & Profits on Investments	\$ 7,182,000
Miscellaneous Revenues	\$ 5,879,550
Less: Statutory Deduction*	\$ (25,533,303)
Bond/Loan Proceeds (Enterprise Funds)	\$ -
Interfund Transfers	\$ 178,257,001
Other Non-Revenues	\$ -
Internal Service Charges	\$ -
Fund Balance	\$ 111,100,000
Total Revenues	\$ 774,489,749

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009Budget/Section01BudgetinBrief2009.pdf>)

Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2009 Adopted Budget	
General Government	\$ 177,181,547
Public Safety	\$ 363,564,906
Physical Environment	\$ 8,168,771
Transportation	\$ 40,261,235
Economic Environment	\$ 8,380,209
Human Services	\$ 79,868,366
Internal Services	\$ 21,554,667
Culture and Recreation*	\$ 3,795,504
Debt Service	\$ -
Other	\$ -
Reserves	\$ 55,393,278
Interfund Transfers	\$ 16,321,266
Total Expenditures	\$ 774,489,749

Source: 2009 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2009Budget/Section01BudgetinBrief2009.pdf>)

*Note: Source indicates that \$48,214,165 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.

Orange County (Orlando, FL) Library Revenues by Source, FY 2009 Adopted Budget	
Ad Valorem Taxes	\$ 36,007,392
Intergovernmental	\$ 1,245,000
Charges for Services	\$ 274,000
Fines	\$ 2,100,000
Miscellaneous	\$ 641,000
Transfer from Property Appraiser	\$ 36,000
Transfer from Tax Collector	\$ 300,000
Reserves	\$ 921,632
Total Revenues	\$ 41,525,024

Source: 2009 Fiscal Year Library Operating Fund Budget, page 15 (page 18 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2009Final.pdf>)

*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

Orange County (Orlando, FL) Library Expenditures by Use, FY 2009 Adopted Budget	
Salaries & Benefits	\$ 22,004,024
Operating	\$ 10,779,000
Capital Outlay	\$ 2,050,000
Library Materials	\$ 5,022,000
Transfers to Other Funds	\$ 1,670,000
Total Expenditures	\$ 41,525,024

Source: 2009 Fiscal Year Library Operating Fund Budget, page 16 (page 19 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2009Final.pdf>)

Orange County (Orlando, FL) Total Revenues by Source, FY 2010 Adopted Budget	
Ad Valorem Taxes	\$ 646,378,934
Sales and Use Taxes	\$ 252,392,258
Franchise Taxes	\$ -
Licenses and Permits	\$ 10,621,697
Intergovernmental Revenue	\$ 200,322,262
Charges for Services	\$ 352,091,882
Fines and Forfeitures	\$ 3,356,568
Court Related Revenue	\$ 10,783,033
Interest & Profits on Investments	\$ 18,131,286
Miscellaneous Revenues	\$ 97,543,270
Less: Statutory Deduction*	\$ (76,229,456)
Bond/Loan Proceeds (Enterprise Funds)	\$ 19,000,000
Interfund Transfers	\$ 373,817,462
Other Non-Revenues	\$ -
Internal Service Charges	\$ 125,252,958
Fund Balance	\$ 1,108,720,828
Total Revenues	\$ 3,142,182,982

Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/doc/s/2010Budget/Section01BudgetinBrief.pdf>)

Orange County (Orlando, FL) Total Expenditures by Use, FY 2010 Adopted Budget	
General Government	\$ 209,178,291
Public Safety	\$ 557,838,650
Physical Environment	\$ 343,094,354
Transportation	\$ 239,043,062
Economic Environment	\$ 168,346,393
Human Services	\$ 133,134,618
Internal Services	\$ 204,857,225
Culture and Recreation*	\$ 41,375,430
Debt Service	\$ 127,876,368
Other	\$ -
Reserves	\$ 743,621,029
Interfund Transfers	\$ 373,817,462
Total Expenditures	\$ 3,142,182,882

Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/doc/s/2010Budget/Section01BudgetinBrief.pdf>)

*Note: Source indicates that the library is part of this department (page 38), but does not specify how much of the \$41,375,430 is allocated to the library.

Orange County (Orlando, FL) General Fund Revenues by Source, FY 2010 Adopted Budget	
Ad Valorem Taxes	\$ 390,184,082
Sales and Use Taxes	\$ 2,200,000
Franchise Taxes	\$ -
Licenses and Permits	\$ 676,150
Intergovernmental Revenue	\$ 1,446,550
Charges for Services	\$ 53,849,090
Fines and Forfeitures	\$ 611,908
Court Related Revenue	\$ 20,533
Interest & Profits on Investments	\$ 4,317,165
Miscellaneous Revenues	\$ 6,178,870
Less: Statutory Deduction*	\$ (22,974,217)
Bond/Loan Proceeds (Enterprise Funds)	\$ -
Interfund Transfers	\$ 202,187,789
Other Non-Revenues	\$ -
Internal Service Charges	\$ -
Fund Balance	\$ 110,000,000
Total Revenues	\$ 748,697,920

Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/doc/s/2010Budget/Section01BudgetinBrief.pdf>)

Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2010 Adopted Budget	
General Government	\$ 184,249,103
Public Safety	\$ 358,573,215
Physical Environment	\$ 7,708,369
Transportation	\$ 35,319,427
Economic Environment	\$ 8,172,675
Human Services	\$ 74,382,479
Internal Services	\$ 3,093,696
Culture and Recreation*	\$ 3,633,415
Debt Service	\$ -
Other	\$ -
Reserves	\$ 51,733,767
Internal Services	\$ 21,831,774
Total Expenditures	\$ 748,697,920

Source: 2010 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 35
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/doc/s/2010Budget/Section01BudgetinBrief.pdf>)

*Note: Source indicates that \$37,742,115 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.

Orange County (Orlando, FL) Library Revenues by Source, FY 2010 Adopted Budget	
Ad Valorem Taxes	\$ 32,049,516
Intergovernmental	\$ 1,025,000
Charges for Services	\$ 335,000
Fines	\$ 1,865,000
Miscellaneous	\$ 386,000
Transfer from Branch Debt Service Fund	\$ -
Transfer from Property Appraiser	\$ 35,000
Transfer from Tax Collector	\$ 350,000
Reserves	\$ 2,166,883
Total Revenues	\$ 38,212,399

Source: 2010 Fiscal Year Library Operating Fund Budget, page 13 (page 17 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2010Final.pdf>)

*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

Orange County (Orlando, FL) Library Expenditures by Use, FY 2010 Adopted Budget	
Salaries & Benefits	\$ 22,487,399
Operating	\$ 10,266,000
Capital Outlay	\$ 695,000
Library Materials	\$ 4,764,000
Total Expenditures	\$ 38,212,399

Source: 2010 Fiscal Year Library Operating Fund Budget, page 14 (page 18 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2010Final.pdf>)

Orange County (Orlando, FL) Total Revenues by Source, FY 2011 Adopted Budget	
Ad Valorem Taxes	\$ 563,848,685
Sales and Use Taxes	\$ 254,091,758
Permits and Fees	\$ 8,570,239
Intergovernmental Revenue	\$ 219,288,945
Charges for Services	\$ 340,544,229
Fines and Forfeitures	\$ 3,112,183
Court Related Revenue	\$ 9,877,581
Interest & Profits on Investments	\$ 17,884,556
Miscellaneous Revenues	\$ 77,812,483
Less: Statutory Deduction*	\$ (71,553,147)
Bond/Loan Proceeds (Enterprise Funds)	\$ 80,000,000
Interfund Transfers	\$ 343,468,233
Other Non-Revenues	\$ 206,872
Internal Service Charges	\$ 124,780,085
Fund Balance	\$ 1,134,233,111
Total Revenues	\$ 3,106,165,813

Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf>)

Orange County (Orlando, FL) General Fund Revenues by Source, FY 2011 Adopted Budget	
Ad Valorem Taxes	\$ 340,172,094
Sales and Use Taxes	\$ 2,200,000
Permits and Fees	\$ 625,150
Intergovernmental Revenue	\$ 1,460,402
Charges for Services	\$ 54,103,801
Fines and Forfeitures	\$ 510,183
Court Related Revenue	\$ 10,081
Interest & Profits on Investments	\$ 3,102,072
Miscellaneous Revenues	\$ 5,860,715
Less: Statutory Deduction*	\$ (20,402,225)
Bond/Loan Proceeds (Enterprise Funds)	\$ -
Interfund Transfers	\$ 213,237,883
Other Non-Revenues	\$ -
Internal Service Charges	\$ -
Fund Balance	\$ 116,215,004
Total Revenues	\$ 717,095,160

Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf>)

Orange County (Orlando, FL) Library Revenues by Source, FY 2011 Adopted Budget	
Ad Valorem Taxes	\$ 27,898,040
Intergovernmental	\$ 996,000
Charges for Services	\$ 305,000
Fines	\$ 1,500,000
Miscellaneous	\$ 218,000
Transfer from Branch Debt Service Fund	\$ 10,000
Transfer from Property Appraiser	\$ 29,000
Transfer from Tax Collector	\$ 327,000
Reserves	\$ 2,766,434
Total Revenues	\$ 34,049,474

Source: 2011 Fiscal Year Library Operating Fund Budget, page 9 (page 11 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2011Final.pdf>)

*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

Orange County (Orlando, FL) Total Expenditures by Use, FY 2011 Adopted Budget	
General Government	\$ 191,302,752
Public Safety	\$ 526,152,233
Physical Environment	\$ 337,734,879
Transportation	\$ 254,186,043
Economic Environment	\$ 160,548,579
Human Services	\$ 137,828,288
Internal Services	\$ 205,297,684
Culture and Recreation*	\$ 37,199,920
Debt Service	\$ 120,688,726
Reserves	\$ 791,758,476
Interfund Transfers	\$ 343,468,233
Total Expenditures	\$ 3,106,165,813

Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf>)

*Note: Previous budget reports has shown that the library is part of Culture and Recreation, but does not specify the amount of funding the library receives.

Orange County (Orlando, FL) General Fund Expenditures by Use, FY 2011 Adopted Budget	
General Government	\$ 168,581,646
Public Safety	\$ 343,803,996
Physical Environment	\$ 7,271,818
Transportation	\$ 32,804,067
Economic Environment	\$ 7,973,673
Human Services	\$ 77,450,780
Internal Services	\$ 2,856,316
Culture and Recreation	\$ 3,483,362
Debt Service	\$ -
Reserves	\$ 54,215,859
Interfund Transfers	\$ 18,653,643
Total Expenditures	\$ 717,095,160

Source: 2011 Fiscal Year Adopted Budget, Section 1 - Budget in Brief, page 40
(<http://www.orangecountyfl.net/Portals/0/Resources/Internet/govern/Budget/docs/2011Budget/Section%2001%20-%20BIB.pdf>)

*Note: Source indicates that \$31,340,500 of its expenditures are funded by "other revenue sources" which include revenues unearned in the current fiscal year, such as fund balance or prior year reimbursements.

Orange County (Orlando, FL) Library Expenditures by Use, FY 2011 Adopted Budget	
Salaries & Benefits	\$ 19,629,474
Operating	\$ 9,773,000
Capital Outlay	\$ 255,000
Library Materials	\$ 4,392,000
Total Expenditures	\$ 34,049,474

Source: 2011 Fiscal Year Library Operating Fund Budget, page 10 (page 12 in PDF view)
(<http://www.ocls.info/About/BOT/PDFs/FinancialInfo/BudgetsFinal/BudgetFY2011Final.pdf>)

Tampa-Hillsborough County Total Revenues by Source, FY 2008 Adopted Budget	
Fund Balance	\$ 804,600,000
Ad Valorem Taxes	\$ 803,200,000
Other Taxes	\$ 301,800,000
Licenses and Permits	\$ 18,600,000
Intergovernmental	\$ 243,000,000
Charges for Services	\$ 531,600,000
Fines and Forfeits	\$ 5,900,000
Miscellaneous	\$ 157,600,000
Transfers	\$ 978,500,000
Other Non-Revenues	\$ 268,400,000
Less 5% required by law	\$ (66,500,000)
Total Revenues	\$ 4,046,700,000

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 48
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0809/publications/adopted0809budget.pdf>)

Tampa-Hillsborough County Total Expenditures by Use, FY 2008 Adopted Budget	
Public Safety	\$ 563,308,114
Physical Environment	\$ 386,325,966
Transportation	\$ 215,603,982
Economic Environment	\$ 78,455,047
Human Services	\$ 253,409,035
Culture/Recreation	\$ 121,460,520
Courts	\$ 34,934,577
General Government Services	\$ 525,275,016
Nonexpenditure Disbursements	\$ 1,827,614,166
Other Nonoperating Costs	\$ 40,344,955
Total Expenditures	\$ 4,046,731,378

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 60-61
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0809/publications/adopted0809budget.pdf>)

Tampa-Hillsborough County General Fund Revenues by Source, FY 2008 Adopted Budget	
Ad Valorem Taxes	\$ 506,145,807
Licenses and Permits	\$ 3,232,710
Intergovernmental	\$ 7,065,378
Charges for Services	\$ 49,041,457
Fines and Forfeitures	\$ 37,609
Miscellaneous Revenues	\$ 13,799,672
Interfund Transfers	\$ 8,953,899
Other	\$ 24,647,043
Less 5% required by law	\$ (28,949,120)
Fund Balance	\$ 107,550,546
Total Revenues	\$ 691,525,001

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 137
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0809/publications/adopted0809budget.pdf>)

Tampa-Hillsborough County General Fund Expenditures by Use, FY 2008 Adopted Budget	
Public Safety	\$ 260,562,375
Physical Environment	\$ 13,013,151
Transportation	\$ 179,000
Economic Environment	\$ 21,887,633
Human Services	\$ 58,640,142
Culture and Recreation	\$ 20,646,911
Courts	\$ 22,514,721
General Government Services	\$ 156,702,613
Nonexpenditure Disbursements	\$ 137,378,455
Total Expenditures	\$ 691,525,001

Source: Adopted Biennial Budget for FY 2008 and FY 2009, pages 62-63
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy0809/publications/adopted0809budget.pdf>)

Tampa-Hillsborough County Library Revenues by Source, FY 2008 Adopted Budget	
Taxes	\$ 51,402,918
Intergovernmental Revenue	\$ 1,538,468
Charges for Services	\$ 359,016
Fines and Forfeits	\$ 479,600
Miscellaneous Revenue	\$ 1,914,245
Total Revenues	\$ 55,694,247

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.

Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2008 and FY 2009, \$39,215,388 was the planned budget amount for the library (page 257).

Tampa-Hillsborough County Library Expenditures by Use, FY 2008 Adopted Budget	
Personal Services	\$ 20,570,131
Operating Expenses	\$ 13,453,052
Capital Equipment	\$ 232,895
Library Books & Publications	\$ 4,031,376
Grants and Aids	\$ 822,934
Total Expenditures	\$ 39,110,388

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.

Tampa-Hillsborough County Total Revenues by Source, FY 2009 Adopted Budget	
Fund Balance	\$ 908,300,000
Ad Valorem Taxes	\$ 756,500,000
Other Taxes	\$ 284,200,000
Licenses and Permits	\$ 13,900,000
Intergovernmental	\$ 235,800,000
Charges for Services	\$ 554,200,000
Fines and Forfeits	\$ 5,400,000
Miscellaneous	\$ 143,200,000
Transfers	\$ 1,059,200,000
Other Non-Revenues	\$ 142,800,000
Less 5% required by law	\$ (71,300,000)
Total Revenues	\$ 4,032,200,000

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 62
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County Total Expenditures by Use, FY 2009 Adopted Budgeted	
Public Safety	\$ 542,816,104
Physical Environment	\$ 390,715,311
Transportation	\$ 212,221,701
Economic Environment	\$ 94,776,731
Human Services	\$ 245,886,765
Culture/Recreation	\$ 124,380,167
Courts	\$ 44,963,959
General Government Services	\$ 504,937,844
Nonexpenditure Disbursements	\$ 1,831,846,926
Other Nonoperating Costs	\$ 39,413,156
Total Expenditures	\$ 4,031,958,664

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 70-71
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County General Fund Revenues by Source, FY 2009 Adopted Budget	
Ad Valorem Taxes	\$ 482,031,070
Local Business Tax	\$ 1,284,366
Permits and Fees	\$ 2,407,184
Intergovernmental	\$ 5,714,033
Charges for Services	\$ 58,361,304
Fines and Forfeitures	\$ 43,059
Miscellaneous Revenues	\$ 13,885,644
Interfund Transfers	\$ 15,038,139
Other	\$ 32,053,941
Less 5% required by law	\$ (29,562,131)
Fund Balance	\$ 123,299,235
Total Revenues	\$ 704,555,844

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 159
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County General Fund Expenditures by Use, FY 2009 Adopted Budget	
Public Safety	\$ 272,781,636
Physical Environment	\$ 15,593,680
Transportation	\$ 176,000
Economic Environment	\$ 21,608,217
Human Services	\$ 58,089,611
Culture and Recreation	\$ 20,438,491
Courts	\$ 12,548,582
General Government Services	\$ 138,944,914
Nonexpenditure Disbursements	\$ 164,374,713
Total Expenditures	\$ 704,555,844

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 72-73
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County Library Revenues by Source, FY 2009 Adopted Budget	
Taxes	\$ 44,950,905
Intergovernmental Revenue	\$ 1,446,048
Charges for Services	\$ 240,513
Fines and Forfeits	\$ 516,600
Miscellaneous Revenue	\$ 2,139,245
Total Revenues	\$ 49,293,311

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.

Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2010 and FY 2011, \$40,097,322 was the planned budget amount for the library. (page 277)

Tampa-Hillsborough County Library Expenditures by Use, FY 2009 Adopted Budget	
Personal Services	\$ 21,208,876
Operating Expenses	\$ 13,369,720
Capital Equipment	\$ 401,833
Library Books & Publications	\$ 4,476,759
Grants and Aids	\$ 640,134
Total Expenditures	\$ 40,097,322

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.

Tampa-Hillsborough County Total Revenues by Source, FY 2010 Adopted Budget	
Fund Balance	\$ 863,800,000
Ad Valorem Taxes	\$ 661,300,000
Other Taxes	\$ 256,900,000
Licenses and Permits	\$ 57,300,000
Intergovernmental	\$ 206,300,000
Charges for Services	\$ 509,900,000
Fines and Forfeits	\$ 4,500,000
Miscellaneous	\$ 82,500,000
Transfers	\$ 737,500,000
Other Non-Revenues	\$ 173,900,000
Less 5% required by law	\$ (72,400,000)
Total Revenues	\$ 3,481,500,000

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 62
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County Total Expenditures by Use, FY 2010 Adopted Budget	
Public Safety	\$ 483,044,358
Physical Environment	\$ 332,538,851
Transportation	\$ 32,378,941
Economic Environment	\$ 58,742,281
Human Services	\$ 241,377,315
Culture/Recreation	\$ 107,305,029
Courts	\$ 31,646,477
General Government Services	\$ 738,271,253
Nonexpenditure Disbursements	\$ 1,426,881,077
Other Nonoperating Costs	\$ 29,399,256
Total Expenditures	\$ 3,481,584,838

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 70-71
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County General Fund Revenues by Source, FY 2010 Adopted Budget	
Ad Valorem Taxes	\$ 421,316,917
Local Business Tax	\$ 1,536,273
Permits and Fees	\$ 640,248
Intergovernmental	\$ 5,403,093
Charges for Services	\$ 59,805,253
Fines and Forfeitures	\$ 75,508
Miscellaneous Revenues	\$ 10,791,395
Interfund Transfers	\$ 18,017,563
Other	\$ 23,220,000
Less 5% required by law	\$ (24,749,462)
Fund Balance	\$ 107,996,132
Total Revenues	\$ 624,052,920

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 159
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County General Fund Expenditures by Use, FY 2010 Adopted Budget	
Public Safety	\$ 265,453,934
Physical Environment	\$ 13,310,614
Transportation	\$ 176,000
Economic Environment	\$ 16,360,704
Human Services	\$ 49,273,050
Culture and Recreation	\$ 15,363,690
Courts	\$ 11,101,075
General Government Services	\$ 118,404,865
Nonexpenditure Disbursements	\$ 134,608,988
Total Expenditures	\$ 624,052,920

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 72-73
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County Library Revenues by Source, FY 2010 Adopted Budget	
Taxes	\$ 39,293,797
Intergovernmental Revenue	\$ 1,072,821
Charges for Services	\$ 266,590
Fines and Forfeits	\$ 805,300
Miscellaneous Revenue	\$ 1,691,156
Total Revenues	\$ 43,129,664

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.

Tampa-Hillsborough County Library Expenditures by Use, FY 2010 Adopted Budget	
Personal Services	\$ 19,745,333
Operating Expenses	\$ 14,236,057
Capital Equipment	\$ 105,495
Library Books & Publications	\$ 3,051,394
Grants and Aids	\$ 384,755
Total Expenditures	\$ 37,523,034

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.

Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2010 and FY 2011, \$38,425,734 was the planned budget amount for the library. The total planned budget for this fund is \$79,075,413, which includes a previous fund balance of \$34,146,845 (page 175).

Tampa-Hillsborough County Total Revenues by Source, FY 2011 Planned Budget	
Fund Balance	\$ 776,300,000
Ad Valorem Taxes	\$ 603,900,000
Other Taxes	\$ 268,100,000
Licenses and Permits	\$ 58,000,000
Intergovernmental	\$ 215,800,000
Charges for Services	\$ 560,100,000
Fines and Forfeits	\$ 4,500,000
Miscellaneous	\$ 55,200,000
Transfers	\$ 798,900,000
Other Non-Revenues	\$ 510,100,000
Less 5% required by law	\$ (71,000,000)
Total Revenues	\$ 3,779,900,000

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 62
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County Total Expenditures by Use, FY 2011 Planned Budget	
Public Safety	\$ 532,693,720
Physical Environment	\$ 361,080,975
Transportation	\$ 80,601,997
Economic Environment	\$ 52,346,530
Human Services	\$ 244,439,723
Culture/Recreation	\$ 105,485,883
Courts	\$ 30,022,244
General Government Services	\$ 824,667,407
Nonexpenditure Disbursements	\$ 1,520,596,528
Other Nonoperating Costs	\$ 28,074,830
Total Expenditures	\$ 3,780,009,837

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 70-71
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County General Fund Revenues by Source, FY 2011 Planned Budget	
Ad Valorem Taxes	\$ 385,656,553
Local Business Tax	\$ 1,596,273
Permits and Fees	\$ 631,633
Intergovernmental	\$ 5,718,105
Charges for Services	\$ 61,213,747
Fines and Forfeitures	\$ 58,012
Miscellaneous Revenues	\$ 9,770,171
Interfund Transfers	\$ 33,702,941
Other	\$ 22,070,000
Less 5% required by law*	\$ (22,935,372)
Fund Balance	\$ 110,085,709
Total Revenues	\$ 607,567,772

Source: Adopted Biennial Budget for FY 2010 and FY 2011, page 159
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

*Note: Florida Statutes Chapter 129.01 requires counties to budget 95% of anticipated revenues. The calculated reduction therefore amounts to 5%. This deduction is applied against operating revenues in all funds except grant and internal service funds.

Tampa - Hillsborough County General Fund Expenditures by Use, FY 2011 Planned Budget	
Public Safety	\$ 273,042,275
Physical Environment	\$ 12,169,338
Transportation	\$ 176,000
Economic Environment	\$ 14,630,847
Human Services	\$ 41,826,193
Culture and Recreation	\$ 14,229,316
Courts	\$ 11,024,592
General Government Services	\$ 116,805,135
Nonexpenditure Disbursements	\$ 123,664,076
Total Expenditures	\$ 607,567,772

Source: Adopted Biennial Budget for FY 2010 and FY 2011, pages 72-73
(<http://www.hillsboroughcounty.org/managementbudget/budgets/adopted/fy1011/publications/adoptedfy10fy11budget.pdf>)

Tampa-Hillsborough County Library Revenues by Source, FY 2011 Adopted Budget	
Taxes	\$ 34,893,356
Intergovernmental Revenue	\$ 910,388
Charges for Services	\$ 278,740
Fines and Forfeits	\$ 523,550
Miscellaneous Revenue	\$ 1,282,322
Total Revenues	\$ 37,888,356

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Public Library Operating Revenue Summary.

Note: There is a special Library Taxing District for the county (ad valorem tax) used for library operations. According to the Adopted Biennial Budget for FY 2010 and FY 2011, \$39,442,452 was the planned budget amount for the library. The total planned budget for this fund is \$79,075,413, which includes a previous fund balance of \$34,146,845 (page 175).

Tampa-Hillsborough County Library Expenditures by Use, FY 2011 Adopted Budget	
Personal Services	\$ 19,799,040
Operating Expenses	\$ 13,735,987
Capital Equipment	\$ 107,595
Library Books & Publications	\$ 2,893,773
Grants and Aids	\$ 384,755
Total Expenditures	\$ 36,921,150

Source: Email communication with David Wullschleger, Operations Manager for Hillsborough County Library Services. Amounts are from the Tampa-Hillsborough County Library Fiscal Year Budgets for 2008-2011.

Wake County Government Total Revenues by Source, FY 2008 Adopted Budget	
Taxes	\$ 777,084,688
Intergovernmental*	\$ 154,285,739
Charges For Services	\$ 80,055,128
Licenses & Permits	\$ 4,351,191
Fines & Forfeitures	\$ -
Investment Earnings	\$ 24,137,410
Miscellaneous	\$ 925,170
Bond Proceeds and Premiums	\$ 314,970,000
Appropriated Fund Balance	\$ 22,552,348
Total Revenues by Source	\$ 1,378,361,674

Source: 2008 Fiscal Year Adopted Budget, page 22 (page 2 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/0F4C5D3B-4A03-4C93-BC84-8B9034136334/0/budgethighlights.pdf>)

*Note: This was broken down into federal, state, and local government in later reports.

Wake County Government Expenditures by Use, FY 2008 Adopted Budget	
General Government / Administration	\$ 87,254,589
Human Services	\$ 249,549,982
Debt Service	\$ 145,725,615
Environmental Services	\$ 21,156,719
Public Safety	\$ 139,659,453
Community Development	\$ 62,044,381
Depreciation and Amortization	\$ 551,000
Cost of Service	\$ 27,862,670
Education	\$ 644,437,265
Total Operating Expenses	\$ 1,378,241,674

Source: 2008 Fiscal Year Adopted Budget, page 23 (page 3 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/0F4C5D3B-4A03-4C93-BC84-8B9034136334/0/budgethighlights.pdf>)

Wake County Government General Fund Revenue by Source, FY 2008 Adopted Budget	
Ad Valorem Taxes	\$ 551,440,000
Sales Tax	\$ 157,228,000
Other Taxes	\$ -
Lease/Rental Vehicle Tax	\$ 2,500,000
Payment in Lieu of Taxes	\$ 1,201,000
Real Property Transfer (Excise) Tax	\$ 12,300,000
Penalties & Interest	\$ 2,500,000
Federal Shared Revenue	\$ 5,220,335
State Shared Revenue	\$ 109,724,019
Local Shared Revenue	\$ 3,480,119
Licenses and Permits	\$ 4,347,191
Charges for Services	\$ 55,620,734
Investment Earnings	\$ 354,410
Miscellaneous	\$ 472,444
Other Financing Sources	\$ 12,411,748
Transfers	\$ 1,231,000
Total General Fund Revenue	\$ 920,031,000

Source: 2008 Fiscal Year Adopted Budget, pages 47-49 (pages 1-3 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/02CBA41A-6D78-4879-AD7D-17FD409F27C5/0/generalfund.pdf>)

Wake County Government General Fund Expenditures, FY 2008 Adopted Budget	
General Government	\$ 39,138,025
Community Services	\$ 23,663,761
Environmental Services	\$ 8,898,319
General Services Administration	\$ 27,238,883
Human Services	\$ 228,317,773
Medical Examiner	\$ 200,000
Public Safety	\$ 22,203,626
City-County Bureau of Identification	\$ 4,206,671
Sheriff	\$ 57,648,710
Non-Departmental	\$ 9,211,967
Transfers to Other Funds	\$ 180,601,000
Education	\$ 318,702,265
Total Operating Expenses	\$ 920,031,000

Source: 2008 Fiscal Year Adopted Budget, pages 50-52 (pages 4-6 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/02CBA41A-6D78-4879-AD7D-17FD409F27C5/0/generalfund.pdf>)

Wake County Public Libraries Revenue by Source, FY 2008 Adopted Budget	
General Fund*	\$ 16,136,622
Intergovernmental Revenues	\$ 637,500
Fees & Other Revenues	\$ 845,000
Total General Fund Revenue	\$ 17,619,122

Source: 2008 Fiscal Year Adopted Budget, page 50 (page 4 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/02CBA41A-6D78-4879-AD7D-17FD409F27C5/0/generalfund.pdf>) and page 108 (page 10 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/EF9E6065-073B-49CA-85B8-79DCE105884D/0/communityservices.pdf>)

*Note: This amount (\$16,136,622) is reported as a county expenditure given to "Community Services," a county department that the public library is under. This amount matches page 50 of 2008 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 108. For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county. Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue (\$17,619,122).

Wake County Public Libraries Expenditures, FY 2008 Adopted Budget	
Personnel Services	\$ 11,284,243
Operating Expenses	\$ 4,852,379
Capital Outlay	\$ -
Total Expenditures	\$ 16,136,622

Source: 2008 Fiscal Year Adopted Budget, page 108 (page 10 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/EF9E6065-073B-49CA-85B8-79DCE105884D/0/communityservices.pdf>)

Wake County Government Total Revenues by Source, FY 2009 Adopted Budget	
Taxes	\$ 833,136,000
Federal	\$ 17,663,507
State	\$ 116,185,042
Local	\$ 3,816,714
Charges For Services	\$ 87,281,063
Licenses & Permits	\$ 5,506,337
Fines & Forfeitures	\$ -
Interest Income	\$ 20,653,544
Miscellaneous	\$ 968,079
Other Financing Sources	\$ 448,024,714
Total Revenues by Source	\$ 1,533,235,000

Source: 2009 Fiscal Year Adopted Budget, page 46 (page 64 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf>)

Wake County Government Expenditures by Use, FY 2009 Adopted Budget	
General Services Administration	\$ 29,146,602
Human Services	\$ 251,295,034
Debt Service	\$ 180,784,000
General Government	\$ 51,483,603
Environmental Services	\$ 37,851,085
Public Safety	\$ 107,561,569
Community Development and Cultural	\$ 55,643,107
Capital Projects	\$ 123,014,000
Education	\$ 696,456,000
Total Operating Expenses	\$ 1,533,235,000

Source: 2009 Fiscal Year Adopted Budget, page 47 (page 65 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf>)

Wake County Government General Fund Revenue by Source, FY 2009 Adopted Budget	
Property Taxes	\$ 619,606,000
Sales Tax	\$ 145,744,000
Other Taxes	\$ -
Lease/Rental Vehicle Tax	\$ 2,500,000
Payment in Lieu of Taxes	\$ 1,201,000
Real Property Transfer Tax	\$ 11,000,000
Federal Shared Revenue	\$ 8,437,584
State Shared Revenue	\$ 114,019,179
Local Shared Revenue	\$ 3,245,500
Licenses and Permits	\$ 5,492,337
Charges for Services	\$ 61,520,163
Miscellaneous	\$ 1,391,623
Other Financing Sources	\$ 8,905,614
Transfers	\$ 1,297,000
Total General Fund Revenue	\$ 984,360,000

Source: 2009 Fiscal Year Adopted Budget, pages 77-78 (pages 95-96 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf>)

Wake County Government General Fund Expenditures, FY 2009 Adopted Budget	
General Government	\$ 41,713,733
Community Services	\$ 25,801,529
Environmental Services	\$ 9,574,470
General Services Administration	\$ 29,146,602
Human Services	\$ 240,117,749
Medical Examiner	\$ 200,000
Public Safety	\$ 22,287,069
City-County Bureau of Identification	\$ 4,548,244
Sheriff	\$ 63,164,734
Non-Departmental	\$ 8,669,870
Transfers to Other Funds	\$ 205,911,000
Education	\$ 333,225,000
Total Operating Expenses	\$ 984,360,000

Source: 2009 Fiscal Year Adopted Budget, pages 79-81 (pages 97-99 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf>)

Wake County Public Libraries Revenue by Source, FY 2009 Adopted Budget	
General Fund*	\$ 17,231,068
Federal	\$ 50,000
State	\$ 550,000
Local	\$ 6,500
Charges for Services	\$ 678,000
Licenses and Permits	\$ -
Interest Income	\$ -
Miscellaneous	\$ 112,400
Total General Fund Revenue	\$ 18,627,968

Source: 2009 Fiscal Year Adopted Budget, pages 79, 141 (pages 97, 159 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf>)

Wake County Public Libraries Expenditures, FY 2009 Adopted Budget	
Salary / Benefits	\$ 12,269,682
Contractual Services	\$ 650,250
Supplies, Materials and Other Charges	\$ 4,277,136
Capital Outlay	\$ -
Debt	\$ 34,000
Total Expenditures	\$ 17,231,068

Source: 2009 Fiscal Year Adopted Budget, page 141 (page 159 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/1022A405-FDE4-4603-B32B-64A8D5C405BC/0/fy2009.pdf>)

*Note: This amount (\$17,231,068) is reported as a county expenditure given to "Community Services," a county department that the public library is under. This amount matches page 79 of 2009 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 141. For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county. Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue (\$18,627,968).

Wake County Government Total Revenues by Source, FY 2010 Adopted Budget	
Taxes	\$ 812,360,300
Federal	\$ 20,771,258
State	\$ 125,629,970
Local	\$ 3,779,533
Charges For Services	\$ 85,365,938
Licenses & Permits	\$ 4,124,719
Fines & Forfeitures	\$ -
Interest Income	\$ 7,072,954
Miscellaneous	\$ 2,925,313
Other Financing Sources	\$ 387,252,000
Total Revenues by Source	\$ 1,449,281,985

Source: 2010 Fiscal Year Adopted Budget, page 58 (page 62 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf>)

Wake County Government Expenditures by Use, FY 2010 Adopted Budget	
General Services Administration	\$ 27,020,958
Human Services	\$ 238,308,447
Debt Service	\$ 195,824,000
General Government	\$ 43,081,699
Environmental Services	\$ 36,579,025
Public Safety	\$ 105,011,328
Community Development and Cultural	\$ 55,408,754
Capital Projects	\$ 402,463,000
Education	\$ 345,584,774
Total Operating Expenses	\$ 1,449,281,985

Source: 2010 Fiscal Year Adopted Budget, page 59 (page 63 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf>)

Wake County Government General Fund Revenue by Source, FY 2010 Adopted Budget	
Property Taxes	\$ 626,761,300
Sales Tax	\$ 122,633,000
Other Taxes	\$ -
Lease/Rental Vehicle Tax	\$ 2,500,000
Payment in Lieu of Taxes	\$ 1,201,000
Real Property Transfer Tax	\$ 6,500,000
Federal Shared Revenue	\$ 9,375,785
State Shared Revenue	\$ 113,148,292
Local Shared Revenue	\$ 3,221,900
Licenses and Permits	\$ 4,116,219
Charges for Services	\$ 62,026,882
Miscellaneous	\$ 737,622
Other Financing Sources	\$ -
Transfers	\$ 1,378,000
Total General Fund Revenue	\$ 953,600,000

Source: 2010 Fiscal Year Adopted Budget, General Fund Revenue Summary
pages 89-91 (pages 93-95 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf>)

Wake County Government General Fund Expenditures, FY 2010 Adopted Budget	
General Government	\$ 32,589,943
Community Services	\$ 25,058,504
Environmental Services	\$ 8,012,025
General Services Administration	\$ 27,020,958
Human Services	\$ 227,474,402
Medical Examiner	\$ 200,000
Public Safety	\$ 21,216,184
City-County Bureau of Identification	\$ 4,155,748
Sheriff	\$ 61,578,706
Non-Departmental	\$ 9,641,756
Transfers to Other Funds	\$ 206,135,000
Education	\$ 330,516,774
Total Operating Expenses	\$ 953,600,000

Source: 2010 Fiscal Year Adopted Budget, General Fund Revenue Summary
pages 92-94 (pages 96-98 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf>)

Wake County Public Libraries Revenue by Source, FY 2010 Adopted Budget	
General Fund*	\$ 16,324,601
Federal	\$ -
State	\$ 495,000
Local	\$ 4,000
Charges for Services	\$ 668,000
Licenses and Permits	\$ -
Interest Income	\$ -
Miscellaneous	\$ 152,400
Total Revenue	\$ 17,644,001

Source: 2010 Fiscal Year Adopted Budget, pages 92, 160 (pages 96, 164 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf>)

Wake County Public Libraries Expenditures, FY 2010 Adopted Budget	
Salary / Benefits	\$ 12,177,007
Contractual Services	\$ 626,350
Supplies, Materials and Other Charges	\$ 3,487,244
Capital Outlay	\$ -
Debt	\$ 34,000
Total Expenditures	\$ 16,324,601

Source: 2010 Fiscal Year Adopted Budget, page 160 (page 164 in PDF view)
(<http://www.wakegov.com/NR/rdonlyres/C2F6D61A-B4E9-4816-9E97-14199D3DBDDC/0/fy2010.pdf>)

*Note: This amount (\$16,324,601) is reported as a county expenditure given to "Community Services," a county department that the public library is under. This amount matches page 92 of 2010 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 160. For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county. Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue (\$17,644,001).

Wake County Government Total Revenues by Source, FY 2011 Adopted Budget	
Taxes	\$ 805,779,421
Federal	\$ 25,873,174
State	\$ 117,294,928
Local	\$ 7,443,200
Charges For Services	\$ 92,501,713
Licenses & Permits	\$ 2,967,964
Fines & Forfeitures	\$ -
Interest Income	\$ 11,336,222
Miscellaneous	\$ 4,430,556
Other Financing Sources	\$ 182,389,403
Total Revenues by Source	\$ 1,250,016,581

Source: 2011 Fiscal Year Adopted Budget, page 60 (page 64 in PDF view)
(http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)

Wake County Government Expenditures by Use, FY 2011 Adopted Budget	
General Services Administration	\$ 34,066,977
Human Services	\$ 238,831,083
Debt Service	\$ 207,950,000
General Government	\$ 39,493,615
Environmental Services	\$ 35,924,960
Public Safety	\$ 108,511,415
Community Development and Cultural	\$ 53,892,258
Capital Projects	\$ 76,852,000
Education	\$ 454,494,274
Total Operating Expenses	\$ 1,250,016,582

Source: 2011 Fiscal Year Adopted Budget, page 61 (page 65 in PDF view)
(http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)

Wake County Government General Fund Revenue by Source, FY 2011 Adopted Budget	
Property Taxes	\$ 632,638,000
Sales Tax	\$ 113,634,000
Other Taxes	\$ -
Lease/Rental Vehicle Tax	\$ 2,500,000
Payment in Lieu of Taxes	\$ 1,230,421
Real Property Transfer Tax	\$ 5,300,000
Federal Shared Revenue	\$ 15,161,217
State Shared Revenue	\$ 105,878,532
Local Shared Revenue	\$ 7,105,500
Licenses and Permits	\$ 2,959,464
Charges for Services	\$ 61,123,578
Miscellaneous	\$ 377,288
Other Financing Sources	\$ 2,000,000
Transfers	\$ 1,312,000
Total General Fund Revenue	\$ 951,220,000

Source: 2011 Fiscal Year Adopted Budget, General Fund Revenue Summary pages 99-101 (pages 103-105 in PDF view)
(http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)

Wake County Government General Fund Expenditures, FY 2011 Adopted Budget	
General Government	\$ 32,095,150
Community Services	\$ 25,708,758
Environmental Services	\$ 7,859,960
General Services Administration	\$ 23,800,740
Human Services	\$ 226,180,341
Medical Examiner	\$ 195,000
Public Safety	\$ 23,439,827
City-County Bureau of Identification	\$ 4,204,707
Sheriff	\$ 62,623,778
Non-Departmental	\$ 6,548,465
Transfers to Other Funds	\$ 209,069,000
Education	\$ 329,494,274
Total Operating Expenses	\$ 951,220,000

Source: Source: 2011 Fiscal Year Adopted Budget, General Fund Expenditure Summary pages 102-104 (pages 106-109 in PDF view)
(http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)

Wake County Public Libraries Revenue by Source, FY 2011 Adopted Budget	
General Fund *	\$ 17,616,069
Federal	\$ -
State	\$ 495,000
Local	\$ -
Charges for Services	\$ 481,000
Licenses and Permits	\$ -
Interest Income	\$ -
Miscellaneous	\$ 182,400
Total Revenue	\$ 18,774,469

Source: 2011 Fiscal Year Adopted Budget, pages 102, 160 (pages 106, 164 in PDF view) (http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)

Wake County Public Libraries Expenditures, FY 2011 Adopted Budget	
Salary / Benefits	\$ 12,516,306
Contractual Services	\$ 585,350
Supplies, Materials and Other Charges	\$ 4,480,413
Capital Outlay	\$ -
Debt	\$ 34,000
Total Expenditures	\$ 17,616,069

Source: 2011 Fiscal Year Adopted Budget, page 160 (page 164 in PDF view)
(http://www.wakegov.com/NR/rdonlyres/F8746C7A-AE8D-4FBC-977C-71C32E3A4A31/0/wake_fy2011_adopted_budget.pdf)

*Note: This amount (\$17,616,069) is reported as a county expenditure given to "Community Services," a county department that the public library is under. This amount matches page 102 of 2011 Fiscal Year Adopted Budget for "Community Services" which is labeled as Expenditures Totals on page 160. For the purpose of calculating the library's revenue, this amount is treated as revenue received by the library from the county. Thus, UNC Charlotte Urban Institute added this expenditure line item from the county to the library's reported revenue from other sources to obtain the library's total revenue (\$18,774,469).



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