



## **Summary**

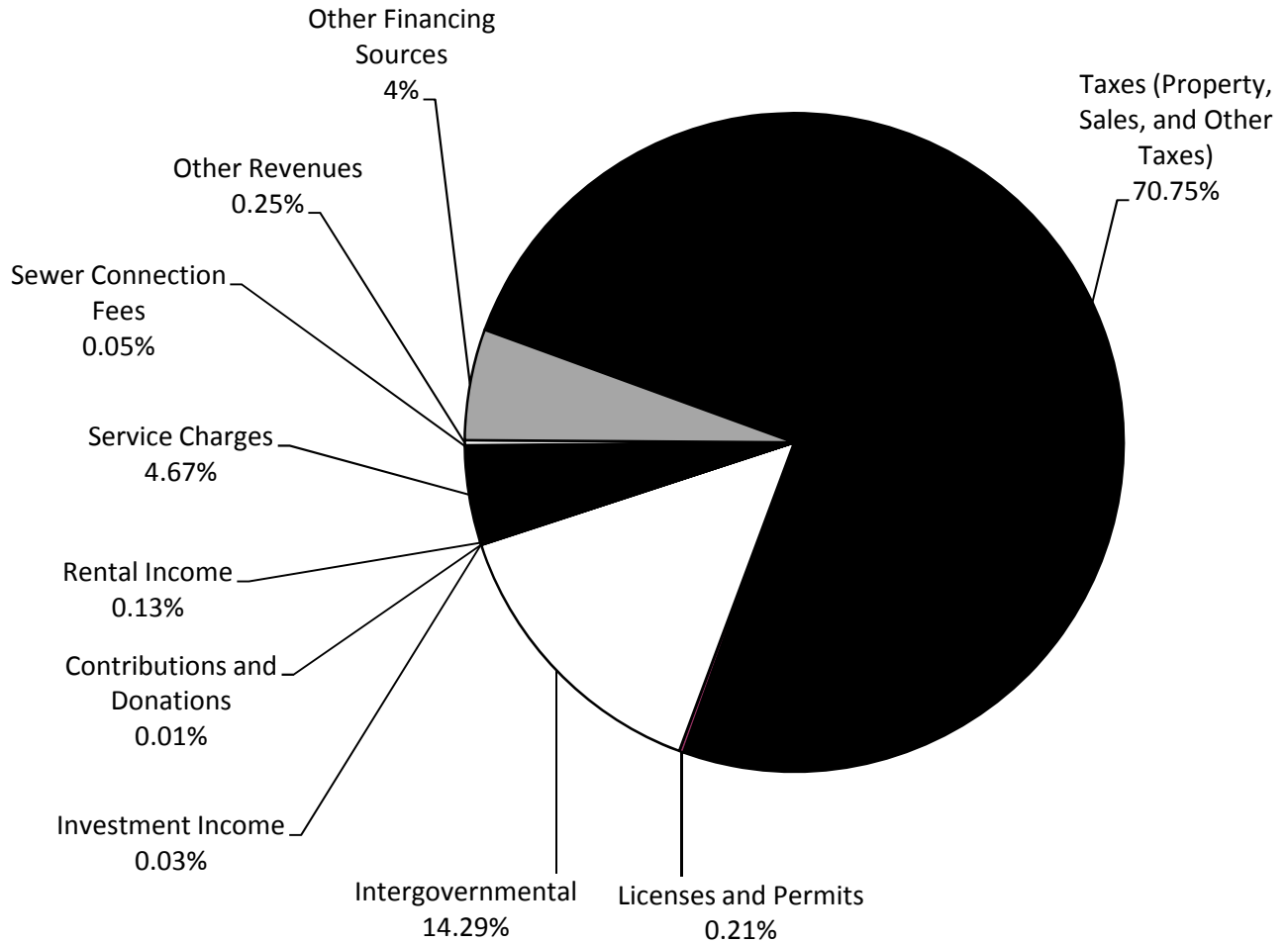
A brief account of all funds budgeted for the  
fiscal year beginning July 1, 2014.



Fund summaries, tax rates, and graphs.

# General Fund Revenues

FY 2014-15 Approved Budget  
Total General Fund Revenue: \$378,794,804



# General Funds Revenues

Funds: 101, 102, 103, 125, 150

Source of Revenue	2012-2013 Actual Expenditures	2013-2014 Original Budget	2013-2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Commissioner Approved
<b>General Fund</b>					
<b>Taxes</b>	<b>\$ 274,028,884</b>	<b>\$ 271,806,919</b>	<b>\$ 276,826,927</b>	<b>\$ 277,496,032</b>	<b>\$ 283,741,515</b>
Current Taxes	\$ 209,230,377	\$ 208,062,852	\$ 200,027,514	\$ 211,814,159	\$ 218,034,642
Prior Year Taxes	\$ 2,693,615	\$ 2,200,000	\$ 2,888,200	\$ 1,700,000	\$ 1,725,000
1 Cent Sales Tax (39)	\$ 17,442,536	\$ 16,962,829	\$ 17,543,870	\$ 17,899,671	\$ 17,899,671
1/2 Cent Sales Tax (40)	\$ 9,595,897	\$ 9,630,019	\$ 9,938,938	\$ 10,137,717	\$ 10,137,717
1/2 Cent Sales Tax (42)	\$ 11,780,002	\$ 11,553,634	\$ 11,963,008	\$ 12,211,133	\$ 12,211,133
1/4 Cent Sales Tax (46)	\$ 10,608,984	\$ 9,900,000	\$ 10,171,552	\$ 10,300,000	\$ 10,300,000
City Sales Tax Distribution	\$ 9,508,720	\$ 9,683,585	\$ 9,786,068	\$ 9,976,852	\$ 9,976,852
County Occupancy Taxes	\$ 2,436,586	\$ 2,225,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Other Misc. Taxes	\$ 732,165	\$ 1,589,000	\$ 12,007,779	\$ 956,500	\$ 956,500
<b>Licenses and Permits</b>	<b>\$ 826,580</b>	<b>\$ 679,200</b>	<b>\$ 807,960</b>	<b>\$ 791,500</b>	<b>\$ 791,500</b>
FINANCE	\$ 450,456	\$ 400,000	\$ 232,172	\$ 430,000	\$ 430,000
TAX ADMINISTRATION	\$ 17,130	\$ 20,000	\$ 2,192	\$ 20,000	\$ 20,000
COUNTY SHERIFF	\$ 8,575	\$ 5,000	\$ 7,209	\$ 7,000	\$ 7,000
ENVIRONMENTAL ENGINEERING	\$ 350,418	\$ 254,200	\$ 566,387	\$ 334,500	\$ 334,500
<b>Intergovernmental</b>	<b>\$ 51,678,434</b>	<b>\$ 51,988,818</b>	<b>\$ 48,863,287</b>	<b>\$ 53,871,292</b>	<b>\$ 54,114,346</b>
COUNTY ADMINISTRATION	\$ 29,712	\$ 31,729	\$ 31,729	\$ 32,831	\$ 32,831
FINANCE	\$ 2,187,755	\$ 1,730,000	\$ 2,279,870	\$ 1,740,000	\$ 1,740,000
ELECTIONS	\$ 8,150	\$ 0	\$ 0	\$ 0	\$ 0
GENERAL SERVICES	\$ 67,574	\$ 75,570	\$ 50,384	\$ 48,000	\$ 48,000
INFORMATION TECHNOLOGY	\$ 0	\$ 0	\$ 0	\$ 74,367	\$ 0
VETERANS SERVICES	\$ 1,452	\$ 0	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 1,334,228	\$ 879,777	\$ 1,129,798	\$ 858,726	\$ 1,021,946
FIRE MARSHAL	\$ 247,705	\$ 197,348	\$ 212,909	\$ 203,015	\$ 202,589
CRIMINAL JUSTICE PARTNERSHIP	\$ 654,056	\$ 808,805	\$ 703,015	\$ 745,328	\$ 828,473
YOUTH HOME	\$ 23,209	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
EMERGENCY MEDICAL SERVICES	\$ 2,222,513	\$ 2,225,000	\$ 2,345,072	\$ 2,427,000	\$ 2,427,000
ENGINEERING & ENVIRON SVCS	\$ 53,717	\$ 87,884	\$ 87,884	\$ 90,669	\$ 90,526
COOPERATIVE EXTENSION SERVICE	\$ 545,612	\$ 540,071	\$ 558,830	\$ 523,444	\$ 544,559
SOIL AND WATER CONSERVATION	\$ 72,972	\$ 59,159	\$ 59,159	\$ 26,390	\$ 26,390
ECONOMIC DEVELOPMENT	\$ 114,000	\$ 0	\$ 0	\$ 0	\$ 0
PUBLIC HEALTH	\$ 6,032,817	\$ 5,500,514	\$ 5,360,540	\$ 5,721,771	\$ 5,763,879
MENTAL HEALTH	\$ 1,618,638	\$ 2,240,856	\$ 457,553	\$ 0	\$ 0
SOCIAL SERVICES	\$ 35,312,506	\$ 35,985,990	\$ 34,426,099	\$ 40,217,677	\$ 40,243,694
OTHER HUMAN SERVICES	\$ 929,066	\$ 1,282,443	\$ 915,898	\$ 919,074	\$ 901,459
LIBRARY	\$ 222,753	\$ 325,672	\$ 226,548	\$ 225,000	\$ 225,000
<b>Contributions and Donations</b>	<b>\$ 761,856</b>	<b>\$ 42,257</b>	<b>\$ 235,144</b>	<b>\$ 49,767</b>	<b>\$ 49,767</b>
LEGAL	\$ 387	\$ 0	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 2,200	\$ 0	\$ 0	\$ 0	\$ 0
CRIMINAL JUSTICE PARTNERSHIP	\$ 0	\$ 0	\$ 700	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 400	\$ 0	\$ 0	\$ 820	\$ 820
SOCIAL SERVICES	\$ 758,370	\$ 1,504	\$ 207,734	\$ 28,947	\$ 28,947
LIBRARY	\$ 500	\$ 40,753	\$ 26,710	\$ 20,000	\$ 20,000

Source of Revenue	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015
	Actual Expenditures	Original Budget	12 Month Estimate	Department Requested	Commissioner Approved
<b>Investment Income</b>	<b>\$ 156,519</b>	<b>\$ 130,000</b>	<b>\$ 145,381</b>	<b>\$ 130,000</b>	<b>\$ 130,000</b>
FINANCE	\$ 156,408	\$ 130,000	\$ 145,337	\$ 130,000	\$ 130,000
COUNTY SHERIFF	\$ 111	\$ 0	\$ 45	\$ 0	\$ 0
<b>Rental Income</b>	<b>\$ 392,490</b>	<b>\$ 562,105</b>	<b>\$ 595,566</b>	<b>\$ 599,975</b>	<b>\$ 505,751</b>
FINANCE	\$ 7,820	\$ 6,100	\$ 6,101	\$ 6,100	\$ 6,100
GENERAL SERVICES	\$ 379,870	\$ 551,205	\$ 511,345	\$ 516,955	\$ 422,731
FIRE MARSHAL	\$ 0	\$ 0	\$ 69,000	\$ 69,000	\$ 69,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 4,800	\$ 4,800	\$ 9,120	\$ 7,920	\$ 7,920
<b>Service Charges</b>	<b>\$ 16,140,014</b>	<b>\$ 16,688,195</b>	<b>\$ 15,911,717</b>	<b>\$ 17,397,953</b>	<b>\$ 17,683,185</b>
TAX ADMINISTRATION	\$ 1,787,157	\$ 1,728,155	\$ 1,635,354	\$ 1,661,155	\$ 1,661,155
LEGAL	\$ 239	\$ 2,000	\$ 48	\$ 2,000	\$ 2,000
ELECTIONS	\$ 237	\$ 324,000	\$ 324,018	\$ 500	\$ 500
REGISTER OF DEEDS	\$ 3,009,855	\$ 3,000,000	\$ 2,670,005	\$ 2,770,000	\$ 2,770,000
GENERAL SERVICES	\$ 1,955,604	\$ 2,276,362	\$ 2,240,930	\$ 2,271,766	\$ 2,513,298
HUMAN RESOURCES	\$ 9,202	\$ 15,000	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 1,478,664	\$ 1,383,800	\$ 1,327,770	\$ 1,306,800	\$ 1,306,800
FIRE MARSHAL	\$ 148,760	\$ 110,000	\$ 110,000	\$ 110,000	\$ 140,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 253,654	\$ 301,859	\$ 146,041	\$ 177,300	\$ 233,000
YOUTH HOME	\$ 596,092	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
EMERGENCY MEDICAL SERVICES	\$ 5,775,876	\$ 6,318,268	\$ 6,368,268	\$ 7,877,900	\$ 7,820,900
ENGINEERING & ENVIRON SVCS	\$ 702	\$ 0	\$ 0	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 24,523	\$ 25,380	\$ 13,708	\$ 26,380	\$ 26,380
PUBLIC HEALTH	\$ 520,181	\$ 351,562	\$ 327,196	\$ 333,012	\$ 348,012
SOCIAL SERVICES	\$ 280,427	\$ 160,309	\$ 71,130	\$ 166,140	\$ 166,140
LIBRARY	\$ 298,180	\$ 191,500	\$ 177,247	\$ 195,000	\$ 195,000
NONDEPARTMENTAL	\$ 660	\$ 0	\$ 0	\$ 0	\$ 0
<b>Sewer Connection Fees</b>	<b>\$ 534,589</b>	<b>\$ 115,800</b>	<b>\$ 125,826</b>	<b>\$ 201,000</b>	<b>\$ 201,000</b>
ENVIRONMENTAL ENGINEERING	\$ 1,050	\$ 800	\$ 1,476	\$ 1,000	\$ 1,000
OTHER ENVIRONMENTAL PROTECTION	\$ 533,539	\$ 115,000	\$ 124,349	\$ 200,000	\$ 200,000
<b>Other Revenues</b>	<b>\$ 973,510</b>	<b>\$ 630,562</b>	<b>\$ 859,786</b>	<b>\$ 649,062</b>	<b>\$ 929,062</b>
COUNTY ADMINISTRATION	\$ 420	\$ 0	\$ 0	\$ 0	\$ 0
FINANCE	\$ 83,770	\$ 36,000	\$ 86,723	\$ 5,000	\$ 35,000
TAX ADMINISTRATION	\$ 637,580	\$ 200,000	\$ 500,081	\$ 250,000	\$ 500,000
LEGAL	\$ 0	\$ 0	\$ 1,050	\$ 0	\$ 0
GENERAL SERVICES	\$ 917	\$ 0	\$ 0	\$ 0	\$ 0
HUMAN RESOURCES	\$ 0	\$ 0	\$ 25,000	\$ 25,000	\$ 25,000
COUNTY SHERIFF	\$ 180,106	\$ 169,000	\$ 138,884	\$ 166,000	\$ 166,000
FIRE MARSHAL	\$ 11,334	\$ 10,304	\$ 12,211	\$ 12,211	\$ 12,211
CRIMINAL JUSTICE PARTNERSHIP	\$ 0	\$ 930	\$ 0	\$ 0	\$ 0
ENGINEERING & ENVIRON SVCS	\$ 825	\$ 0	\$ 385	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 675	\$ 500	\$ 1,175	\$ 16,370	\$ 16,370
PUBLIC HEALTH	\$ 221	\$ 1,350	\$ 501	\$ 10,350	\$ 10,350
SOCIAL SERVICES	\$ 57,630	\$ 212,278	\$ 92,252	\$ 163,931	\$ 163,931
LIBRARY	\$ 32	\$ 200	\$ 1,523	\$ 200	\$ 200

<b>Source of Revenue</b>	2012-2013 Actual Expenditures	2013-2014 Original Budget	2013-2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Commissioner Approved
<b>Other Financing Sources</b>	<b>\$ 6,880,737</b>	<b>\$ 17,696,540</b>	<b>\$ 7,024,872</b>	<b>\$ 20,194,074</b>	<b>\$ 20,648,678</b>
Transfers from Other Funds	\$ 1,591,546	\$ 2,742,601	\$ 2,673,601	\$ 2,707,052	\$ 2,906,119
Transfer from Community Health	\$ 4,917,819	\$ 4,159,115	\$ 4,159,115	\$ 5,703,338	\$ 5,417,673
Transfer from Other General Funds	\$ 234,788	\$ 3,000	\$ 0	\$ 1,500,000	\$ 1,500,000
Fund Balance Appropriated	\$ 0	\$ 10,599,668	\$ 0	\$ 10,090,684	\$ 10,824,886
Transfer from Enterprise Fund	\$ 136,584	\$ 192,156	\$ 192,156	\$ 193,000	\$ 0
<b>General Fund Total</b>	<b>\$ 352,373,612</b>	<b>\$ 360,340,396</b>	<b>\$ 351,396,466</b>	<b>\$ 371,380,655</b>	<b>\$ 378,794,804</b>
<b>Risk Management</b>	<b>\$ 2,659,253</b>	<b>\$ 3,440,111</b>	<b>\$ 2,916,506</b>	<b>\$ 4,407,980</b>	<b>\$ 4,102,925</b>
Charges for Services	\$ 2,490,605	\$ 2,790,111	\$ 2,790,111	\$ 2,902,923	\$ 2,102,923
Interest/Other	\$ 16,751	\$ 0	\$ 6,089	\$ 5,057	\$ 2
Other Revenues	\$ 151,897	\$ 0	\$ 120,306	\$ 0	
Fund Balance Appropriated	\$ 0	\$ 650,000	\$ 0	\$ 1,500,000	\$ 2,000,000
<b>Swap Fund</b>	<b>\$ 3,435,099</b>	<b>\$ 4,811,041</b>	<b>\$ 3,053,000</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>
<b>Capital Financing</b>	<b>\$ 49,834,917</b>	<b>\$ 55,597,881</b>	<b>\$ 55,772,881</b>	<b>\$ 59,693,708</b>	<b>\$ 57,518,774</b>
Current Taxes	\$ 18,131,714	\$ 27,154,480	\$ 27,481,034	\$ 31,134,238	\$ 29,033,897
Prior Year Taxes	\$ 192,577	\$ 0	\$ 272,515	\$ 53,800	\$ 53,800
Interest Income/Other Rev.	\$ 435,645	\$ 433,929	\$ 433,929	\$ 433,929	\$ 533,929
Transfer from General Fund	\$ 31,074,981	\$ 25,794,413	\$ 26,672,176	\$ 27,600,223	\$ 27,600,223
Fund Balance Appropriated	\$ 0	\$ 2,215,059	\$ 913,227	\$ 471,518	\$ 296,925
<b>Benefits Plan</b>	<b>\$ 19,769,740</b>	<b>\$ 19,414,926</b>	<b>\$ 18,243,160</b>	<b>\$ 20,264,695</b>	<b>\$ 20,264,695</b>
<b>Total General Funds Revenue</b>	<b>\$ 428,072,620</b>	<b>\$ 443,604,355</b>	<b>\$ 431,382,012</b>	<b>\$ 458,497,038</b>	<b>\$ 463,431,198</b>
Transfer from GF to Benefits Plan	-\$ 16,242,694	-\$ 15,250,169	-\$ 15,269,479	-\$ 16,238,787	-\$ 16,238,787
Transfer from GF to CFP	-\$ 31,074,981	-\$ 25,794,413	-\$ 26,672,176	-\$ 27,600,223	-\$ 27,600,223
Transfer from Risk to GF	-\$ 234,788	\$ 0	\$ 0	-\$ 1,500,000	-\$ 1,500,000
Transfer from Risk to Benefits Plan	-\$ 16,885	-\$ 17,562	-\$ 17,562	-\$ 18,560	-\$ 18,560
Transfer from SWAP to GF	\$ 0	-\$ 3,000	\$ 0	\$ 0	\$ 0
<b>Total General Funds Revenue</b>	<b>\$ 380,503,272</b>	<b>\$ 402,539,211</b>	<b>\$ 389,422,796</b>	<b>\$ 413,139,468</b>	<b>\$ 418,073,628</b>

## REVENUE HIGHLIGHTS

### Assessed Valuation/Property Taxes

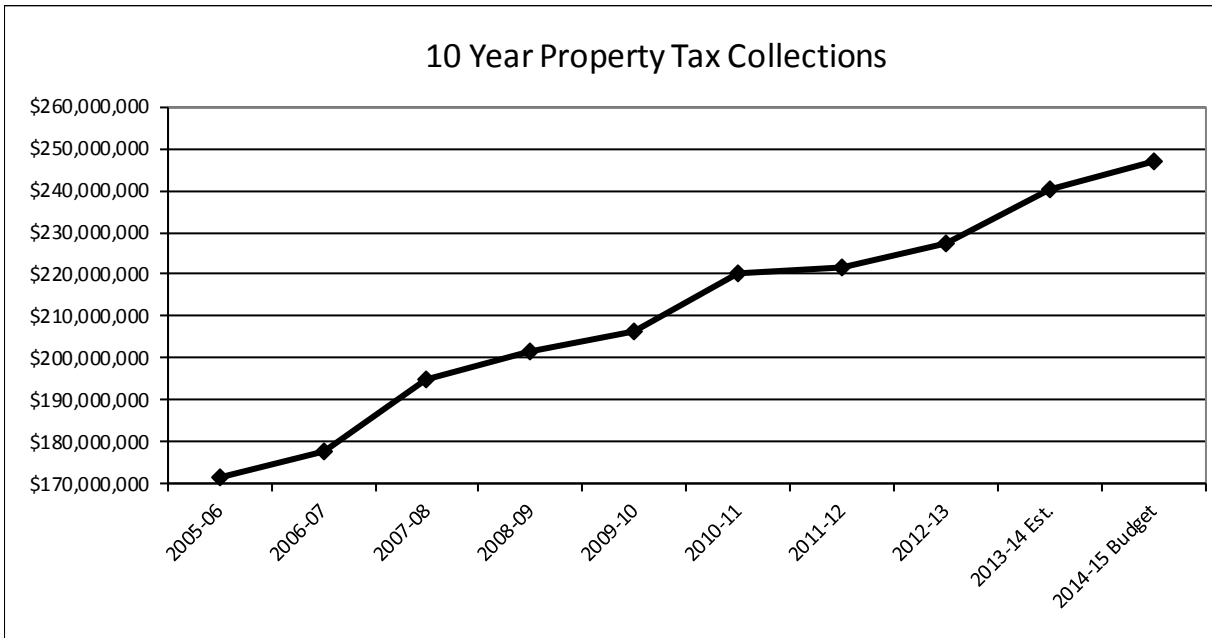
Durham County’s largest source of revenue to support operations is derived from the ad valorem property tax. For FY 2014-15, the property tax rate is 79.13 cents per \$100 of assessed valuation, a 1.87 cent property tax rate increase from FY 2013-14. Overall, the increase in property valuation is estimated at 2.05%.

The collection of taxes from delinquent or prior years’ taxes also is budgeted and provides additional revenue for support of the General Fund. In FY 2013-14, the county will receive an estimated \$2.05 million in prior years’ taxes; \$1.7 million is budgeted for FY 2014-15.

	FY2013-14 Adopted	FY2014-15 Budget Estimate	% Change FY15 from FY14 Adopted
Real Property	\$ 25,226,129,000	\$ 25,708,434,347	1.91%
Auto Value	\$ 1,771,627,310	\$ 1,799,900,000	1.60%
Personal Value	\$ 3,251,188,901	\$ 3,373,609,112	3.77%
Public Service	\$ 494,110,311	\$ 489,915,862	-0.85%
<b>Total</b>	<b>\$30,743,055,522</b>	<b>\$31,371,859,321</b>	<b>2.05%</b>

Growth in real property tax valuation increases slightly due to new construction permits or construction permits that have finally reached 100% completion. Auto valuation increased for the second straight year indicating the number of new cars being purchased is increasing, but a new state Motor Vehicle tax collection program is limiting growth in this area while the system is fully implemented. The county’s property tax collection rate increases from 98.80% in FY 2013-14 to 99.30% in FY 2014-15. One cent on the property tax rate will generate approximately \$3.115 million.

For budgeting purposes, the county formed a workgroup consisting of the Tax Administrator, Deputy Tax Administrator, Deputy Assessor, Finance Director and Budget Director. Shortly after January 1 when values for real and personal property have been updated in the county’s database, this workgroup convenes and discusses budget estimates for the upcoming fiscal year. The workgroup meets at least twice over the spring to finalize tax valuation estimates for use in the upcoming budget. Public service estimates are provided by the state and auto values are reviewed and projected using trend analysis.



## Sales Tax

Sales taxes represent the second largest revenue source for Durham County outside of property taxes and are collected by the state and distributed back to the county on a monthly basis. Out of a total of 7.5% charged on most retail items in Durham County, 2.25% is allocated to county and municipal governments. This 2.25 cents for every retail dollar is broken up into four distinct sales tax entities, usually described by the state statute article number that made it law.

Article 39 sales tax is a one cent tax on every retail dollar and is collected based on where the retail item is actually received (“point of delivery”). An example is when an individual purchases a shirt at a local mall. This shirt may cost \$50, creating a collection of Article 39 sales tax of \$0.50 which will go to the county and/or municipality that the mall resides in as long as the individual leaves with the merchandise. If the individual were to send the item to another county for delivery, then the tax could be reflected in that county’s collections. This particular sales tax is Durham County’s single largest sales tax and generally reflects the broadest retail sales trends within the county.

Article 40 sales tax is a half cent tax on every retail dollar, but differs from the Article 39 sales tax in that it is collected based on statewide retail sales and then distributed to counties and municipalities based on the percentage of the state population residing within the county and/or municipality. This tax reflects the broadest retail trends across the whole state and is less affected by retail sales growth in any one particular local government jurisdiction. This tax has stipulations attached to it by the state legislature directing that 30% of the Article 40 tax be allocated for school capital needs. Durham County allots the full amount of revenue collected from this sales tax to the support of capital projects, of which public school projects make up the largest amount.

Article 42 sales tax is a half cent tax on every retail dollar, and was similarly collected like the Article 40 sales tax, but because of state Medicaid Swap legislation, it is now collected like the Article 39 sales tax. This tax still has stipulations attached to it by the state legislature directing that 60% of the Article 42 tax be allocated for school capital needs. Durham County allots the full amount of revenue collected from this sales tax to the support of capital projects, of which public school projects make up the largest amount.

Due to state Medicaid Swap legislation Durham County no longer collects any Article 44 sales tax.

Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is actually received (“point of delivery”), similar to Article 39 sales tax. This sales tax, unlike any of the others, had to be approved by Durham County voters, and was in 2011. It also will not be split with the city of Durham or any other municipality residing in Durham County, the entire amount collected goes to Durham County. The Board of County Commissioners passed a resolution soon after approval of the sales tax committing 67.12% of the proceeds from Article 46 to Durham Public Schools, 8.97% to Durham Technical Community College for scholarships, 2.17% Pre-kindergarten programs, and 21.74% will support Durham Public School capital project debt service. The tax was applied to purchases made in Durham County in starting April 1<sup>st</sup> 2012. FY 2014-15 is second full year this tax will be collected.

Estimating sales tax revenue collection as part of a budget process is highly dependent on historical trending of sales tax growth and variability, as well as assessing the economic outlook of the state, the county and/or municipalities. The Budget and Management Services Department has generally used conservative growth estimates and will continue with that methodology for FY 2014-15.

The county is estimating an increase in total sales tax collection for the upcoming year based on current year collections, which are up significantly (3.9%) current year. The increase in current year collections (FY 2013-14) is largely due to increased economic activity within Durham County and across the state, as all articles of sales tax are up versus FY 2013-14 budget estimates.

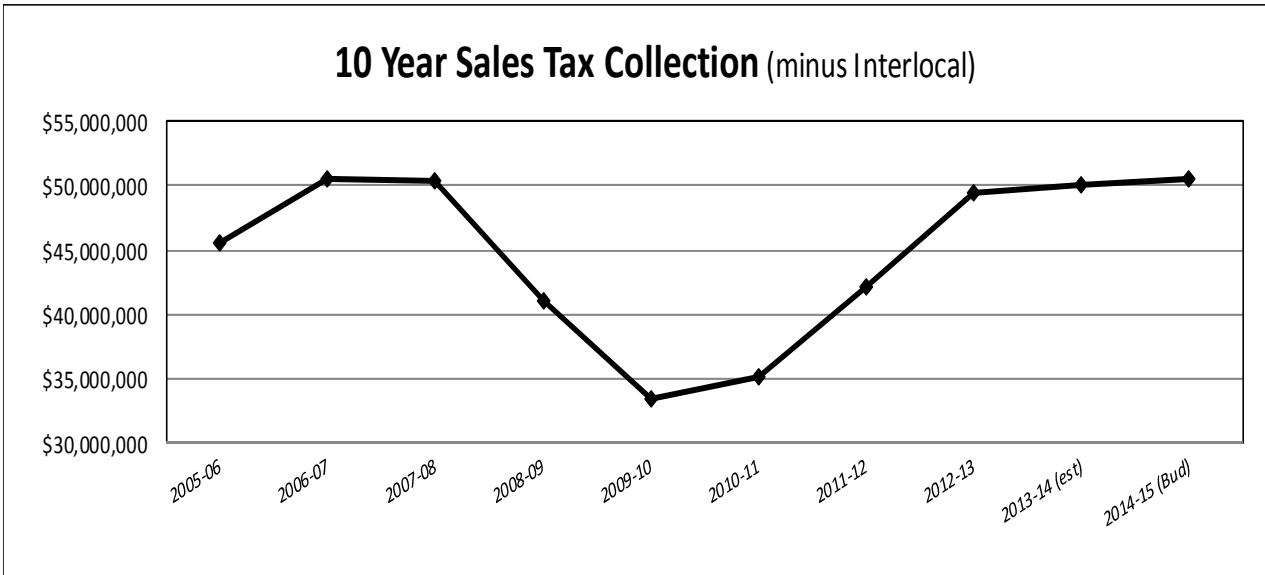
Reimbursements, which affect Durham County more than any other county in the state, are sales tax given back to non-profits in Durham County, by the state, that made purchases within the county. This reimbursement amount which had been decreasing over the past several years, helping drive increases in sales tax collection for the county, are now starting to increase as economic activity increases (non-profits purchase more goods). These reimbursements to non-profits will cut slightly into future sales tax growth, but that is to be expected.



Budget staff believe Article 46 collections will behave similarly to Article 39 and 42 in FY 2014-15, although non-profit reimbursements may be more volatile for this particular sales tax and we have estimated the collection amount accordingly. While an increase is estimated for FY 2013-14, growth of 2% for all sales tax is also estimated for FY 2014-15 (from FY 2013-14 end of year estimate). Economic activity is picking up across the county (increased non-profit reimbursements are one indication), but that increase may be limited by continued inflationary increases in non sales tax related items such as food and gas. The FY 2014-15 budget growth, budget to budget is an increase of 4.84%.

Durham County has estimated an overall 4.84% increase in all local sales taxes for FY 2014-15.  
Sales Tax 15 Budget vs. 14 Budget

	<b>FY2013-14 Budget</b>	<b>FY 2013-14 Estimate</b>	<b>% From FY 2013- 14 Budget</b>	<b>FY2014-15 Budget</b>	<b>% From FY 2013-14 Bud.</b>
Article 39	\$16,962,829	\$17,663,761	4.13%	\$17,899,671	5.52%
Article 40	\$9,630,019	\$10,071,902	4.59%	\$10,137,717	5.27%
Article 42	\$11,553,634	\$12,083,341	4.58%	\$12,211,133	5.69%
Article 44	\$0	\$18,037	N/A	\$0	N/A
Article 46	\$9,900,000	\$10,275,517	3.79%	\$10,300,000	4.04%
Interlocal	\$9,683,585	\$9,869,219	1.92%	\$9,976,851	3.03%
<b>Total</b>	<b>\$57,730,067</b>	<b>\$59,981,777</b>	<b>3.90%</b>	<b>\$60,525,372</b>	<b>4.84%</b>



### Intergovernmental Revenues

The vast majority of the budgeted intergovernmental revenues in Durham County are received by the human services agencies of Public Health and Department of Social Services. The Durham Center, Durham County’s Mental Health Agency, began operating as a Managed Care Organization under the name Alliance Behavioral Healthcare LME/MCO beginning July 1, 2012. The intergovernmental revenues historically received by the Durham Center will be received directly by the MCO and not Durham County.

Public Health has a total budget of \$21,802,806, of which \$15,734,673 is county dollars and \$6,068,133 is received from other sources. Of the \$6,068,133 in revenues from other sources, 94% comes from intergovernmental sources, mostly the state and federal government, and currently is budgeted at \$5,724,771 for FY2014-15. The funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; refugee health; STD clinic services; immunizations; tuberculosis and other communicable disease control; family planning and

maternal healthcare; breast and cervical cancer screenings; HIV education, counseling and testing; child healthcare; and public school nurses.

The Department of Social Services has a total budget of \$55,887,716, of which \$15,303,746 is county dollars and \$40,583,970 is received from other sources. Of the \$40,583,970 in revenues from other sources, 99% comes from intergovernmental sources, mostly the state and federal government, and currently is budgeted at \$40,224,952 for FY2014-15. The funds support programs that provide protection of abused and neglected children and adults, the provision of services to prevent unnecessary institutionalization of disabled and elderly residents, Work First support services, school and community social work services, child day care subsidy services, nutrition assistance and health insurance to eligible families.

## Other Key Revenues

There are many revenue sources the County collects, however a few are of special interest because of their correlation to overall county economic activity and key county services. Below are a few of those key revenues that the county takes note of every year when developing its annual budget.

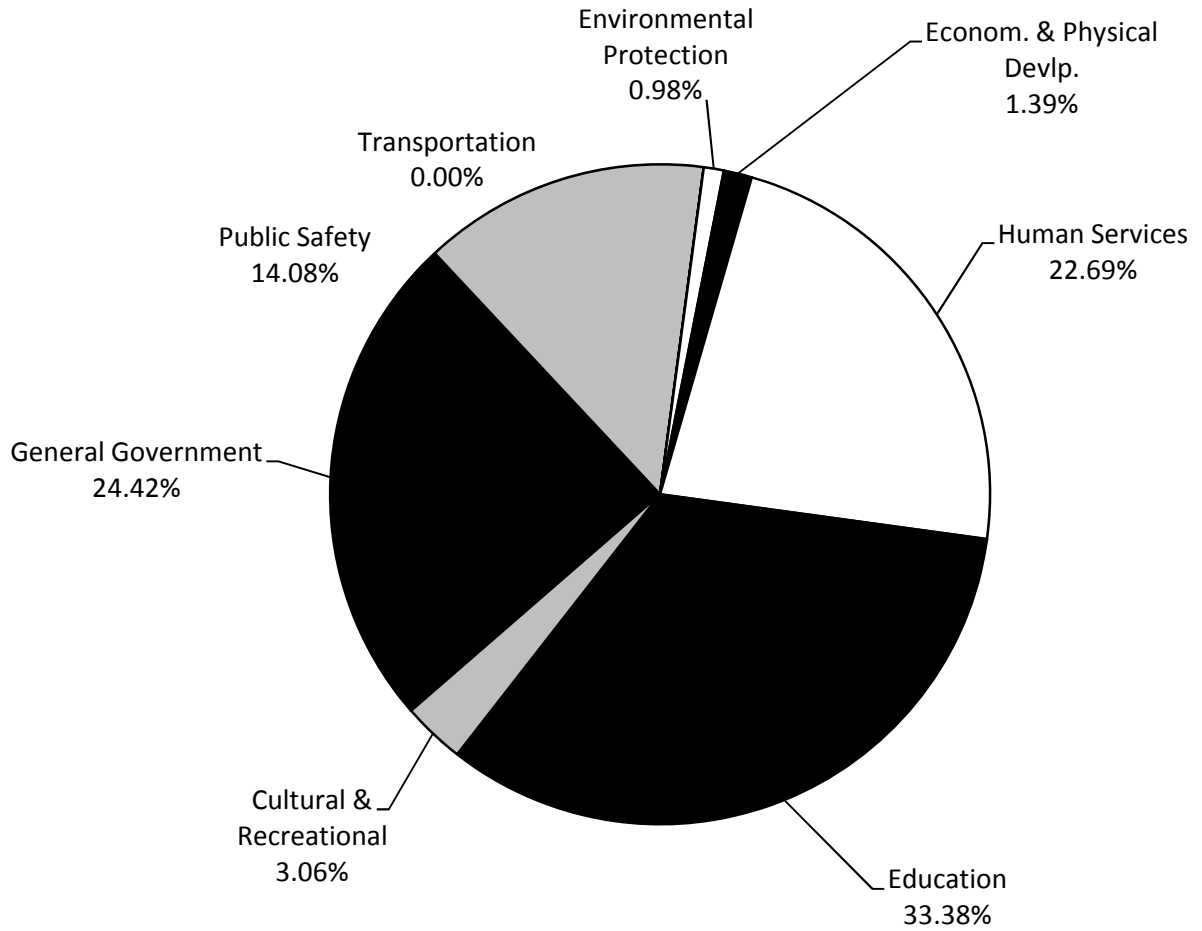
Other Key Revenues	2012-13 Actual Revenues	2013-14 Original Budget	2013-14 12 Month Estimate	2014-15 Department Requested	2014-15 Commissioner Approved
Animal Tax	\$594,756	\$0	\$35,794	\$0	\$0
ABC Profit Distribution	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Register of Deed Fee	\$2,868,267	\$2,800,000	\$2,470,004	\$2,550,000	\$2,550,000
Investment Income	\$156,519	\$130,000	\$145,381	\$130,000	\$130,000
EMS Patient Income	\$5,325,577	\$5,793,268	\$5,843,268	\$7,020,900	\$7,020,900
Solid Waste Management Fee	\$1,487,189	\$1,713,324	\$1,704,425	\$1,704,425	\$1,945,957

- On June 3, 2013, the Board of county Commissioners repealed the county’s Animal Tax. A review of the tax assessment process and the rabies vaccination certificates indicated that the tax discourages citizens from vaccination of their animals. The Tax department determined that it would save nearly the amount of the tax collected by not having to do the work required to collect the tax.
- ABC profit distributions are received quarterly from state collected taxes on alcohol sold in the county and throughout the state.
- Register of Deeds fees are charges made for new deeds of trust, changing of deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount. A slight dip in the amount budgeted for FY 2014-15 is due to higher interest rates and increased scrutiny of banks offering home loans limiting the number of new deeds being issued from housing sales.
- Investment income is interest earned on County cash deposited in banks.
- EMS patient income is derived from billing EMS responses to patient calls. The county strives to gather as much income as possible from patient insurance and or the patient themselves to ensure that those who use EMS support its operations. A large part of the increase in EMS patient income for FY 2014-15 is related to EMS taking over EMS functions that were previously supported by Parkwood Volunteer Fire Department.
- The Solid waste management fee is a yearly fee for any citizen who chooses to use the service for the drop off of waste or recyclables at any county container sites.

# General Fund Expenditures

FY 2014-15 Approved Budget

Total General Fund Expenditures: \$378,794,804



# General Funds Expenditures

Funds: 101, 102, 103, 104, 125, 150

Fund	2012-2013 Actual Expenditures	2013-2014 Original Budget	2013-2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Commissioner Approved
<b>General Government</b>	<b>\$ 88,232,847</b>	<b>\$ 82,977,269</b>	<b>\$ 81,476,681</b>	<b>\$ 90,480,692</b>	<b>\$ 92,496,650</b>
BOARD OF COUNTY COMMISSIONERS	\$ 477,853	\$ 510,120	\$ 482,198	\$ 592,835	\$ 596,380
COUNTY ADMINISTRATION	\$ 2,002,373	\$ 2,339,528	\$ 2,384,586	\$ 2,457,660	\$ 2,307,204
FINANCE	\$ 2,035,476	\$ 2,442,936	\$ 2,482,169	\$ 2,357,865	\$ 2,351,857
TAX ADMINISTRATION	\$ 11,620,053	\$ 6,304,241	\$ 5,851,285	\$ 6,515,971	\$ 6,447,202
LEGAL	\$ 1,629,343	\$ 1,799,338	\$ 1,677,430	\$ 2,158,845	\$ 2,086,845
COURT FACILITIES	\$ 287,344	\$ 276,354	\$ 274,056	\$ 397,650	\$ 369,474
ELECTIONS	\$ 1,118,096	\$ 1,399,524	\$ 1,313,273	\$ 1,274,234	\$ 1,199,746
REGISTER OF DEEDS	\$ 1,550,627	\$ 1,681,366	\$ 1,581,378	\$ 1,750,668	\$ 1,744,981
GENERAL SERVICES	\$ 9,150,658	\$ 12,575,630	\$ 11,509,781	\$ 14,127,337	\$ 12,649,738
INFORMATION TECHNOLOGY	\$ 4,255,051	\$ 4,953,378	\$ 4,904,221	\$ 7,202,437	\$ 6,884,503
HUMAN RESOURCES	\$ 1,432,054	\$ 1,706,336	\$ 1,769,111	\$ 1,918,693	\$ 1,878,858
BUDGET & MANAGEMENT SERVICES	\$ 480,477	\$ 516,468	\$ 449,872	\$ 547,348	\$ 560,902
VETERANS SERVICES	\$ 100,655	\$ 112,657	\$ 103,605	\$ 159,410	\$ 158,841
GEOGRAPHIC INFORMATION SYSTEMS	\$ 389,292	\$ 402,389	\$ 381,431	\$ 408,614	\$ 416,314
SAP SHARED SERVICES	\$ 1,127,270	\$ 1,319,365	\$ 1,076,434	\$ 0	\$ 0
<b>NONDEPARTMENTAL*</b>	<b>\$ 50,576,225</b>	<b>\$ 44,637,639</b>	<b>\$ 45,235,848</b>	<b>\$ 48,611,125</b>	<b>\$ 52,843,805</b>
Other	\$ 3,258,550	\$ 3,593,057	\$ 3,098,986	\$ 4,772,115	\$ 9,004,795
Transfer to Capital Finance Fund	\$ 31,074,981	\$ 25,794,413	\$ 26,672,176	\$ 27,600,223	\$ 27,600,223
Transfer to Benefits Plan Fund	\$ 16,242,694	\$ 15,250,169	\$ 15,464,686	\$ 16,238,787	\$ 16,238,787
<b>Public Safety</b>	<b>\$ 45,053,507</b>	<b>\$ 48,612,566</b>	<b>\$ 48,057,575</b>	<b>\$ 62,888,775</b>	<b>\$ 53,324,193</b>
COUNTY SHERIFF	\$ 28,729,245	\$ 29,977,704	\$ 30,206,255	\$ 33,247,116	\$ 31,092,880
EMERGENCY COMMUNICATIONS	\$ 1,005,995	\$ 1,049,410	\$ 994,753	\$ 1,064,214	\$ 1,064,214
FIRE MARSHAL	\$ 2,530,801	\$ 3,379,931	\$ 3,147,034	\$ 3,807,808	\$ 3,593,029
MEDICAL EXAMINER	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 2,811,988	\$ 3,258,633	\$ 2,892,301	\$ 3,359,280	\$ 3,430,597
VFD - PARAMEDIC SERVICES	\$ 890,609	\$ 923,725	\$ 829,725	\$ 0	\$ 0
YOUTH HOME	\$ 1,040,063	\$ 1,086,658	\$ 1,075,663	\$ 1,170,117	\$ 1,113,954
EMERGENCY MEDICAL SERVICES	\$ 7,896,710	\$ 8,778,410	\$ 8,753,749	\$ 20,070,057	\$ 12,871,424
OTHER PUBLIC SAFETY	\$ 58,095	\$ 58,095	\$ 58,095	\$ 70,183	\$ 58,095
<b>Transportation</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
OTHER TRANSPORTATION	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
<b>Environmental Protection</b>	<b>\$ 3,137,140</b>	<b>\$ 3,521,812</b>	<b>\$ 3,494,258</b>	<b>\$ 4,054,193</b>	<b>\$ 3,720,399</b>
SOLID WASTE	\$ 1,675,863	\$ 1,876,980	\$ 1,858,686	\$ 2,394,297	\$ 2,114,484
ENVIRONMENTAL ENGINEERING	\$ 1,406,680	\$ 1,604,226	\$ 1,552,479	\$ 1,618,762	\$ 1,564,781
OTHER ENVIRONMENTAL PROTECTION	\$ 54,598	\$ 40,606	\$ 83,093	\$ 41,134	\$ 41,134
<b>Econom. &amp; Physical Devlp.</b>	<b>\$ 4,035,615</b>	<b>\$ 4,472,375</b>	<b>\$ 5,283,213</b>	<b>\$ 5,488,801</b>	<b>\$ 5,269,761</b>
OPEN SPACE MANAGEMENT	\$ 315	\$ 77,175	\$ 114,400	\$ 77,175	\$ 77,175
PLANNING	\$ 989,748	\$ 950,670	\$ 901,156	\$ 1,076,514	\$ 1,076,514
COOPERATIVE EXTENSION SERVICE	\$ 1,101,457	\$ 1,169,912	\$ 1,123,740	\$ 1,331,193	\$ 1,257,699
SOIL AND WATER CONSERVATION	\$ 311,155	\$ 334,771	\$ 323,733	\$ 500,583	\$ 395,037
ECONOMIC DEVELOPMENT	\$ 1,632,941	\$ 1,939,847	\$ 2,820,184	\$ 2,503,336	\$ 2,463,336

<b>Fund</b>	2012-2013 Actual Expenditures	2013-2014 Original Budget	2013-2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Commissioner Approved
<b>Human Services</b>	<b>\$ 80,860,229</b>	<b>\$ 83,836,226</b>	<b>\$ 79,903,473</b>	<b>\$ 87,228,817</b>	<b>\$ 85,939,210</b>
PUBLIC HEALTH	\$ 18,578,433	\$ 20,876,989	\$ 20,227,673	\$ 22,308,540	\$ 21,841,914
MENTAL HEALTH	\$ 8,576,953	\$ 8,902,298	\$ 7,118,994	\$ 6,727,442	\$ 6,661,442
SOCIAL SERVICES	\$ 52,176,206	\$ 52,151,722	\$ 50,691,194	\$ 56,179,958	\$ 55,887,716
OTHER HUMAN SERVICES	\$ 1,528,637	\$ 1,905,217	\$ 1,865,612	\$ 2,012,877	\$ 1,548,138
<b>Education</b>	<b>\$ 122,877,101</b>	<b>\$ 125,721,000</b>	<b>\$ 125,721,000</b>	<b>\$ 127,379,612</b>	<b>\$ 126,454,721</b>
DURHAM PUBLIC SCHOOLS	\$ 117,166,662	\$ 119,603,311	\$ 119,603,312	\$ 120,949,146	\$ 120,233,146
COMMUNITY COLLEGES	\$ 5,628,189	\$ 6,028,189	\$ 6,028,189	\$ 6,294,806	\$ 6,142,915
OTHER EDUCATION	\$ 82,250	\$ 89,500	\$ 89,500	\$ 135,660	\$ 78,660
<b>Cultural &amp; Recreational</b>	<b>\$ 10,367,156</b>	<b>\$ 11,186,648</b>	<b>\$ 11,415,331</b>	<b>\$ 11,821,101</b>	<b>\$ 11,577,370</b>
LIBRARY	\$ 8,702,994	\$ 9,478,231	\$ 9,706,914	\$ 9,916,151	\$ 9,856,287
OTHER CULTURAL & RECREATIONAL	\$ 1,664,162	\$ 1,708,417	\$ 1,708,417	\$ 1,904,950	\$ 1,721,083
<b>General Fund Total</b>	<b>\$ 354,576,096</b>	<b>\$ 360,340,396</b>	<b>\$ 355,364,032</b>	<b>\$ 389,354,491</b>	<b>\$ 378,794,804</b>
<b>Risk Management Fund</b>	<b>\$ 1,905,404</b>	<b>\$ 3,440,111</b>	<b>\$ 2,548,908</b>	<b>\$ 4,407,980</b>	<b>\$ 4,102,925</b>
<b>Swap Fund</b>	<b>\$ 3,200,000</b>	<b>\$ 4,811,041</b>	<b>\$ 4,808,041</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>
<b>MCO Implementation</b>	<b>\$ 5,496,953</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Capital Financing Fund</b>	<b>\$ 49,068,264</b>	<b>\$ 55,597,881</b>	<b>\$ 55,747,881</b>	<b>\$ 59,693,708</b>	<b>\$ 57,518,774</b>
Transfer to Debt Service	\$ 47,708,264	\$ 53,255,413	\$ 53,255,413	\$ 55,528,543	\$ 54,075,127
Transfer to PAYGO	\$ 1,360,000	\$ 2,342,468	\$ 2,492,468	\$ 3,639,847	\$ 3,389,847
Other	\$ 0	\$ 0	\$ 0	\$ 53,800	\$ 53,800
<b>Benefits Plan Fund</b>	<b>\$ 18,072,988</b>	<b>\$ 19,414,926</b>	<b>\$ 20,236,331</b>	<b>\$ 20,264,695</b>	<b>\$ 20,264,695</b>
<b>General Funds Total</b>	<b>\$ 432,319,704</b>	<b>\$ 443,604,355</b>	<b>\$ 438,705,193</b>	<b>\$ 476,470,874</b>	<b>\$ 463,431,198</b>
To Benefits Plan Fund from GF	-\$ 16,242,694	-\$ 15,250,169	-\$ 15,464,686	-\$ 16,238,787	-\$ 16,238,787
To General Fund from Risk Management	-\$ 234,788	\$ 0	\$ 0	-\$ 1,500,000	-\$ 1,500,000
To General Fund from SWAP Fund	\$ 0	-\$ 3,000	\$ 0	\$ 0	\$ 0
To Benefits Plan Fund from Risk	-\$ 16,885	-\$ 17,562	-\$ 17,562	-\$ 18,560	-\$ 18,560
To CFP from GF	-\$ 31,074,981	-\$ 25,794,413	-\$ 26,672,176	-\$ 27,600,223	-\$ 27,600,223
<b>General Funds Total</b>	<b>\$ 384,750,356</b>	<b>\$ 402,539,211</b>	<b>\$ 396,550,769</b>	<b>\$ 431,113,304</b>	<b>\$ 418,073,628</b>

## All Funds Summary of Revenues

Fund	2012-2013 Actual Revenues	2013-2014 Original Budget	2013-2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Commissioner Approved
<b>General Funds</b>	<b>\$ 428,072,620</b>	<b>\$ 443,604,355</b>	<b>\$ 432,489,023</b>	<b>\$ 460,603,038</b>	<b>\$ 463,431,198</b>
Taxes	\$ 292,353,175	\$ 298,961,399	\$ 304,580,476	\$ 308,684,070	\$ 312,829,212
Licenses and Permits	\$ 826,580	\$ 679,200	\$ 807,960	\$ 791,500	\$ 791,500
Intergovernmental	\$ 51,733,608	\$ 51,988,818	\$ 48,863,287	\$ 53,871,292	\$ 54,114,346
Contributions and Donations	\$ 761,856	\$ 42,257	\$ 235,144	\$ 49,767	\$ 49,767
Investment Income	\$ 189,714	\$ 143,000	\$ 167,204	\$ 145,057	\$ 140,002
Rental Income	\$ 824,103	\$ 986,034	\$ 1,019,495	\$ 1,023,904	\$ 1,029,680
Service Charges	\$ 18,630,619	\$ 19,478,306	\$ 18,703,625	\$ 20,300,876	\$ 19,990,268
Sewer Connection Fees	\$ 534,589	\$ 115,800	\$ 125,826	\$ 201,000	\$ 201,000
Other Revenues	\$ 7,803,071	\$ 6,500,332	\$ 6,779,717	\$ 6,362,586	\$ 6,642,586
Other Financing Sources	\$ 54,415,305	\$ 64,709,209	\$ 51,206,290	\$ 69,172,986	\$ 67,642,837
<b>Special Revenue Fund</b>	<b>\$ 6,799,974</b>	<b>\$ 7,145,541</b>	<b>\$ 7,161,444</b>	<b>\$ 7,891,297</b>	<b>\$ 7,989,800</b>
Taxes	\$ 6,797,552	\$ 7,039,266	\$ 7,161,165	\$ 7,860,197	\$ 7,930,097
Investment Income	\$ 2,422	\$ 0	\$ 279	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 106,275	\$ 0	\$ 31,100	\$ 59,703
<b>Debt Service</b>	<b>\$ 178,012,706</b>	<b>\$ 59,871,757</b>	<b>\$ 59,546,116</b>	<b>\$ 63,967,954</b>	<b>\$ 60,566,168</b>
Investment Income	\$ 513,847	\$ 533,303	\$ 243,100	\$ 418,221	\$ 383,221
Other Revenues	\$ 178,566	\$ 250,000	\$ 239,562	\$ 400,000	\$ 400,000
Other Financing Sources	\$ 177,320,293	\$ 59,088,454	\$ 59,063,454	\$ 63,149,733	\$ 59,782,947
<b>Enterprise Funds</b>	<b>\$ 11,767,666</b>	<b>\$ 11,345,634</b>	<b>\$ 11,354,774</b>	<b>\$ 8,323,145</b>	<b>\$ 8,521,269</b>
Licenses and Permits	\$ 4,500	\$ 3,000	\$ 5,100	\$ 3,000	\$ 3,000
Investment Income	\$ 18,657	\$ 9,000	\$ 17,308	\$ 17,500	\$ 17,500
Service Charges	\$ 450	\$ 0	\$ 101	\$ 0	\$ 0
Enterprise Charges	\$ 11,108,013	\$ 10,824,694	\$ 11,119,265	\$ 8,044,625	\$ 7,742,749
Sewer Connection Fees	\$ 636,001	\$ 508,940	\$ 213,000	\$ 258,020	\$ 258,020
Other Revenues	\$ 44	\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 500,000
<b>Trust Funds</b>	<b>\$ 5,283,508</b>	<b>\$ 4,473,144</b>	<b>\$ 4,820,559</b>	<b>\$ 10,590,492</b>	<b>\$ 10,054,827</b>
Taxes	\$ 11,939	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000
Contributions and Donations	\$ 314,454	\$ 314,029	\$ 297,619	\$ 349,334	\$ 349,334
Investment Income	\$ 950,816	\$ 0	\$ 538,932	\$ 0	\$ 0
Service Charges	\$ 56,300	\$ 0	\$ 34,008	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 209,115	\$ 0	\$ 6,291,158	\$ 5,755,493
<b>Total All Funds</b>	<b>\$ 629,936,475</b>	<b>\$ 526,440,431</b>	<b>\$ 515,371,917</b>	<b>\$ 551,375,926</b>	<b>\$ 550,563,262</b>

## All Funds Summary of Expenditures

Fund	2012-2013 Actual Expenditures	2013-2014 Original Budget	2013-2014 12 Month Estimate	2014-2015 Department Requested	2014-2015 Commissioner Approved
<b>General Funds</b>	<b>\$ 432,782,435</b>	<b>\$ 443,604,355</b>	<b>\$ 438,730,193</b>	<b>\$ 476,470,874</b>	<b>\$ 463,431,198</b>
General	\$ 354,576,096	\$ 360,340,396	\$ 355,364,032	\$ 389,354,491	\$ 378,794,804
Risk Management	\$ 1,905,404	\$ 3,440,111	\$ 2,548,908	\$ 4,407,980	\$ 4,102,925
Swap Agreement	\$ 3,200,000	\$ 4,811,041	\$ 4,808,041	\$ 2,750,000	\$ 2,750,000
MCO Implementation	\$ 5,496,953	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvement Plan	\$ 49,530,996	\$ 55,597,881	\$ 55,772,881	\$ 59,693,708	\$ 57,518,774
Benefits Plan	\$ 18,072,988	\$ 19,414,926	\$ 20,236,331	\$ 20,264,695	\$ 20,264,695
<b>Special Revenue Funds</b>	<b>\$ 7,258,409</b>	<b>\$ 7,145,541</b>	<b>\$ 7,196,396</b>	<b>\$ 7,891,297</b>	<b>\$ 7,989,800</b>
Bethesda Fire District	\$ 2,092,684	\$ 0	\$ 0	\$ 0	\$ 0
Lebanon Fire District	\$ 1,128,169	\$ 1,094,859	\$ 1,094,858	\$ 1,148,566	\$ 1,171,926
Parkwood Fire District	\$ 1,618,991	\$ 1,501,988	\$ 1,501,988	\$ 1,535,966	\$ 1,515,932
Redwood Fire District	\$ 770,000	\$ 754,319	\$ 754,319	\$ 918,268	\$ 909,085
New Hope Fire District	\$ 73,288	\$ 78,871	\$ 78,872	\$ 82,548	\$ 86,915
Eno Fire District	\$ 23,582	\$ 32,029	\$ 32,028	\$ 31,391	\$ 31,391
Bahama Fire District	\$ 820,843	\$ 861,160	\$ 912,019	\$ 1,324,967	\$ 1,321,275
Special Park District	\$ 730,851	\$ 690,250	\$ 690,249	\$ 690,250	\$ 710,883
Bethesda Service District	\$ 0	\$ 2,132,065	\$ 2,132,064	\$ 2,159,341	\$ 2,242,393
Special Butner	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Debt Service</b>	<b>\$ 178,993,269</b>	<b>\$ 59,871,757</b>	<b>\$ 58,692,753</b>	<b>\$ 63,967,954</b>	<b>\$ 60,566,168</b>
Debt Service	\$ 178,993,269	\$ 59,871,757	\$ 58,692,753	\$ 63,967,954	\$ 60,566,168
<b>Enterprise Funds</b>	<b>\$ 2,298,322</b>	<b>\$ 11,345,634</b>	<b>\$ 8,919,255</b>	<b>\$ 8,323,145</b>	<b>\$ 8,521,269</b>
Sewer Utility	\$ 2,298,322	\$ 11,345,634	\$ 8,919,255	\$ 8,323,145	\$ 8,521,269
<b>Trust Funds</b>	<b>\$ 5,203,582</b>	<b>\$ 4,473,144</b>	<b>\$ 4,456,734</b>	<b>\$ 10,590,492</b>	<b>\$ 10,054,827</b>
George R. Linder Memorial	\$ 0	\$ 250	\$ 0	\$ 250	\$ 250
Community Health Trust	\$ 4,917,819	\$ 4,159,115	\$ 4,159,115	\$ 10,241,158	\$ 9,705,493
L.E.O. Retirement Trust	\$ 285,763	\$ 313,779	\$ 297,619	\$ 349,084	\$ 349,084
<b>Total All Funds</b>	<b>\$ 626,536,018</b>	<b>\$ 526,440,431</b>	<b>\$ 517,995,331</b>	<b>\$ 567,243,762</b>	<b>\$ 550,563,262</b>

## All Funds FTEs (Full Time Equivalent Positions)

	2012-13 Actual FTEs	2013-14 Original Budget	2013-14 12 Month Estimate	2014-15 Department Requested	2014-15 Commissioner Approved
<b>General Fund</b>					
Clerk to the Board	3.00	3.00	3.00	4.00	4.00
County Administration	12.00	13.00	13.00	15.00	13.00
Finance	21.00	21.00	21.00	21.00	21.00
Tax Administration	67.00	67.00	67.00	67.00	67.00
Legal	17.00	17.00	17.00	18.00	18.00
Elections	7.00	7.00	7.00	7.00	7.00
Register of Deeds	20.00	20.00	20.00	20.00	20.00
General Services	63.00	59.00	59.00	70.00	60.00
Information Technology	33.00	34.00	42.00	45.00	44.00
Human Resources	19.00	19.00	19.00	19.00	19.00
Budget & Management Services	5.00	5.00	5.00	5.00	5.00
Veterans Services	2.00	2.00	2.00	3.00	3.00
SAP Enterprise Resource Planning	8.00	8.00	0.00	0.00	0.00
<b>Function - General Government</b>	<b>277.00</b>	<b>275.00</b>	<b>275.00</b>	<b>294.00</b>	<b>281.00</b>
County Sheriff	453.00	453.00	453.00	458.00	453.00
Fire Marshall	51.00	51.00	51.00	54.50	53.00
Criminal Justice Resource Center	41.90	42.90	42.50	42.97	42.97
Youth Home	21.12	21.12	21.12	22.12	21.12
Emergency Medical Services	114.00	114.00	150.00	203.00	165.00
<b>Function - Public Safety</b>	<b>681.02</b>	<b>682.02</b>	<b>717.62</b>	<b>780.59</b>	<b>735.09</b>



## All Funds FTEs (Full Time Equivalent Positions)

	2012-13 Actual FTEs	2013-14 Original Budget	2013-14 12 Month Estimate	2014-15 Department Requested	2014-15 Commissioner Approved
General Services - Solid Waste	17.00	17.00	17.00	20.00	17.00
County Engineering	16.00	16.00	16.00	16.00	16.00
<b>Function - Environmental Protection</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>36.00</b>	<b>33.00</b>
Cooperative Extension Service	18.79	18.79	18.79	19.26	19.26
Soil and Water Conservation	4.00	4.00	4.00	6.00	4.00
<b>Function - Economic &amp; Physical Development</b>	<b>22.79</b>	<b>22.79</b>	<b>22.79</b>	<b>25.26</b>	<b>23.26</b>
Public Health	216.36	214.56	216.56	223.27	215.87
Mental Health	0.00	0.00	0.00	0.00	0.00
Social Services	475.45	467.35	467.35	472.35	468.35
Other Human Services	2.00	2.00	2.00	2.00	2.00
<b>Function - Human Services</b>	<b>693.81</b>	<b>683.91</b>	<b>685.91</b>	<b>697.62</b>	<b>686.22</b>
Library	136.93	136.93	136.93	136.93	136.93
<b>Function - Culture &amp; Recreation</b>	<b>136.93</b>	<b>136.93</b>	<b>136.93</b>	<b>136.93</b>	<b>136.93</b>
<b>General Fund Total</b>	<b>1844.55</b>	<b>1833.65</b>	<b>1871.25</b>	<b>1970.40</b>	<b>1895.50</b>
Risk Management Fund	2.00	2.00	2.00	2.00	2.00
Sewer Utility Fund	23.00	23.00	23.00	22.00	22.00
<b>All Funds Total</b>	<b>1869.55</b>	<b>1858.65</b>	<b>1896.25</b>	<b>1994.40</b>	<b>1919.50</b>

FY 2014-15 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Starting Date
Division Chief (Fire Marshal)	1.00	\$ 93,591	07/01/14
Fire Fighter (Lebanon Fire)	1.00	\$ 35,836	07/01/14
Veteran Services Officer (Veteran Services)	1.00	\$ 45,875	07/01/14
Programmer Analyst (IST)	1.00	\$ 77,819	07/01/14
ABAP Developer (IST)	1.00	\$ 101,763	07/01/14
Child Support Agent I (DSS)	1.00	\$ 34,110	07/01/14
Case Manager/Coordinator (CJRC)	1.00	\$ 47,888	07/01/14
Case Management Aide (CJRC)	1.00	\$ 29,931	07/01/14
Environmental Health Specialist (Public Health)	2.00	\$ 123,246	07/01/14
Public Health Nurse II (Public Health)	0.11	\$ 8,515	07/01/14
Public Health Nurse I (Public Health)	0.20	\$ 17,218	07/01/14
Staff Assistant III (Clerk to the Board)	1.00	\$ 30,902	07/01/14
Security Manager (General Services)	1.00	\$ 95,782	07/01/14
Assistant County Attorney (Legal)	1.00	\$ 82,974	07/01/14
EMT Basic (EMS)	6.00	\$ 113,148	01/01/15
Paramedic I (EMS)	9.00	\$ 188,208	01/01/15
Volunteer Services Coordinator (Cooperative Extension Welcome Baby)	0.47	\$ 20,819	07/01/14
	<b>28.78</b>	<b>\$1,147,625</b>	

FY 2014-15 APPROVED ELIMINATED FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Ending Date
Pretreatment Laboratory Technician (Sewer Utility)	1.00	\$35,836	06/30/14
Case Manager (CJRC)	1.00	\$39,559	06/30/14
PT Case Manager (CJRC)	0.53	\$20,966	06/30/14
Public Health Education Specialist (Public Health)	1.00	\$45,875	06/30/14
Human Services Coordinator III (Public Health)	1.00	\$48,200	06/30/14
Community Health Assistant (Public Health)	1.00	\$26,647	06/30/14
	<b>5.53</b>	<b>\$217,083</b>	