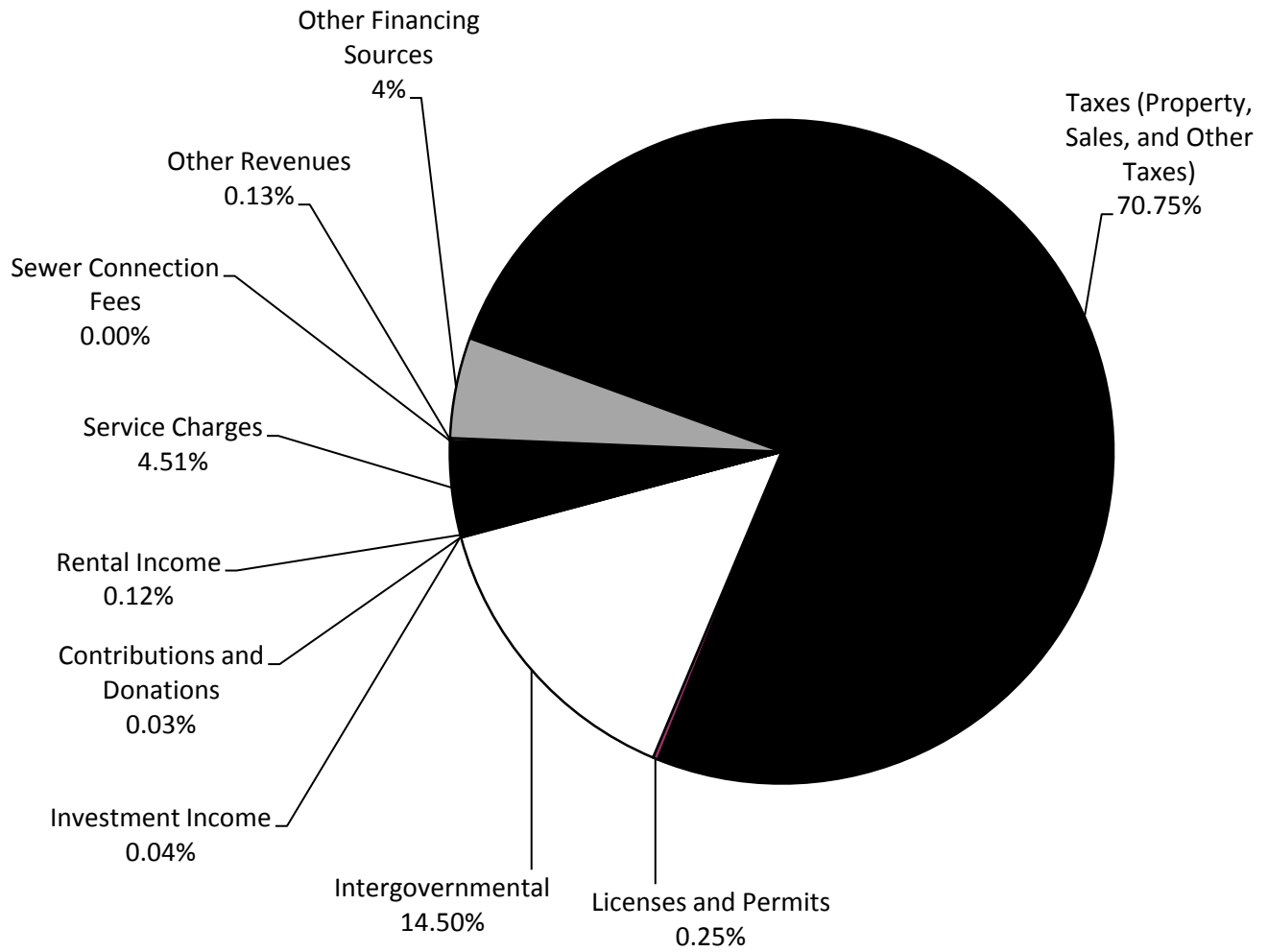


# General Fund Revenues

FY 2015-16 Recommended Budget  
Total General Fund Revenue: \$394,757,221



# General Funds Revenues

Funds: 101, 102, 103, 125, 150

Source of Revenue	2013-2014 Actual Revenues	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Manager Recommended
<b>General Fund</b>					
<b>Taxes</b>	<b>\$ 282,232,973</b>	<b>\$ 283,741,515</b>	<b>\$ 291,977,753</b>	<b>\$ 297,108,909</b>	<b>\$ 298,158,424</b>
Current Taxes	\$ 215,407,057	\$ 218,034,642	\$ 219,222,873	\$ 222,592,466	\$ 223,641,981
Prior Year Taxes	\$ 2,126,947	\$ 1,725,000	\$ 1,559,610	\$ 1,700,000	\$ 1,700,000
1 Cent Sales Tax (39)	\$ 18,208,990	\$ 17,899,671	\$ 20,891,544	\$ 21,357,953	\$ 21,357,953
1/2 Cent Sales Tax (40)	\$ 10,273,206	\$ 10,137,717	\$ 10,937,909	\$ 11,375,426	\$ 11,375,426
1/2 Cent Sales Tax (42)	\$ 12,430,192	\$ 12,211,133	\$ 13,849,730	\$ 14,233,465	\$ 14,233,465
1/4 Cent Sales Tax (46)	\$ 10,594,414	\$ 10,300,000	\$ 11,692,495	\$ 11,800,000	\$ 11,800,000
City Sales Tax Distribution	\$ 9,914,368	\$ 9,976,852	\$ 10,445,533	\$ 10,894,599	\$ 10,894,599
County Occupancy Taxes	\$ 2,592,696	\$ 2,500,000	\$ 2,800,000	\$ 2,750,000	\$ 2,750,000
Other Misc. Taxes	\$ 685,102	\$ 956,500	\$ 578,058	\$ 405,000	\$ 405,000
<b>Licenses and Permits</b>	<b>\$ 1,357,467</b>	<b>\$ 791,500</b>	<b>\$ 1,046,505</b>	<b>\$ 976,000</b>	<b>\$ 976,000</b>
FINANCE	\$ 472,165	\$ 430,000	\$ 496,000	\$ 490,000	\$ 490,000
TAX ADMINISTRATION	\$ 19,839	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
COUNTY SHERIFF	\$ 7,230	\$ 7,000	\$ 10,380	\$ 7,000	\$ 7,000
ENVIRONMENTAL ENGINEERING	\$ 858,233	\$ 334,500	\$ 520,126	\$ 459,000	\$ 459,000
<b>Intergovernmental</b>	<b>\$ 50,723,858</b>	<b>\$ 54,114,346</b>	<b>\$ 53,084,066</b>	<b>\$ 56,507,783</b>	<b>\$ 57,250,044</b>
COUNTY ADMINISTRATION	\$ 30,420	\$ 32,831	\$ 19,151	\$ 33,342	\$ 33,342
FINANCE	\$ 3,549,049	\$ 1,740,000	\$ 1,740,000	\$ 1,740,000	\$ 1,740,000
TAX ADMINISTRATION	\$ 323,776	\$ 0	\$ 0	\$ 0	\$ 0
GENERAL SERVICES	\$ 53,589	\$ 48,000	\$ 38,301	\$ 45,000	\$ 45,000
VETERANS SERVICES	\$ 1,452	\$ 0	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 1,092,054	\$ 1,021,946	\$ 1,133,485	\$ 917,172	\$ 1,059,427
FIRE MARSHAL	\$ 275,410	\$ 202,589	\$ 137,921	\$ 208,690	\$ 208,690
CRIMINAL JUSTICE PARTNERSHIP	\$ 697,926	\$ 828,473	\$ 786,370	\$ 928,080	\$ 928,080
YOUTH HOME	\$ 18,979	\$ 18,000	\$ 16,287	\$ 18,000	\$ 18,000
EMERGENCY MEDICAL SERVICES	\$ 2,345,072	\$ 2,427,000	\$ 2,379,310	\$ 2,417,855	\$ 2,417,855
ENGINEERING & ENVIRON SVCS	\$ 52,677	\$ 90,526	\$ 164,407	\$ 88,016	\$ 88,016
COOPERATIVE EXTENSION SERVICE	\$ 528,879	\$ 544,559	\$ 544,835	\$ 541,190	\$ 533,476
SOIL AND WATER CONSERVATION	\$ 58,721	\$ 26,390	\$ 101,122	\$ 26,760	\$ 26,760
PUBLIC HEALTH	\$ 4,951,480	\$ 5,763,879	\$ 6,771,046	\$ 5,615,234	\$ 5,615,234
MENTAL HEALTH	\$ 457,553	\$ 0	\$ 0	\$ 0	\$ 0
SOCIAL SERVICES	\$ 35,044,457	\$ 40,243,694	\$ 37,674,079	\$ 42,416,089	\$ 42,616,089
OTHER HUMAN SERVICES	\$ 1,002,385	\$ 901,459	\$ 1,430,575	\$ 1,287,355	\$ 1,395,075
LIBRARY	\$ 239,980	\$ 225,000	\$ 147,177	\$ 225,000	\$ 225,000
NONDEPARTMENTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 300,000
<b>Contributions and Donations</b>	<b>\$ 248,393</b>	<b>\$ 49,767</b>	<b>\$ 40,682</b>	<b>\$ 138,133</b>	<b>\$ 138,133</b>
LEGAL	\$ 0	\$ 0	-\$ 410	\$ 0	\$ 0
COUNTY SHERIFF	\$ 0	\$ 0	\$ 0	\$ 57,889	\$ 57,889
CRIMINAL JUSTICE PARTNERSHIP	\$ 700	\$ 0	\$ 1,100	\$ 500	\$ 500
COOPERATIVE EXTENSION SERVICE	\$ 500	\$ 820	\$ 900	\$ 500	\$ 500
SOCIAL SERVICES	\$ 220,483	\$ 28,947	\$ 38,891	\$ 29,244	\$ 29,244
LIBRARY	\$ 26,710	\$ 20,000	\$ 200	\$ 50,000	\$ 50,000

Source of Revenue	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016
	Actual Revenues	Original Budget	12 Month Estimate	Department Requested	Manager Recommended
<b>Investment Income</b>	<b>\$ 133,785</b>	<b>\$ 130,000</b>	<b>\$ 152,672</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
FINANCE	\$ 130,734	\$ 130,000	\$ 150,225	\$ 140,000	\$ 140,000
TAX ADMINISTRATION	\$ 2,878	\$ 0	\$ 2,332	\$ 0	\$ 0
COUNTY SHERIFF	\$ 173	\$ 0	\$ 116	\$ 0	\$ 0
<b>Rental Income</b>	<b>\$ 627,872</b>	<b>\$ 505,751</b>	<b>\$ 497,956</b>	<b>\$ 522,912</b>	<b>\$ 460,074</b>
FINANCE	\$ 7,945	\$ 6,100	\$ 8,400	\$ 7,600	\$ 7,600
GENERAL SERVICES	\$ 541,807	\$ 422,731	\$ 412,636	\$ 438,392	\$ 444,554
FIRE MARSHAL	\$ 69,000	\$ 69,000	\$ 69,000	\$ 69,000	\$ 0
CRIMINAL JUSTICE PARTNERSHIP	\$ 9,120	\$ 7,920	\$ 7,920	\$ 7,920	\$ 7,920
<b>Service Charges</b>	<b>\$ 15,770,300</b>	<b>\$ 17,683,185</b>	<b>\$ 15,781,653</b>	<b>\$ 18,106,741</b>	<b>\$ 17,785,041</b>
COUNTY ADMINISTRATION	\$ 0	\$ 0	\$ 17	\$ 0	\$ 0
TAX ADMINISTRATION	\$ 1,705,018	\$ 1,661,155	\$ 1,661,426	\$ 1,606,150	\$ 1,606,150
LEGAL	\$ 48	\$ 2,000	\$ 17,633	\$ 2,000	\$ 2,000
ELECTIONS	\$ 330,886	\$ 500	\$ 85	\$ 411,245	\$ 411,425
REGISTER OF DEEDS	\$ 2,229,619	\$ 2,770,000	\$ 1,677,563	\$ 2,000,000	\$ 1,760,000
GENERAL SERVICES	\$ 2,237,896	\$ 2,513,298	\$ 2,368,656	\$ 2,392,894	\$ 2,392,894
COUNTY SHERIFF	\$ 1,392,091	\$ 1,306,800	\$ 1,264,808	\$ 1,310,000	\$ 1,310,000
FIRE MARSHAL	\$ 131,865	\$ 140,000	\$ 71,130	\$ 140,000	\$ 140,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 146,616	\$ 233,000	\$ 93,497	\$ 90,000	\$ 90,000
YOUTH HOME	\$ 592,188	\$ 500,000	\$ 350,426	\$ 500,000	\$ 425,000
EMERGENCY MEDICAL SERVICES	\$ 6,284,875	\$ 7,820,900	\$ 7,620,900	\$ 8,724,035	\$ 8,724,035
ENGINEERING & ENVIRON SVCS	\$ 0	\$ 0	\$ 1,054	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 18,653	\$ 26,380	\$ 24,135	\$ 26,380	\$ 19,500
PUBLIC HEALTH	\$ 304,016	\$ 348,012	\$ 372,313	\$ 391,099	\$ 391,099
SOCIAL SERVICES	\$ 96,816	\$ 166,140	\$ 77,417	\$ 242,107	\$ 242,107
OTHER HUMAN SERVICES	\$ 0	\$ 0	\$ 0	\$ 6,431	\$ 6,431
LIBRARY	\$ 299,711	\$ 195,000	\$ 180,593	\$ 264,400	\$ 264,400
<b>Sewer Connection Fees</b>	<b>\$ 245,058</b>	<b>\$ 201,000</b>	<b>\$ 72,488</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
ENVIRONMENTAL ENGINEERING	\$ 1,916	\$ 1,000	\$ 1,290	\$ 1,000	\$ 1,000
OTHER ENVIRONMENTAL PROTECTION	\$ 243,142	\$ 200,000	\$ 71,198	\$ 0	\$ 0
<b>Other Revenues</b>	<b>\$ 1,105,086</b>	<b>\$ 929,062</b>	<b>\$ 707,160</b>	<b>\$ 506,991</b>	<b>\$ 506,991</b>
COUNTY ADMINISTRATION	\$ 0	\$ 0	\$ 10	\$ 0	\$ 0
FINANCE	\$ 174,633	\$ 35,000	\$ 126,321	\$ 10,000	\$ 10,000
TAX ADMINISTRATION	\$ 557,947	\$ 500,000	\$ 199,775	\$ 200,000	\$ 200,000
LEGAL	\$ 1,050	\$ 0	\$ 0	\$ 0	\$ 0
GENERAL SERVICES	\$ 25,975	\$ 0	\$ 0	\$ 0	\$ 0
HUMAN RESOURCES	\$ 32,155	\$ 25,000	\$ 30,802	\$ 25,000	\$ 25,000
COUNTY SHERIFF	\$ 209,305	\$ 166,000	\$ 193,579	\$ 131,000	\$ 131,000
FIRE MARSHAL	\$ 12,212	\$ 12,211	\$ 0	\$ 12,693	\$ 12,693
EMERGENCY MEDICAL SERVICES	\$ 0	\$ 0	\$ 25,000	\$ 0	\$ 0
ENGINEERING & ENVIRON SVCS	\$ 505	\$ 0	\$ 125	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 239	\$ 16,370	\$ 0	\$ 2,500	\$ 2,500
PUBLIC HEALTH	\$ 2,473	\$ 10,350	\$ 1,702	\$ 1,350	\$ 1,350
MENTAL HEALTH	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
SOCIAL SERVICES	\$ 86,025	\$ 163,931	\$ 129,883	\$ 124,248	\$ 124,248
LIBRARY	\$ 2,568	\$ 200	-\$ 38	\$ 200	\$ 200

Source of Revenue	2013-2014	2014-2015	2014-2015	2015-2016	2015-2016
	Actual Revenues	Original Budget	12 Month Estimate	Department Requested	Manager Recommended
<b>Other Financing Sources</b>	<b>\$ 9,000,112</b>	<b>\$ 20,648,678</b>	<b>\$ 9,823,792</b>	<b>\$ 18,977,890</b>	<b>\$ 19,341,514</b>
Transfers from Other Funds	\$ 3,896,083	\$ 2,906,119	\$ 2,906,119	\$ 4,441,655	\$ 4,653,312
Transfer from Community Health	\$ 5,104,029	\$ 5,417,673	\$ 5,417,673	\$ 4,009,601	\$ 4,009,601
Transfer from Other General Funds	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 55,000
Fund Balance Appropriated	\$ 0	\$ 10,824,886	\$ 0	\$ 10,526,634	\$ 10,623,601
<b>General Fund Total</b>	<b>\$ 361,444,904</b>	<b>\$ 378,794,804</b>	<b>\$ 373,184,725</b>	<b>\$ 392,986,359</b>	<b>\$ 394,757,221</b>
<b>Risk Management</b>	<b>\$ 3,101,946</b>	<b>\$ 4,102,925</b>	<b>\$ 2,132,729</b>	<b>\$ 2,722,234</b>	<b>\$ 2,777,234</b>
Charges for Services	\$ 2,790,111	\$ 2,102,923	\$ 2,102,923	\$ 2,722,230	\$ 2,722,230
Interest/Other	\$ 15,611	\$ 2	\$ 6,446	\$ 0	\$ 0
Other Revenues	\$ 296,225	\$ 0	\$ 23,360	\$ 4	\$ 4
Fund Balance Appropriated	\$ 0	\$ 2,000,000	\$ 0	\$ 0	\$ 55,000
<b>Swap Fund</b>	<b>\$ 3,068,434</b>	<b>\$ 2,750,000</b>	<b>\$ 2,951,361</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>
<b>Capital Financing</b>	<b>\$ 53,827,795</b>	<b>\$ 57,518,774</b>	<b>\$ 60,532,143</b>	<b>\$ 58,497,438</b>	<b>\$ 60,628,271</b>
Current Taxes	\$ 26,660,803	\$ 29,033,897	\$ 27,481,034	\$ 26,460,484	\$ 28,591,317
Prior Year Taxes	\$ 1,417,112	\$ 53,800	\$ 3,011,608	\$ 36,000	\$ 36,000
Interest Income/Other Rev.	\$ 453,787	\$ 533,929	\$ 551,837	\$ 562,758	\$ 562,758
Transfer from General Fund	\$ 25,296,093	\$ 27,600,223	\$ 29,487,664	\$ 31,438,196	\$ 31,438,196
Fund Balance Appropriated	\$ 0	\$ 296,925	\$ 0	\$ 0	\$ 0
<b>Benefits Plan</b>	<b>\$ 18,786,372</b>	<b>\$ 20,264,695</b>	<b>\$ 18,374,264</b>	<b>\$ 21,705,951</b>	<b>\$ 21,705,951</b>
<b>Total General Funds Revenue</b>	<b>\$ 440,229,450</b>	<b>\$ 463,431,198</b>	<b>\$ 457,175,221</b>	<b>\$ 478,661,982</b>	<b>\$ 482,618,677</b>
Transfer from GF to Benefits Plan	-\$ 15,300,653	-\$ 16,238,787	-\$ 16,238,788	-\$ 17,930,248	-\$ 17,930,248
Transfer from GF to CFP	-\$ 25,296,093	-\$ 27,600,223	-\$ 29,487,664	-\$ 31,438,196	-\$ 31,438,196
Transfer from Risk to GF	\$ 0	-\$ 1,500,000	-\$ 1,500,000	\$ 0	-\$ 55,000
Transfer from Risk to Benefits Plan	-\$ 15,651	\$ 18,560	\$ 18,560	-\$ 19,840	-\$ 19,840
<b>Total General Funds Revenue</b>	<b>\$ 399,617,054</b>	<b>\$ 418,110,748</b>	<b>\$ 409,967,330</b>	<b>\$ 429,273,698</b>	<b>\$ 433,175,393</b>

## REVENUE HIGHLIGHTS

### Assessed Valuation/Property Taxes

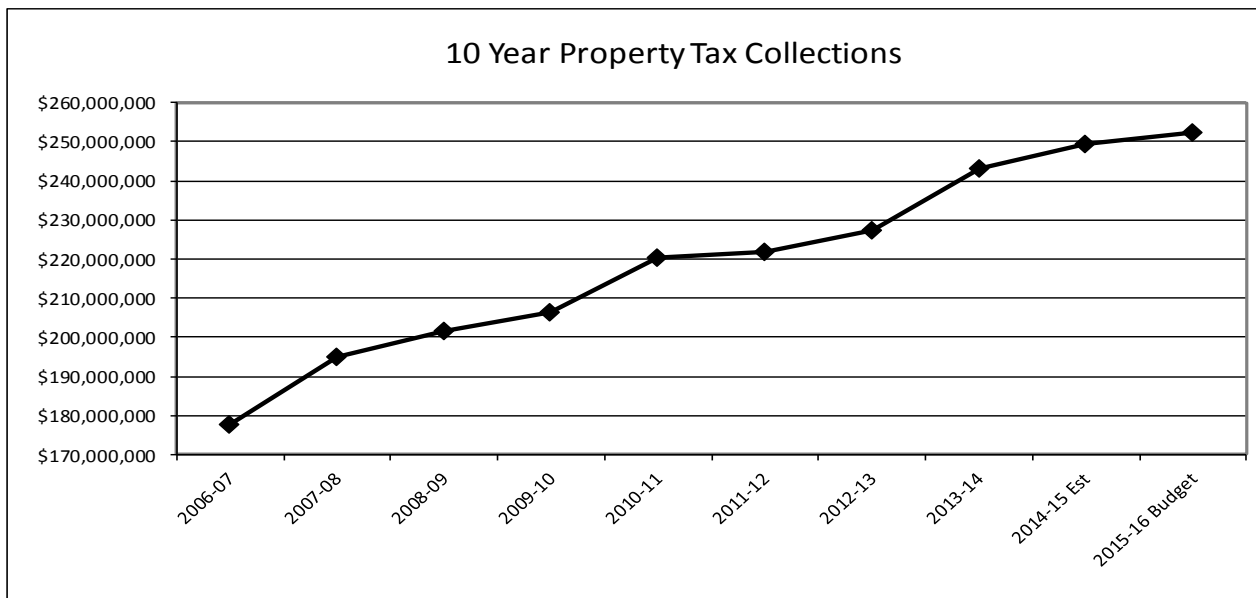
Durham County’s largest source of revenue to support operations is derived from the ad valorem property tax. For FY 2015-16, the property tax rate is 79.31 cents per \$100 of assessed valuation, the same rate as FY 2014-15 (no tax rate increase). Overall, the increase in property valuation is estimated at 2.09%.

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 2014-15, the county will receive an estimated \$1.7 million in prior years’ taxes; \$1.25 million is budgeted for FY 2015-16.

	FY2014-15 Adopted	FY2015-16 Budget Estimate	% Change FY16 from FY15 Adopted
Real Property	\$ 25,708,434,347	\$ 26,152,065,688	1.73%
Auto Value	\$ 1,799,900,000	\$ 1,894,000,000	5.23%
Personal Value	\$ 3,373,609,112	\$ 3,440,862,642	1.99%
Public Service	\$ 489,915,862	\$ 540,732,429	10.37%
<b>Total</b>	<b>\$31,371,859,321</b>	<b>\$32,027,660,759</b>	<b>2.09%</b>

Growth in real property tax valuation increases due to new construction permits or construction permits that have finally reached 100% completion. Auto valuation increased for the third straight year, indicating the number of new cars being purchased is increasing, and the second year of a new state motor vehicle tax collection program is maximizing collection amounts. The County’s property tax collection rate stays at 99.30% in FY 2015-16, and continues to be an exceptionally high rate and a very strong performance indicator for the County’s Tax Administration department. One cent on the property tax rate will generate approximately \$3.180 million. This 2.09% growth in valuation represents a growth of over \$4.6 million in new revenue without having to raise the property tax rate.

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 where the mall is located 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 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% to pre-kindergarten programs, and 21.74% to support Durham Public Schools capital project debt service. The tax was applied to purchases made in Durham County starting April 1, 2012. FY 2015-16 is the third full year this tax has been 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 and the county and/or municipality. At the time estimates for an upcoming fiscal year are being made, there are approximately 18 months before those estimates will become actual dollars. The Budget and Management Services Department has generally used conservative growth estimates and will continue with that methodology for FY 2015-16. Conservative in this sense means future year growth. Total growth from one year to the next includes growth actually experienced in one year (FY 2014-15) and estimated growth for the upcoming fiscal year (FY 2015-16).

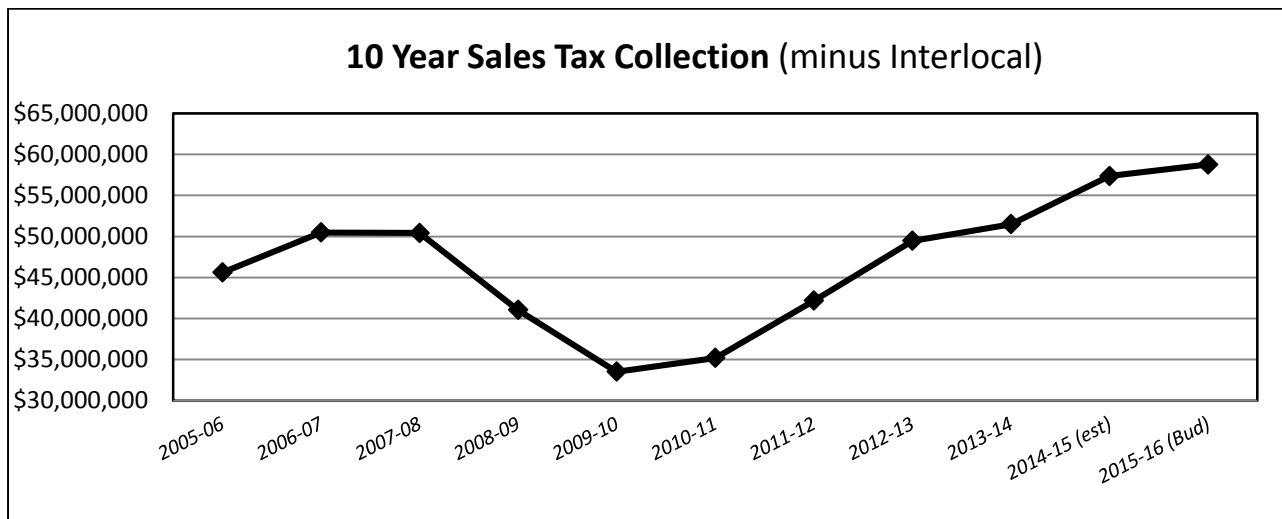
The County is estimating a significant increase in total sales tax collection for the upcoming year based on current year collections, which are up (19.5%) in the current year. The increase in current year collections (FY 2014-15) is largely due to increased economic activity within Durham County and across the state, as all articles of sales tax are up compared to FY 2014-15 budget estimates.

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

Budget staff believe Article 46 collections will behave similarly to Articles 39 and 42 in FY 2015-16, although nonprofit reimbursements may be more volatile for this particular sales tax and we have estimated the collection amount accordingly. Growth of 3% for all sales taxes is estimated for FY 2015-16 from the FY 2014-15 end-of-year estimate. Economic activity is picking up across the County (increased nonprofit 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 2015-16 budget growth budget to budget is an increase of 15.09%. However, it should be noted that this estimates one quarter of the year that has yet to have sales tax collections. Those unknown months (the summer months) are generally the largest collection months of the year, and therefore any future estimate assuming amounts for these months must be somewhat conservative in relation to their proportion of the total sales tax collected.

Durham County has estimated an overall 4.84% increase in all local sales taxes for FY 2015-16.  
Sales Tax 15-16 Budget vs. 14-15 Budget

	<b>FY2014-15 Budget</b>	<b>FY 2014-15 Estimate</b>	<b>% From FY 2014- 15 Budget</b>	<b>FY2015-16 Budget</b>	<b>% From FY 2014-15 Bud.</b>
Article 39	\$17,899,671	\$20,891,544	16.71%	\$21,357,953	19.32%
Article 40	\$10,137,717	\$10,937,909	7.89%	\$11,375,429	12.21%
Article 42	\$12,211,133	\$13,849,730	13.42%	\$14,233,465	16.56%
Article 44	\$0	\$1,789	N/A	\$0	N/A
Article 46	\$10,300,000	\$11,692,495	13.52%	\$11,800,000	14.56%
Interlocal	\$9,976,851	\$10,445,533	4.70%	\$10,894,599	9.20%
<b>Total</b>	<b>\$60,525,372</b>	<b>\$67,819,000</b>	<b>12.05%</b>	<b>\$69,661,446</b>	<b>15.09%</b>



## Intergovernmental Revenues

The vast majority of the budgeted intergovernmental revenues in Durham County are received by the human services agencies, Public Health and the 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 \$22,134,504, of which \$16,126,821 is County dollars and \$6,007,683 is received from other sources. Of the \$6,007,683 in revenues from other sources, 93.5% comes from intergovernmental sources, mostly the state and federal governments, and currently is budgeted at \$5,615,234 for FY2015-16. 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 \$58,528,170, of which \$15,516,482 is County dollars and \$43,011,688 is received from other sources. Of the \$43,011,688 in revenues from other sources, 99% comes from intergovernmental sources, mostly the state and federal governments, and currently is budgeted at \$42,616,089 for FY2015-16. 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; and 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 high 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	2014 Actual Revenues	2015 Original Budget	2015 12 Month Estimate	2016 Department Requested	2016 Manager Recommended
ABC Profit Distribution	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Register of Deed Fee	\$2,146,408	\$2,550,000	\$1,669,524	\$2,000,000	\$1,750,000
Investment Income	\$133,785	\$130,000	\$152,672	\$140,000	\$140,000
EMS Patient Income	\$5,775,768	\$7,020,900	\$7,020,900	\$8,074,035	\$8,074,035
Solid Waste Management Fee	\$1,732,735	\$1,945,957	\$1,896,294	\$1,896,294	\$1,896,294

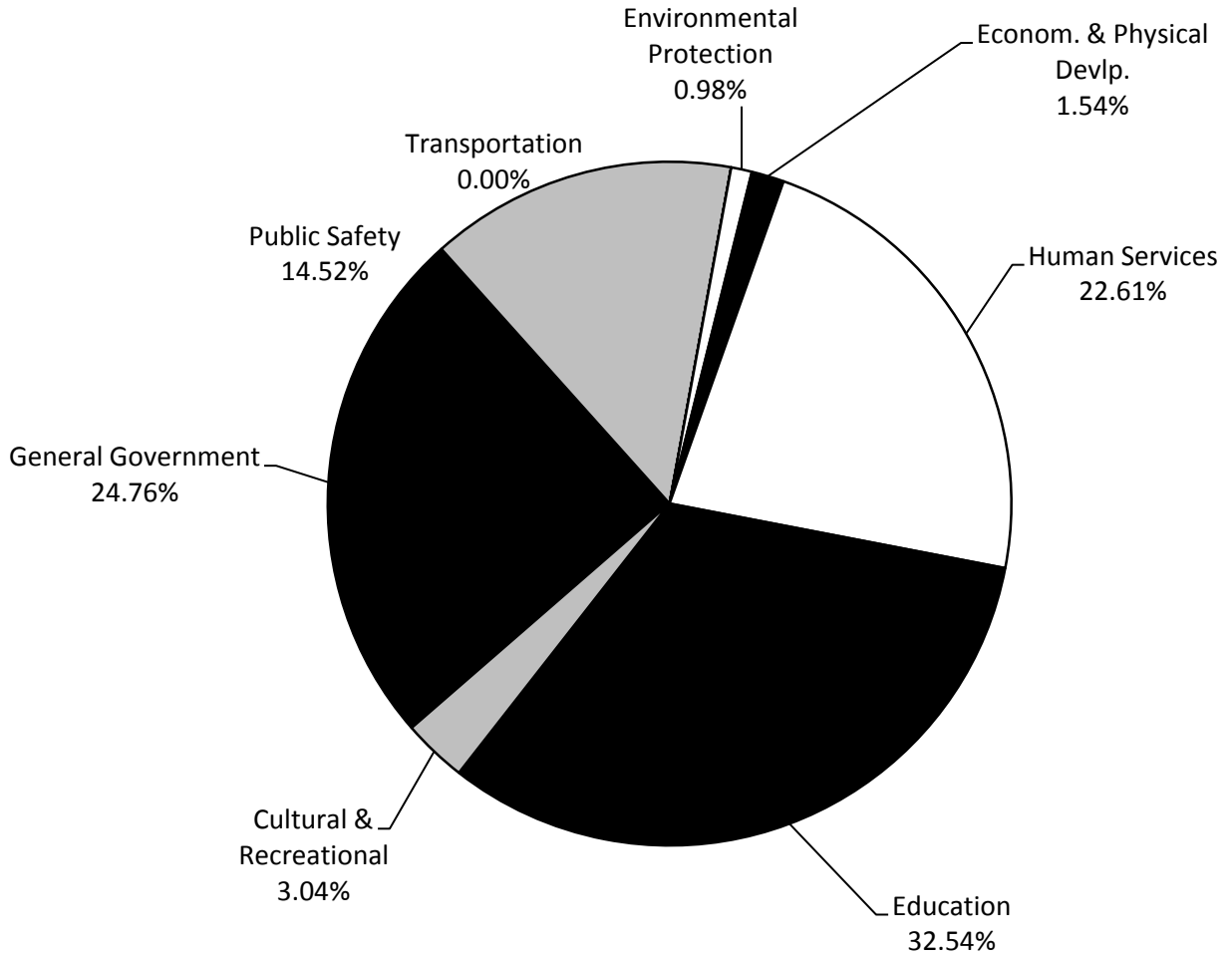
- ABC profit distributions are received quarterly from state-collected taxes on alcohol sold in the County and throughout the state.
- Register of Deeds fees are charges made for new deeds of trust, changing of deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount. A significant drop in the amount collected 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, and is therefore decreasing the FY 2015-16 budgeted amount.
- 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 2015-16 is related to the outsourcing of the EMS billing process which is expected to bring in an additional \$1 million in revenue.
- 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 site.



# General Fund Expenditures

FY 2015-16 Recommended Budget

Total General Fund Expenditures: \$394,757,221



# General Funds Expenditures

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

Fund	2013-2014 Actual Expenditures	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Manager Recommended
<b>General Government</b>	<b>\$ 76,783,900</b>	<b>\$ 92,496,650</b>	<b>\$ 87,356,892</b>	<b>\$ 96,258,083</b>	<b>\$ 97,731,645</b>
BOARD OF COUNTY COMMISSIONERS	\$ 483,891	\$ 596,380	\$ 541,475	\$ 604,915	\$ 593,415
COUNTY ADMINISTRATION	\$ 2,138,935	\$ 2,307,204	\$ 2,267,124	\$ 2,551,418	\$ 2,017,054
FINANCE	\$ 2,232,487	\$ 2,351,857	\$ 2,333,165	\$ 2,712,742	\$ 2,657,442
TAX ADMINISTRATION	\$ 5,854,587	\$ 6,447,202	\$ 6,184,461	\$ 6,698,122	\$ 6,698,123
LEGAL	\$ 1,709,434	\$ 2,086,845	\$ 1,703,646	\$ 2,106,126	\$ 2,083,206
COURT FACILITIES	\$ 270,614	\$ 369,474	\$ 349,084	\$ 410,392	\$ 373,543
ELECTIONS	\$ 1,039,292	\$ 1,199,746	\$ 1,150,410	\$ 2,696,116	\$ 2,636,115
REGISTER OF DEEDS	\$ 1,437,708	\$ 1,744,981	\$ 1,411,318	\$ 1,808,909	\$ 1,652,910
GENERAL SERVICES	\$ 9,934,494	\$ 12,649,738	\$ 11,705,229	\$ 13,184,090	\$ 12,222,199
INFORMATION TECHNOLOGY	\$ 4,715,666	\$ 6,884,503	\$ 6,147,400	\$ 8,105,785	\$ 7,353,403
HUMAN RESOURCES	\$ 1,457,296	\$ 1,878,858	\$ 1,688,141	\$ 1,948,745	\$ 1,893,803
BUDGET & MANAGEMENT SERVICES	\$ 434,095	\$ 560,902	\$ 448,786	\$ 596,744	\$ 586,745
VETERANS SERVICES	\$ 106,706	\$ 158,841	\$ 93,023	\$ 178,823	\$ 183,823
GEOGRAPHIC INFORMATION SYSTEMS	\$ 402,389	\$ 416,314	\$ 416,314	\$ 427,947	\$ 427,947
SAP SHARED SERVICES	\$ 1,050,672	\$ 0	\$ 148,689	\$ 0	\$ 0
<b>NONDEPARTMENTAL*</b>	<b>\$ 43,515,633</b>	<b>\$ 52,843,805</b>	<b>\$ 50,768,626</b>	<b>\$ 52,227,209</b>	<b>\$ 56,351,918</b>
Other	\$ 2,918,887	\$ 9,004,795	\$ 5,042,175	\$ 2,858,765	\$ 6,983,474
Transfer to Capital Finance Fund	\$ 25,296,093	\$ 27,600,223	\$ 29,487,664	\$ 31,438,196	\$ 31,438,196
Transfer to Benefits Plan Fund	\$ 15,300,653	\$ 16,238,787	\$ 16,238,787	\$ 17,930,248	\$ 17,930,248
<b>Public Safety</b>	<b>\$ 48,919,291</b>	<b>\$ 53,324,193</b>	<b>\$ 52,717,711</b>	<b>\$ 72,309,391</b>	<b>\$ 57,309,106</b>
COUNTY SHERIFF	\$ 30,369,309	\$ 31,092,880	\$ 31,335,722	\$ 34,952,541	\$ 32,484,552
EMERGENCY COMMUNICATIONS	\$ 1,007,539	\$ 1,064,214	\$ 1,064,214	\$ 1,271,459	\$ 1,271,459
FIRE MARSHAL	\$ 3,195,291	\$ 3,593,029	\$ 3,429,265	\$ 5,097,003	\$ 4,963,591
MEDICAL EXAMINER	\$ 101,500	\$ 100,000	\$ 100,000	\$ 122,500	\$ 122,500
CRIMINAL JUSTICE PARTNERSHIP	\$ 2,928,088	\$ 3,430,597	\$ 3,082,502	\$ 3,518,764	\$ 3,512,011
VFD - PARAMEDIC SERVICES	\$ 644,918	\$ 0	\$ 0	\$ 0	\$ 0
YOUTH HOME	\$ 1,050,442	\$ 1,113,954	\$ 1,044,482	\$ 1,185,244	\$ 1,165,245
EMERGENCY MEDICAL SERVICES	\$ 9,564,109	\$ 12,871,424	\$ 12,603,432	\$ 26,100,696	\$ 13,731,654
OTHER PUBLIC SAFETY	\$ 58,095	\$ 58,095	\$ 58,095	\$ 61,184	\$ 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>\$ 3,174,840</b>	<b>\$ 3,720,399</b>	<b>\$ 4,206,145</b>	<b>\$ 3,878,050</b>	<b>\$ 3,886,750</b>
SOLID WASTE	\$ 1,760,152	\$ 2,114,484	\$ 2,431,314	\$ 2,156,861	\$ 2,165,861
ENVIRONMENTAL ENGINEERING	\$ 1,378,659	\$ 1,564,781	\$ 1,733,696	\$ 1,680,772	\$ 1,680,472
OTHER ENVIRONMENTAL PROTECTION	\$ 36,030	\$ 41,134	\$ 41,134	\$ 40,417	\$ 40,417
<b>Econom. &amp; Physical Devlp.</b>	<b>\$ 4,596,988</b>	<b>\$ 5,269,761</b>	<b>\$ 4,634,380</b>	<b>\$ 6,904,354</b>	<b>\$ 6,082,940</b>
OPEN SPACE MANAGEMENT	\$ 12,810	\$ 77,175	\$ 68,275	\$ 77,175	\$ 77,175
PLANNING	\$ 950,670	\$ 1,076,514	\$ 1,076,514	\$ 1,073,309	\$ 1,073,309
COOPERATIVE EXTENSION SERVICE	\$ 1,161,679	\$ 1,257,699	\$ 1,214,205	\$ 1,496,191	\$ 1,368,443
SOIL AND WATER CONSERVATION	\$ 337,674	\$ 395,037	\$ 390,225	\$ 515,025	\$ 454,216
ECONOMIC DEVELOPMENT	\$ 2,134,154	\$ 2,463,336	\$ 1,885,161	\$ 3,742,654	\$ 3,109,797

<b>Fund</b>	2013-2014 Actual Expenditures	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Manager Recommended
<b>Human Services</b>	<b>\$ 79,354,866</b>	<b>\$ 85,939,210</b>	<b>\$ 83,005,905</b>	<b>\$ 90,621,357</b>	<b>\$ 89,258,670</b>
PUBLIC HEALTH	\$ 19,414,494	\$ 21,841,914	\$ 20,761,291	\$ 22,405,215	\$ 22,134,504
MENTAL HEALTH	\$ 7,118,995	\$ 6,661,442	\$ 6,661,442	\$ 6,728,109	\$ 6,728,109
SOCIAL SERVICES	\$ 51,010,255	\$ 55,887,716	\$ 54,454,478	\$ 58,997,841	\$ 58,528,170
OTHER HUMAN SERVICES	\$ 1,811,122	\$ 1,548,138	\$ 1,128,694	\$ 2,490,192	\$ 1,867,886
<b>Education</b>	<b>\$ 125,721,000</b>	<b>\$ 126,454,721</b>	<b>\$ 126,454,722</b>	<b>\$ 135,314,432</b>	<b>\$ 128,465,669</b>
DURHAM PUBLIC SCHOOLS	\$ 119,603,311	\$ 120,233,146	\$ 120,233,147	\$ 128,080,764	\$ 122,055,356
COMMUNITY COLLEGES	\$ 6,028,189	\$ 6,142,915	\$ 6,142,915	\$ 6,631,932	\$ 6,339,753
OTHER EDUCATION	\$ 89,500	\$ 78,660	\$ 78,660	\$ 601,736	\$ 70,560
<b>Cultural &amp; Recreational</b>	<b>\$ 10,681,595</b>	<b>\$ 11,577,370</b>	<b>\$ 11,135,503</b>	<b>\$ 13,000,241</b>	<b>\$ 12,009,942</b>
LIBRARY	\$ 8,973,178	\$ 9,856,287	\$ 9,400,920	\$ 10,963,509	\$ 10,138,257
OTHER CULTURAL & RECREATIONAL	\$ 1,708,417	\$ 1,721,083	\$ 1,734,583	\$ 2,036,732	\$ 1,871,685
<b>General Fund Total</b>	<b>\$ 349,244,979</b>	<b>\$ 378,794,804</b>	<b>\$ 369,523,757</b>	<b>\$ 418,298,408</b>	<b>\$ 394,757,221</b>
<b>Risk Management Fund</b>	<b>\$ 2,384,910</b>	<b>\$ 4,102,925</b>	<b>\$ 4,088,834</b>	<b>\$ 2,722,234</b>	<b>\$ 2,777,234</b>
<b>Swap Fund</b>	<b>\$ 4,808,041</b>	<b>\$ 2,750,000</b>	<b>\$ 0</b>	<b>\$ 2,750,000</b>	<b>\$ 2,750,000</b>
<b>Capital Financing Fund</b>	<b>\$ 50,131,453</b>	<b>\$ 57,518,774</b>	<b>\$ 58,510,181</b>	<b>\$ 58,497,438</b>	<b>\$ 60,628,271</b>
Transfer to Debt Service	\$ 44,711,398	\$ 54,075,127	\$ 54,075,127	\$ 54,078,921	\$ 54,078,921
Transfer to PAYG	\$ 5,392,468	\$ 3,389,847	\$ 4,385,054	\$ 3,114,046	\$ 3,144,046
Other	\$ 27,586	\$ 53,800	\$ 50,000	\$ 1,304,471	\$ 3,405,304
<b>Benefits Plan Fund</b>	<b>\$ 19,823,333</b>	<b>\$ 20,264,695</b>	<b>\$ 21,471,507</b>	<b>\$ 21,705,951</b>	<b>\$ 21,705,951</b>
<b>General Funds Total</b>	<b>\$ 426,392,716</b>	<b>\$ 463,431,198</b>	<b>\$ 453,594,279</b>	<b>\$ 503,974,031</b>	<b>\$ 482,618,678</b>
To Benefits Plan Fund from GF	-\$ 15,300,653	-\$ 16,238,787	-\$ 16,238,787	-\$ 17,930,248	-\$ 17,930,248
To General Fund from Risk Management	\$ 0	-\$ 1,500,000	-\$ 1,500,000	\$ 0	-\$ 55,000
To General Fund from SWAP Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
To Benefits Plan Fund from Risk	-\$ 15,651	\$ 18,560	\$ 18,560	-\$ 19,840	-\$ 19,840
To CFP from GF	-\$ 25,296,093	-\$ 27,600,223	-\$ 29,487,664	-\$ 31,438,196	-\$ 31,438,196
<b>General Funds Total</b>	<b>\$ 385,780,319</b>	<b>\$ 418,110,748</b>	<b>\$ 406,386,388</b>	<b>\$ 454,585,747</b>	<b>\$ 433,175,394</b>

## All Funds Summary of Revenues

Fund	2013-2014 Actual Expenditures	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Manager Recommended
<b>General Funds</b>	<b>\$ 440,229,152</b>	<b>\$ 463,431,198</b>	<b>\$ 457,175,525</b>	<b>\$ 478,661,982</b>	<b>\$ 482,618,677</b>
Taxes	\$ 310,285,642	\$ 312,829,212	\$ 322,469,978	\$ 323,605,393	\$ 326,785,741
Licenses and Permits	\$ 1,357,467	\$ 791,500	\$ 1,046,505	\$ 976,000	\$ 976,000
Intergovernmental	\$ 50,748,805	\$ 54,114,346	\$ 53,084,066	\$ 56,507,783	\$ 57,250,044
Contributions and Donations	\$ 248,393	\$ 49,767	\$ 40,682	\$ 138,133	\$ 138,133
Investment Income	\$ 164,043	\$ 140,002	\$ 175,256	\$ 150,000	\$ 150,000
Rental Income	\$ 1,077,167	\$ 1,029,680	\$ 1,039,876	\$ 1,075,670	\$ 1,012,832
Service Charges	\$ 18,756,386	\$ 19,990,268	\$ 18,017,669	\$ 23,745,170	\$ 23,423,470
Sewer Connection Fees	\$ 245,058	\$ 201,000	\$ 72,488	\$ 1,000	\$ 1,000
Other Revenues	\$ 7,628,309	\$ 6,642,586	\$ 5,660,202	\$ 3,256,995	\$ 3,256,995
Other Financing Sources	\$ 49,717,881	\$ 67,642,837	\$ 55,568,804	\$ 69,205,838	\$ 69,624,462
<b>Special Revenue Fund</b>	<b>\$ 7,929,015</b>	<b>\$ 8,049,503</b>	<b>\$ 8,152,602</b>	<b>\$ 8,073,718</b>	<b>\$ 8,216,467</b>
Taxes	\$ 7,407,219	\$ 7,930,097	\$ 8,151,219	\$ 8,073,718	\$ 8,216,467
Intergovernmental	\$ 119,519	\$ 0	\$ 0	\$ 0	\$ 0
Investment Income	\$ 2,278	\$ 0	\$ 1,383	\$ 0	\$ 0
Other Financing Sources	\$ 200,000	\$ 59,703	\$ 0	\$ 0	\$ 0
<b>Debt Service</b>	<b>\$ 110,606,175</b>	<b>\$ 60,566,168</b>	<b>\$ 60,701,648</b>	<b>\$ 58,217,142</b>	<b>\$ 58,217,142</b>
Investment Income	\$ 496,676	\$ 383,221	\$ 383,221	\$ 383,221	\$ 388,221
Rental Income	\$ 0	\$ 0	\$ 135,480	\$ 0	\$ 0
Service Charges	\$ 440,677	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Other Financing Sources	\$ 109,668,822	\$ 59,782,947	\$ 59,782,947	\$ 57,433,921	\$ 57,428,921
<b>Enterprise Funds</b>	<b>\$ 12,066,588</b>	<b>\$ 8,521,269</b>	<b>\$ 10,815,387</b>	<b>\$ 8,356,040</b>	<b>\$ 8,356,040</b>
Licenses and Permits	\$ 8,400	\$ 3,000	\$ 7,650	\$ 3,000	\$ 3,000
Investment Income	\$ 33,592	\$ 17,500	\$ 17,541	\$ 18,000	\$ 18,000
Service Charges	\$ 2,101	\$ 0	\$ 0	\$ 0	\$ 0
Enterprise Charges	\$ 11,666,172	\$ 7,742,749	\$ 9,037,647	\$ 7,327,020	\$ 7,327,020
Sewer Connection Fees	\$ 332,535	\$ 258,020	\$ 1,252,549	\$ 508,020	\$ 508,020
Other Revenues	\$ 23,788	\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Trust Funds</b>	<b>\$ 5,723,377</b>	<b>\$ 10,054,827</b>	<b>\$ 4,976,528</b>	<b>\$ 6,722,903</b>	<b>\$ 6,715,903</b>
Taxes	\$ 17,667	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000
Contributions and Donations	\$ 366,262	\$ 349,334	\$ 349,084	\$ 363,302	\$ 356,302
Investment Income	\$ 1,331,149	\$ 0	\$ 677,444	\$ 0	\$ 0
Service Charges	\$ 58,300	\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 5,755,493	\$ 0	\$ 2,409,601	\$ 2,409,601
<b>Total All Funds</b>	<b>\$ 576,554,308</b>	<b>\$ 550,622,965</b>	<b>\$ 541,821,691</b>	<b>\$ 560,031,785</b>	<b>\$ 564,124,229</b>

# All Funds Summary of Expenditures

Fund	2013-2014 Actual Expenditures	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Manager Recommended
<b>General Funds</b>	<b>\$ 426,392,716</b>	<b>\$ 463,431,198</b>	<b>\$ 453,594,279</b>	<b>\$ 503,974,031</b>	<b>\$ 482,618,678</b>
General	\$ 349,244,979	\$ 378,794,804	\$ 369,523,757	\$ 418,298,408	\$ 394,757,221
Risk Management	\$ 2,384,910	\$ 4,102,925	\$ 4,088,834	\$ 2,722,234	\$ 2,777,234
Swap Agreement	\$ 4,808,041	\$ 2,750,000	\$ 0	\$ 2,750,000	\$ 2,750,000
Capital Improvement Plan	\$ 50,131,453	\$ 57,518,774	\$ 58,510,181	\$ 58,497,438	\$ 60,628,271
Benefits Plan	\$ 19,823,333	\$ 20,264,695	\$ 21,471,507	\$ 21,705,951	\$ 21,705,951
<b>Special Revenue Funds</b>	<b>\$ 6,978,981</b>	<b>\$ 7,989,800</b>	<b>\$ 7,501,198</b>	<b>\$ 8,073,718</b>	<b>\$ 8,216,467</b>
Lebanon Fire District	\$ 1,013,851	\$ 1,171,926	\$ 1,169,797	\$ 1,132,014	\$ 1,132,014
Redwood Fire District	\$ 755,391	\$ 909,085	\$ 907,794	\$ 920,274	\$ 920,274
New Hope Fire District	\$ 78,942	\$ 86,915	\$ 86,946	\$ 88,902	\$ 88,902
Eno Fire District	\$ 32,076	\$ 31,391	\$ 58	\$ 32,184	\$ 32,184
Bahama Fire District	\$ 912,526	\$ 1,321,275	\$ 1,320,412	\$ 1,359,145	\$ 1,359,145
Special Park District	\$ 734,851	\$ 710,883	\$ 773,495	\$ 744,807	\$ 744,807
Durham County District	\$ 3,451,343	\$ 3,758,325	\$ 3,242,696	\$ 3,796,392	\$ 3,939,141
<b>Debt Service</b>	<b>\$ 109,745,926</b>	<b>\$ 60,566,168</b>	<b>\$ 61,415,079</b>	<b>\$ 58,217,142</b>	<b>\$ 58,217,142</b>
Debt Service	\$ 109,745,926	\$ 60,566,168	\$ 61,415,079	\$ 58,217,142	\$ 58,217,142
<b>Enterprise Funds</b>	<b>\$ 8,922,246</b>	<b>\$ 8,521,269</b>	<b>\$ 7,503,918</b>	<b>\$ 8,356,040</b>	<b>\$ 8,356,040</b>
Sewer Utility	\$ 8,922,246	\$ 8,521,269	\$ 7,503,918	\$ 8,356,040	\$ 8,356,040
<b>Trust Funds</b>	<b>\$ 5,461,938</b>	<b>\$ 10,054,827</b>	<b>\$ 10,020,382</b>	<b>\$ 6,722,903</b>	<b>\$ 6,715,903</b>
George R. Linder Memorial	\$0	\$250	\$0	\$250	\$250
Community Health Trust	\$5,209,401	\$9,705,493	\$9,705,493	\$6,359,601	\$6,359,601
L.E.O. Retirement Trust	\$252,537	\$349,084	\$314,889	\$363,052	\$356,052
<b>Total All Funds</b>	<b>\$ 557,501,806</b>	<b>\$ 550,563,262</b>	<b>\$ 540,034,855</b>	<b>\$ 585,343,834</b>	<b>\$ 564,124,230</b>

## All Funds FTEs (Full Time Equivalent Positions)

	2013-14 Actual FTEs	2014-15 Original Budget	2014-15 12 Month Estimate	2015-16 Department Requested	2015-16 Manager Recommended
<b>General Fund</b>					
Clerk to the Board	3.00	4.00	4.00	4.00	4.00
County Administration	13.00	13.00	13.00	16.00	16.00
Finance	21.00	21.00	21.00	24.00	24.00
Tax Administration	67.00	67.00	67.00	67.00	67.00
County Attorney	17.00	18.00	18.00	18.00	18.00
Elections	7.00	7.00	7.00	7.00	7.00
Register of Deeds	20.00	20.00	20.00	18.00	18.00
General Services	59.00	60.00	60.00	61.00	61.00
Information Technology	42.00	44.00	44.00	47.00	44.00
Human Resources	19.00	19.00	19.00	19.00	19.00
Budget & Management Services	5.00	5.00	5.00	6.00	6.00
Veterans Services	2.00	3.00	3.00	3.00	3.00
<b>Function - General Government</b>	<b>275.00</b>	<b>281.00</b>	<b>281.00</b>	<b>290.00</b>	<b>287.00</b>
County Sheriff	453.00	453.00	453.00	467.00	460.00
Fire Marshall	51.00	53.00	68.00	76.00	68.00
Criminal Justice Resource Center	42.50	42.97	43.50	42.50	42.50
Youth Home	21.12	21.12	21.12	21.12	21.12
Emergency Medical Services	150.00	165.00	165.00	172.00	172.00
<b>Function - Public Safety</b>	<b>717.62</b>	<b>735.09</b>	<b>750.62</b>	<b>778.62</b>	<b>763.62</b>

## All Funds FTEs (Full Time Equivalent Positions)

	2013-14 Actual FTEs	2014-15 Original Budget	2014-15 12 Month Estimate	2015-16 Department Requested	2015-16 Manager Recommended
General Services - Solid Waste	17.00	17.00	17.00	17.00	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>33.00</b>	<b>33.00</b>
Cooperative Extension Service	18.79	19.26	21.01	24.01	21.01
Soil and Water Conservation	4.00	4.00	4.00	6.00	5.00
<b>Function - Economic &amp; Physical Development</b>	<b>22.79</b>	<b>23.26</b>	<b>25.01</b>	<b>30.01</b>	<b>26.01</b>
Public Health	216.56	215.87	216.52	217.52	212.52
Social Services	467.35	468.35	501.35	511.00	504.00
Other Human Services	2.00	2.00	2.00	2.00	2.00
<b>Function - Human Services</b>	<b>685.91</b>	<b>686.22</b>	<b>719.87</b>	<b>730.52</b>	<b>718.52</b>
Library	136.93	136.93	136.93	137.40	136.93
<b>Function - Culture &amp; Recreation</b>	<b>136.93</b>	<b>136.93</b>	<b>136.93</b>	<b>137.40</b>	<b>136.93</b>
<b>General Fund Total</b>	<b>1871.25</b>	<b>1895.50</b>	<b>1946.43</b>	<b>1999.55</b>	<b>1965.08</b>
Risk Management Fund	2.00	2.00	2.00	3.00	3.00
Sewer Utility Fund	23.00	22.00	22.00	22.00	22.00
<b>All Funds Total</b>	<b>1896.25</b>	<b>1919.50</b>	<b>1970.43</b>	<b>2024.55</b>	<b>1990.08</b>

FY 2015-16 RECOMMENDED NEW FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Starting Date
Public Information Specialist I (County Manager)	1.00	\$ 53,726	07/01/15
Strategic Plan support staff (County Manager)	1.00	\$ 57,307	07/01/15
My Brother's Keeper Project Manager (County Manager)	1.00	\$ 75,585	07/01/15
MWBE Position (Finance)	1.00	\$ 66,142	07/01/15
MWBE Position (Finance)	1.00	\$ 80,111	07/01/15
CPA (Finance)	1.00	\$ 99,333	07/01/15
Warehouse Manager (General Services)	1.00	\$ 62,083	07/01/15
Budget Technician (Budget)	1.00	\$ 44,175	07/01/15
Inmate Telephon Service System position (Sheriff)	1.00	\$ 47,278	07/01/15
Deputy I (Sheriff)	2.00	\$ 93,908	07/01/15
Forenics (Sheriff)	1.00	\$ 34,960	07/01/15
Public Information Specialist (Sheriff)	1.00	\$ 57,208	07/01/15
Telecommunicator (Sheriff)	2.00	\$ 76,912	07/01/15
EMS Officer I (EMS)	8.00	\$ 368,416	07/01/15
School Health Nurse (Public Health)	0.00	\$ 225,111	07/01/15
Administrative Officer (DSS)	0.15	\$ 13,211	07/01/15
Public Information Officer (DSS)	0.15	\$ 24,132	07/01/15
CPS Supervisor III in Homes Servcies & Prevention (DSS)	0.15	\$ 10,576	07/01/15
CPS Supervisor III in Inves Assessments (DSS)	0.15	\$ 10,018	07/01/15
SW II CAPDA Adult Services (DSS)	0.15	\$ 9,827	07/01/15
SWII Home Centered Care Adult Servcies (DSS)	0.15	\$ 9,296	07/01/15
SWII Adult Care Homes (DSS)	0.00	\$ 10,562	07/01/15
SWII In-Home Services DPS (DSS)	0.75	\$ 57,618	07/01/15
SWIII Child & Family Team (DSS)	1.00	\$ (35,598)	07/01/15
Watershed Conservationist (Soil and Water)	1.00	\$ 57,208	07/01/15
Safety and Risk Officer (Risk Management)	1.00	\$ 62,083	07/01/15
	<b>27.65</b>	<b>\$1,671,188</b>	

FY 2015-16 RECOMMENDED ELIMINATED FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Ending Date
Information and Communication Specialist (Public Health)	1.00	\$52,006	06/30/15
Clinical Social Worker (Public Health)	1.00	\$57,208	06/30/15
Nutrition Specialist (Public Health)	1.00	\$57,208	06/30/15
Community Health Assistant (Public Health)	1.00	\$28,892	06/30/15
Public Health Project Manager (Public Health)	1.00	\$62,927	06/30/15
Substance Abuse Counselor (CJRC)	1.00	\$47,278	06/30/15
Deputy Register of Deeds II (Defunded for Several Years)	1.00	\$0	06/30/15
Senior Administrative Officer (Defunded for Several Years)	1.00	\$0	06/30/15
	<b>8.00</b>	<b>\$305,519</b>	