



Summary

A brief account of all funds budgeted for the
fiscal year beginning July 1, 2017.

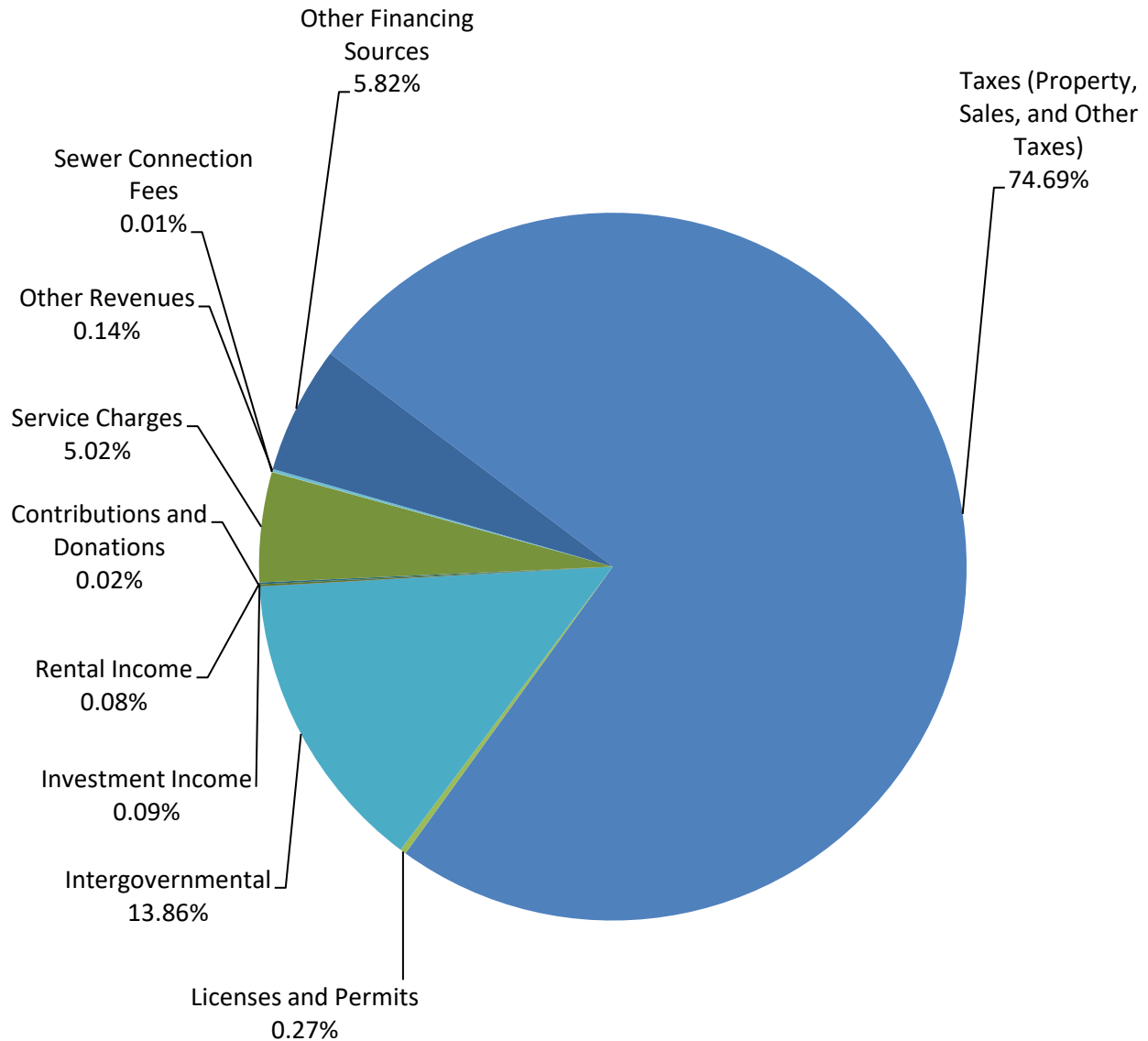


Fund summaries, tax rates, and graphs.

General Fund Revenues

FY 2017-18 Approved Budget

Total General Fund Revenue: \$434,763,426



General Funds Revenues

Funds: 101, 102, 103, 105, 125, 150

Source of Revenue	2015-2016 Actual Revenues	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved	% Change 2017 Orig. v. 2018 Rec.
General Fund						
Taxes	\$ 310,537,935	\$ 311,492,211	\$ 316,549,031	\$ 319,568,637	\$ 324,720,170	4.25%
Current Taxes	\$ 230,280,766	\$ 231,252,681	\$ 233,389,000	\$ 234,856,263	\$ 238,410,383	3.10%
Prior Year Taxes	\$ 950,384	\$ 725,000	\$ 975,000	\$ 625,000	\$ 625,000	-13.79%
1 Cent Sales Tax (39)	\$ 22,476,421	\$ 22,979,684	\$ 22,795,465	\$ 23,357,049	\$ 23,919,039	4.09%
1/2 Cent Sales Tax (40)	\$ 12,269,764	\$ 12,377,711	\$ 12,865,761	\$ 13,380,532	\$ 13,382,478	8.12%
1/2 Cent Sales Tax (42)	\$ 15,202,792	\$ 15,349,556	\$ 15,635,181	\$ 15,964,133	\$ 16,327,164	6.37%
1/4 Cent Sales Tax (46)	\$ 12,898,520	\$ 12,600,000	\$ 13,530,179	\$ 13,300,000	\$ 13,900,000	10.32%
City Sales Tax Distribution	\$ 11,612,294	\$ 11,778,579	\$ 12,475,718	\$ 12,736,660	\$ 12,807,106	8.73%
County Occupancy Taxes	\$ 3,509,650	\$ 3,465,000	\$ 3,900,000	\$ 4,000,000	\$ 4,000,000	15.44%
Other Misc. Taxes	\$ 1,337,344	\$ 964,000	\$ 982,727	\$ 1,349,000	\$ 1,349,000	39.94%
Licenses and Permits	\$ 1,535,093	\$ 1,359,250	\$ 1,260,408	\$ 1,172,500	\$ 1,172,500	-13.74%
FINANCE	\$ 494,067	\$ 490,000	\$ 490,000	\$ 490,000	\$ 490,000	0.00%
TAX ADMINISTRATION	\$ 21,006	\$ 20,000	\$ 20,786	\$ 20,000	\$ 20,000	0.00%
COUNTY SHERIFF	\$ 30,779	\$ 15,000	\$ 44,808	\$ 30,000	\$ 30,000	100.00%
ENVIRONMENTAL ENGINEERING	\$ 989,241	\$ 834,250	\$ 704,814	\$ 632,500	\$ 632,500	-24.18%
Intergovernmental	\$ 56,329,681	\$ 57,876,643	\$ 60,775,346	\$ 59,990,170	\$ 60,261,540	4.12%
COUNTY ADMINISTRATION	\$ 29,790	\$ 33,192	\$ 33,192	\$ 34,228	\$ 34,228	3.12%
FINANCE	\$ 937,414	\$ 300,000	\$ 616,374	\$ 300,000	\$ 300,000	0.00%
ABC Net Profit Distribution	\$ 2,000,000	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 2,200,000	4.76%
GENERAL SERVICES	\$ 159,108	\$ 62,432	\$ 47,308	\$ 45,000	\$ 45,000	-27.92%
VETERANS SERVICES	\$ 1,525	\$ 0	\$ 0	\$ 1,525	\$ 1,525	0.00%
COUNTY SHERIFF	\$ 1,284,167	\$ 1,119,654	\$ 1,411,526	\$ 478,500	\$ 707,308	-36.83%
FIRE MARSHAL	\$ 298,487	\$ 313,613	\$ 316,766	\$ 335,415	\$ 336,315	7.24%
CRIMINAL JUSTICE PARTNERSHIP	\$ 838,317	\$ 231,036	\$ 273,925	\$ 347,182	\$ 396,396	71.57%
YOUTH HOME	\$ 18,505	\$ 15,000	\$ 16,250	\$ 17,000	\$ 17,000	13.33%
EMERGENCY MEDICAL SERVICES	\$ 2,417,855	\$ 2,413,019	\$ 2,413,019	\$ 2,447,042	\$ 2,447,042	1.41%
ENGINEERING & ENVIRON SVCS	\$ 55,238	\$ 92,999	\$ 83,352	\$ 96,247	\$ 96,247	3.49%
COOPERATIVE EXTENSION SERVICE	\$ 487,322	\$ 550,533	\$ 115,188	\$ 252,768	\$ 252,768	-54.09%
SOIL AND WATER CONSERVATION	\$ 51,629	\$ 26,760	\$ 9,895	\$ 26,760	\$ 26,760	0.00%
PUBLIC HEALTH	\$ 5,181,071	\$ 5,884,307	\$ 7,839,987	\$ 6,748,855	\$ 6,758,209	14.85%
SOCIAL SERVICES	\$ 41,153,567	\$ 43,025,322	\$ 43,951,205	\$ 45,426,536	\$ 45,309,630	5.31%
OTHER HUMAN SERVICES	\$ 1,060,620	\$ 1,411,036	\$ 1,429,861	\$ 1,090,172	\$ 1,090,172	-22.74%
LIBRARY	\$ 355,066	\$ 297,740	\$ 117,498	\$ 242,940	\$ 242,940	-18.41%
Contributions and Donations	\$ 89,444	\$ 77,476	\$ 71,691	\$ 70,093	\$ 70,093	-9.53%
LEGAL	\$ 2,800	\$ 0	\$ 334	\$ 0	\$ 0	0.00%
COUNTY SHERIFF	\$ 57,889	\$ 59,915	\$ 59,915	\$ 62,012	\$ 62,012	3.50%
CRIMINAL JUSTICE PARTNERSHIP	\$ 1,600	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
COOPERATIVE EXTENSION SERVICE	\$ 3,148	\$ 14,500	\$ 300	\$ 2,250	\$ 2,250	-84.48%
PUBLIC HEALTH	\$ 0	\$ 0	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
SOCIAL SERVICES	\$ 23,906	\$ 3,061	\$ 8,136	\$ 2,831	\$ 2,831	-7.51%
LIBRARY	\$ 101	\$ 0	\$ 6	\$ 0	\$ 0	0.00%
Investment Income	\$ 753,588	\$ 140,000	\$ 570,076	\$ 400,000	\$ 400,000	185.71%
FINANCE	\$ 746,006	\$ 140,000	\$ 565,777	\$ 400,000	\$ 400,000	185.71%
TAX ADMINISTRATION	\$ 7,459	\$ 0	\$ 4,179	\$ 0	\$ 0	0.00%
COUNTY SHERIFF	\$ 123	\$ 0	\$ 120	\$ 0	\$ 0	0.00%

Source of Revenue	2015-2016 Actual Revenues	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved	% Change 2017 Orig. v. 2018 Rec.
Rental Income	\$ 436,052	\$ 443,156	\$ 395,864	\$ 364,207	\$ 364,207	-17.82%
FINANCE	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	0.00%
GENERAL SERVICES	\$ 420,031	\$ 427,136	\$ 379,838	\$ 348,187	\$ 348,187	-18.48%
CRIMINAL JUSTICE PARTNERSHIP	\$ 7,920	\$ 7,920	\$ 7,920	\$ 7,920	\$ 7,920	0.00%
ENGINEERING & ENVIRON SVCS	\$ 1	\$ 0	\$ 6	\$ 0	\$ 0	0.00%
Service Charges	\$ 20,355,699	\$ 20,612,487	\$ 20,756,532	\$ 21,808,580	\$ 21,811,080	5.81%
TAX ADMINISTRATION	\$ 1,810,001	\$ 1,747,500	\$ 1,790,121	\$ 1,862,935	\$ 1,862,935	6.61%
LEGAL	\$ 0	\$ 2,000	\$ 0	\$ 0	\$ 0	-100.00%
ELECTIONS	\$ 409,076	\$ 500	\$ 10	\$ 485,600	\$ 485,600	97020.00%
REGISTER OF DEEDS	\$ 4,989,093	\$ 4,565,000	\$ 4,543,756	\$ 4,680,000	\$ 4,680,000	2.52%
GENERAL SERVICES	\$ 2,487,123	\$ 2,684,897	\$ 2,552,595	\$ 2,642,796	\$ 2,642,796	-1.57%
COUNTY SHERIFF	\$ 1,448,291	\$ 1,200,000	\$ 1,097,588	\$ 1,130,000	\$ 1,130,000	-5.83%
FIRE MARSHAL	\$ 125,164	\$ 140,000	\$ 110,882	\$ 125,000	\$ 125,000	-10.71%
CRIMINAL JUSTICE PARTNERSHIP	\$ 94,809	\$ 102,389	\$ 98,454	\$ 99,989	\$ 102,489	0.10%
YOUTH HOME	\$ 561,932	\$ 475,000	\$ 400,000	\$ 400,000	\$ 400,000	-15.79%
EMERGENCY MEDICAL SERVICES	\$ 7,666,785	\$ 9,024,035	\$ 9,573,625	\$ 9,704,050	\$ 9,704,050	7.54%
ENGINEERING & ENVIRON SVCS	\$ 1,693	\$ 0	\$ 637	\$ 0	\$ 0	0.00%
COOPERATIVE EXTENSION SERVICE	\$ 20,057	\$ 22,000	\$ 3,900	\$ 24,160	\$ 24,160	9.82%
PUBLIC HEALTH	\$ 390,269	\$ 315,135	\$ 342,834	\$ 359,330	\$ 359,330	14.02%
SOCIAL SERVICES	\$ 38,816	\$ 23,100	\$ 4,450	\$ 6,600	\$ 6,600	-71.43%
OTHER HUMAN SERVICES	\$ 0	\$ 6,431	\$ 6,431	\$ 5,120	\$ 5,120	-20.39%
LIBRARY	\$ 312,590	\$ 304,500	\$ 231,249	\$ 283,000	\$ 283,000	-7.06%
Sewer Connection Fees	\$ 98,379	\$ 42,100	\$ 42,520	\$ 43,150	\$ 53,150	26.25%
ENGINEERING & ENVIRON SVCS	\$ 1,680	\$ 2,100	\$ 2,520	\$ 3,150	\$ 13,150	526.19%
OTHER ENVIRONMENTAL PROTECTION	\$ 96,699	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
Other Revenues	\$ 953,887	\$ 556,962	\$ 718,277	\$ 475,462	\$ 587,302	5.45%
FINANCE	\$ 320,107	\$ 10,000	\$ 121,167	\$ 10,000	\$ 121,840	1118.40%
TAX ADMINISTRATION	\$ 86,913	\$ 200,000	\$ 121,135	\$ 100,000	\$ 100,000	-50.00%
REGISTER OF DEEDS	\$ 675	\$ 0	\$ 119	\$ 0	\$ 0	0.00%
GENERAL SERVICES	\$ 10	\$ 0	\$ 100	\$ 0	\$ 0	0.00%
HUMAN RESOURCES	\$ 40,041	\$ 25,000	\$ 16,575	\$ 30,000	\$ 30,000	20.00%
COUNTY SHERIFF	\$ 189,421	\$ 131,000	\$ 183,254	\$ 146,000	\$ 146,000	11.45%
YOUTH HOME	\$ 50	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
ENGINEERING & ENVIRON SVCS	\$ 445	\$ 0	\$ 3,409	\$ 0	\$ 0	0.00%
COOPERATIVE EXTENSION SERVICE	\$ 1,370	\$ 1,500	\$ 35	\$ 0	\$ 0	-100.00%
PUBLIC HEALTH	\$ 156,161	\$ 52,300	\$ 130,858	\$ 52,300	\$ 52,300	0.00%
SOCIAL SERVICES	\$ 158,597	\$ 137,162	\$ 141,650	\$ 137,162	\$ 137,162	0.00%
LIBRARY	\$ 97	\$ 0	-\$ 25	\$ 0	\$ 0	0.00%
Other Financing Sources	\$ 8,705,513	\$ 21,762,239	\$ 6,406,120	\$ 21,537,854	\$ 25,323,384	16.36%
Transfers from Other Funds	\$ 4,640,912	\$ 4,571,399	\$ 2,456,120	\$ 5,370,439	\$ 5,373,455	17.55%
Transfer from Community Health	\$ 4,009,601	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 5,578,166	41.22%
Transfer from Other General Funds	\$ 55,000	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Fund Balance Appropriated	\$ 0	\$ 13,240,840	\$ 0	\$ 12,217,415	\$ 14,371,763	8.54%
General Fund Total	\$ 399,795,271	\$ 414,362,524	\$ 407,545,865	\$ 425,430,653	\$ 434,763,426	4.92%

Source of Revenue	2015-2016 Actual Revenues	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved	% Change 2017 Orig. v. 2018 Rec.
Risk Management	\$ 2,750,753	\$ 3,178,879	\$ 3,206,617	\$ 3,423,808	\$ 3,423,808	7.70%
Charges for Services	\$ 2,722,230	\$ 3,130,135	\$ 3,130,135	\$ 3,349,764	\$ 3,349,764	7.02%
Interest/Other	\$ 28,523	\$ 0	\$ 0	\$ 24,044	\$ 24,044	0.00%
Other Revenues	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Fund Balance Appropriated	\$ 0	\$ 48,744	\$ 76,482	\$ 50,000	\$ 50,000	2.58%
						0.00%
Swap Fund	\$ 3,314,127	\$ 2,750,000	\$ 2,666,229	\$ 2,225,000	\$ 2,225,000	-19.09%
Capital Financing	\$ 59,555,453	\$ 63,115,728	\$ 66,088,704	\$ 75,265,562	\$ 72,680,412	15.15%
Current Taxes	\$ 27,987,784	\$ 27,856,709	\$ 28,156,031	\$ 37,176,097	\$ 34,510,507	23.89%
Prior Year Taxes	\$ 21,393	\$ 39,660	\$ 90,000	\$ 50,000	\$ 50,000	26.07%
Interest Income/Other Rev.	\$ 564,071	\$ 573,868	\$ 573,868	\$ 585,113	\$ 585,113	1.96%
Transfer from General Fund	\$ 30,982,205	\$ 34,645,491	\$ 37,268,805	\$ 36,604,352	\$ 37,534,792	8.34%
Fund Balance Appropriated	\$ 0	\$ 0	\$ 0	\$ 850,000	\$ 0	0.00%
Benefits Plan	\$ 23,918,507	\$ 23,437,330	\$ 23,357,619	\$ 23,442,744	\$ 23,442,744	0.02%
Reappraisal Reserve Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,327,492	0.00%
Total General Funds Revenue	\$ 489,334,111	\$ 506,844,461	\$ 502,865,034	\$ 529,787,767	\$ 537,862,882	6.12%
Transfer from GF to Benefits Plan	-\$ 20,449,343	-\$ 19,936,072	-\$ 19,936,072	-\$ 20,841,957	-\$ 20,841,957	4.54%
Transfer from GF to CFP	-\$ 30,982,205	-\$ 34,645,491	-\$ 37,268,805	-\$ 36,604,352	-\$ 37,534,792	8.34%
Transfer from GF to Reapp. Reserv.	\$ 0	\$ 0	\$ 0	\$ 0	-\$ 1,327,492	0.00%
Transfer from Risk to GF	-\$ 55,000	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Transfer from Risk to Benefits Plan	-\$ 23,388	-\$ 38,584	-\$ 38,584	-\$ 49,925	-\$ 49,925	29.39%
Total General Funds Revenue	\$ 437,824,175	\$ 452,224,314	\$ 445,621,573	\$ 472,291,533	\$ 478,108,716	5.72%

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 2017-18, the County wide property tax rate is 76.79 cents per \$100 of assessed valuation, a 2.75 cent tax rate increase from the FY 2016-17 "revenue neutral" revaluation rate of 74.04 cents.

The total County property tax rate is comprised of two rates, one for the General Fund, set at 67.08 cents per \$100 valuation, and the other rate set by the Board for support of debt service related to capital financing which amounts to 9.71 cents per \$100 valuation. For FY 2017-18 the General Fund rate is increasing 1 cent (for Durham Public Schools) and the Capital Financing Fund rate is increasing 1.75 cents. Additional property tax rates can be applied to property depending on whether a citizen lives in the City of Durham (city tax rate) or lives within a special fire district.

For reference, one additional cent of property tax will collect an additional \$3.554 million of new property tax revenue for the County. For a Durham County home valued at \$200,000 a 2.75 cent tax rate increase would mean an additional \$55 in property taxes for that home. Total Durham County property tax (76.79 cent tax rate) on such a home would equal \$1, 535.80.

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 2016-17, the county will receive an estimated \$650,000 in prior years' taxes; \$625,000 is budgeted for FY 2017-18. The steady decrease in prior year tax collections is due to the ability of the Tax department to collect almost all (99.6% or more on average) of current year property taxes, and the collection of motor vehicle taxes, now taken over by the state, which collects at nearly a 100% rate.

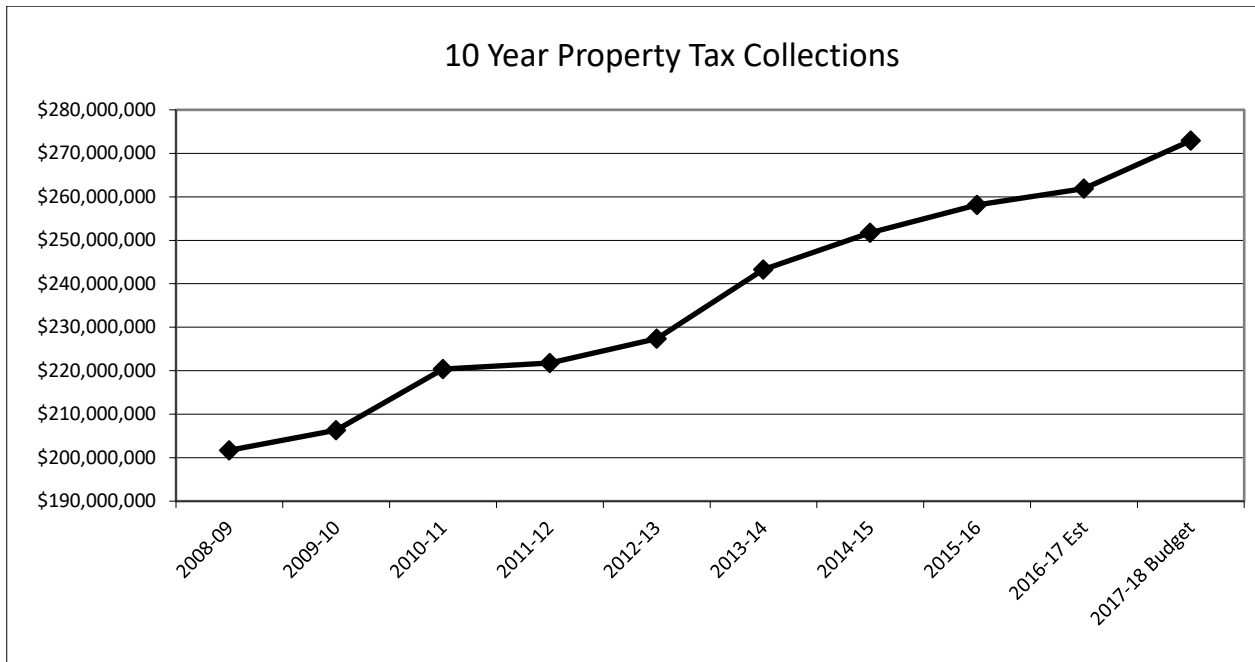
Natural valuation growth is the growth experienced every year related to new buildings or houses being built, real property improvements and other issues that might create valuation change as estimated by the Tax department. In recent years, this annual natural growth amount has been anywhere between 1.5% and 2%. For FY 2017-18 natural valuation growth is estimated at 1.56%. Such natural growth allows for property tax revenue growth before any potential property tax rate increase is applied. For FY 2017-18 a valuation growth percentage of 1.56% equates to additional

	FY 2016-17 Adopted	FY 2017-18 Budget Estimate	% Change FY 18 from FY 17 Adopted
Real Property	\$ 28,895,852,694	\$ 29,398,185,706	1.74%
Auto Value	\$ 2,094,006,400	\$ 2,231,898,041	6.59%
Personal Value	\$ 3,584,452,249	\$ 3,488,484,093	-2.68%
Public Service	\$ 562,100,012	\$ 565,369,921	0.58%
Total	\$35,136,411,355	\$35,683,937,761	1.56%

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 fifth straight year, indicating the number of new cars being purchased is increasing, and the fourth year of a new state motor vehicle tax collection program is maximizing collection amounts. The County's property tax collection rate stays at 99.60% in FY 2017-18, and continues to be an exceptionally high rate and a very strong performance indicator for the County's Tax Administration department. This overall 1.56% growth in valuation represents a growth of over \$4.04 million in new revenue without having to raise the property tax rate (The new revenue is related only to the natural real property valuation growth, not revaluation of real property growth).

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.

Property valuation trends for Durham County continue to increase annually, but the annual growth rate is slowing. That means less additional revenue growth available to the County in any given year before raising property taxes. Such slowing growth in revenues is seen across several important revenue sources for the County and will force the County to measure any expenditure growth against a dwindling amount of revenue to support that growth.



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 monthly. 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 if 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 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 this 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 2017-18 is the sixth full year this tax has been collected. As part of the FY 2017-18 budget the Board of County Commissioners changed the Article 46 sales tax distribution policy by freezing the FY 2017-18 amount allotted for Pre-K programs that is funneled to Durham Public Schools at the FY 2016-17 budget

amount of \$508,140, and the extra growth related to the 2.17% of the total dedicated for Pre-K support, \$11,935 budgeted in another fund center to support growing Pre-K classroom availability using non-DPS support.

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 2017-18. Conservative in this sense means future year growth. Total growth from one year to the next includes growth actually experienced in one year (FY 2016-17) and estimated growth for the upcoming fiscal year (FY 2017-18).

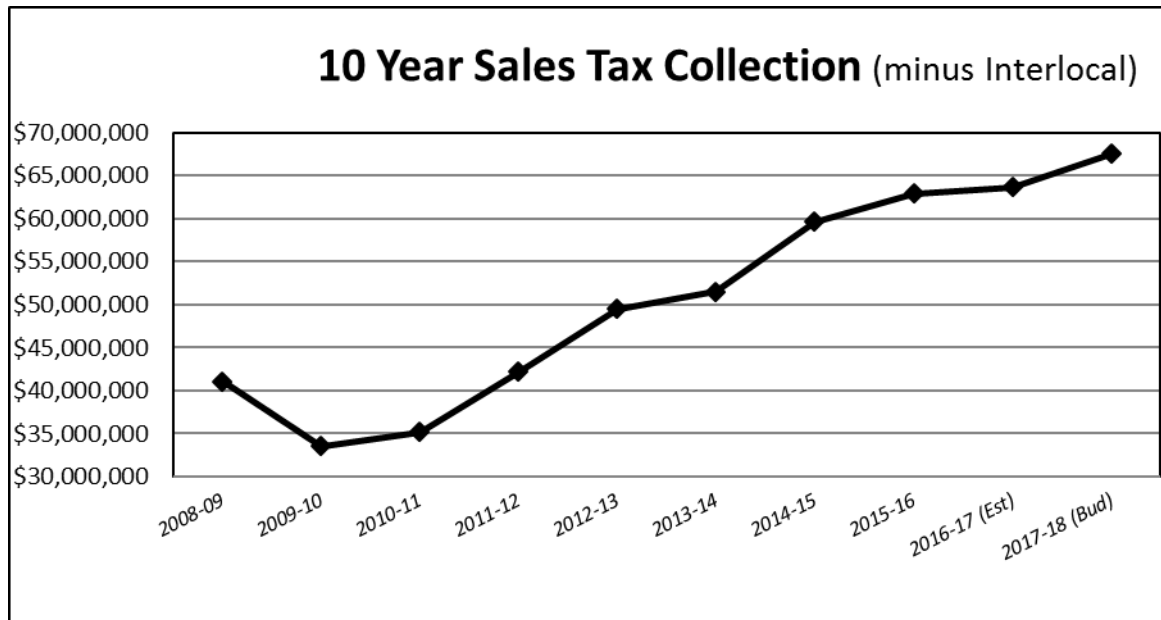
The County is estimating an increase in total sales tax collection for the upcoming year based on current year collections, which are up (2.06%) in the current year (FY 2016-17) over the original budget amount. The increase in current year is largely due to increased economic activity and expanded taxable services within Durham County and across the state, as all articles of sales tax are up compared to FY 2016-17 budget estimates. However growth was limited due to state legislative changes in sales tax collection which reduced Durham County collection by over \$1.5 million

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 significantly as economic activity increases (nonprofits purchase more goods). These reimbursements to nonprofits will cut into future sales tax growth, but that is to be expected. Reimbursements are currently estimated to be 17% higher in FY 2016-17 as compared to the same time period in the previous fiscal year.

Budget staff believe Article 46 collections will behave similarly to Articles 39 and 42 in FY 2016-17, although nonprofit reimbursements may be more volatile for this particular sales tax and we have estimated the collection amount accordingly. Growth of 3% for Article 39, 42, and 46 sales taxes is estimated for FY 2017-18 from the FY 2016-17 end-of-year estimate, while growth of 4% is estimated for Article 40 sales tax.

Trending economic activity for FY 2016-17 is growing, but that increase may be limited by continued inflationary increases in non-sales tax related items such as food and gas, continued increases in reimbursements, and most worrisome, changes in state law relating to sales tax distribution. Sales tax revenue is growing, but at a slower pace than recent years. Much like property tax revenue, slowing growth in such a large revenue source will limit future growth choices among various expenditure needs. The FY 2017-18 budget growth budget to budget is an increase of 6.99%. However, it should be noted that this future year estimate is based on a current year estimate that had several months of the year 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 6.99% increase in all local sales taxes for FY 2017-18.					
Sales Tax 17-18 Budget vs. 16-17 Budget					
	<u>FY2016-17 Budget</u>	<u>FY2016-17 Estimate</u>	<u>% From FY 2016- 16 Budget</u>	<u>FY2017-18 Budget</u>	<u>% From FY 2016-17 Bud.</u>
Article 39	\$22,979,684	\$22,083,864	-3.90%	\$23,919,039	4.09%
Article 40	\$12,377,711	\$12,823,178	3.60%	\$13,382,478	8.12%
Article 42	\$15,349,556	\$15,436,326	0.57%	\$16,327,164	6.37%
Article 44	\$0	\$2,093	N/A	\$0	N/A
Article 46	\$12,600,000	\$13,535,015	7.42%	\$13,900,000	10.32%
Interlocal	\$11,778,580	\$12,749,205	8.24%	\$12,807,106	8.73%
Total	\$75,085,531	\$76,629,681	2.06%	\$80,335,787	6.99%



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. Alliance Behavioral Healthcare, Durham County's mental health agency, began operating as a managed care organization 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 \$26,034,159 of which \$18,861,320 is County dollars and \$7,172,839 is received from other sources. Of the \$7,172,839 in revenues from other sources, 94.2% comes from intergovernmental sources, mostly the state and federal governments, and currently is budgeted at \$6,758,209 for FY2017-18. 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 62,347,767 of which \$16,891,544 is County dollars and \$45,456,223 is received from other sources. Of the \$45,456,223 in revenues from other sources, 99.7% comes from intergovernmental sources, mostly the state and federal governments, and currently is budgeted at \$45,309,630 for FY2017-18. 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	2015-2016 Actual Revenues	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved
Occupancy Tax	\$3,509,650	\$3,465,000	\$3,900,000	\$4,000,000	\$4,000,000
ABC Profit Distribution	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,200,000
Register of Deed Fee	\$4,815,378	\$4,400,000	\$4,450,298	\$4,500,000	\$4,500,000
Investment Income	\$753,588	\$140,000	\$570,076	\$400,000	\$400,000
EMS Patient Income	\$6,985,992	\$8,324,035	\$8,204,050	\$8,204,050	\$8,204,050
Solid Waste Management Fee	\$1,983,154	\$2,184,162	\$2,161,324	\$2,181,031	\$2,181,031

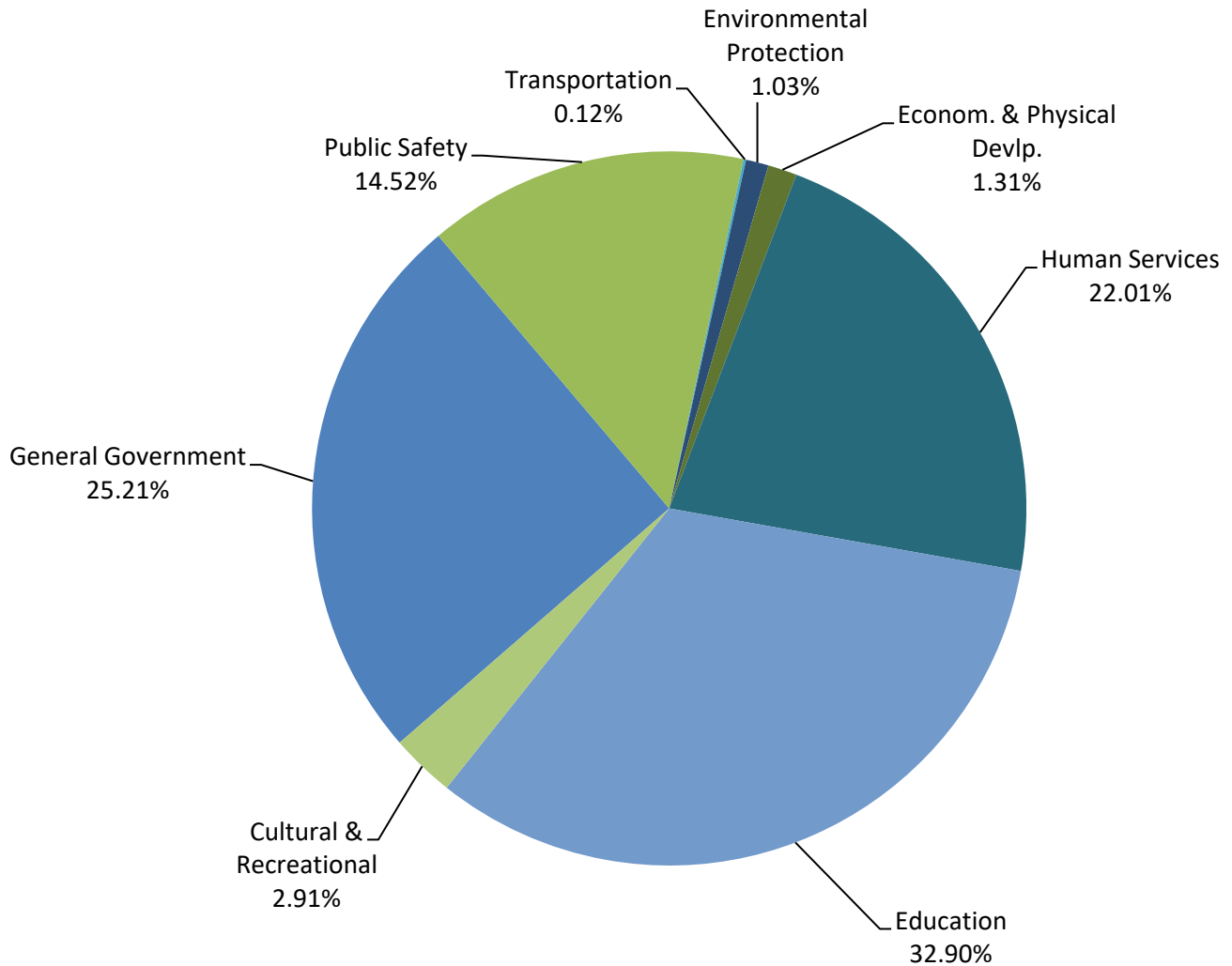
- ABC profit distributions are received quarterly from state-collected taxes on alcohol sold in the County and throughout the state. Growth in this revenue is due to increased sales within County stores and increased efficiency of operation, both of which create higher net profits.
- Register of Deeds 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. FY 2015-16 saw an abnormally high collection amount due to changes by the Finance department. The FY 2016-17 estimate while trending above budget is not growing at the pace of previous years.
- 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.
- 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.

This page intentionally blank.

General Fund Expenditures

FY 2017-18 Approved Budget

Total General Fund Expenditures: \$434,763,426



General Funds Expenditures

Funds: 101, 102, 103, 105, 125, 150

Fund	2015 -2016 Actual Expenditures	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved	% Change 2017 Orig. v. 2018 Rec.
General Government	\$ 97,849,450	\$ 103,352,464	\$ 102,984,793	\$ 112,307,000	\$ 109,584,024	6.03%
BOARD OF COUNTY COMMISSIONERS	\$ 589,824	\$ 877,025	\$ 827,834	\$ 648,936	\$ 648,936	-26.01%
COUNTY ADMINISTRATION	\$ 1,756,751	\$ 2,154,548	\$ 1,971,432	\$ 2,263,180	\$ 2,287,180	6.16%
FINANCE	\$ 2,421,265	\$ 2,796,320	\$ 3,002,567	\$ 3,442,199	\$ 3,002,033	7.36%
TAX ADMINISTRATION	\$ 5,729,148	\$ 7,034,801	\$ 6,391,104	\$ 7,253,279	\$ 5,925,787	-15.76%
LEGAL	\$ 1,928,672	\$ 2,229,224	\$ 2,147,418	\$ 2,283,283	\$ 2,194,061	-1.58%
COURT FACILITIES	\$ 354,019	\$ 467,340	\$ 442,641	\$ 457,305	\$ 457,305	-2.15%
ELECTIONS	\$ 1,579,327	\$ 1,541,306	\$ 1,749,556	\$ 2,792,029	\$ 1,979,443	28.43%
REGISTER OF DEEDS	\$ 1,551,839	\$ 1,746,545	\$ 1,635,217	\$ 1,852,649	\$ 1,852,649	6.08%
GENERAL SERVICES	\$ 11,185,965	\$ 12,883,587	\$ 11,632,029	\$ 13,361,616	\$ 13,132,908	1.94%
INFORMATION TECHNOLOGY	\$ 6,814,116	\$ 7,484,042	\$ 7,372,142	\$ 8,537,438	\$ 8,447,272	12.87%
HUMAN RESOURCES	\$ 1,805,776	\$ 2,118,826	\$ 2,092,514	\$ 2,272,489	\$ 2,187,567	3.24%
BUDGET & MANAGEMENT SERVICES	\$ 488,455	\$ 600,627	\$ 461,482	\$ 775,119	\$ 952,877	58.65%
VETERANS SERVICES	\$ 175,802	\$ 248,066	\$ 199,826	\$ 270,052	\$ 270,052	8.86%
GEOGRAPHIC INFORMATION SYSTEMS	\$ 427,945	\$ 438,833	\$ 438,833	\$ 452,044	\$ 467,619	6.56%
NONDEPARTMENTAL*	\$ 61,040,546	\$ 60,731,374	\$ 62,620,197	\$ 65,645,382	\$ 65,778,335	8.31%
Other	\$ 6,465,008	\$ 2,747,050	\$ 2,137,106	\$ 1,902,549	\$ 3,170,227	15.40%
Vehicle and Equipment	\$ 3,143,990	\$ 3,402,761	\$ 3,278,214	\$ 6,296,524	\$ 2,903,867	-14.66%
Transfer to Reappraisal Res. Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,327,492	0.00%
Transfer to Capital Finance Fund	\$ 30,982,205	\$ 34,645,491	\$ 37,268,805	\$ 36,604,352	\$ 37,534,792	8.34%
Transfer to Benefits Plan Fund	\$ 20,449,343	\$ 19,936,072	\$ 19,936,072	\$ 20,841,957	\$ 20,841,957	4.54%
Public Safety	\$ 57,109,769	\$ 60,354,231	\$ 58,720,009	\$ 71,363,012	\$ 63,133,100	4.60%
COUNTY SHERIFF	\$ 32,978,333	\$ 33,686,456	\$ 33,398,076	\$ 36,929,280	\$ 34,949,195	3.75%
EMERGENCY COMMUNICATIONS	\$ 1,220,296	\$ 1,315,305	\$ 1,315,305	\$ 1,368,285	\$ 1,321,893	0.50%
FIRE MARSHAL	\$ 4,604,054	\$ 5,387,388	\$ 4,916,818	\$ 5,666,155	\$ 5,609,229	4.12%
MEDICAL EXAMINER	\$ 180,050	\$ 160,000	\$ 233,600	\$ 250,000	\$ 250,000	56.25%
CRIMINAL JUSTICE PARTNERSHIP	\$ 3,212,688	\$ 3,972,319	\$ 3,506,341	\$ 4,106,908	\$ 4,115,291	3.60%
YOUTH HOME	\$ 1,062,774	\$ 1,288,259	\$ 1,113,612	\$ 1,315,555	\$ 1,315,555	2.12%
EMERGENCY MEDICAL SERVICES	\$ 13,729,658	\$ 14,544,504	\$ 14,236,256	\$ 21,726,829	\$ 15,571,937	7.06%
OTHER PUBLIC SAFETY	\$ 121,916	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Transportation	\$ 205,873	\$ 12,500	\$ 212,500	\$ 512,500	\$ 512,500	4000.00%
OTHER TRANSPORTATION	\$ 205,873	\$ 12,500	\$ 212,500	\$ 512,500	\$ 512,500	4000.00%
Environmental Protection	\$ 4,409,758	\$ 4,312,131	\$ 3,956,323	\$ 4,373,206	\$ 4,458,542	3.40%
SOLID WASTE	\$ 1,966,068	\$ 2,263,072	\$ 2,136,491	\$ 2,102,681	\$ 2,102,681	-7.09%
ENVIRONMENTAL ENGINEERING	\$ 2,407,295	\$ 1,998,866	\$ 1,769,639	\$ 2,219,183	\$ 2,304,519	15.29%
OTHER ENVIRONMENTAL PROTECTION	\$ 36,395	\$ 50,193	\$ 50,193	\$ 51,342	\$ 51,342	2.29%
Econom. & Physical Devlp.	\$ 5,931,422	\$ 6,422,486	\$ 4,537,401	\$ 5,388,955	\$ 5,714,727	-11.02%
OPEN SPACE MANAGEMENT	\$ 35,720	\$ 77,175	\$ 102,986	\$ 77,175	\$ 77,175	0.00%
PLANNING	\$ 997,005	\$ 1,064,255	\$ 1,064,255	\$ 1,158,514	\$ 1,158,514	8.86%
COOPERATIVE EXTENSION SERVICE	\$ 1,359,677	\$ 1,621,774	\$ 1,191,729	\$ 1,178,816	\$ 1,178,816	-27.31%
SOIL AND WATER CONSERVATION	\$ 506,334	\$ 520,074	\$ 500,304	\$ 584,781	\$ 559,781	7.63%
ECONOMIC DEVELOPMENT	\$ 3,032,686	\$ 3,139,208	\$ 1,678,127	\$ 2,389,669	\$ 2,740,441	-12.70%

Fund	2015 -2016 Actual Expenditures	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved	% Change 2017 Orig. v. 2018 Rec.
Human Services	\$ 85,730,415	\$ 92,909,937	\$ 89,636,980	\$ 97,872,041	\$ 95,683,882	2.99%
PUBLIC HEALTH	\$ 21,200,798	\$ 23,831,496	\$ 23,729,820	\$ 26,515,768	\$ 26,034,159	9.24%
MENTAL HEALTH	\$ 6,714,878	\$ 6,217,381	\$ 6,217,381	\$ 6,131,224	\$ 6,131,224	-1.39%
SOCIAL SERVICES	\$ 56,100,709	\$ 61,261,472	\$ 57,599,310	\$ 62,472,313	\$ 62,347,767	1.77%
OTHER HUMAN SERVICES	\$ 1,714,030	\$ 1,599,588	\$ 2,090,469	\$ 2,752,736	\$ 1,170,732	-26.81%
Education	\$ 131,291,516	\$ 134,879,723	\$ 134,879,723	\$ 147,761,107	\$ 143,038,856	6.05%
DURHAM PUBLIC SCHOOLS	\$ 124,684,362	\$ 127,975,707	\$ 127,975,707	\$ 140,410,707	\$ 134,035,201	4.73%
COMMUNITY COLLEGES	\$ 6,536,591	\$ 6,904,016	\$ 6,904,016	\$ 7,350,400	\$ 7,164,220	3.77%
OTHER EDUCATION	\$ 70,563	\$ 0	\$ 0	\$ 0	\$ 1,839,435	0.00%
Cultural & Recreational	\$ 11,528,145	\$ 12,119,052	\$ 11,184,574	\$ 12,669,201	\$ 12,637,795	4.28%
LIBRARY	\$ 9,723,059	\$ 10,332,925	\$ 9,398,447	\$ 10,543,364	\$ 10,511,958	1.73%
OTHER CULTURAL & RECREATIONAL	\$ 1,805,086	\$ 1,786,127	\$ 1,786,127	\$ 2,125,837	\$ 2,125,837	19.02%
General Fund Total	\$ 394,056,348	\$ 414,362,524	\$ 406,112,304	\$ 452,247,022	\$ 434,763,426	4.92%
Risk Management Fund	\$ 2,422,579	\$ 3,178,879	\$ 2,849,566	\$ 3,423,808	\$ 3,423,808	7.70%
Swap Fund	\$ 0	\$ 2,750,000	\$ 0	\$ 2,225,000	\$ 2,225,000	-19.09%
Capital Financing Fund	\$ 59,710,340	\$ 63,115,728	\$ 63,110,653	\$ 75,265,562	\$ 72,680,412	15.15%
Transfer to Debt Service	\$ 54,078,921	\$ 56,376,990	\$ 55,436,212	\$ 68,250,879	\$ 66,612,918	18.16%
Transfer to PAYG	\$ 5,588,333	\$ 6,699,078	\$ 7,639,856	\$ 6,964,683	\$ 6,005,585	-10.35%
Other	\$ 43,086	\$ 39,660	\$ 34,585	\$ 50,000	\$ 61,909	56.10%
Benefits Plan Fund	\$ 24,102,312	\$ 23,437,330	\$ 23,095,112	\$ 23,442,744	\$ 23,442,744	0.02%
Reappraisal Reserver Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,327,492	0.00%
Total General Funds Expenditure	\$ 480,291,579	\$ 506,844,461	\$ 495,167,635	\$ 556,604,136	\$ 537,862,882	6.12%
To Benefits Plan Fund from GF	-\$ 20,449,343	-\$ 19,936,072	-\$ 19,936,072	-\$ 20,841,957	-\$ 20,841,957	4.54%
To General Fund from Risk Management	-\$ 55,000	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
To General Fund from SWAP Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
To Benefits Plan Fund from Risk	-\$ 23,388	-\$ 38,584	-\$ 38,584	-\$ 49,925	-\$ 49,925	29.39%
To CFP from GF	-\$ 30,982,205	-\$ 34,645,491	-\$ 37,268,805	-\$ 36,604,352	-\$ 37,534,792	8.34%
To Reappraisal Reserve Fund from GF	\$ 0	\$ 0	\$ 0	\$ 0	-\$ 1,327,492	0.00%
Total General Funds Expenditure	\$ 428,781,643	\$ 452,224,314	\$ 437,924,174	\$ 499,107,902	\$ 478,108,716	5.72%

All Funds Summary of Revenues

Fund	2015-2016 Actual Expenditures	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved	% Change 2017 Orig. v. 2018 Rec.
General Funds	\$ 489,334,111	\$ 506,844,461	\$ 502,865,034	\$ 529,787,767	\$ 537,862,882	6.12%
Taxes	\$ 338,547,112	\$ 339,388,580	\$ 344,795,062	\$ 356,794,734	\$ 359,280,677	5.86%
Licenses and Permits	\$ 1,535,093	\$ 1,359,250	\$ 1,260,408	\$ 1,172,500	\$ 1,172,500	-13.74%
Intergovernmental	\$ 56,329,681	\$ 57,876,643	\$ 60,775,346	\$ 59,990,170	\$ 60,261,540	4.12%
Contributions and Donations	\$ 89,444	\$ 77,476	\$ 71,691	\$ 70,093	\$ 70,093	-9.53%
Investment Income	\$ 863,726	\$ 150,000	\$ 580,076	\$ 434,044	\$ 434,044	189.36%
Rental Income	\$ 988,808	\$ 1,007,024	\$ 959,732	\$ 939,320	\$ 939,320	-6.72%
Service Charges	\$ 26,457,116	\$ 27,205,296	\$ 27,269,630	\$ 27,709,206	\$ 27,711,706	1.86%
Enterprise Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,000	0.00%
Sewer Connection Fees	\$ 98,379	\$ 42,100	\$ 42,520	\$ 43,150	\$ 43,150	2.49%
Other Revenues	\$ 4,264,303	\$ 3,306,962	\$ 3,384,506	\$ 2,700,462	\$ 2,812,302	-14.96%
Other Financing Sources	\$ 60,160,449	\$ 76,431,130	\$ 63,726,063	\$ 79,934,088	\$ 85,127,550	11.38%
Special Revenue Funds	\$ 13,350,717	\$ 13,113,407	\$ 13,875,853	\$ 13,778,146	\$ 15,355,576	17.10%
Taxes	\$ 8,801,823	\$ 8,849,059	\$ 9,295,648	\$ 9,091,827	\$ 8,996,951	1.67%
Intergovernmental	\$ 4,303,193	\$ 4,256,664	\$ 3,950,000	\$ 4,300,000	\$ 4,300,000	1.02%
Investment Income	\$ 13,617	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Other Financing Sources	\$ 232,084	\$ 7,684	\$ 630,205	\$ 386,319	\$ 2,058,625	26691.06%
Debt Service	\$ 135,567,611	\$ 58,165,209	\$ 176,350,279	\$ 70,307,026	\$ 68,669,065	18.06%
Investment Income	\$ 647,431	\$ 388,219	\$ 393,221	\$ 368,221	\$ 368,221	-5.15%
Service Charges	\$ 529,721	\$ 400,000	\$ 520,000	\$ 500,000	\$ 500,000	25.00%
Other Financing Sources	\$ 134,390,459	\$ 57,376,990	\$ 175,437,058	\$ 69,438,805	\$ 67,800,844	18.17%
Enterprise Funds	\$ 9,281,484	\$ 8,804,910	\$ 9,981,583	\$ 10,618,880	\$ 10,618,880	20.60%
Licenses and Permits	\$ 27,755	\$ 3,000	\$ 12,300	\$ 10,000	\$ 10,000	233.33%
Investment Income	\$ 68,544	\$ 18,000	\$ 0	\$ 35,000	\$ 35,000	94.44%
Service Charges	\$ 186	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Enterprise Charges	\$ 8,313,741	\$ 8,274,890	\$ 8,306,585	\$ 9,678,000	\$ 9,678,000	16.96%
Sewer Connection Fees	\$ 858,603	\$ 509,020	\$ 1,662,698	\$ 895,880	\$ 895,880	76.00%
Other Revenues	\$ 12,655	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Trust Funds	\$ 4,214,857	\$ 377,734	\$ 661,450	\$ 669,976	\$ 637,323	68.72%
Taxes	\$ 27,348	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Intergovernmental	\$ 3,950,000	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Contributions and Donations	\$ 476,245	\$ 377,734	\$ 661,450	\$ 669,976	\$ 637,323	68.72%
Investment Income	-\$ 238,736	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Total All Funds	\$ 651,748,780	\$ 587,305,721	\$ 703,734,199	\$ 625,161,795	\$ 633,143,726	7.80%

All Funds Summary of Expenditures

Fund	2015-2016 Actual Expenditures	2016-2017 Original Budget	2016-2017 12 Month Estimate	2017-2018 Department Requested	2017-2018 Commissioner Approved	% Change 2017 Orig. v. 2018 Appr.
General Funds	\$ 479,985,432	\$ 506,844,461	\$ 495,167,635	\$ 556,604,136	\$ 537,862,882	6.12%
General	\$ 393,750,201	\$ 414,362,524	\$ 406,112,304	\$ 452,247,022	\$ 434,763,426	4.92%
Risk Management	\$ 2,422,579	\$ 3,178,879	\$ 2,849,566	\$ 3,423,808	\$ 3,423,808	7.70%
Swap Agreement	\$ 0	\$ 2,750,000	\$ 0	\$ 2,225,000	\$ 2,225,000	-19.09%
Reappraisal Reserve Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,327,492	0.00%
Capital Improvement Plan	\$ 59,710,340	\$ 63,115,728	\$ 63,110,653	\$ 75,265,562	\$ 72,680,412	15.15%
Benefits Plan	\$ 24,102,312	\$ 23,437,330	\$ 23,095,112	\$ 23,442,744	\$ 23,442,744	0.02%
Special Revenue Funds	\$ 8,329,156	\$ 13,113,407	\$ 14,685,379	\$ 13,778,146	\$ 15,355,576	17.10%
Lebanon Fire District	\$ 1,074,652	\$ 1,143,329	\$ 1,427,289	\$ 1,302,370	\$ 1,302,370	13.91%
Parkwood Fire District	\$ 188,874	\$ 0	\$ 162,703	\$ 0	\$ 0	0.00%
Redwood Fire District	\$ 925,362	\$ 961,927	\$ 961,614	\$ 1,017,681	\$ 1,017,681	5.80%
New Hope Fire District	\$ 88,902	\$ 91,668	\$ 91,666	\$ 98,715	\$ 98,715	7.69%
Eno Fire District	\$ 32,182	\$ 33,090	\$ 33,081	\$ 36,037	\$ 36,037	8.91%
Bahama Fire District	\$ 1,373,019	\$ 1,457,769	\$ 1,457,514	\$ 1,491,310	\$ 1,491,310	2.30%
Special Park District	\$ 941,324	\$ 1,219,018	\$ 1,223,203	\$ 1,288,425	\$ 1,193,549	-2.09%
Bethesda Service District	\$ 149,819	\$ 0	\$ 183,056	\$ 312,185	\$ 253,617	0.00%
Special Butner District	\$ 8,703	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Durham County F&R District	\$ 3,546,319	\$ 4,256,606	\$ 3,955,658	\$ 4,281,423	\$ 4,384,131	3.00%
Community Health Fund	\$ 0	\$ 3,950,000	\$ 5,189,596	\$ 3,950,000	\$ 5,578,166	41.22%
Debt Service	\$ 134,162,778	\$ 58,165,209	\$ 172,214,367	\$ 70,307,024	\$ 68,669,065	18.06%
Debt Service	\$ 134,162,778	\$ 58,165,209	\$ 172,214,367	\$ 70,307,024	\$ 68,669,065	18.06%
Enterprise Funds	\$ 6,889,418	\$ 8,804,910	\$ 8,184,051	\$ 10,618,880	\$ 10,618,880	20.60%
Sewer Utility	\$ 6,889,418	\$ 8,778,660	\$ 8,184,051	\$ 10,618,880	\$ 10,618,880	20.96%
Rougemont Comm. Water	\$ 0	\$ 26,250	\$ 0	\$ 0	\$ 0	-100.00%
Trust Funds	\$ 6,742,007	\$ 377,734	\$ 661,450	\$ 669,976	\$ 637,323	68.72%
George R. Linder Memorial	\$ 0	\$ 250	\$ 0	\$ 250	\$ 250	0.00%
Community Health Trust	\$ 6,359,601	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
L.E.O. Retirement Trust	\$ 382,406	\$ 377,484	\$ 661,450	\$ 669,726	\$ 637,073	68.77%
Total All Funds	\$ 636,108,791	\$ 587,305,721	\$ 690,912,882	\$ 651,978,162	\$ 633,143,726	8.21%

All Funds FTEs (Full Time Equivalent Positions)

	2015-16 Actual FTEs	2016-17 Original Budget	2016-17 12 Month Estimate	2017-18 Department Requested	2017-18 Commissioner Approved
General Fund					
Clerk to the Board	4.00	4.00	4.00	4.00	4.00
County Administration	16.00	16.00	16.00	17.00	17.00
Finance	24.00	24.00	25.00	27.00	26.00
Tax Administration	67.00	67.00	67.00	67.00	56.00
County Attorney	18.00	19.00	19.00	19.00	19.00
Elections	7.00	7.00	10.00	11.00	10.00
Register of Deeds	18.00	19.00	19.00	19.00	19.00
General Services	66.00	67.00	67.00	76.00	73.00
Information Technology	44.00	45.00	45.00	46.50	45.50
Human Resources	19.00	20.00	20.00	21.00	20.00
Budget & Management Services	6.00	6.00	6.00	6.00	8.00
Veterans Services	3.00	4.00	4.00	4.00	4.00
Function - General Government	292.00	298.00	302.00	317.50	301.50
County Sheriff	460.00	473.00	473.00	481.00	474.00
Fire Marshall	68.00	77.00	77.00	77.00	77.00
Criminal Justice Resource Center	42.50	44.10	45.42	46.42	45.42
Youth Home	21.12	21.12	21.12	21.12	21.12
Emergency Medical Services	172.00	177.00	176.00	256.00	179.00
Function - Public Safety	763.62	792.22	792.54	881.54	796.54

All Funds FTEs (Full Time Equivalent Positions)

	2015-16 Actual FTEs	2016-17 Original Budget	2016-17 12 Month Estimate	2017-18 Department Requested	2017-18 Commissioner Approved
General Services - Solid Waste	15.00	17.00	17.00	17.00	17.00
County Engineering	16.00	17.00	18.00	19.00	19.00
Function - Environmental Protection	31.00	34.00	35.00	36.00	36.00
Cooperative Extension Service	21.01	23.34	16.34	16.94	16.94
Soil and Water Conservation	5.00	5.00	5.00	5.00	5.00
Economic Development	1.00	1.00	1.00	2.00	1.00
Function - Economic & Physical Development	27.01	29.34	22.34	23.94	22.94
Public Health	212.52	221.26	233.79	238.47	234.47
Social Services	501.00	501.00	504.00	504.00	503.00
Other Human Services	2.00	2.00	2.00	2.00	2.00
Function - Human Services	715.52	724.26	739.79	744.47	739.47
Library	136.93	136.93	136.92	136.92	135.92
Function - Culture & Recreation	136.93	136.93	136.92	136.92	135.92
General Fund Total	1,966.08	2,014.75	2,028.59	2,140.37	2032.37
Risk Management Fund	3.00	4.00	5.00	5.00	5.00
Reappraisal Reserve Fund	0.00	0.00	0.00	0.00	11.00
Sewer Utility Fund	22.00	25.00	25.00	26.00	26.00
All Funds Total	1,991.08	2,043.75	2,058.59	2,171.37	2074.37

FY 2017-18 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Starting Date
Associate Extension Agent (Cooperative Extension Service)	0.60	\$27,410	07/01/17
School Nurse (Public Health)	1.68	\$127,608	07/01/17
Goal 2: Health and Well-being for All	2.28	\$155,018	
Emergency Medical Services Officer (Emergency Medical Services)	1.00	\$69,645	07/01/17
Emergency Medical Services Supervising Officer II (Emergency Medical Services)	2.00	\$139,290	07/01/17
Goal 3: Safe and Secure Community	3.00	\$208,935	
Real Estate Specialist (Engineering and Environmental Services)	1.00	\$43,950	10/01/17
Assistant Utility Division Manager (Enterprise Fund)	1.00	\$86,407	07/01/17
Cognitive Behavioral Counselor (Sheriff) – BJA Grant	1.00	\$42,846	07/01/17
Goal 4: Environmental Stewardship	3.00	\$173,203	
Payroll Clerk (Finance)	1.00	\$60,110	07/01/17
Administrative Officer (General Services)	1.00	\$57,605	07/01/17
Buildings Maintenance Crew Leader (General Services)	1.00	\$49,283	07/01/17
Maintenance Technician (General Services)	3.00	\$105,495	07/01/17
HVAC Technician (General Services)	1.00	\$66,650	07/01/17
Senior Business Analyst (Information Services and Technology)	0.50	\$48,442	07/01/17
Performance Management Analyst (Budget Office)	1.00	\$72,123	07/01/17
Management Analyst (Budget Office)	1.00	\$72,123	07/01/17
Graphic Designer/Training (County Manager)	1.00	\$54,000	07/01/17
Goal 5: Accountable, Efficient and Visionary Government	10.50	\$531,831	
Total	18.78	\$1,068,987	
<i>Light Blue highlighted area denotes realignment supported positions</i>			

FY 2017-18 APPROVED REALIGNED FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Ending Date
Vacant Position (Public Health)	-1.00	-\$72,123	07/01/17
Vacant Position (Social Services)	-1.00	-\$72,123	07/01/17
Vacant Position (Library)	-1.00	-\$72,123	07/01/17
Total	-3.00	-\$216,369	

Net County Funded Positions		
Realignment Dollars Supported Positions	8.00	\$423,279
Realigned Positions	3.00	\$216,369
Net County Funded FTE Change	15.78	\$809,772