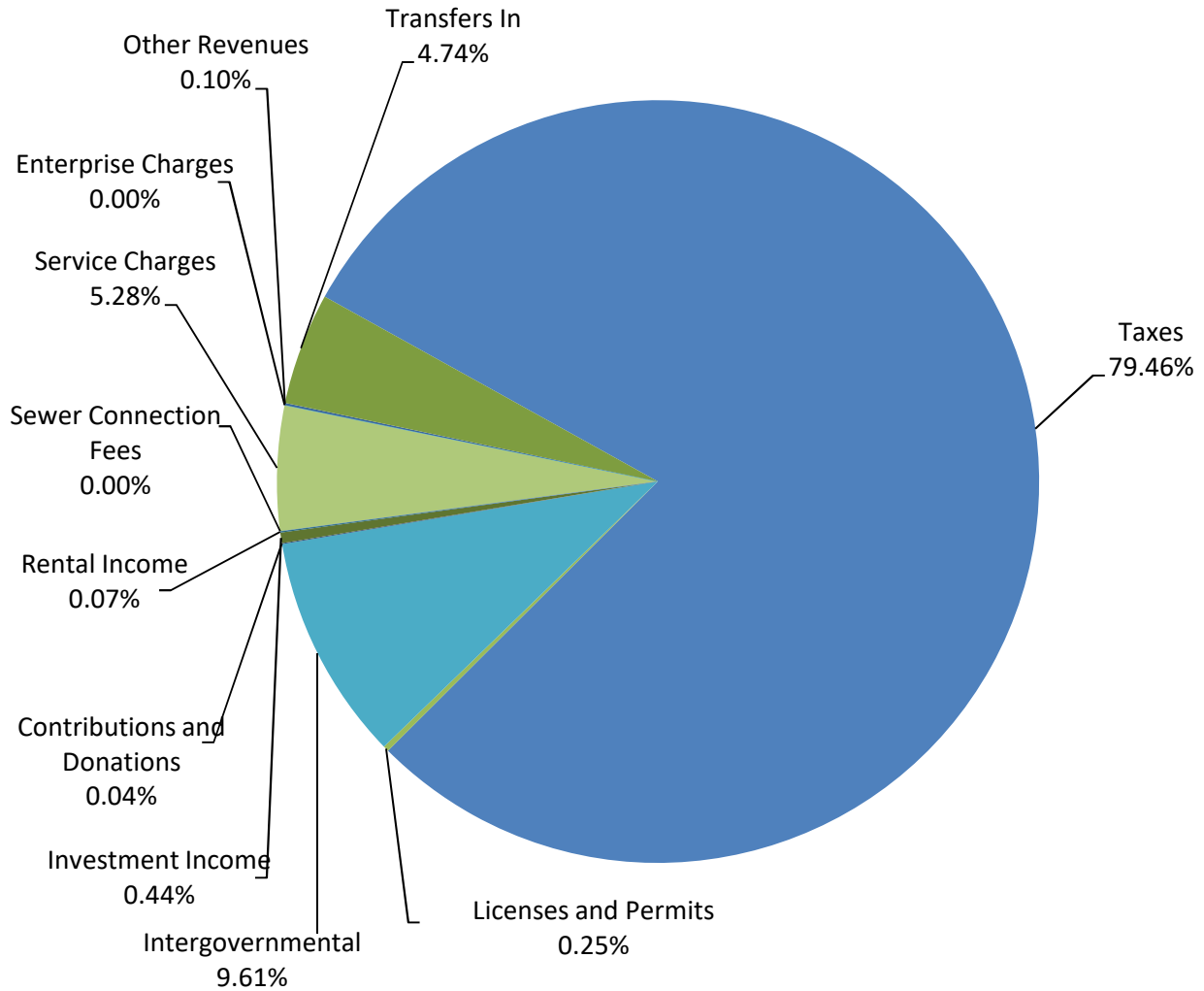


General Fund Revenues

FY2019-20 Approved Budget

Total General Fund Revenues: \$456,787,859



General Funds Revenues

Funds: General, Risk Management, SWAP, Reappraisal Reserve,
Capital Finance Plan, Benefits, and LEO Retirement

All General Funds Summary	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
General Fund Expenses	\$ 417,062,707	\$ 434,752,953	\$ 421,001,879	\$ 445,481,733	\$ 456,787,859	5.07%
Other General Fund Expenses	\$ 107,803,304	\$ 110,863,852	\$ 116,053,165	\$ 120,031,709	\$ 114,980,897	3.71%
Subtotal	\$ 524,866,012	\$ 545,616,805	\$ 537,055,044	\$ 565,513,442	\$ 571,768,756	6.46%
Transfers within General Funds	\$ 63,793,893	\$ 64,733,074	\$ 65,528,279	\$ 74,797,231	\$ 69,928,841	6.72%
Grand Total	\$ 461,072,119	\$ 480,883,731	\$ 471,526,765	\$ 490,716,211	\$ 501,839,915	6.43%

General Fund Revenues	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
Taxes (See Detail Table)	\$ 332,201,948	\$ 341,369,595	\$ 344,783,411	\$ 353,076,597	\$ 362,977,603	6.33%
Finance	\$ 84,035,337	\$ 84,356,249	\$ 84,510,410	\$ 87,771,000	\$ 87,771,000	4.05%
Tax Administration	\$ 248,093,699	\$ 256,969,346	\$ 260,247,290	\$ 265,261,597	\$ 275,162,603	7.08%
General Services	\$ 72,912	\$ 44,000	\$ 25,711	\$ 44,000	\$ 44,000	0.00%
Licenses and Permits	\$ 1,213,616	\$ 1,052,000	\$ 990,865	\$ 1,124,500	\$ 1,124,500	6.89%
Finance	\$ 467,979	\$ 490,000	\$ 450,132	\$ 490,000	\$ 490,000	0.00%
Tax Administration	\$ 21,575	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
County Sheriff	\$ 37,043	\$ 35,000	\$ 13,733	\$ 20,000	\$ 20,000	-42.86%
Engineering & Environ Svcs	\$ 687,020	\$ 507,000	\$ 507,000	\$ 594,500	\$ 594,500	17.26%
Intergovernmental	\$ 45,910,277	\$ 44,948,614	\$ 42,465,591	\$ 44,784,849	\$ 43,908,719	-2.31%
County Administration	\$ 15,349	\$ 33,968	\$ 33,968	\$ 35,632	\$ 35,632	4.90%
Finance	\$ 4,653,424	\$ 2,600,000	\$ 2,428,127	\$ 2,700,000	\$ 2,700,000	3.85%
General Services	\$ 72,178	\$ 50,313	\$ 24,300	\$ 35,000	\$ 35,000	-30.44%
Information Technology	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Veterans Services	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000	0.00%
County Sheriff	\$ 655,800	\$ 724,455	\$ 814,966	\$ 603,500	\$ 603,500	-16.70%
Fire Marshal	\$ 321,432	\$ 424,874	\$ 248,321	\$ 397,450	\$ 431,450	1.55%
Criminal Justice Resource Center	\$ 362,319	\$ 774,330	\$ 767,648	\$ 936,954	\$ 936,954	21.00%
Youth Home	\$ 18,612	\$ 15,000	\$ 17,000	\$ 20,000	\$ 20,000	33.33%
Emergency Medical Services	\$ 2,447,042	\$ 2,500,000	\$ 2,499,124	\$ 2,500,000	\$ 2,560,167	2.41%
Engineering & Environ Svcs	\$ 98,056	\$ 121,025	\$ 121,025	\$ 0	\$ 26,149	-78.39%
Cooperative Extension Service	\$ 269,317	\$ 273,868	\$ 270,467	\$ 285,140	\$ 285,140	4.12%
Soil And Water Conservation	\$ 26,550	\$ 26,760	\$ 26,760	\$ 26,760	\$ 26,760	0.00%
Economic Development	\$ 295,000	\$ 500,000	\$ 200,000	\$ 945,000	\$ 445,000	-11.00%
Public Health	\$ 8,461,010	\$ 6,524,227	\$ 6,411,624	\$ 6,303,546	\$ 6,320,447	-3.12%
Social Services	\$ 26,938,472	\$ 29,326,100	\$ 28,334,723	\$ 28,931,868	\$ 28,123,371	-4.10%
Other Human Services	\$ 1,017,326	\$ 808,754	\$ 123,469	\$ 819,059	\$ 919,059	13.64%
Library	\$ 251,390	\$ 242,940	\$ 144,069	\$ 242,940	\$ 288,090	18.58%
Nondepartmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150,000	0.00%
Contributions and Donations	\$ 134,008	\$ 65,093	\$ 251,960	\$ 191,678	\$ 191,678	194.47%
County Administration	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Legal	\$ 7	\$ 0	\$ 1,000	\$ 0	\$ 0	0.00%
County Sheriff	\$ 62,012	\$ 62,012	\$ 65,000	\$ 65,000	\$ 65,000	4.82%
Criminal Justice Resource Center	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Cooperative Extension Service	\$ 638	\$ 250	\$ 0	\$ 250	\$ 250	0.00%
Public Health	\$ 17,647	\$ 0	\$ 18,000	\$ 0	\$ 0	0.00%
Social Services	\$ 3,204	\$ 2,831	\$ 12,731	\$ 1,428	\$ 1,428	-49.56%
Library	\$ 0	\$ 0	\$ 155,229	\$ 125,000	\$ 125,000	0.00%
Investment Income	\$ 1,804,699	\$ 950,000	\$ 1,965,234	\$ 2,010,000	\$ 2,010,000	111.58%
Finance	\$ 1,790,912	\$ 950,000	\$ 1,950,198	\$ 2,000,000	\$ 2,000,000	110.53%
Tax Administration	\$ 13,688	\$ 0	\$ 15,000	\$ 10,000	\$ 10,000	0.00%
County Sheriff	\$ 99	\$ 0	\$ 36	\$ 0	\$ 0	0.00%

General Fund Revenues	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
Rental Income	\$ 559,167	\$ 253,470	\$ 293,161	\$ 284,937	\$ 297,937	17.54%
Finance	\$ 10,530	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	0.00%
General Services	\$ 540,661	\$ 236,250	\$ 272,112	\$ 260,000	\$ 273,000	15.56%
Criminal Justice Resource Center	\$ 7,975	\$ 7,920	\$ 11,748	\$ 15,636	\$ 15,636	97.42%
Engineering & Environ Svcs	\$ 1	\$ 0	\$ 1	\$ 1	\$ 1	0.00%
Sewer Connection Fees	\$ 53,212	\$ 5,000	\$ 8,382	\$ 5,000	\$ 5,000	0.00%
Engineering & Environ Svcs	\$ 3,780	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
Other Environmental Protection	\$ 49,432	\$ 0	\$ 3,382	\$ 0	\$ 0	0.00%
Service Charges	\$ 23,408,751	\$ 22,226,423	\$ 22,967,034	\$ 24,108,495	\$ 24,139,175	8.61%
Tax Administration	\$ 1,904,901	\$ 1,862,000	\$ 1,883,088	\$ 1,890,000	\$ 1,890,000	1.50%
Legal	\$ 32	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
Elections	\$ 399,884	\$ 315	\$ 55	\$ 662,800	\$ 662,800	210312.70%
Register Of Deeds	\$ 5,597,119	\$ 5,370,000	\$ 5,726,581	\$ 5,580,000	\$ 5,580,000	3.91%
General Services	\$ 2,615,331	\$ 2,510,629	\$ 2,515,922	\$ 2,510,175	\$ 2,526,690	0.64%
County Sheriff	\$ 1,080,161	\$ 1,090,000	\$ 893,199	\$ 982,000	\$ 985,000	-9.63%
Fire Marshal	\$ 130,950	\$ 155,659	\$ 135,270	\$ 180,000	\$ 191,165	22.81%
Criminal Justice Resource Center	\$ 101,281	\$ 101,000	\$ 102,011	\$ 96,000	\$ 96,000	-4.95%
Youth Home	\$ 600,118	\$ 400,000	\$ 400,000	\$ 550,000	\$ 550,000	37.50%
Emergency Medical Services	\$ 10,156,510	\$ 10,035,000	\$ 10,705,776	\$ 10,855,000	\$ 10,855,000	8.17%
Engineering & Environ Svcs	\$ 2,570	\$ 60	\$ 8,412	\$ 2,255	\$ 2,255	3658.33%
Cooperative Extension Service	\$ 12,258	\$ 30,260	\$ 14,725	\$ 22,015	\$ 22,015	-27.25%
Public Health	\$ 504,915	\$ 377,900	\$ 426,787	\$ 484,150	\$ 484,150	28.12%
Social Services	\$ 24,022	\$ 6,600	\$ 6,100	\$ 6,600	\$ 6,600	0.00%
Library	\$ 278,700	\$ 285,000	\$ 146,238	\$ 285,500	\$ 285,500	0.18%
Nondepartmental	\$ 0	\$ 0	\$ 870	\$ 0	\$ 0	0.00%
Enterprise Charges	\$ 15,123	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
Engineering & Environ Svcs	\$ 15,123	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
Other Revenues	\$ 1,062,968	\$ 513,391	\$ 566,511	\$ 466,257	\$ 466,257	-9.18%
Finance	\$ 171,550	\$ 20,000	\$ 81,270	\$ 0	\$ 0	-100.00%
Tax Administration	\$ 47,205	\$ 80,000	\$ 50,382	\$ 50,000	\$ 50,000	-37.50%
Register Of Deeds	\$ 1,830	\$ 0	\$ 154	\$ 0	\$ 0	0.00%
General Services	\$ 64,305	\$ 11,379	\$ 1,000	\$ 5,000	\$ 5,000	-56.06%
Human Resources	\$ 32,704	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
County Sheriff	\$ 363,654	\$ 200,000	\$ 170,503	\$ 171,300	\$ 171,300	-14.35%
Fire Marshal	\$ 152	\$ 0	\$ 828	\$ 0	\$ 0	0.00%
Emergency Medical Services	\$ 1,000	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Engineering & Environ Svcs	\$ 2,375	\$ 850	\$ 850	\$ 850	\$ 850	0.00%
Cooperative Extension Service	\$ 510	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Public Health	\$ 46,854	\$ 34,000	\$ 17,000	\$ 17,000	\$ 17,000	-50.00%
Social Services	\$ 286,164	\$ 137,162	\$ 214,491	\$ 192,107	\$ 192,107	40.06%
Library	\$ 44,663	\$ 0	\$ 33	\$ 0	\$ 0	0.00%
Transfers In (See Detail Table)	\$ 10,698,939	\$ 23,355,367	\$ 6,695,730	\$ 19,415,420	\$ 21,652,990	-7.29%
Finance	\$ 0	\$ 16,689,637	\$ 0	\$ 15,950,446	\$ 17,367,456	4.06%
Nondepartmental	\$ 10,698,939	\$ 6,665,730	\$ 6,695,730	\$ 3,464,974	\$ 4,285,534	-35.71%
Grand Total	\$ 417,062,707	\$ 434,752,953	\$ 421,001,879	\$ 445,481,733	\$ 456,787,859	5.07%

*For General Fund revenue detail refer to Departmental pages in the General Funds Tab

General Fund Tax Revenue Detail	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
Current Fiscal Year Taxes	\$ 243,156,894	\$ 251,578,346	\$ 254,818,118	\$ 259,621,597	\$ 269,522,603	0.00%
Prior Fiscal Year Taxes	-\$ 84,901	\$ 500,000	\$ 254,654	\$ 300,000	\$ 300,000	0.00%
Article 39 (1 Cent)	\$ 24,800,746	\$ 25,208,255	\$ 24,218,000	\$ 25,460,000	\$ 25,460,000	1.00%
Article 40 (1/2 Cent)	\$ 13,558,663	\$ 13,961,887	\$ 14,176,000	\$ 14,744,000	\$ 14,744,000	5.60%
Article 42 (1/2 Cent)	\$ 16,946,184	\$ 17,000,000	\$ 16,944,000	\$ 17,585,000	\$ 17,585,000	3.44%
Article 44 (1/2 Cent)	-\$ 22,263	\$ 0	\$ 1,410	\$ 0	\$ 0	0.00%
Article 46 (1/2 Cent)	\$ 14,964,157	\$ 14,300,000	\$ 14,633,000	\$ 15,100,000	\$ 15,100,000	5.59%
City Sales Tax ILA	\$ 13,561,401	\$ 13,386,107	\$ 14,188,000	\$ 14,482,000	\$ 14,482,000	8.19%
Local Occupancy Tax (General Fund)	\$ 3,470,516	\$ 3,576,000	\$ 3,742,051	\$ 3,950,000	\$ 3,950,000	10.46%
Local Occupancy Tax (NCMLS)	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	0.00%
Other General Funds Revenues	\$ 1,350,551	\$ 1,359,000	\$ 1,308,137	\$ 1,334,000	\$ 1,334,000	-1.84%
Grand Total	\$ 332,201,948	\$ 341,369,595	\$ 344,783,411	\$ 353,076,597	\$ 362,977,603	6.33%

General Fund Transfer In Revenue Detail	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
Transfer Fr Special Revenue Fd	\$ 5,023,748	\$ 770,439	\$ 800,439	\$ 814,974	\$ 921,395	19.59%
Trfr Frm Comm Hlt Trust Fund	\$ 5,578,166	\$ 4,768,500	\$ 4,768,500	\$ 2,650,000	\$ 2,650,000	-44.43%
Trfr From Cafeteria Plan Fund	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 0	-100.00%
Trfr From Capital Finance Plan Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 714,139	0.00%
Transfer From Debt Service Fnd	\$ 0	\$ 626,791	\$ 626,791	\$ 0	\$ 0	-100.00%
Transfer From Capital Projects	\$ 97,025	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Fund Balance Appropriated -- 4900810000	\$ 0	\$ 16,689,637	\$ 0	\$ 15,950,446	\$ 17,367,456	4.06%
Grand Total	\$ 10,698,939	\$ 23,355,367	\$ 6,695,730	\$ 19,415,420	\$ 21,652,990	-7.29%

Other General Funds Revenues	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
Risk Management	\$ 3,466,128	\$ 3,641,863	\$ 3,223,025	\$ 3,641,023	\$ 3,646,478	0.13%
Swap Agreement 05	\$ 1,806,037	\$ 3,162,949	\$ 1,701,402	\$ 1,000,000	\$ 1,000,000	-68.38%
Reappraisal Reserve Fund	\$ 1,326,733	\$ 1,476,006	\$ 1,476,006	\$ 889,981	\$ 874,981	-40.72%
Capital Improvement Plan	\$ 74,345,775	\$ 75,397,976	\$ 82,922,023	\$ 78,542,249	\$ 79,256,388	5.12%
Benefits Plan	\$ 26,858,632	\$ 27,185,058	\$ 26,730,709	\$ 35,538,456	\$ 29,783,050	9.56%
LEO Special Separation Allowance	\$ 0	\$ 0	\$ 0	\$ 420,000	\$ 420,000	0.00%
Grand Total	\$ 107,803,304	\$ 110,863,852	\$ 116,053,165	\$ 120,031,709	\$ 114,980,897	3.71%

*For Other General Fund revenue detail refer to the last section in the General Funds Tab

Transfers within all General Funds*	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
General	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 714,139	42.83%
Trfr From Cafeteria Plan Fund	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 0	-100.00%
Trfr from Capital Finance Plan Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 714,139	0.00%
Reappraisal Reserve Fund	\$ 1,327,492	\$ 1,476,006	\$ 1,476,006	\$ 889,981	\$ 874,981	-40.72%
Transfer From General Fund	\$ 1,327,492	\$ 1,476,006	\$ 1,476,006	\$ 889,981	\$ 874,981	-40.72%
Capital Improvement Plan	\$ 38,519,472	\$ 38,919,655	\$ 39,714,860	\$ 40,769,770	\$ 40,769,770	4.75%
Transfer From General Fund	\$ 38,519,472	\$ 38,919,655	\$ 39,714,860	\$ 40,769,770	\$ 40,769,770	4.75%
Benefits Plan	\$ 23,946,929	\$ 23,837,413	\$ 23,837,413	\$ 32,717,480	\$ 27,149,951	13.90%
Transfer From General Health Benefits	\$ 22,183,928	\$ 21,916,208	\$ 21,916,208	\$ 30,796,275	\$ 25,237,159	15.15%
Transfer From Risk Mgmt Health Benefits	\$ 41,340	\$ 46,035	\$ 46,035	\$ 46,035	\$ 61,185	32.91%
Transfer From General Dental Benefits	\$ 1,083,367	\$ 1,172,820	\$ 1,172,820	\$ 1,172,820	\$ 1,111,362	-5.24%
Transfer From Risk Mgmt Dental Benefits	\$ 2,050	\$ 2,610	\$ 2,610	\$ 2,610	\$ 2,680	2.68%
Transfer From General Fund	\$ 634,964	\$ 698,460	\$ 698,460	\$ 698,460	\$ 736,115	5.39%
Transfer From Risk Mgmt Fund	\$ 1,280	\$ 1,280	\$ 1,280	\$ 1,280	\$ 1,450	13.28%
LEO Special Separation Allowance	\$ 0	\$ 0	\$ 0	\$ 420,000	\$ 420,000	0.00%
Transfer From General Fund	\$ 0	\$ 0	\$ 0	\$ 420,000	\$ 420,000	0.00%
Grand Total	\$ 63,793,893	\$ 64,733,074	\$ 65,528,279	\$ 74,797,231	\$ 69,928,841	8.03%

*These transfers are between General Funds. They are removed to capture actual All General Funds Revenues (so they aren't duplicated)

REVENUE HIGHLIGHTS

Assessed Valuation/Property Taxes

Property tax is the largest source of revenue supporting operations in Durham County. For FY2019-20 the County-wide property tax will be set at 71.22 cents per \$100 valuation. This is a 2.3 cent increase from the Revenue Neutral Tax Rate of 68.92 cents per \$100 valuation. The total revenue collected is projected to be just over \$306.8 million, an increase of \$18.9 million when compared to FY2018-19.

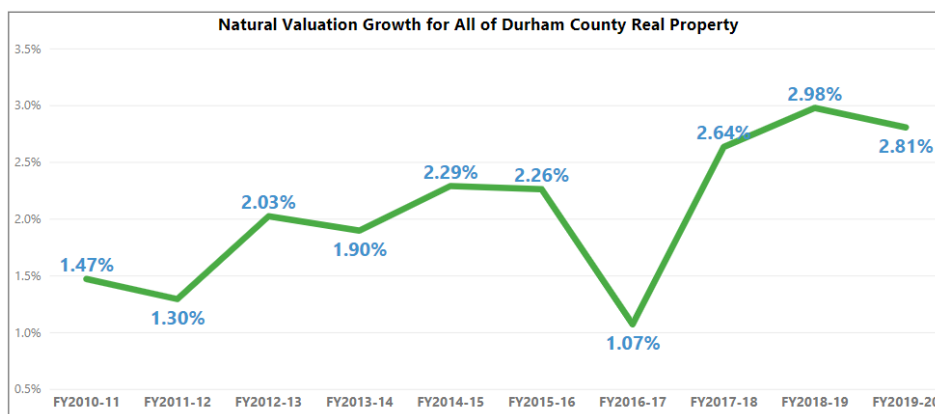
Broadly, the four different categories of property valued for property tax collection in North Carolina are defined as: Real Property which is land and buildings, Business Personal Property includes items used or possessed in the conduct of a trade or business (such as machinery, equipment, furniture, fixtures, computers, farm equipment, leasehold improvements, and supplies), Public Service is public utilities such as railways, electricity, buses, etc., and Auto Value is the value of motor vehicles.

Before discussion of FY2019-20 property tax topics, it is important to assess how current year (FY 2018-19) collection of property tax is progressing. Overall revenue is on pace with prior years, due in large part to a continued exceptional tax collection percentage. Property tax collection is anticipated to end the year approximately 101.1% or \$3.2 million above the original budget. This overcollection of revenue is due to numerous factors, from traditionally conservative budget practices, to new growth that was not captured in the prior year projection, and as always, the diligence of the County tax office in ensuring tax payers meet their fiscal responsibility. Included in this total amount is the collection of taxes from delinquent, or prior years', taxes which is also budgeted and provides additional revenue for support of the General Fund. In FY 2018-19 the County is estimated to receive close to \$500,000 in prior years' taxes which is on par with the amount budgeted.

Durham County underwent a General Reappraisal process during the current fiscal year (FY 2018-19) which involved evaluating all Real property in the County and assessing its market value as of January 1, 2019. In other words, if the owner were to sell their property on that day, what is the realistic price for which it would sell. The last reappraisal prior to this was completed in FY2015-16 and while State Statute mandates one at least every eight years, completing them on more frequent cycles allows for improved accuracy of valuations to be used to assess all property. This also ensures that the tax burden is distributed equitably based on current property values and not ones that have become outdated.

State statute provides two important steps which guide the calculation of a revenue neutral tax rate, to be used with the updated property valuations. The first is to calculate a rate that provides an equivalent levy to the prior Fiscal Year (levy is the amount of revenue generated by the current valuation). The second step ensures "natural growth", the annual change in valuation that occurs every year, in property valuation is considered (this change can be an increase or decrease depending on underlying variables). For Durham County this average natural growth over the prior two years is 2.81% and results in a Revenue Neutral property tax rate of \$68.92 per \$100 valuation. This allowance for natural growth that occurs every year results in an increase in property tax revenue for Durham County (both General Fund and Capital Financing Plan Fund) of \$9.2 million, without a property tax rate increase, as compared to FY2018-19.

While valuation for Real property is reset only during a general reappraisal, the property values for the other three categories are reappraised annually. In the past ten fiscal years, the annual natural growth for all categories combined has ranged between 1.3% and just under 3%, with the most recent two (FY2017-18 and FY2018-19) being the highest at 2.64% and 2.98% growth respectively. As mentioned previously, per state statute, the overall natural growth for FY2019-20 is based off the average of the prior two years which is 2.81%.



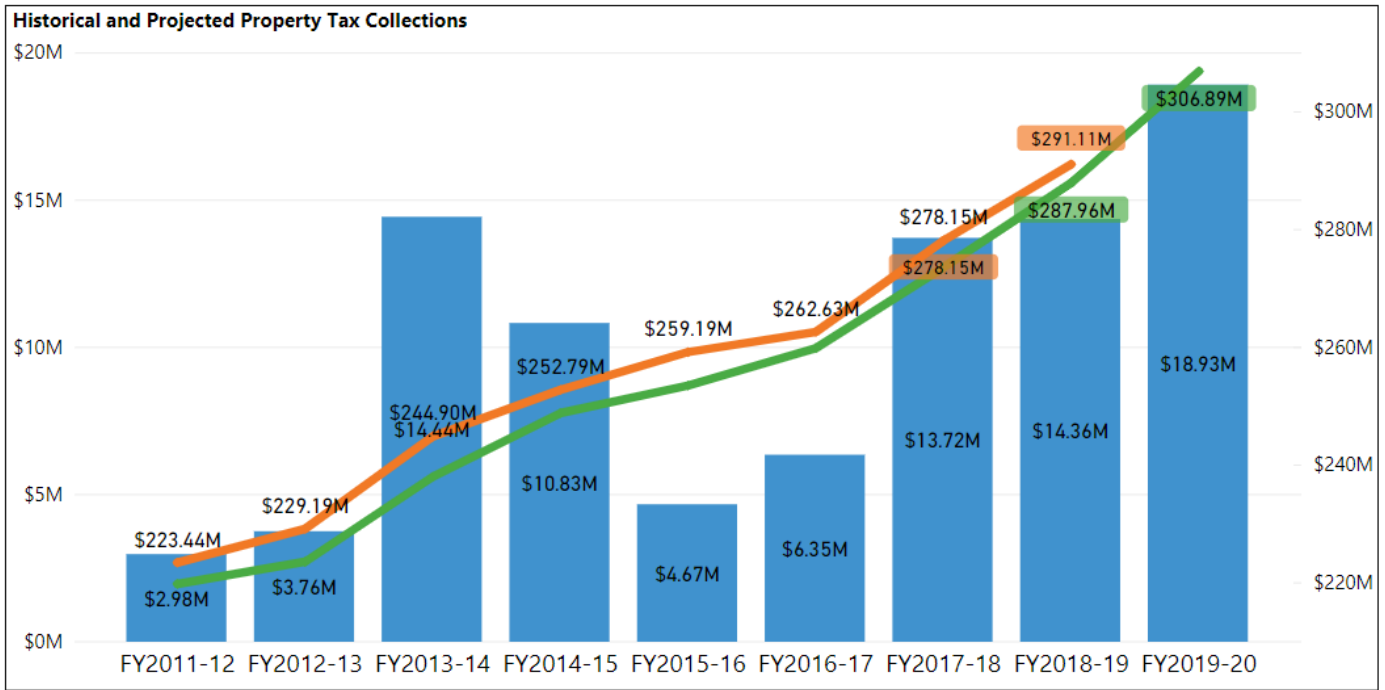
This table reflects Adopted Budget to new fiscal year Budget growth in valuation which accounts for the revaluation process.

Property Category	FY2018-19 Approved	FY2019-20 Approved	% Change from FY to FY
Real Property	\$30,644,853,105	\$36,679,717,847	19.69%
Personal Value/Service	\$3,596,086,643	\$3,568,011,796	-0.78%
Public Service	\$575,537,361	\$580,268,564	0.82%
Motor Vehicle	\$2,285,270,926	\$2,392,736,986	4.70%
Total	\$37,101,748,035	\$43,220,735,193	16.49%

The total County property tax rate of \$71.22 is comprised of two rates, the General Fund, where most day-to-day operations occur, will be supported by \$62.61 of the total tax rate, while the Capital Financing Plan Fund will have \$8.61 dedicated for debt service expenses. For reference, one additional cent of property tax collects an additional \$4.3 million of new property tax revenue for the County. For a Durham County home valued at \$200,000 a 1.0 cent tax rate increase would mean an additional \$20 in property taxes for that home. Total Durham County property tax (71.22 cent tax rate) on such a home would equal \$1,424.40.

The County’s property tax collection rate will remain at 99.60% in FY 2019-20; and continues to be an exceptionally high rate and a very strong performance indicator for the County’s Tax Administration department.

The steadily increasing growth in property tax revenue, resulting from a combination of natural growth and tax rate increases, continues to provide the essential funding support needed for Durham County to accomplish its goals each year. The chart below shows the consistent and growing revenue provided by property tax collection across both the General Fund and Capital Finance Plan Fund. The actual collected amount (orange line) consistently remains slightly above, but in parallel, with budgeted amounts each year (green line). The blue columns illustrate the year to year increase (delta) in the budgeted amount (i.e. for FY2019-20 the budget for property tax revenue is \$306.89 million, an increase of \$18.93 million from FY2018-19 budget).



Sales Tax

Sales taxes represent the second-largest revenue source for Durham County 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 sales 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 (\$0.25 for the same \$50 shirt mentioned in Article 39) 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 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.

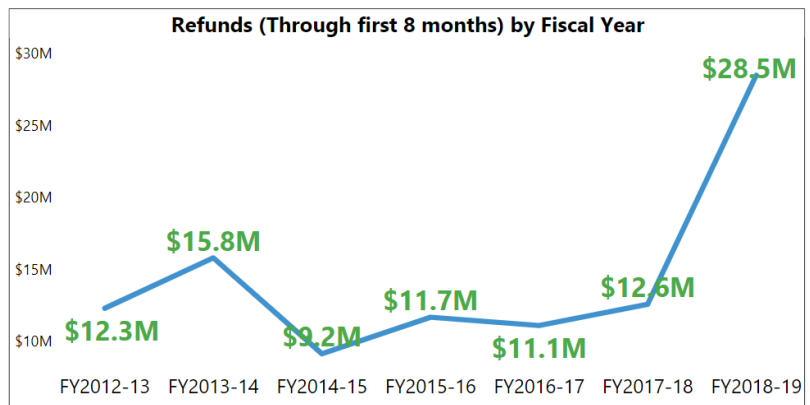
Article 42 sales tax is a half cent tax on every retail dollar, and was similarly collected like the Article 40 sales tax, but because of state Medicaid Swap legislation, it is now collected like the Article 39 sales tax. This tax still has stipulations attached to it by the state legislature directing 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 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 2018-19 is the seventh 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 near future 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. This can result in relying on two estimated revenue amounts, as opposed to the preferred basing estimates off actuals for the prior year. While still being financially sound, this method does result in conservative estimates for the future year, and can cause less than desired reliability at times, particularly when outside influences occur, such as legislative changes

FY2018-19 has been a vexing year regarding actual sales tax collection. While gross collections (across all articles) has trended higher, consistent with prior fiscal years, the amount of refunds (sales tax reimbursed back to non-profit agencies, which equates to “dollar for dollar” revenue that does not come to the County,) has grown exponentially; after being stable for the past four fiscal years. While this was unexpected, Durham County is not alone in seeing an increase in refunds. However, the effect on Durham is more profound than most of the other 100 counties in North Carolina. Through the first eight months of FY2018-19, refunds have increased from \$12.6 million in the prior year to \$28.5 million for FY2018-19 (growth of 126%). This type of increase is unprecedented and was not anticipated. The Budget Office is continuing to research this occurrence, including reaching out to the North Carolina Department of Revenue to better understand the situation.

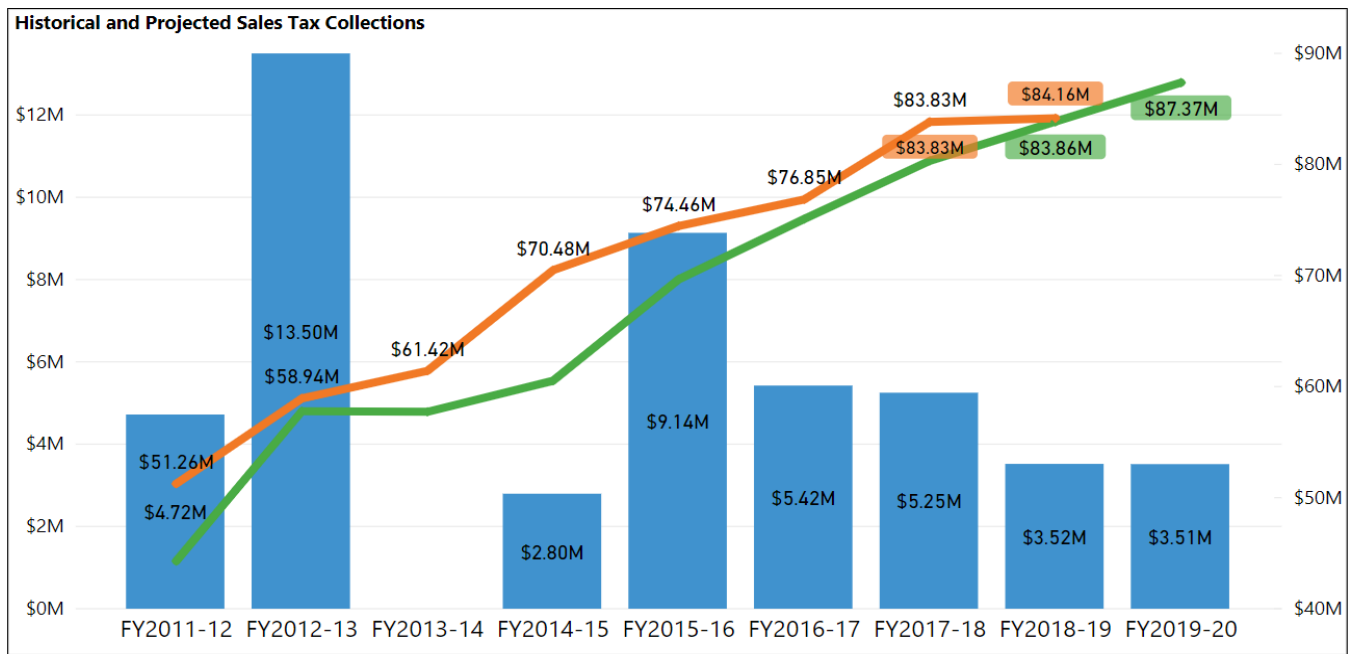


In addition to this refund dilemma a few other statewide issues may be influencing this vital revenue source. In June of 2018, the United States Supreme Court ruling *South Dakota v. Wayfair, Inc.* granted states the authority to collect sales tax from online retailers. This collection mandate started a few months into FY2018-19, and while statewide gross collections are increased, the true effect is yet to be seen due to the refund issue previously mentioned. So, while increased collections can be anticipated due to this legislative change, the effect is currently obscured, and cannot be relied on as a predictor for future collections until the refund issue becomes clearer.

In FY2016-17 The state enacted distribution changes to sales tax collections that redistributed revenue to rural counties from more urban counties. This had a significant, and lasting, impact on Durham’s second largest revenue source (over \$2 million lost annually). This is worth noting because new proposed legislation currently in the State Senate (Senate Bill 650) could recreate this event for Durham County. If this proposed bill were to be implemented, the effect on Durham would again be a significant decrease in revenue (approximately \$4 million annually). As with these other issues, the Budget Office continues to monitor this legislation and will provide updates as more the situation evolves.

Despite continued steady growth of gross sales tax collection in FY2018-19, the County is projecting to not meet current sales tax projections. This is a rare occurrence and in this case is entirely related to the surge in refunds. Current estimates for all categories of sales tax show a projection that is relatively even with the budgeted amount.

The unique nature of this can be easily seen in the chart, where the orange line veers towards the budgeted amount (green line) in FY2018-19. Had refunds been in line with prior year trends, the collection would have been on pace with the traditional slight over-collection. This chart further illustrates the trend in budgeted growth year to year being on a steady if not slightly lessening rise each year. The columns, which display year to year increase, also reflect this.



For FY2019-20 growth of 4% for all major articles of sales taxes is estimated from the FY2018-19 end-of-year estimate. The FY 2019-20 budget growth “budget to budget” is 4.19% however, it should be noted that this future year estimate was based on a current year projection that has eight months of the current fiscal year yet to have sales tax collections.

Key Revenues	FY2017-18 Actuals	FY2018-19 Approved	FY2018-19 Estimate	Estimate vs. Approved	FY2019-20 Approved	% Change from FY to FY
Article 39 (1 Cent)	\$24,800,746	\$25,208,255	\$24,218,000	-3.93%	\$25,460,000	1.00%
Article 40 (1/2 Cent)	\$13,558,663	\$13,961,887	\$14,176,000	1.53%	\$14,744,000	5.60%
Article 42 (1/2 Cent)	\$16,946,184	\$17,000,000	\$16,944,000	-0.33%	\$17,585,000	3.44%
Article 44 (1/2 Cent)	(\$22,263)		\$1,410			
Article 46 (1/2 Cent)	\$14,964,157	\$14,300,000	\$14,633,000	2.33%	\$15,100,000	5.59%
City Sales Tax ILA	\$13,561,401	\$13,386,107	\$14,188,000	5.99%	\$14,482,000	8.19%
Total	\$83,808,889	\$83,856,249	\$84,160,410	0.36%	\$87,371,000	4.19%

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. Other departments receiving small amounts of intergovernmental revenue include Emergency Medical Services, the County Sheriff, and the Fire Marshal among others.

Public Health has a total budget of \$26,522,073 of which \$19,700,476 is County dollars and \$6,821,597 is received from other sources. Of the \$6,821,597 in revenues from other sources, 92.65% comes from intergovernmental sources, mostly the state and federal governments, and currently is budgeted at \$6,320,447 for FY2019-20. 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 \$47,954,015 of which \$19,630,509 is County dollars and \$28,323,506 is received from other sources. Of the \$28,323,506 in revenues from other sources, 99.29% comes from intergovernmental sources, mostly the state and federal governments, and currently is budgeted at \$28,123,371 for FY2019-20. 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 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.

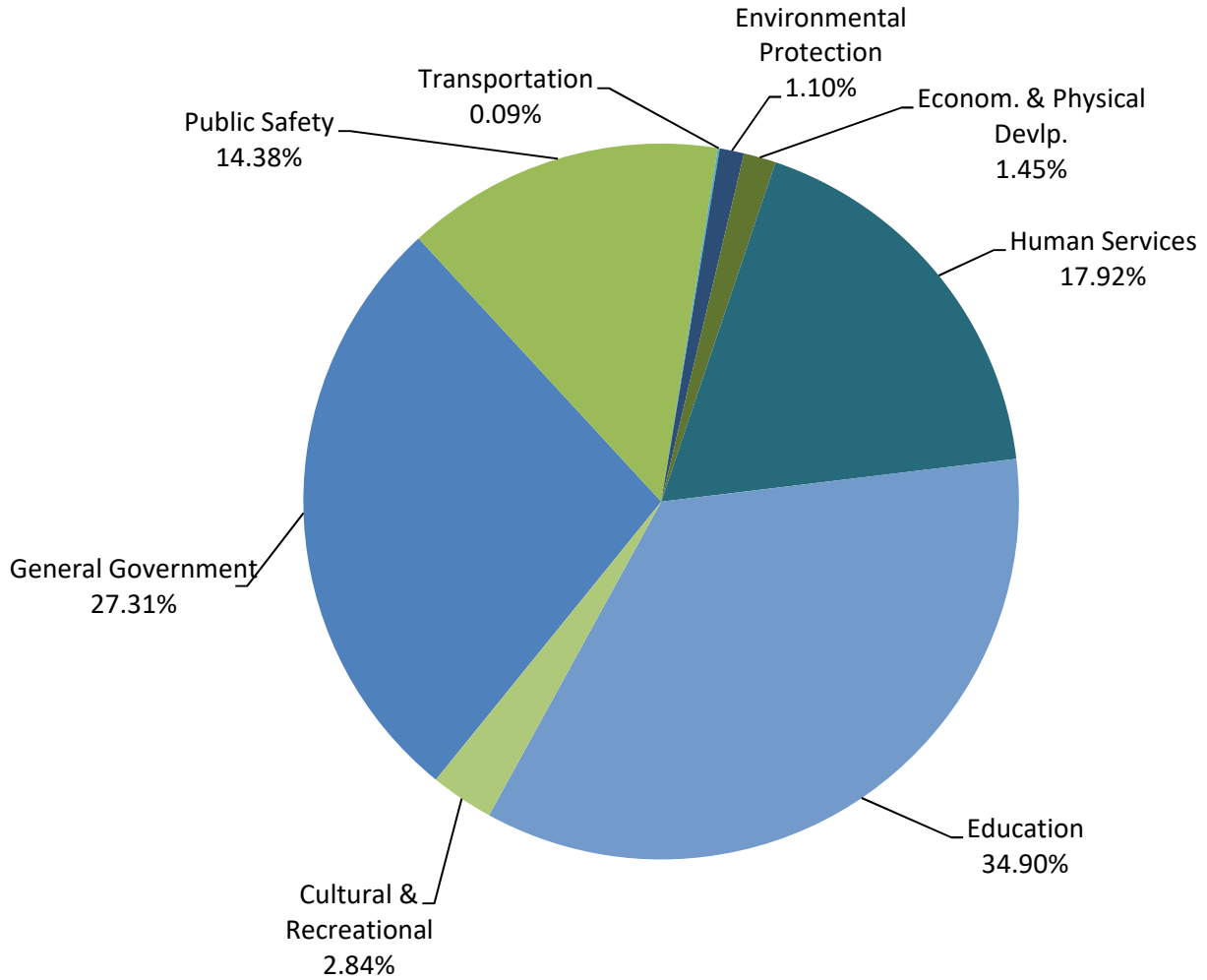
Key Revenues	FY2017-18 Actual	FY2018-19 Approved	FY2018-19 Estimate	FY2019-20 Approved	% Change from FY to FY
ABC Net Profit Distribution	\$2,200,000	\$2,300,000	\$2,300,000	\$2,400,000	4.35%
Deed Registratration and Transfer Fees	\$5,424,391	\$5,200,000	\$5,556,581	\$5,400,000	3.85%
EMS Patient Fees	\$8,457,091	\$8,310,000	\$8,823,080	\$9,020,000	8.54%
Investment Revenue	\$1,790,183	\$950,000	\$1,950,000	\$2,000,000	110.53%
Local Occupancy Tax (General Fund)	\$3,470,516	\$3,576,000	\$3,742,051	\$3,950,000	10.46%
Local Occupancy Tax (NCMLS)	\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Total	\$21,842,180	\$20,836,000	\$22,871,712	\$23,270,000	11.68%

- Occupancy tax is based on room occupancy and rates received for the rental of any room, lodging or accommodation furnished by a hotel, motel, inn or similar place within the County. The increase seen in FY2019-20' budget is a reflection of the growth seen in FY2018-19 as well as the conservative budget for FY2018-19.
- ABC profit distributions are received quarterly from state-collected taxes on alcohol sold in the County and throughout the state. Final year actuals are not usually known until well into the fourth quarter of each fiscal year, as the ABC Board completes their budget process.
- 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.
- Investment income is interest earned on County cash deposited in banks. The notable increase in this revenue source is due to higher historical trending as well as the recent increase in interest rates.
- 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 significant increase in FY2019-20's budget projection is due to increased call volume as well as more focused attention to historical trends.
- 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

FY2019-20 Approved Budget

Total General Fund Expenditures: \$456,787,859



General Funds Expenditures

Funds: General, Risk Management, SWAP, Reappraisal Reserve,
Capital Finance Plan, Benefits, and LEO Retirement

All General Funds Summary	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
General Fund Expenses	\$ 409,229,404	\$ 434,752,953	\$ 430,787,010	\$ 475,246,195	\$ 456,787,859	5.07%
Other General Fund Expenses	\$ 103,535,516	\$ 110,863,852	\$ 117,798,105	\$ 116,431,709	\$ 114,980,897	3.71%
Subtotal	\$ 512,764,919	\$ 545,616,805	\$ 548,585,115	\$ 591,677,904	\$ 571,768,756	4.23%
Transfers within General Funds	\$ 63,793,893	\$ 64,733,074	\$ 65,846,824	\$ 70,336,562	\$ 69,928,841	6.20%
Grand Total	\$ 448,971,026	\$ 480,883,731	\$ 482,738,291	\$ 521,341,342	\$ 501,839,915	3.96%

General Fund Expenditures	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
General Government	\$ 108,165,830	\$ 115,885,679	\$ 113,969,006	\$ 125,716,192	\$ 124,755,964	7.65%
Board Of County Commissioners	\$ 653,068	\$ 674,182	\$ 709,827	\$ 695,298	\$ 688,998	2.20%
County Administration	\$ 2,046,026	\$ 2,562,535	\$ 2,511,535	\$ 2,620,997	\$ 2,811,317	9.71%
Finance	\$ 3,029,941	\$ 3,199,121	\$ 3,169,912	\$ 3,608,438	\$ 3,312,080	3.53%
Tax Administration	\$ 5,489,908	\$ 6,111,237	\$ 6,006,322	\$ 5,887,326	\$ 5,860,226	-4.11%
Legal	\$ 1,974,280	\$ 2,323,386	\$ 2,162,665	\$ 2,566,942	\$ 2,566,942	10.48%
Court Facilities	\$ 418,914	\$ 687,545	\$ 534,939	\$ 1,193,434	\$ 677,087	-1.52%
Elections	\$ 1,568,077	\$ 1,730,854	\$ 1,536,968	\$ 2,827,658	\$ 2,683,771	55.05%
Register Of Deeds	\$ 1,499,784	\$ 1,841,715	\$ 1,849,092	\$ 1,890,666	\$ 1,815,573	-1.42%
General Services	\$ 12,167,811	\$ 13,548,830	\$ 13,339,122	\$ 13,831,939	\$ 13,315,115	-1.72%
Information Technology	\$ 8,477,931	\$ 8,277,172	\$ 8,708,553	\$ 11,411,355	\$ 10,369,494	25.28%
Human Resources	\$ 1,976,192	\$ 2,297,590	\$ 2,584,279	\$ 2,327,663	\$ 2,317,663	0.87%
Budget & Management Services	\$ 557,977	\$ 1,020,579	\$ 877,410	\$ 981,290	\$ 969,125	-5.04%
Veterans Services	\$ 276,927	\$ 330,967	\$ 267,375	\$ 376,976	\$ 339,313	2.52%
Geographic Information Systems	\$ 467,619	\$ 477,968	\$ 477,968	\$ 498,843	\$ 498,843	4.37%
Nondepartmental	\$ 67,561,373	\$ 70,801,998	\$ 69,233,040	\$ 74,997,367	\$ 76,530,417	8.09%
Public Safety	\$ 60,980,559	\$ 62,370,410	\$ 62,408,373	\$ 72,424,810	\$ 65,703,543	5.34%
County Sheriff	\$ 35,093,285	\$ 36,477,462	\$ 38,131,829	\$ 43,779,206	\$ 38,785,475	6.33%
Emergency Communications	\$ 1,116,206	\$ 1,384,278	\$ 1,384,278	\$ 1,369,454	\$ 1,384,907	0.05%
Fire Marshal	\$ 5,348,592	\$ 2,132,762	\$ 2,388,353	\$ 2,227,470	\$ 2,240,953	5.07%
Medical Examiner	\$ 189,550	\$ 225,000	\$ 225,000	\$ 225,000	\$ 250,000	11.11%
Criminal Justice Resource Center	\$ 3,635,569	\$ 4,461,946	\$ 4,190,788	\$ 4,938,114	\$ 4,847,251	8.64%
Youth Home	\$ 1,260,843	\$ 1,242,400	\$ 1,224,186	\$ 1,310,408	\$ 1,275,858	2.69%
Emergency Medical Services	\$ 14,336,514	\$ 16,446,562	\$ 14,863,939	\$ 18,575,158	\$ 16,919,099	2.87%
Transportation	\$ 238,948	\$ 512,500	\$ 312,500	\$ 412,500	\$ 412,500	-19.51%
Other Transportation	\$ 238,948	\$ 512,500	\$ 312,500	\$ 412,500	\$ 412,500	-19.51%
Environmental Protection	\$ 4,409,570	\$ 5,054,486	\$ 4,783,006	\$ 5,061,946	\$ 5,035,563	-0.37%
General Services	\$ 2,163,084	\$ 2,299,042	\$ 2,176,359	\$ 2,284,593	\$ 2,302,690	0.16%
Engineering & Environ Svcs	\$ 2,201,992	\$ 2,704,855	\$ 2,549,210	\$ 2,726,847	\$ 2,682,367	-0.83%
Other Environmental Protection	\$ 44,494	\$ 50,589	\$ 57,437	\$ 50,506	\$ 50,506	-0.16%
Econom. & Physical Devlp.	\$ 4,363,641	\$ 7,204,000	\$ 5,910,753	\$ 7,927,908	\$ 6,616,072	-8.16%
Open Space Management	\$ 60,124	\$ 77,175	\$ 92,552	\$ 77,175	\$ 77,175	0.00%
Planning	\$ 1,028,989	\$ 1,285,133	\$ 1,285,133	\$ 1,295,498	\$ 1,248,462	-2.85%
Cooperative Extension Service	\$ 1,014,518	\$ 1,211,166	\$ 1,096,173	\$ 1,506,327	\$ 1,410,225	16.44%
Soil And Water Conservation	\$ 554,378	\$ 594,278	\$ 588,131	\$ 672,388	\$ 593,947	-0.06%
Economic Development	\$ 1,705,633	\$ 4,036,248	\$ 2,848,764	\$ 4,376,520	\$ 3,286,263	-18.58%
Human Services	\$ 75,607,797	\$ 80,560,102	\$ 80,217,503	\$ 84,462,656	\$ 81,859,393	1.61%
Public Health	\$ 24,736,365	\$ 26,030,453	\$ 26,134,391	\$ 27,372,707	\$ 26,522,073	1.89%
Mental Health	\$ 6,131,224	\$ 6,245,859	\$ 6,245,859	\$ 6,693,231	\$ 6,336,751	1.46%
Social Services	\$ 43,532,595	\$ 47,156,106	\$ 46,938,907	\$ 49,350,164	\$ 47,954,015	1.69%
Other Human Services	\$ 1,207,612	\$ 1,127,684	\$ 898,347	\$ 1,046,554	\$ 1,046,554	-7.19%

General Fund Expenditures	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
Education	\$ 142,873,569	\$ 150,213,073	\$ 150,221,425	\$ 165,452,519	\$ 159,419,265	6.13%
Durham Public Schools	\$ 134,035,201	\$ 138,720,717	\$ 138,720,717	\$ 151,599,217	\$ 145,970,717	5.23%
Community Colleges	\$ 7,164,220	\$ 7,558,203	\$ 7,558,203	\$ 8,303,912	\$ 7,900,158	4.52%
Other Education	\$ 1,674,148	\$ 3,934,153	\$ 3,942,505	\$ 5,549,390	\$ 5,548,390	41.03%
Cultural & Recreational	\$ 12,589,490	\$ 12,952,703	\$ 12,964,443	\$ 13,787,664	\$ 12,985,559	0.25%
Library	\$ 10,463,653	\$ 10,779,221	\$ 10,790,961	\$ 11,871,323	\$ 11,167,718	3.60%
Other Cultural & Recreational	\$ 2,125,837	\$ 2,173,482	\$ 2,173,482	\$ 1,916,341	\$ 1,817,841	-16.36%
Grand Total	\$409,229,404	\$434,752,953	\$430,787,010	\$475,246,195	\$456,787,859	5.07%

*For General Fund expenditure detail refer to Departmental pages in the General Funds Tab

Other General Funds Expenditures	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
Risk Management	\$ 3,011,499	\$ 3,641,863	\$ 2,791,086	\$ 3,641,023	\$ 3,646,478	0.13%
Swap Agreement 05	\$ 0	\$ 3,162,949	\$ 3,162,949	\$ 1,000,000	\$ 1,000,000	-68.38%
Reappraisal Reserve Fund	\$ 1,300,771	\$ 1,476,006	\$ 1,209,772	\$ 889,981	\$ 874,981	-40.72%
Capital Improvement Plan	\$ 73,603,456	\$ 75,397,976	\$ 82,594,574	\$ 78,542,249	\$ 79,256,388	5.12%
Benefits Plan	\$ 25,619,790	\$ 27,185,058	\$ 28,039,724	\$ 31,938,456	\$ 29,783,050	9.56%
LEO Special Separation Allowance	\$ 0	\$ 0	\$ 0	\$ 420,000	\$ 420,000	0.00%
Grand Total	\$ 103,535,516	\$ 110,863,852	\$ 117,798,105	\$ 116,431,709	\$ 114,980,897	3.71%

*For Other General Fund expenditure detail refer to the last section in the General Funds Tab

Transfers within All General Funds*	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
General	\$ 63,749,223	\$ 64,183,149	\$ 65,307,818	\$ 70,276,702	\$ 69,149,387	7.74%
Transfer To Health Benefits	\$ 22,183,928	\$ 21,916,208	\$ 22,273,557	\$ 26,773,557	\$ 25,237,159	15.15%
Transfer To Dental Benefits	\$ 1,083,367	\$ 1,172,820	\$ 1,144,934	\$ 1,144,934	\$ 1,111,362	-5.24%
Transfer To Reappraisal Reserv	\$ 1,327,492	\$ 1,476,006	\$ 1,476,006	\$ 889,981	\$ 874,981	-40.72%
Transfer To Benefits Plan Fund	\$ 634,964	\$ 698,460	\$ 698,460	\$ 698,460	\$ 736,115	5.39%
Trfr To Capital Finan Plan Fnd	\$ 38,519,472	\$ 38,919,655	\$ 39,714,860	\$ 40,769,770	\$ 40,769,770	4.75%
Trfr to Leo Separation Allowance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 420,000	0.00%
Risk Management	\$ 44,670	\$ 49,925	\$ 39,006	\$ 59,860	\$ 65,315	30.83%
Transfer To Health Benefits	\$ 41,340	\$ 46,035	\$ 35,802	\$ 55,705	\$ 61,185	32.91%
Transfer To Dental Benefits	\$ 2,050	\$ 2,610	\$ 1,924	\$ 2,875	\$ 2,680	2.68%
Transfer To Benefits Plan Fund	\$ 1,280	\$ 1,280	\$ 1,280	\$ 1,280	\$ 1,450	13.28%
Capital Improvement Plan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 714,139	0.00%
Transfer To General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 714,139	0.00%
Benefits Plan	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 0	-100.00%
Transfer To Health Benefits	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00%
Transfer To General Fund	\$ 0	\$ 500,000	\$ 500,000	\$ 0	\$ 0	-100.00%
Grand Total	\$ 63,793,893	\$ 64,733,074	\$ 65,846,824	\$ 70,336,562	\$ 69,928,841	8.03%

*These transfers are between General Funds. They are removed to capture actual All General Funds Expenditures (so they aren't duplicated)

All Funds Summary of Revenues

Fund	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
General Funds	\$524,866,012	\$545,616,805	\$537,055,044	\$565,513,442	\$571,768,756	4.79%
Taxes	\$367,341,718	\$377,251,288	\$380,874,862	\$390,140,796	\$400,041,802	6.04%
Licenses and Permits	\$1,213,616	\$1,052,000	\$990,865	\$1,124,500	\$1,124,500	6.89%
Intergovernmental	\$45,910,277	\$44,948,614	\$42,465,591	\$44,784,849	\$43,908,719	-2.31%
Contributions and Donations	\$134,008	\$65,093	\$251,960	\$191,678	\$191,678	194.47%
Investment Income	\$2,108,663	\$983,838	\$2,149,269	\$2,159,288	\$2,164,743	120.03%
Rental Income	\$1,134,279	\$840,098	\$879,789	\$883,217	\$896,217	6.68%
Sewer Connection Fees	\$53,212	\$5,000	\$8,382	\$5,000	\$5,000	0.00%
Service Charges	\$29,599,203	\$28,297,093	\$29,011,035	\$30,531,206	\$30,374,009	7.34%
Enterprise Charges	\$15,123	\$14,000	\$14,000	\$14,000	\$14,000	0.00%
Other Revenues	\$2,863,081	\$1,763,391	\$2,267,393	\$1,466,257	\$1,466,257	-16.85%
Transfers In	\$74,492,832	\$90,396,390	\$78,141,898	\$94,212,651	\$91,581,831	1.31%
Special Revenue Funds	\$13,382,303	\$14,132,213	\$12,482,548	\$12,515,105	\$12,566,084	-11.08%
Taxes	\$8,964,922	\$9,282,822	\$9,336,801	\$9,765,105	\$9,716,084	4.67%
Intergovernmental	\$4,332,071	\$2,600,000	\$2,600,000	\$1,250,000	\$1,250,000	-51.92%
Investment Income	\$85,310	\$0	\$37,168	\$0	\$0	0.00%
Transfers In	\$0	\$2,249,391	\$508,579	\$1,500,000	\$1,600,000	-28.87%
Debt Service Funds	\$69,177,895	\$73,821,688	\$114,130,239	\$63,974,554	\$63,974,554	-13.34%
Investment Income	\$746,608	\$368,221	\$368,221	\$348,409	\$348,409	-5.38%
Service Charges	\$565,369	\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Transfers In	\$67,865,918	\$72,953,467	\$113,262,018	\$63,126,145	\$63,126,145	-13.47%
Enterprise Funds	\$10,512,488	\$10,380,080	\$10,551,715	\$9,911,600	\$9,911,600	-4.51%
Licenses and Permits	\$16,350	\$10,000	\$8,050	\$5,000	\$5,000	-50.00%
Investment Income	\$313,465	\$35,000	\$0	\$300,000	\$300,000	757.14%
Sewer Connection Fees	\$1,482,643	\$794,080	\$1,532,090	\$794,000	\$794,000	-0.01%
Service Charges	\$2,018	\$0	\$0	\$0	\$0	0.00%
Enterprise Charges	\$8,698,012	\$9,541,000	\$9,011,575	\$8,812,600	\$8,812,600	-7.63%
Trust Funds	\$464,663	\$685,646	\$457,472	\$0	\$0	-100.00%
Contributions and Donations	\$445,207	\$685,646	\$457,472	\$0	\$0	-100.00%
Investment Income	\$19,456	\$0	\$0	\$0	\$0	0.00%
Grand Total	\$618,403,361	\$644,636,432	\$674,677,018	\$651,914,701	\$658,220,994	2.11%

All Funds Summary of Expenditures

Fund	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved	% Change Appr. v. Orig.
General Funds	\$512,764,969	\$545,616,805	\$548,585,115	\$591,677,904	\$571,768,756	4.79%
General	\$409,229,454	\$434,752,953	\$430,787,010	\$475,246,195	\$456,787,859	5.07%
Risk Management	\$3,011,499	\$3,641,863	\$2,791,086	\$3,641,023	\$3,646,478	0.13%
Swap Agreement 05	\$0	\$3,162,949	\$3,162,949	\$1,000,000	\$1,000,000	-68.38%
Reappraisal Reserve Fund	\$1,300,771	\$1,476,006	\$1,209,772	\$889,981	\$874,981	-40.72%
Capital Improvement Plan	\$73,603,456	\$75,397,976	\$82,594,574	\$78,542,249	\$79,256,388	5.12%
Benefits Plan	\$25,619,790	\$27,185,058	\$28,039,724	\$31,938,456	\$29,783,050	9.56%
LEO Special Separation Allowanc	\$0	\$0	\$0	\$420,000	\$420,000	0.00%
Special Revenue Funds	\$14,971,134	\$14,132,213	\$14,571,441	\$12,515,105	\$12,566,084	-11.08%
Bethesda Fire District	\$11,386	\$0	\$0	\$0	\$0	0.00%
Lebanon Fire District	\$1,323,928	\$1,310,635	\$1,397,608	\$1,471,911	\$1,503,881	14.74%
Parkwood Fire District	\$25,096	\$0	\$0	\$0	\$0	0.00%
Redwood Fire District	\$1,017,534	\$1,055,814	\$1,054,863	\$1,193,126	\$1,193,126	13.01%
New Hope Fire District	\$98,698	\$102,290	\$142,248	\$101,029	\$101,029	-1.23%
Eno Fire District	\$36,025	\$37,108	\$37,080	\$36,568	\$36,568	-1.46%
Bahama Fire District	\$1,491,142	\$1,584,714	\$1,540,376	\$1,576,301	\$1,576,301	-0.53%
Special Park District	\$1,123,609	\$1,091,706	\$1,070,472	\$1,156,496	\$1,156,496	5.93%
Bethesda Service Tax District	\$69,672	\$0	\$0	\$0	\$0	0.00%
Durham Fire And Rescue Serv Ta	\$4,195,878	\$4,181,446	\$4,560,294	\$4,329,674	\$4,348,683	4.00%
Community Health Trust	\$5,578,166	\$4,768,500	\$4,768,500	\$2,650,000	\$2,650,000	-44.43%
Debt Service Funds	\$56,929,652	\$73,821,688	\$113,685,852	\$63,974,554	\$63,974,554	-13.34%
Debt Service	\$56,929,652	\$73,821,688	\$113,685,852	\$63,974,554	\$63,974,554	-13.34%
Enterprise Funds	\$7,474,663	\$10,380,080	\$13,087,098	\$9,911,600	\$9,911,600	-4.51%
Sewer Utility	\$7,474,663	\$10,380,080	\$13,087,098	\$9,911,600	\$9,911,600	-4.51%
Trust Funds	\$408,052	\$685,646	\$457,472	\$0	\$0	-100.00%
George R. Linder Memorial	\$0	\$250	\$0	\$0	\$0	-100.00%
L.E.O. Retirement Trust	\$408,052	\$685,396	\$457,472	\$0	\$0	-100.00%
Grand Total	\$592,548,470	\$644,636,432	\$690,386,978	\$678,079,163	\$658,220,994	2.11%

All Funds FTEs (Full Time Equivalent Positions)

	2017-18 Actual FTEs	2018-19 Original Budget	2018-19 12 Month Estimate	2019-20 Department Requested	2019-20 Commissioner Approved
General Fund					
Clerk to the Board	4.00	4.00	4.00	4.00	4.00
County Administration	18.00	18.00	18.00	18.00	20.00
Finance	27.00	27.00	27.00	30.00	27.00
Tax Administration	62.00	62.00	62.00	62.00	62.00
County Attorney	19.00	19.00	20.00	20.00	20.00
Elections	10.00	10.00	11.00	11.00	11.00
Register of Deeds	19.00	19.00	19.00	19.00	19.00
General Services	73.00	76.00	76.00	83.00	76.00
Information Technology	47.00	46.00	46.00	53.00	46.00
Human Resources	20.00	20.00	20.00	20.00	20.00
Budget & Management Services	8.00	8.00	8.00	8.00	8.00
Veterans Services	4.00	5.00	5.00	5.00	5.00
Function - General Government	311.00	314.00	316.00	333.00	318.00
County Sheriff	474.00	494.00	494.00	523.00	493.00
Fire Marshall	77.00	25.00	25.00	25.00	25.00
Criminal Justice Resource Center	46.42	46.10	47.10	51.80	51.80
Youth Home	21.12	21.12	21.12	21.12	21.12
Emergency Medical Services	179.00	179.00	179.00	179.00	179.00
Function - Public Safety	797.54	765.22	766.22	799.92	769.92

All Funds FTEs (Full Time Equivalent Positions)

	2017-18 Actual FTEs	2018-19 Original Budget	2018-19 12 Month Estimate	2019-20 Department Requested	2019-20 Commissioner Approved
General Services - Solid Waste	17.00	17.00	17.00	18.00	18.00
County Engineering	19.00	21.00	21.00	21.00	21.00
Function - Environmental Protection	36.00	38.00	38.00	39.00	39.00
Cooperative Extension Service	16.94	16.94	16.94	19.41	18.16
Soil and Water Conservation	5.00	5.00	5.00	6.00	5.00
Economic Development	1.00	1.00	1.00	2.00	1.00
Function - Economic & Physical Development	22.94	22.94	22.94	27.41	24.16
Public Health	234.47	233.55	233.55	241.55	238.55
Social Services	509.00	512.00	513.50	531.50	519.00
Other Human Services	2.00	2.00	2.00	0.00	0.00
Function - Human Services	745.47	747.55	749.05	773.05	757.55
Library	135.92	136.91	136.91	158.91	147.91
Function - Culture & Recreation	135.92	136.91	136.91	158.91	147.91
General Fund Total	2,048.87	2,024.62	2,029.12	2,131.29	2056.54
Risk Management Fund	5.00	5.00	5.00	5.00	5.00
Reappraisal Reserve Fund	4.00	4.00	4.00	4.00	4.00
Sewer Utility Fund	26.00	27.00	27.00	27.00	27.00
All Funds Total	2083.87	2060.62	2065.12	2167.29	2092.54

FY2019-20 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Starting Date
Goal 2: Health and Well-being for All	22.72	\$ 1,259,861.00	
Public Health Director (Public Health)	1.00	\$ 181,415.00	07/01/19
ACEs (Adverse Childhood Experiences) Coordinator (Public Health)	1.00	\$ 97,320.00	10/01/19
HIV Navigator (Public Health)	1.00	\$ 81,250.00	07/01/19
Human Services Coordinator (Public Health) - grant	1.00	\$ 59,305.00	07/01/19
Human Services Coordinator (Public Health) - grant	1.00	\$ 59,305.00	07/01/19
Child Support Agent II (DSS) - grant	1.00	\$ 60,343.00	07/01/19
Staff Development Specialist (DSS) - grant	0.50	\$ 33,697.00	07/01/19
Social Worker II (DSS) -grant	1.00	\$ 67,394.00	07/01/19
Social Worker Program Manager (DSS)	1.00	\$ 65,691.00	07/01/19
Child Welfare Social Worker Supervisor (DSS)	1.00	\$ 58,290.00	07/01/19
Social Worker III (DSS)	1.00	\$ 52,990.00	07/01/19
Early Childhood Coordinator (County Extension)	1.00	\$ 97,320.00	10/01/19
Kids Voting Program Coordinator (Extension) - increased from .53 to .75 FTE	0.22	\$ 14,725.00	07/01/19
STEAM Senior Librarian at Main (Library)	1.00	\$ 38,860.00	10/01/19
STEAM Librarian at Main (Library)	1.00	\$ 32,116.00	10/01/19
STEAM Senior Library Assistant at Main (Library)	1.00	\$ 26,123.00	10/01/19
STEAM Office Assistant at Main (Library)	0.50	\$ 11,651.00	10/01/19
STEAM Office Assistant at Main (Library)	0.50	\$ 11,651.00	10/01/19
Business/Entrepreneurial Senior Librarian at Main (Library)	1.00	\$ 38,860.00	10/01/19
Business/Entrepreneurial Librarian at Main (Library)	1.00	\$ 32,116.00	10/01/19
Business/Entrepreneurial Senior Library Assistant at Main (Library)	1.00	\$ 26,123.00	10/01/19
Business/Entrepreneurial Office Assistant at Main (Library)	0.50	\$ 11,651.00	10/01/19
Business/Entrepreneurial Office Assistant at Main (Library)	0.50	\$ 11,651.00	10/01/19
Teen Services Librarian at Main (Library)	1.00	\$ 32,116.00	10/01/19
Teen Services Senior Library Assistant at Main (Library)	1.00	\$ 26,123.00	10/01/19
Technology Mobile Unit Driver (Library)	1.00	\$ 31,775.00	07/01/19
Goal 3: Safe Community	4.70	\$ 179,046.00	
Clinician (CJRC - providing services at the Detention Center)	0.35	\$ 13,186.00	07/01/19
Clinician (CJRC - providing services at the Detention Center)	0.35	\$ 13,186.00	07/01/19
Clinician (CJRC - providing services at the Detention Center) - Moved from Sheriff	1.00	\$ 43,189.00	10/01/19
Case Manager (CJRC) - grant	1.00	\$ 36,495.00	10/01/19
Case Manager Assistant (CJRC) - grant	1.00	\$ 29,653.00	10/01/19
Clinician (CJRC) - grant	1.00	\$ 43,337.00	10/01/19
Goal 4: Environmental Stewardship	1.00	\$ 48,600.00	
Truck Driver (General Services Solid Waste Division)	1.00	\$ 48,600.00	07/01/19
Goal 5: Accountable, Efficient and Visionary Government	2.00	\$ 44,896.00	
Durham County Transit Plan Project Manager	1.00	\$ 100,000.00	07/01/19
Racial Equity Officer (County Manager's Office)	1.00	\$ 97,320.00	10/01/19
Total	30.42	\$ 1,532,403.00	
<i>Light Blue highlighted area denotes grant dollars supported positions</i>			

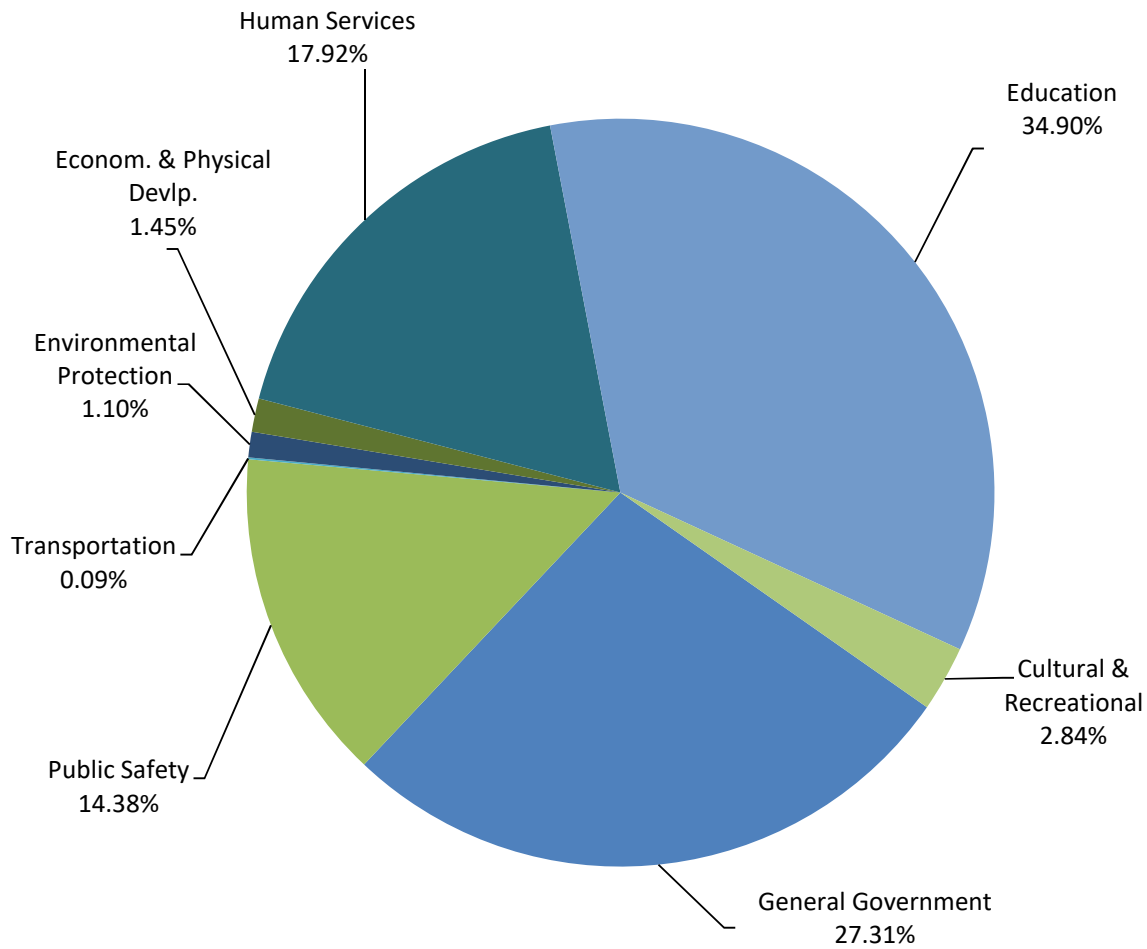
FY2019-20 APPROVED REALIGNED/ELIMINATED FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Ending Date
Clinician (Sheriff) - Moving to CJRC	(1.00)	\$ 43,189.00	09/30/19
ACCESS Transportation	(2.00)	\$ (101,277.00)	09/30/19
Total	(3.00)	\$ (58,088.00)	

Net County Funded Positions

Grant Dollars Supported Positions	7.50	\$389,529
Net FTE Change	27.42	\$1,474,315

General Fund Approved Budget



Functional Area	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
General Government	\$108,165,830	\$115,885,679	\$113,969,006	\$125,716,192	\$124,755,964
Public Safety	\$60,980,559	\$62,370,410	\$62,408,373	\$72,424,810	\$65,703,543
Transportation	\$238,948	\$512,500	\$312,500	\$412,500	\$412,500
Environmental Protection	\$4,409,570	\$5,054,486	\$4,783,006	\$5,061,946	\$5,035,563
Econom. & Physical Devlp.	\$4,363,641	\$7,204,000	\$5,910,753	\$7,927,908	\$6,616,072
Human Services	\$75,607,797	\$80,560,102	\$80,217,503	\$84,462,656	\$81,859,393
Education	\$142,873,569	\$150,213,073	\$150,221,425	\$165,452,519	\$159,419,265
Cultural & Recreational	\$12,589,490	\$12,952,703	\$12,964,443	\$13,787,664	\$12,985,559
Grand Total	\$409,229,404	\$434,752,953	\$430,787,010	\$475,246,195	\$456,787,859