



Summary

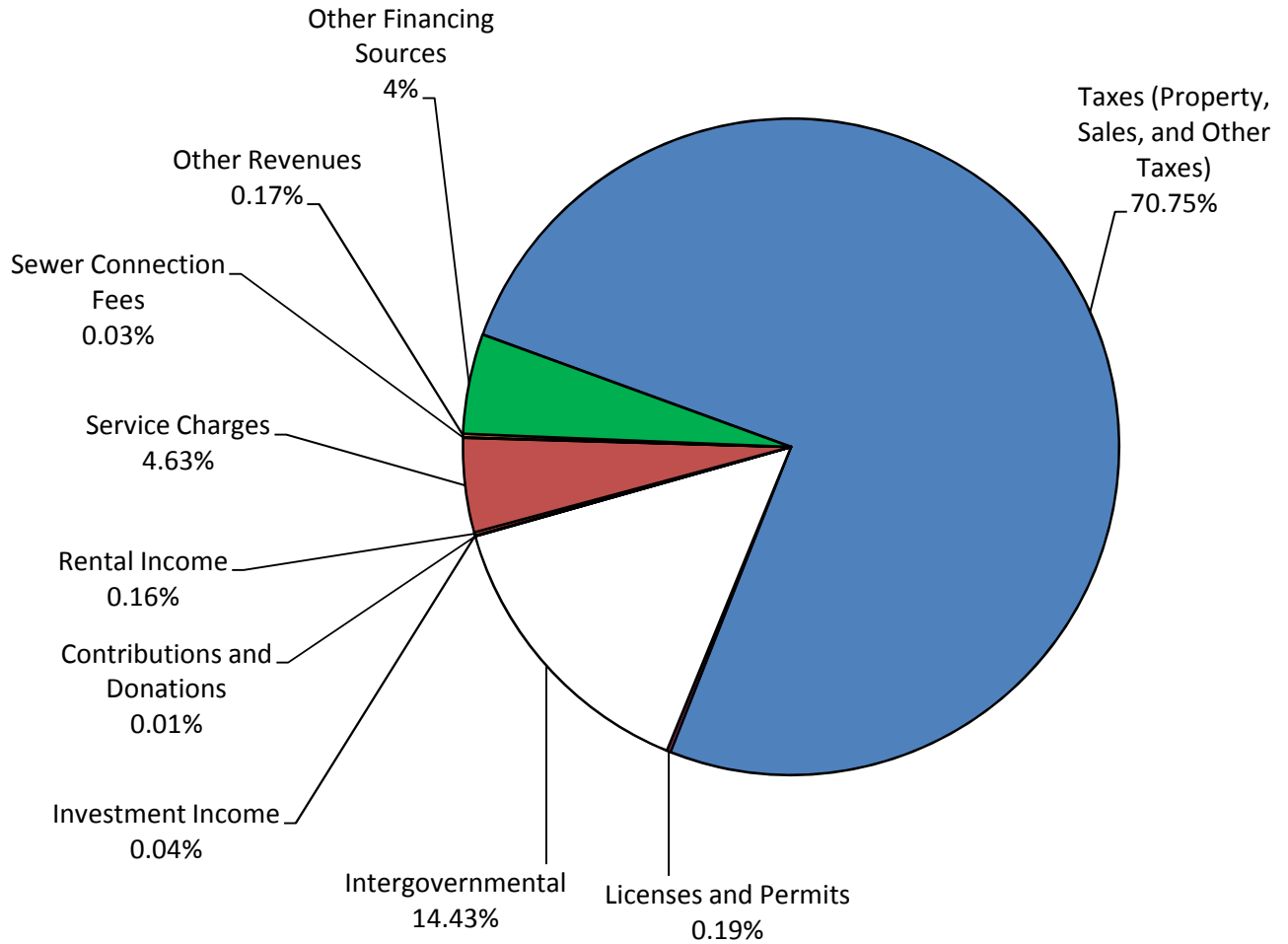
A brief account of all funds budgeted for the fiscal year beginning July 1, 2013.



Fund summaries, tax rates, and graphs.

General Fund Revenues

FY 2013-14 Approved Budget
Total General Fund Revenue: \$360,340,396



General Funds Revenues

Funds: 101, 102, 103, 125, 150

Source of Revenue	2011-2012 Actual Revenues	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
General Fund					
Taxes	\$ 261,304,366	\$ 267,430,631	\$ 272,290,973	\$ 270,917,205	\$ 271,806,919
Current Taxes	\$ 204,136,762	\$ 203,423,396	\$ 209,498,739	\$ 207,373,138	\$ 208,062,852
Prior Year Taxes	\$ 1,544,864	\$ 2,500,000	\$ 1,674,372	\$ 2,000,000	\$ 2,200,000
1 Cent Sales Tax (39)	\$ 17,972,796	\$ 17,595,627	\$ 16,636,359	\$ 16,962,829	\$ 16,962,829
1/2 Cent Sales Tax (40)	\$ 9,296,105	\$ 9,199,601	\$ 9,441,195	\$ 9,630,019	\$ 9,630,019
1/2 Cent Sales Tax (42)	\$ 11,792,544	\$ 11,635,122	\$ 11,354,670	\$ 11,553,634	\$ 11,553,634
1/4 Cent Sales Tax (46)	\$ 3,002,269	\$ 9,900,000	\$ 10,265,352	\$ 9,900,000	\$ 9,900,000
City Sales Tax Distribution	\$ 9,192,042	\$ 9,457,885	\$ 9,491,838	\$ 9,683,585	\$ 9,683,585
County Occupancy Taxes	\$ 2,246,761	\$ 2,125,000	\$ 2,308,000	\$ 2,225,000	\$ 2,225,000
Other Misc. Taxes	\$ 2,120,223	\$ 1,594,000	\$ 1,620,448	\$ 1,589,000	\$ 1,589,000
Licenses and Permits	\$ 794,976	\$ 659,000	\$ 545,699	\$ 679,200	\$ 679,200
FINANCE	\$ 435,755	\$ 400,000	\$ 228,916	\$ 400,000	\$ 400,000
TAX ADMINISTRATION	\$ 20,251	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
COUNTY SHERIFF	\$ 6,535	\$ 5,000	\$ 7,646	\$ 5,000	\$ 5,000
ENVIRONMENTAL ENGINEERING	\$ 332,434	\$ 234,000	\$ 289,137	\$ 254,200	\$ 254,200
Intergovernmental	\$ 74,326,957	\$ 47,352,959	\$ 48,064,643	\$ 52,860,686	\$ 51,988,818
COUNTY ADMINISTRATION	\$ 0	\$ 31,804	\$ 31,804	\$ 32,328	\$ 31,729
FINANCE	\$ 2,323,446	\$ 1,230,000	\$ 1,100,000	\$ 1,230,000	\$ 1,730,000
GENERAL SERVICES	\$ 125,808	\$ 58,932	\$ 87,727	\$ 75,570	\$ 75,570
VETERANS SERVICES	\$ 1,452	\$ 1,452	\$ 1,452	\$ 1,452	\$ 0
COUNTY SHERIFF	\$ 1,202,486	\$ 1,100,252	\$ 1,324,589	\$ 1,042,040	\$ 879,777
FIRE MARSHAL	\$ 550,839	\$ 185,205	\$ 247,705	\$ 197,348	\$ 197,348
CRIMINAL JUSTICE PARTNERSHIP	\$ 520,941	\$ 662,171	\$ 622,877	\$ 809,805	\$ 808,805
YOUTH HOME	\$ 16,350	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
EMERGENCY MEDICAL SERVICES	\$ 2,227,136	\$ 2,200,000	\$ 2,222,513	\$ 2,225,000	\$ 2,225,000
ENGINEERING & ENVIRON SVCS	\$ 103,703	\$ 85,195	\$ 85,255	\$ 87,884	\$ 87,884
COOPERATIVE EXTENSION SERVICE	\$ 569,890	\$ 618,164	\$ 535,485	\$ 540,071	\$ 540,071
SOIL AND WATER CONSERVATION	\$ 52,560	\$ 59,159	\$ 53,375	\$ 59,159	\$ 59,159
ECONOMIC DEVELOPMENT	\$ 234,750	\$ 0	\$ 0	\$ 0	\$ 0
PUBLIC HEALTH	\$ 5,156,509	\$ 5,333,114	\$ 5,427,825	\$ 5,500,514	\$ 5,500,514
MENTAL HEALTH	\$ 23,574,637	\$ 0	\$ 0	\$ 0	\$ 2,240,856
SOCIAL SERVICES	\$ 36,607,244	\$ 34,369,116	\$ 35,111,794	\$ 39,467,100	\$ 35,985,990
OTHER HUMAN SERVICES	\$ 823,392	\$ 1,012,453	\$ 969,242	\$ 1,248,743	\$ 1,282,443
LIBRARY	\$ 235,816	\$ 387,942	\$ 225,000	\$ 325,672	\$ 325,672
Contributions and Donations	\$ 224,105	\$ 30,023	\$ 760,308	\$ 42,257	\$ 42,257
COUNTY SHERIFF	\$ 2,300	\$ 0	\$ 2,200	\$ 0	\$ 0
PUBLIC HEALTH	\$ 159,166	\$ 0	\$ 0	\$ 0	\$ 0
SOCIAL SERVICES	\$ 51,946	\$ 840	\$ 757,908	\$ 1,504	\$ 1,504
LIBRARY	\$ 10,693	\$ 29,183	\$ 200	\$ 40,753	\$ 40,753

Source of Revenue	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014
	Actual Revenues	Original Budget	12 Month Estimate	Department Requested	Commissioner Approved
Investment Income	\$ 167,900	\$ 300,000	\$ 130,000	\$ 130,000	\$ 130,000
FINANCE	\$ 167,747	\$ 300,000	\$ 129,944	\$ 130,000	\$ 130,000
COUNTY SHERIFF	\$ 154	\$ 0	\$ 56	\$ 0	\$ 0
Rental Income	\$ 167,936	\$ 266,611	\$ 125,807	\$ 553,634	\$ 562,105
FINANCE	\$ 7,694	\$ 146,811	\$ 6,006	\$ 6,100	\$ 6,100
GENERAL SERVICES	\$ 153,242	\$ 115,000	\$ 115,001	\$ 542,734	\$ 551,205
CRIMINAL JUSTICE PARTNERSHIP	\$ 7,000	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
Service Charges	\$ 15,838,509	\$ 15,315,907	\$ 15,368,017	\$ 16,563,811	\$ 16,688,195
FINANCE	\$ 6,415	\$ 206,415	\$ 0	\$ 0	\$ 0
TAX ADMINISTRATION	\$ 2,114,954	\$ 1,577,454	\$ 1,827,464	\$ 1,728,155	\$ 1,728,155
LEGAL	\$ 76	\$ 2,000	\$ 501	\$ 2,000	\$ 2,000
ELECTIONS	\$ 174,392	\$ 0	\$ 142	\$ 324,000	\$ 324,000
REGISTER OF DEEDS	\$ 2,975,249	\$ 2,800,000	\$ 2,973,000	\$ 3,000,000	\$ 3,000,000
GENERAL SERVICES	\$ 1,852,684	\$ 2,104,775	\$ 1,949,712	\$ 2,038,413	\$ 2,276,362
HUMAN RESOURCES	\$ 0	\$ 0	\$ 0	\$ 15,000	\$ 15,000
COUNTY SHERIFF	\$ 1,368,112	\$ 1,329,800	\$ 1,496,673	\$ 1,383,800	\$ 1,383,800
FIRE MARSHAL	\$ 151,697	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 41,487	\$ 260,000	\$ 216,415	\$ 285,074	\$ 301,859
YOUTH HOME	\$ 625,860	\$ 500,000	\$ 500,000	\$ 550,000	\$ 500,000
EMERGENCY MEDICAL SERVICES	\$ 5,598,724	\$ 5,410,000	\$ 5,410,000	\$ 6,318,268	\$ 6,318,268
ENGINEERING & ENVIRON SVCS	\$ 441	\$ 0	\$ 0	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 13,564	\$ 30,880	\$ 28,700	\$ 25,380	\$ 25,380
PUBLIC HEALTH	\$ 370,938	\$ 583,562	\$ 535,028	\$ 431,912	\$ 351,562
MENTAL HEALTH	\$ 80,849	\$ 0	\$ 0	\$ 0	\$ 0
SOCIAL SERVICES	\$ 178,313	\$ 199,521	\$ 136,485	\$ 160,309	\$ 160,309
LIBRARY	\$ 284,754	\$ 201,500	\$ 183,237	\$ 191,500	\$ 191,500
NONDEPARTMENTAL	\$ 0	\$ 0	\$ 660	\$ 0	\$ 0
Sewer Connection Fees	\$ 358,608	\$ 234,113	\$ 495,018	\$ 115,800	\$ 115,800
ENVIRONMENTAL ENGINEERING	\$ 840	\$ 800	\$ 840	\$ 800	\$ 800
OTHER ENVIRONMENTAL PROTECTION	\$ 357,768	\$ 233,313	\$ 494,178	\$ 115,000	\$ 115,000
Other Revenues	\$ 7,861,737	\$ 368,917	\$ 826,898	\$ 620,258	\$ 630,562
FINANCE	\$ 6,896,669	\$ 38,723	\$ 64,899	\$ 36,000	\$ 36,000
TAX ADMINISTRATION	\$ 506,551	\$ 200,000	\$ 551,491	\$ 200,000	\$ 200,000
LEGAL	\$ 0	\$ 0	\$ 2,563	\$ 0	\$ 0
COURT FACILITIES	\$ 677	\$ 0	\$ 0	\$ 0	\$ 0
GENERAL SERVICES	\$ 16,115	\$ 0	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 168,910	\$ 108,000	\$ 127,934	\$ 169,000	\$ 169,000
FIRE MARSHAL	\$ 11,334	\$ 11,334	\$ 11,334	\$ 0	\$ 10,304
CRIMINAL JUSTICE PARTNERSHIP	\$ 0	\$ 8,000	\$ 0	\$ 930	\$ 930
ENGINEERING & ENVIRON SVCS	\$ 0	\$ 0	\$ 635	\$ 0	\$ 0
COOPERATIVE EXTENSION SERVICE	\$ 2,760	\$ 1,210	\$ 555	\$ 500	\$ 500
PUBLIC HEALTH	\$ 79,424	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350
MENTAL HEALTH	\$ 77,069	\$ 0	\$ 0	\$ 0	\$ 0
SOCIAL SERVICES	\$ 102,278	\$ 0	\$ 66,147	\$ 212,278	\$ 212,278
LIBRARY	-\$ 49	\$ 300	-\$ 10	\$ 200	\$ 200

Source of Revenue	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014
	Actual Revenues	Original Budget	12 Month Estimate	Department Requested	Commissioner Approved
Other Financing Sources	\$ 5,652,181	\$ 16,472,661	\$ 6,011,353	\$ 17,343,931	\$ 17,696,540
Transfers from Other Funds	\$ 1,493,242	\$ 1,470,098	\$ 1,470,098	\$ 2,742,601	\$ 2,742,601
Transfer from Community Health	\$ 4,025,859	\$ 4,071,851	\$ 4,166,883	\$ 4,098,207	\$ 4,159,115
Transfer from Other General Funds	\$ 3,000	\$ 237,788	\$ 237,788	\$ 3,000	\$ 3,000
Bank Financing	\$ 0	\$ 2,178,480	\$ 0	\$ 3,069,167	\$ 0
Fund Balance Appropriated	\$ 0	\$ 8,377,860	\$ 0	\$ 7,238,800	\$ 10,599,668
Transfer from Enterprise Fund	\$ 130,080	\$ 136,584	\$ 136,584	\$ 192,156	\$ 192,156
General Fund Total	\$ 366,697,276	\$ 348,430,822	\$ 344,618,716	\$ 359,826,782	\$ 360,340,396
Risk Management	\$ 2,477,684	\$ 2,725,393	\$ 2,497,843	\$ 3,734,087	\$ 3,440,111
Charges for Services	\$ 2,460,959	\$ 2,490,605	\$ 2,490,605	\$ 3,734,087	\$ 2,790,111
Interest/Other	\$ 16,725	\$ 0	\$ 7,238	\$ 0	\$ 0
Fund Balance Appropriated	\$ 0	\$ 234,788	\$ 0	\$ 0	\$ 650,000
Swap Fund	\$ 1,994,374	\$ 3,203,000	\$ 3,417,853	\$ 4,811,041	\$ 4,811,041
MCO Implementation	\$ 8,000,000	\$ 0	\$ 0	\$ 0	\$ 0
Capital Financing	\$ 48,163,670	\$ 49,068,264	\$ 49,592,321	\$ 55,597,881	\$ 55,597,881
Current Taxes	\$ 17,625,960	\$ 17,656,044	\$ 17,981,749	\$ 25,526,155	\$ 25,589,651
Prior Year Taxes	\$ 120,817	\$ 0	\$ 138,373	\$ 1,538,310	\$ 1,564,829
Interest Income/Other Rev.	\$ 406,756	\$ 402,218	\$ 397,218	\$ 433,929	\$ 433,929
Transfer from General Fund	\$ 30,010,137	\$ 29,010,002	\$ 31,074,981	\$ 25,654,487	\$ 25,794,413
Fund Balance Appropriated	\$ 0	\$ 2,000,000	\$ 0	\$ 2,445,000	\$ 2,215,059
Benefits Plan	\$ 16,515,246	\$ 16,526,908	\$ 18,084,459	\$ 17,327,756	\$ 19,414,926
Total General Funds Revenue	\$ 443,848,251	\$ 419,954,387	\$ 418,211,192	\$ 441,297,547	\$ 443,604,355
Transfer from GF to Benefits Plan	-\$ 15,114,508	-\$ 16,035,266	-\$ 14,486,139	-\$ 16,756,991	-\$ 15,250,169
Transfer from GF to CFP	-\$ 30,010,137	-\$ 29,010,002	-\$ 31,074,981	-\$ 25,654,487	-\$ 25,794,413
Transfer from GF to MCO	-\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0
Transfer from Risk to GF	\$ 0	-\$ 234,788	-\$ 234,788	\$ 0	\$ 0
Transfer from SWAP to GF	-\$ 3,000	-\$ 3,000	-\$ 3,000	-\$ 3,000	-\$ 3,000
Transfer from Risk to Benefits Plan	\$ 0	\$ 0	\$ 0	\$ 0	-\$ 17,562
Total General Funds Revenue	\$ 394,720,606	\$ 374,671,331	\$ 372,412,284	\$ 398,883,069	\$ 402,539,211

REVENUE HIGHLIGHTS

Assessed Valuation/Property Taxes

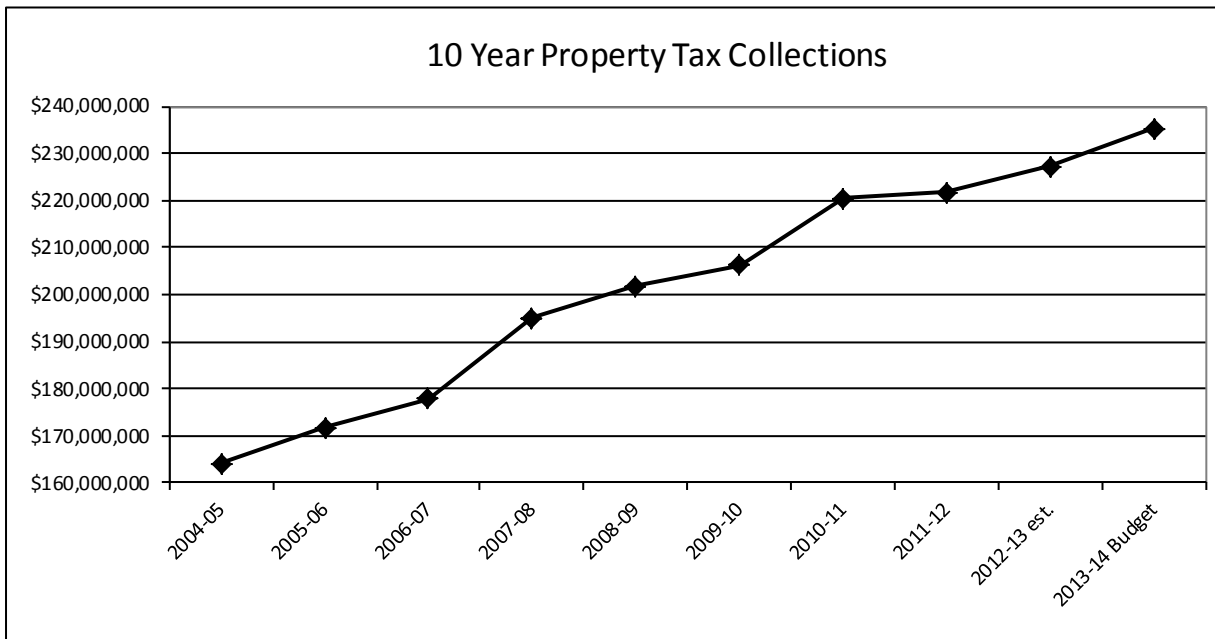
Durham County’s largest source of revenue to support operations is derived from the ad valorem property tax. For FY 2013-14, the property tax rate is 77.44 cents per \$100 of assessed valuation, a three cent property tax rate increase from FY 2012-13. Overall, the increase in property valuation is estimated at 2.27%.

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 2012-13, the county will receive an estimated \$2.2 million in prior years’ taxes; \$2.2 million is budgeted for FY 2013-14.

	FY2012-13 Adopted	FY2012-13 Estimate	FY2013-14 Budget Estimate	% Change FY14 from FY13 Adopted
Real Property	\$ 24,791,503,973	\$ 24,909,704,919	\$ 25,226,129,000	1.75%
Auto Value	\$ 1,633,190,171	\$ 1,741,604,454	\$ 1,771,627,310	8.48%
Personal Value	\$ 3,167,632,924	\$ 3,208,889,713	\$ 3,251,188,901	2.64%
Public Service	\$ 468,904,961	\$ 494,110,311	\$ 494,110,311	5.38%
Total	\$30,061,232,029	\$30,354,309,397	\$30,743,055,522	2.27%

Growth in real property tax valuation increases slightly due to new construction permits or construction permits that have finally reached 100% completion. Auto valuation increased for the first time in several years indicating the number of new cars being purchased is increasing. The county’s property tax collection rate stays flat at 98.80% in FY 2013-14. One cent on the property tax rate will generate approximately \$3.037 million.

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



Sales Tax

Sales taxes represent the second largest revenue source for Durham County outside of property taxes and are collected by the state and distributed back to the county on a monthly basis. Out of a total of 7.0% charged on most retail items in Durham County, 2.25% is allocated to county and municipal governments. This 2.25 cents for every retail dollar is broken up into four distinct sales tax entities, usually described by the state statute article number that made it law.

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

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

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

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

Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is actually received (“point of delivery”), similar to Article 39 sales tax. This sales tax, unlike any of the others, had to be approved by Durham County voters, and was in 2011. It also will not be split with the city of Durham or any other municipality residing in Durham County, the entire amount collected goes to Durham County. The Board of County Commissioners passed a resolution soon after approval of the sales tax committing 67.12% of the proceeds from Article 46 to Durham Public Schools, 8.97% to Durham Technical Community College for scholarships, 2.17% Pre-kindergarten programs, and 21.74% will support Durham Public School capital project debt service. The tax was applied to purchases made in Durham County in starting April 1st 2012. FY 2012-13 is first full year this tax will be collected.

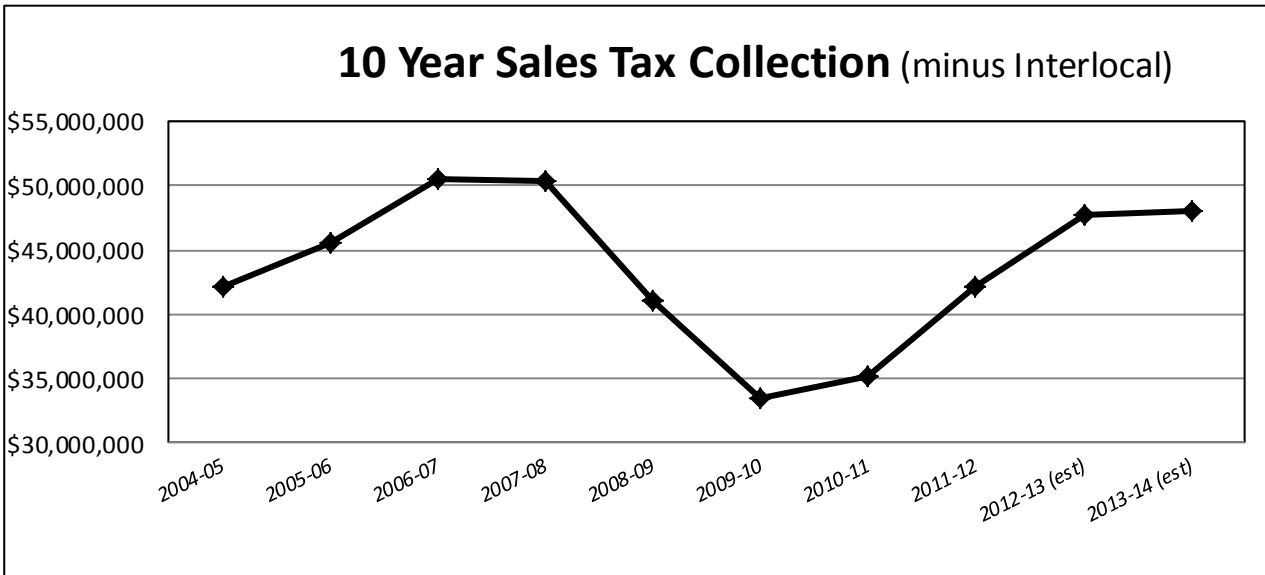
Estimating sales tax revenue collection as part of a budget process is highly dependent on historical trending of sales tax growth and variability, as well as assessing the economic outlook of the state, the county and/or municipalities. The Budget and Management Services Department has generally used conservative growth estimates and will continue with that methodology for FY 2013-14.

The county is estimating a reduction in total sales tax collection for the upcoming year based on current year collections, which are down slightly. The decrease in current year collections (FY 2012-13) is largely due to significantly increased non-profit reimbursements given by the state back to non-profits in Durham County that made purchases within the county. This reimbursement amount had been decreasing over the past several years, helping drive increases in sales tax collection for the county, but this year the trend reversed. Reimbursements to non-profits are up; more than offsetting any increased economic activity, meaning county sales tax collection is lower. This can most clearly be seen in the Article 39 and Article 42 end of year estimates which show 5.4% and 2.4% decreases respectively. Article 46, as stated earlier, is similar to Article 39 and Article 42, however because of its newness non-profit reimbursements related to this sales tax have yet to experience the same increase, causing its end of year estimate to be 3.6% increase over budget. Budget staff believe Article

46 collections will behave similarly to Article 39 and 42 in FY 2013-14 and has estimated the collection amount accordingly. While a decrease is estimated for FY 2012-13, growth of 2% for all sales tax is estimated for FY 2013-14 (from FY 2012-13 end of year estimate). Economic activity is slowly picking up across the county (increased non-profit reimbursements are one indication), but that increase may be limited by continued inflationary increases in non sales tax related items such as food and gas. The FY 2013-14 budget for several sales taxes may look as if they decrease compared to the FY 2012-13 budgeted collections, but they are expected to increase over FY 2012-13 end of year estimates. Sales tax growth, budget to budget is a decrease of 0.10% (essentially flat), again due mainly to increasing non-profit reimbursements.

Durham County has estimated an overall -0.10% decrease in all local sales taxes for FY 2013-14.
Sales Tax 14 Budget vs. 13 Budget

	<u>FY2012-13 Budget</u>	<u>FY 2012-13 Estimate</u>	<u>% From FY 2012-13 Budget</u>	<u>FY2013-14 Budget</u>	<u>% From FY 2012-13 Bud.</u>
Article 39	\$17,595,627	\$16,636,359	-5.45%	\$16,962,829	-3.60%
Article 40	\$9,199,601	\$9,441,195	2.63%	\$9,630,019	4.68%
Article 42	\$11,635,122	\$11,354,670	-2.41%	\$11,553,634	-0.70%
Article 44	\$0	\$29,648	N/A	\$0	N/A
Article 46	\$9,900,000	\$10,265,352	3.69%	\$9,900,000	0.00%
Interlocal	\$9,457,885	\$9,491,838	0.36%	\$9,683,585	2.39%
Total	\$57,788,235	\$57,219,062	-0.98%	\$57,730,067	-0.10%



Intergovernmental Revenues

The vast majority of the budgeted intergovernmental revenues in Durham County are received by the human services agencies of Public Health, Department of Social Services and Mental Health. The Durham Center, Durham County’s Mental Health Agency, will begin operating as a Managed Care Organization under the name Alliance Behavioral Healthcare LME/MCO beginning July 1, 2012. The intergovernmental revenues historically received by the Durham Center will be received directly by the MCO and not Durham County beginning fiscal year 2013.

Public Health has a total budget of \$20,974,368, of which \$15,040,592 is county dollars and \$5,933,776 is received from other sources. Of the \$5,933,776 in revenues from other sources, 93% comes from intergovernmental sources, mostly the state and federal government, and currently is budgeted at \$5,500,514 for FY2013-14. The funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; refugee

health; STD clinic services; immunizations; tuberculosis and other communicable disease control; family planning and maternal healthcare; breast and cervical cancer screenings; HIV education, counseling and testing; child healthcare; and public school nurses.

The Department of Social Services has a total budget of \$55,311,804, of which \$15,866,941 is county dollars and \$39,444,863 is received from other sources. Of the \$39,444,863 in revenues from other sources, 99% comes from intergovernmental sources, mostly the state and federal government, and currently is budgeted at \$39,070,772 for FY2013-14. The funds support programs that provide protection of abused and neglected children and adults, the provision of services to prevent unnecessary institutionalization of disabled and elderly residents, Work First support services, school and community social work services, child day care subsidy services, nutrition assistance and health insurance to eligible families.

Other Key Revenues

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

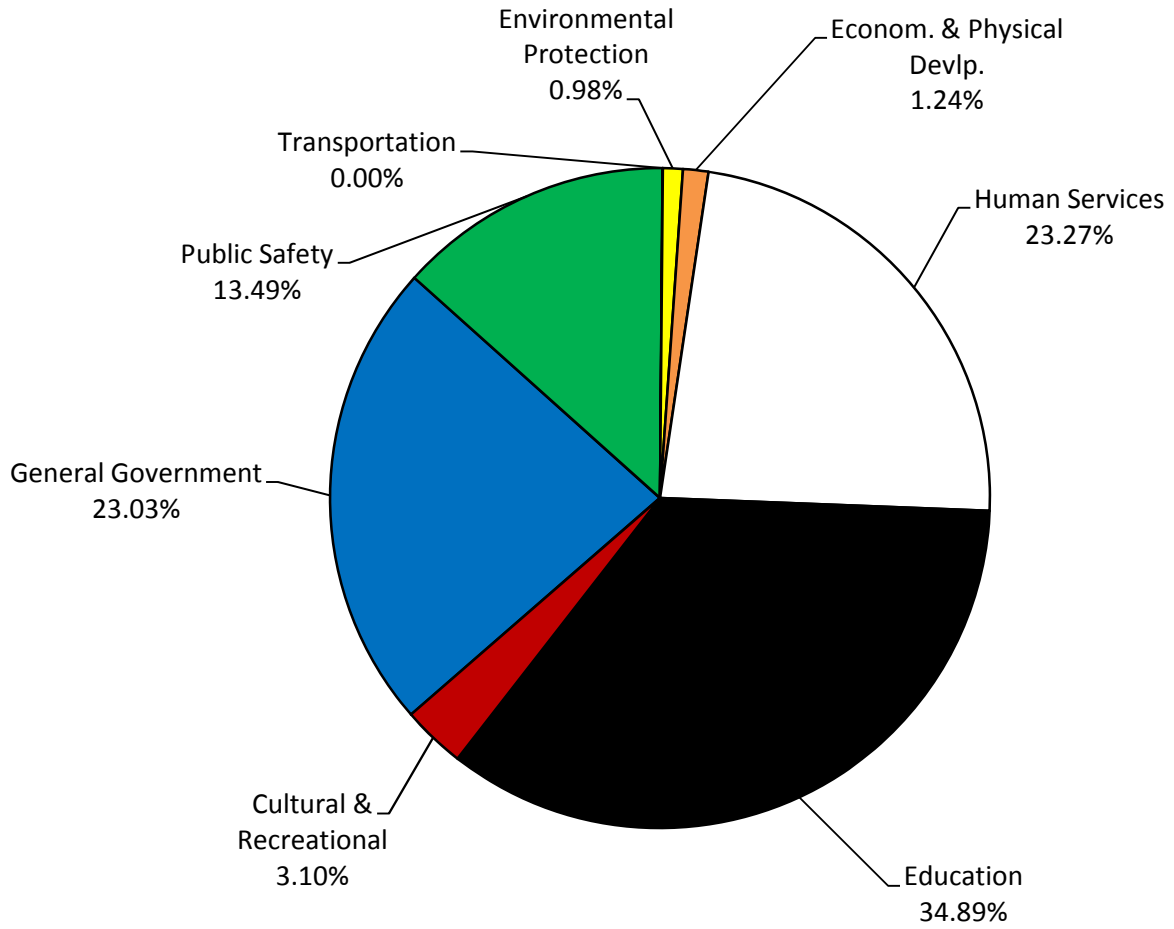
Other Key Revenues	2011-12 Actual Revenues	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
Animal Tax	\$642,470	\$550,000	\$600,000	\$0	\$0
ABC Profit Distribution	\$1,015,000	\$646,000	\$1,000,000	\$1,000,000	\$1,500,000
Register of Deed Fee	\$2,795,344	\$2,600,000	\$2,793,000	\$2,800,000	\$2,800,000
Investment Income	\$167,900	\$300,000	\$130,000	\$130,000	\$130,000
EMS Patient Income	\$5,006,437	\$4,900,000	\$4,900,000	\$5,793,268	\$5,793,268
Solid Waste Management Fee	\$1,351,766	\$1,475,375	\$1,474,890	\$1,475,375	\$1,713,324

- As part of the FY 2013-14 Approved budget the Board of County Commissioners repealed the county's Animal Tax.
 - Per the county's Ordinance each animal that is listed with the Tax Assessor was taxed as follows:
 - Altered Animals - \$10,
 - Un-altered Animals - \$75.
 - A review of the tax assessment process and the rabies vaccination certificates indicate that the tax discourages citizens from vaccination of their animals.
- ABC profit distributions are received quarterly from state collected taxes on alcohol sold in the county and throughout the state.
- Register of Deeds fees are charges made for new deeds of trust, changing of deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount.
- 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 sites. Increased fees are recommended.

General Fund Expenditures

FY 2013-14 Approved Budget

Total General Fund Expenditures: \$360,340,396



General Funds Expenditures

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

Fund	2011-2012 Actual Expenditures	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
General Government	\$ 80,561,256	\$ 81,775,474	\$ 82,195,312	\$ 86,279,896	\$ 82,977,269
BOARD OF COUNTY COMMISSIONERS	\$ 451,302	\$ 494,328	\$ 471,414	\$ 528,390	\$ 510,120
COUNTY ADMINISTRATION	\$ 1,727,150	\$ 2,121,922	\$ 2,154,974	\$ 2,471,794	\$ 2,339,528
FINANCE	\$ 2,028,528	\$ 2,139,818	\$ 2,206,085	\$ 2,575,085	\$ 2,442,936
TAX ADMINISTRATION	\$ 5,806,503	\$ 5,343,258	\$ 5,676,131	\$ 6,394,570	\$ 6,304,241
LEGAL	\$ 1,552,537	\$ 1,670,001	\$ 1,581,275	\$ 1,813,283	\$ 1,799,338
COURT FACILITIES	\$ 321,548	\$ 314,325	\$ 293,480	\$ 304,625	\$ 276,354
ELECTIONS	\$ 1,202,103	\$ 1,245,673	\$ 1,173,065	\$ 1,408,917	\$ 1,399,524
REGISTER OF DEEDS	\$ 1,499,301	\$ 1,672,652	\$ 1,584,549	\$ 1,693,890	\$ 1,681,366
GENERAL SERVICES	\$ 8,466,523	\$ 10,489,456	\$ 9,685,249	\$ 13,507,387	\$ 12,575,630
INFORMATION TECHNOLOGY	\$ 3,966,780	\$ 4,679,198	\$ 4,212,075	\$ 5,239,945	\$ 4,953,378
HUMAN RESOURCES	\$ 1,240,183	\$ 1,632,003	\$ 1,362,467	\$ 1,711,981	\$ 1,706,336
BUDGET & MANAGEMENT SERVICES	\$ 455,331	\$ 498,779	\$ 490,837	\$ 519,614	\$ 516,468
VETERANS SERVICES	\$ 98,722	\$ 104,937	\$ 93,578	\$ 148,005	\$ 112,657
GEOGRAPHIC INFORMATION SYSTEMS	\$ 385,106	\$ 389,292	\$ 376,602	\$ 402,389	\$ 402,389
SAP SHARED SERVICES	\$ 983,459	\$ 1,310,484	\$ 1,195,292	\$ 1,535,376	\$ 1,319,365
NONDEPARTMENTAL*	\$ 50,376,179	\$ 47,669,348	\$ 49,638,239	\$ 46,024,645	\$ 44,637,639
Other	\$ 1,251,534	\$ 2,624,080	\$ 2,527,992	\$ 3,544,167	\$ 3,593,057
Transfer to Capital Finance Fund	\$ 30,010,137	\$ 29,010,002	\$ 31,074,981	\$ 25,723,487	\$ 25,794,413
Transfer to MCO	\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0
Transfer to Debt Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Transfer to Benefits Plan Fund	\$ 15,114,508	\$ 16,035,266	\$ 16,035,266	\$ 16,756,991	\$ 15,250,169
Public Safety	\$ 44,347,536	\$ 45,864,742	\$ 44,556,151	\$ 49,172,251	\$ 48,612,566
ANIMAL CONTROL	\$ 1,456,416	\$ 0	\$ 0	\$ 0	\$ 0
COUNTY SHERIFF	\$ 26,923,865	\$ 29,052,328	\$ 28,889,181	\$ 30,316,120	\$ 29,977,704
EMERGENCY COMMUNICATIONS	\$ 977,105	\$ 1,026,808	\$ 1,026,808	\$ 1,047,396	\$ 1,049,410
FIRE MARSHAL	\$ 2,963,893	\$ 2,777,410	\$ 2,517,218	\$ 3,392,455	\$ 3,379,931
MEDICAL EXAMINER	\$ 92,800	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 2,339,951	\$ 2,986,251	\$ 2,703,355	\$ 3,328,526	\$ 3,258,633
VFD - PARAMEDIC SERVICES	\$ 1,504,952	\$ 976,521	\$ 887,761	\$ 1,071,725	\$ 923,725
YOUTH HOME	\$ 912,762	\$ 1,045,407	\$ 1,038,954	\$ 1,111,679	\$ 1,086,658
EMERGENCY MEDICAL SERVICES	\$ 7,084,342	\$ 7,841,922	\$ 7,334,779	\$ 8,738,350	\$ 8,778,410
OTHER PUBLIC SAFETY	\$ 91,450	\$ 58,095	\$ 58,095	\$ 66,000	\$ 58,095
Transportation	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
OTHER TRANSPORTATION	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Environmental Protection	\$ 3,232,379	\$ 3,525,212	\$ 3,256,216	\$ 3,552,170	\$ 3,521,812
SOLID WASTE	\$ 1,851,120	\$ 1,918,266	\$ 1,811,794	\$ 1,898,571	\$ 1,876,980
ENVIRONMENTAL ENGINEERING	\$ 1,350,941	\$ 1,558,030	\$ 1,395,506	\$ 1,612,993	\$ 1,604,226
OTHER ENVIRONMENTAL PROTECTION	\$ 30,318	\$ 48,916	\$ 48,916	\$ 40,606	\$ 40,606

Fund	2011-2012 Actual Expenditures	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
Econom. & Physical Devlp.	\$ 3,646,012	\$ 4,076,217	\$ 4,181,007	\$ 4,764,505	\$ 4,472,375
OPEN SPACE MANAGEMENT	\$ 68,118	\$ 77,175	\$ 77,175	\$ 77,175	\$ 77,175
PLANNING	\$ 775,118	\$ 1,044,427	\$ 1,044,427	\$ 1,036,623	\$ 950,670
COOPERATIVE EXTENSION SERVICE	\$ 1,052,975	\$ 1,171,554	\$ 1,152,353	\$ 1,299,032	\$ 1,169,912
SOIL AND WATER CONSERVATION	\$ 294,999	\$ 312,722	\$ 307,213	\$ 396,828	\$ 334,771
ECONOMIC DEVELOPMENT	\$ 1,454,802	\$ 1,470,339	\$ 1,599,839	\$ 1,954,847	\$ 1,939,847
Human Services	\$ 100,758,883	\$ 79,460,742	\$ 80,790,586	\$ 87,765,475	\$ 83,836,226
PUBLIC HEALTH	\$ 17,572,486	\$ 20,238,782	\$ 19,537,006	\$ 21,757,711	\$ 20,876,989
MENTAL HEALTH	\$ 30,983,563	\$ 6,661,442	\$ 7,121,008	\$ 6,661,442	\$ 8,902,298
SOCIAL SERVICES	\$ 50,783,706	\$ 50,954,313	\$ 52,569,277	\$ 56,696,756	\$ 52,151,722
OTHER HUMAN SERVICES	\$ 1,419,128	\$ 1,606,205	\$ 1,563,295	\$ 2,649,566	\$ 1,905,217
Education	\$ 114,740,156	\$ 122,877,101	\$ 122,877,101	\$ 129,020,801	\$ 125,721,000
DURHAM PUBLIC SCHOOLS	\$ 110,106,952	\$ 117,166,662	\$ 117,166,662	\$ 122,135,371	\$ 119,603,311
COMMUNITY COLLEGES	\$ 4,529,918	\$ 5,628,189	\$ 5,628,189	\$ 6,342,630	\$ 6,028,189
OTHER EDUCATION	\$ 103,286	\$ 82,250	\$ 82,250	\$ 542,800	\$ 89,500
Cultural & Recreational	\$ 9,973,181	\$ 10,838,834	\$ 10,358,592	\$ 11,868,676	\$ 11,186,648
LIBRARY	\$ 8,321,475	\$ 9,095,142	\$ 8,614,900	\$ 9,833,695	\$ 9,478,231
OTHER CULTURAL & RECREATIONAL	\$ 1,651,706	\$ 1,743,692	\$ 1,743,692	\$ 2,034,981	\$ 1,708,417
General Fund Total	\$ 357,271,902	\$ 348,430,822	\$ 348,227,465	\$ 372,436,274	\$ 360,340,396
Risk Management Fund	\$ 1,579,879	\$ 2,725,393	\$ 2,046,978	\$ 3,734,087	\$ 3,440,111
Swap Fund	\$ 1,644,200	\$ 3,203,000	\$ 3,203,000	\$ 4,811,041	\$ 4,811,041
MCO Implementation	\$ 2,503,047	\$ 0	\$ 0	\$ 0	\$ 0
Capital Financing Fund	\$ 46,962,324	\$ 49,068,264	\$ 49,068,264	\$ 55,597,881	\$ 55,597,881
Transfer to Debt Service	\$ 44,964,224	\$ 47,708,264	\$ 47,708,264	\$ 53,255,413	\$ 53,255,413
Transfer to PAYG	\$ 1,998,100	\$ 1,360,000	\$ 1,360,000	\$ 2,342,468	\$ 2,342,468
Benefits Plan Fund	\$ 17,168,519	\$ 16,526,908	\$ 16,204,892	\$ 17,327,756	\$ 19,414,926
General Funds Total	\$ 427,129,870	\$ 419,954,387	\$ 418,750,599	\$ 453,907,039	\$ 443,604,355
To Benefits Plan Fund From GF	-\$ 15,114,508	-\$ 16,035,266	-\$ 16,035,266	-\$ 16,756,991	-\$ 15,250,169
To MCO From GF	-\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0
To General Fund from Risk Management	\$ 0	-\$ 234,788	-\$ 234,788	\$ 0	\$ 0
To General Fund from SWAP Fund	-\$ 3,000	-\$ 3,000	-\$ 3,000	-\$ 3,000	-\$ 3,000
To CFP from GF	-\$ 30,010,137	-\$ 29,010,002	-\$ 31,074,981	-\$ 25,723,487	-\$ 25,794,413
To Benefits Plan Fund From Risk	\$ 0	\$ 0	\$ 0	\$ 0	-\$ 17,562
General Funds Total	\$ 378,002,225	\$ 374,671,331	\$ 371,402,564	\$ 411,423,561	\$ 402,539,211

All Funds Summary of Revenues

Fund	2011-2012 Actual Revenues	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
General Funds	\$ 445,880,997	\$ 419,954,387	\$ 418,363,763	\$ 441,297,547	\$ 443,604,355
Taxes	\$ 279,093,190	\$ 285,086,675	\$ 290,437,868	\$ 297,981,670	\$ 298,961,399
Licenses and Permits	\$ 794,976	\$ 659,000	\$ 545,699	\$ 679,200	\$ 679,200
Intergovernmental	\$ 78,862,597	\$ 47,408,133	\$ 48,064,643	\$ 52,860,686	\$ 51,988,818
Contributions and Donations	\$ 224,105	\$ 30,023	\$ 760,308	\$ 42,257	\$ 42,257
Investment Income	\$ 205,325	\$ 310,000	\$ 146,083	\$ 143,000	\$ 143,000
Rental Income	\$ 569,021	\$ 658,829	\$ 518,025	\$ 977,563	\$ 986,034
Service Charges	\$ 18,299,468	\$ 17,806,512	\$ 17,858,622	\$ 20,297,898	\$ 19,478,306
Sewer Connection Fees	\$ 358,608	\$ 234,113	\$ 495,018	\$ 115,800	\$ 115,800
Other Revenues	\$ 10,269,712	\$ 2,571,917	\$ 7,528,556	\$ 3,620,258	\$ 6,500,332
Other Financing Sources	\$ 57,203,994	\$ 65,189,185	\$ 52,008,941	\$ 64,579,215	\$ 64,709,209
Special Revenue Fund	\$ 6,512,440	\$ 6,876,529	\$ 6,928,051	\$ 7,168,477	\$ 7,145,541
Taxes	\$ 6,509,721	\$ 6,560,623	\$ 6,735,994	\$ 7,050,521	\$ 7,039,266
Investment Income	\$ 2,718	\$ 0	\$ 455	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 315,906	\$ 191,602	\$ 117,956	\$ 106,275
Debt Service	\$ 179,098,930	\$ 56,339,648	\$ 55,309,369	\$ 59,871,757	\$ 59,871,757
Contributions and Donations	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0
Investment Income	\$ 530,684	\$ 528,221	\$ 526,163	\$ 518,303	\$ 533,303
Rental Income	\$ 22,264	\$ 0	\$ 0	\$ 0	\$ 0
Service Charges	\$ 4,929	\$ 0	\$ 9,647	\$ 250,000	\$ 250,000
Other Revenues	\$ 151	\$ 0	\$ 0	\$ 0	\$ 0
Other Financing Sources	\$ 178,520,901	\$ 55,811,427	\$ 54,773,559	\$ 59,103,454	\$ 59,088,454
Enterprise Funds	\$ 11,163,313	\$ 9,263,930	\$ 11,244,915	\$ 11,345,634	\$ 11,345,634
Licenses and Permits	\$ 10,050	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Investment Income	-\$ 17,997	\$ 15,000	\$ 8,129	\$ 9,000	\$ 9,000
Enterprise Charges	\$ 10,685,894	\$ 8,984,990	\$ 10,521,780	\$ 10,824,694	\$ 10,824,694
Sewer Connection Fees	\$ 485,366	\$ 260,940	\$ 711,965	\$ 508,940	\$ 508,940
Other Revenues	\$ 0	\$ 0	\$ 41	\$ 0	\$ 0
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Trust Funds	\$ 4,562,484	\$ 4,372,101	\$ 4,580,189	\$ 4,468,144	\$ 4,473,144
Taxes	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000	\$ 3,950,000
Intergovernmental	\$ 284,209	\$ 300,250	\$ 301,189	\$ 314,029	\$ 314,029
Contributions and Donations	\$ 274,274	\$ 0	\$ 275,000	\$ 0	\$ 0
Investment Income	\$ 54,000	\$ 0	\$ 54,000	\$ 0	\$ 0
Service Charges	\$ 0	\$ 121,851	\$ 0	\$ 204,115	\$ 209,115
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total All Funds	\$ 647,218,163	\$ 496,806,595	\$ 496,426,287	\$ 524,151,559	\$ 526,440,431

All Funds Summary of Expenditures

Fund	2011-2012 Actual Expenditures	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
General Funds	\$ 427,129,870	\$ 419,954,387	\$ 418,750,599	\$ 453,907,039	\$ 443,604,355
General	\$ 357,271,902	\$ 348,430,822	\$ 348,227,465	\$ 372,436,274	\$ 360,340,396
Risk Management	\$ 1,579,879	\$ 2,725,393	\$ 2,046,978	\$ 3,734,087	\$ 3,440,111
Swap Agreement	\$ 1,644,200	\$ 3,203,000	\$ 3,203,000	\$ 4,811,041	\$ 4,811,041
MCO Implementation	\$ 2,503,047	\$ 0	\$ 0	\$ 0	\$ 0
Capital Improvement Plan	\$ 46,962,324	\$ 49,068,264	\$ 49,068,264	\$ 55,597,881	\$ 55,597,881
Benefits Plan	\$ 17,168,519	\$ 16,526,908	\$ 16,204,892	\$ 17,327,756	\$ 19,414,926
Special Revenue Funds	\$ 6,484,056	\$ 6,876,529	\$ 6,847,132	\$ 7,168,477	\$ 7,145,541
Bethesda Fire District	\$ 1,615,407	\$ 1,704,059	\$ 1,704,058	\$ 0	\$ 0
Lebanon Fire District	\$ 932,464	\$ 1,145,628	\$ 1,145,628	\$ 1,094,859	\$ 1,094,859
Parkwood Fire District	\$ 1,564,240	\$ 1,614,691	\$ 1,615,387	\$ 1,501,988	\$ 1,501,988
Redwood Fire District	\$ 746,000	\$ 770,000	\$ 770,000	\$ 766,000	\$ 754,319
New Hope Fire District	\$ 72,518	\$ 73,724	\$ 73,724	\$ 78,871	\$ 78,871
Eno Fire District	\$ 22,956	\$ 23,582	\$ 23,582	\$ 32,029	\$ 32,029
Bahama Fire District	\$ 731,106	\$ 820,778	\$ 820,778	\$ 861,160	\$ 861,160
Special Park District	\$ 782,076	\$ 706,636	\$ 706,604	\$ 701,505	\$ 690,250
Bethesda Service District	\$ 0	\$ 0	\$ 0	\$ 2,132,065	\$ 2,132,065
Special Butner	\$ 17,289	\$ 17,431	-\$ 12,629	\$ 0	\$ 0
Debt Service	\$ 177,927,675	\$ 56,339,648	\$ 55,309,369	\$ 59,871,757	\$ 59,871,757
Debt Service	\$ 177,927,675	\$ 56,339,648	\$ 55,309,369	\$ 59,871,757	\$ 59,871,757
Enterprise Funds	\$ 6,901,091	\$ 9,263,930	\$ 8,223,763	\$ 11,345,634	\$ 11,345,634
Sewer Utility	\$ 6,901,091	\$ 9,263,930	\$ 8,223,763	\$ 11,345,634	\$ 11,345,634
Trust Funds	\$ 6,444,494	\$ 4,372,101	\$ 4,468,072	\$ 4,468,144	\$ 4,473,144
George R. Linder Memorial	\$ 0	\$ 250	\$ 0	\$ 250	\$ 250
Community Health Trust	\$ 6,199,358	\$ 4,071,851	\$ 4,166,883	\$ 4,154,115	\$ 4,159,115
L.E.O. Retirement Trust	\$ 245,136	\$ 300,000	\$ 301,189	\$ 313,779	\$ 313,779
Total All Funds	\$ 624,887,188	\$ 496,806,595	\$ 493,598,935	\$ 536,761,051	\$ 526,440,431

All Funds FTEs (Full Time Equivalent Positions)

	2011-12 Actual FTEs	2012-13 Original Budget	2012-13 12 Month Estimate	2013-14 Department Requested	2013-14 Commissioner Approved
General Fund					
Clerk to the Board	3.00	3.00	3.00	3.00	3.00
County Administration	12.00	12.00	12.00	14.00	13.00
Finance	21.00	21.00	21.00	21.00	21.00
Tax Administration	66.00	67.00	67.00	67.00	67.00
Legal	17.00	17.00	17.00	17.00	17.00
Elections	7.00	7.00	7.00	7.00	7.00
Register of Deeds	20.00	20.00	20.00	20.00	20.00
General Services	47.00	59.00	59.00	63.00	59.00
Information Technology	33.00	33.00	33.00	38.00	34.00
Human Resources	17.00	19.00	19.00	19.00	19.00
Budget & Management Services	5.00	5.00	5.00	5.00	5.00
Veterans Services	2.00	2.00	2.00	2.00	2.00
SAP Enterprise Resource Planning	8.00	8.00	8.00	10.00	8.00
Function - General Government	258.00	273.00	273.00	286.00	275.00
Animal Control	18.00	0.00	0.00	0.00	0.00
County Sheriff	439.00	457.00	457.00	458.00	453.00
Fire Marshall	42.00	42.00	42.00	51.00	51.00
Criminal Justice Resource Center	34.93	36.07	41.90	43.50	42.90
Youth Home	21.12	21.12	21.12	21.12	21.12
Emergency Medical Services	109.00	109.00	114.00	116.00	114.00
Function - Public Safety	664.05	665.19	676.02	689.62	682.02

All Funds FTEs (Full Time Equivalent Positions)

	2011-12 Actual FTEs	2012-13 Original Budget	2012-13 12 Month Estimate	2013-14 Department Requested	2013-14 Commissioner Approved
General Services - Solid Waste	17.00	17.00	17.00	17.00	17.00
County Engineering	14.00	16.00	16.00	16.00	16.00
Function - Environmental Protection	31.00	33.00	33.00	33.00	33.00
Cooperative Extension Service	18.79	18.79	18.79	20.29	18.79
Soil and Water Conservation	4.00	4.00	4.00	5.00	4.00
Function - Economic & Physical Development	22.79	22.79	22.79	25.29	22.79
Public Health	195.46	209.96	213.66	224.81	214.56
Mental Health	107.50	0.00	0.00	0.00	0.00
Social Services	472.45	475.45	475.45	489.35	467.35
Other Human Services	2.00	2.00	2.00	2.00	2.00
Function - Human Services	777.41	687.41	691.11	716.16	683.91
Library	137.00	137.00	137.00	137.29	136.93
Function - Culture & Recreation	137.00	137.00	137.00	137.29	136.93
General Fund Total	1890.25	1818.39	1832.92	1887.36	1833.65
Risk Management Fund	2.00	2.00	2.00	2.00	2.00
Sewer Utility Fund	23.00	23.00	23.00	23.00	23.00
All Funds Total	1915.25	1843.39	1857.92	1912.36	1858.65

FY 2013-14 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Starting Date
Sr. Internal Auditor (County Manager)	1.00	\$ 95,776	07/01/13
Database Administrator (Information Technology)	1.00	\$ 86,198	07/01/13
Fire Lieutenant (Bethesda VFD)	3.00	\$ 124,346	07/01/13
Firefighter/Driver (Bethesda VFD)	3.00	\$ 112,950	07/01/13
Firefighter (Bethesda VFD)	3.00	\$ 107,508	07/01/13
Senior Case Manager (CIC Grant - Criminal Justice Resource Center)	1.00	\$ 43,664	07/01/13
Spanish Interpreter (Public Health) - existing	0.45	\$ 15,727	07/01/13
Environmental Health Specialist I (Public Health)	1.00	\$ 52,129	07/01/13
Physician Extender (Public Health) - existing	0.30	\$ 18,839	07/01/13
Public Health Educator I (Home Health Sale Proceeds - Public Health)	1.00	\$ 55,908	07/01/13
Public Health Educator I (Grant Funded - Public Health)	1.00	\$ 41,560	07/01/13
Income Maintenance Caseworker II - FNS (DSS)	6.00	\$ 215,016	07/01/13
Income Maintenance Supervisor II - FNS (DSS)	1.00	\$ 45,875	07/01/13
	22.75	\$1,015,496	

FY 2013-14 APPROVED ELIMINATED FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Ending Date
Library Associate (South Regional Library)	0.07	defunded	06/30/13
Public Health Education Specialist (Tobacco Grant - Public Health)	1.00	\$45,875	06/30/13
Public Health Education Specialist (FHI Grant - Public Health)	1.00	\$53,324	06/30/13
Social Worker II (DSS)	5.00	defunded	06/30/13
Income Maintenance Caseworker (DSS)	5.00	defunded	06/30/13
Social Worker II (DPS Funded - DSS)	5.10	\$188,766	06/30/13
Records Assistant (Central Warrant Control - Sheriff's Dept.)	4.00	\$109,370	09/30/13
School Health Nurse (Public Health)	0.85	\$57,962	06/30/13
	22.02	\$455,297	