



FY 2013-14

Durham County Budget

Presentation

Pamela Meyer
Director, Budget & Management Services
Neighborhood College
FY2013-2014

Budget Department Duties

- Develop annual revenue & expenditure estimates
- Coordinate recommended & approved annual budgets
- Review department requests & make recommendations to Manager
- Produce GFOA award winning documents
- Maintain budget request system & train departments



Budget Department Duties

- Oversee budget amendments & transfers during the year
- Manage County's Non-Profit grant process
 - (52 non-profits supported by \$860,608- FY2014)
- Manage County's Matching Grants program (\$77,175 approved for FY2014)
- Quarterly budget reporting for management
- Manage & update County's 10 Year Capital Improvement Plan



Recurring Budget Issues

- Seek to limit property tax increase
- Gap between available revenues and budget requests?
- Can revenue estimates can be revised?
- Which expenditures can be cut/reduced?
- Which programs or initiatives can be delayed?
- Which capital projects can be delayed?
- How much fund balance can be appropriated?



FY 2014 Budget Goals

- Support for the Durham County Strategic Plan;
- Maintaining fiscal strength;
- Holding property taxes as low as possible;
- Providing services at current levels;
- Supporting operational needs of new buildings and facilities;
- Continued strong support of Durham Public Schools;
- Providing adequate funding for planned capital projects;
- Partnering with nonprofit agencies for important county services.



FY 2014 Budget Development

- Mixed revenue projections:
 - Property tax value increases from prior year budget by 2.27%.
 - Property tax collection rate stays at 98.8%
 - Other key revenues-
 - Eliminating Animal Tax Fee
 - Investment Income decreasing 12.7%



FY 2014 Budget Development

- Sales Tax Growth:
 - Voters approved new quarter-cent sales tax in Nov. 2011, with all collections going to support education.
 - 9.9 million split between Durham Public Schools, Durham Tech, and pre-kindergarten programs



FY 2013-14 Sales Tax

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% |



Article 46 (1/4 Cent) Sales Tax-FY 2013-14

- Tax is distributed only to Durham County
- Per BOCC Resolution (10 Years)
 - **67.12% for Durham Public Schools**
 - \$6,644,880
 - **21.74% for Education Related Debt Service**
 - \$2,152,260
 - **8.97% for DTCC Need Based Scholarships**
 - \$888,030
 - **2.17% Pre-K Support**
 - \$214,830



FY2014 Total Appropriation for All Funds

| | 2013-14 Commissioner Adopted Budget |
|------------------------------------|--|
| General Fund | \$360,340,396 |
| Risk Management Fund | \$3,440,111 |
| SWAP Fund | \$4,811,041 |
| Capital Financing Plan Fund | \$55,597,881 |
| Benefits Plan Fund | \$19,414,926 |
| Lebanon Fire District Fund | \$1,094,859 |
| Parkwood Fire District Fund | \$1,501,988 |
| Redwood Fire District Fund | \$754,319 |
| New Hope Fire District Fund | \$78,871 |
| Eno Fire District Fund | \$32,029 |
| Bahama Fire District Fund | \$861,160 |
| Special Park District Fund | \$690,250 |
| Bethesda Service Tax District Fund | \$2,132,065 |
| Debt Service Fund | \$59,871,757 |
| Sewer Utility Fund | \$11,345,634 |
| George R. Linder Memorial Fund | \$250 |
| Community Health Trust Fund | \$4,159,115 |
| LEO Trust Fund | \$313,779 |
| TOTAL | \$526,440,431 |



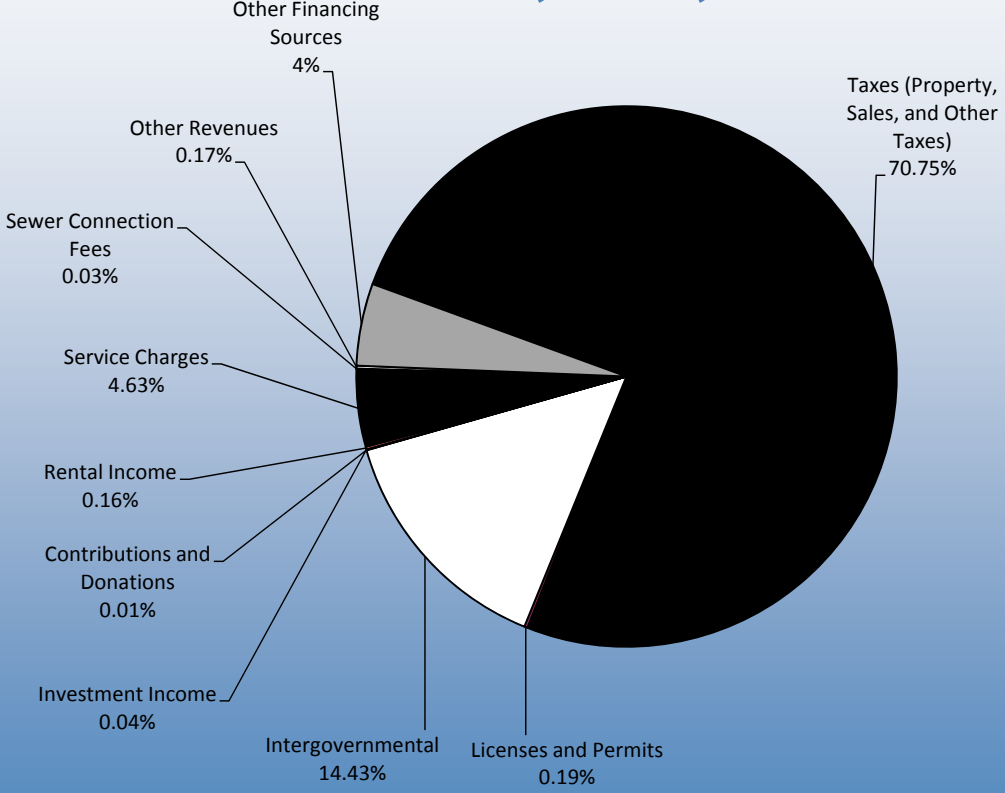
FY2014 Budget Highlights

- Total General Fund Budget - \$360,340,396
- County Tax Rate increases 3 cents to 77.44 cents per \$100 valuation for debt
- 1 cent is equivalent to \$3.037 million
- 22.75 new General Fund FTEs(Audit, DSS, IT, Bethesda VFD, CJRC, and Public Health)
- 22.02 FTEs eliminated (2 are grant-funded)
- 1,858.65 total FTEs
- 2.1% increased funding for Durham Public Schools - \$118.2 million
- County funding at \$3,149 per pupil for DPS



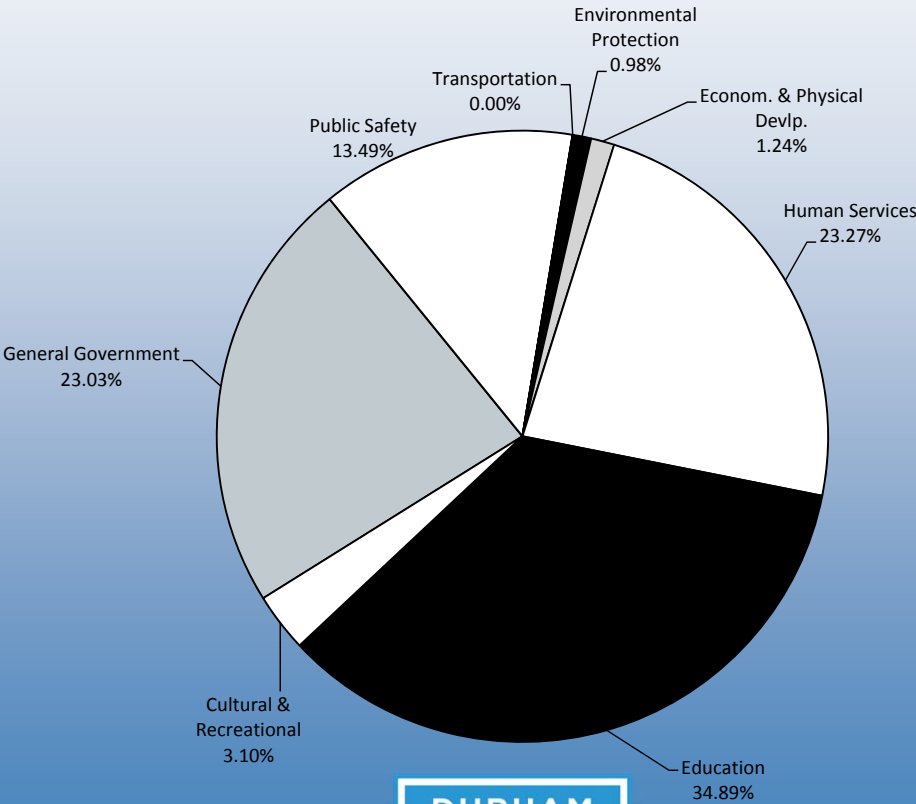
General Fund Revenues

\$360,340,396



General Fund Expenditures

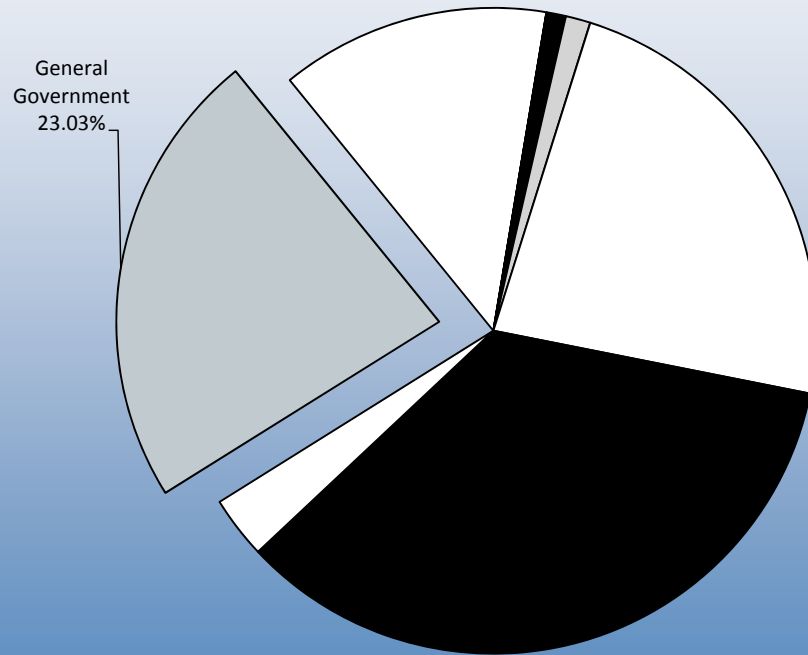
\$360,340,396



General Government - 16 Agencies -23.03%

Major Departments:

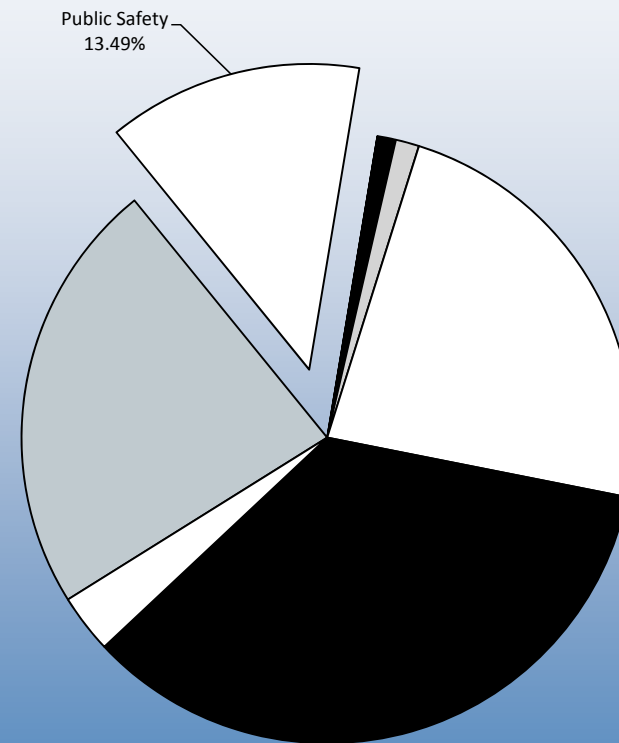
- County Manager
- Tax Administration
- Human Resources
- Finance
- Budget & Management Services



Public Safety - 10 Agencies -13.49%

Major Departments:

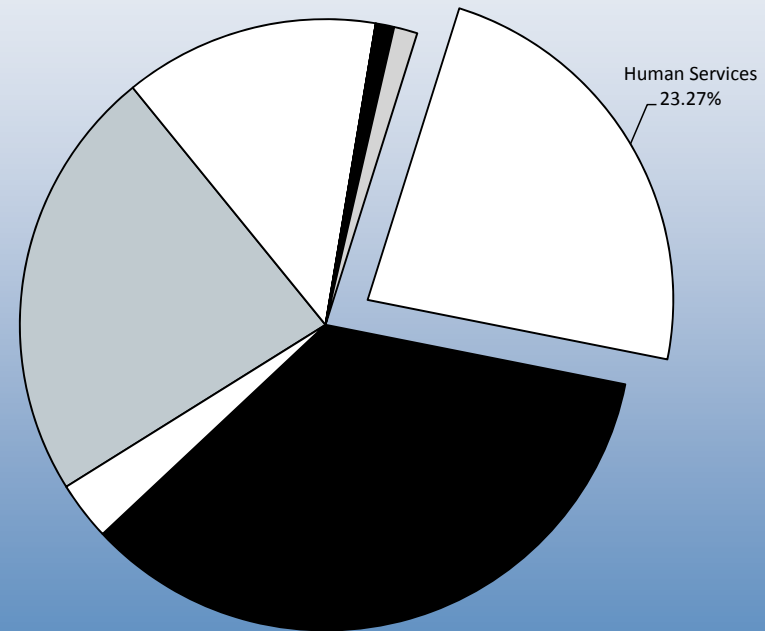
- Sheriff/ County Jail
- Emergency Communications
- Fire Marshal/ Emergency Management
- Emergency Medical Services
- Youth Home
- Criminal Justice Resource Center



Human Services - 2 Agencies -23.27%

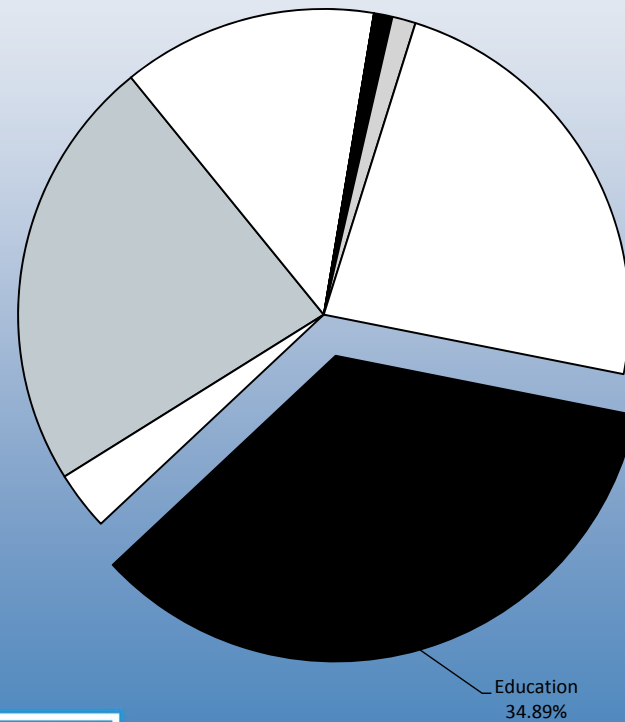
Major Departments:

- Public Health
- Social Services
- Mental Health
(In FY13, became a managed care operation, Alliance Behavioral Healthcare, reducing the County's overall expenditures for Mental Health.)



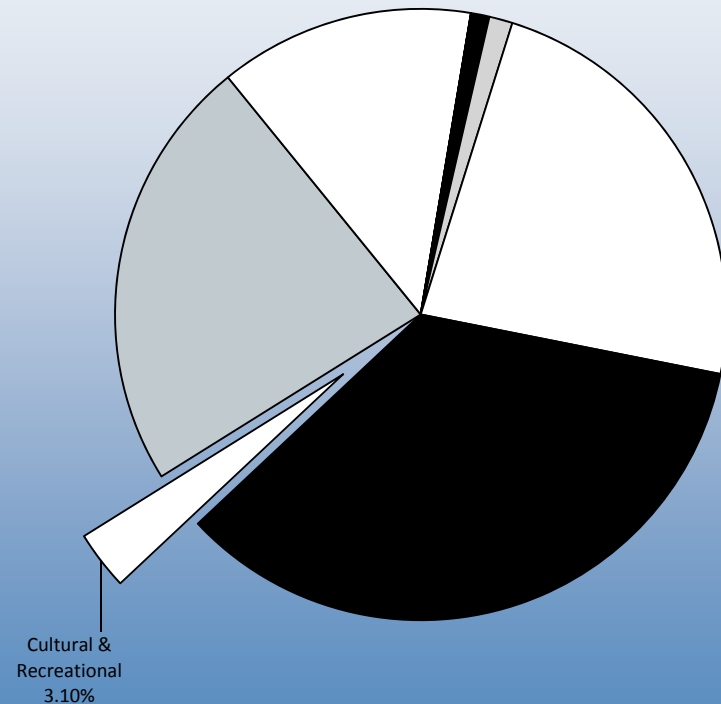
Education - 34.89%

- Durham Public Schools
- Durham Technical Community College



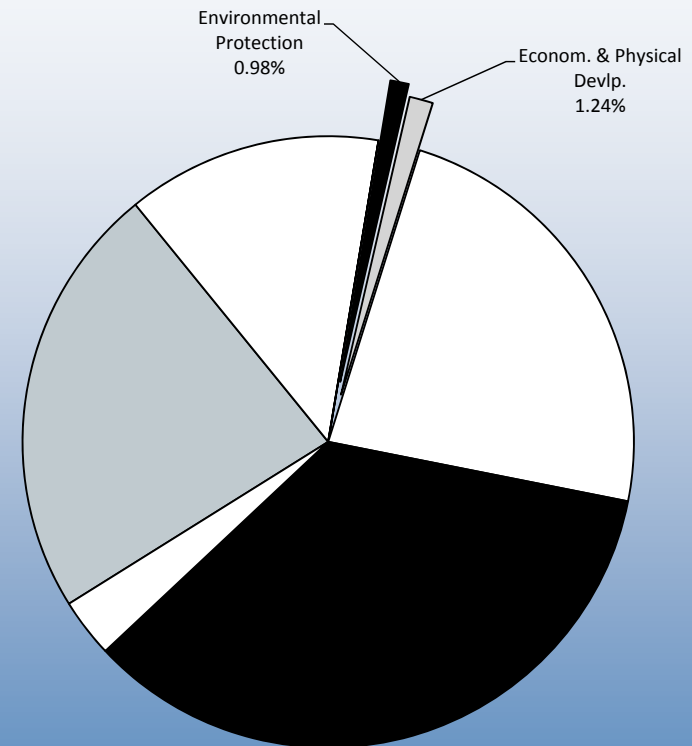
Culture and Recreation - 3.10%

- Library
- NC Museum of Life and Science
- Durham Convention Center



Other Departments and Agencies - 3.10%

- Environmental Protection - .98%
 - General Services/Solid Waste
 - County Engineering
- Economic & Physical Development – 1.24 %
 - City/County Planning
 - Cooperative Extension Service
 - Soil & Water Conservation District



Capital Improvement Plan

Selected Projects, FY 2014-2023

| Project | Prior Years | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Grand Total |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|----------------------|
| New Justice Center | \$119,146,455 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$119,146,455 |
| Judicial Building Renovation | \$384,517 | \$5,537,050 | \$10,200,671 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,122,238 |
| Admin. Bldg. Refurb. | \$500,000 | \$0 | \$531,744 | \$4,980,975 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,012,719 |
| County Stadium Improvements | \$8,206,833 | \$225,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,431,833 |
| Downtown Parking Deck | \$0 | \$0 | \$500,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,663,132 | \$7,663,528 | \$7,663,528 | \$17,490,188 |
| County Storage Facility | \$3,100,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,100,000 |
| Facility Light Replacement | \$71,438 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$71,438 |
| HVAC Replacement | \$0 | \$615,775 | \$411,125 | \$77,353 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,104,253 |
| Roof Replacement | \$0 | \$113,746 | \$1,864,550 | \$133,751 | \$253,866 | \$501,626 | \$198,827 | \$149,932 | \$14,876 | \$0 | \$0 | \$3,231,174 |
| Parking Resurfacing | \$0 | \$241,722 | \$243,553 | \$160,652 | \$66,885 | \$55,674 | \$401,722 | \$256,866 | \$589,058 | \$129,357 | \$315,134 | \$2,460,624 |
| SS-ERP System | \$4,500,000 | \$0 | \$0 | \$0 | \$3,000,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,500,000 |
| IT-Replacement Sched. | \$2,690,873 | \$2,500,000 | \$2,721,040 | \$2,550,000 | \$2,040,000 | \$2,028,000 | \$2,935,000 | \$2,532,000 | \$1,975,000 | \$1,572,000 | \$2,482,000 | \$26,025,913 |
| IT-Telecommunications System (Voice Over IP) | \$300,000 | \$0 | \$0 | \$578,000 | \$0 | \$0 | \$578,000 | \$0 | \$0 | \$0 | \$0 | \$1,456,000 |
| IT-Fiber Backbone | \$781,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$781,000 |
| IT-Major Laserfisher Upgrade | \$0 | \$150,000 | \$0 | \$150,000 | \$0 | \$150,000 | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$600,000 |
| IT-Sheriff Technology Update | \$599,900 | \$0 | \$0 | \$599,400 | \$0 | \$0 | \$0 | \$599,400 | \$0 | \$0 | \$0 | \$1,798,700 |
| IT-Audio/Video Replacement | \$0 | \$0 | \$0 | \$0 | \$0 | \$387,900 | \$1,530,100 | \$250,000 | \$0 | \$0 | \$0 | \$2,168,000 |
| EMS Station #1 Renovations | \$2,063,499 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,063,499 |
| EMS Station #3 | \$0 | \$0 | \$2,052,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,052,500 |
| EMS-Station #4 | \$0 | \$0 | \$0 | \$0 | \$1,200,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,200,000 |
| Sheriff-Detention Center Annex | \$0 | \$0 | \$0 | \$11,500,000 | \$0 | \$3,000,000 | \$36,017,308 | \$31,223,807 | \$0 | \$0 | \$0 | \$81,741,115 |
| Sheriff-Main Jail Renovation | \$0 | \$0 | \$0 | \$0 | \$0 | \$825,000 | \$8,100,000 | \$0 | \$0 | \$0 | \$0 | \$8,925,000 |
| Open Space Land Acquisition | \$800,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$5,800,000 |
| Timberlake Rail Trail | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000,000 | \$0 | \$50,000 | \$400,000 | \$400,000 | \$0 | \$2,850,000 |
| New Hope Creek/Hollow Rock Preserve | \$200,720 | \$300,000 | \$0 | \$0 | \$0 | \$0 | \$120,000 | \$0 | \$0 | \$0 | \$0 | \$620,720 |
| Utility Performance Contract | \$2,274,500 | \$2,274,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,549,000 |
| Stormwater Retrofit | \$0 | \$0 | \$200,000 | \$0 | \$0 | \$1,000,000 | \$250,000 | \$250,000 | \$0 | \$0 | \$0 | \$1,700,000 |
| Human Services Complex | \$89,588,860 | \$660,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$90,248,860 |
| DSS Building Demolition | \$0 | \$812,000 | \$486,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,298,000 |
| Durham Public Schools | \$330,260,205 | \$0 | \$0 | \$0 | \$36,899,313 | \$31,644,750 | \$21,336,869 | \$10,119,068 | \$0 | \$0 | \$0 | \$430,260,205 |
| Main Library Renovations | \$0 | \$0 | \$2,242,860 | \$7,404,904 | \$6,926,602 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,574,366 |
| NCMLS Deferred Maintenance and Exhibit Refurbishment | \$0 | \$0 | \$0 | \$0 | \$3,064,425 | \$2,353,325 | \$839,160 | \$0 | \$0 | \$0 | \$0 | \$6,256,910 |
| Waste Water Treatment Plant Improvements | \$11,283,883 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,283,883 |
| Collection System Rehabilitation | \$3,900,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$500,000 | \$8,900,000 |
| Reused Waste Water Facilities | \$4,012,335 | \$200,000 | \$0 | \$2,400,000 | \$300,000 | \$0 | \$5,600,000 | \$0 | \$0 | \$0 | \$0 | \$12,512,335 |
| Sludge Energy Program | \$0 | \$50,000 | \$50,000 | \$100,000 | \$0 | \$300,000 | \$14,500,000 | \$0 | \$0 | \$0 | \$0 | \$15,000,000 |
| Grand Total | \$584,665,018 | \$14,679,794 | \$22,504,042 | \$31,635,034 | \$54,751,091 | \$45,246,275 | \$93,406,986 | \$46,581,074 | \$5,642,066 | \$10,764,885 | \$11,460,662 | \$921,336,927 |

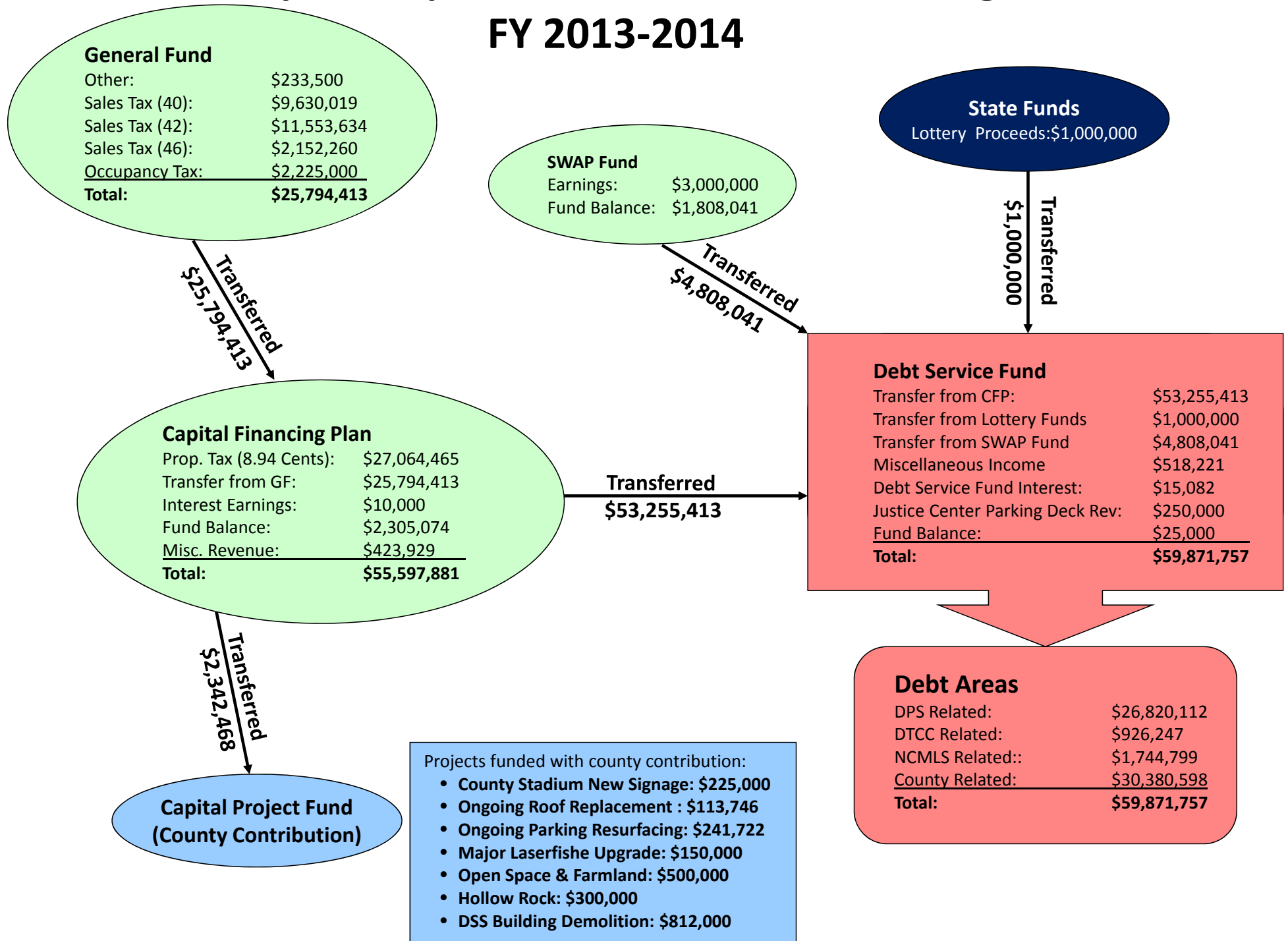
Capital Financing Plan

FY 2014-2023

| Description | FY 2014 |
|---------------------------------|---------------------|
| Current General Fund Debt | \$57,478,466 |
| Current Enterprise Debt | \$2,061,161 |
| Current Debt Service | \$59,539,627 |
| New Debt | \$2,393,289 |
| | |
| County Contribution | \$2,342,468 |
| | |
| Total Current/New Debt | \$62,214,224 |
| | |
| Minus Enterprise Fund | \$2,061,161 |
| Total Reductions | \$2,061,161 |
| | |
| Net Gen. Fund (CFP) Debt | \$62,214,224 |

| Revenues | FY 2014 |
|---|---------------------|
| Interest Income | \$25,081 |
| 1/2 cent Sales (40) | \$9,630,019 |
| 1/2 cent Sales (42) | \$11,553,634 |
| 1/4 cent Sales (46) | \$2,152,260 |
| Occupancy Taxes | \$2,225,000 |
| American Tobacco Parking Revenue | \$423,929 |
| Justice Center Parking Deck Revenue | \$250,000 |
| Build America Bond Refund | \$518,221 |
| Debt Service FB Appropriation | \$25,000 |
| Cap. Fund Bal. Appropriation | \$2,215,059 |
| General Fund Transfer | \$233,500 |
| Lottery Funds | \$1,000,000 |
| SWAP Funds | \$4,808,041 |
| Net Revenue Available | \$35,059,744 |
| | |
| Property Tax Needed | \$27,154,480 |
| | |
| 1 CENT Value | \$3,037,414 |
| Total Cents Dedicated to Capital Financing | 8.94 |

Capital Improvement Plan Debt Funding FY 2013-2014



Durham County Budget Office

- Web Address
 - <http://dconc.gov/index.aspx?page=113>
 - Annual Budget document & 10-Year CIP online
 - Non-Profit Grant Program information
 - Matching Grants Program information
- Contact information
 - Budget Director: Pamela Meyer
 - pmeyer@dconc.gov

