



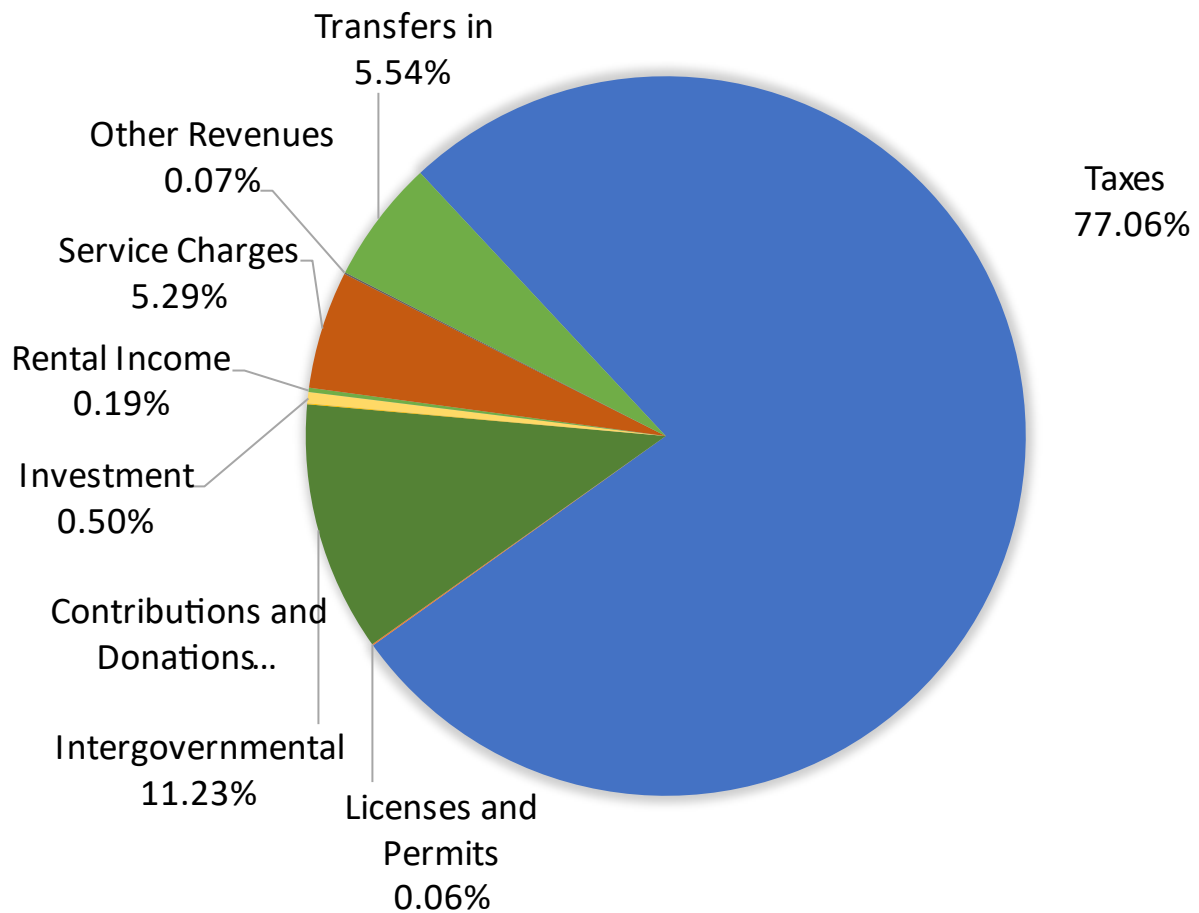
## **Summary**

A brief account of all funds budgeted for the fiscal year beginning.

# General Fund Revenues

FY 2023-24 Approved Budget

Total General Fund Revenues: \$600,064,184



# GENERAL FUNDS REVENUES

Funds: General, Risk Management, Swap, Reappraisal Reserve, Capital Finance Plan, Benefits, Public Art, LEO Separation Allowance

All General Funds Summary	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
General Fund	\$566,918,997	\$548,970,442	\$550,891,389	\$590,667,209	\$600,064,184	9.31%
Other General Funds	\$129,824,240	\$139,133,207	\$140,802,401	\$154,694,228	\$157,211,035	12.99%
<b>Total</b>	<b>\$696,743,237</b>	<b>\$688,103,649</b>	<b>\$691,693,790</b>	<b>\$745,361,437</b>	<b>\$757,275,219</b>	<b>10.05%</b>
Transfers within General Funds	\$80,149,891	\$85,483,349	\$90,922,594	\$95,781,236	\$95,631,236	11.87%
<b>Total</b>	<b>\$563,885,664</b>	<b>\$602,620,300</b>	<b>\$592,605,252</b>	<b>\$686,709,602</b>	<b>\$663,028,019</b>	<b>10.02%</b>

\*To not duplicate total revenues those items that are transfers within General Funds are removed. The "Transfers within all General Funds" table below provides details on these intra-fund transfers.

General Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>Taxes</b>	<b>\$421,406,678</b>	<b>\$418,380,567</b>	<b>\$441,393,857</b>	<b>\$454,301,599</b>	<b>\$462,402,022</b>	<b>10.52%</b>
Finance	\$114,823,410	\$106,411,598	\$122,017,330	\$128,158,318	\$128,158,318	20.44%
Tax Administration	\$306,506,513	\$311,926,969	\$319,334,515	\$326,083,281	\$334,183,704	7.14%
General Services	\$76,755	\$42,000	\$42,012	\$60,000	\$60,000	42.86%
<b>Licenses and Permits</b>	<b>\$428,244</b>	<b>\$540,000</b>	<b>\$443,433</b>	<b>\$367,000</b>	<b>\$367,000</b>	<b>-32.04%</b>
Finance	\$353,842	\$475,000	\$380,910	\$350,000	\$350,000	-26.32%
Tax Administration	\$17,382	\$20,000	\$17,000	\$17,000	\$17,000	-15.00%
County Sheriff	\$57,020	\$45,000	\$45,523			-100.00%
<b>Intergovernmental</b>	<b>\$90,791,241</b>	<b>\$68,844,966</b>	<b>\$71,944,956</b>	<b>\$68,591,818</b>	<b>\$67,405,005</b>	<b>-2.09%</b>
Board Of County Commissioners		\$50,000				-100.00%
County Administration				\$150,000		
Finance	\$14,982,001	\$19,434,568	\$14,935,000	\$14,935,000	\$15,035,000	-22.64%
Elections	(\$362,186)					
General Services	\$54,550	\$40,000	\$44,953	\$70,042	\$70,042	75.11%
Veterans Services	\$2,109	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
County Sheriff	\$2,709,329	\$2,693,110	\$2,193,548	\$2,126,959	\$2,126,959	-21.02%
Office of Emergency Services	\$1,942,906	\$3,168,739	\$3,642,224	\$5,290,804	\$3,491,790	10.19%
Justice Services Department	\$1,344,926	\$1,253,301	\$1,215,146	\$1,327,037	\$1,327,037	5.88%
Youth Home	\$20,053	\$19,000	\$16,612	\$37,260	\$37,260	96.11%
Other Transportation	\$599,383	\$697,669	\$697,100	\$994,537	\$1,016,537	45.70%
Engineering & Environ Svcs	\$14,000		\$18,000			
Cooperative Extension Service	\$207,685	\$273,756	\$534,015	\$478,013	\$493,013	80.09%
Soil And Water Conservation	\$30,000	\$30,000	\$30,000	\$29,788	\$29,788	-0.71%
Economic Development	\$100,000					
Public Health	\$13,216,494	\$9,410,044	\$13,103,236	\$8,922,992	\$9,414,965	0.05%
Social Services	\$55,655,483	\$30,321,953	\$33,831,039	\$32,791,069	\$32,791,069	8.14%
Comm-Bd Interv And Supp Serv		\$1,182,566	\$1,141,492	\$1,108,317	\$1,108,317	-6.28%
Other Education	\$2,000					
Library	\$272,508	\$268,260	\$540,591	\$328,000	\$461,228	71.93%
<b>Contributions and Donations</b>	<b>\$204,565</b>	<b>\$281,008</b>	<b>\$302,257</b>	<b>\$270,720</b>	<b>\$270,720</b>	<b>-3.66%</b>
County Sheriff	\$72,792	\$75,000	\$73,651	\$75,000	\$75,000	0.00%
Office of Emergency Services			\$25,000			
Cooperative Extension Service		\$100	\$100	\$100	\$100	0.00%
Social Services	(\$19,436)	\$2,620	\$218	\$2,620	\$2,620	0.00%
Library	\$151,208	\$203,288	\$203,288	\$193,000	\$193,000	-5.06%
<b>Investment Income</b>	<b>\$588,435</b>	<b>\$1,505,000</b>	<b>\$4,392,314</b>	<b>\$3,015,000</b>	<b>\$3,015,000</b>	<b>100.33%</b>
Finance	\$586,163	\$1,500,000	\$4,384,593	\$3,000,000	\$3,000,000	100.00%
Tax Administration	\$2,271	\$5,000	\$7,717	\$15,000	\$15,000	200.00%
County Sheriff	\$0		\$4			

# GENERAL FUNDS REVENUES

Funds: General, Risk Management, Swap, Reappraisal Reserve, Capital Finance Plan, Benefits, Public Art, LEO Separation Allowance

General Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>Rental Income</b>	<b>\$182,652</b>	<b>\$133,316</b>	<b>\$113,215</b>	<b>\$1,151,200</b>	<b>\$1,151,200</b>	<b>763.51%</b>
Finance	\$600	\$1,200	\$1,200	\$1,200	\$1,200	0.00%
General Services	\$182,052	\$116,000	\$109,077	\$195,000	\$195,000	68.10%
Justice Services Department		\$16,116	\$2,938			-100.00%
Engineering & Environ Svcs				\$955,000	\$955,000	
<b>Service Charges</b>	<b>\$30,980,815</b>	<b>\$30,838,586</b>	<b>\$28,670,208</b>	<b>\$32,408,003</b>	<b>\$31,754,015</b>	<b>2.97%</b>
Finance	\$564		\$235			
Tax Administration	\$2,337,992	\$2,191,500	\$2,411,460	\$2,468,897	\$2,468,897	12.66%
Legal	\$1,769	\$2,500				-100.00%
Elections	\$689,403	\$615	\$55	\$895,923	\$895,923	145578.54%
Register Of Deeds	\$10,043,647	\$9,225,000	\$6,972,714	\$8,225,000	\$8,225,000	-10.84%
General Services	\$2,668,211	\$2,654,144	\$2,652,034	\$2,751,719	\$2,547,731	-4.01%
County Sheriff	\$711,032	\$685,000	\$726,802	\$710,000	\$710,000	3.65%
Office of Emergency Services	\$13,219,530	\$14,897,682	\$14,696,610	\$15,456,483	\$15,456,483	3.75%
Justice Services Department	\$153,091	\$95,000	\$126,953	\$127,611	\$127,611	34.33%
Youth Home	\$544,928	\$650,000	\$616,650	\$1,316,650	\$866,650	33.33%
Engineering & Environ Svcs	\$11,280		\$264			
Cooperative Extension Service	\$10,485	\$11,620	\$11,088	\$11,800	\$11,800	1.55%
Public Health	\$510,905	\$367,235	\$379,514	\$394,630	\$394,630	7.46%
Social Services	\$4,287	\$2,290	\$2,290	\$2,290	\$2,290	0.00%
Library	\$73,691	\$56,000	\$73,539	\$47,000	\$47,000	-16.07%
<b>Enterprise Charges</b>	<b>\$13,245</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>8.33%</b>
Engineering & Environ Svcs	\$13,245	\$12,000	\$12,000	\$13,000	\$13,000	8.33%
<b>Other Revenues</b>	<b>\$16,502,420</b>	<b>\$276,325</b>	<b>\$1,558,853</b>	<b>\$294,725</b>	<b>\$439,725</b>	<b>59.13%</b>
Board Of County Commissioners	\$1					
Finance	\$143,801		\$27,901		\$120,000	
Tax Administration	\$56,909	\$15,000	\$19,487	\$15,000	\$15,000	0.00%
Legal			\$1,085,031			
Register Of Deeds	\$4,800	\$225	\$29	\$225	\$225	0.00%
General Services	\$11,132	\$10,000	\$2,524	\$7,500	\$7,500	-25.00%
Human Resources	\$17,934	\$15,000	\$4,112	\$15,000	\$15,000	0.00%
County Sheriff	\$483,562	\$236,000	\$283,366	\$250,000	\$275,000	16.53%
Emergency Communications	\$399,268					
Office of Emergency Services	\$24,116		\$0			
Justice Services Department	\$53		\$97			
Engineering & Environ Svcs	\$14,750,664					
Planning	\$451,820					
Public Health	\$5,428		\$8,274	\$7,000	\$7,000	
Social Services	\$144,161		\$60,550			
Library	\$5	\$100	\$22			-100.00%
Nondepartmental	\$8,765		\$67,460			
<b>Transfers In</b>	<b>\$5,820,701</b>	<b>\$28,158,674</b>	<b>\$2,060,296</b>	<b>\$30,254,144</b>	<b>\$33,246,497</b>	<b>18.07%</b>
Finance		\$26,098,378		\$28,597,900	\$27,704,613	6.15%
Nondepartmental	\$5,820,701	\$2,060,296	\$2,060,296	\$1,656,244	\$5,541,884	168.98%
<b>Total</b>	<b>\$566,918,996</b>	<b>\$548,970,442</b>	<b>\$550,891,389</b>	<b>\$590,667,209</b>	<b>\$600,064,184</b>	<b>9.31%</b>

\*For General Fund revenues detail refer to the two subset tables below for "Taxes" and "Transfers in" and the main Departmental pages in the General Funds Tab later in this document

# GENERAL FUNDS REVENUES

Funds: General, Risk Management, Swap, Reappraisal Reserve, Capital Finance Plan, Benefits, Public Art, LEO Separation Allowance

General Fund Tax Revenue Detail	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Article 39 (1 Cent)	\$31,656,499	\$30,420,279	\$32,897,720	\$34,572,422	\$34,572,422	13.65%
Article 40 (1/2 Cent)	\$20,624,476	\$18,332,756	\$21,585,494	\$22,664,769	\$22,664,769	23.63%
Article 42 (1/2 Cent)	\$23,634,350	\$21,833,774	\$24,677,397	\$25,911,267	\$25,911,267	18.68%
Article 44 (1/2 Cent)	(\$210)		\$133			
Article 46 (1/2 Cent)	\$21,005,352	\$19,100,000	\$22,000,192	\$23,100,201	\$23,100,201	20.94%
City Sales Tax ILA	\$17,711,418	\$16,424,789	\$20,656,394	\$21,659,659	\$21,659,659	31.87%
Local Occupancy Tax (General Fund)	\$3,179,219	\$3,650,000	\$4,150,000	\$4,225,000	\$4,225,000	15.75%
Local Occupancy Tax (NCMLS)	\$217,871	\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Other General Funds Revenues	\$1,794,590	\$1,457,000	\$1,457,707	\$980,000	\$1,530,000	5.01%
Property Tax (All Except Vehicle)	\$283,183,142	\$287,223,429	\$294,139,604	\$301,064,445	\$308,152,115	7.29%
Property Tax (Vehicles Only)	\$18,399,970	\$19,438,540	\$19,329,216	\$19,623,836	\$20,086,589	3.33%
<b>Total</b>	<b>\$421,406,678</b>	<b>\$418,380,567</b>	<b>\$441,393,857</b>	<b>\$454,301,599</b>	<b>\$462,402,022</b>	<b>10.52%</b>

\*This table provides a more detailed breakout of the amounts in the table above under "Taxes" Category

General Fund Transfers Revenue Detail	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Transfer Fr Special Revenue Fd	\$914,736	\$810,296	\$810,296	\$406,244	\$4,291,884	429.67%
Trfr Frm Comm Hlt Trust Fund	\$1,350,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Transfer from Capital Finance Plan Fund	\$254,617					
Trfr From Payg Capital Project	\$301,348					
Transfer From Debt Service Fnd	\$3,000,000					
Fund Balance Appropriated -- 4900810000		\$26,098,378		\$28,597,900	\$27,704,613	6.15%
<b>Total</b>	<b>\$5,820,701</b>	<b>\$28,158,674</b>	<b>\$2,060,296</b>	<b>\$30,254,144</b>	<b>\$33,246,497</b>	<b>18.07%</b>

\*This table provides a more detailed breakout of the amounts in the table above under "Transfers In" Category

Other General Funds Revenues	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Risk Management	\$3,943,214	\$4,973,674	\$4,856,007	\$5,823,561	\$5,823,561	17.09%
Swap Agreement 05	\$1,264,165	\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%
Reappraisal Reserve Fund	\$695,052	\$710,432	\$608,246	\$715,917	\$715,917	0.77%
Capital Improvement Plan	\$90,376,816	\$92,048,536	\$113,029,084	\$107,900,185	\$110,416,992	19.96%
Public Art Funds		\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Benefits Plan	\$32,977,630	\$38,750,565	\$20,659,064	\$38,750,565	\$38,750,565	0.00%
LEO Special Separation Allowance	\$567,364	\$650,000	\$650,000	\$754,000	\$754,000	16.00%
<b>Total</b>	<b>\$129,824,240</b>	<b>\$139,133,207</b>	<b>\$140,802,401</b>	<b>\$154,694,228</b>	<b>\$157,211,035</b>	<b>12.99%</b>

\*For Other General Fund revenues detail refer to the last part of the General Funds Section later in this document



# GENERAL FUNDS REVENUES

Funds: General, Risk Management, Swap, Reappraisal Reserve, Capital Finance Plan, Benefits, Public Art, LEO Separation Allowance

Transfers within All General Funds	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>General</b>	\$254,617					
Transfer from Capital Finance Plan Fund	\$254,617					
<b>Reappraisal Reserve Fund</b>	\$693,461	\$300,000	\$300,000	\$315,917	\$315,917	5.31%
Transfer From General Fund	\$693,461	\$300,000	\$300,000	\$315,917	\$315,917	5.31%
<b>Capital Improvement Plan</b>	\$48,882,395	\$49,199,170	\$70,524,058	\$59,377,140	\$59,377,140	20.69%
Transfer From General Fund	\$48,882,395	\$49,199,170	\$70,524,058	\$59,377,140	\$59,377,140	20.69%
<b>Public Art Funds</b>		\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Transfer from Capital Finance Plan Fund		\$500,000	\$500,000	\$500,000	\$500,000	0.00%
<b>Benefits Plan</b>	\$29,754,418	\$34,834,179	\$18,948,536	\$34,834,179	\$34,834,179	0.00%
Transfer From General Health Benefits	\$27,198,996	\$31,740,735	\$16,686,131	\$31,740,735	\$31,740,735	0.00%
Transfer From Risk Mgmt Health Benefits	\$93,360	\$98,421	\$51,524	\$98,421	\$98,421	0.00%
Transfer From Reappraisal Reserve Health Benefits	\$18,631	\$65,614	\$24,317	\$65,614	\$65,614	0.00%
Transfer From General Dental Benefits	\$1,101,039	\$1,377,827	\$638,905	\$1,377,827	\$1,377,827	0.00%
Transfer From Risk Mgmt Dental Benefits	\$3,836	\$4,272	\$1,918	\$4,272	\$4,272	0.00%
Transfer From Reappraisal Reserve Dental Benefits	\$1,146	\$2,848	\$1,279	\$2,848	\$2,848	0.00%
Transfer From General Fund	\$1,330,449	\$1,536,522	\$1,536,522	\$1,536,522	\$1,536,522	0.00%
Transfer From Risk Mgmt Fund	\$4,177	\$4,764	\$4,764	\$4,764	\$4,764	0.00%
Transfer From Reappraisal Reserve Fund	\$2,784	\$3,176	\$3,176	\$3,176	\$3,176	0.00%
<b>LEO Special Separation Allowance</b>	\$565,000	\$650,000	\$650,000	\$754,000	\$604,000	-7.08%
Transfer From General Fund	\$565,000	\$650,000	\$650,000	\$754,000	\$604,000	-7.08%
<b>Total</b>	<b>\$80,149,891</b>	<b>\$85,483,349</b>	<b>\$90,922,594</b>	<b>\$95,781,236</b>	<b>\$95,631,236</b>	<b>11.87%</b>

## REVENUE HIGHLIGHTS

The revenue story for Durham County continues to be one of strength with continued annual natural growth that is larger than any time in recent history. For the past two fiscal years, natural growth in property taxes and unprecedented sales tax collections have provided the County the ability to invest in priorities without as much reliance on increased tax rates. The revenue outlook for FY 2023-24 is stronger than typical, while as discussed in the Manager's Message, the expenditure pressures are also real. One of the easiest ways to illustrate the natural revenue growth is one cent of the property tax rate is projected to provide \$232,000 more than the same cent last year. While this budget does include a tax rate increase to fund the recently approved GO Bonds and annual budget needs, the new revenue from natural property tax revenue growth alone (before the increased tax rate) generates \$16.8 million for the General and Capital Financing Plan Funds. Similarly, the pace of sales tax fiscal year over fiscal year growth is significant, bringing in an additional \$21.8 million. These increases in revenue allow the County to continue to provide its vital services while lessening the need to pass on the full financial burden to the citizens.

This section of the budget document will address the revenue picture for FY 2023-24, while also evaluating FY 2022-23 revenue trends as they are integral to the fiscal year look ahead.

### Federal Stimulus Funds and Opioid Settlement Funds

To combat the health, economic, and fiscal effects of the COVID pandemic, the federal and state government provided a once in a generation investment of stimulus funds into the American economy. These funds provided crucial support to citizens directly through stimulus checks as well as to local governments. Durham County has seen funds come from the Coronavirus Relief Funds (CRF) provided by the State (through Federal, Coronavirus Aid, Relief, and Economic Security Act (CARES)), Federal Emergency Management Administration (FEMA), and the American Rescue Plan Act (ARPA). These investments allowed, and continue to support, the County in providing significant recovery provisions to the local economy while limiting the financial burden on Durham County citizens.

In July 2021, the state of North Carolina agreed to a settlement with the opioid industry that provides \$26 billion to the state as a whole. Durham County received a portion of these funds and is proactively working with the community to assess where they can be put to use with the most impact. Planning is underway to effectively implement this funding that is to be disbursed over 18 years.

This revenue summary focuses on the recurring local revenues that support ongoing County initiatives that make up the annual budget. Other documents can be referenced to provide details about the use of these external dollars.

### FY 2022-23 In Review

To plan and budget for FY 2023-24, a review of the prior fiscal years is a prudent exercise. This analysis provides a historical lens that allows more refined projections for future years, in particular the fiscal year coming up. One of the ongoing challenges of projecting revenue for the upcoming fiscal year is the current fiscal year is not completed by the time the next year's budget is developed, recommended by the Manager, and ultimately approved by the Board of County Commissioners. This creates a situation where a future budget must rely on estimated or incomplete information from the prior fiscal year. The analysis and projections from the prior fiscal year illustrate

Revenue Category	FY 2022-23 Original	FY 2022-23 Estimate	\$ Change Est. v. Orig.	% Change Est. v. Orig.
Property Tax	\$306,661,969	\$313,468,720	\$6,806,751	102.22%
Sales Tax	\$106,111,598	\$121,817,330	\$15,705,732	114.80%
Occupancy Tax	\$4,150,000	\$4,650,000	\$500,000	112.05%
Register of Deeds Fees	\$9,000,000	\$6,747,714	(\$2,252,286)	74.97%
Medicaid Hold Harmless	\$9,000,000	\$12,000,000	\$3,000,000	133.33%
<b>Total</b>	<b>\$434,923,567</b>	<b>\$458,683,764</b>	<b>\$23,760,197</b>	<b>105.46%</b>

some of this complication and lead to sometimes significant updated projections for FY 2023-24. One extreme example of this is seen in reviewing Register of Deeds collections. In FY 2021-22, these fees increased considerably from the prior year, \$7.1 million to \$9.8 million. However, as the national economy was hit by inflation, interest rates rose and impacted the primary areas driving this growth. While the budget for FY 2022-23 (projected during the early Spring of 2022) was still held modest at \$9 million, the actual collections are projected to be significantly lower than that at \$6.7 million. In other

words, had it been known last year at this time how much inflation would impact this revenue the budget for FY 2022-23 would have been more accurate. This is just one illustration of the nuances involved in budget projections.

Some of the key revenues seeing significant changes as compared to projections are shown in the table above. Further discussion of these revenue sources is seen later in this section of the budget document.

### Looking Ahead to FY 2023-24

With strong growth of the primary two revenue sources in FY 2022-23, the forecast for FY 2023-24 is very strong. Property tax revenue for the General and Capital Financing Funds is budgeted to grow by 8.9% through strong growth in property valuation and a needed 3.0 cent tax increase across both funds. In addition, sales tax revenues are projected to be up over 20.5%. Growth in these two primary revenue sources, which provide 75.8% of all General Fund revenue, results in estimated new revenue of \$43.4 million. The table below illustrates the reliance on a relatively few key collections for the County, that combined make up 82.6% of the total General Fund Revenue.

Fund Name	FY 2020-21 Actuals	FY2021-22 Actuals	FY2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
<input type="checkbox"/> General							
Property Tax	\$285,221,551	\$301,583,112	\$306,661,969	\$313,468,820	\$328,238,704	\$21,576,735	7.04%
Sales Tax	\$97,605,674	\$114,631,886	\$106,111,598	\$121,817,330	\$127,908,318	\$21,796,720	20.54%
EMS Patient Fees	\$8,712,436	\$11,381,670	\$12,670,000	\$12,000,767	\$12,670,000	\$0	0.00%
State Hold Harmless Funds	\$8,543,940	\$11,250,028	\$9,000,000	\$12,000,000	\$12,000,000	\$3,000,000	33.33%
Deed Registration and Transfer Fees	\$7,172,713	\$9,823,624	\$9,000,000	\$6,747,714	\$8,000,000	(\$1,000,000)	-11.11%
Occupancy Tax	\$1,680,342	\$3,397,090	\$4,150,000	\$4,650,000	\$4,725,000	\$575,000	13.86%
Investment Revenue	\$283,385	\$582,859	\$1,500,000	\$4,382,977	\$3,000,000	\$1,500,000	100.00%
<b>Total</b>	<b>\$409,220,040</b>	<b>\$452,650,270</b>	<b>\$449,093,567</b>	<b>\$475,067,608</b>	<b>\$496,542,022</b>	<b>\$47,448,455</b>	<b>10.57%</b>
<input type="checkbox"/> Capital Improvement Plan							
Property Tax	\$39,220,001	\$40,835,256	\$41,339,366	\$42,332,130	\$50,889,852	\$9,550,486	23.10%
Investment Revenue	\$23,577	\$30,638	\$10,000	\$144,018	\$150,000	\$140,000	1400.00%
<b>Total</b>	<b>\$39,243,579</b>	<b>\$40,865,894</b>	<b>\$41,349,366</b>	<b>\$42,476,148</b>	<b>\$51,039,852</b>	<b>\$9,690,486</b>	<b>23.44%</b>
<b>Total</b>	<b>\$448,463,619</b>	<b>\$493,516,164</b>	<b>\$490,442,933</b>	<b>\$517,543,756</b>	<b>\$547,581,874</b>	<b>\$57,138,941</b>	<b>11.65%</b>

### Assessed Valuation / Property Taxes

As part of understanding and developing estimated FY 2023-24 property tax revenue, it is important to assess how FY 2022-23 collection of property tax is progressing. As of February 2023, overall property tax revenue collection for the fiscal year was projected to surpass budgeted revenue by \$6.8 million, or 102.2% of budget. Actual property tax revenue collection over the budgeted amount can occur for a variety of reasons including conservative budget estimates, excessive “holdback” of property valuation in anticipation of appeals and exemptions, greater actual property valuation growth than estimated, better than expected collection rates, or some mixture of these factors.

Over the past several years there has been a substantial rise (even with the recent settling of this market) in residential real estate prices in Durham and around the country. However, many real estate transactions involve existing property which does not directly create natural growth in the tax base. Rather,

Property Category	FY 2022-23 Original	FY 2023-24 Budgeted	% Change FY to FY
Real Property	\$40,165,505,307	\$41,524,438,540	3.38%
Business & Personal Property	\$4,333,586,595	\$5,218,507,944	20.42%
Public Service	\$684,131,080	\$697,948,267	2.02%
Motor Vehicle	\$3,071,250,000	\$3,097,413,350	0.85%
<b>Total</b>	<b>\$48,254,472,982</b>	<b>\$50,538,308,100</b>	<b>4.73%</b>

natural property valuation growth is mostly driven by new construction, a mainstay of the modern Durham, including office buildings, new apartments, and new housing. The new property valuation growth in these areas is likely part of the driving force behind the projected over-collection of property tax revenue for FY 2022-23.

Valuation growth from all four property tax categories combined for FY 2023-24 is projected to be \$2.3 billion more than the prior year. This valuation growth provides a corresponding “natural growth” of property tax levy of \$16.8 million for the General Fund (this is without a tax rate change). Notable in this table is the consistent growth in Real Property valuation and the significant change in Business and Personal Property valuation. Growth in Real Property valuation occurs when new property is completed and added to the tax base. While the valuation of Real Property is only completed on an irregular basis (maximum of once every eight years), the other three categories are revalued

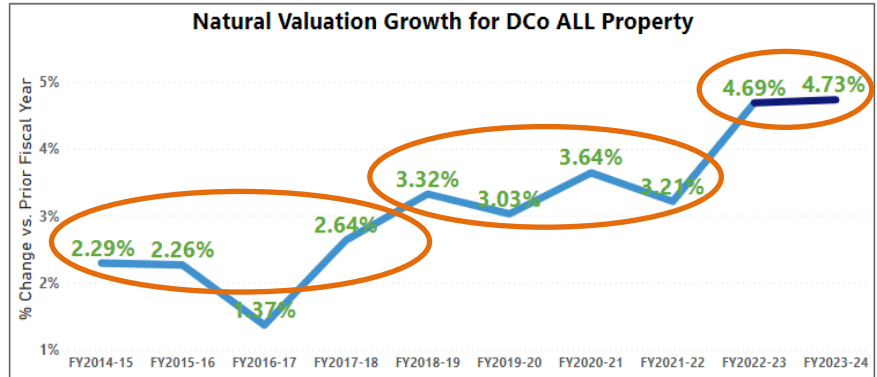


every year. Thus, for these three, the growth from fiscal year to fiscal year includes both new properties added and revaluation of existing property.

Broadly, the four different categories of property tax collected in North Carolina are defined as:

1. **Real Property:** Land and buildings
2. **Business & Personal Property:** 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) and individually owned items (such as boats, mobiles, homes, airplanes, etc.)
3. **Public Service:** Public utilities such as railways, electricity, buses, etc.
4. **Motor Vehicle:** Value of motor vehicles

Over the past ten fiscal years, the annual natural growth in property valuation (as measured by actual valuation versus prior year actual) has ranged from 1.4% to a high of 4.7%. Worth noting in the trending, as recently as six to ten years ago annual growth was seen in the 2.5% range. That increased into the 3.5% territory for four years, with the last two years seeing particularly strong growth of 4.7%.



This year's growth of 4.73% is the strongest yet. *An important note is that the actual growth for FY 2023-24 (dark blue line) will not be certain until the final tax office report is available in early calendar year 2024 (for example the FY 2022-23 growth in last year's Budget Document was projected to be 4.36%, but actually came in at 4.69% as updated in the chart above).*

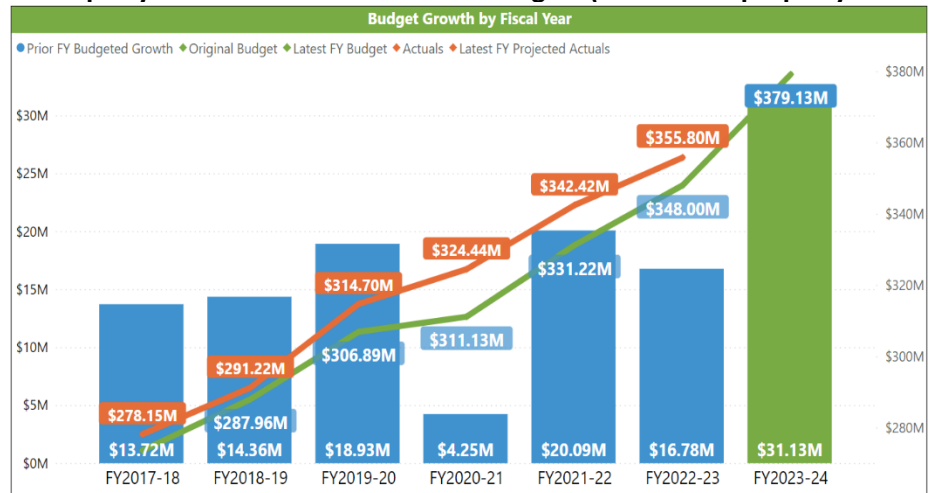
For FY 2023-24, the County continues to rely on property tax as the major source of revenue supporting community services. The County-wide property tax is being increased to 75.22 cents per \$100 valuation. This tax rate supports two distinct funds – the General Fund, where most day-to-day operations occur, will be supported by 65.11 cents of the total tax rate, while the Capital Financing Plan Fund will have 10.11 cents dedicated for capital and debt service expenses.

Estimated revenue collected from the FY 2023-24 property tax rate of 75.22 cents per \$100 valuation is projected to be just over \$379.1 million, representing an 8.9% increase when compared to FY 2022-23, which includes \$15.1M of revenue related to the tax rate increase. Of this revenue, \$328.2 million will support General Fund expenditures while \$50.9 million supports the Capital Financing Plan Fund. Within the General Fund, property tax revenue makes up 54.6% of total revenue budgeted. The anticipated property tax collection rate for FY 2023-24 is being raised bringing it back to 99.6% which had been the standard prior to the pandemic. In FY 2023-24, one cent of property tax represents \$5,033,615 million of property tax revenue for the County.

Fund Name	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
<input type="checkbox"/> General							
Property Tax (All Except Vehicle)	\$267,498,782	\$283,183,142	\$287,223,429	\$294,139,604	\$308,152,115	\$20,928,686	7.29%
Property Tax (Vehicles Only)	\$17,722,768	\$18,399,970	\$19,438,540	\$19,329,216	\$20,086,589	\$648,049	3.33%
<b>Total</b>	<b>\$285,221,551</b>	<b>\$301,583,112</b>	<b>\$306,661,969</b>	<b>\$313,468,820</b>	<b>\$328,238,704</b>	<b>\$21,576,735</b>	<b>7.04%</b>
<input type="checkbox"/> Capital Improvement Plan							
Property Tax (All Except Vehicle)	\$36,782,461	\$38,335,165	\$38,708,241	\$39,724,759	\$47,770,893	\$9,062,652	23.41%
Property Tax (Vehicles Only)	\$2,437,540	\$2,500,091	\$2,631,125	\$2,607,371	\$3,118,959	\$487,834	18.54%
<b>Total</b>	<b>\$39,220,001</b>	<b>\$40,835,256</b>	<b>\$41,339,366</b>	<b>\$42,332,130</b>	<b>\$50,889,852</b>	<b>\$9,550,486</b>	<b>23.10%</b>
<b>Total</b>	<b>\$324,441,552</b>	<b>\$342,418,368</b>	<b>\$348,001,335</b>	<b>\$355,800,950</b>	<b>\$379,128,556</b>	<b>\$31,127,221</b>	<b>8.94%</b>

This chart 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 (FY 2023-24 green column) illustrate the year-to-year increase in the budgeted amount (i.e., for FY 2023-24 the budget for property tax revenue is \$379.1 million, an increase of \$31.1 million from FY 2022-23).

### Property Tax Actual Collections and Budgets (includes all property and



For every \$100,000 in valuation, a County Property owner would pay \$10 per cent of the tax rate. So, at 75.22 per \$100 valuation, a \$100,000 property owner would pay \$752. That is a \$30 increase per \$100,000 as compared to last year's tax rate of \$72.22. This table shows sample impacts for various property valuations. This link is to a website that can be used to calculate the estimated property tax bill for your home: [Property Tax Bill Calculator](#).

Property Valuation	New Tax Bill	Prior Tax Bill	\$ Change
\$100,000	\$752	\$722	\$30
\$200,000	\$1,504	\$1,444	\$60
\$300,000	\$2,257	\$2,167	\$90
\$400,000	\$3,009	\$2,889	\$120

### Sales tax

Sales taxes represent the second-largest revenue source for Durham County (21.3% of total General Fund revenue) 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 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 buy the item in one county, and have it shipped to another county for delivery, then the tax would be reflected in the receiving 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 collected like the Article 40 sales tax, but because of state Medicaid Swap legislation, it is now collected like 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.

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.

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 projections as opposed to the preferred method of basing future year estimates off actuals for the prior year. While still being financially viable, 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 or changes to the overall economy that are uncertain and often unforeseen.

For the last three fiscal years, it was noted that “the challenge to realistically estimate sales tax revenue is high in a normal year, but during a global pandemic with potential massive economic ramifications, it is nearly impossible.” This continues to prove accurate even as the economy has rebounded. In response to the uncertainty surrounding the economic impact of the pandemic and the community’s response, and in concert with our peers, sales tax projections were conservatively budgeted. Despite that logical approach, actual sales tax revenue collection versus initial conservative projections continue to surprise experts across the state. This shows in overall increases in all articles of sales tax growth. There are real, but somewhat unknowable, questions about FY 2023-24 spending patterns which, in turn, will drive sales tax collection: 1) How is inflation changing / limiting spending patterns? 2) Will a possible recession change spending patterns in the upcoming fiscal year? The answers to these questions could create significant variances from current Budget Office estimates for the upcoming fiscal year. With that in mind, FY 2023-24 budgeted sales tax revenue collection continues to be relatively conservative compared to the most recent previous years’ actual collections.

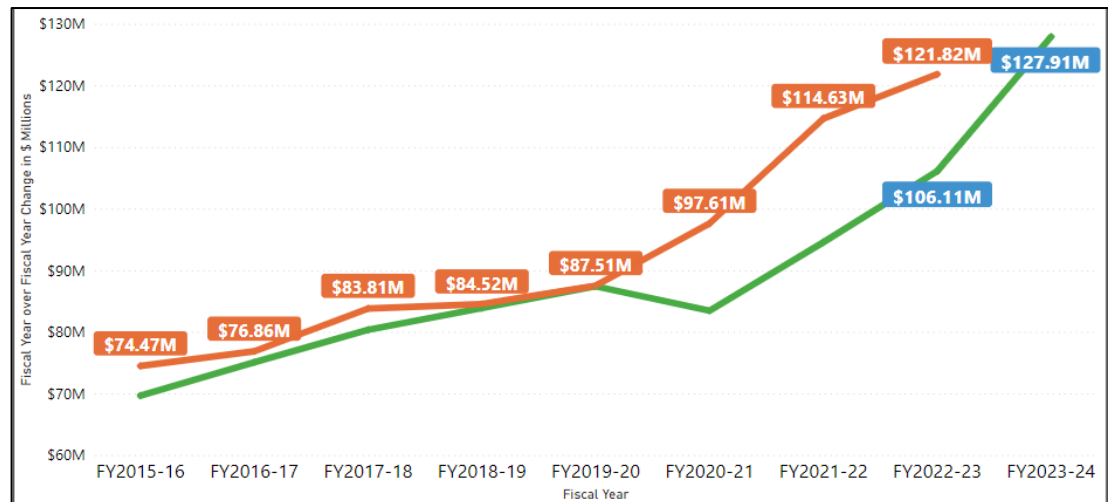
Sales Tax	FY 2020-21 Actuals	FY2021-22 Actuals	FY2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
Article 39 (1 Cent)	\$27,004,588	\$31,656,499	\$30,420,279	\$32,897,720	\$34,572,422	\$4,152,143	13.65%
Article 40 (1/2 Cent)	\$17,690,774	\$20,624,476	\$18,332,756	\$21,585,494	\$22,664,769	\$4,332,013	23.63%
Article 42 (1/2 Cent)	\$20,007,554	\$23,634,350	\$21,833,774	\$24,677,397	\$25,911,267	\$4,077,493	18.68%
Article 46 (1/2 Cent)	\$17,422,928	\$21,005,352	\$19,100,000	\$22,000,192	\$23,100,201	\$4,000,201	20.94%
City Sales Tax ILA	\$15,479,072	\$17,711,418	\$16,424,789	\$20,656,394	\$21,659,659	\$5,234,870	31.87%
<b>Total</b>	<b>\$97,604,916</b>	<b>\$114,632,096</b>	<b>\$106,111,598</b>	<b>\$121,817,197</b>	<b>\$127,908,318</b>	<b>\$21,796,720</b>	<b>20.54%</b>

For FY 2023-24, there is a significant increase in projected sales tax collections of 20.5% for all major articles of sales taxes from the FY 2022-23 budget. This increase is capturing growth for two fiscal years. While there was projected revenue of \$106.1 million in FY 2022-23, the actual collections are currently projected to be closer to \$121.8 million, a 14.8% increase. In fact, the planned growth over the estimate (the most accurate projection for FY 2022-23) is 5%; this could be considered the true projected growth for FY 2023-24.

Because of the uncertainty facing the budget process in FY 2020-21, as well as continued unprecedented year over year increases, budgeting accurately for sales tax has proven daunting. This effect can be seen in the corresponding chart that shows while the budget estimate was adjusted downward for FY 2020-21 (green line), the actual collections (Orange line) are on an upward trend that continues to be much more rapid than the prior years.

As noted in the previous paragraphs, there are major challenges related to economic conditions that might occur in the upcoming fiscal year which could have a negative impact on sales tax collection and therefore actual sales tax revenue collected by the County versus budget estimates.

**Sales Tax Actual Collections and Budgets (includes all Sales Tax Articles)**



### State Medicaid Hold Harmless

One final revenue area that has seen huge growth over the past few years is State Medicaid Hold Harmless funds. Back in FY 2007-08, the State repealed Article 44 Sales Tax collection and elected to directly pay Medicaid expenses rather than passing those Medicaid costs and reimbursements through county governments. When this was done local governments were assured no loss in revenue would be passed on to them in the event that their Article 44 revenue surpassed their Medicaid Expense. The first few years of this legislation most counties, Durham included, did not see additional revenue. However, with increased consumer spending, now many more counties, again including Durham, are starting to see what would have been Article 44 collections far surpass Medicaid expenses. That overcollection amount of Article 44 sales tax is now distributed back to Durham County, and in recent years has become significant. Due to the reliance of this revenue source on two different key components, Medicaid expenses and Article 44 sales tax collections, an upcoming fiscal year estimate can be hard to determine. However, as seen in the accompanying table, reviewing recent years quickly illustrates the positive impact this legislation has had for Durham County. Due to the reliance of this income on two potentially volatile items a conservative approach is prudent. A projected increase is included in the FY 2023-24 budget to \$12 million which matches the projected current fiscal year collections. This still allows a \$3 million increase over last year's budget estimate of \$9 million.

State Medicaid Hold Harmless Revenue	
FY 2007-08 to FY 2013-14	\$0
FY 2014-15	\$967,362
FY 2015-16	\$2,209,666
FY 2016-17	\$2,207,970
FY 2017-18	\$4,698,898
FY 2019-20	\$4,507,538
FY 2020-21	\$9,581,459
FY 2021-22	\$10,639,082
FY 2022-23 (projected)	\$12,000,000
<b>Total</b>	<b>\$46,811,975</b>
FY 2023-24	\$12,000,000

### Intergovernmental Revenues

The majority of budgeted intergovernmental revenues in Durham County are received by the two major Human Services agencies – Public Health and the Department of Social Services. Other departments receiving small amounts of intergovernmental revenue include Emergency Medical Services, Criminal Justice Resource Center, the County Sheriff, and the Office of Emergency Services, among others.

Public Health has a total budget of \$34.2 million, of which \$24.4 million is supported with County dollars and \$9.8 million is received from other sources. Of this revenue, 95.8% comes from intergovernmental sources, mostly state and federal government funds. There is a minor increase of \$30,000 in Service Charges for FY 2023-24. These 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 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 (DSS) has a total budget of \$61.7 million, of which \$28.9 million is supported with County dollars and \$32.8 million is received from other sources. Of the revenues from other sources, 84.4% comes from intergovernmental sources, mostly the state and federal government. For FY 2023-24, DSS related intergovernmental revenue increased by roughly two million dollars. Intergovernmental funds in Social Services support various 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 Durham County collects; however, a few are of special interest because of their high correlation to overall County economic activity and/or key County services. Below are a few of those key revenues that the County takes special note of every year when developing its annual budget.

Key Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
ABC Net Profit Distribution	\$2,400,000	\$2,500,000	\$2,600,000	\$2,600,000	\$2,700,000	\$100,000	3.85%
Deed Registration and Transfer Fees	\$7,172,713	\$9,823,624	\$9,000,000	\$6,747,714	\$8,000,000	(\$1,000,000)	-11.11%
EMS Patient Fees	\$8,712,436	\$11,381,670	\$12,670,000	\$12,000,767	\$12,670,000	\$0	0.00%
Investment Revenue	\$306,963	\$613,497	\$1,510,000	\$4,526,995	\$3,150,000	\$1,640,000	108.61%
Local Occupancy Tax (General Fund)	\$1,680,342	\$3,179,219	\$3,650,000	\$4,150,000	\$4,225,000	\$575,000	15.75%
Local Occupancy Tax (NCMLS)		\$217,871	\$500,000	\$500,000	\$500,000	\$0	0.00%
Solid Waste Management Fee Co	\$2,380,270	\$2,328,730	\$2,387,744	\$2,391,774	\$2,284,531	(\$103,213)	-4.32%
<b>Total</b>	<b>\$22,652,724</b>	<b>\$30,044,612</b>	<b>\$32,317,744</b>	<b>\$32,917,250</b>	<b>\$33,529,531</b>	<b>\$1,211,787</b>	<b>3.75%</b>

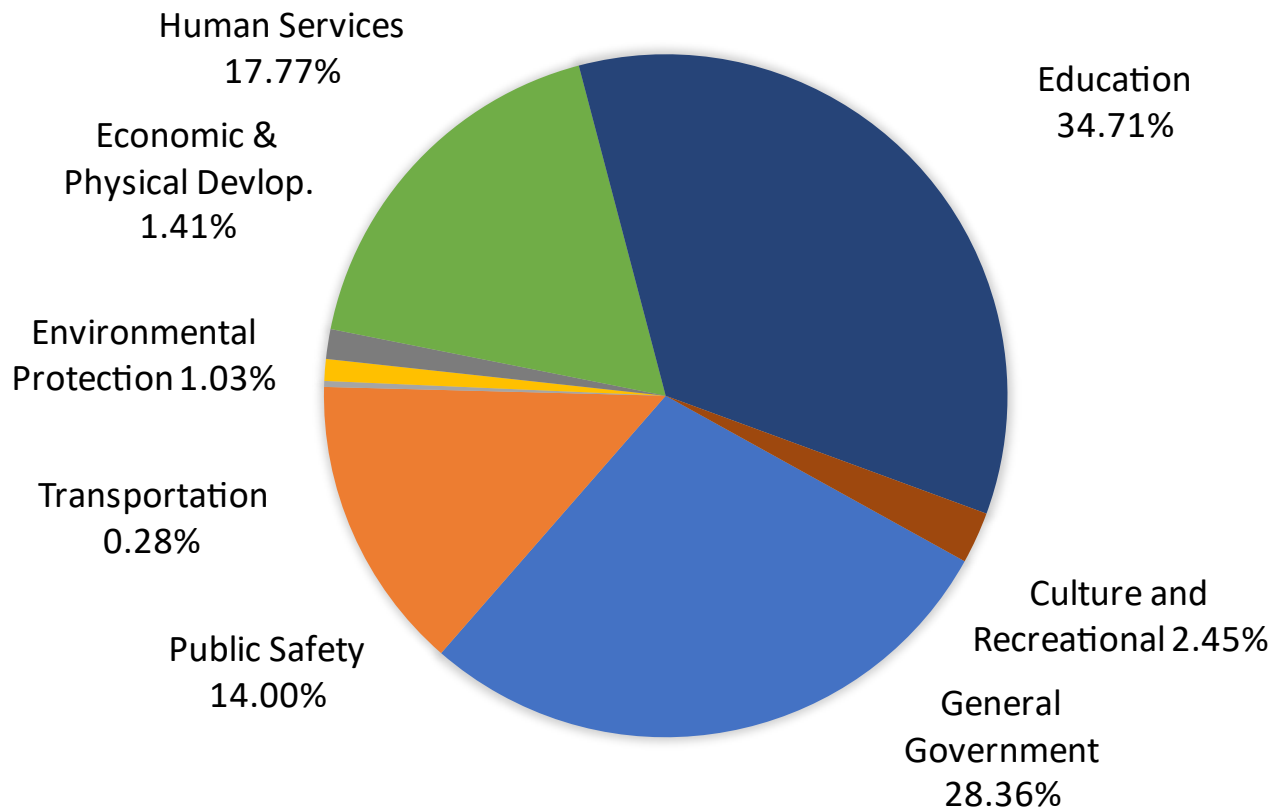
- ABC profit distributions are received quarterly from state-collected taxes on alcohol sold in the County and throughout the State. Final year actuals are not usually known until well into the fourth quarter of each fiscal year, as the ABC Board completes their budget process.
- Register of Deeds fees are charges made for new, or changed, deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount. Revenue has significantly declined after a record collection the prior year. With interest rates rising and the cooling of a very aggressive real estate market this budget for FY 2023-24 is being lowered, while also expecting some return to prior years steady growth trends.
- As part of the FY 2022-23 budget process, the Office of Emergency Services (OES) completed a comprehensive analysis of Emergency Medical Services (EMS) fees. Based on this analysis, an updated fee schedule was implemented that provided greater parity across all fee categories and ties our EMS fees directly to the allowable Medicare Fee Schedule (MFS). In FY 2023-24, the fees are being adjusted to keep pace with the MFS that was updated in January of 2023. The projected budget for this fee in FY 2022-23 appears to have been higher than actuals are trending, so for FY 2023-24 the budgeted amount remains flat.
- Investment income is interest earned on County cash deposited in banks. This area has been particularly variable in the past three to four fiscal years. As interest rates were at historical lows during the pandemic, due to inflation, they have now increased beyond levels seen in the past decade. In FY 2022-23 projected collections are higher than any previous year. For FY 2023-24, the budget is being held modest with the unknown future of the economy and potential settling or reducing of interest rates as a potential course of action on the more global level.
- 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. Durham County policy dedicates these funds to support the Capital Financing Plan, with a small portion allocated for the Sports Commission. This industry was likely the most impacted by the pandemic. The volume of business is steadily increasing and projections for the end of FY 2022-23 and budget for next year are surpassing pre-pandemic levels.
- The Solid Waste management fee is an annual fee assessed on the property tax bill of unincorporated Durham County residential properties. The fee provides offsetting revenue for expenses in the Solid Waste Division which provides services for unincorporated residents such as curbside recycling and litter control and access to the Solid Waste Convenience Sites. Solid Waste has lost approximately 400 households through annexation to the City of Durham, decreasing the number of solid waste users in FY 2023-24. The FY 2023-24 sticker fee will increase by four dollars, to \$169.63 per household annually.



# General Fund Expenditures

FY 2023-24 Approved Budget

Total General Fund Expenditures: \$600,064,184



# GENERAL FUNDS EXPENDITURES

Funds: General, Risk Management, Swap, Reappraisal Reserve, Capital Finance Plan, Benefits, Public Art, LEO Separation Allowance

All General Funds Summary	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
General Fund	\$521,279,380	\$548,970,442	\$576,398,168	\$627,796,610	\$600,064,184	9.31%
Other General Funds	\$122,756,175	\$139,133,207	\$120,771,766	\$154,694,228	\$157,211,035	12.99%
<b>Total</b>	<b>\$644,035,555</b>	<b>\$688,103,649</b>	<b>\$697,169,934</b>	<b>\$782,490,838</b>	<b>\$757,275,219</b>	<b>10.05%</b>
Transfers within General Funds	\$80,149,891	\$85,483,349	\$104,564,682	\$95,781,236	\$95,631,236	11.87%
<b>Total</b>	<b>\$563,885,664</b>	<b>\$602,620,300</b>	<b>\$592,605,252</b>	<b>\$686,709,602</b>	<b>\$661,643,983</b>	<b>9.79%</b>

\*To not duplicate total expenditures those items that are transfers within General Funds are removed. The "Transfers within all General Funds" table below provides details on these intra-fund transfers.

General Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>General Government</b>	<b>\$136,046,543</b>	<b>\$153,588,500</b>	<b>\$172,279,180</b>	<b>\$183,703,948</b>	<b>\$170,156,301</b>	<b>10.79%</b>
Board Of County Commissioners	\$720,163	\$879,988	\$833,647	\$1,056,338	\$1,153,944	31.13%
County Administration	\$3,440,297	\$4,474,182	\$4,075,663	\$7,948,334	\$6,899,917	54.22%
Finance	\$3,295,844	\$4,120,969	\$4,381,022	\$4,659,560	\$4,650,394	12.85%
Tax Administration	\$6,416,192	\$6,821,303	\$6,797,208	\$7,767,367	\$7,579,699	11.12%
Legal	\$2,733,007	\$3,192,613	\$3,113,965	\$3,359,115	\$3,358,226	5.19%
Court Facilities	\$282,025	\$557,456	\$583,217	\$558,675	\$558,675	0.22%
Elections	\$2,734,067	\$2,608,837	\$2,387,300	\$3,586,426	\$3,452,249	32.33%
Register Of Deeds	\$2,001,931	\$2,059,430	\$2,209,205	\$2,375,805	\$2,325,805	12.93%
General Services	\$15,040,569	\$16,240,635	\$18,057,539	\$22,661,738	\$18,255,615	12.41%
Information Technology	\$12,270,788	\$14,165,680	\$13,456,163	\$19,776,722	\$16,888,478	19.22%
Human Resources	\$3,298,201	\$2,828,596	\$2,760,812	\$3,674,099	\$3,608,358	27.57%
Budget & Management Services	\$764,811	\$855,860	\$913,847	\$1,280,046	\$1,011,057	18.13%
Veterans Services	\$393,456	\$500,774	\$475,880	\$745,763	\$627,962	25.40%
Geographic Information Systems	\$468,927	\$481,263	\$481,263	\$533,524	\$533,524	10.86%
Nondepartmental	\$82,186,264	\$93,800,914	\$111,752,452	\$103,720,436	\$99,252,398	5.81%
<b>Public Safety</b>	<b>\$67,545,025</b>	<b>\$73,693,564</b>	<b>\$72,516,803</b>	<b>\$86,585,378</b>	<b>\$84,016,143</b>	<b>14.01%</b>
General Services	\$1,806					
County Sheriff	\$38,769,939	\$41,634,604	\$41,196,371	\$49,455,534	\$48,344,148	16.12%
Emergency Communications	\$1,306,254	\$1,704,233	\$1,704,233	\$1,800,208	\$1,800,208	5.63%
Office of Emergency Services	\$20,572,150	\$22,058,329	\$22,034,929	\$24,930,480	\$23,761,859	7.72%
Medical Examiner	\$326,275	\$350,000	\$350,000	\$389,900	\$389,900	11.40%
Justice Services Department	\$5,045,076	\$6,248,910	\$5,507,285	\$6,841,366	\$7,186,857	15.01%
Youth Home	\$1,523,524	\$1,697,488	\$1,723,986	\$3,167,890	\$2,533,171	49.23%
<b>Transportation</b>	<b>\$814,830</b>	<b>\$1,273,389</b>	<b>\$1,247,504</b>	<b>\$1,733,315</b>	<b>\$1,679,083</b>	<b>31.86%</b>
Other Transportation	\$814,830	\$1,273,389	\$1,247,504	\$1,733,315	\$1,679,083	31.86%
<b>Environmental Protection</b>	<b>\$4,412,701</b>	<b>\$4,996,509</b>	<b>\$5,403,445</b>	<b>\$6,911,515</b>	<b>\$6,183,333</b>	<b>23.75%</b>
General Services	\$2,032,592	\$2,361,559	\$2,605,949	\$2,803,031	\$2,455,311	3.97%
Engineering & Environ Svcs	\$2,324,889	\$2,544,506	\$2,732,053	\$4,012,887	\$3,632,425	42.76%
Other Environmental Protection	\$53,802	\$90,444	\$65,444	\$95,597	\$95,597	5.70%
Stormwater	\$1,418					
<b>Econom. &amp; Physical Devlp.</b>	<b>\$8,717,291</b>	<b>\$9,566,211</b>	<b>\$9,613,333</b>	<b>\$11,007,673</b>	<b>\$8,459,637</b>	<b>-11.57%</b>
Open Space Management	\$63,985	\$100,000	\$268,484	\$100,000	\$100,000	0.00%
Planning	\$881,327	\$1,307,159	\$1,307,159	\$1,653,302	\$1,653,302	26.48%
Cooperative Extension Service	\$3,264,358	\$2,634,306	\$2,888,649	\$3,331,576	\$2,364,877	-10.23%
Soil And Water Conservation	\$706,593	\$757,017	\$806,794	\$966,072	\$912,027	20.48%
Economic Development	\$3,801,028	\$4,767,729	\$4,342,248	\$4,956,723	\$3,429,431	-28.07%
<b>Human Services</b>	<b>\$107,570,426</b>	<b>\$98,362,911</b>	<b>\$104,471,973</b>	<b>\$111,511,826</b>	<b>\$106,644,638</b>	<b>8.42%</b>
Public Health	\$31,707,029	\$31,734,925	\$34,839,454	\$36,412,682	\$34,356,170	8.26%
Mental Health	\$4,208,618	\$6,349,700	\$6,349,700	\$6,349,700	\$6,503,802	2.43%
Social Services	\$71,273,248	\$55,463,800	\$60,728,883	\$65,189,413	\$62,249,991	12.24%
Comm-Bd Interv And Supp Serv		\$3,069,103	\$2,173,580	\$3,179,675	\$3,034,675	-1.12%
Other Human Services	\$381,531	\$1,745,383	\$380,356	\$380,356	\$500,000	-71.35%

# GENERAL FUNDS EXPENDITURES

Funds: General, Risk Management, Swap, Reappraisal Reserve, Capital Finance Plan, Benefits, Public Art, LEO Separation Allowance

General Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>Education</b>	<b>\$181,814,949</b>	<b>\$194,200,324</b>	<b>\$195,211,309</b>	<b>\$208,327,333</b>	<b>\$208,253,197</b>	<b>7.24%</b>
Durham Public Schools	\$166,206,627	\$177,151,627	\$177,151,627	\$187,951,627	\$187,951,627	6.10%
Community Colleges	\$8,954,166	\$9,743,434	\$9,743,434	\$11,817,065	\$11,707,065	20.15%
Other Education	\$6,654,156	\$7,305,263	\$8,316,248	\$8,558,641	\$8,594,505	17.65%
<b>Cultural &amp; Recreational</b>	<b>\$14,357,615</b>	<b>\$13,289,034</b>	<b>\$15,654,620</b>	<b>\$18,015,622</b>	<b>\$14,671,852</b>	<b>10.41%</b>
Library	\$12,056,774	\$12,831,034	\$13,243,279	\$14,997,998	\$14,213,852	10.78%
Other Cultural & Recreational	\$2,300,841	\$458,000	\$2,411,341	\$3,017,624	\$458,000	0.00%
<b>Total</b>	<b>\$521,279,380</b>	<b>\$548,970,442</b>	<b>\$576,398,168</b>	<b>\$627,796,610</b>	<b>\$600,064,184</b>	<b>9.31%</b>

\*For General Fund expenditures detail refer to Departmental pages in the General Funds Section later in this document

Other General Funds Expenditures	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>Risk Management</b>	<b>\$4,080,713</b>	<b>\$4,973,674</b>	<b>\$3,887,549</b>	<b>\$5,823,561</b>	<b>\$5,823,561</b>	<b>17.09%</b>
Swap Agreement 05		\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%
Reappraisal Reserve Fund	\$349,613	\$710,432	\$690,657	\$715,917	\$715,917	0.77%
Capital Improvement Plan	\$84,836,557	\$92,048,536	\$83,254,769	\$107,900,185	\$110,416,992	19.96%
Public Art Funds		\$500,000		\$500,000	\$500,000	0.00%
Benefits Plan	\$32,836,623	\$38,750,565	\$31,722,297	\$38,750,565	\$38,750,565	0.00%
LEO Special Separation Allowance	\$652,669	\$650,000	\$716,495	\$754,000	\$754,000	16.00%
<b>Total</b>	<b>\$122,756,175</b>	<b>\$139,133,207</b>	<b>\$120,771,766</b>	<b>\$154,694,228</b>	<b>\$157,211,035</b>	<b>12.99%</b>

\*For Other General Fund expenditures detail refer to the last part of the General Funds Section later in this document

Transfers within All General Funds	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>General</b>	<b>\$79,771,341</b>	<b>\$84,804,254</b>	<b>\$103,896,751</b>	<b>\$95,102,141</b>	<b>\$94,952,141</b>	<b>11.97%</b>
Transfer To Health Benefits	\$27,198,996	\$31,740,735	\$29,647,773	\$31,740,735	\$31,740,735	0.00%
Transfer To Dental Benefits	\$1,101,039	\$1,377,827	\$1,238,398	\$1,377,827	\$1,377,827	0.00%
Transfer To Reappraisal Reserv	\$693,461	\$300,000	\$300,000	\$315,917	\$315,917	5.31%
Transfer To Benefits Plan Fund	\$1,330,449	\$1,536,522	\$1,536,522	\$1,536,522	\$1,536,522	0.00%
Trfr To Capital Finan Plan Fnd	\$48,882,395	\$49,199,170	\$70,524,058	\$59,377,140	\$59,377,140	20.69%
Transfer To Leo Special Separation Allowance	\$565,000	\$650,000	\$650,000	\$754,000	\$604,000	-7.08%
<b>Risk Management</b>	<b>\$101,373</b>	<b>\$107,457</b>	<b>\$107,457</b>	<b>\$107,457</b>	<b>\$107,457</b>	<b>0.00%</b>
Transfer To Health Benefits	\$93,360	\$98,421	\$98,421	\$98,421	\$98,421	0.00%
Transfer To Dental Benefits	\$3,836	\$4,272	\$4,272	\$4,272	\$4,272	0.00%
Transfer To Benefits Plan Fund	\$4,177	\$4,764	\$4,764	\$4,764	\$4,764	0.00%
<b>Reappraisal Reserve Fund</b>	<b>\$22,560</b>	<b>\$71,638</b>	<b>\$60,474</b>	<b>\$71,638</b>	<b>\$71,638</b>	<b>0.00%</b>
Transfer To Health Benefits	\$18,631	\$65,614	\$51,857	\$65,614	\$65,614	0.00%
Transfer To Dental Benefits	\$1,146	\$2,848	\$2,719	\$2,848	\$2,848	0.00%
Transfer To Benefits Plan Fund	\$2,784	\$3,176	\$5,898	\$3,176	\$3,176	0.00%
<b>Capital Improvement Plan</b>	<b>\$254,617</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>0.00%</b>
Transfer To General Fund	\$254,617					
Transfer To Public Arts Fund		\$500,000	\$500,000	\$500,000	\$500,000	0.00%
<b>Total</b>	<b>\$80,149,891</b>	<b>\$85,483,349</b>	<b>\$104,564,682</b>	<b>\$95,781,236</b>	<b>\$95,631,236</b>	<b>11.87%</b>

# ALL FUNDS SUMMARY OF REVENUES

Fund, Revenue Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>General Funds</b>	\$696,744,500	\$688,103,649	\$691,693,790	\$745,361,437	\$757,275,219	10.05%
Taxes	\$462,351,377	\$459,719,933	\$483,753,821	\$502,674,644	\$513,291,874	11.65%
Licenses and Permits	\$428,244	\$540,000	\$443,433	\$367,000	\$367,000	-32.04%
Intergovernmental	\$90,791,241	\$68,844,966	\$71,944,956	\$68,591,818	\$67,405,005	-2.09%
Contributions and Donations	\$204,565	\$281,008	\$302,257	\$270,720	\$270,720	-3.66%
Investment Income	\$672,288	\$1,515,000	\$4,683,411	\$3,165,000	\$3,165,000	108.91%
Rental Income	\$182,652	\$133,316	\$113,215	\$1,151,200	\$1,151,200	763.51%
Service Charges	\$38,425,412	\$39,228,214	\$34,798,954	\$40,647,950	\$39,993,962	1.95%
Enterprise Charges	\$13,245	\$12,000	\$12,000	\$13,000	\$13,000	8.33%
Other Revenues	\$17,959,500	\$1,776,325	\$2,058,853	\$544,725	\$689,725	-61.17%
Transfers In	\$85,715,975	\$116,052,887	\$93,582,890	\$127,935,380	\$130,927,733	12.82%
<b>Special Revenue Funds</b>	\$12,788,373	\$14,345,170	\$14,796,569	\$14,003,323	\$15,296,248	6.63%
Taxes	\$11,527,235	\$11,683,622	\$12,688,125	\$12,396,559	\$13,199,613	12.98%
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$11,138		\$30,288	\$20,001	\$20,001	
Service Charges			\$4,554			
Transfers In		\$1,411,548	\$823,602	\$336,763	\$826,634	-41.44%
<b>Debt Service Funds</b>	\$73,401,172	\$76,009,637	\$75,648,565	\$97,525,519	\$97,525,519	28.31%
Investment Income	\$75,445	\$225,881	\$451,762	\$183,742	\$183,742	-18.66%
Service Charges	\$538,462	\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Other Revenues	(\$10)					
Transfers In	\$72,787,274	\$75,283,756	\$74,696,803	\$96,841,777	\$96,841,777	28.64%
<b>Enterprise Funds</b>	\$18,242,833	\$15,105,404	\$18,330,880	\$19,417,636	\$19,417,636	28.55%
Licenses and Permits	\$1,593,202	\$637,500	\$787,688	\$662,000	\$662,000	3.84%
Intergovernmental				\$225,000	\$225,000	
Investment Income	\$74,470		\$235,428			
Sewer Connection Fees	\$2,944,786	\$900,000	\$2,311,056	\$3,187,500	\$3,187,500	254.17%
Service Charges	\$87,777	\$10,000	(\$2,050)	\$10,000	\$10,000	0.00%
Enterprise Charges	\$13,542,597	\$13,557,404	\$13,649,289	\$15,332,636	\$15,332,636	13.09%
Other Revenues		\$500		\$500	\$500	0.00%
Transfers In			\$1,349,469			
<b>Trust Funds</b>	\$10					
Investment Income	\$10					
<b>Total</b>	<b>\$801,176,887</b>	<b>\$793,563,860</b>	<b>\$800,469,804</b>	<b>\$876,307,915</b>	<b>\$889,514,622</b>	<b>12.09%</b>



# ALL FUNDS SUMMARY OF EXPENDITURES

Fund Groups, Fund	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
<b>General Funds</b>	<b>\$644,035,555</b>	<b>\$688,103,649</b>	<b>\$697,169,934</b>	<b>\$782,490,838</b>	<b>\$757,275,219</b>	<b>10.05%</b>
General	\$521,279,380	\$548,970,442	\$576,398,168	\$627,796,610	\$600,064,184	9.31%
Risk Management	\$4,080,713	\$4,973,674	\$3,887,549	\$5,823,561	\$5,823,561	17.09%
Swap Agreement 05		\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%
Reappraisal Reserve Fund	\$349,613	\$710,432	\$690,657	\$715,917	\$715,917	0.77%
Capital Improvement Plan	\$84,836,557	\$92,048,536	\$83,254,769	\$107,900,185	\$110,416,992	19.96%
Public Art Funds		\$500,000		\$500,000	\$500,000	0.00%
Benefits Plan	\$32,836,623	\$38,750,565	\$31,722,297	\$38,750,565	\$38,750,565	0.00%
LEO Special Separation Allowance	\$652,669	\$650,000	\$716,495	\$754,000	\$754,000	16.00%
<b>Special Revenue Funds</b>	<b>\$12,048,434</b>	<b>\$14,345,170</b>	<b>\$15,101,527</b>	<b>\$14,003,323</b>	<b>\$15,296,248</b>	<b>6.63%</b>
Lebanon Fire District	\$1,601,097	\$1,814,369	\$1,814,225	\$1,656,146	\$1,656,146	-8.72%
Redwood Fire District	\$1,119,577	\$1,230,228	\$1,230,017	\$1,647,110	\$1,647,110	33.89%
New Hope Fire District	\$99,898	\$100,115	\$100,131	\$101,872	\$101,872	1.75%
Eno Fire District	\$36,740	\$37,554	\$37,540	\$37,813	\$37,813	0.69%
Bahama Fire District	\$1,508,173	\$1,524,064	\$1,523,956	\$1,770,109	\$2,259,980	48.29%
Special Park District	\$1,506,700	\$1,855,036	\$2,617,183	\$1,909,665	\$2,139,109	15.31%
Special Park District - Transportation					\$573,610	
Durham Fire And Rescue Serv Tax District	\$4,826,248	\$6,533,804	\$6,528,475	\$5,630,608	\$5,630,608	-13.82%
Community Health Trust	\$1,350,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
<b>Debt Service Funds</b>	<b>\$75,953,731</b>	<b>\$76,009,637</b>	<b>\$75,323,909</b>	<b>\$97,525,519</b>	<b>\$97,525,519</b>	<b>28.31%</b>
Debt Service	\$75,953,731	\$76,009,637	\$75,323,909	\$97,525,519	\$97,525,519	28.31%
<b>Enterprise Funds</b>	<b>\$10,563,812</b>	<b>\$15,105,404</b>	<b>\$16,486,626</b>	<b>\$19,417,636</b>	<b>\$19,417,636</b>	<b>28.55%</b>
Stormwater	\$1,190,787	\$2,230,824	\$1,630,353	\$3,066,056	\$3,066,056	37.44%
Sewer Utility	\$9,373,025	\$12,874,580	\$14,856,273	\$16,351,580	\$16,351,580	27.01%
<b>Total</b>	<b>\$742,601,532</b>	<b>\$793,563,860</b>	<b>\$804,081,996</b>	<b>\$913,437,316</b>	<b>\$889,514,622</b>	<b>12.09%</b>

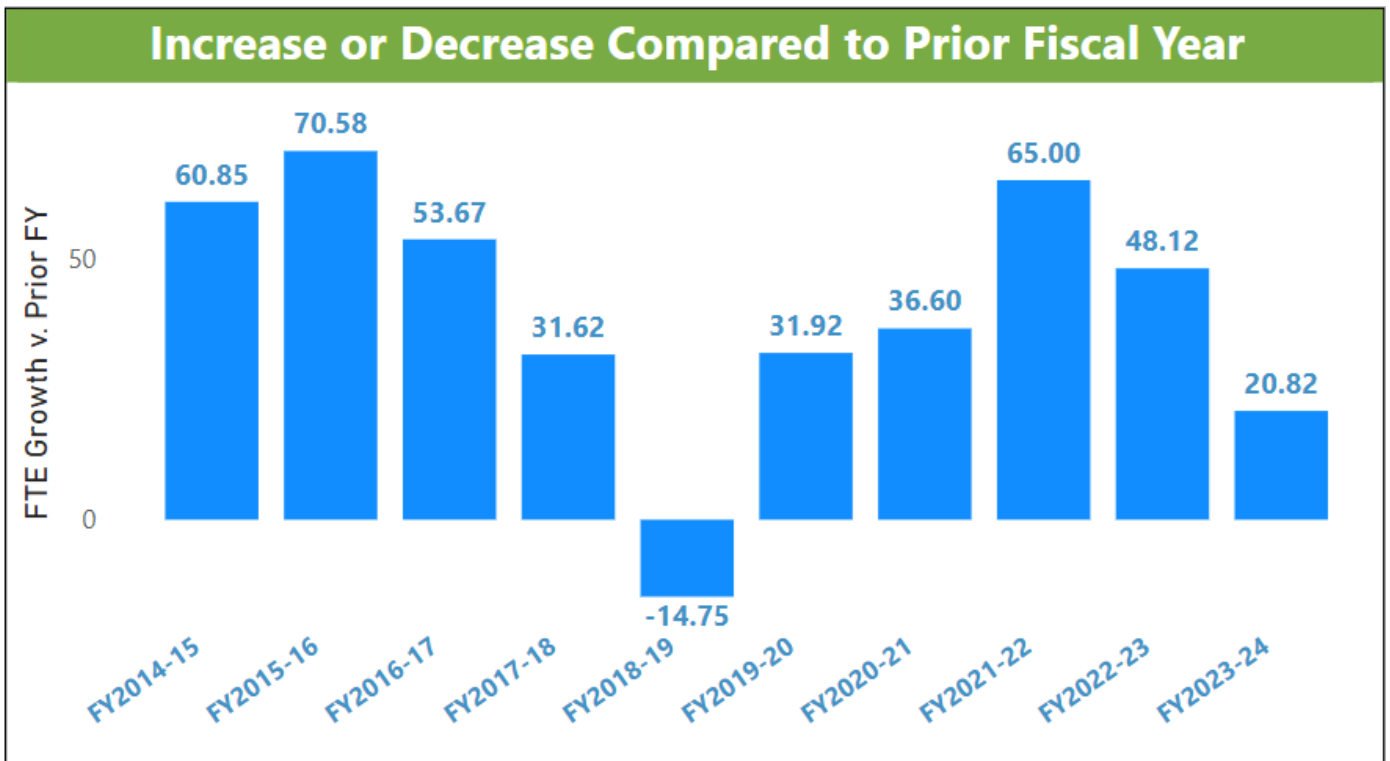
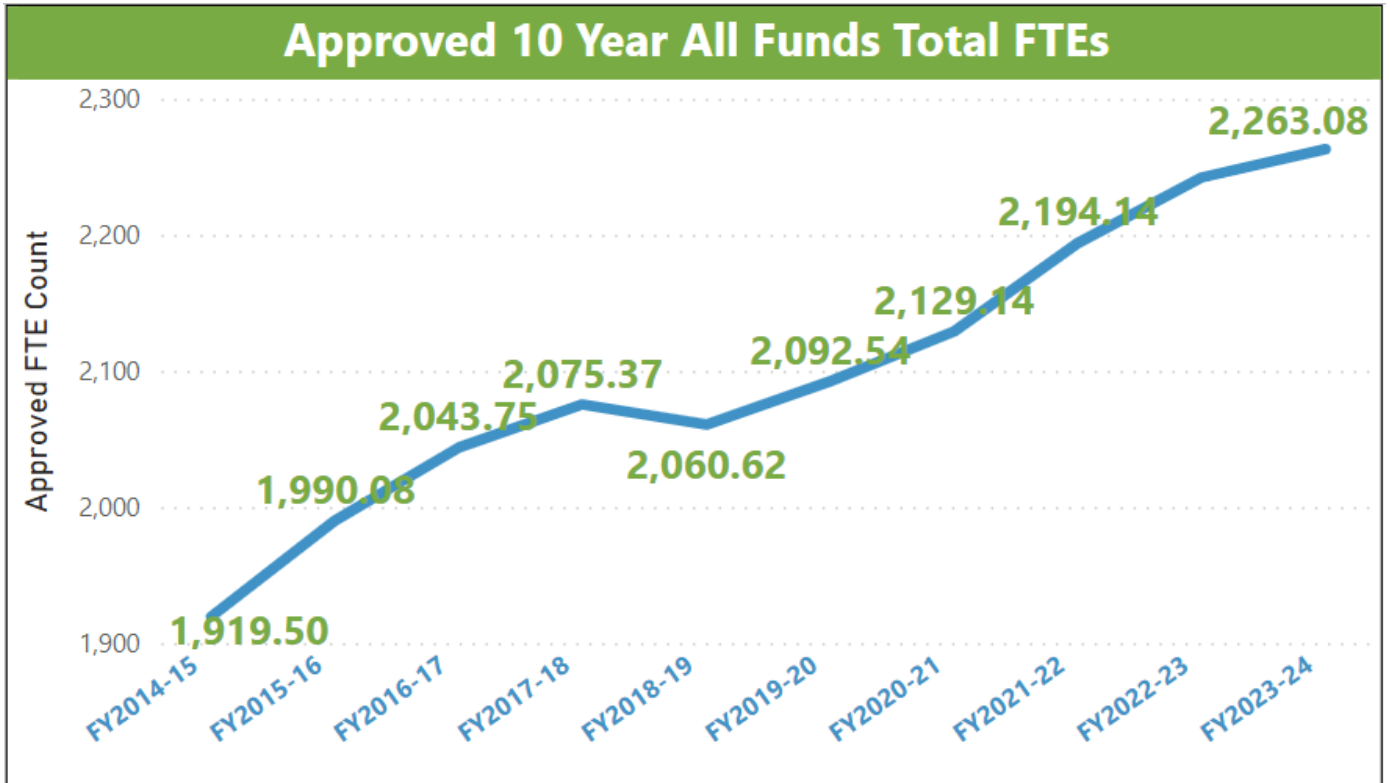


## ALL FUNDS FTEs (Full Time Equivalent Positions)

Fund Group, Fund, Department ▲	FY 2021-22 Actual	FY 2022-23 Original	FY 2022-23 Estimated	FY 2023-24 Requested	FY 2023-24 Approved FTEs	# Change Appr. v. Orig.
<b>General Funds</b>	2,163.54	2,198.26	2,202.78	2,312.79	2,213.08	14.82
<b>General</b>	2,153.54	2,188.26	2,196.78	2,306.79	2,207.08	18.82
Board Of County Commissioners	4.00	4.00	4.00	5.00	5.00	1.00
County Administration	25.00	28.00	32.00	35.00	34.00	6.00
Finance	27.00	30.00	30.00	30.00	30.00	0.00
Tax Administration	65.00	66.00	66.00	66.00	66.00	0.00
Legal	20.00	23.00	22.00	23.00	23.00	0.00
Elections	11.00	11.00	11.00	13.00	13.00	2.00
Register Of Deeds	19.00	20.00	20.00	20.00	20.00	0.00
General Services	94.00	98.00	98.00	114.50	98.00	0.00
Information Technology	50.00	54.00	54.00	63.00	56.00	2.00
Human Resources	20.00	22.00	29.00	29.00	29.00	7.00
Budget & Management Services	8.00	7.00	7.00	7.00	7.00	0.00
Veterans Services	5.00	6.00	6.00	9.00	7.00	1.00
County Sheriff	491.00	491.00	492.00	506.00	492.00	1.00
Emergency Services	204.00	202.00	203.00	202.00	194.00	-8.00
Justice Services Department	51.80	51.80	52.80	52.80	52.80	1.00
Youth Home	21.12	26.12	26.12	44.42	33.42	7.30
Other Transportation	1.00	3.00	3.00	4.00	4.00	1.00
Engineering & Environ Svcs	16.00	17.00	17.00	19.00	17.00	0.00
Cooperative Extension Service	20.16	20.41	21.41	24.65	21.41	1.00
Soil And Water Conservation	5.00	5.00	5.00	6.00	5.00	0.00
Economic Development	3.00	3.00	3.00	3.00	3.00	0.00
Public Health	235.55	241.55	242.07	254.04	243.07	1.52
Social Services	573.00	573.00	566.00	580.00	567.00	-6.00
Comm-Bd Interv And Supp Serv	35.00	36.00	37.00	37.00	37.00	1.00
Other Education	1.00	1.00	1.00	1.00	1.00	0.00
Library	147.91	148.38	148.38	158.38	148.38	0.00
<b>Risk Management</b>	6.00	6.00	2.00	2.00	2.00	-4.00
Risk Management Administration	6.00	6.00	2.00	2.00	2.00	-4.00
<b>Reappraisal Reserve Fund</b>	4.00	4.00	4.00	4.00	4.00	0.00
Tax Administration	4.00	4.00	4.00	4.00	4.00	0.00
<b>Enterprise Funds</b>	40.00	44.00	44.00	50.00	50.00	6.00
<b>Stormwater</b>	8.00	9.00	9.00	11.00	11.00	2.00
Stormwater	8.00	9.00	9.00	11.00	11.00	2.00
<b>Sewer Utility</b>	32.00	35.00	35.00	39.00	39.00	4.00
Water And Sewer	32.00	35.00	35.00	39.00	39.00	4.00
<b>Total</b>	<b>2,203.54</b>	<b>2,242.26</b>	<b>2,246.78</b>	<b>2,362.79</b>	<b>2,263.08</b>	<b>20.82</b>

## Historical Full – Time Equivalent Position Comparisons

These charts display the fiscal year FTE count for all Funds in Durham County. Some years have a negative growth number which is often attributed to moving of departments or positions to different entities. For example, in FY 2018-19 Durham Fire and Rescue FTEs moved to the City of Durham as part of the consolidation efforts.



### **FY 2023-24 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)**

Position	FTEs	Salary and Benefits	Anticipated Starting Date
Paralegal - County Attorney	1.00	\$81,543	07.01.2023
Election Outreach Specialist - Board of Elections	1.00	\$75,270	07.01.2023
Election Specialist - Board of Elections*	1.00	\$32,931	12.01.2023
Veteran Service Officer - Veteran Services	1.00	\$61,629	07.01.2023
Deputy Fire Marshal - Emergency Services	1.00	\$112,905	07.01.2023
Detention Center Medical Director	1.00	\$221,527	07.01.2023
Assessment Center & Admin Staff - Youth Home	7.30	\$476,118	07.01.2023
Engagement and Data Manager - County Administration	1.00	\$144,268	07.01.2023
Engagement Data Analyst - County Administration	1.00	\$89,321	07.01.2023
Compliance Position - Social Services	1.00	\$56,336	07.01.2023
Administrative Assistant I - Clerk to the Board	1.00	\$81,405	07.01.2023
Staff Working Group Administrator - Transportation (Grant Funding)	1.00	\$84,029	07.01.2023
ARPA Broadband Program Manager - IS&T	1.00	\$156,813	07.01.2023
Senior Financial Business Analyst for ERP - IS&T	1.00	\$169,358	07.01.2023
Duke Endowment Position - Public Health (Grand Funding)	1.00	\$150,000	07.01.2023
Public Education Specialist - Stormwater	1.00	\$68,998	07.01.2023
Stormwater and Erosion Control Tech - Stormwater	1.00	\$81,543	07.01.2023
TWWTP Operator - Sewer Utilities	2.00	\$105,378	07.01.2023
TWWTP Plant Techs - Sewer Utilities	2.00	\$137,996	07.01.2023
<b>Total</b>	<b>27.30</b>	<b>\$2,387,368</b>	

\*Positions with an asterisk are partial year funded positions.

\*\*July 1 start date provides authority to begin hiring process in advance

### **FY 2023-24 APPROVED REALIGNED/ELIMINATED FULL TIME EQUIVALENTS (FTEs)**

Position	FTEs	Salary and Benefits	Anticipated Ending Date
Firefighter Personnel - Lebanon Fire Tax District	-9.00	(\$336,538)	12.01.2023
Detention Officer - Sheriff	-1.00	(\$55,920)	07.01.2023
Paramedic/EMS Officer 1 - Emergency Services	-1.00	(\$59,844)	07.01.2023
<b>Total</b>	<b>-11.00</b>	<b>(452,302)</b>	

### **NET COUNTY POSITIONS AND EXPENSES -- NEW FISCAL YEAR**

Position	FTEs	Salary and Benefits	
Enterprise Fund Supported Positions	6.00	\$393,915	
General Fund Positions	10.30	\$1,307,122	
<b>Total</b>	<b>16.30</b>		
Positions Changes by Board Action During FY 2022-23	4.52		
Net new FTEs change FY 2023-24 Approved Budget	20.82		