



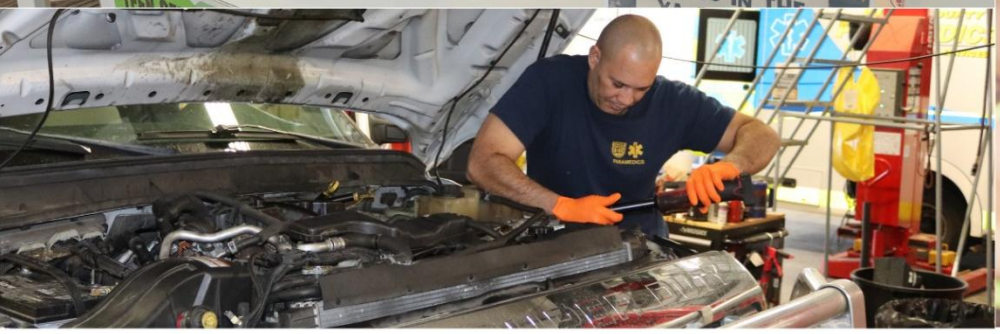


DURHAM COUNTY
DCO NC
1881









Durham County, North Carolina

Approved Budget

Fiscal Year 2026-2027

BOARD OF COUNTY COMMISSIONERS

Dr. Mike Lee, Chair



Nida Allam, Vice Chair



Wendy Jacobs, Commissioner



Stephen Valentine, Commissioner



Michelle Burton, Commissioner



COUNTY OFFICIALS

Claudia O. Hager, County Manager
Maurice Jones, Deputy County Manager
Joanne Pierce, Assistant County Manager
Dwane Brinson, Assistant County Manager
Larissa Williamson, County Attorney
Crystally Wright, Chief Financial Officer
Keyar Doyle, Tax Administrator
Monica Wallace, Clerk to the Board

BUDGET AND MANAGEMENT STAFF

S. Keith Lane, Budget Director
David Ades, Assistant Budget Director
Heather Walker, Senior Budget Analyst
Jonathan Yeomans, Budget Analyst II
Shannon Wright, Budget Analyst II
Justin Kee, Budget Analyst
Jonathan Pyka, Budget Analyst

DURHAM COUNTY ORGANIZATIONAL CHART

Residents of Durham County



SHERIFF
CLARENCE BIRKHEAD



REGISTER OF DEEDS
SHARON DAVIS

DURHAM COUNTY COMMISSIONERS



CHAIR
DR. MICHAEL "MIKE" LEE



VICE CHAIR
NIDA ALLAM



WENDY JACOBS



MICHELLE BURTON



STEPHEN VALENTINE

COUNTY ATTORNEY
LARISSA WILLIAMSON



COUNTY MANAGER
CLAUDIA HAGER

TAX ADMINISTRATOR
KEYAR DOYLE

CLERK TO THE BOARD
MONICA WALLACE

DEPUTY COUNTY MANAGER
VACANT

- **FINANCE** — CRYSTALLY WRIGHT
- **BUDGET AND MANAGEMENT** — KEITH LANE
- **BOARD OF ELECTIONS**** — DEREK BOWENS
- **HUMAN RESOURCES** — KATHY EVERETT-PERRY
- **INFORMATION SERVICES & TECHNOLOGY** — GREG MARROW
- **ORGANIZATIONAL EFFECTIVENESS** — JOHN KEEFER
- **CITY/COUNTY DEPARTMENT LIAISON** — GIS**

DEPUTY COUNTY MANAGER
MAURICE JONES

- **TRANSPORTATION** — ELLEN BECKMANN
- **ECONOMIC DEVELOPMENT** — ANDREW MIRACLE
- **PUBLIC INFORMATION** — DEBORAH CRAIG-RAY
- **ENGINEERING** — JAY GIBSON
- **COMMUNITY PARTNERSHIPS AND ENGAGEMENT** — VACANT
- **BUSINESS ENGAGEMENT AND OUTREACH** — TAMMIE HALL
- **GENERAL SERVICES** — MOTIRYO KEAMBIROIRO
- **CITY/COUNTY DEPARTMENT LIAISON**** — PLANNING & BUIILDING AND SAFETY

INTERNAL AUDIT
SHIRLEY MCFADDEN

ASSISTANT COUNTY MANAGER
DWANE BRINSON

- **TAX ADMINISTRATION**** — KEYAR DOYLE
- **SOIL & WATER**** — EDDIE CULBERSON
- **REGISTER OF DEEDS**** — SHARON DAVIS
- **SHERIFF**** — CLARENCE BIRKHEAD
- **EMERGENCY SERVICES** — MARK LOCKHART
- **YOUTH HOME** — SHEILA BOWENS-BRATTS (INTERIM)
- **JUSTICE SERVICES** — ROSHANNA HUMPHREY

ASSISTANT COUNTY MANAGER
JOANNE PIERCE

- **SOCIAL SERVICES**** — MAGGIE CLAPP
- **PUBLIC HEALTH**** — ROD JENKINS
- **COMMUNITY INTERVENTION & SUPPORT SERVICES** — KRYSTAL HARRIS
- **VETERAN SERVICES** — LINZIE ATKINS
- **LIBRARY SERVICES** — DANA CONNERS
- **COOPERATIVE EXTENSION** — DONNA REWALT

SENIOR EXECUTIVE LEADERSHIP TEAM
** LIAISON DEPARTMENTS

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DURHAM COUNTY HISTORY

Durham began as a railroad station and settlement named after Dr. Bartlett Durham. While the official birth date is April 26, 1853, when the U.S. Post Office was established, the town was not incorporated until April 10, 1869. In 1881, Durham officials sought to become an autonomous political subdivision and separated from Orange County, being formed from portions of land transferred from Wake and Orange counties on April 17, 1881. In 1911, Durham expanded again with an additional portion of land transferred from Wake County.

The first Board of County Commissioners convened its initial meeting on May 2, 1881. Durham County operated under the Commission form of government with the chairman serving as chief administrator until 1930. The manager form of government was adopted. D.W. Newsome became the first manager of Durham County, serving until 1949. E.S. Swindell, Jr., succeeded him and served until December 1984. John P. Bond, III then served as County Manager until January 1991. George H. Williams served as County Manager until October 1995. He was succeeded by David F. Thompson, who served from May 1996 until February 2000. Michael M. Ruffin was the sixth County Manager and served until January 2014. Wendell M. Davis, former Deputy Manager of 12 years, was selected as the seventh County Manager and served until June 2021. Dr. Kimberly J. Sowell served as the County Manager from March 2022 until October 2024 and was the first female County Manager. Claudia O. Hager currently serves as the eighth County Manager and was appointed in November 2024.

Organizational Overview

Policy-making and legislative authority is vested in the Board of County Commissioners, consisting of the Chair, Vice-Chair, and three regular members. Durham became the first County in North Carolina to have an elected Board consisting entirely of women, from 2020 to 2024. The Board of Commissioners is responsible for passing ordinances, adopting the budget, appointing committees, and hiring the County Manager, County Attorney, Clerk to the Board, and Tax Administrator. Board members serve four-year terms. The Chair and Vice-Chair of the Board are chosen annually by the Board though a vote during the first meeting in December. Other elected officials for the County are the Register of Deeds and the Sheriff. The County Manager is responsible for carrying out the policies and ordinances of the governing board, overseeing the day-to-day operations of the government, and supervising department directors.

Durham County government provides a full range of services, including Sheriff protection, Fire protection, Emergency Medical Services, Human Services (Public Health, Mental Health, Community Intervention and Support Services, and Social Services), Elections, Register of Deeds, Animal Control, Youth Home, Justice Services, and Culture and Recreation Services. Funding is provided for Durham Public Schools and Durham Technical Community College. The County funds services provided in conjunction with the City of Durham through inter-local agreements, including Planning, Emergency Management, Emergency Communications, Building & Safety, and Geographic Information Systems (GIS).

Economy

After the Civil War, the tobacco manufacturing industry focused worldwide attention on the area and, because of this thriving business, Durham grew and prospered. Today Durham County has evolved from an agricultural and manufacturing economy to achieve world-class research status.

Durham County is home to North Carolina's famous Research Triangle Park (RTP), which was formed in 1959 by Duke University in Durham, North Carolina State University in Raleigh, and the University of North Carolina at Chapel Hill. Most of the currently developed portion of RTP, 75% of its 7,000 acres, is in Durham County. RTP is the largest research park in the United States and home to hundreds of companies, including science and technology firms, government agencies, academic institutions, startups and nonprofits. Hub RTP, a new venture aimed at merging residential and mixed-use developments to create new urban centers, is currently under development. RTP continues to grow as a major center for healthcare activity and as a focal point for technology research businesses.

The 5,300-acre Treyburn Corporate Park in Northern Durham County, developed in the late 1980s, is home to several other major organizations in Durham County including bioMérieux, Merck, Corning, and Novo Nordisk.

Research being conducted in Durham County covers numerous fields including biotechnology, medical instrumentation, health care products, metallurgy, electronic hardware, software, digital switching, digital transmission, electronics, and telecommunications.

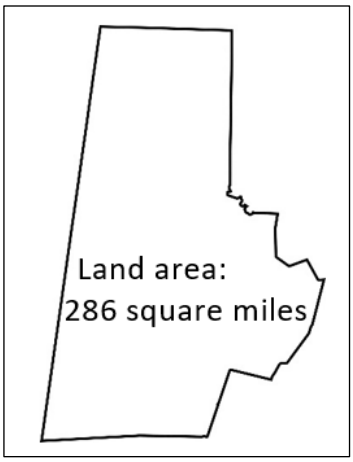
Durham County Demographics

About Durham County

5th largest county in North Carolina by population

Estimated Annual Population Growth 1.42%

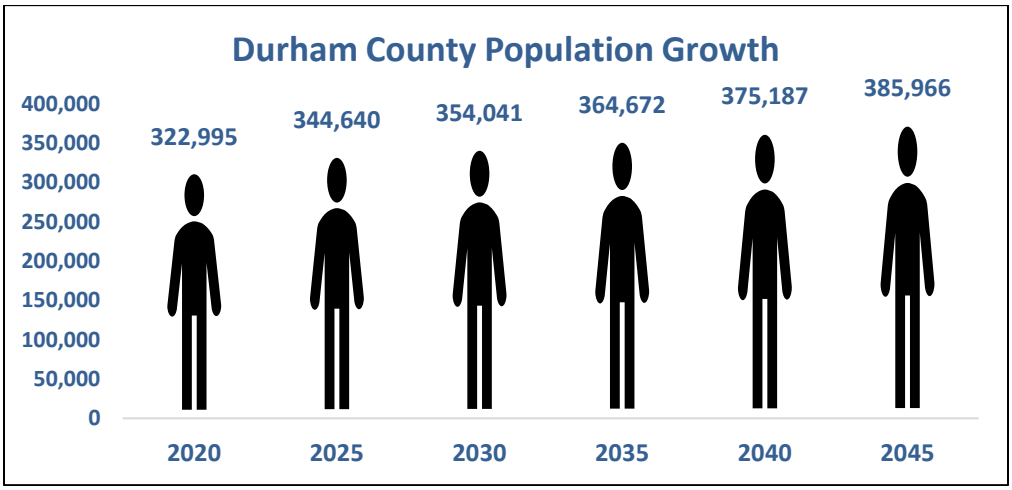
Population Density per square mile 1,223

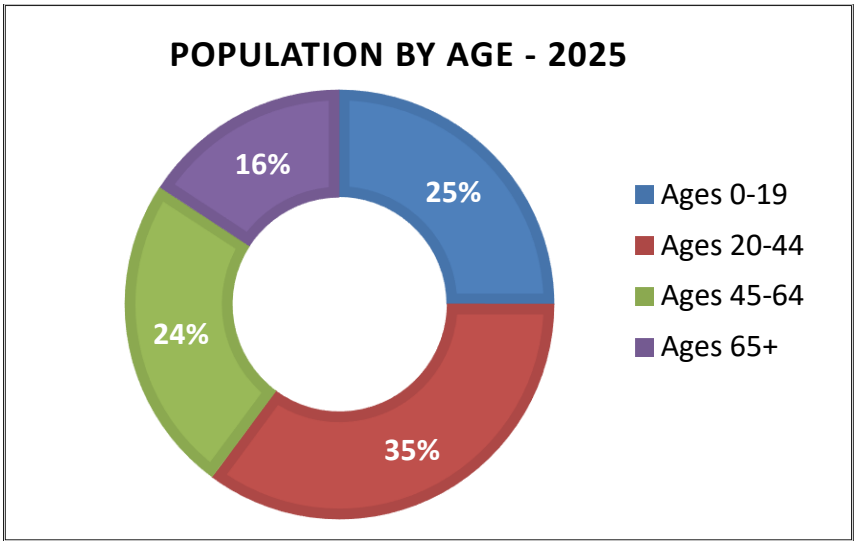


Median Home Listing Price (2026)

$422,500

Total Housing Units 161,429





Population 2025

344,640

Female 184,461

Male 160,179

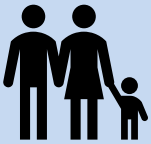
Median Age 37.1 years

Economic Summary

Durham County Largest Employers - 2025	
Duke University	Health Care and Social Assistance / Educational Services
Fidelity Investments	Finance and Insurance
Durham Public Schools	Educational Services
Cisco	Management of Companies and Enterprises
VA | U.S. Department of Veterans Affairs	Health Care and Social Assistance



Unemployment Rate
3.10%



Median Household Income
$84,326

Education Summary



32 Elementary Schools
9 Middle Schools
11 Secondary/High Schools
3 Colleges/Universities



2025-26 Enrollment
13,292 Elementary
6,263 Middle
10,215 High



Educational Attainment
Bachelor's Degree or Higher
57.6%

INFORMATION SOURCES

**State of North Carolina Office of State Budget and Management*
**North Carolina Department of Public Instruction*
**North Carolina Department of Commerce*
**Durham Public Schools*
**United States Census Bureau*
**Federal Reserve Economic Data*
**World Population Review*

READER'S GUIDE

This section is designed to help the reader understand the budget by explaining how the document is organized. This document is a financial plan for Durham County government operations for the July 1, 2026, through June 30, 2027, fiscal year and shows how funds are allocated and how they will be spent.

Fund Structure

The Durham County operating budget is organized into funds with corresponding tabs in this document. The **General Fund** is the primary fund where most County services are accounted. The General Fund is further divided into functional areas, which include General Government, Public Safety, Transportation, Environmental Protection, Economic/Physical Development, Human Services, Education, and Culture and Recreation.

Each functional area is comprised of at least one business area, which represents either a County department or a budgetary unit. Within each business area, there may be one or more fund centers in which funds are budgeted to show the expenditures and revenues associated with a particular program within a County department, or activity within a budgetary unit. department or program summary contains a description, accomplishments of the past fiscal year and/or budget highlights where applicable, performance measures, a budget summary, and the number of authorized personnel in Full-Time Equivalent (FTE) positions.

Each fund center is represented by a summary of appropriations in the following categories of expenditures:

- **Personnel Services** in this document refer to the costs associated with personnel, such as salaries and benefits.
- **Operating Expenses** in this document refer to the costs of daily operations such as office supplies, travel, telephone, etc., for a department or program.
- **Capital Outlay** refers to a fixed asset with an estimated purchase price of $5,000 or more and a useful life of more than one year. These items typically include furniture, office equipment, automobiles, and other capital equipment. Items in excess of $100,000 with a useful life of 20 years, such as buildings, are included in the Capital Improvement Plan (CIP).

The remaining budgeted funds are described below.

OTHER GENERAL FUNDS

Risk Management Fund: This fund focuses on minimizing operational risks and promoting workplace safety.

SWAP Fund: This fund represents a complicated financial agreement based on outstanding debt that brings in annual revenue to the County. The revenue is used to offset yearly debt service payments.

Reappraisal Reserve Fund: This fund recognizes a State statute requiring funds to be reserved and budgeted for future reappraisals to ensure adequate resources for this less-than-annual recurring expense. This fund was created in accordance with the Government Accounting and Standards Board (GASB) best practice.

Capital Financing Plan Fund: This fund accounts for financial resources to be used for the acquisition, construction, and/or improvement of major capital facilities. The capital projects fund is also used to accumulate funds to finance the CIP and support annual debt service payments.

Benefits Plan Fund: This fund represents the budget for the benefits offered to eligible County employees and retirees.

The Law Enforcement Officers' Special Separation Allowance (LEOSSA) Fund: The fund accounts for the activities of the Public Safety Employees Retirement System, which is used for pension benefit payments to qualified Public Safety employees. This fund focuses on minimizing operational risks and promoting workplace safety.

Public Art Fund: The Public Art Fund accounts for funding budgeted for Durham County's Public Art Program. Up to one percent (1%) of the annual Capital Improvement Program budget is set aside for public art projects.

DEBT SERVICE FUND

The **Debt Service Fund** is used to account for the payment of principal, interest, and related costs for all general long-term debt other than debt issued for and serviced by proprietary funds.

SPECIAL REVENUE FUNDS

These funds are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted for specific purposes. The County budgets the following special revenue funds: **Durham Fire and Rescue Service Tax District Fund, Lebanon Fire District Fund**, **Redwood Fire District Fund**, **New Hope Fire District Fund**, **Eno Fire Fund**, **Bahama Fire District Fund, Mangum Fire Protection Service District Fund, Special Park District Fund**, **Community Health Fund, American Rescue Plan Act Fund, and Opioid Fund.**

The **Community Health Fund** accounts for the financial resources acquired through the leasing of Durham Regional Hospital to Duke University, the earnings of these financial resources, and ensures the financial resources are used for health-related operating and capital expenditures. Due to rule changes from the Government Accounting and Standards Board (GASB), the Community Health Fund is now categorized as a Durham County Special Revenue Fund, and no longer within the Trust Fund group of funds. This change was effective July 1, 2016.

The **American Rescue Plan Act (ARPA)**, signed into law by President Biden in 2021, established the Coronavirus State and Local Fiscal Recovery Fund. This fund provides $350 billion to state, local, territorial, and Tribal governments nationwide for COVID-19 pandemic recovery assistance. Durham County received $62,445,275. Also in 2021, a bipartisan coalition of state attorneys general announced the **National Opioid Settlement** – a historic $26 billion agreement that will bring much needed help to communities harmed by the opioid epidemic. The State of North Carolina and all 100 counties joined the agreement, with Durham County expecting to receive nearly $21.7 million over an 18-year period. These Special Revenue Funds are set up to span the life of the distributions as opposed to being constrained to fiscal years. More information about these funds can be found in the **Appendix** section.

ENTERPRISE FUNDS

The **Sewer Utility Fund** is used to account for the revenues and expenses related to the provision of sewer service as well as the debt service for the fund (largely in Research Triangle Park).

The **Stormwater Utility Fund** is used to account for the revenues and expenses related to the provision of stormwater service as well as the debt service for the fund.

Supplemental Sections

The **Summary** section provides a summary of sources of revenue and expenditures from the General Fund. A detailed overview of revenue sources is included. This section also provides a brief account and graphs of all funds budgeted for the fiscal year beginning July 1, 2026. In addition, the section contains a summary of FTEs for all funds.

The **Appendix** contains supplemental information that includes the Budget Calendar, the **Glossary Terms**, which contains information to help the reader understand the terminology used in the budget document, the budget and amendment process, a statement of revenues, expenditures, and changes in fund balance, and Durham County fiscal policies.

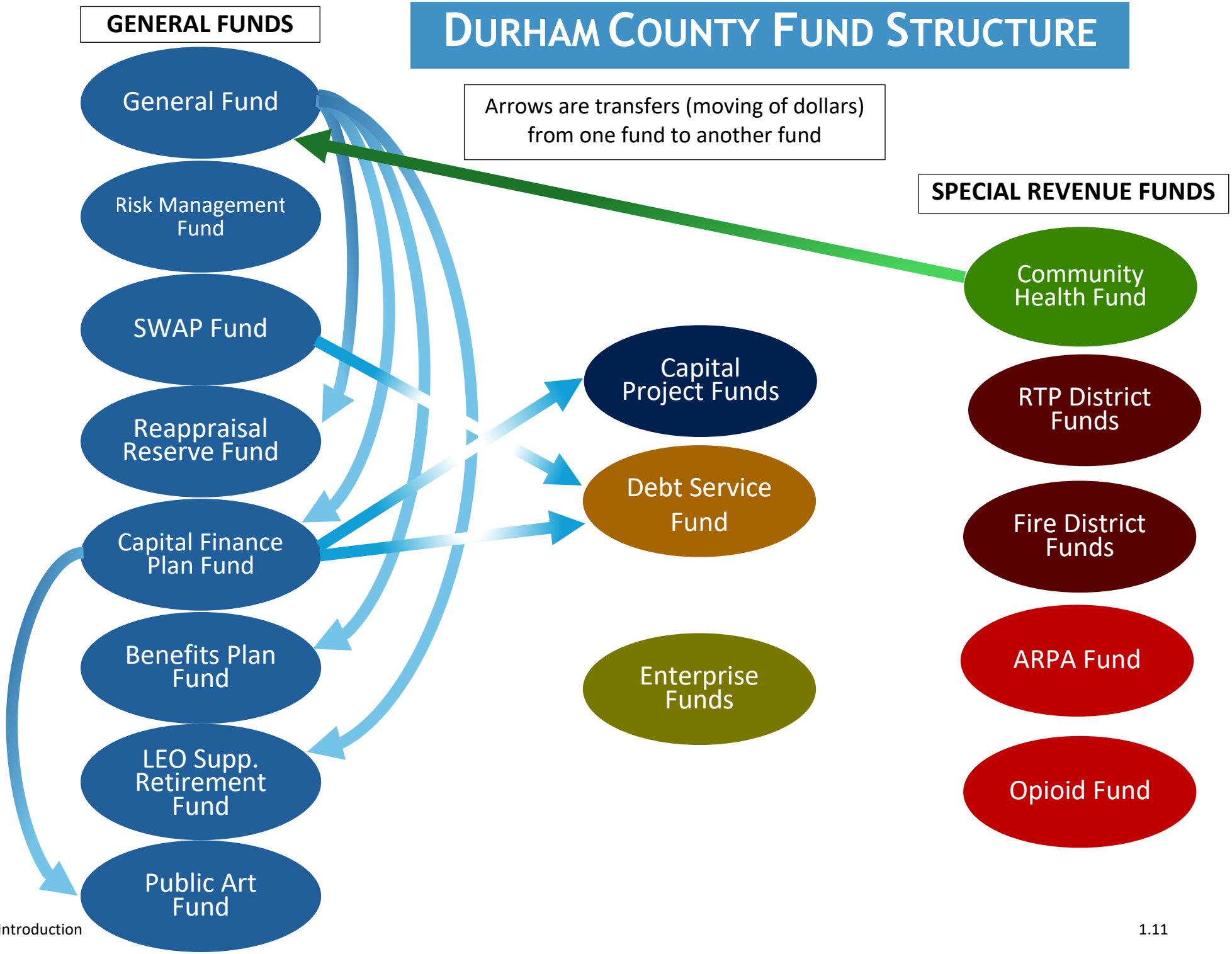
Capital projects, funded primarily by General Obligation bonds, are presented in a separate document, the **Durham County Capital Improvement Plan.** This document is a 10-year plan that is updated biennially.

Additional Information

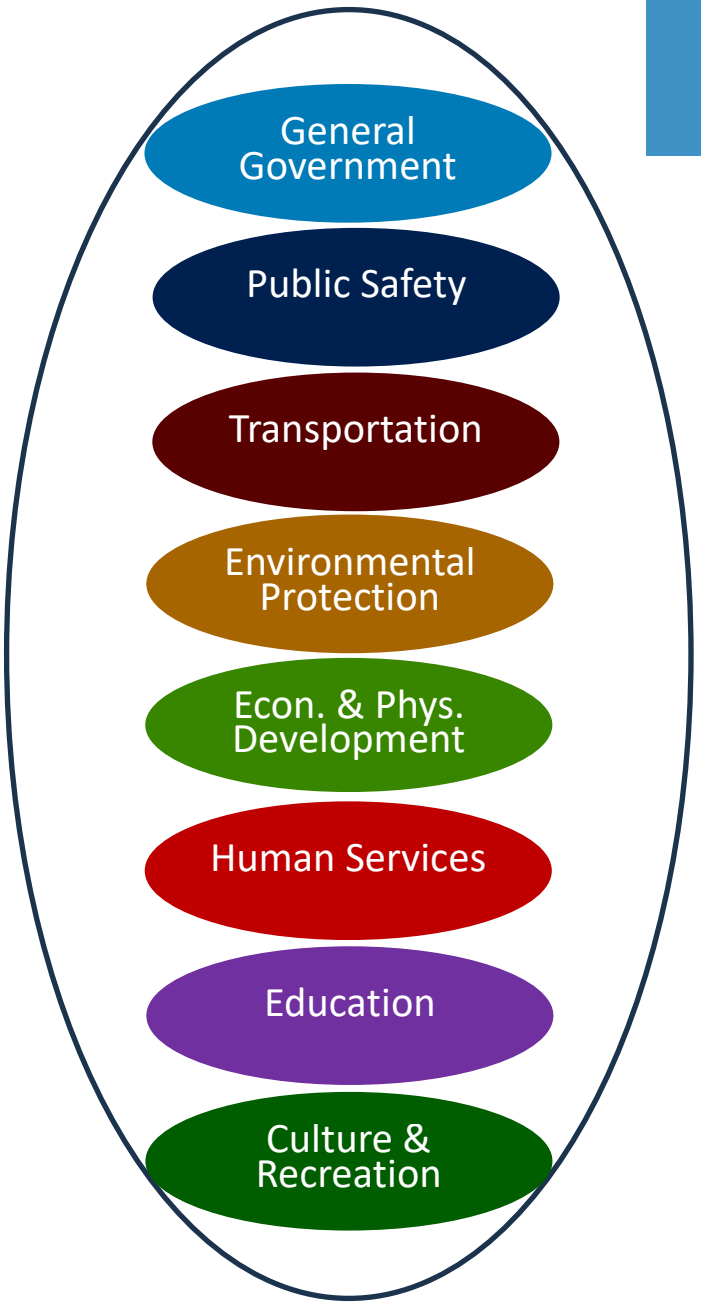
In accordance with North Carolina General Statutes, the **basis of accounting and budgeting** for the County is **modified accrual**. This means that **revenues** are recorded in the period in which they are **measurable** and **available**. Revenues are recognized when they are received in cash (e.g. licenses, fines, etc.) or when the collection of the amount is estimated to be received in the near future (e.g. property taxes). **Expenditures** in a modified accrual basis are generally recognized in the period when goods and services are received, or liabilities are incurred.

This document was prepared by the Durham County Budget and Management Services Department and is available online at www.dconc.gov. If further information is needed, contact Budget and Management Services at 200 East Main Street, Ground Floor, Durham, North Carolina 27701, by phone at (919) 560-0017, or by email at budgetdept@dconc.gov.

DURHAM COUNTY FUND STRUCTURE



Financial Structure



Function

Department

Board of County Commissioners
County Administration
Finance
Tax Administration
Legal
Court Facilities
Register of Deeds
General Services
Information Services & Technology
Human Resources
Budget & Management Services
Veteran Services
Public Information Office
Community Partnerships & Engagement
Business Engagement & Outreach
Organizational Effectiveness
Internal Audit
Nondepartmental
Nondepartmental Transfers
Vehicles & Equipment

County Sheriff
Emergency Communications
Justice Services Department
Youth Home
Office of Emergency Services

Other Transportation

General Services (Solid Waste)
Engineering & Environmental Services
Other Environmental Protection

Open Space & Farmland Preservation
Planning
Cooperative Extension Service
Soil & Water Conservation
Economic Development

Public Health
Mental Health (Alliance)
Social Services
Community Intervention & Support Services
Other Human Services

Durham Public Schools
Community Colleges
Other Education

Library
Other Cultural & Recreational
NCMLS
Others

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Durham
North Carolina

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

COUNTY OF DURHAM

July 1, 2026

Dear County Commissioners and Residents,

I am honored to present the comprehensive spending plan for Durham County (DCO) Government for fiscal year 2026-27. This budget is in accordance with the North Carolina Local Government Budget and Fiscal Control Act and is the culmination of thousands of hours of work across all County departments, shared City/County agencies, and a significant number of partner agencies that support vital County goals and objectives.

All recommended budget appropriations presented in the County Manager's Recommended budget were supported by the Board of County Commissioners. The Board also made additional investments in specific areas. This message includes changes to the Manager's Recommended Budget made by the Board of County Commissioners over the course of four budget work sessions and a well-attended public hearing. The Durham County budget was adopted at the June 8, 2026, Board of County Commissioners' meeting.

This budget takes effect while Durham County, like many local governments around the country, is navigating a new and challenging environment. After many years of exceptional progress and significant revenue growth based on strong population growth, robust employment, and sustained local investments, our "natural" revenue growth has moderated significantly. Eighty percent of the County's General Fund revenue comes from two sources, property tax and sales tax. Property tax growth has been largely flat following reappraisal due to an unexpectedly high number of appeals, while sales tax has been nearly flat over the last three years. With our two major revenue sources moderating and reduced Federal and State funding, there simply isn't additional available funding for ever-increasing County costs.

These revenue headwinds are compounded by fiscal uncertainty driven by shifting market conditions and slightly higher job losses compared to the prior year, all of which call for continued discipline in how the budget is managed and planned for future years. As County Manager, one of my essential duties and top priorities is to ensure the County's long-term fiscal viability, through good times and challenging ones alike. Every decision made and every proposal offered to the Board, including this budget, has been vetted through this priority. FY 2026-27 will be one of the most challenging years over the last two decades for Durham County government, but working closely alongside all County employees, we have made thoughtful and transparent decisions affecting the upcoming fiscal year. Improving the lives of Durham citizens will always remain at the forefront of all our considerations, and we will move forward as a community toward achieving the goals and strategic outcomes defined by Durham citizens and the Board of County Commissioners.

While vibrant local economic progress can feel enduring and self-sustaining, there have been tough years when the Durham economy slowed or contracted. After the 2008 housing market crash, Durham County and the City of Durham experienced a substantial decline in revenue, which necessitated difficult choices regarding support for programs and services. In 2020 and 2021, when the COVID pandemic caused the national and global economy to suddenly shut down across many industries, the County was again faced with hard choices driven by declining revenue and significant economic uncertainty.

Experiencing uncertain or negative economic conditions only a few times over the last 20 years may seem significant, but compared to many North Carolina counties and communities across the country, Durham has fared exceptionally well. We must take a moment to celebrate the growing prosperity enjoyed by most Durham County residents and acknowledge the work that remains to ensure all citizens share in that prosperity. While we hope Durham County continues its steady, even spectacular, march of economic growth, we must plan for shifts and revitalization, for no economy sustains uninterrupted expansion indefinitely, and ours is no exception. Durham

County's current economic climate presents several serious headwinds that we must account for if we expect to weather rough conditions and continue to prosper as a community.

Key financial and policy-driven decisions need to be considered to protect the County now and in the future. Major areas of focus include:



- ✓ Maintaining fiscal strength.
- ✓ Providing most services at current levels.
- ✓ Limiting property tax rate growth.
- ✓ Supplying appropriate Public Safety services to a growing population.
- ✓ Allocating adequate funding for Durham Public Schools, including funding moving base salaries closer to a living wage.
- ✓ Supporting County personnel through a modest cost-of-living adjustment

The FY 2026-27 budget is guided by both Board priorities and financial constraints but is particularly focused on supporting the continuation of vitally important, and mostly mandated, services that serve and protect all Durham County residents. Where possible, serious efforts have been made to lessen financial pressure by limiting growth in expenditures, implementing funding reductions, or funding reallocations in key areas where the return on investment did not equal present constraints. Ultimately, this budget is a representation of current environmental constraints, the need for Durham County to remain fiscally strong, and my desire to position the County to handle near and long-term fiscal uncertainty. This budget created hard choices for the Board and significant discussion among residents, but I am confident that by working together honestly and clear-eyed, the choices made in this budget will ensure that Durham County will continue to thrive.

The FY 2026-27 budget development process began with less than $1 million of clearly identified General Fund increased revenue. That's new revenue without a property tax rate increase and means we started the FY 2026-27 budget process with no significant revenue growth compared to the General Fund budget for FY 2025-26. Recent previous year's annual "natural" revenue increases were multiple millions more than this year's estimated growth. That "natural" growth in revenue supported annual increases in employee benefits costs, inflation related increases, a portion of employee salary increases, a portion of department requests for additional funds, and always at the top of the list, additional funding for education.

More detailed information about FY 2026-27 revenue estimates can be found in the Revenue Summary portion of the budget document.

This very limited growth causes pressure as it must cover inflationary operating expenses, costs shifted to the local budget as grant funding expires, and rising service demands driven by population growth and increasing needs in human services, public safety, and other critical areas. In total, before the FY 2026-27 budget development season began, the County faced $13.5 million in identified General Fund expenditure increases against only $1 million in new available revenue. This gap presented a major challenge, particularly given that county departments, Durham Public Schools, and other County-funded entities submitted over $68 million in new funding requests. Many of those requests reflect the realities of a growing population, rising inflationary costs, increasing contracted service costs, and the creation or expansion of new and important services.

Nearly all those funding requests were ultimately not able to be supported due to growing fiscal constraints. Having added more than 60,000 residents over the past decade, the County's expanded tax base and overall economic growth continue to place Durham in a position of strength. Managing the increased demand for services that accompanies population growth, while contending with slowing revenue, presents new and real challenges. The past two years have also required property tax rate increases to close similar revenue and expenditure gaps. I recognize those increases, while necessary to sustain the services Durham County residents expect and depend upon, place direct financial pressure on every resident.

The hard choices in the FY 2026-27 budget are strategically targeted to solidify some of the County's gains over the past year, respond to current issues, and set us up for future success. While there are numerous areas where the County can expand or add additional services and programs, there are limitations regarding resources. Therefore, this budget makes strategic decisions that offer the best County investments moving forward.

Maintaining Fiscal Strength

Durham County has been a transformational community for many years and will continue to thrive in the decades to come. A slowing economy can often create dual pressures by increasing County service needs while decreasing available revenue sources to fund those growing needs. These opposing constraints place County management and elected officials under mounting stress that cannot be alleviated with short-term financial decisions. Decisions may include using County fund balance (its savings account) to support service needs or to keep the property tax rate low. However, such choices can have long-term negative ramifications that may limit future service delivery and complicate budget development.

Fund balance serves as Durham County Government's financial safety net. While it can be strategically utilized in any fiscal year, its primary purpose is twofold: to provide critical emergency funding when needed, and to demonstrate the County's fiscal strength and stability. A robust fund balance signals sound financial management, a strength recognized by investors who purchase our General Obligation and Limited Obligation Bonds. Their confidence in our long-term stability has earned Durham County the coveted Triple-A bond rating, the highest rating for local governments. This premier rating translates to millions saved in interest costs, as investors accept lower rates due to our demonstrated financial reliability.

Given these significant long-term benefits, we cannot afford to compromise our financial standing through temporary fixes. Instead, we must identify alternative approaches to balance revenues and expenditures. This budget relies on strategies that minimize fund balance usage while maintaining the County's historical fiscal strength and stability standards. Solutions to our current challenges will emerge through collaborative innovation among staff, management, County Commissioners, and citizens.

Providing Services at Current Levels

Durham County stands as a recognized leader in providing essential services that enhance our citizens' quality of life. For more than 20 years, our robust economic growth has enabled us to fulfill our state-mandated obligations while strategically expanding programs in key priority areas. Our unwavering commitment to education is demonstrated by our consistent placement among North Carolina's top five counties for K-12 per-pupil funding—a distinction we've maintained for over three decades. We've strategically invested in early childhood development, innovative youth programs like the Resources for Youth Success & Empowerment (RYSE) Assessment Center, accessible housing solutions, and sustainable energy initiatives. These forward-thinking programs, along with many others, contribute to Durham's distinctive strength and responsiveness to community needs.

Despite our history of stable economic performance, we now face significant challenges. The FY 2025-26 (current year) fiscal outlook continues to present numerous uncertainties. Declining revenues in key categories necessitated a freeze on non-essential positions at the start of the 2025-26 fiscal year. By mid-year, we were compelled to implement broader spending constraints across departments. I tasked management and all departments to closely review their operating budgets and severely limit operational budget growth where possible.

In FY 2026-27, we must operate with restricted spending for a second year in a row and carefully reassess our existing services. Similar budget reassessments have occurred during previous resource- scarce times. To maintain our strong financial position while minimizing property tax increases, we must adopt new operational approaches.

The reexamination of core services acknowledges that certain ones (usually mandated) are vital to all County citizens and must be provided with the highest skill and standards. These services include areas such as ambulance response times, funding support for Durham Public Schools, and replacement of County vehicles and equipment, such as Sheriff patrol cars, EMS ambulances, and IT equipment that support other departmental needs. All these services and programs must be provided and done well, and in concert with other services. However, when available

funding limitations exist, hard choices are required so core services are not underfunded or ignored, before major issues occur.

Budget Constraints

Focusing on financial stability and support for mandated services, while having very limited new resources, were foundational considerations in developing the FY 2026-27 budget. To achieve this, the budget sees strategic reductions in most General Fund departments (an average of 2% reductions), very limited position growth, and focused necessary support for public safety and education. During the current fiscal year, soon after the budget was adopted, we began the challenging process of assessing the value, cost, and long-term sustainability of County programs and services. More about those efforts will be explained later in the message. Through internal resource realignments that I directed during the FY 2025-26 year, I bolstered the infrastructure dedicated to organizational effectiveness with enhanced program evaluation of County-funded operations.

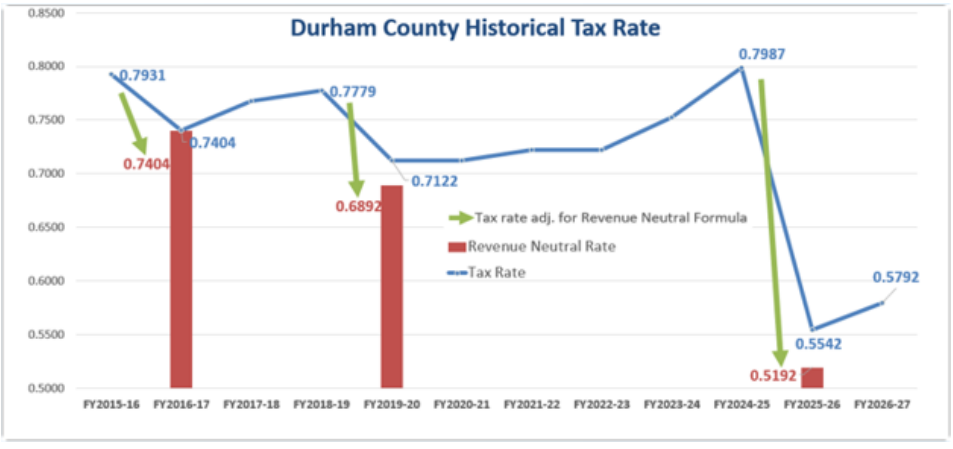
As Durham County families adjust their household budgets in this volatile economy, our County government must do the same. Together, we will navigate these challenges while maintaining our commitment to responsible governance and essential services for all residents.

Limiting Property Taxes Growth

Even with a thriving economy, Durham County needed to raise the property tax rate in the last two fiscal years to support additional education and Pre-K funding, rising internal costs, and incurred debt service related to the voter-approved 2022 General Obligation Bond referendum. These tax rate increases were thoughtfully considered and measured, and they were the only realistic way to expand funding to areas of need identified by citizens, the Board, and County departments.

The County completed a revaluation process that went into effect in January 2025. Since the last revaluation process in 2019, Durham County and the Research Triangle have experienced massive growth in property valuation. This valuation growth was due to numerous factors, including population growth, low interest rates, low housing stock, and Durham's desirable livability. All these variables contributed to significantly increasing property sale prices between 2019 and the end of 2024.

As part of this revaluation process, starting in Spring of 2025, property owners (residential and commercial) were given the state-mandated opportunity to appeal their revalued property values if they believed they had legitimate reasons. During FY 2025-26, there were 10,533 appeals in Durham County, many of which were large commercial properties. A significant number of those appeals were approved through adjudication which in turn lowered the valuation of the property when compared to the original revaluation values.

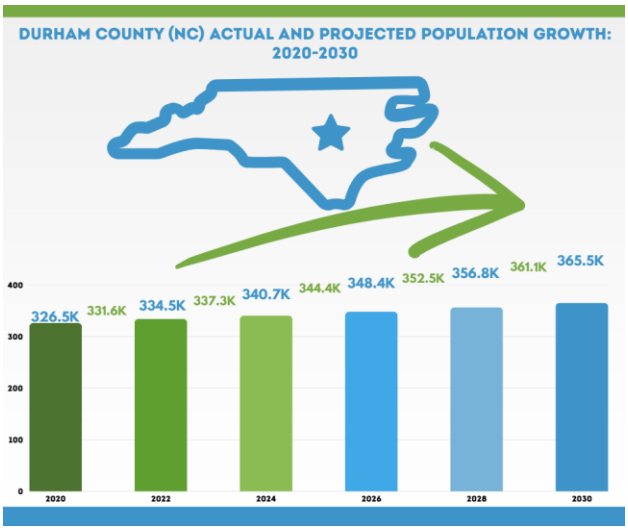


The net effect of all these appeals was an overall lowering of the taxable valuation for Durham County, which ultimately means lower property tax revenue collected by the County for FY 2025-26, and a lower starting point for property tax collection for FY 2026-27. Normally, the County's "natural growth" (before a tax rate increase) in property tax revenue for any recent year has been more than $10 million. This year, that amount is less than $400,000 for the General Fund. That's a "missing" amount of new revenue equivalent to 1.5 cents on the property tax rate. Addressing this revenue shortfall requires a two-pronged approach including limiting expenditure growth wherever possible, while identifying alternative ways to generate or recover revenue.

Before any property tax rate increase was considered, I asked departments to find reductions within their budgets to cover basic increases such as a modest pay increase for existing employees and any medical and health benefits cost increases. To their credit and with my sincere appreciation, departments came up with $6.2 million in reductions to help offset lost revenue and general expenditure increases.

With limited revenue raising options, the need for ongoing financial stability, and support for core public services such safety, education, and human services, a two and a half cent property tax rate increase for the General Fund is included in this budget. For context, this increase equals $25 per $100,000 of a property's valuation. This property tax rate increase specifically supports increased funding for Durham Public Schools, expanded Pre-K support, and a new EMS 24/7 ambulance unit. County leadership recognizes the pressure and stress of increasing property tax bills for citizens, and where possible have limited expenditure growth, even to the point of having budget reductions in nearly every County department, but we also understand that service delivery must not falter in key areas.

Providing Appropriate Public Safety Services to a Growing Population



Source: North Carolina OSBM

Continuous population growth within Durham County over the last 20 years, and expected growth over the next 10 years, have put tremendous strain on the County's Public Safety departments. This includes Emergency Medical Services, which provides 911 emergency ambulance and response services, and the Sheriff's Office who oversees the County's Detention Center, provides safety services for unincorporated areas of the County, and supports County court functions. Other key public safety-related functions include running a new Youth Home, with expanded capacity, and the Justice Services Department, which provides key services to divert justice-impacted people from incarceration as appropriate. With over 20,000 new County residents in the last six years alone and another nearly 20,000 people anticipated moving here in the next four years, pressure will continue increasing to adequately and professionally serve Durham residents. More 911 calls, longer response times, an increase in detention center population, and further residential growth areas like the RTP are already stretching available Public Safety resources thin.

Recognizing the trends and the need to respond now, the FY 2026-27 budget provides significant funding to support an additional 10 positions in Emergency Medical Services (EMS), along with a new ambulance and associated operating funds. This additional funding will create a new 24/7 ambulance unit that will improve shift coverage, increase ambulance availability, and reduce response time to meet the growing service demands within the County. In fact, over the last two years, our front-line EMS staffing has increased by 22 new positions.

The Sheriff's Office is strengthening public safety by converting five vacant detention officer positions into Law Enforcement Officer (LEO) patrol positions, continuing a strategy employed in FY 2025-26 when five similar conversions were made to expand officer capacity. This deliberate reallocation of long-vacant positions to areas of critical need represents one of the most direct and cost-effective ways to address rising expenditures without adding new headcount. As the County navigates its current fiscal challenges, the strategic reallocation of existing resources must become a standard and ongoing practice.

I, along with the Board, recognize that the safety of Durham County residents is one of the most basic and important agreements between taxpayers and their local government. This budget focuses its limited additional resources on shoring up and continuing to meet that pact.

Providing Adequate Funding for Public Education

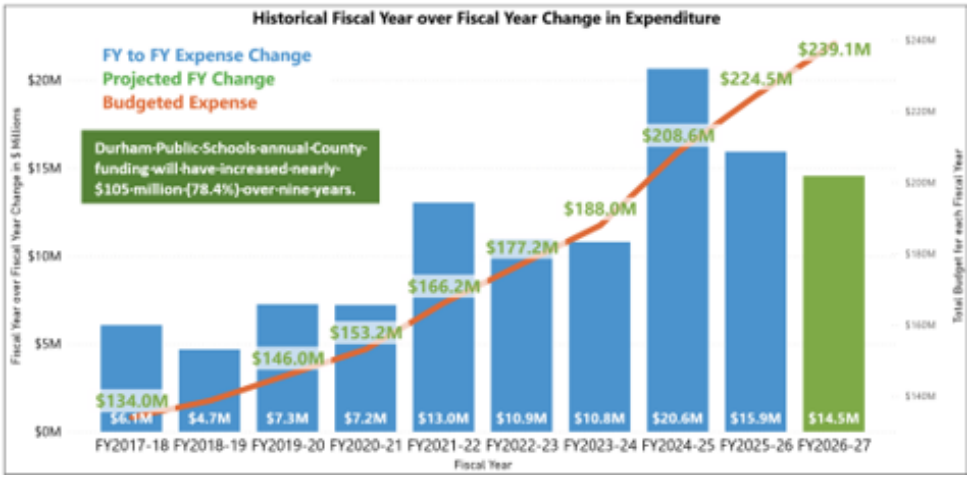
Durham Public Schools

Whether through economies strong or weak, Durham County continues its deep commitment to supporting education through significant investment in both the programmatic and capital needs of Durham Public Schools (DPS). During the last five years, the County has increased the local contribution to DPS' operating budget from $153 million in FY 2020-21 to roughly $224 million in FY 2025-26, a 46.5% increase in operating dollars over a five-year period.

	FY 2024-25 Actual	FY 2025-26 Original	FY 2026-27 Requested	FY 2026-27 Approved
Current Expense	$206,601,332	$219,528,912	$245,229,039	$233,078,901
Capital Outlay	$2,000,000	$5,000,000	$7,823,488	$6,000,000
County Funding Total	**$208,601,332**	**$224,528,912**	**$253,052,527**	**$239,078,901**
ARPA Capital Outlay	**$6,000,000**	**$0**	**$0**	**$0**
ARPA Title I Support	**$716,624**	**$723,376**	**$0**	**$0**
Tota Direct DPS Funding	**$215,317,956**	**$225,252,288**	**$253,052,527**	**$239,078,901**
DPS Debt Service	$51,719,972	$61,792,616	$67,873,001	$70,329,857
TOTAL FUNDING	**$267,037,928**	**$287,044,904**	**$320,925,528**	**$309,408,758**

The approved budget adds another $14.5 million of local funding for Durham Public Schools, pushing our total FY 2026-27 contribution to over $239 million, approximately 1/3 of our General Fund spending. Once again, we proudly rank in the top three counties in North Carolina for local per-pupil spending. FY 2026-27 approved local per-pupil funding is $5,998. Additional funding for Durham Public Schools was added after Board of Commissioners' deliberations on the Manager's proposed budget. This funding supports movement of classified salaries towards a living wage. Durham Public Schools agreed to find additional savings within their budget along with additional County funding to reach an $18.22 minimum hourly salary range for classified employees, one hourly dollar less than the requested amount in the school's request.

These levels do not include capital improvement investments and other direct support, which are noted in other areas of the budget. While this budget does not fully fund Durham Public Schools' request for $28.5 million in new funding for FY 2026-27, it offers a substantial investment in our educational system. This investment is an important next step in meeting Durham Public Schools' needs.



The County remains committed to working with Durham Public Schools to develop a long-term plan to help them achieve the admirable goals their leadership has created for our school system. This graph highlights Durham County Government funding to support Durham Public Schools.

In addition to this robust annual support the County adds another $88.7 million in education funding for DPS debt funding, Pre-K support, as well as indirect support for other education related programs, which puts the total direct and indirect funding at nearly $328 million for FY 2026-27.

Durham Technical Community College

The County provides substantial financial support to Durham Technical Community College (DTCC), recognizing its vital role in creating educational pathways for residents. DTCC offers comprehensive services, degrees, and career opportunities that bridge the gap between high school and university education or lead directly to stable, well-paying careers, with particular emphasis on needs relating directly to Durham County's workforce. Previously, the County has worked with DTCC to support specific academies for Emergency Medical Service positions (technicians

and paramedics), assist in funding resident scholarships to attend, and build the newest facilities to enhance learning.

	FY 2024-25 Actual	FY 2025-26 Original	FY 2026-27 Requested	FY 2026-27 Approved
Current expense	$11,872,083	$12,058,661	$13,033,551	$12,467,305
Capital outlay	$560,000	$560,000	$530,000	$530,000
TOTAL	**$12,432,083**	**$12,618,661**	**$13,563,551**	**$12,997,305**
Debt service	$4,309,998	$10,493,086	$13,396,163	$13,396,163
TOTAL FUNDING	**$16,742,081**	**$23,111,747**	**$26,959,714**	**$26,393,468**

DTCC requested a budget of $13,563,551, while the approved budget is $12,997,305. The additional funding (3%) covers some basic inflationary costs, but limited available resources make this the second year in a row with limited growth in the DTCC budget. The budget also includes debt service payments for previous bond obligations. Notably, the FY 2022 bond referendum allocated $112.7 million to DTCC for capital improvement projects.

DTCC key partnerships help ensure residents have affordable options to improve the upward mobility of our community. The college plays a crucial role in Durham County's workforce development strategy by providing education and training aligned with local employment needs.

Other Education

The budget includes an investment of $500,000 in a newly proposed Youth-focused mini grants initiative, reflecting Durham County's enduring commitment to the success, safety, and well-being of its youngest residents. This program will direct locally supported funds to community-based organizations delivering evidence-based services that produce measurable outcomes for Durham youth.

Grant awards will prioritize programs that advance student achievement and school success, expand access to safe and enriching recreational opportunities, and address the social and economic barriers that too often prevent young people from reaching their full potential. The program recognizes that youth development does not happen in a single setting or through a single intervention. It requires a network of trusted community organizations working in schools, neighborhoods, and homes to wrap young people in the support they need to thrive. Grant recipients will be selected through a competitive and transparent process that emphasizes program accountability, demonstrated community impact, and alignment with the County's strategic goals for youth and families.

Capital Projects and Capital Financing

Another key area of the budget I'd like to point out is the County's ongoing need to support capital projects and related capital financing. This ongoing process of assessing the County's current capital situation and future needs is called a Capital Improvement Plan (CIP). The County supports the upkeep of many buildings supporting County services (libraries, courts, EMS stations, radio towers, administrative buildings, a detention center, the County stadium, and many others); we also financially support DPS building renovations and new construction like the new Durham School of the Arts. The County also makes capital investments for the NC Museum of Life and Science, provides funding to renovate or construct buildings supporting growth of the Durham Technical Community College campus, and is working towards supporting a new or renovated County Animal Shelter.

2022 BOND AUTHORIZATIONS	
DURHAM PUBLIC SCHOOLS FACILITIES	$432,505,000
NC MUSEUM OF LIFE AND SCIENCES	$13,995,000
DURHAM TECHNICAL COMMUNITY COLLEGE	$112,740,000
TOTALS	$550,240,000

Durham County's CIP has a 10-year future span where the County tries to recognize various capital needs, their related costs, and ultimately how to pay for this "plan." Every fiscal year, part of the annual budget process includes figuring out how much funding is needed for the upcoming fiscal year (FY 2026-27) to support capital project needs as well as support ongoing debt service costs (a house mortgage payment, except the County has many house mortgage payments). For FY 2026-27, Durham County has an estimated debt service cost of over $111 million with an additional $11 million in direct support for several capital project needs. These costs are paid for with dedicated (by Board policy) sales tax, some occupancy tax, and mostly property tax.

The estimated debt service cost and direct support amount decreased slightly from FY 2025-26 allowing the property tax rate to stay flat at 7.57 cents for the Capital Financing Plan (CFP) fund. The 2022 General Obligation bonds supported $550.2 million in new debt. Since the referendum significant GO bond funds have been spent by DPS, DTCC, and the Museum, and now it is time for Durham County to start paying the "mortgage" on this long-term debt. Citizens should be aware that future General Obligation bond referendums and/or additions to the overall County capital improvement plan could also mean future property tax rate increases to support these potential future costs.

Organizational Effectiveness

To maximize our departmental output (services and programs), while under the duress of limited resources, means putting an absolute premium on organizational effectiveness and efficiency. Doing more with less, deciding to do less with less, or deciding to do something different are decisions all predicated on understanding, as clearly as possible, what we are currently doing, how well we are doing those things, and the real and expected cost of doing those things. In short, we are talking about measuring departmental performance, reviewing that performance, and then acting on that information. To that end, earlier in FY 2025-26, I reorganized and reimagined an office of Organizational Effectiveness. Through their hard work, they have begun the important and crucial task of developing measures for almost every department within the County, and some outside agencies. This tracking of department performance is not just for management, departments, or even the Board of County Commissioners, but for everyone, including residents. This process of considering pertinent measures of performance and output, creating systems to collect and track data, considering what the data shows, and finally acting on the data, is a systematic group process that ultimately helps guide the entire organization. The more information that informs decision making, the better decisions that can and will be made.

Throughout this budget document, you will see performance measures for most if not all departments, along with key department program descriptions. A companion document focusing solely on department measures and explanations will be coming soon. In these financially stressful times, it is especially important that we carefully consider what services we can and must provide, as well as how well we are providing them. Measuring organizational effectiveness is foundational in supporting that decision making. I also acknowledge that our elected officials have been expecting this information for some time as they work to make the hard decisions that will determine Durham County's future.

FY 2026-27 Budget Overview

For the second straight year, Durham County's budget is extremely focused on balancing the demand for additional resources while managing resources within our fiscal realities. As previously noted, those fiscal considerations have significantly limited the areas of growth in the overall budget, but particularly the General Fund budget, where most of the County's operations are funded. The following section highlights key areas.

The Durham County Fiscal Year 2026-27 Budget totals $1,049,757,411, with a 2.5 cent property tax increase in the General Fund. The total Durham County budget increase is $11.29 million or 1.08% over the FY 2025-26 approved (original) budget. This is one of the smallest overall budget increases in years.

All Funds Summary	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	$ Change Appr. v. Orig.	% Change Appr. v. Orig.
General Funds	$766,033,966	$877,653,373	$872,377,577	$928,121,237	$890,773,471	$13,120,098	1.49%
Special Revenue Funds	$16,322,069	$18,369,774	$18,306,330	$19,102,089	$19,215,101	$845,327	4.60%
Debt Service Funds	$103,059,190	$116,589,842	$110,439,044	$113,147,262	$111,634,693	($4,955,149)	-4.25%
Enterprise Funds	$32,401,378	$25,859,286	$27,482,082	$28,134,146	$28,134,146	$2,274,860	8.80%
Total	**$917,816,603**	**$1,038,472,275**	**$1,028,605,033**	**$1,088,504,734**	**$1,049,757,411**	**$11,285,136**	**1.09%**

Key areas of General Fund budget growth include:

Priority Expenditures

1. Additional funding support for DPS: $14.5 million
2. Pre-K expansion: $1.27 million
3. EMS ambulance unit: $1.23 million
4. Employee Benefits (Insurance): $1.55 million
5. Employee compensation increases: $3.60 million

Fund Name	FY 2025-26 Original	FY 2026-27 Approved	FY 2026-27 Projected Revenue
General Fund	47.85	50.35	$430,962,906
Capital Finance Plan Fund	7.57	7.57	$64,719,051
Total	**55.42**	**57.92**	**$495,681,957**

Normally, annual "natural growth" in property tax and sales tax revenue would cover all or most of the key priority expenditures noted above, however due to extremely slow growth in our two biggest revenue sources, that is simply not possible this year. The additional funding from the property tax rate increase directly supports Durham Public Schools' current expense growth, a new 24/7 EMS ambulance unit, and a Pre-K expansion increase. For context, an additional one cent on the property tax rate brings in an extra $8.5 million in property tax revenue. But to cover other priority expenditures noted above as well as other expenditure growth (utilities, fuel, inflation, etc.), departments reduced their total budget by 2%, saving the County $6.2 million.

Despite approximately $17 million in total new General Fund revenue from a property tax rate increase, other revenues decreased significantly, such as appropriated General Fund fund balance and intergovernmental revenue (please read the Revenue summary portion of the budget document for more detail). This means that, unfortunately, we still cannot fund the myriad requests presented by departments. These department requests arise from the Board of County Commissioners' goals, "ground-level" knowledge of resident needs, rising costs of providing existing services and programs, expanding services into critical new areas, and needed positional support to carry out the panoply of County programs. These legitimate needs remain even in the necessary reality of a 2% budget reduction.

General Fund Expenditure Summary	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	$ Change Appr. v. Orig.	% Change Appr. v. Orig.
General Government	$157,608,714	$193,312,411	$200,132,095	$205,352,503	$198,496,258	$5,183,847	2.68%
Public Safety	$84,759,982	$95,104,406	$91,190,451	$100,991,777	$94,363,587	($740,819)	-0.78%
Transportation	$1,541,844	$4,544,472	$4,753,125	$3,540,686	$3,379,501	($1,164,971)	-25.63%
Environmental Protection	$6,048,888	$7,866,848	$10,991,046	$7,082,487	$6,698,086	($1,168,762)	-14.86%
Econom. & Physical Devlp.	$9,458,279	$10,419,457	$10,501,211	$11,101,018	$10,480,754	$61,297	0.59%
Human Services	$101,200,148	$114,315,668	$109,686,862	$114,802,435	$110,606,026	($3,709,642)	-3.25%
Education	$229,475,707	$246,826,645	$246,329,603	$278,622,527	$263,281,318	$16,454,673	6.67%
Cultural & Recreational	$16,232,094	$17,317,877	$16,243,817	$18,045,111	$16,938,710	($379,167)	-2.19%
Total	**$606,325,656**	**$689,707,784**	**$689,828,210**	**$739,538,544**	**$704,244,240**	**$14,536,456**	**2.11%**

Even with a 2.5 cent property tax rate increase, the General Fund budget only increases a net $14.53 million or 2.11% over the FY 2025-26 approved budget.

Almost every function of the General Fund saw overall budget reductions except for General Government, where the increase in Employee Benefits and any potential compensation increase is housed, and Education, where increases to Durham Public Schools and Pre-K funding are located. In fact, if the increase ($16.45 million) dedicated for education (DPS, DTCC, and Pre-K) is not included, the General Fund has a net decrease of $1.9 million. Much of the General Fund overall budget decrease is related to 2% reductions to County department budgets. Of significant future concern is the annual increase of Education-related funding, potentially at the expense of County department funding and needs.

Other Investments in Public Safety

It is worth noting that this budget includes a new position in the Justice Service department, a Human Services Clinical Counselor who will work with persons who are detained at the Detention Center in need of mental health services. Mental health problems along with some mixture of addictive behaviors at the Detention Center make up a large part of health issues experienced there on a daily and yearly basis. We will continue to fund and expand services meeting the needs of that particular population while incarcerated, and after they are released.

Health and Human Services: Navigating Policy Changes

Our work in health and human services is essential to the well-being of individuals and families in our communities. However, the landscape of federal and state policies is constantly shifting, and with these changes come challenges that may directly impact those we serve.

Recent policy adjustments and fluctuations in funding at both the federal and state levels can create barriers, limiting access to critical services and straining resources that individuals rely upon for stability, care, and support. Whether it is modifications to healthcare programs, shifts in social service funding, or regulatory changes affecting service delivery, these decisions have far-reaching consequences.

One such program that was affected is the long-running Durham Innovative Nutrition Education (DINE) program within the Public Health department. This program has been funded with Federal dollars for decades and funding was suddenly stripped from the program in the middle of the current fiscal year. Close to 15 positions (nutritionists mostly) were funded through this program and helped citizens from all backgrounds and ages learn the benefits of eating better, healthier foods. The County was able to support this program for most of FY 2025-26, but there was significant attrition of the DINE positions related to concerns about future funding.

Given the financial constraints I have talked about consistently throughout this message, there was a hard decision looming about whether to continue this program in some reduced state with County dollars or decide to close the program completely. Understanding the value of this program over the years, and with the help of Public Health staff to find some offsetting revenue, we will maintain this program with a reduced staff of 10.97 for FY 2026-27. The County will then have to consider how to move forward in future years, when full funding of the program will fall to the County alone.

The department of Social Services (DSS) could ultimately be the hardest hit due to Federal changes, with most of those changes likely beginning in FY 2027-28. Some concerning estimates reflect shifts to County cost as high as $11 million for cost share to support Food and Nutrition Services administration. In FY 2026-27, there will likely be increased costs to ensure the County maintains a low error rate in Supplemental Nutrition and Assistance Program (SNAP), a new federal policy of re-certifying Medicaid applications every six months, and increased work in child welfare due to state policy changes. We are strategizing with DSS now in preparation for those possible significant revenue losses while ensuring that our commitment to the community remains strong in critical service areas

While we cannot guarantee that our programs will remain unaffected or that every individual in need will receive support without disruption, we are committed to doing all that we can. We are closely monitoring legislative developments to understand their implications and determine how to respond effectively. By remaining informed and engaged, we can adapt when necessary and continue working to meet the needs of those who rely on us.

Alliance, our mental health partner and provider of services for the County continues to spend County funds at a lower-than-expected amount due to Medicaid transformation. Alliance is receiving increased revenues from the state, which in accordance with state law, must be utilized prior to county funds. Trending over several years has shown that Alliance is spending a little over $2.3 million of County funding compared to annual County budgeting of $4.5 million; therefore, based on trending, Alliance's contracted services are budgeted in FY 2026-27 to receive $2,364,862. Funding is included for the Durham County Crisis Support Center and partnerships with local mental health stakeholders. While the budget represents a reduction in County funding from the previous year, it does not reflect a reduction in services provided by Alliance. As a result, the decrease in county contribution simply reflects the availability of additional state resources, allowing the county to reduce its financial commitment without

impacting the level or quality of services delivered.

The budget includes $425,000 in continuation funding for Hayti Reborn, sustaining the County's partnership to support residents currently or previously involved in the justice system as they reenter the workforce. Additionally, the budget provides $250,000 through the Community Intervention and Support Services (CISS) department to develop and implement a comprehensive violence reduction plan in partnership with the City of Durham. This joint initiative will advance coordinated, evidence-based strategies aimed at meaningfully reducing community violence across Durham.

Finally, $500,000 is budgeted to support a partnership with the City of Durham to develop a Strategic Plan to End Homelessness, a multi-phase effort aimed at reimagining our community's coordinated response to homelessness. More specifically, the funds will support the flexible housing fund. Funds will also be realigned to support County staffing needed to support strategic implementation. This investment builds on a foundation of existing County support for individuals experiencing homelessness, including $535,356 for Urban Ministries' ongoing shelter operations and the $350,000 Homeless Day Shelter and Services Center pilot launched in March 2026. The funding highlights above represent only a portion of Durham County's total investment in homelessness response. Meaningful resources for prevention and inflow reduction are also embedded within the operating budgets of the Department of Social Services, Public Health, and other County departments that serve this population as part of their core mission, expenditures that, while not always labeled as homelessness-specific, play a direct role in keeping families stably housed

I would like to note that the current County Capital Improvement Plan (CIP) has a planned $18 million in funding to expand the infrastructure needed to strengthen our homelessness response systemwide. Taken together, these investments reflect the County's sustained and growing commitment to supporting our community's most vulnerable residents.

Employee Compensation

Effective local government depends on our employees' dedication to delivering essential services. It also depends on employee economic stability (much like the County). Despite limited revenue growth, and even with department operating reductions, employees will receive a 2% cost of living adjustment (COLA) pay increase. Our workforce deserves financial support that attempts at a minimum to keep up with inflation. This is a smaller than typical pay increase for employees but reflects the limits and pressures of slowing revenue growth and increasing expenditure growth in basic services and programs. We must never lose sight of the fact that it is our employees who make nearly every key program work at ground level. We also must not indirectly punish our employees by limiting personnel costs to offset cost increases elsewhere.

Employee benefits, especially healthcare, are vital to our compensation package. The current two-tiered health benefits system, with increased employee contributions for an enhanced option, has successfully limited cost increases. This approach must continue, as County health insurance expenses are projected to increase by approximately $1.6 million next fiscal year, even with competitive rates that have been solicited through an RFP process. Competitive bidding has delivered substantial savings (at least in terms of limiting cost growth) from the originally projected increase. In FY 2026-27, we will continue to conduct ongoing analysis of benefits to determine sustainable healthcare coverage levels.

An additional $250,000 is invested to strengthen employee wellness initiatives aimed at improving both physical and mental well-being. This funding will support programs and resources that promote healthier lifestyles, enhance access to mental health support, and foster a more resilient workforce. By prioritizing employee wellness, the County seeks to not only improve quality of life for staff but also reduce long-term healthcare costs and improve overall organizational effectiveness.

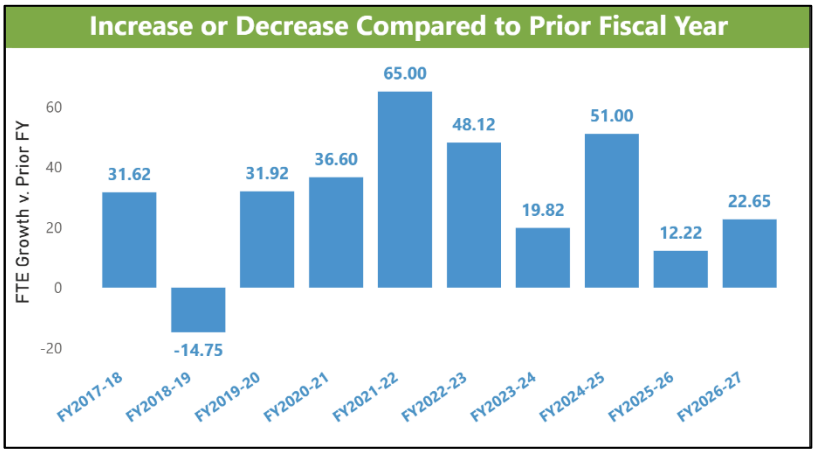
Estimated benefits costs, including employee wellness initiatives, are budgeted at $52 million for the upcoming fiscal year and annual growth over the last five plus years have averaged around 7%, with the FY 2026-27 budget growth totaling 3.1%. This type of average annual growth at these amounts continues to put a serious strain on the County’s ability to find the available resources, before needing a property tax rate increase. Future considerations

around what the County can continue to afford will have to be deliberate and weigh the balance of cost versus benefit. Durham County has long had an exceptional benefits plan, the viability of such in the future depends on decisions made now and over the course of the next few years.

Workforce Capital

The services and programs Durham County government provide are directly and necessarily done by employees supporting our residents. As such, any expansion or increase in services, and/or any increase in need related to population growth or changing economic needs, often necessitates additional positions throughout various County departments.

The FY 2026-27 budget includes a net increase of 8.0 new positions (FTE). Underneath that number are many strategic decisions and FTE reallocations that begin to meet the changing needs of the County. Combined with adjustments made during the current fiscal year, there are a net of 21.68 additional FTEs when compared to FY 2025-26.



Given the financial pressures discussed earlier in the message, my goal over the last two years has been to limit the number of new positions created. As the graph shows, FTE growth has been significant most of the last eight years and those positions have been needed, but positions are expensive, and we must explore other avenues to support the strains of a growing population and service demands. Avenues such as increased efficiencies and critical program evaluation where some programs reduced or eliminated positions and funding and/or positions reallocated to services with a higher return on investment. I will continue to direct our management team to assess current service levels and needs, vacancy rates, and strategic plan direction during the FY 2026-27 fiscal year, expecting them to provide options for the best programmatic solutions moving forward. I am confident that those options will include a direction that maximizes efficiencies where possible, supports filling existing positions, limits position growth, and directs our workforce towards the most return on our investment.

In the General Fund there are 11 new positions created, focusing mainly on public safety needs including ten new paramedics for an additional 24/7 ambulance unit and one new Clinical Counselor in the Justice Service department to support mental health needs at the detention center. Due to Federal defunding of the Public Health DINE program, the General Fund will also see a reduction of 4 FTEs. Those DINE-related positions, if filled, will be provided opportunities for other positions within the County where possible. There were also 6.65 FTE mid-year positions added to the General Fund, bringing the total change in General Fund positions to only 13.65 FTEs. The Risk Management Fund received one additional position, while the self-funded Water and Sewer Fund (Enterprise Fund) and the Opioid Settlement Fund received five and three new positions respectively during the current fiscal year.

To mitigate the financial cost of FTE growth and begin the multi-year process of refocusing County resources towards the most productive programs and services I reallocated a net of 21 County Administration positions, mid-year, to various departments with the greatest need. Included was an Assistant County Manager position that was reclassed and reallocated to the Board of Elections.

Limiting FTE growth through improved efficiencies or by studied reallocation helps the County control numerous varying costs not only in an upcoming budget year, but for years to come. Every new position creates incremental demand for additional space, administrative support, increased risk liability, and the potential for higher County incurred benefits costs. Positions are expensive and, while needed in many areas, should be created in a sustainable manner that supports the County's strategic goals. While I have addressed this to and with departments, I think it

is also important to lead by example.

Conclusion

At the beginning of this message, I spoke of sustainability, and I refer back to that concept again. We must make financially sustainable decisions that do not overburden our economically distressed residents, but we must also make programmatically sustainable decisions that provide short and long-term support and services regardless of the current environment. We must also acknowledge and support our workforce who provide the energy needed to provide the core services that, in turn, benefit all of us. Every decision must balance the needs of today while building a stable future in which policies and programs can grow and thrive. The Board approved FY 2026-27 budget strategy is designed to address these realities with targeted investments and sustainable practices that ensure both immediate and long-term benefits for our community.

In my last budget message, I said I would begin a "thorough and deep evaluation of all County funded activities". I have done that with a comprehensive department mandated services review, relevant benchmarking with other similar jurisdictions, and the development of a County wide performance measurement and evaluation program. In my concern for and support of the County's long-term sustainability I believe in a clear-eyed review of program performance and health. We must be willing to make hard choices that keep our County strong and focused on our strategic goals and our citizens' lives. In addition to continued operating budget reviews, this next fiscal year will see an update to our Capital Improvement Plan; developing a strategy required to fund deferred maintenance and new construction needs for the County, Durham Public Schools, and other infrastructure.

With this budget, Durham County is committed to advancing Public Safety, supporting our public schools, and investing in the employees who provide high quality services to our residents. We will monitor progress through measurable goals and transparent evaluations, ensuring that every decision strengthens our community and aligns with our strategic vision. I will continue to caution Durham residents and the Board that we are more likely to experience a growing gap between available resources and growing needs over the next several years as economic volatility and Federal/State policies continue to create obstacles. But together, we will foster a stable, thriving Durham, equipped to meet future challenges and provide exceptional services for all residents.

I want to thank the Durham County Board of Commissioners for their diligence in reviewing, questioning, and eventually approving this FY 2026-27 budget. This year presented hard choices and tough decisions, but our Board did not shy away from the task. Their willingness to understand the current fiscal realities while still investing in the future is a large part of what makes this County great. I also want to thank all the citizens that expressed their concerns, needs, optimism, and even pessimism. It takes a chorus of voices, so many people who care about Durham County, who point out its needs, its areas ripe for improvement, and who encourage protecting its strengths and character, who ultimately make an annual budget a living document of community priorities.

Sincerely,



Claudia Odom Hager

FOCUS AREAS AT A GLANCE

Adopted in July 2024, DCo Forward 2029 includes seven high-level Focus Areas that serve as a framework to monitor the progress of Objectives and Initiatives the County will work toward completing over the course of five years. Objectives (goals) capture what we are working to accomplish, and Initiatives (action items) describe how we plan to make progress toward and complete Objectives. To provide accountability to Durham residents, our performance management framework will assist in communicating measurable progress across the strategic plan.

Regional Leadership

Being a regional leader that improves the quality of life of residents

Healthy & Inclusive Community

Supporting equitable and inclusive health and well-being for all

Empowered Community

Empowering the community to enhance their opportunities to thrive

Sustainable Infrastructure & Environment

Maintaining, protecting, and improving natural and built systems to support a sustainable community

Safe & Resilient Community

Creating a community where all residents feel safe and can prosper

Financial Stewardship

Collecting, funding, and managing resources for high quality service delivery

High Performing Organization

Streamlining government processes and increasing trust with the community

DCo FORWARD 2029



Community Indicators

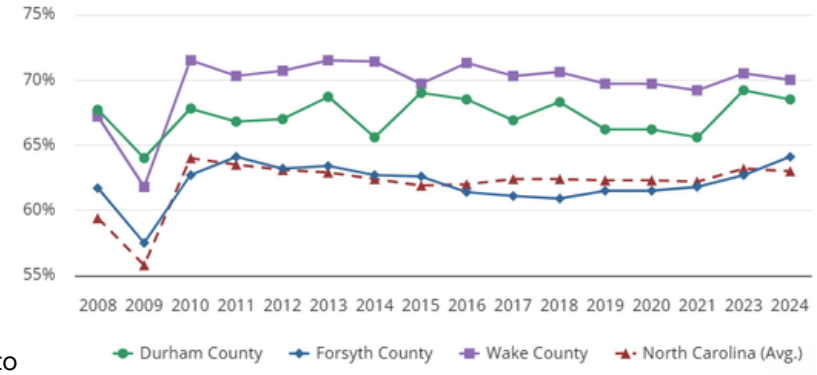
As outlined in DCo Forward 2029, the County's adopted strategic plan, Durham County Government strives to foster an empowered, vibrant, and sustainable community that provides opportunities for all residents to live, grow, and thrive. The following Community Indicators, organized by DCo Forward 2029 Focus Areas, illustrate a variety of key measures and demographic data about Durham County and its community.

Regional Leadership

Being a regional leader that improves the quality of life of residents

Employment Growth

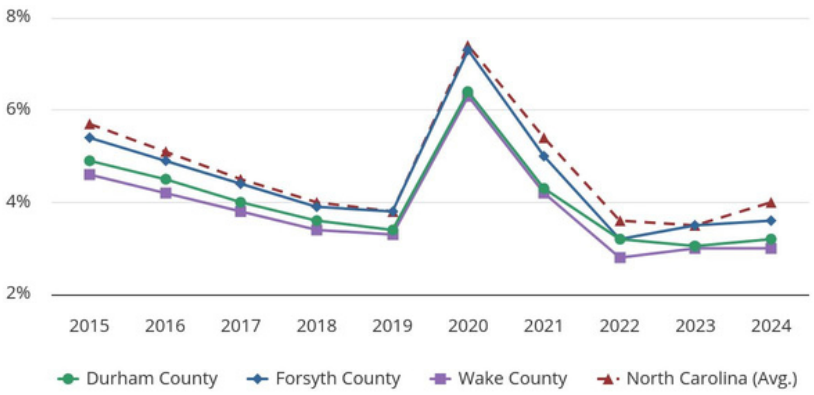
Description: This measure reports the number of residents aged 16 or older who have held full or part-time employment during the year, divided by the total estimated population aged 16 or older.



Analysis: As of 2024, approximately 69% of Durham County residents are employed, reflecting a slight increase from recent years. Durham continues to perform above the North Carolina average (approximately 63%) and remains consistently higher than Forsyth County (around 64%). While still slightly below Wake County (approximately 70%), the gap has recently grown smaller.

Local Unemployment Rate

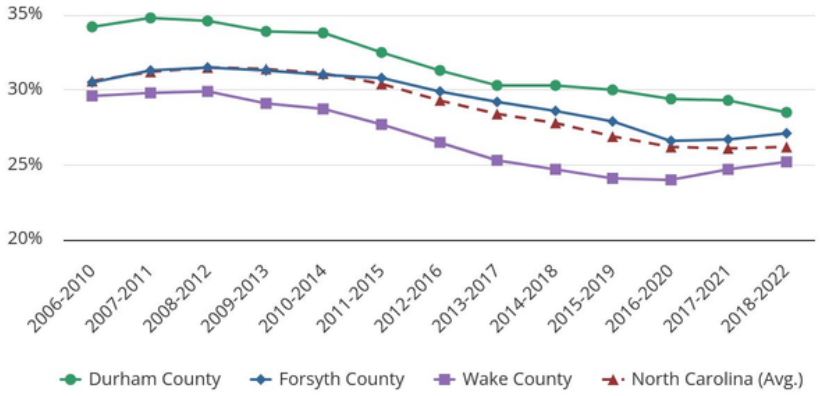
Description: This measure reports the average annual number of unemployed persons as a percentage of the average annual civilian labor force. County level data are revised both one and two years after the reference year ends.



Analysis: As of 2024, Durham County's unemployment rate is approximately 3.2%, reflecting a slight increase from 3.05% in 2023. The rate has declined significantly from the pandemic peak in 2020 (around 6.4%) and remains well below pre-pandemic levels. Durham's unemployment rate is slightly below the North Carolina average (about 4.0%) and lower than Forsyth County (around 3.6%), while remaining slightly above Wake County (about 3.0%). Overall, unemployment in Durham has shown a strong recovery and stabilization following the pandemic, with only minor recent fluctuations.

Households Spending More Than 30% of Household Income on Housing

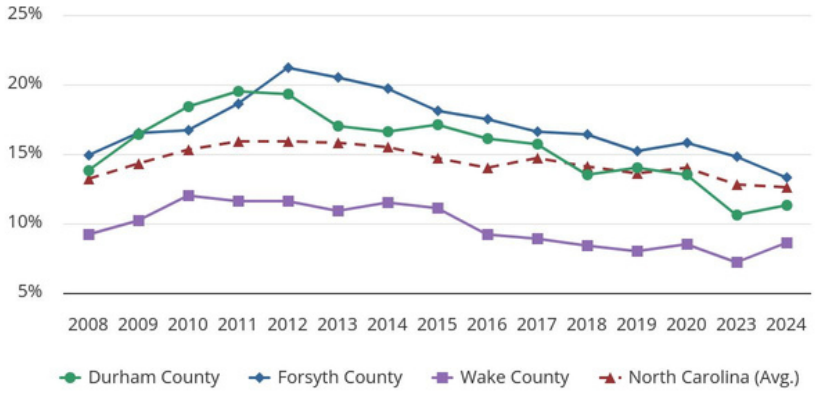
Description: Each year, the US Department of Housing and Urban Development (HUD) receives custom data from the US Census Bureau, known as the Comprehensive Housing Affordability Strategy (or CHAS data). These data demonstrate the extent of housing problems and housing needs, particularly for low income households.



Analysis: As of the 2018–2022 period, approximately 29% of Durham County households were paying more than 30% of their income on housing costs. This rate is slightly higher than Forsyth County (27%), and notably higher than the North Carolina average (26%) and Wake County (25%). While these data reflect a slight decrease over time, Durham continues to experience a higher housing cost burden compared to peer counties and the state overall.

Percentage of Population Living in Poverty

Description: The Small Area Income & Poverty Estimates (SAIPE) are published by the US Census Bureau for each of five key income and poverty statistics at the state level, and each of four key income and poverty statistics at the county level. These estimates are created using sophisticated statistical techniques.

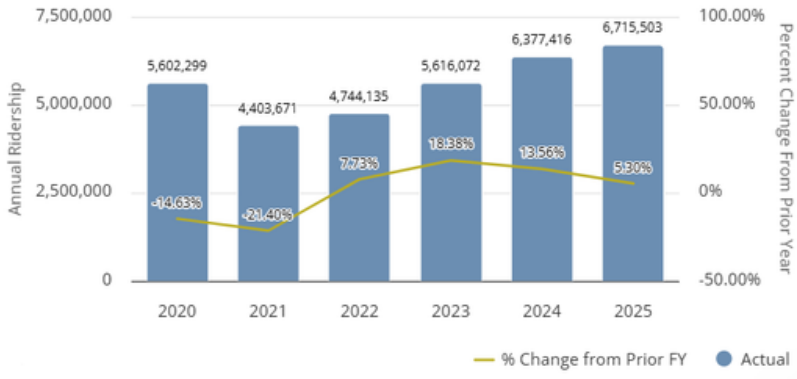


Analysis: As of 2024, the poverty rate for Durham County is 11.3%, reflecting a slight increase from the 2023 low of 10.6%. Despite this recent uptick, the rate remains significantly lower than earlier years, including the peak of around 19% in the early 2010s. Durham's poverty rate is now below the North Carolina average (around 12–13%) and lower than Forsyth County (about 13%), though still higher than Wake County (around 8–9%).

Annual GoDurham Ridership Totals

Description: Ridership data are collected as the total number of passengers using the transportation system each fiscal year. These data are tracked annually, with each year's total compared to the previous year to measure growth or decline in usage.

Analysis: Ridership experienced a significant decline in FY20 and FY21 due to the pandemic, decreasing by 14.6% and 21.4%, respectively.



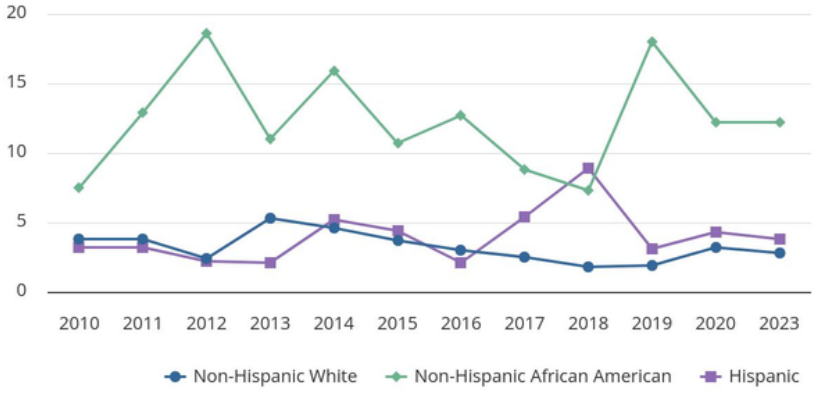
Since FY22, ridership has shown a strong and consistent recovery, with increases of 7.7% in FY22, 18.4% in FY23, and 13.6% in FY24. Growth has continued into FY25, reaching approximately 6.7 million riders, though the rate of increase has slowed to 5.3%.

Healthy & Inclusive Community

Supporting equitable and inclusive health and well-being for all

Infant Mortality Rates by Race/ Ethnicity

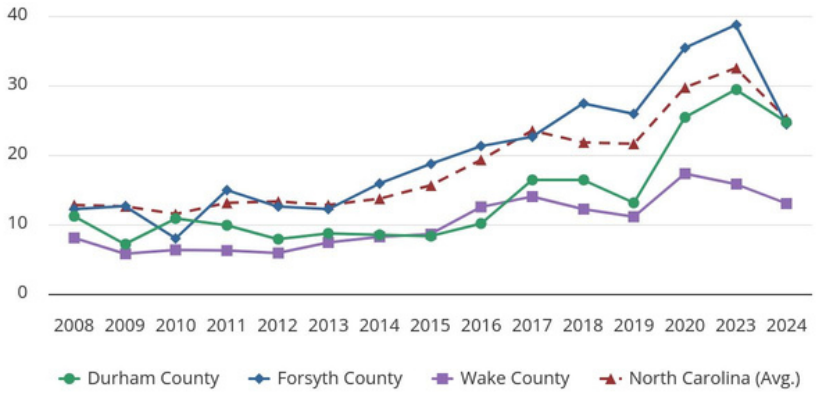
Description: Infant mortality is represented as the number of infant deaths per 1,000 live births. Infant mortality is defined as death before the first birthday.



Analysis: In the most recent reported year, 2023, the infant death rate in Durham County was 2.8 per 1,000 live births for Non-Hispanic White (NH White) infants, 12.2 for NH Black infants, and 3.8 for Hispanic infants. These rates show a slight improvement compared to previous years but highlight the persistent disparities between racial and ethnic groups in infant mortality. The latest data available via the North Carolina Department of Health and Human Services are from 2023. The rates displayed are based on small counts and have potential to change drastically from year to year.

Drug Overdose Death Rate

Description: The Centers for Disease Control (CDC) reports drug poisoning deaths at the county level as age-adjusted death rates for drug poisoning per 100,000 population. Deaths are classified using the International Classification of Diseases. Drug poisoning deaths are defined as having an underlying cause of death as "unintentional," "suicide," "homicide," or "undetermined intent."



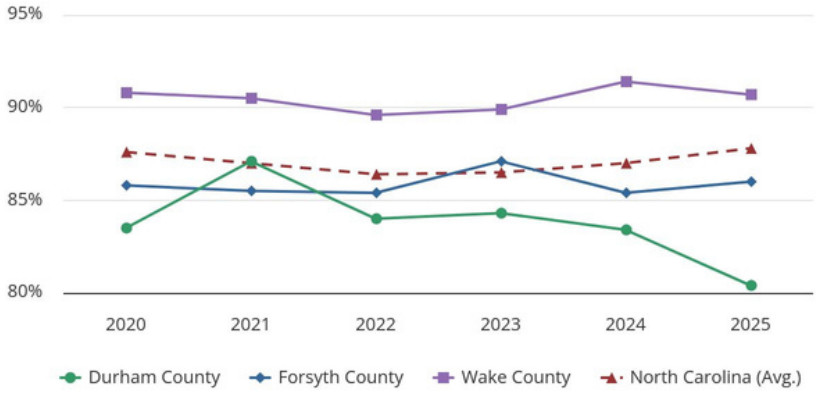
Analysis: As of 2024, the drug overdose death rate in Durham County is approximately 25 per 100,000 residents, reflecting a decline from the peak observed in 2023 (around 29 per 100,000). Since 2014, overdose death rates have increased significantly across all geographies, with a sharp rise beginning around 2019–2020. Durham County's rates have generally stayed below the North Carolina average.

Empowered Community

Empowering the community to enhance their opportunities to thrive

Durham Public Schools High School / Four-Year Cohort Graduation Rate

Description: The four-year cohort high school graduation rate is determined by the number of students who graduated with a diploma by the end of the prior school year divided by the number of students who form the graduating class.



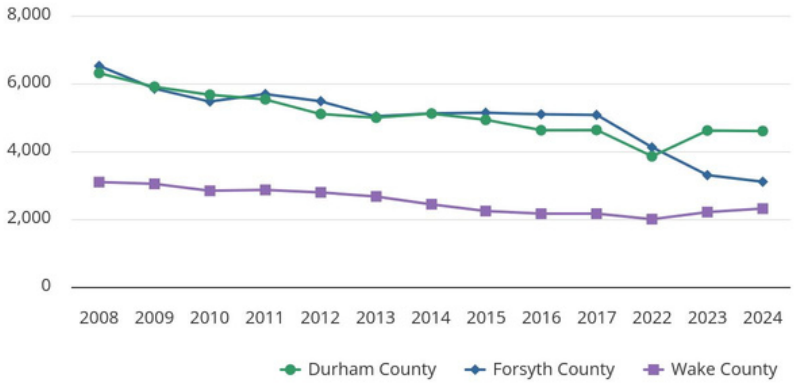
Analysis: For the 2024–25 school year, the Durham Public Schools (DPS) graduation rate was approximately 81%, reflecting a notable decline from 83.4% in 2023–24. While graduation rates increased through 2021, recent years show a downward trend for DPS. DPS continues to trail the North Carolina average (about 87–88%), Forsyth County (around 86%), and Wake County (about 91%).

Safe & Resilient Community

Creating a community where all residents feel safe and can prosper

Crime Rate for Durham County (Violent and Property Crime)

Description: Uniform Crime Reporting (UCR) standardizes how law enforcement agencies report crime. Crime Rate offenses include violent crime-murder, rape, robbery, and aggravated assault, and the property crimes burglary, larceny, and motor vehicle theft. Rates are represented as crimes per 100,000 population.



Analysis: As of 2024, the crime rate in Durham County is approximately 4,600 incidents, reflecting an increase from 2022 levels (around 3,800) and a return to levels similar to earlier years. Over the long term, crime rates have generally declined since 2008, with some fluctuations in recent years. Durham's rate remains higher than Wake County (around 2,200) but is notably now higher than Forsyth County (around 3,000).

Residents Reporting That They Feel Very Safe or Safe in Their Neighborhood

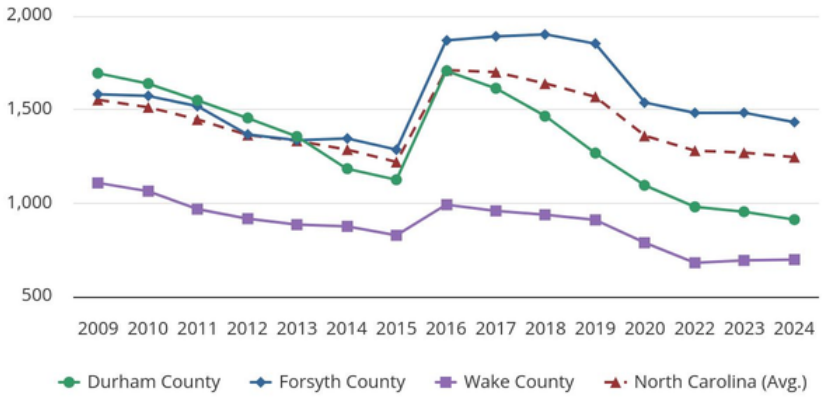
Description: The ETC Institute has administered a survey to residents of Durham County annually each year since 2015. The purpose of the survey is to help Durham County strategically plan for growth and to meet new challenges. The selected survey question represents the percent of respondents that reported that they feel safe or very safe in Durham during the day and night.



Analysis: Overall, residents feel safer during the day compared to at night. In 2024, 56% of residents felt safe or very safe at night and 85% felt safe or very safe during the day in their neighborhood. These are the most recent survey data that include responses from the unincorporated sections of Durham County.

Residents Per 100,000 Population Involved in the Criminal Justice System

Description: The rate is determined by adding the annual number of residents under supervision by the North Carolina Department of Adult Corrections (NCDOC) who are incarcerated in a NCDOC correctional facility plus the number of residents on community supervision. The result is represented numerically as a rate per 100,000 persons in the County population.



Analysis: As of 2024, Durham County's rate of residents involved in the criminal justice system is approximately 900 per 100,000, continuing a steady decline from the 2016 peak (around 1,700). Durham remains below the North Carolina average (about 1,250) and significantly lower than Forsyth County (around 1,400), while still higher than Wake County (approximately 700).

Financial Stewardship

Collecting, funding, and managing resources for high quality service delivery

Durham County Bond Rating

Description: Issuers receiving a Triple A rating from the bond agencies Standard & Poor's and Moody's are judged to have the lowest achievable credit risk as judged by the agencies.

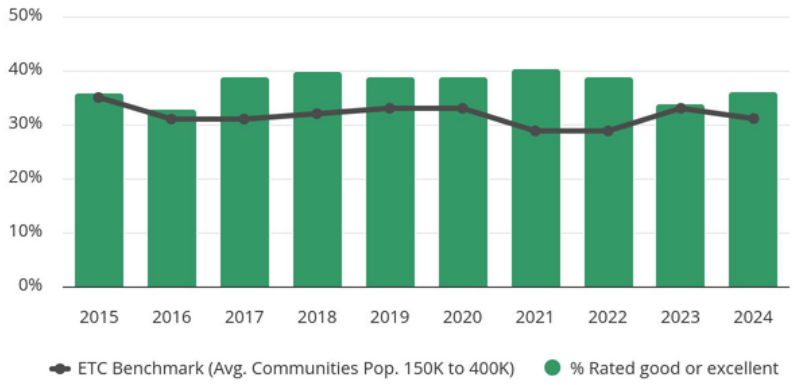
Durham County	**AAA** (Standard & Poor's); **Aaa** (Moody's)	✓
Forsyth County	**AAA** (Standard & Poor's); **Aaa** (Moody's)	✓
Wake County	**AAA** (Standard & Poor's); **Aaa** (Moody's)	✓

Local governments receive a higher bond rating when they are perceived to have a low credit risk. AAA (Standard & Poor's) and Aaa (Moody's) are the highest ratings that can be awarded to an entity.

Analysis: Durham County continues to maintain its Triple A rating from both rating agencies. To guarantee the Triple A bond rating every time the County issues debt, the County would meet or exceed each formulated required criterion in the rating model for each rating agency. The two peer counties listed in the table above have consistently sustained Triple A bond ratings as well.

Residents Rating the Value Received for Local Taxes and Fees as Good or Excellent

Description: The ETC Institute has administered a survey to residents of Durham County annually since 2015. The purpose of the survey is to help Durham County strategically plan for growth and to meet new challenges. The selected survey question represents the percent of respondents who rated the value received for local taxes and fees as good or excellent for 2015-2016; the question changed slightly to the percentage of residents who were very satisfied or satisfied with the value received for local property taxes for 2017 and beyond.



Analysis: In the 2024 survey, 36% of residents were very satisfied or satisfied with the value received for local property taxes. Durham County was above the 2024 average for Atlantic Region of 31%. The ETC Benchmark refers to the average rating for communities with a population of 150,000 to 400,000.

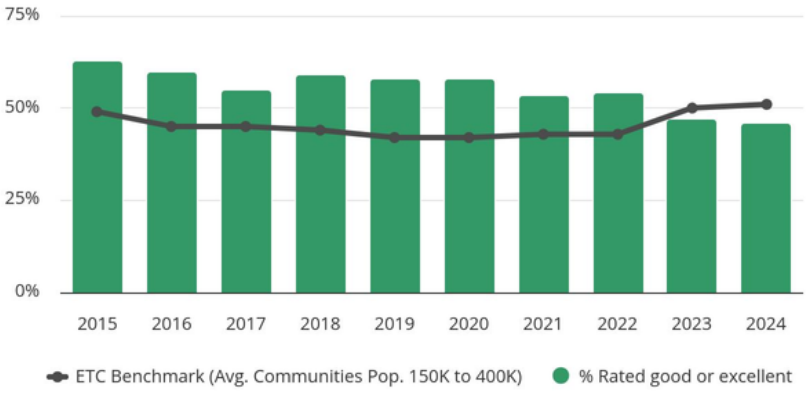
High Performing Organization

Streamlining government processes and increasing trust with the community

Resident Satisfaction with the Overall Quality of Services Provided by the County

Description: The selected Resident Satisfaction Survey question represents the percent of respondents that were very satisfied or satisfied with the overall services provided by the County.

Analysis: In the 2024 survey, 46% of residents were very satisfied or satisfied with the overall quality of services provided by the County.



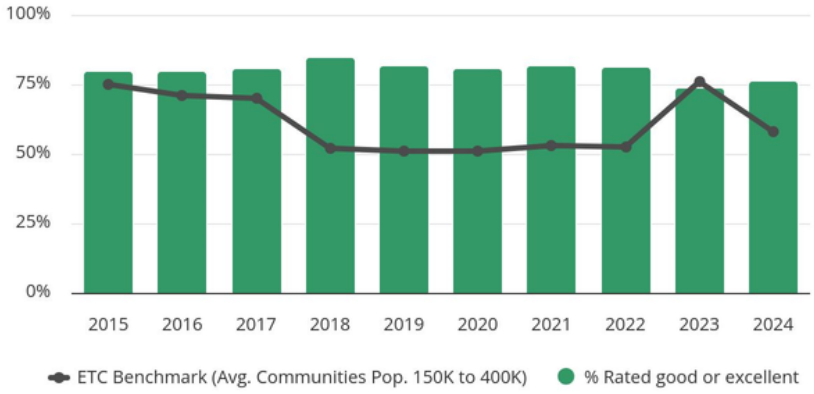
There has been a slight downward trend since 2015, when 63% of residents were very satisfied or satisfied with the overall quality of services provided by the County. The ETC Benchmark refers to the average rating for communities with a population of 150,000 to 400,000.

Sustainable Infrastructure & Environment

Maintaining, protecting and improving natural and built systems to support a sustainable community

Residents Rating the Community as a Good or Excellent as a Place to Live

Description: The selected Resident Satisfaction survey question represents the percentage of respondents that rated the community as a good or excellent place to live.



Analysis: In the 2024 survey, 76% of residents rated the community as good or excellent as a place to live. Durham County was above the 2020 average for communities with a population of 150,000 to 400,000 of 58%. The ETC Benchmark refers to the average rating for communities with a population of 150,000 to 400,000.

DURHAM COUNTY

FY 2026-27 Budget Highlights

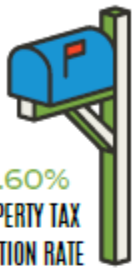


57.92 ¢

Per $100 Valuation



2.5 ¢ TAX RATE INCREASE FOR FY 2026-27 TO SUPPORT THE GENERAL FUND



99.60% PROPERTY TAX COLLECTION RATE FOR FY 2026-27



WITH DEDICATED PROPERTY TAX AT

GENERAL FUND	CAPITAL FINANCING FUND
50.35 ¢	7.57 ¢



SALES TAX REVENUE ARE PROJECTED TO INCREASE 2.3% FROM THE PRIOR YEAR APPROVED BUDGET



STRATEGIC GENERAL FUND DEPARTMENT REDUCTIONS

($6.2) MILLION OR (2%) DECREASE

ANNUAL DEBT SERVICE PAYMENTS DECREASED FROM



$116.59 MILLION TO $111.63 MILLION

THE GENERAL FUND FUND BALANCE APPROPRIATION DECREASED FROM



$23.88 MILLION TO $19.40 MILLION



DURHAM COUNTY

FY 2026-27 Budget Highlights

FUNDING TO DURHAM PUBLIC SCHOOLS INCREASES



$14.80 MILLION OR 6.48% PERCENT TO $239,078,901

LOCAL EXPENSE PER PUPIL FUNDING INCREASES TO $5,998 UP $437



2,347.95 TOTAL NUMBER OF DURHAM COUNTY EMPLOYEES

8.00 NET NEW FTES (Full-Time Equivalents) INCREASE FOR FY 2026-27

7.00 FTES IN GENERAL FUND

1.00 FTE IN RISK MANAGEMENT FUND



2% COST OF LIVING ADJUSTMENT FOR EMPLOYEES AT A COST $3.6 MILLION

3.1% BENEFIT INCREASE FOR EMPLOYEES AT A COST $1.6 MILLION



14.40% TO 15.15% STATE MANDATED INCREASE IN COUNTY CONTRIBUTION TO THE LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LGERS)



AND

16.10% TO 17.10% FOR LOCAL LAW ENFORCEMENT OFFICERS (LEO)



55 New and Replacement Vehicles for Durham County Departments

$6.8 MILLION IN TOTAL COST







FY 2026-27 Budget Highlights – Approved Budget

REVENUES OVERVIEW

- A 2.5 cent Property Tax increase on the General Fund. One cent will generate $8.5 million of revenue.
- Sales tax revenue is $133 million, a 2.33% increase in local sales taxes or $3.0 million increase.
- General Fund fund balance is budgeted at $19.4 million, a $4.5 million or 18.8% decrease.
- Intergovernmental funds received in Public Health decreased by $1.7 million (16.0% decrease) due to changing landscapes at the State and Federal level.
- EMS fees for service are projected to increase 12.6%, an increase of $2.0 million.
- Changes to state legislation redirects Occupancy Tax funds to Discover Durham, decreasing funding by 1/3 for the second year in a row to $1.4 million supporting the Capital Financing Plan Fund.

EXPENDITURES OVERVIEW

- An "All Funds" budget of $1,049,757,411 an increase of $11.3 million (1.09%)
- General Fund Budget of $704,244,240 increasing $14.5 million (2.11%) to support personnel, public safety, and education.

Personnel Highlights

- Implementing a 2% COLA at a cost of $3.6 million
- Increased Benefits costs to provide coverage for County employees at a cost of $1.6 million
- Creation of 11 new positions at a cost of $745,296
- Continued general hiring freeze to closely monitor and control expenses

Education

- DPS total funding of $239,078,901, a 6.48% increase, includes $13.5 million in additional County funding supporting their continuation funding request for Current Expense plus additional funding for a classified staff minimum wage increase, and an additional $1 million in ongoing DPS capital support. Per pupil funding increases to $5,998, an increase of $437.
- Pre-K expansion funding of $1.27 million for a total investment of $10.2 million
- Durham Technical Community College's County funding increases $378,644 (3.0%) to a total of $12,997,305.

General Government

- General Services budget increase for a new County Security contractor and seven new FTEs (approved late FY 2025-26)

Public Safety

- EMS staffing increase (10 FTEs) to add one additional 24-hour ambulance unit for a total cost of $1.23 million
- Durham County Sheriff's Office
  - Five additional Law Enforcement Officers to maintain timely responses in the community. These positions are reallocated from detention officer positions, which will be re-established if vacancy levels decrease.
  - Inflationary increase of $36,663 (3%) for the contract to run the Animal Shelter for a total of $1,258,760.
- Justice Service Department
  - Human Service Clinical Counselor to facilitate expansion of mental health services at the detention center
  - Additional funding of $42,568 to address the demand for ongoing mental health support in the detention center

Human Services

- Continuation of Durham Innovative Nutrition Education (DINE) program in Public Health with County funding after loss of Federal program dollars. Four vacant positions were not continued.
- $250,000 for development and implementation of a joint comprehensive violence reduction plan with Durham City.

Environmental Protection

- The Solid Waste sticker fee increases $4 to $185 per household annually.

Vehicles

- 51 General Fund Vehicles and 4 Enterprise Fund vehicles. Total vehicle cost is $6.8 million.

OTHER FUNDS

Sewer Utility Enterprise Fund and Stormwater Enterprise Fund

- The Sewer Utility monthly consumption rate will increase 10% - from $8.05/hundred cubic feet to $8.86/hundred cubic feet – which is projected to bring in revenue of more than $21.29M.

Risk Management Fund

- Funding of $117,631 for a new Risk Analyst position to facilitate ongoing operations, including risk assessments throughout the county and management of a complex insurance portfolio

Other Tax District Highlights

- Three Fire Tax districts are approved for increases in property tax rates.
- The new Mangum Fire Service District has an approved tax rate (4.7 cents) for the first time this fiscal year.



Ordinance and Fees

The Budget Ordinance is the legally adopted plan for raising and spending money in a fiscal year. The Fee Schedule is adopted at the same time as the Ordinance.

ANNUAL BUDGET ORDINANCE

Durham County

North Carolina

FY 2026-27

WHEREAS the proposed budget for Fiscal Year 2026-27 (FY 2026-27) was submitted to the Board of Commissioners on May 11, 2026, by the Durham County Manager and filed with the Clerk to the Board on that date pursuant to G.S. 159-11;

WHEREAS, on May 26, 2026, the Durham County Board of Commissioners held a public hearing on the budget pursuant to G.S. 159-12;

WHEREAS, on June 8, 2026, the Durham County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners considers sufficient and proper in accordance with G.S. 159-13;

BE IT ORDAINED by the Durham County Board of Commissioners that for the purpose of financing the operations of Durham County, North Carolina for the fiscal year beginning July 1, 2026, and ending June 30, 2027, there are hereby appropriated from taxes and other revenues the following by function and fund.

Section 1: Summary of Appropriations by Fund and Function – Fiscal Year 2026-27

Fund and Function	General Fund	Swap Fund	Capital Financing Fund	Public Art Fund	Reappraisal Reserve Fund	LEO Separation Allowance Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	**Total**
General Gov.	$198,496,258	$500,000	$125,210,369		$1,058,134	$760,000	$1,250,000	$111,634,693	$1,500,000	**$440,409,454**
Public Safety	$94,363,587						$12,938,906			**$107,302,493**
Transportation	$3,379,501									**$3,379,501**
Env. Protection	$6,698,086			$300,000					$4,806,556	**$11,804,642**
Econ. & Phys. Devlp.	$10,480,754						$5,026,195			**$15,506,949**
Human Services	$110,606,026									**$110,606,026**
Education	$263,281,318									**$263,281,318**
Cultural & Rec.	$16,938,710									**$16,938,710**
Utilities									$21,827,590	**$21,827,590**
Total	**$704,244,240**	**$500,000**	**$125,210,369**	**$300,000**	**$1,058,134**	**$760,000**	**$19,215,101**	**$111,634,693**	**$28,134,146**	**$991,056,683**

Section 2: Summary of Revenues by Fund and Revenue Category – Fiscal Year 2026-27

Fund and Function	General Fund	Swap Fund	Capital Financing Fund	Public Art Fund	Reappraisal Reserve Fund	LEO Separation Allowance Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	**Total**
Taxes	$567,824,261		$64,719,049				$17,730,512		$2,000	**$650,275,822**
Licenses & Permits	$264,500								$786,500	**$1,051,000**
Intergovernmental	$70,676,732						$1,250,000		$800,000	**$72,726,732**
Cont. & Donations	$318,317									**$318,317**
Investment Income	$7,915,030		$500,000				$170,000	$1,803,553		**$10,388,583**
Rental Income	$654,200									**$654,200**
Sewer Connection Fees									$1,570,000	**$1,570,000**
Service Charges	$34,448,586							$500,000	$12,000	**$34,960,586**
Enterprise Charges	$17,425								$24,963,646	**$24,981,071**
Other Revenues	$468,050	$500,000								**$968,050**
Transfers In	$21,657,139		$59,991,320	$300,000	$1,058,134	$760,000	$64,589	$109,331,140		**$193,162,322**
Total	**$704,244,240**	**$500,000**	**$125,210,369**	**$300,000**	**$1,058,134**	**$760,000**	**$19,215,101**	**$111,634,693**	**$28,134,146**	**$991,056,683**

Section 3. In accordance with G.S. 159-13.1, the following financial plans for intragovernmental service funds are hereby approved.

RISK MANAGEMENT FUND		**BENEFITS PLAN FUND**	
Revenue	$6,523,861	Revenue	$52,176,867
Expense	$6,523,861	Expense	$52,176,867

Section 4. For the purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the County on January 1, 2026, at an anticipated collection rate of 99.60%. Rates are per $100.00 of assessed valuation of taxable property.

District	**Rate**
Durham County-countywide	$0.5792

Section 5. For the purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the County on January 1, 2026, at the anticipated collection rates noted below. Rates are per $100.00 of assessed valuation of taxable property.

District	**Tax Rate**	**Collection Rate**	**District**	**Tax Rate**	**Collection Rate**
Bahama Fire District	$0.0883	99.00%	Redwood Fire District	$0.0932	98.50%
Eno Fire District	$0.0684	99.00%	Durham Fire and Rescue Service District	$0.0829	98.75%
Lebanon Fire District	$0.0919	98.75%	Mangum Fire Protection Service District	$0.0470	98.00%
New Hope Fire District	$0.0791	99.00%			

Section 6. There is hereby levied a tax at the rate shown below, per $100.00 valuation of property listed for taxes as of January 1, 2026, for property located within the Durham County portion of the Durham-Wake Counties Research Triangle Park Research and Production Service District for the raising of revenue for said district. The anticipated collection rate is 99.0%.

District	**Tax Rate**	**Tax Revenue**
Research & Production Service District	$0.0780	$3,760,808
Research & Production Service District – Public Transportation	$0.0250	$1,205,387
Total Research and Production Service District Tax Rate	**$0.1030**	**$4,966,195**

There is hereby appropriated to the Durham-Wake Counties Research and Production Service District from the net proceeds of these taxes and other revenues in the amount of $4,971,283 for use in said district. $3,769,650 for the Service District and $1,201,633 only for use to support public transportation within the district, both to be used in such manner and for such expenditures as is permitted by law from the net proceeds of these taxes. All proceeds collected in excess of the annual appropriation shall be held, per County policy, in dedicated fund balance for District use only, adhering to the respective uses of each tax type (Service District and Public Transportation).

Section 7. Charges for services and fees by county departments are levied in the amounts set forth in the attached Fee and Other Charges Schedules. (See Fee Schedules)

Section 8. The annual salary for members of the Board of County Commissioners shall be $47,078. The annual salary of the Board Chair shall be $55,421. Each member of the Board of County Commissioners, including the Chair, shall receive a travel allowance of $3,300 per year and a technology allowance of $1,740 per year. These amounts are included in the above appropriations.

Section 9. The following authorities shall apply to transfers and adjustments within the budget:

a) The County Manager may authorize transfers between departments within a function up to 15% cumulatively without reporting to the Board.
b) The County Manager may transfer amounts up to $100,000 between functions of the same fund with a report to the Board of Commissioners at the subsequent regular meeting of the Board.
c) The Budget Officer may approve intradepartmental transfer requests between appropriation units and between departmental programs within the limits of the approved budget.
d) The County Manager shall exercise authority to designate individuals who are authorized to award and execute contracts only by a written memorandum of delegation filed with the Clerk to the Board, the County Attorney, and the Director of Finance, except that the County Manager may designate the Deputy County Managers without filing a written memorandum of delegation.
e) The County Manager or a designee may enter into the following agreements within funds:
    i. Form and execute grant agreements within budgeted appropriations;
    ii. Execute leases of up to $100,000 for normal and routine business within budgeted appropriations (County as Tenant only);
    iii. Enter consultant, professional, maintenance, or other service agreements of up to $100,000 within budgeted appropriations;
    iv. Approve renewals for service and maintenance contracts and leases;
    v. Purchase of apparatus, supplies, materials or equipment and construction or repair work not requiring formal bids by law;
    vi. Reject any and all bids and re-advertise to receive bids;
    vii. Waive any bonds or deposits, or performance and payment bonds requirements when authorized or permitted by applicable law.
    viii. On behalf of the Durham County Department of Social Services and Durham County Public Health Department, may award and execute contracts which are not required to be bid or which N.C.G.S. 143-131 allows to be let on informal bids so long as the budget contains sufficient appropriated but unencumbered funds for such purposes, and may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where N.C.G.S. 122C-141, 142 or any similar statutes require such contracts.

f) County Manager can transfer between functions for merit, pay plan adjustments, health benefits, and reclassifications, and LEO Separation Allowance with a report to the Board of Commissioners at the subsequent regular meeting of the Board.
g) Transfers between funds and transfers from the Commissioner contingency account may be executed **only** by the Board of Commissioners.

Section 10. In accordance with North Carolina General Statute 115D-54, the following appropriations are made to Durham Technical Community College. All accumulated and unexpended and unencumbered amounts at the end of the fiscal year shall be reported to Durham County within 30 days of the completion of the external audit.

Current Expense	$12,467,305
Capital Outlay	$530,000
Total Appropriation	**$12,997,305**

a) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that Durham Technical Community College allocates current expense funding of up to $2,108,837, for needs based financial assistance for enrolled students from Durham County and the Gateway to College program (an educational option for DPS students between the ages of 16-21 who have dropped out of high school but have a desire to now earn a diploma).

Section 11. In accordance with G.S. 115C-429(b), the following appropriations are made to the Durham Public Schools. The budget resolution adopted by the Durham Public Schools Board of Education shall conform to the appropriations set forth in the budget ordinance.

The total local appropriation for Durham Public Schools for FY 2026-27 is as below:

Current Expense	$233,078,901
Capital Outlay	$6,000,000
Total Appropriation	**$239,078,901**

*Includes Article 46 Sales Tax Revenue:	DPS	Pre-K
FY 2024-25 Over-collection	*$0*	*$0*
FY 2025-26 Estimated Revenue	*$15,779,834*	*$202,024*
Board Policy Pre-K amount		*$508,140*
FY 2024-25 Article 46 Total	**$15,779,834**	**$710,164**

The annual local appropriation (including debt service) exceeds the required merger agreement rate of $1,960 per pupil. The FY 2026-27 budgeted per pupil expense is: $5,998

a) The Board of Commissioners and the County Manager shall be informed in writing of the audited fund balance amounts within 30 days of completion of the external audit.
b) Transfers between capital outlay and current expense shall be approved by the Board of Commissioners.

c) Durham Public Schools is authorized to use Public School Building Capital Funds, and Lottery Funds for capital outlay requests, with

the approval of the Board of Commissioners.

d) Board of Education members shall receive a monthly stipend of $1,667 and the Board Chair shall receive a monthly stipend of $1,875.

e) In addition, the Durham Public Schools budget should reflect local appropriations by purpose and function. Once adopted, such resolution shall not be amended without the prior approval of the Board of Commissioners if the cumulative effect of such amendment would be to increase or decrease the amount of County appropriations allocated by purpose by 15 percent or more.

Purpose: Instructional Services	Appropriation
Regular Instructional Services	$53,038,703
Special Populations Services	$15,798,855
Alternative Programs and Services	$9,268,792
School Leadership Services	$16,890,572
Co-Curricular Services	$2,495,981
School-Based Support Services	$11,084,607
Subtotal Instructional Services	**$108,577,509**
Purpose: System wide Support Service	
Support and Development Services	$2,901,900
Special Population Support and Development Services	$736,625
Alternative Programs and Services Support and Development Services	$1,104,849
Technology Support Services	$5,267,128
Operational Support Services	$42,093,226
Financial and Human Resource Services	$6,300,886
Accountability Services	$689,448
System-wide Pupil Support Services	$1,672,195
Policy, Leadership and Public Relations Services	$3,870,306
Subtotal System-wide Support Services	**$64,636,562**
Purpose: Ancillary Services	
Community Services	$511,392
Nutrition Services	$280,249
Subtotal Ancillary Services	$791,640
Purpose: Non programmed Charges	
Payments to Other Governmental Units	$60,910,398
Subtotal Non-programmed Charges	**$60,910,398**
Total Current Expense	**$234,916,110**

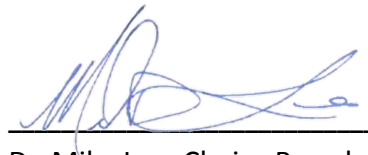
Purpose: Local Funding Support	Revenue
County Appropriation	$232,570,761
Fines and Forfeitures	$1,700,000
Interest Earned on Investments	$645,349
Total Local Funding Support	**$234,916,110**

Section 12. This ordinance incorporates the County's Capital Financing Policy to designate up to 20% of dedicated revenues as County

Contribution for pay-as-you-go projects.

Section 13. In accordance with G.S. 159-13, a copy of this ordinance shall be filed with the County Manager, the Finance Officer, the Clerk to the Board, and the County Tax Administrator.

Adopted this the 8th day of June 2026.



Dr. Mike Lee, Chair - Board of Commissioners



Monica Wallace, Clerk to the Board

FY 2026-27 Approved
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
Lines highlighted in Yellow in this table are new or updated fees for FY 2026-27			
All Departments			
	8.5 x 11 paper copies	$0.05/page (unless otherwise stated)	$0.05/page (unless otherwise stated)
Board of Elections			
	Reports - 8.5 x 11 paper	$0.05/page	$0.05/page
	Diskettes and CDs - processing fee	$5.00	$5.00
	Labels - duplex on 8.5 x 11 paper	$0.30 per label / Free with furnished labels	$0.30 per label / Free with furnished labels
	Certificates	$1.00	$1.00
	Maps	8½" x 11"= $0.05 22" x 34" = $10 34" x 44" = $15	8½" x 11"= $0.05 22" x 34" = $10 34" x 44" = $15
	8.5 x 11 paper	$0.05/page	$0.05/page
	34 x 42 paper	$10.00	$10.00
General Services			
	Solid Waste Management fee (County)	$181/year	$185.00
	Solid Waste Management fee (City)	$181/year	$185.00
	Solid Waste Management fee (out of County users)	$275/year	$275.00
Library			
	Overdue fines on all materials (books, DVDs, CDs, etc.)	Fee structure is the same for all materials: No Fines on Overdue Items	Fee structure is the same for all materials: No Fines on Overdue Items
	Technology Lending	$5/day/overdue item, no maximum	$5/day/overdue item, no maximum
	Duplicating	$0.10 per black and white 8 ½ x 11 page single-sided, $.20 per black and white 8 ½ x 14 page single-sided, $.25 per color 8 ½ x 11 page single-sided, $.50 per color 8 ½ x 14 page single-sided	$0.10 per black and white 8 ½ x 11 page single-sided, $.20 per black and white 8 ½ x 14 page single-sided, $.25 per color 8 ½ x 11 page single-sided, $.50 per color 8 ½ x 14 page single-sided
	Out-of-County users	$45.00	$45.00
	Makerspace Fees	3-D printed filament = $0.10 per gram Card Stock – 8 ½" x 11" = $0.50 per sheet Birch Plywood - 6”x12”x1/8” = $2/sheet 12”x24”1/8” = $4/sheet Acrylic/Plexiglass 12”x12”x1/8” = $8/sheet Iron-On - 10"x12" = $1.50 per sheet Resin Board - 4"x4"x1.2" = $10 per block Vinyl, Magnets, Sticker Paper, etc. = $2 per sheet 2 Foot Poster – 24" x 24" = $5 3 Foot Poster – 24" x 36" = $10 6 Foot Poster – 24" x 72" = $15 8 Foot Poster – 24" x 96" = $21	3-D printed filament = $0.10 per gram Card Stock – 8 ½" x 11" = $0.50 per sheet Birch Plywood - 6”x12”x1/8” = $2/sheet 12”x24”1/8” = $4/sheet Acrylic/Plexiglass 12”x12”x1/8” = $8/sheet Iron-On - 10"x12" = $1.50 per sheet Resin Board - 4"x4"x1.2" = $10 per block Vinyl, Magnets, Sticker Paper, etc. = $2 per sheet 2 Foot Poster – 24" x 24" = $5 3 Foot Poster – 24" x 36" = $10 6 Foot Poster – 24" x 72" = $15 8 Foot Poster – 24" x 96" = $21
	Returned Check Fee	$15 per returned check	$15 per returned check
	Replacement Library Card	$1 per replacement card	$1 per replacement card
	Lost damaged items	Equal to the replacement cost of plus $5 processing fee per item	Equal to the replacement cost of plus $5 processing fee per item
	Meeting room rental fee	Nonprofits: no refreshments - free Refreshments - $25 Commercial/For-profit: meetings up to 4 hours - $100 Meetings more than 4 hours - $200, Partners: free	Nonprofits: no refreshments - free Refreshments - $25 Commercial/For-profit: meetings up to 4 hours - $100 Meetings more than 4 hours - $200, Partners: free
Sheriff			
	Driver/Criminal History Fees	$10.00	$10.00
	Fingerprinting Fees (2 cards)	$15.00	$15.00
	Fingerprinting Fees (Concealed Weapon)	$10.00	$10.00
	Fingerprinting Fees (thumbprint)	$5.00	$5.00
	Concealed Weapon Permits	$80.00	$80.00
	Concealed Weapon Permits - Renewal	$75.00	$75.00
	Concealed Weapon Permits - Duplicate	$15.00	$15.00
	Concealed Weapons Permit - Lamination	$3.00	$3.00
	Report Copies	$3.00	$3.00
	Civil Process (in state)	$30.00	$30.00
	Civil Process (out of state)	$100.00	$100.00
	Security Card	$10.00	$10.00
	US Marshals Federal Detainee Housing	$100/day	$100/day
	US Marshals Federal Detainee Transport	$28/hour	$28/hour
	State Prisoner Reimbursement	$18.00	$18.00
	State Inmate Backlog	$40.00	$40.00
	Inmate Mail Returns	$0.50	$0.50
	DVD/CD copy	$5.00	$5.00
	SMCP Per Diem Housing	$40.00	$40.00
	SMCP Transports Fee (Hourly)	$25.00	$25.00
Animal Services			
	Impoundment		
	1st offense + boarding fee + civil penalty	$25.00	$25.00
	2nd offense + boarding fee + civil penalty	$60.00	$60.00
	3rd offense + boarding fee + civil penalty	$95.00	$95.00
	4th offense and subsequent offenses	$150.00	$150.00
	Boarding		
	Dogs	$12/day	$12/day
	Cats	$8/day	$8/day
	Civil penalties		
	1st offense	$50.00	$50.00
	2nd offense	$100.00	$100.00

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	3rd offense and subsequent offenses	$150.00	$150.00
	Failure to vaccinate dog/cat	$250.00	$250.00
	Animal Rabies vaccination (at shelter or animal control office)	$10.00	$10.00
	Public Health		
Nutrition			
	MNT, initial visit, 15 minute unit	$35.75	$35.75
	MNT, subsequent visit, 15 minute unit	$31.28	$31.28
	DSMT individual visit, 30 minute unit	$51.26	$51.26
	DSMT group session of 2 or more, 30 minute unit	$14.77	$14.77
	Patient Education group visit	$5.00	$5.00
Environmental Health			
	Appeal of Permit Condition	$200.00	$200.00
	Multiple Trip Fee	$50.00	$50.00
	Re-review of Food Service Plans	$100.00	$200.00
	Restaurant Remodel/Renovation	$250.00	$250.00
	Swimming Pool Lighting Inspection	$100.00	$100.00
	Application for Improvement Permit (2 acre limit)	$250.00	$300.00
	Existing System Authorization Site Visit	$100.00	$150.00
	Bacteriological Sample (Total Coliform/E-coli)	$135.00	$135.00
	Construction Authorization Type I & II	$200.00	$200.00
	Construction Authorization Type III (pump)	$350.00	$350.00
	Construction Authorization Type IV/V/VI	$525.00	$525.00
	Engineered Option Permit (aka EOP)	$35.00	$35.00
	Existing Food Establishment Plan Review	$0	$0
	Food Establishment Plan Review	$250.00	$250.00
	Improvement Permit Revisit Fee	$100.00	$100.00
	Inorganic Water Sample (includes Nitrate/Nitrite)	$135.00	$135.00
	Limited Food Service Establishment	$75.00	$75.00
	Mobile Food Unit/Push Cart/Caterer Plan Review	$250.00	$250.00
	Pesticide Water Sample	$135.00	$135.00
	Petroleum Water Sample	$135.00	$135.00
	Pool Permit Inspection Revisit	$100.00	$100.00
	Pool Plan Review (does not include permit)	$350.00	$350.00
	Swimming Pool, Wading Pool or Spa Permit (seasonal or year-round)	$350.00	$350.00
	Tattoo Artist Permit	$325.00	$325.00
	Temporary Food Event Permit	$75.00	$75.00
	Temporary/Apprentice Tattoo Artist Permit	$150.00	$150.00
	Type V/VI Operational Permit Renewal Fee (every 5 years)	$50.00	$50.00
	Wastewater System Reconnection Permit	$200.00	$200.00
	Well Permit	$425.00	$425.00
	Well Repair Permit	$0	
	Application for Improvement Permit - a(2) IP only	$250.00	$250.00
	Construction Authorization Type I & II - a(2) CA only	$80.00	$80.00
	Improvement Permit + Type I or II Construction Authorization - a(2)	$180.00	$180.00
	Construction Authorization Type III (pump) - a(2) CA only	$140.00	$140.00
	Improvement Permit + Type III (pump) Construction Authorization - a(2	$240.00	$240.00
	Construction Authorization Type IV/V/VI - a(2) CA only	$210.00	$210.00
	Improvement Permit + Type IV/V/VI Construction Authorization - a(2)	$310.00	$310.00
	Authorized On-Site Wastewater Evalutaor Permit (AOWE)	$35.00	$35.00
Dental			
	Periodic Oral Exam	$75.28	$75.28
	BUCCAL/LABIAL FRENECTOMY (FRENULECTOMY)	$614.47	$614.47
	LINGUAL FRENECTOMY (FRENULECTOMY)	$617.30	$617.30
	PREFAB PORC/CERAMC CROWN-PRIM TOOTH	$472.38	$472.38
	Sealant Repair	$76.50	$76.50
	Recement Crown	$149.61	$149.61
	Limited Oral Exam (Palliative (emergency) treatment of dental pain-minor procedure	$99.75	$99.75
	Oral Exam, under 3 yrs	$95.98	$95.98
	Comp Exam, new/existing pt.	$131.74	$131.74
	Detailed, extensive oral exam	$202.31	$202.31
	Limited Oral Reevaluation	$101.63	$101.63
	Intraoral, incl. bitewings	$197.61	$197.61
	Intraoral, periapical, first	$45.17	$45.17
	Intraoral, periapical, addl.	$39.52	$39.52
	Intraoral, occlusal film	$59.28	$59.28
	Bitewing, single	$41.40	$41.40
	Bitewing, two	$63.99	$63.99
	Bitewing 3	$75.28	$75.28
	Bitewing, four	$89.35	$89.35
	Panoramic film	$159.97	$159.97
	Prophylaxis Adult	$129.86	$129.86
	Prophylaxis Child	$94.10	$94.10
	Topical Fluoride varnish < 21	$60.60	$60.60
	Topical application of fluoride – excluding varnish	$58.00	$58.00
	Oral Hygiene Instruction	$75.28	$75.28
	Sealant – per tooth	$75.28	$75.28
	Interim caries arresting medicament application - per tooth	$79.98	$79.98
	CARIES PREVENTIVE MEDICAMENT APPLICATION - PER TOOTH	$94.10	$94.10
	Space Maintainer - unilateral	$424.39	$424.39
	SPACE MAINTAINER - FIXED - BILATERAL, MAXILLARY	$553.31	$553.31
	SPACE MAINTAINER - FIXED - BILATERAL, MANDIBULAR	$563.66	$563.66
	Amalgam: One Surface Primary or Permanent	$207.02	$207.02
	Amalgam: 2 Surfaces	$260.65	$260.65
	Amalgam: 3 Surfaces	$317.12	$317.12
	Amalgam: 4 Surfaces	$376.40	$376.40
	Resin-based Composite: 1 Surface	$239.01	$239.01

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	Resin-based Composite: 2 Surfaces	$284.18	$284.18
	Resin-based Composite: 3 Surfaces	$349.11	$349.11
	Resin-based Composite: 4 or More Surfaces	$435.68	$435.68
	Resin-based Composite: Crown Anterior	$658.70	$658.70
	Resin-based Composite: 1 Surface Posterior	$255.95	$255.95
	Resin-based Composite: 2 Surface Posterior	$325.59	$325.59
	Resin-based Composite: 3 Surface Posterior	$395.22	$395.22
	Resin-based Composite: 4 Surface Posterior	$465.79	$465.79
	Prefab Crown Stainless steel crown - PERM	$169.38	$169.38
	Resin-based Crown	$479.91	$479.91
	Prefab esthetic coated	$489.32	$489.32
	Sedative Filling - PROTECTIVE RESTORATION	$183.49	$183.49
	Core Buildup, including pins	$378.28	$378.28
	Restoration - PIN RETN - PER TOOTH ADDITION	$111.03	$111.03
	Pulp Caps	$120.45	$120.45
	Therapeutic pulpotomy	$292.65	$292.65
	Endodontic Therapy - anterior tooth	$1,053.92	$1,053.92
	Ginevectomy	$867.60	$867.60
	Periodontal Scaling/Root planing; 1-3 Teeth	$267.24	$267.24
	Periodontal Scaling/Root planing; 4+ Teeth	$346.28	$346.28
	Full mouth debridement	$255.95	$255.95
	Periodontal Maintenance	$187.26	$187.26
	Extraction, coronal remnants - deciduous	$2,016.56	$2,016.56
	Extraction – Erupted Tooth	$276.65	$276.65
	Surgical Extract. Erupted Tooth	$397.10	$397.10
	Removal Impacted Tooth Soft Tissue	$446.98	$446.98
	Prefab Crown Stainless steel Primary	$338.76	$338.76
	Removal Impacted Tooth: Partially Bony	$540.13	$540.13
	Removal Impacted Tooth: Completely Bony	$655.88	$655.88
	Removal Impacted Tooth: Completely Bony Unusual Surgical	$762.21	$762.21
	Surgical Removal of residual tooth roots	$422.51	$422.51
	Incision and drainage of abscess	$336.88	$336.88
	Nitrous Oxide (Analgesia)	$115.74	$115.74
	Pulp Cap-Indirect	$268.18	$268.18
	Recement Bilateral Space Maintainer - Maxillary	$119.51	$119.51
	Recement Bilateral Space Maintainer - Mandibular	$119.51	$119.51
	Recement Unilateral Space Maintainer	$124.21	$124.21
	Removal of Fixed Unilateral Space Maintainer	$114.80	$114.80
	Removal of Fixed Bilateral Space Maintainer - Maxillary	$129.86	$129.86
	Removal of Fixed Bilateral Space Maintainer - Mandibular	$131.74	$131.74
	Scaling Pres Gen Mod.Sev Ging Inf	$213.60	$213.60
	Adjust partial denture - maxillary	$115.74	$115.74
	Adjust partial denture - mandibular	$115.74	$115.74
	Oral Hygiene Instruction	$68.69	$68.69
	Teledentistry - asynchronous	$148.68	$148.68
	Repair resin partial denture base, mandibular	$282.30	$282.30
	Repair resin partial denture base, maxillary	$282.30	$282.30
	Unspecified Adjunctive Procedure	$228.66	$228.66
	Teledentistry - synchronous	$271.00	$271.00
	Maxillary partial denture - resin base	$1,788.00	$1,788.00
	Mandibular partial denture - resin base	$1,788.00	$1,788.00
Pharmacy			
	PR RHO D IMMUNE GLOBULIN INJ 300mcg/1500IU	$75.00	$77.00
	ETONOGESTREL IMPLANT SYSTEM (Nexplanon)	$553.05	$559.28
	ETONOGESTREL IMPLANT SYSTEM (Nexplanon)	$553.05	$559.28
	Albuterol Inhaler	$17.36	$10.92
	Amoxicillin/Clavulanate Potassium 500-125	$0.69	$0.48
	Amoxicillin/Clavulanate Potassium 875-125	$0.31	$0.18
	Ampicillin 500mg	$0.47	$0.43
	Antifungal Cream	$1.94	$2.46
	Apri	$1.68	$1.75
	Cephalexin 500mg	$0.13	$0.12
	Cipro 250mg	$0.14	$0.40
	Cipro 500mg	$0.14	$0.17
	Climara 0.0375 mg/day	$7.48	$0.04
	Clotrimazole Cream 1%	$2.66	$7.98
	Cryselle	$3.92	$2.84
	Dicloxacillin 500mg	$0.82	$0.88
	Diphenhydramine HCL 25MG	$0.02	$0.02
	Doxylamine 25mg	$0.22	$0.22
	Ella	$19.57	$36.13
	Famotidine 20mg	$0.08	$0.10
	Folic Acid	$0.03	$0.03
	Fluconazole	$0.65	$0.61
	Hydrocortisone Cream 1%	$1.89	$1.88
	Loratadine 10mg	$0.02	$0.02
	Miconazole 7	$5.25	$3.48
	Miralax	$7.96	$8.22
	Misoprostol 200mg	$0.18	$0.67
	Nifedipine 10mg	$0.24	$0.24
	Nitrofurantoin	$0.26	$0.15
	Norethindrone	$0.66	$0.85
	Ondansetron	$0.12	$0.10
	Permethrin 5% Cream	$0	$0
	Plan B/My Choice	$2.53	$11.47
	Portia	$0.37	$0.83
	Procto-Med HC 2.5% Cream	$8.43	$5.95

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	Seasonique	$2.46	$0.84
	Sertraline 50mg	$0.02	$0.02
	Sprintec	$1.39	$0.84
	Sulfamethoxazole/Trimethoprim	$0.14	$0.04
	Terbinafine 1% Cream	$6.80	$6.76
	Tolnaftate % Cream	$2.00	$2.84
	Triamcinolone Acetonide Cream 0.1%	$2.68	$5.43
	Tri Lo Marzia	$0.81	$0.81
	Triamcinolone Ointment 0.1%	$4.56	$4.56
	Tivicay	$0	$0
	Linezolid	$0	$0
	Lo Loestrin	$0.28	$0.26
	Desogestrel/EE0.15mg/0.02mg	$6.72	$2.38
	PR PENICILLIN G BENZATHINE INJ	$0	$0
	PR CEFTRIAXONE SODIUM INJECTION	$0	$0
	PR MEDROXYPROGESTERONE ACETATE	$0.05	$0.03
	PR MEDROXYPROGESTERONE ACETATE	$0.05	$0.03
	PR GARAMYCIN GENTAMICIN INJ	$0	$0
	PR DRUGS UNCLASSIFIED	$0	$0
	PR LILETTA, 52 MG	$95.91	$95.91
	PR LILETTA, 52 MG	$95.91	$95.91
	PR INTRAUT COPPER CONTRACEPTIVE (Paragard)	$298.85	$298.84
	PR INTRAUT COPPER CONTRACEPTIVE (Paragard)	$298.85	$298.84
	Acyclovir 400mg	$0	$0
	Amoxicillin 500mg	$0.08	$0.09
	Aspirin 81mg	$0.05	$0.01
	Aviane	$1.41	$1.36
	Azithromycin 500mg	$0	$0
	Ceftriaxone 500mg injection	$0	$0
	Clindamycin 300mg	$0	$0
	Clindamycin Vaginal Cream 2%	$0	$0
	Docusate	$0.01	$0.01
	Doxycycline 100mg	$0	$0
	Ethambutol 100mg	$0	$0
	Ethambutol 400mg	$0	$0
	PR AZITHROMYCIN DIHYDRATE, ORAL	$0	$0
	Ferrous Sulfate	$0.01	$0.01
	Gentamicin 80mg/2ml	$0	$0
	Ibuprofen 800mg	$0	$0
	Imiquimod Cream 5%	$0	$0
	Isoniazid 100mg	$0	$0
	Isoniazid 300mg	$0	$0
	Isoniazid 50mg/5ml Solution	$0	$0
	Levofloxacin 500mg	$0	$0
	Metoclopramide 10mg	$0.03	$0.03
	Metronidazole 250mg	$0	$0
	Metronidazole 500mg	$0	$0
	Metronidazole Gel	$0	$0
	Moxifloxacin 400mg	$0	$0
	Narcan	$0	$0
	Nuvaring	$0.01	$38.99
	Omeprazole 20mg	$0.04	$0.03
	Podofilox Solution 0.5%	$0	$0
	Prenatal Vitamin	$0	$0
	Prenatal Vitamin (chewable)	$0	$0
	Promethazine	$0.04	$0.04
	Pyrazinamide 500mg	$0	$0
	Pyridoxine 25mg	$0.01	$0.01
	Pyridoxine 50mg	$0	$0
	Rifabutin 150mg	$0	$0
	Rifampin 150mg	$0	$0
	Rifampin 300mg	$0	$0
	Rifapentine 150mg	$0	$0
	Tinidazole 500mg	$0	$0
	Tri-Sprintec	$1.40	$0.81
	Truvada	$0	$0
	Valacyclovir 1GM	$0	$0
	Valacyclovir 500mg	$0	$0
	XULANE	$0	$10.41
	MICONAZOLE 2%	$0	$3.44
	Cephalexin 250mg	$0	$0.05
Lab			
	Acute HEP Panel (#322744)	$77.03	$77.03
	UDS (test # 794370)	$10.00	$10.00
	VITAMIN D (#081950)	$48.94	$48.94
	Creatine Kinase, total (test# 001362)	$10.77	$10.77
	VITAMIN B12 (#001503)	$24.91	$24.91
	THYROID ANTIBODIES (#006684)	$22.91	$22.91
	Herpes Simplex Virus (test#164806	$23.76	$23.76
	HSV I & II Antibody IgG	$21.81	$21.81
	HIV 1 & 2, Reflex (1) (test# 083940)	$14.68	$14.68
	HIV 1 & 2, Reflex (2) (test# 083940)	$19.44	$19.44
	MEASLES TITER (test #096560)	$21.30	$21.30
	RPR Reflex (test# 012021)	$22.44	$22.44
	Hep C Ab w/Reflex (test# 550850)	$40.54	$40.54
	Hep C Virus Genotype 1A NS5A	$53.84	$53.84

FY 2026-27 Approved
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	Pap Smear (test #199345)	$33.04	$33.04
	Screening Pap Smear	$33.04	$33.04
	CHG NEUTRALIZATION TEST, VIRAL	$50.00	$50.00
	Venipuncture	$8.57	$8.57
	Basic Metabolic Panel	$16.28	$16.28
	Comprehensive Metabolic Panel	$17.59	$17.59
	Lipid Panel	$20.87	$20.87
	Renal Panel (10) (test# 322777)	$0	
	Hepatic Function Panel	$16.15	$16.15
	Phenytoin (Dilantin), Serum (test# 007401)	$29.22	$29.22
	Urinalysis, By Dip Stick Or Tablet Reagent For Bilirubin, Glucose, Hemoglobin	$7.75	$7.75
	Urinalysis Routine Without Microscopy	$4.16	$4.16
	Ua, By Dip Stick Or Tablet; Automated, Wo Micro	$3.25	$3.25
	Microscopic Urine Exam	$8.44	$8.44
	CHG URINE PREGNANCY TEST	$16.29	$16.29
	Albumin	$14.18	$14.18
	Albumin/Creatimine Ratio, Urine (#140285)	$8.00	$8.00
	Amylase (test# 001396)	$10.30	$10.30
	CHG BILE ACIDS, TOTAL	$15.41	$15.41
	CHG BLOOD,OCCULT,FECAL HGB,FECES,1-3 SIMULT	$20.22	$20.22
	Creatinine (blood)	$14.18	$14.18
	Albumin/Creatimine Ratio, Urine (#140285)	$8.00	$8.00
	Ferritin, Serum (test# 004598)	$17.32	$17.32
	Folate (Folic Acid), Serum (test# 002014)	$18.69	$18.69
	Glucose	$12.00	$12.00
	Glucose Challenge (GCT) / O'Sullivan	$14.18	$14.18
	GTT - 3 hour	$32.97	$32.97
	Glucose Tolerance Test Each Assit Beyond 3 Spec	$4.99	$4.99
	GGT (test# 001958)	$9.15	$9.15
	Hemoglobin Fractionation by Electrophoresis	$19.35	$19.35
	Hemoglobin A1C (test # 001453)	$19.34	$19.34
	Lead Test	$15.39	$15.39
	Lipase (test# 001404)	$11.13	$11.13
	HDL	$15.54	$15.54
	Magnesium (test# 001537)	$11.46	$11.46
	Phosphorus, Serum (test# 001024)	$8.11	$8.11
	Prolactin (test#004465)	$0	
	CHG ASSAY OF TOTAL THYROXINE	$7.33	$7.33
	T4 FREE(test #001974)	$11.47	$11.47
	CHG ASSAY THYROID STIM HORMONE	$20.72	$20.72
	Triglycerides	$14.22	$14.22
	CHG THYROID HORM UPTAKE/THYR HORM BINDING RATIO	$7.58	$7.58
	T3 (test #002188)	$18.03	$18.03
	T3 FREE (test #010389)	$21.54	$21.54
	Uric Acid	$14.22	$14.22
	Quantitative HCG (test #004416)	$13.50	$13.50
	Qualitative HCG (serum) (test# 004556)	$9.55	$9.55
	CHG HEMATOCRIT	$8.00	$8.00
	Hemoglobin (Hgb)	$8.00	$8.00
	CBC with automated diff. & platlets	$11.13	$11.13
	CBC Without Differential	$10.00	$10.00
	Reticulocyte Count (test# 005280)	$7.09	$7.09
	PROTHROMBIN TIME (PT) (#005199)	$5.00	$5.00
	Erythrocyte Sedimentation Rate (test # 005215)	$5.00	$5.00
	THROMBOPHASTIN TIME (PPT) (#005207)	$7.63	$7.63
	ANA, DIRECT (test# 164855)	$15.37	$15.37
	HEPATITIS B SURF Ab QUANT (test# '006530)	$18.45	$18.45
	CD4 (test# 505008)	$54.60	$54.60
	QUANTIFERON (test #182879)	$78.80	$78.80
	RPR	$13.02	$13.02
	RPT Titer	$15.81	$15.81
	CHG HEP B CORE AB TEST, TOTAL	$14.80	$14.80
	HEP B core Ab, IgM (#016881)	$14.96	$14.96
	CHG HEPATITIS B SURFACE AB TEST	$13.66	$13.66
	HEP A ANTIBODY (test #006726)	$15.75	$15.75
	HEP A, IgM (#006734)	$14.31	$14.31
	MUMPS TITER (test #096552)	$16.59	$16.59
	RUBELLA TITER (test #006197)	$18.27	$18.27
	TOXOPLASMA GONDII Ab (test # 006478)	$26.83	$26.83
	VARICELLA TITER (test # 096206)	$16.38	$16.38
	HEP C ANTIBODY (test #140659)	$18.15	$18.15
	ANTIBODY SCREEN (test #006015)	$14.81	$14.81
	ABO & Rh (test #006049)	$3.79	$3.79
	ABO & Rh (test #006049)	$3.79	$3.79
	Aerobic Bacterial Culture (test#008649)	$11.44	$11.44
	GC Culture	$10.92	$10.92
	URINE CULTURE ® (test #008847)	$10.26	$10.26
	Dark Field	$17.81	$17.81
	Sensitivity Organism #1 (test# 997870)	$10.99	$10.99
	Gram Stain	$11.80	$11.80

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	CHG SMEAR,FLUOR STAIN,INTERP	$9.83	$9.83
	Wet Prep	$10.36	$10.36
	HEP B SURFACE ANTIGEN (test #006510)	$11.83	$11.83
	HIV 1 & 2 (test# 083935)	$38.01	$38.01
	Chlamydia	$32.80	$32.80
	Gonorrhea	$32.80	$32.80
	Pap IG,HPV-h+1r (test#198190)	$49.19	$49.19
	COVID-19 PCR Detection (NAA)	$100.00	$100.00
	CHG IADNA TRICHOMONAS VAGINALIS AMPLIFIED PROBE TECH	$32.80	$32.80
	Panorama NIPT	$0	$0
	Horizon Cystic Fibrosis	$0	$0
	Horizon Canavan Disease	$0	$0
	Horizon Fragile X	$0	$0
	Horizon Gaucher	$0	$0
	Horizon Tay Sachs	$0	$0
	Horizon Alpha-Thalassemia	$0	$0
	Horizon Familia Dysautonomia	$0	$0
	Horizon HBB	$0	$0
	Horizon SMA: Molecular Pathology Procedure, Level 1	$0	$0
	Horizon SMA: Molecular Pathology Procedure, Level 5	$0	$0
	Horizon Smith-Lemli-Opitz Syndrome	$0	$0
	Horizon Duchenne: Molecular Pathology Procedure, Level 9	$0	$0
	Horizon Duchenne: Deletion Analysis and Duplication Analysis	$0	$0
	EMPOWER BRCA 1 & 2	$0	
	Venipuncture, venipuncture in children under 3 years old	$0	$13.30
	Measles, PCR, Swab (test #140470)	$0	$150.00
	Mycoplasma genitalium, NAA, Swab With Reflex to Macrolide Resistance Testing (test #180092)	$0	$36.00
	Infectious agent detection by nucleic acid (DNA or RNA) for multiple organisms	$0	$62.35
	Venipuncture, venipuncture in children under 3 years old	$0	$13.30
	Measles, PCR, Swab (test #140470)	$0	$150.00
	Mycoplasma genitalium, NAA, Swab With Reflex to Macrolide Resistance Testing (test #180092)	$0	$36.00
	Infectious agent detection by nucleic acid (DNA or RNA) for multiple organisms	$0	$62.35
Med Svcs			
	IM Admin	$21.00	$21.00
	IM Admin (additional vaccine)	$21.00	$21.00
	Oral Nasal Admin only Vaccine given on DOS	$21.00	$21.00
	Oral Nasal Admin any other vaccine on the DOS	$21.00	$21.00
	PR MENB-4C RECOMBNT PROT & OUTER MEMB VESIC VACC IM	$223.00	$251.31
	PR MENB-FHBP RECOMBNT LIPOPROTEIN VACC 2/3 DOSE IM	$206.57	$225.91
	SMALLPOX&MONKEYPOX VAC 0.5ML	$259.20	$272.18
	PR MENACWYD/MENACWY-CRM CONJ VACC GRPS ACWY IM USE//Meningococcal	$148.79	$158.61
	Hepatitis A (Adult)	$80.57	$83.73
	Twinrix (Hep A & Hep B Combo) 3 shot series	$124.70	$140.85
	PR 9VHPV VACC 2/3 DOSE SCHED IM USE	$306.86	$329.09
	Pre-Exposure Rabies	$393.80	$433.43
	RSV vaccine - single dose PFS	$306.80	$319.82
	RSV vaccine - single-dose vial of lyophilized antigen	$294.00	$307.10
	Rotovirus	$98.06	$102.75
	MMR, Live	$90.24	$96.49
	PR POLIOMYELITIS IMMUNIZATN,INACTV,SUB-Q	$39.74	$47.63
	Varivax	$182.25	$192.12
	Hepatitis B (Adult)	$68.06	$72.21
	Shringrix (Shingles)	$197.90	$243.42
	SARSCV2 VAC 30MCG TRS_SUC IM	$135.38	$170.59
	HEADSS - Edinburgh Postnatal Depression Screening	$9.20	$9.20
	Meningococcal Pentavalent Vaccine	$295.00	$251.86
	Influenza virus vaccine, quadrivalent (qIRV), mRNA; 60 mcg/0.5 mL dosage, for intramuscular use	$0	
	Influenza virus vaccine, quadrivalent (qIRV), mRNA; 60 mcg/0.5 mL dosage, for intramuscular use	$197.20	$204.06
	FluZone 24-25 (6mth-up)	$19.38	$19.52
	Vaxneuvance (pneumo 15)	$228.45	$240.62
	Vaxneuvance (pneumo 15)	$0	
	Prevnar 20 (10 ct)	$273.85	$299.49
	Prevnar 20 (10 ct)	$0	
	DTAP-IPV-HIB-HEPB VACCINE IM	$156.68	$156.70
	Heplisav-B	$129.91	$145.28
	Hepatitis B (ped)	$27.67	$30.11
	Comprehensive Audiometry Threshold Evaluation And Speech Recognition	$34.34	$34.34
	Blood Pressure Education/Training and Device Calibration	$9.00	$9.00
	Automatic Blood Pressure Monitor	$62.98	$62.98
	Outpt. Consult, Minor- Phys Time Approx 15 Min.	$27.57	$27.57
	Outpt. Consult, Moderate- Phys Time Approx 30 Min.	$58.18	$58.18
	Outpt. Consult, Moderate- Phys Time Approx 30 Min.	$58.18	$58.18
	Outpt. Consult, Severe- Phys Time Approx 40 Min.	$81.09	$81.09
	Outpt. Consult, Severe- Phys Time Approx 40 Min.	$81.09	$81.09
	Outpt. Consult, Severe- Phys Time Approx 60 Min.	$128.77	$128.77
	Outpt. Consult, Severe- Phys Time Approx 60 Min.	$128.77	$128.77

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	Outpt. Consult, Severe- Phys Time Approx 80 Min.	$160.63	$160.63
	Outpt. Consult, Severe- Phys Time Approx 80 Min.	$160.63	$160.63
	Measles PCR	$0	
	Insert Drug Implant Device	$270.16	$270.16
	Removal non-biodegradable drug delivery implant	$306.82	$306.82
	Removal with reinsertion, non-biodegradable drug delivery implant	$426.24	$426.24
	Destruction of Genital Warts Male	$254.55	$254.55
	TCA Vulva	$251.50	$251.50
	Diaphragm fitting	$104.87	$104.87
	Colpo W/O biopsy	$209.75	$209.75
	Colposcopy of the cervix with biopsy(s) of the cervix and endocervical curettage	$293.92	$293.92
	Colpo W/Biopsy	$293.92	$293.92
	Colposcopy of the cervix with endocervical curettage	$229.98	$229.98
	Endometrial biopsy with or without endocervical biopsy, without cervical dilation, any method	$186.52	$186.52
	IUD Insert	$139.83	$139.83
	IUD Removal	$181.92	$181.92
	Fetal Non-Stress Test (FNST)	$93.68	$93.68
	PR TRANSABDOM AMNIOINFUS W/ US	$0	
	Maternal Health package 4-6 vs	$885.83	$885.83
	Maternal Health package 7+ vs	$1,583.62	$1,583.62
	Postpartum Exam	$359.08	$359.08
	Ear Lavage	$0	
	CHG US,PREGNANT UTERUS,LIMITED, 1/> FETUSES	$144.26	$144.26
	CHG ECHOGRAPHY,TRANSVAGINAL	$208.85	$208.85
	CHG ECHOGRAPHY,TRANSVAGINAL	$208.85	$208.85
	CHG URINALYSIS NONAUTO W/O SCOPE	$12.00	$12.00
	CHG COMPLETE CBC (w/o Differential)	$8.23	$8.23
	TB PPD	$0	
	TB PPD	$25.00	$25.00
	CHG IAADIADOO HIV1 ANTIGEN W/HIV1 & HIV2	$0	
	Rabies Titer	$50.00	$58.57
	CHG IAADIADOO HIV1 ANTIGEN W/HIV1 & HIV2 ANTIBODIES	$0	
	Sputum Specimen Collection	$0	
	PR COMBINED VACCINE,MMR+VARICELLA,SUB-Q	$0	
	RSV vaccine - 5 doses/BX PFS 0.5mL	$485.10	$546.51
	RSV vaccine - 5 doses/BX PFS 1mL	$485.10	$546.51
	ADMN SARSCOV2 VACC 1 DOSE - VFC	$20.45	$20.45
	ADMN SARSCOV2 VACC 1 DOSE	$65.00	$65.00
	PR MENACWYD/MENACWY-CRM CONJ VACC GRPS ACWY IM USE//Meningococcal	$0	$0
	PR MENB-4C RECOMBNT PROT & OUTER MEMB VESIC VACC IM	$0	$0
	PR MENB-FHBP RECOMBNT LIPOPROTEIN VACC 2/3 DOSE IM	$0	$0
	Hepatitis A (Adult)	$0	$0
	Hepatitis A (ped)	$0	$0
	Twinrix	$0	$0
	HIB (pedvax)	$0	$0
	PR 9VHPV VACC 2/3 DOSE SCHED IM USE	$0	$0
	Prevnar 13	$0	$0
	Rotovirus	$0	$0
	Flu Vaccine, 3 yrs & >, IM	$0	$0
	Flu Vaccine, 3 yrs & >, IM	$38.08	$38.08
	Kinrix (DTaP-IPV)	$0	$0
	Pentacel (DTaP-IPV Hib)	$0	$0
	DTaP	$0	$0
	MMR, Live	$0	$0
	PR COMBINED VACCINE,MMR+VARICELLA,SUB-Q	$0	$0
	PR POLIOMYELITIS IMMUNIZATN,INACTV,SUB-Q	$0	$0
	Td(Tetnus and diptheria)	$0	$0
	Td(Tetnus and diptheria)	$48.24	$48.24
	Tdap	$0	$0
	Tdap	$52.95	$52.95
	Varivax	$0	$0
	Pediarix (DTaP-HepB-Polio)	$0	$0
	Pneumoonia Vaccine (PneumoVax)	$119.48	$119.48
	Pneumoonia Vaccine (PneumoVax)	$0	$0
	Heplisav-B	$0	$0
	PR HEPB VACCINE ADOLESCENT 2 DOSE SCHEDULE IM	$0	$0
	Hepatitis B (ped)	$0	$0
	Hepatitis B (Adult)	$0	$0
	PR UNLISTED VACCINE/TOXOID	$0	$0
	PR UNLISTED VACCINE/TOXOID	$0	$0
	COVID-19 Vaccine (Pfizer)	$0	$0
	COVID-19 Vaccine (Moderna)	$0	$0
	SARSCOV2 VACC SAPONIN_BSD ADJT 5MCG/0.5ML IM USE	$130.00	$0
	SARSCOV2 VAC 3MCG TRS_SUC IM	$0	$0
	SARSCOV2 VAC 3MCG TRS_SUC IM	$57.50	$64.41
	SARSCV2 VAC 10MCG TRS_SUC IM	$0	$0
	SARSCV2 VAC 10MCG TRS_SUC IM	$77.00	$83.91
	SARSCV2 VAC 30MCG TRS_SUC IM	$0	$0
	SARSCOV2 VAC 25 MCG/.25ML IM	$128.00	$134.91
	SARSCOV2 VAC 50 MCG/0.5ML IM	$0	$0
	SARSCOV2 VAC 50 MCG/0.5ML IM	$128.00	$134.91
	Audiometry Screening	$0	$0
	Tympanometry	$0	$0

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	OAE (hearing)	$0	$0
	Developmental Limited	$0	$0
	Health and behavior assessment, each 15 mins.; initial assessment	$36.82	$36.82
	Health and behavior assessment, each 15 mins.; re-assessment	$36.82	$36.82
	Health and behavior intervention, each 15 mins.; individual	$33.80	$33.80
	Admin of Care-Giver Asses	$0	$0
	PR INJECTION,THERAP/PROPH/DIAGNOST, IM OR SUBCUT [96372] (Desc Update)	$25.05	$25.05
	DSV, BH Referral	$0	$0
	5-10 Min of Medical Discussion	$0	$0
	11-20 Min of Medical Discussion	$0	$0
	Handling Charge	$0	$0
	PR EDUCATIONAL SUPPLIES PRV BY THE PHYS AT COST	$0	$0
	Health Ed. Child/parenting Class	$8.71	$8.71
	I-693 Form Completetion	$42.70	$42.70
	Vision Screening	$0	$0
	OV, New, Minimal	$0	$0
	OV, New, Minimal	$91.29	$91.29
	OV, New, Limited	$0	$0
	OV, New, Limited	$142.55	$142.55
	OV, Comprehensive	$0	$0
	OV, Comprehensive	$206.36	$206.36
	OV, New, Detailed	$0	$0
	OV, New, Detailed	$314.86	$314.86
	OV, New, Comprehensive	$0	$0
	OV, New, Comprehensive	$424.47	$424.47
	OV, Est, Minimal	$0	$0
	OV, Est, Minimal	$50.22	$50.22
	OV, Est, Limited	$0	$0
	OV, Est, Limited	$83.69	$83.69
	OV Est Expanded	$0	$0
	OV Est Expanded	$139.15	$139.15
	OV, Est, Detailed	$0	$0
	OV, Est, Detailed	$204.99	$204.99
	OV, Est, Comprehensive	$0	$0
	OV, Est, Comprehensive	$276.27	$276.27
	Preventive New < 1 Year Old	$0	$0
	Preventive New 1-4 Years Old	$0	$0
	Preventive New 5 - 11	$0	$0
	New Preventive age 12-17	$259.30	$259.30
	New Preventive age 18-39	$250.48	$250.48
	New Preventive age 40-64	$292.53	$292.53
	New Preventive age 65>years	$316.05	$316.05
	Preventive Est. < 1 Year Old	$0	$0
	Preventive Est. 1-4 Years Old	$0	$0
	Est Preventive age 5-11 years (do we see clients 11 and younger?)	$201.60	$201.60
	Est Preventive age 12-17	$227.29	$227.29
	Est Preventive age 18-39	$226.04	$226.04
	Est Preventive age 40-64	$240.97	$240.97
	Est Preventive age 65>years	$257.25	$257.25
	Indiv Counseling 15 min.	$53.28	$32.94
	Indiv Counseling 30 min.	$106.57	$106.57
	Indiv Counseling 45 min.	$159.85	$159.85
	Indiv Counseling 60 min.	$213.14	$213.14
	Smoking Cessation Couns 3-10 minutes	$27.15	$27.15
	Smoking Cessation Counseling >10minutes	$54.30	$54.30
	CRAFFT	$0	$0
	Prev. Counseling/Centering Pregnancy	$40.73	$40.73
	Autism Screening	$0	$0
	AV/Unplanned Pregnancy	$0	$0
	Physician telephone patient service, 5-10 minutes of medical discussion	$91.95	$91.95
	Physician telephone patient service, 11-20 minutes of medical discussion	$117.50	$117.50
	Physician telephone patient service, 21-30 minutes of medical discussion	$168.63	$168.63
	Unlisted E/M Phone Call	$0	$0
	Moderna Administration 1st Dose	$0	$0
	Moderna Administration 2nd Dose	$0	$0
	for tracking purposes only: MH NOB appts	$0	$0
	for tracking purposes only: MH NOB appts	$0	$0
	for tracking purposes only: post partum clients MH or FP	$0	$0
	for tracking purposes only: post partum clients MH or FP	$0	$0
	Blood Pressure	$0	$0
	PR DOCUMENT TB SCREEN PERFORMED AND RESULTS INTERPRETED	$0	$0
	21-30 Min of Medical Discussion	$0	$0
	99201 GLOBAL PROBLEM FOCUSED (STRAIGHTFORWARD) 10 MINUTES	$0	$0
	99202 GLOBAL EXPANDED PROB FOCUSED (STRAIGHTFORWARD) 20 MIN	$0	$0
	99203 GLOBAL DETAILED (LOW COMPLEXITY) 30 MINUTES	$0	$0
	99204 GLOBAL COMPREHENSIVE (MODERATE COMPLEXITY) 45 MIN	$0	$0

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
	99205 GLOBAL COMPREHENSIVE (HIGH COMPLEXITY) 60 MINUTES	$0	$0
	99211 GLOBAL MINIMAL/NURSING 5 MIN	$0	$0
	99212 GLOBAL PROBLEM FOCUSED (STRAIGHTFORWARD) 10 MINUTES	$0	$0
	99213 GLOBAL PROB FOCUSED (LOW COMPLEXITY) 15 MIN	$0	$0
	99214 GLOBAL DETAILED (MODERATE COMPLEXITY) 25 MINUTES	$0	$0
	99215 GLOBAL COMPREHENSIVE (HIGH COMPLEXITY) 40 MINUTES	$0	$0
	Influenza Injection Admin.	$0	$0
	Pneumonia Injection Admin.	$0	$0
	Hep B Admin (Medicare)	$0	$0
	CHI Services SDOH 60 min	$75.20	$75.20
	CHI Services add. 30 min	$47.05	$47.05
	Cer/Vag Screening	$0	$0
	SDOH Risk Assessment	$17.63	$17.63
	Drug Screening	$0	$0
	PR ORAL MED ADM DIRECT OBSERVE	$0	$0
	PR COMPREHENSIVE MED SVC 15 MIN	$0	$0
	Kyleena 5 yrs. (NO FPW)	$0	$0
	Skyla 3 yrs.	$0	$0
	Nuravaring (EA)	$0	$0
	Patch (BOX)	$0	$0
	UPS (Rabies Titer Multiple)	$0	$0
	Comp. of Record for TB SCR	$0	$0
	DMY PPD WITH STATE-SUPPLIED VACCINE (REPORT ONLY)	$0	$0
	PPD-positive result, for a contact (Report Only)	$0	$0
	PPD-negative result, for a contact (Report Only)	$0	$0
	Positive Result, for a non-contact person (Report Only)	$0	$0
	Negative Result, for a non-contact person (Report Only)	$0	$0
	TB DIRECTLY OBSERVED THERAPY (DOT) [LU121]	$0	$0
	TB DIRECTLY OBSERVED PREVENTIVE THERAPY (DOPT) [LU122]	$0	$0
	PPD- PPD not read contact (person did not return) (Report Only)	$0	$0
	PPD- non- contact (person did not return) (Report Only)	$0	$0
	Reading a PPD that was placed elsewhere (Report Only)	$0	$0
	Medicaid Co-Pay	$0	$0
	Private Ins. Co-Pay	$0	$0
	NO LEVEL OF SERVICE	$0	$0
	Risk Screen - PMH	$73.50	$73.50
	Postpartum-PMH	$220.50	$220.50
	Pills Per Pack	$0	$0
	Ella/Plan B (Morning After)	$0	$0
	Childbirth Education Class	$12.77	$12.77
	Disability Verification/Leave	$0	$0
	Medical Record Copy	$0	$0
	DSV, Pregnancy Test, Postpartum visit, Behavioral Health Counseling	$128.02	$128.02
	RN services up to 15 minutesX _____ units	$27.33	$27.33
	PR LPN/LVN SERVICES UP TO 15MIN	$0	$0
	PR SIGN LANG/ORAL INTERPRETER	$0	$0
	PR LANGUAGE SCREENING	$0	$0
	Inmate CoPay/DC Detention Center	$20.00	$20.00
	Nuvaxovid (Sanofi COVID Vaccine 12yr and up) 2026-2027 5 dose pkg	$0	$115.14
	Meningococcal (groups A, B,C,W and y-135) Penmenvy	$0	$265.75
	Pneumococcal 21-valent Conjugate Vaccine	$0	$302.10
	Enflonsia clesrovimab 105mg Single dose	$0	$556.00
	Gamastan VL 10mL	$0	$641.09
	Gamastan VL 20mL	$0	$140.30
	Centering Pregnancy Reimbursement (5+ visits attended) Medicaid Only	$0	$250.00
	Depression Screening-Prenatal	$0	$9.05
Register of Deeds			
	Copy fees - uncertified copies	$.25/page from copier; $.10/page from computer	$.25/page from copier; $.10/page from computer
	Copy fee - map	18 x 24 $2	18 x 24 $2
	Instruments in general	$26 for pages 1-15, then, $4.00 each additional page	$26 for pages 1-15, then, $4.00 each additional page
	Multiple instruments as one, each	$10.00	$10.00
	Additional assignment instrument index reference, each	$10.00	$10.00
	Deeds of Trust and Mortgages	$64 for first 15 pages, $4 for each additional page	$64 for first 15 pages, $4 for each additional page
	Non-standard document	$25, plus recording fee	$25, plus recording fee
	Plats	$21 each sheet	$21 each sheet
	Highway Maps	$21, $5 each additional page	$21, $5 each additional page
	Certified copies	$5 for first page, $2 each additional page	$5 for first page, $2 each additional page
	Comparison of copy for certification	$5.00	$5.00
	Notary public qualification	$10.00	$10.00
	Marriage licenses	$0.00	$0.00
	Issuing a license	$60.00	$60.00
	Issuing a delayed certificate with 1 certified copy	$30.00	$30.00
	Proceeding for correction with 1 certified copy	$20.00	$20.00
	Certified Copies of birth, death and marriages	$10.00	$10.00
	Passport Execution Fees	$35.00	$35.00
	Passport Photo	$15.00	$15.00

FY 2026-27 Approved
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
Emergency Management			
	Non Extremely Hazardous Substances Above Reporting Threshold	$65.00	$65.00
	Extremely Hazardous Substances Above Reporting Threshold	$125.00	$125.00
	Clean Air Act 112 Risk Management Plan (RMP) Regulated Facility	$500.00	$500.00
	Maximum Preparedness Fee Per Facility	$7,500.00	$7,500.00
Emergency Medical Services (EMS)			
	Treatment no Transport	$250.00	$250.00
	BLS NE A0428	$540.00	$830.00
	BLS E A0429	$863.00	$1,328.00
	ALS NE A0426	$648.00	$996.00
	ALS E A0427	$1,025.00	$1,577.00
	ALS 2 A0433	$1,484.00	$2,282.00
	Mileage A0425	$18.00	$28.00
	Supplies	$50/transport	$50/transport
	Extra attendant	$100/transport	$100/transport
	Special event coverage (3-hour minimum)	$250/hour	$250/hour
	Special event quick response vehicle	$150.00	$150.00
	Treatment (without transport)	$250.00	$250.00
	QRV transport	$125/hour	$125/hour
	Foot medic/supervisor	$150/hour	$150/hour
	Bike Team (2 medics)	$150/hour	$150/hour
	Franchise Fee	$2,500.00	$2,500.00

FY 2026-27 Approved
Durham County Fire Prevention and Protection Code
Fee Schedule for Inspection, Permit Services, and Violations

Violation Description	FY 2025-26 Approved Amount	FY 2026-27 Approved Amount
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2026-27		
Blocked egress	$250	$750
Out of service Exit/Emergency Light	$50 per unit	$0
Failure to obtain permits required by code - 1st violation	$1,000	$1,000
Failure to obtain permits required by code - 2nd violation	$3,000	$3,000
Stop work order	$1,000	$1,000
Fire Prevention Permit Fees		
Activities Requiring Permits	**FY 2025-26 Approved Amount**	**FY 2026-27 Approved Amount**
Construction Permits		
Alternative Fire Extinuishing Systems	$150	$150
Battery Systems	$150	$150
Compressed Gases	$150	$150
Cryogenic Fluids	$150	$150
Emergency Responder Radio Coverage System	$200	$200
Fire Alarm & Detection System	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.
Fire Pumps and related equipment	$500	$200
Flammable & Combustible Liquids	$175 per pipleline, tank or system.	$175 per pipleline, tank or system.
Gates and barricades across fire apparatus access roads	$150	$150
Hazardous Materials	$150	$150
Industrial Ovens	$150	$150
Private Fire Hydrants	$150	$150
Smoke control or smoke exhaust system	$200	$200
Solar photovoltaic power systems	$150	$150
Spraying & Dipping Operations	$150	$150
Sprinkler System	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.
Standpipe Systems	$200	$200
Temporary membrane structure, tents, and air supported structure	$150	$150
Operational Permits		
Aerosol Products	$75	$75
Amusement Buildings	$150	$150
Aviation Facilities	$75	$75
Carbon Dioxide Systems - beverage dispensing applications	$50	$50
Carnivals and Fairs	$250	$250
Cellulose Nitrate Film	$150	$150
Combustible Dust-Producing Operations	$75	$75
Combustible Fibers	$75	$75
Compressed Gases - Corrosive	$75	$75
Compressed Gases - Flammable	$75	$75
Compressed Gases - Highly Toxic	$75	$75
Compressed Gases - Inert & Simple Asphyxiant	$75	$75
Compressed Gases - Oxidizing	$75	$75
Compressed Gases - Pyrophoric	$75	$75
Compressed Gases - Toxic	$75	$75
Covered Malls, Buildings	$150	$150
Cryogenic Fluids	$75	$75
Cutting and Welding	$75	$75
Dry Cleaning	$150	$150
Exhibits and Trade Shows	$150	$150
Blasting, Explosives (30-day permit for blasting) **change from 90-day permit*	$400	$400
Fire Hydrants and Valves	$75	$75
Flammable and Combustible Liquids	$150	$75
Floor Finishing	$150	$150
Fruit and Crop Ripening	$150	$150
Fumigation & Thermal Insecticide Fogging	$150	$150
Hazardous Materials	$150	$150
HPM Facilities	$150	$200
High-Piled Storage	$75	$200
Hot Work Operations	$75	$75
Industrial Ovens	$75	$75
Lumber Yards and Woodworking Plants	$150	$150
Liquid- or Gas-fueled Vehicles in Assembly Buildings	$150	$150
Magnesium	$150	$150
Miscellaneous Combustible Storage	$150	$150
Mobile Food Preparation Vehicles	$150	$150
Motor Fuel-Dispensing Facilities	$150	$150

FY 2026-27 Approved
Durham County Fire Prevention and Protection Code
Fee Schedule for Inspection, Permit Services, and Violations

Activities Requiring Permits	FY 2025-26 Approved Amount	FY 2026-27 Approved Amount
Open Burning	$150	$150
Open Flames and Torches	$75	$75
Open Flames and Candles	$75	$75
Organic Coatings	$75	$75
Places of Assembly	$75	$75
Private Fire Hydrants	$75	$75
Pyrotechnic Special Effects Material	$175/location	$175/location
Pyroxylin Plastics	$75	$75
Refrigeration Equipment	$75	$75
Repair Garages	$150	$150
Rooftop Heliports	$150	$150
Spraying or Dipping	$150	$150
Storage of Scrap Tires & Tire Byproducts	$75	$75
Temporary Membrane Structures and Tents	$75	$75
Tire-Rebuilding Plants	$150	$150
Waste Handling, Junk Yard, Wrecking Yard	$150	$150
Wood Products	$150	$150
Inspection Fee Schedule		
All owners or tenants of buildings in Durham County, which are required to be inspected by the Durham County Fire Marshal's Division are subject to the following inspection fee schedule:		
Inspection	**FY 2025-26 Approved Amount**	**FY 2026-27 Approved Amount**
Fire Inspection Fees		
Up to 999 sf	$30	$30
1,000 to 2,499 sf	$45	$45
2,500 to 10,000 sf	$100	$100
10,001 to 25,000 sf	$140	$140
25,001 to 50,000 sf	$180	$180
50,001 to 75,000 sf	$225	$225
75,001 to 100,000 sf	$300	$300
100,001 to 200,000 sf	$425	$425
200,001 to 300,000 sf	$475	$475
300,001 to 400,000 sf	$525	$525
400,001 to 500,000 sf	$600	$600
500,001 to 600,000 sf	$675	$675
600,001 to 700,000 sf	$750	$750
700,001 to 800,000 sf	$825	$825
800,001 to 900,000 sf	$900	$900
900,001 to 1,000,000 sf	$975	$975
1,000,000 and greater	$1,200	$1,200
Fire Re-Inspection Fees		
First re-inspection	$50	$50
Second re-inspection	$100	$150
Third re-inspection	$200	$300
Life Safety Plan Review		
Life Safety Review - New Construction: Building less than 5,000 sq.ft.	$100	$100
Life Safety Review - New Construction: Building 5,000-10,000 sq.ft.	$150	$150
Life Safety Review - New Construction: Building over 10,000 sq. ft. (plus $25/5,000 sq. ft. over 10,000 sq ft.)	$175	$175
Site Plan Review	$150	$150
Before and After Hours Inspections	$300/hr	$300/hr plus sf fee
Expedited Review	$300/hr	$300/hr

FY 2026-27 Approved
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2026-27			
Utilities			
Monthly Service Fees (County customers with City water)	Consumption Rate Charge	$8.05/hundred cubic feet	$8.86/hundred cubic feet
Monthly Service Fees (County customers without City water)	1 or 2 bedrooms	$78.59	$86.45
Monthly Service Fees (County customers without City water)	3 bedrooms	$117.89	$129.68
Monthly Service Fees (County customers without City water)	4 or more bedrooms	$157.19	$172.91
Monthly Service Fees (County customers without City water)	All Other Facility Types	Consumption Rate multiplied by consumption determined using NCDEQ 15A NCAC 02T .0114	Consumption Rate multiplied by consumption determined using NCDEQ 15A NCAC 02T .0114
Monthly Sewer Service Charge - Water Meter Size	5/8"	$4.53	$4.67
Monthly Sewer Service Charge - Water Meter Size	1"	$6.08	$6.26
Monthly Sewer Service Charge - Water Meter Size	1.5"	$8.28	$8.53
Monthly Sewer Service Charge - Water Meter Size	2"	$8.96	$9.23
Monthly Sewer Service Charge - Water Meter Size	3"	$21.78	$22.43
Monthly Sewer Service Charge - Water Meter Size	4"	$49.10	$50.57
Monthly Sewer Service Charge - Water Meter Size	6"	$62.48	$64.35
Monthly Sewer Service Charge - Water Meter Size	8" and larger	$75.55	$77.82
Monthly Sewer Service Charge - Maintenance Fee	Wexford STEP System Sewer Maintenance Fee	$25.96 per house	$28.56
Construction Inspection Fees	Not Ready Inspection Fee (for each occurrence)(must be paid before as-built approval)	$120.00	$120.00
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (8" - 12")	$3.70 per linear foot	$3.70 per linear foot
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (above 12")	$6.00 per linear foot	$6.00 per linear foot
Construction Inspection Fees	Force Main	$3.70 per linear foot	$3.70 per linear foot
Construction Inspection Fees	Private Lift Station	$605	$605
Construction Inspection Fees	Public Lift Station	$2,625	$2,625
Construction Inspection Fees	Sewer Lateral Inspection Fee	$360 per building connection	$360 per building connection
Construction Inspection Fees	Oil/Grease/Sediment Trap Inspection	$300 each unit	$300 each unit
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - Single Family	$37 per lot (each inspection)	$37 per lot (each inspection)
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - All Other Development	$120 per building connection	$120 per building connection
Construction Inspection Fees	Construction Re-Inspection / Failed Inspection Fee (Includes Sewer, Water, & Reclaimed)(excludes CO inspection)	$120 per hour (based on scheduled inspection time)	$120 per hour (based on scheduled inspection time)
Technology Fee	Technology Fee	5% of the review fee	5% of the review fee
Development Review Fees	Construction Review - Single Family House	Base - $480; Re-Review - $235	Base - $480; Re-Review - $235
Development Review Fees	Construction Review - Single Family / Townhome Development	Base - $1810 + $22/lateral; Re-Review - $970	Base - $1810 + $22/lateral; Re-Review - $970
Development Review Fees	Construction Review - Multi-Family Development	Base - $1810 + $90/building; Re-Review - $970	Base - $1810 + $90/building; Re-Review - $970
Development Review Fees	Construction Review - Municipal / Commercial / Industrial Development	Base - $1810 + $0.90/LF of main/force main; Re-Review - $970	Base - $1810 + $0.90/LF of main/force main; Re-Review - $970
Development Review Fees	Construction Review - Commercial / Industrial Development - Single Lateral only	Base - $735; Re-Review - $420	Base - $735; Re-Review - $420
Development Review Fees	Construction Review - Sewer Extension Permit Application Re-Review	$120 each (each review above two)	$120 each (each review above two)
Development Review Fees	Construction Review - Building Plumbing Plans - Restaurant / Cafeteria	Base - $605; Re-Review - $360	Base - $605; Re-Review - $360
Development Review Fees	Construction Review - Core & Shell Building Plumbing Plans	Base - $605; Re-Review - $360	Base - $605; Re-Review - $360
Development Review Fees	Construction Review - Building Plumbing Plans - Upfit/Renovation	Base - $970; Re-Review - $540	Base - $970; Re-Review - $540
Development Review Fees	Construction Review - Grease Trap / Pretreatment Units	Base - $300; Re-Review - $65	Base - $300; Re-Review - $65

FY 2026-27 Approved
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
Development Review Fees	Construction Review -Field Change - Single-Family House	$65 each review	$65 each review
Development Review Fees	Construction Review - Private Lift Station	Base - $1050; Re-Review - $580	Base - $1050; Re-Review - $580
Development Review Fees	Construction Review - Public Lift Station	Base - $5250; Re-Review - $2875	Base - $5250; Re-Review - $2875
Development Review Fees	Construction Review - Field Change - All other development	$605 each review	$605 each review
Development Review Fees	As-Built for Single Family House Review	Base - $65; Re-Review $65	Base - $65; Re-Review $65
Development Review Fees	As-Built for Commercial / Industrial Development - Single Lateral Only	Base - $360; Re-Review $235	Base - $360; Re-Review $235
Development Review Fees	As-Built for All Other Development Review	Base - $360 + $0.30/LF of main; Re-Review $235	Base - $360 + $0.30/LF of main; Re-Review $235
Development Review Fees	Sewer Video Inspection - Optional Review	$3.70 per linear foot	$3.70 per linear foot
Development Review Fees	Comment Review Meeting	$185 per hour ($185 minimum)	$185 per hour ($185 minimum)
Development Review Fees	Sewer Video Inspection Each Reviews	$1.85 per linear foot ($500 minimum)	$1.85 per linear foot ($500 minimum)
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 1	$65 Initial Review/$32 Re-Review	$65 Initial Review/$32 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 2	$120 Initial Review/$65 Re-Review	$120 Initial Review/$65 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 3	$360 Initial Review/$185 Re-Review	$360 Initial Review/$185 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 4	$605 Initial Review/$300 Re-Review	$605 Initial Review/$300 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Exempt	$65 Initial Review/$65 Re-Review	$65 Initial Review/$65 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Minor Plat / Final Plat	$90 Initial Review/$90 Re-Review	$90 Initial Review/$90 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Major Plat	$300 Initial Review/$300 Re-Review	$300 Initial Review/$300 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat	$605 Initial Review/$605 Re-Review	$605 Initial Review/$605 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat Amendment	$360 Initial Review/$360 Re-Review	$360 Initial Review/$360 Re-Review
Development Review Fees	Variance Request	$300 each	$300 each
Development Review Fees	Alternative Design Application Fee - Minor	$1210 each	$1210 each
Development Review Fees	Alternative Design Application Fee - Major	$3020 each	$3020 each
Development Review Fees	Sewer Capacity Analysis	$5410/meter for up to 3 months; Additional months will be At Cost + 10%	$5410/meter for up to 3 months; Additional months will be At Cost + 10%
Development Review Fees	Engineering Capacity Analysis	At Cost + 10%	At Cost + 10%
Development Review Fees	Dye Testing	$120	$120
System Development Fees	Single family (min. 2 bedrooms)	$4,000 each	$4,000 each
System Development Fees	Single family (each bedroom above 2)	$2,000/bedroom	$2,000/bedroom
System Development Fees	Multi-family units (apartments, duplexes, condominiums; min. 2 bedrooms)	$4,000 each	$4,000 each
System Development Fees	Multi-family units (apartments, duplexes, condominiums; each bedroom above 2)	$2,000/bedroom	$2,000/bedroom
System Development Fees	Multi-family (motels, hotels)	$2,000/bedroom	$2,000/bedroom
System Development Fees	Multi-family (motels, hotels with cooking facilities in room)	$2,917/room	$2,917/room
System Development Fees	Swimming Pool, Bathhouses, and Spa	$167/person	$167/person
System Development Fees	Nursing/Rest home	$1,000/bed	$1,000/bed
System Development Fees	Nursing/Rest home with laundry	$2,000/bed	$2,000/bed
System Development Fees	Office - per shift	$417/person	$417/person
System Development Fees	Factories excluding Industrial Waste - per shift	$417/person	$417/person
System Development Fees	Factories or Businesses with Showers or Food Prep - per shift	$583/person	$583/person
System Development Fees	Medical/Dental/Veterinary Office	$4,167/practitioner	$4,167/practitioner
System Development Fees	Warehouse	$1,667/loading bay	$1,667/loading bay
System Development Fees	Self-Storage Facility	$17/unit	$17/unit
System Development Fees	Service Station/Gas Station	$4,167/plumbing fixture	$4,167/plumbing fixture
System Development Fees	Convenience Store with Food Prep	$1,000/100 sq. ft.	$1,000/100 sq. ft.
System Development Fees	Convenience Store without Food Prep	$4,167/plumbing fixture	$4,167/plumbing fixture
System Development Fees	Store/Shopping Center/Mall	$1,667/1,000 sq. ft.	$1,667/1,000 sq. ft.

FY 2026-27 Approved
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
System Development Fees	Store/Shopping Center/Mall with food service	$2,167/1,000 sq. ft.	$2,167/1,000 sq. ft.
System Development Fees	Restaurant - Full Service (greater of per seat or per 15 sq. ft. of dining area)	$667	$667
System Development Fees	Restaurant - Single Service Articles	$333/seat	$333/seat
System Development Fees	Restaurant - Catering or Carry Out Only	$833/100 sq. ft.	$833/100 sq. ft.
System Development Fees	School (Day) - with cafeteria, gym, showers	$250/student	$250/student
System Development Fees	School (Day) - with cafeteria only	$200/student	$200/student
System Development Fees	School (Day) - with neither cafeteria nor showers	$167/student	$167/student
System Development Fees	School - boarding	$1,000/person	$1,000/person
System Development Fees	Church without Food Service, Day Care, Camps)	$50/seat	$50/seat
System Development Fees	Church with Kitchen	$83/seat	$83/seat
System Development Fees	Church with Daycare or Camps	$417/person	$417/person
System Development Fees	Sports Centers (Mini Golf, Pool Hall, Arcade, etc.)	$4,167/plumbing fixture	$4,167/plumbing fixture
System Development Fees	Miscellaneous (based on daily average flow of facilities not described above)	$16.69*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations.	$16.69*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations.
Surcharge Fees	BOD (Biochemical Oxygen Demand) *Surcharge is applied for discharge concentrations greater than 250 mg/L*	$502.00/1,000 lbs.	$527.10/1,000 lbs.
Surcharge Fees	TSS (Total Suspended Solids) *Surcharge is applied for discharge concentrations greater than 180 mg/L*	$87.00/1,000 lbs.	$91.35/1,000 lbs.
Surcharge Fees	TKN (Total Kjeldahl Nitrogen) *Surcharge is applied for discharge concentrations greater than 40 mg/L*	$1.10/lb.	$1.16/lb.
Surcharge Fees	TP (Total Phosphorous) *Surcharge is applied for discharge concentrations greater than 5 mg/L*	$9.90/lb.	$10.40/lb.
Industrial User Fees	Initial Permit Application Fee	Single-Tenant: $1,825; Multi-Tenant: $1825 + $120/tenant space; BSL: $1,210; Flow Reporting Permit: $950	Single-Tenant: $1,825; Multi-Tenant: $1825 + $120/tenant space; BSL: $1,210; Flow Reporting Permit: $950
Industrial User Fees	Permit Renewal Application Fee	Single-Tenant: $725/discharge monitoring point; Multi-Tenant: $725 + $120/tenant space; BSL: $605; Flow Reporting Permit: $365	Single-Tenant: $725/discharge monitoring point; Multi-Tenant: $725 + $120/tenant space; BSL: $605; Flow Reporting Permit: $365
Industrial User Fees	Permit modification Fee	Single-Tenant: $420/discharge monitoring point; Multi-Tenant: $420 + $65/tenant space; BSL: $420; Flow Reporting Permit: $365	Single-Tenant: $420/discharge monitoring point; Multi-Tenant: $420 + $65/tenant space; BSL: $420; Flow Reporting Permit: $365
Industrial User Fees	Authorization to Construct Fee	$420	$420
Industrial User Fees	Annual Permit Maintenance Fee	Single-Tenant: $1,500; Multi-Tenant: $1,500; BSL: $725; Flow Reporting Permit: $605	Single-Tenant: $1,500; Multi-Tenant: $1,500; BSL: $725; Flow Reporting Permit: $605
Industrial User Fees	Industrial User Re-Inspection Fee	$250	$250
Industrial User Fees	Supplemental Document Review Fee	$100 per document	$100 per document
Industrial User Fees	Annual FOG Maintenance Fee	$250	$250
Industrial User Fees	FOG Re-Inspection Fee	$650	$650
Industrial User Fees	Pollutant Headworks Analysis Fee	At cost + 15%	At cost + 15%
Monitoring Fees	Monitoring Administrative Fee	$150	$150
Monitoring Fees	Sampling	$138	$138
Monitoring Fees	1,4-Dioxane	$140	$140
Monitoring Fees	Aluminum	$17	$17
Monitoring Fees	Ammonia	$22	$22
Monitoring Fees	Antimony	$17	$17
Monitoring Fees	Arsenic	$17	$17
Monitoring Fees	Barium	$17	$17
Monitoring Fees	Beryllium	$17	$17
Monitoring Fees	Bismuth	$60	$60
Monitoring Fees	BOD5	$28	$28
Monitoring Fees	Cadmium	$17	$17
Monitoring Fees	Chloride	$17	$17
Monitoring Fees	Chromium	$17	$17

FY 2026-27 Approved
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
Monitoring Fees	COD	$28	$28
Monitoring Fees	Copper	$17	$17
Monitoring Fees	Cyanide	$33	$33
Monitoring Fees	Fluoride	$24	$24
Monitoring Fees	Lead	$17	$17
Monitoring Fees	Mercury (Method 1631)	$154	$154
Monitoring Fees	Molybdenum	$17	$17
Monitoring Fees	Nickel	$17	$17
Monitoring Fees	NO2 + NO3	$19	$19
Monitoring Fees	Oil and grease (total)	$41	$41
Monitoring Fees	Oil and grease (nonpolar)	$58	$58
Monitoring Fees	Oil and grease (polar)	$58	$58
Monitoring Fees	Organic Compounds (EPA 624 & 625)	$386	$386
Monitoring Fees	Pesticides (EPA 608 & 614)	$402	$402
Monitoring Fees	pH	$10	$10
Monitoring Fees	PFAS	$600	$600
Monitoring Fees	Selenium	$17	$17
Monitoring Fees	Silver	$17	$17
Monitoring Fees	Tellurium	$55	$55
Monitoring Fees	Tin	$17	$17
Monitoring Fees	TKN	$31	$31
Monitoring Fees	Total Petroleum Hydrocarbons (TPH)	$150	$150
Monitoring Fees	Total Phosphorous	$25	$25
Monitoring Fees	Total Residual Chlorine (TRC)	$20	$20
Monitoring Fees	TSS	$20	$20
Monitoring Fees	Total Toxic Organics	$605	$688
Monitoring Fees	Volatile Organic Chemicals(EPA 8260)	$138	$138
Monitoring Fees	Zinc	$17	$17
Monitoring Fees	Acetone	$138 for complete Pharma test group	$138 for complete Pharma test group
Monitoring Fees	Ethyl Acetate	$138 for complete Pharma test group	$138 for complete Pharma test group
Monitoring Fees	Isopropyl Acetate	$138 for complete Pharma test group	$138 for complete Pharma test group
Monitoring Fees	Methylene Chloride	$138 for complete Pharma test group	$138 for complete Pharma test group
Monitoring Fees	n-Amyl Acetate	$138 for complete Pharma test group	$138 for complete Pharma test group
Reclaimed Water Fee	Adminstrative Fee	$11.50	$11.50
Monthly Reclaimed Base Charge - Water Meter Size	5/8" or 3/4"	$18	$18
Monthly Reclaimed Base Charge - Water Meter Size	1"	$18	$18
Monthly Reclaimed Base Charge - Water Meter Size	1.5"	$24	$24
Monthly Reclaimed Base Charge - Water Meter Size	2"	$30	$30
Monthly Reclaimed Base Charge - Water Meter Size	3"	$80	$80
Monthly Reclaimed Base Charge - Water Meter Size	4"	$120	$120
Monthly Reclaimed Base Charge - Water Meter Size	6" or above	$150	$150
Monthly Reclaimed service fees	Usage Charge	$2.94 (per 1,000 gallons)	$2.94 (per 1,000 gallons)
Reclaimed Water	Reclaimed - New Account Deposit	$100	$100
Reclaimed Water	Reclaimed - Service Initiation Fee	$20	$20
Reclaimed Water	Reclaimed - Security Deposit	Two times Base Charge	Two times Base Charge
Reclaimed Water	Reclaimed - Disconnection Fee	$75	$75
Reclaimed Water	Reclaimed - Reconnection Fee	$100	$100
Reclaimed Water	Reclaimed - After Hour Service Charge	$40	$40
Reclaimed Water	Reclaimed - Late Fee	$25	$25
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Fee	At Cost + 10%	At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Tap Fee	At Cost + 10%	At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (≤ 2" meter)	$105	$105
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (> 2" meter)	$525	$525
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (≤2" meter)	$300 each unit	$300 each unit
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (>2" meter)	$185 per inch of diameter of meter	$185 per inch of diameter of meter
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Line Inspection (Main extension only)	$3.70 per linear foot	$3.70 per linear foot

FY 2026-27 Approved
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2025-26 Approved Fees and Other Charges	FY 2026-27 Approved Fees and Other Charges
Reclaimed Water - Construction Inspection Fees	Backflow Preventer Inspection	$120 each inspection	$120 each inspection
Reclaimed Water - Construction Inspection Fees	Inspection Service Charge	$65 each inspection	$65 each inspection
Water Fees	Usage charge	$ 7.17 per 1,000 gallons (up to 10,000 gallons per month)	$7.53 per 1,000 gallons (up to 10,000 gallons per month)
Water Fees	Usage charge	$ 10.76 per 1,000 gallons (10,000 to 20,000 gallons per month)	$11.30 per 1,000 gallons (10,000 to 20,000 gallons per month)
Water Fees	Usage charge	$14.36 per 1,000 gallons (greater than 20,000 gallons per month)	$15.08 per 1,000 gallons (greater than 20,000 gallons per month)
Water Fees	Base Facility Charge (water meter <1")	Monthly Base Charge = $18.00	Monthly Base Charge = $18.00
Water Fees	Administrative Fee	$5.00 per month	$5.00 per month
Water Fees - Construction Inspection	Water Meter Fee	At cost + 10%	At cost + 10%
Water Fees - Construction Inspection	Water Tap Fee (installed by Dco)	At cost + 10%	At cost + 10%
Water Fees - Construction Inspection	Water Meter Set Fee (≤ 2" meter)	$105	$105
Water Fees - Construction Inspection	Water Meter Set Fee (> 2" meter)	$525	$525
Water Fees - Construction Inspection	Water Line Extension (Main extension only)	$3.70 per linear foot	$3.70 per linear foot
Water Fees: Construction Inspection	Water Tap Inspection (≤ 2" meter)	$300 each unit	$300 each unit
Water Fees	Disconnection Fee	$75	$75
Water Fees	Reconnection Fee	$100 must be paid prior to service reconnection	$100 must be paid prior to service reconnection
Water Fees	Backflow Preventer Inspection Fee	$65 per inspection	$65 per inspection
Water Fees	*New Account Deposit	$100	$100
Water Fees	Inspection Service Charge	$60 per inspection	$60 per inspection
Water Fees	*Service Initiation Fee	$20	$20
Water Fees	Security Deposit	$50	$50
Water Fees	After-Hour Service Charge	$40	$40
Water Fees	Late Fee	$5	$5
Water Fees	Meter Extraction Fee	$100	$100
Water Fees	Vacancy Service Charge	$25	$25

FY 2026-2027 Approved
Stormwater Erosion Control Fee Schedule

Fee Category	FY 2025-26 Approved Fee(s) & Other Charges	FY 2026-27 Approved Fee(s) & Other Charges
Lines Highlighted in Yellow in this Table are proposed new or updated fees for FY 2026-27		
Stormwater Utility Fee - Residential - Tier 0	$0/yr	$0/yr
Stormwater Utility Fee - Residential - Tier 1	$48/yr	$48/yr
Stormwater Utility Fee - Residential - Tier 2	$96/yr	$96/yr
Stormwater Utility Fee - Residential - Tier 3	$192/ry	$192/ry
Stormwater Utility Fee - Non-Residential	$96/ERU/yr	$96/ERU/yr
Stormwater Plan Review - Less than 1 acre	$225	$225
Stormwater Plan Review - Greater than 1 acre	$325 per disturbed acre	$325 per disturbed acre
Stormwater Permit	$2,500 per Stormwater Control Measure	$2,500 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued 2018 and prior	$250 per Stormwater Control Measure	$250 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued January 2019 and after	None	None
Stormwater Control Measure Annual Inspection	$100 per Stormwater Control Measure	$100 per Stormwater Control Measure
Stream Delineation (Cape Fear River Basin) - Base Fee	$750	$750
Stream Delineation (Cape Fear River Basin) - Acreage Fee	$100 per acre	$100 per acre
Land Disturbance Plan Review - Greater than 20,000 sq ft to 1 acre	$100	$100
Land Disturbance Plan Review Fee - Single Family Lots (Applies only to a single-family lot in a residential development or common plan of development that is less than one acre)	$100 per lot	$100 per lot
Land Disturbance Plan Review - Greater than 1 acre	$125 per acre	$125 per acre
Land Disturbance Permit - 12,000 sq ft to 1 acre	$275	$275
Land Disturbance Permit - Greater than 1 acre to 10 acres	$525 per acre	$525 per acre
Land Disturbance Permit - Greater than 10 acres	$800 per acre	$800 per acre
Land Disturbance Permit Extension	25% of the original permit fee	25% of the original permit fee
Re-Inspection Fee for Notice of Violation without Civil Penalty - First Re-Inspection Fee	$1,000	$1,000
Re-Inspection Fee for Notice of Violation without Civil Penalty - Subsequent Re-Inspection Fee(s)	$500	$500
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - First Re-Inspection Fee	$1,000	$1,000
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - Subsequent Re-Inspection Fee(s)	$500	$500
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - First Re-Inspection Fee	$5,000	$5,000
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - Subsequent Re-Inspection Fee(s)	$500	$500
Unauthorized Land Disturbance Activity	200% the required permit fee	200% the required permit fee
Performance Security - 5 acres or greater	$4,000 per disturbed acre	$4,000 per disturbed acre

ORDINANCE REVISING PLANNING & DEVELOPMENT FEES Fiscal Year 2026-2027

WHEREAS, the City of Durham has the authority to adopt ordinances for the administration of the Planning & Development Department pursuant to the City of Durham Charter and North Carolina Gen. Stats. Chapters 160A and 160D; and

WHEREAS the Planning & Development Department provides public notices for certain application types pursuant to State law, the Durham City Code of Ordinances, and the Unified Development Ordinance; and

WHEREAS it is necessary to assess the fees so that the City can recover some of its costs associated with the administration of its programs.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DURHAM THAT:

SECTION 1. Existing Chapter 6, Part 6-101, Section 1, of the City of Durham's Fee Schedule is changed to read as follows, with the additions shown in underlining and deletions shown through strike-outs, which underlining and strike-outs shall not appear upon reprinting or codification:

Part 6-101 (General Fees), Section 1
Planning & Development Fees are not transferable and are nonrefundable except in instances of incorrect payments or overpayments. Cases withdrawn after intake and before the first review will be refunded, minus a 10% service fee.

A. Zoning Map Change (Rezoning)

1. Application fees shall be calculated based on the type of application (general rezoning, textual development plan, or graphic development plan) plus the per-acre fee, if noted, for the acreage rounded up to the next whole acre.
2. **Comprehensive Plan Inconsistency Fees:** For all zoning map changes, add fees for each of the following when the proposal is not consistent with the adopted Comprehensive Plan map(s) on the date the case is submitted:
    a. **Place Type Map (PTM):** $1,092.00.
    b. **Urban Growth Boundary (UGB):** $2,184.00.
3. **General Rezoning (No Development Plan), 5 Acres or Less:** $1,420.00 per case, plus additional fees for advertising, letter notice, and signs.
4. **General Rezoning (No Development Plan), More than 5 Acres:** $2,512.00 per case, plus additional fees for advertising, letter notice, and signs.
5. **Textual Development Plan, 5 Acres or Less:** $3,058.00 per case, plus additional fees for advertising, letter notice, and signs.
6. **Textual Development Plan, 6 to 10 Acres:** $$4,150.00 per case, plus additional fees for advertising, letter notice, and signs.
7. **Textual Development Plan, more than 10 Acres:** $5,242.00 per case, plus $78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
8. **Modifications to Text Commitments on Existing Development Plans** (this can only be used for changing text; changing or adding graphics is charged at the applicable Graphic Development Plan rate listed below): $1,966.00 per case, plus additional fees for advertising, letter notice, and signs.

9. **Graphic Development Plan:** $5,242.00 per case, plus $78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
10. **Public Hearing Continuance or Referral Back to Administration:** For each instance where a public hearing is continued or referred back to administration (unless staff requests the action), a processing fee of $500.00 will be charged to the applicant. Additional re-review fees may also apply depending on changes made by the applicant.
11. **Engineering Zoning Review:** $110.00 per case, in addition to the applicable zoning map change fee.

B. Consolidated Annexation

1. **All Consolidated Annexation, except those provided in Section 1, Paragraph B.2 or B.3, Below:** $1,202.00 per case, plus additional fees for advertising, letter notice, and signs as required, and recordation. This does not include fees for any other associated application.
2. **Consolidated Annexation of One Single-Family or Two-Family Residential Lot:** $437.00 per case, plus additional fees for advertising, letter notice, and signs as required, and recordation. This does not include fees for any other associated application.
3. **Annexation of Right-of-Way Only:** $437.00 per case, plus additional fees for advertising, letter notice, and signs as required, and recordation. This does not include fees for any other associated application.

C. Comprehensive Plan Amendment (Each Requires a Separate Fee)

1. **Comprehensive Plan Map Amendment, All Except Paragraph C.2, Not Associated with a Zoning Map Change:** $2,294.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
2. **Comprehensive Plan Map Amendment, Urban Growth Boundary, Not Associated with a Zoning Map Change:** $4,478.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
3. **Comprehensive Plan Text Amendment:** $4,368.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.

D. Development Agreement (per N.C. Gen. Stat. 160D, Art. 10): $7,644.00 per case, plus additional fees for advertising, letter notice, and signs. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.

E. Board of Adjustment Applications

1. **Appeal of an Administrative Decision:** $437.00 per case, plus additional fees for letter notice, and signs, as applicable.
2. **Single-Family and Two-Family Variance for Additions to Existing, Nonconforming Residential Buildings Only (not for new construction of structures or ADUs where there is a nonconforming residential building on site, nor for vacant nonconforming lots):** $273.00 per case, plus additional fees for letter notice and signs.
3. **Single-Family and Two-Family Projects (other variances, minor special use permits, etc.) and Reasonable Accommodation Requests:** $519.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.
4. **Wireless Communication Facilities Minor Special Use Permit:** $5,324.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus $5,000.00 for independent professional consultant review.
5. **All Other BOA Applications, Not Listed Elsewhere in This Section E:** $2,457.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.

F. Major Special Use Permit Applications

1. **Transportation Special Use Permit:** $3,686.00 per case, plus additional fees for letter notice, signs, and recordation.
2. **Wireless Communication Facilities Major Special Use Permit:** $5,324.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus $5,000.00 for independent professional consultant review.
3. **All Other Major Special Use Permit Applications:** $3,317.00 per case, plus additional fees for letter notice, signs, and recordation.

G. Site Plans

Site Plan Type	Fee Amount
1. Administrative Site Plan – Level 1, defined as a site plan with no new impervious surfaces added, no changes in stormwater management, no new, habitable building area, less than 12,000 square feet of land disturbance, and requiring only Planning Department and Inspections Department review.	$492.00
2. Administrative Site Plan - Level 2, defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, no more than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	$983.00
3. Administrative Site Plan - Level 3, defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, greater than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	$3,440.00
4. Administrative Site Plan - Level 4, defined as a site plan that does not meet the definitions of a Level 1, Level 2, Level 3, or Major Site Plan, and proposes:	
a. From 0 to 5,000 square feet of new, habitable building area. (Tier 1)	$7,863.00
b. From 5,001 to 10,000 square feet of new, habitable building area. (Tier 2)	$9,501.00
c. From 10,001 to 50,000 square feet of new, habitable building area. (Tier 3)	$13,596.00
d. From 50,001 to 100,000 square feet of new, habitable building area. (Tier 4)	$18,510.00
e. Greater than 100,000 square feet of new, habitable building area. (Tier 5)	$7,863.00, plus $78.00 per 1,000 square feet (rounded up)
f. A site plan for the development of new lots with no more than 5,000 total square feet of incidental nonresidential development (see Example A in G.7.e). (Tier 6)	$7,863.00, plus $78.00 per new lot
g. A site plan with a mixture of nonresidential or multifamily buildings totaling more than 5,000 square feet and new lots, such as townhomes or other residential lots (see Example B in G.7.f). (Tier 7)	$7,863.00, plus $78.00 per new lot. Plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the total square footage of the building(s)
5. Major Site Plan	$9,501.00, plus $117.00 per 1,000 square feet (rounded up), or $117.00 per new lot, whichever is the higher fee, plus additional fees for letter notice

6. Notes for Section 1.G, Site Plans:

- **a.** All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed-use buildings.
- **b.** Structured parking, accessory buildings, and service areas within a building are considered habitable building areas.
- **c.** Townhomes and other single buildings on multiple lots require the per-lot fee.
- **d.** Open space and common area lots are considered new lots being created.
- **e.** **Example A:** Calculation of fees for a 50-lot townhome development with common building(s) totaling 5,000 square feet or less and 3 open space lots, proposed on one existing lot.
  1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 new lots x $78.00 =$4,056.00.
  2) + $7,863.00 application fee
  3) Total fee = $11,919.00.
- **f.** **Example B**: Calculation of fees for a 50-lot townhome development with common building(s) totaling 5,000 square feet or less and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot:
  1) Calculate the townhome portion, including the common building, as in Example A, for a total of $11,919.00.
  2) Add $9,501.00 for a 10,000 square foot nonresidential building (Administrative Site Plan Level 4, Tier 2 (4.b, above).
  3) Total fee = $11,919.00 + $9,501.00 = $21,420.00.
- **g.** Site Plans which do not require an third review will be reimbursed 33% of the original review fee.

H. Floodplain Reviews:

1. **Floodplain As-Built Review:** Review of floodplain development permit as-built documentation when construction is complete, and prior to a Certificate of Compliance or final approval:
   $110.00 base fee per phase of construction.
2. **Enhanced Floodplain Building Permit Review:** Review of a building permit application that is associated with an enhanced building permit review on a parcel with floodplain, to confirm whether a floodplain development permit is required: $219.00.
3. **Floodplain Development Permit, Large:** A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that requires review of a flood study, no-rise certification, CLOMR, or LOMR, etc.: $819.00.
4. **Floodplain Development Permit, Medium:** A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development that obstructs or modifies the floodplain without increasing the dimensions of the floodway and non-encroachment areas, and that requires review and approval of flood hazard calculations or an engineer's certification: $410.00.
5. **Floodplain Development Permit, Small:** A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that does not modify or obstruct floodway or non-encroachment areas: $219.00.
6. **No Practical Alternatives/Authorization Certificate (NPAA) (Jordan Basin Only):** $110.00.

I. Subdivision Plats

1. **Exempt Private Easement Plat or Right-of-Way Withdrawal Plat:** $656.00.
2. **Exempt Plat, All Others:** $219.00.

3. **Major Final Plat:** $1,965.00, plus $55.00 per new lot; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
4. **Minor Plat,** defined as the subdivision of land into six lots or less that does not require right-of-way dedication, does not require new utilities or the extension of utilities, does not require stormwater management, and does not require a preliminary plat: $656.00.
5. **Preliminary Plat:** $7,535.00, plus $55.00 per new lot, plus additional fees for letter notice on projects requiring governing board approval; plans which do not require an initial
re-review will be reimbursed 33% of the original review fee.
6. **Preliminary Plat Amendments:** $1,966.

J. Landscape Extensions

1. **Major Nonresidential or Multifamily on One Lot**, defined as greater than 25,000 square feet in gross floor area: $312.00 per lot.
2. **Minor Nonresidential or Multifamily on One Lot**, defined as less than or equal to 25,000 square feet in gross floor area: $156.00 per lot.
Residential: $78.00 per lot.

K. Site Compliance

1. **Site Plan Field Changes that Require Plan Review:** $219.00 per plan.
2. **Site Compliance Inspection Fees:**
   a. **First Site Compliance Inspection for All Building Permits, Except Attached Units on Individual Lots:** $104.00 per building permit for first inspection.
   b. **First Site Compliance Inspection of Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses):** $26.00 per building permit for first inspection.
   c. **Street Tree in the Right-of-Way**: $104.00 base fee plus $15 per tree (which includes two inspections maximum). Additional re-inspections will be $52.00 base fee plus $7.50 per tree.
3. **Site Compliance Re-Inspection Fees:**
   a. **Site Compliance Re-Inspection for All Building Permits, Except Attached Units on Individual Lots:**
      1) First Re-Inspection: $104.00 per building permit.
      2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by $104.00. (For example, the total fee per building permit for the first re-inspection will be $104.00; the total fee per building permit for the second re-inspection will be $208.00; and the total fee per building permit for the third re-inspection will be $312.00.)
   b. **Site Compliance Re-Inspection of Attached Units on Individual Lots** (**Applies to Duplexes, Triplexes, and Townhouses**)**:**
      1) First Re-Inspection: $26.00 per building permit.
      2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by $26.00. (For example, the total fee per building permit for the first re-inspection will be $26.00; the total fee per building permit for the second re-inspection will be $52.00; and the total fee per building permit for the third re-inspection will be $78.00.)

L. Historic Preservation

1. **Historic District Designation or Repeal:** $20,800.00 per application, plus additional fees for advertising, letter notice, and signs.
2. **Historic Landmark Designation or Repeal:** $437.00 per application, plus additional fees for advertising, letter notice, and recordation.
3. **Historic Landmark Sign Designation or Repeal:** $164.00 per sign, plus additional fees for advertising, and letter notice.

4. **Major Works Certificate of Appropriateness, Historic Preservation Commission Review for New Construction or Large Additions (greater than 25% of the existing building square footage):** $328.00 per application, plus additional fees for letter notice and signs.
5. **Major Works Certificate of Appropriateness, Historic Preservation Commission Review Except New Construction, and/or Large Addition:** $110.00 per application, plus additional fees for letter notice and signs.
6. **Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of a Primary Structure:** $546.00 per application, plus additional fees for letter notice and signs.
7. **Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of an Accessory Structure:** $164.00 per application, plus additional fees for letter notice and signs.
8. **Master Certificate of Appropriateness, Historic Preservation Commission Review:** $328.00 per application, plus additional fees for letter notice and signs.
9. **Minor Works Certificate of Appropriateness, Staff Review:** $45.00 per application.
10. **After-the-Fact Application Fee** shall be added to any base application fee for work in this paragraph L done without obtaining the required approval before work commenced: First after-the-fact, $55.00; Second after-the-fact, $110.00; Third after-the-fact and each thereafter,
$219.00. *After-the-fact fees apply to individual applicants rather than the property location.*

M. Signage

1. **Banner Plan Review:** $192.00 per banner, including one inspection. Applications associated with projects begun or completed without required approval pay $328.00 per sign including one inspection.
2. **Common Signage or Wayfinding Signage Plan Review:** $246.00 per plan or amendment.
3. **Permanent Signs Requiring Permits, as Defined by the Durham UDO:** $192.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay $328.00 per sign including one inspection.
4. **Temporary Signs Requiring Permits, as Defined by the Durham UDO:** $110.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay $164.00 per sign including one inspection.
5. **Sign Compliance Inspection Fee:** $55.00 for each re-inspection per permanent sign.

N. Street or Alley Closing: $1,092.00, plus additional fees for advertising, letter notice, signs, and recordation.

O. Street, Alley, or Driveway Renaming: $1,092.00, plus additional fees for advertising, letter notice, signs, and recordation, in addition to reimbursement for all street sign replacement costs.

P. Unified Development Ordinance (UDO) Text Amendment: $4,368.00 for each UDO article containing proposed amendments, plus additional fees for advertising.

Q. Planning Department Development Services:

1. **Architectural Review, as Required by the Durham UDO:** $246.00.
2. **Copies - Large Format:** $1.00 per square foot. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of $18.00).
3. **Custom Letters, Maps, and Reports:** $104.00.
4. **Departmental Publications:** Copies of publications on hand: $5.00. Reproductions or new publications will be priced according to costs including technology fees.
5. **Due Diligence Property Information:**
    a. **Business Verification Letters, including DMV letters:** $58.00 per address.
    b. **Family Care Home Verification Letters:** $58.00 per address.
    c. **Zoning Verification Letters:** $28.00 per lot or address.

6. **Formal Letter of Interpretation:** $350.00 per individual ordinance provision for which an interpretation is being sought; requests containing multiple provisions will be charged per provision.
7. **Home Occupation Permit:** $55.00 per home occupation at one address (not transferable).
8. **Multi-Departmental Pre-Submittal Meetings:** $290.00 per hour, with a one-hour minimum charge.
9. **Off-Site File Retrieval Fee:** $21.00 per hard-copy file when plan is available on-site in digital format at the time of the request. When a plan is not available in digital format, there is no charge.
10. **Outdoor Seating Permit:** Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year by July 1st: $260.00; Renewal of annual permit prior to expiration - $104.00.
11. **Planning Review of Building Permit:** $110.00 per building permit.
12. **Property Report for One Single-Family or Two-Family Residential Lot:** $42.00.
13. **Property Report for Nonresidential or Multifamily Lot:** $83.00.
14. **Street (Mobile) Vendor Registration and Annual Renewals by July 1st:** $11.00 per cart or truck.
15. **Temporary Use Permit and Extensions:** $115.00 per use, per term or renewal.
16. **Permit Choice/Vested Rights Determination:** Formal determination by the Planning Director of the applicants' choice of development rules to follow, based on either the application date or subsequent ordinance changes: $110.00 per determination.

R. Site Specific Vesting Plan: $5,460.00 application fee, plus additional fees for advertising, letter notice, and signs.

S. Watershed Determination: $2,730.00 application fee.

T. Temporary Right-of-Way Closure:

1. **Administrative Fee:** $300.00 fee per permit, per term, plus Additional Temporary Closure Fees, below, that apply.
2. **Renewals, Extensions, and Changes:** $150.00 per permit, per term, plus Additional Temporary Closure Fees, below, that apply.
3. **Additional Temporary Closure Fees** shall be added to the base fee for use and occupation of portions of right-of-way:
    a. **Roadway Closure:** Major Thoroughfare - $73.00 per travel lane, per day; All Other City Streets - $21.00 per travel lane, per day.
    b. **Sidewalks between Street Intersections in Design Districts:** Partial or complete sidewalk closure - $11.00 per sidewalk, per day.
    c. **Sidewalks between Street Intersections in All Other Districts:** Partial or complete sidewalk closure - $2.00 per day.

Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in addition to this Part 6-101(T).

U. Additional Fees

1. **Table of Additional Fees by Planning Application Type.** An "x" in the table means the Additional Fee Category does not apply to the Application Type.

Application Type	Additional Fee Category			
	Advertising (Published), Each Hearing[1]	**Letter Notice, Each Hearing**[1,3]	**Each Sign**[2,3]	**Recording Fees**[6]
a. Annexation of One 1-Family or 2-Family Lot or Annexation of Right-of-Way Only	$260.00	$130.00	$182.00	$49.00 ($54.00 Digital)
b. Annexation with Direct Translation Zoning, All Other	$624.00	$338.00	$182.00	$49.00 ($54.00 Digital)
c. Annexation with Concurrent Zoning Map Change, All Other	$624.00	x	x	$49.00 ($54.00 Digital)
d. Appeal of an Administrative Decision[7]	x	$130.00	$182.00	x
e. Board of Adjustment, Reasonable Accommodation or Variance	x	$130.00	$182.00	x
f. Board of Adjustment, 1- or 2-Family Variance for Addition to Nonconforming Residential Building Only	x	$104.00	$182.00	x
g. Board of Adjustment, Minor Special Use Permit	x	$130.00	$182.00	$27.00 ($32.00 Digital)
h. Certificate of Appropriateness – Major or Master (w/HPC Review)	x	$11.00	$182.00	x
i. Comprehensive Plan Map Amendment (fee is not charged for inconsistent zoning map change)	$624.00	$338.00	$182.00	x
j. Comprehensive Plan Text Amendment	$624.00	x	x	x
k. Development Agreement, Statutory	$624.00	$338.00	$182.00	(Recording fee)
l. Historic District Designation or Repeal; Historic District Preservation Plan Text Amendment	$624.00	$260.00	$182.00	x
m. Historic Landmark Designation or Repeal	$624.00	$22.00	x	$27.00 ($32.00 Digital)
n. Landmark Sign Designation or Repeal	$624.00	$11.00	x	x
o. Major Preliminary Plat or Major Site Plan	x	$234.00	x	x
p. Major, Transportation, and WCF Special Use Permits (All)	x	$338.00	$182.00	$27.00 ($32.00 Digital)

Application Type	Additional Fee Category			
	Advertising (Published), Each Hearing[1]	Letter Notice, Each Hearing[1,3]	Each Sign[2,3]	Recording Fees[6]
q. Street or Alley Permanent Closing, City Jurisdiction[4]	$624	$312.00	$364.00	$49.00 ($54.00 Digital)
r. Street or Alley Permanent Closing, County Jurisdiction[4,5]	$1,248.00	$312.00	$364.00	$49.00 ($54.00 Digital)
s. Street, Alley, or Driveway Renaming	x	$208.00	x	$49.00 ($54.00 Digital)
t. Unified Development Ordinance Text Amendment	$624.00	x	x	x
u. Statutory Vested Rights Determination	$624.00	$260.00	$182.00	x
v. Zoning Map Change (All)	$624.00	$338.00	$182.00	x

2. Footnotes to Section 1, Table U.1:

[1] **Newspaper advertising fees and letter notice fees** are listed for each public hearing. If two public hearings are required, the listed fees will be doubled. If three are required, such as for UDO text amendments and Comprehensive Plan text amendments, the fees listed will be tripled.

[2] **Additional Notification Sign Postings on Property:** Properties with multiple frontages require at least one sign per road or street frontage. If additional signs are necessary to adequately notify neighbors, $182 per additional sign will be charged at the time of case intake.

[3] **Resident Signs in Lieu of Letter Notices for Multifamily Properties:** At least one Resident Sign will be posted at each existing multifamily property within the required letter notice area in lieu of sending letters to individual multifamily residents for all application types. Applicants will be charged $182 at the time of case intake for each Resident Sign needed. This fee is in addition to signs posted on the road or street frontage at the project site.

[4] **For all permanent street or alley closings,** at least two signs are required along the street frontage and included in the table; if more signs are needed, additional sign fees will be charged at the time of intake at the rate of $182 per sign.

[5] **For permanent street or alley closing in the County's jurisdiction,** newspaper notice for street closings is required for four consecutive weeks instead of the standard two weeks. The extra two weeks are included in the table for a total of $1,248. However, if the required advertising length is changed, advertising fees will be charged at the rate of $624 (for two weeks) + $312 per additional week of required advertising.

[6] Recording fees are set by the Durham County Register of Deeds and may be increased if needed to cover recordation of additional sheets.

[7] **For Appeal of Administrative Decision,** signs are not required when the appeal is not site specific.

V. Technology Surcharge on All Fees: The technology fee of 4% is included in the listed fee. Technology fees are not refundable except when the payment is incorrect, or the case or permit is withdrawn prior to any review.

W. Re-Review Fees, Applicable to All Development Applications: Half of filing fee, applicable at time of (4th staff review of project) and charged for each subsequent review, excluding zoning map changes, annexation petitions, and comprehensive plan amendments. The Planning Director may

amend the re-review fees for reviews after the first re-review for a development application using the following criteria:

1. The number of departments required and involved in the re-review;
2. Whether the re-review includes new comments due to (1) a change submitted by the applicant, either substantial or minor change, or (2) Staff error;
3. Whether the re-review includes major and/or minor Staff comments;
4. The scope of the review and the Staff time to complete such review, and
5. Any other criteria that the Planning Director deems relevant and appropriate so long as the fee is proportional to Staff time and effort.

Reduced re-review fees shall be charged consistent with the review level fee that most closely aligns with the amount of staff time involved with the re-review. The fee charged shall be roughly proportional to the cost of staff time and other measures, as determined at the absolute and sole discretion of the Planning Director.

Part 6-101 (General Fees), Section 2 (Administrative Reductions).
Administrative reductions of the fees in this Part for review of a submitted development application may be made in writing by the Planning Director or designee when the Director determines that the time, effort, and processing by staff will be substantially reduced compared to what is required for a typical review that it would be inequitable to charge the standard fee for such review. The Planning Director shall consider the following criteria when considering a reduction fees:

A. The number of departments involved in the review of a development application, and
B. Any other criteria that the Planning Director deems relevant and appropriate so long as the fee reduction is proportional to Staff time and effort.

The fee charged shall be roughly proportionate to the cost of staff time and other required measures, as determined at the absolute discretion of the Planning Director.

SECTION 2. Existing Chapter 6, Part 6-102 (Traffic Impact Analyses and Transportation Special Use Permits) of the City of Durham's Fee Schedule is changed to read as follows, with the additions shown in underlining and deletions shown through strike-outs, which underlining and strike-outs shall not appear upon reprinting or codification:

Part 6-102: Traffic Impact Analyses

The fees to be charged by the Planning & Development Department for development review of a Traffic Impact Analysis, including the 4% technology fee, shall be as follows:

A. Traffic Impact Analysis, fewer than 1,000 peak hour trips: $9,828.00.
B. Traffic Impact Analysis, equal to or greater than 1,000 peak hour trips: $13,104.00.
C. Traffic Impact Phasing Analysis, fewer than 1,000 peak hour trips: $4,914.00
D. Traffic Impact Phasing Analysis, equal to or greater than 1,000 peak hour trips: $6,552.00.

SECTION 3. Existing Chapter 13, Parts 13B-106, 13B-107, and 13B-11 of the City of Durham's Fee Schedule is changed to read as follows, with the additions shown in underlining and deletions shown through strike-outs, which underlining and strike-outs shall not appear upon reprinting or codification:

Chapter 13B - Primary implementing department: Planning & Development Department
Pursuant to city code section 62-52, 62-53,62-82,70-96, the following schedule of fees applies to permits required by city code.

Part 13B-106: Will Serve Permit, Due Diligence Property Information, Building Permit Review, Construction drawing review, As-Built Review, CCTV Review, Construction Security Management.
Note: All items in this section shall be charged the fees listed below plus a 4% technology surcharge fee.

Required Utility Statement	$500.00
Due Diligence Property Information	$25.00
Infrastructure Residential Building Permit Review	$420.00
Infrastructure Commercial Building Permit Review	$525.00
Commercial construction drawing review – No Water/Sewer Permits See Note 1 Below	$3,000.00
Commercial construction drawing – Water or Sewer Permits (includes apartment buildings) See note 1 below. The fee is the sum of the two fees shown in the two rows to the right of this cell; the dollar amount in the upper row, which is a flat fee, plus the dollar amount in the lower row, which is per additional apartment building.	$4000.00 $500.00
Construction drawing revision	$1050.00
Pump Station Review Fee	$10,500.00
Construction drawing field change	$315.00
Subdivision (Single Family or Townhome) construction drawing review. See note 1 below. The fee is the sum of the two fees shown in the two rows to the right of this cell; the dollar amount in the upper row, which is a flat fee, plus the dollar amount in the lower row, which is per lot.	$5000.00 Plus $100.00 per lot
As-Built Review Fee. See Note 1 Below	$525.00
CCTV Review Fee (Storm and Sanitary Sewer only)	$2.10 Per Foot
Construction Security Management Fee. of amount of construction security per bond issued ($250.00 minimum)	0.4%
Sewer Flow Monitoring	$1,200.00 per month for minimum of 3 months

Note 1: Base fee applies per phase of project plans (i.e. if a 3 phase project is submitted the fee is 3 x the base fee plus lot fees if lot fees apply). Phasing any type of project after Construction Drawing approval will result in a base fee charge per phase only.

Part 13B-107: Development-related permits, agreements, and fire flow tests.

	Effective for all connections performed on or after 10-1-2017
Water extension permit	$472.50
Sewer extension permit	$472.50
Extension agreement	$525.00
Extension agreement (for each Single-Family residence)	$105.00
License agreement	$210.00
Fire flow test (public)	$945.00
Fire flow test (private)	$400.00

Part 13B-111: Single-permit, one-time inspections not otherwise provided for.

Note: All items in this section shall be charged the fees listed below plus a 4% technology surcharge fee.

For all driveways (connecting to Public Streets, Private Streets, Driveways, or Private Access and Common Areas – Whether proposed or existing), street cuts, sidewalks, utility meter box, cow horn irrigation or any other single permit one-time inspection that does not have an established fee, the fee is $250.00 per inspection.
Re-inspection fees for the above permits in Part 13B-111 shall be $200.00.

SECTION 4. Should any section or provision of this ordinance be declared invalid or unconstitutional by any court of competent jurisdiction, the declaration shall not affect the validity of this ordinance as a whole or any part thereof that is not specifically declared to be invalid or unconstitutional.

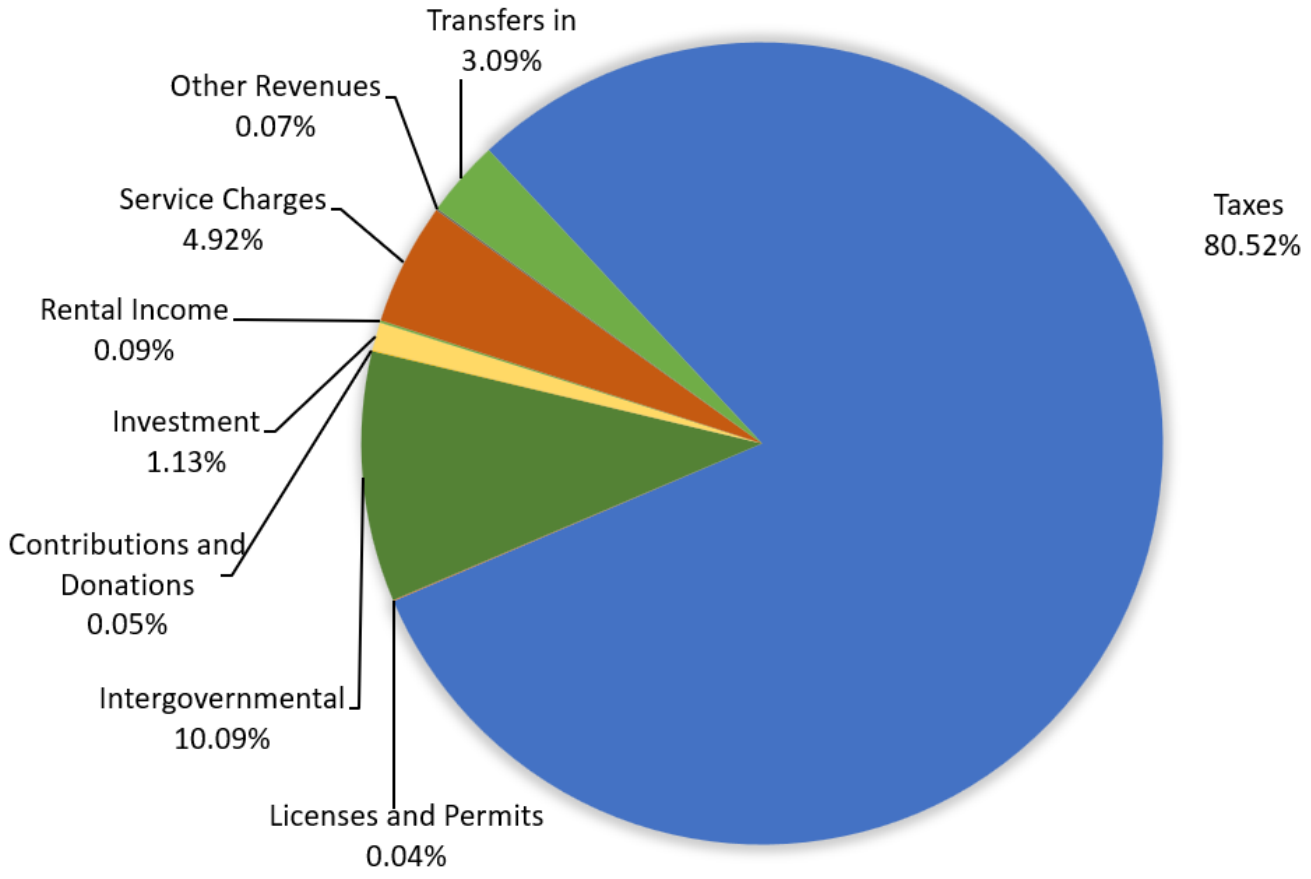
SECTION 5. This Ordinance shall be effective on July 1, 2026, and shall apply to all new applications received on or after that date.

Section 3 - Summary

General Fund Revenues

FY 2026-27 Approved Budget

Total General Fund Revenues: $704,244,240



General Funds Revenues

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

All General Funds Summary	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
General Fund	$634,352,748	$689,707,784	$657,814,905	$696,720,409	$704,244,240	2.11%
Other General Funds	$148,081,334	$187,945,589	$182,773,497	$188,367,003	$186,529,231	-0.75%
Total	**$782,434,082**	**$877,653,373**	**$840,588,402**	**$885,087,412**	**$890,773,471**	**1.49%**
Transfers within General Funds	$84,846,863	$105,087,883	$102,608,194	$108,084,589	$108,985,307	3.71%
Total	**$697,587,219**	**$772,565,490**	**$737,980,208**	**$777,002,823**	**$781,788,164**	**1.19%**

**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 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Taxes	**$500,589,460**	**$544,353,416**	**$532,131,516**	**$558,059,585**	**$567,824,261**	**4.31%**
Finance	$120,361,805	$130,220,152	$127,383,395	$133,194,688	$133,194,688	2.28%
Tax Administration	$380,184,706	$414,073,264	$404,689,022	$424,804,897	$434,569,573	4.95%
General Services	$42,950	$60,000	$59,099	$60,000	$60,000	0.00%
Licenses and Permits	**$262,330**	**$364,000**	**$283,794**	**$264,500**	**$264,500**	**-27.34%**
Finance	$247,637	$350,000	$259,158	$250,000	$250,000	-28.57%
Tax Administration	$14,693	$14,000	$14,636	$14,500	$14,500	3.57%
Emergency Services			$10,000			
Intergovernmental	**$81,962,298**	**$75,615,972**	**$73,358,876**	**$72,103,293**	**$70,676,732**	**-6.53%**
Finance	$16,375,368	$12,750,000	$12,362,966	$11,935,000	$10,675,017	-16.27%
General Services	$51,703	$66,000	$62,432	$81,000	$81,000	22.73%
Veterans Services	$2,273	$2,000	$2,000	$2,000	$2,000	0.00%
County Sheriff	$1,538,553	$1,501,614	$1,283,543	$1,100,508	$1,100,508	-26.71%
Emergency Services	$3,193,265	$4,034,365	$3,861,248	$3,796,595	$3,656,017	-9.38%
Justice Services Department	$1,501,268	$1,476,679	$1,202,079	$1,207,695	$1,207,695	-18.22%
Youth Home	$47,477	$40,000	$40,000	$40,000	$40,000	0.00%
Other Transportation	$1,187,860	$4,066,192	$1,647,332	$5,666,294	$5,640,294	38.71%
Engineering & Environ Svcs	$1,514,525	$1,512,500	$253,000	$24,400	$24,400	-98.39%
Cooperative Extension Service	$465,914	$531,515	$540,864	$418,364	$418,364	-21.29%
Soil And Water Conservation	$29,788	$29,788	$29,788	$29,788	$29,788	0.00%
Economic Development	$52,078	$45,000	$46,360	$45,000	$45,000	0.00%
Public Health	$11,427,006	$10,613,063	$10,244,338	$8,916,418	$8,916,418	-15.99%
Mental Health	$4,507,980					
Social Services	$39,501,787	$38,529,724	$41,299,915	$38,535,907	$38,535,907	0.02%
Comm-Bd Interv And Supp Serv	$225,857	$108,208	$173,081			-100.00%
Other Education	$79					
Library	$339,517	$309,324	$309,930	$304,324	$304,324	-1.62%
Contributions and Donations	**$474,972**	**$216,000**	**$244,330**	**$318,317**	**$318,317**	**47.37%**
Legal	$5,200					
County Sheriff	$203,630		$21,347			
Emergency Services			$100			
Cooperative Extension Service	$32,512					
Library	$233,630	$216,000	$222,883	$318,317	$318,317	47.37%
Investment Income	**$8,920,052**	**$7,815,000**	**$8,286,972**	**$7,915,030**	**$7,915,030**	**1.28%**
Finance	$8,839,060	$7,755,000	$8,226,422	$7,855,000	$7,855,000	1.29%
Tax Administration	$80,935	$60,000	$60,511	$60,000	$60,000	0.00%
County Sheriff	$57		$39	$30	$30	
Rental Income	**$755,786**	**$673,550**	**$635,608**	**$654,200**	**$654,200**	**-2.87%**
Finance	$9,757		$0			
General Services	$228,249	$190,000	$188,033	$225,000	$225,000	18.42%

General Fund Revenues	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Justice Services Department	$16,945	$19,200	$19,200	$19,200	$19,200	0.00%
Engineering & Environ Svcs	$476,164	$464,350	$428,375	$410,000	$410,000	-11.70%
Community Colleges	$24,670					
Enterprise Charges	**$16,850**	**$17,500**	**$16,410**	**$17,425**	**$17,425**	**-0.43%**
Engineering & Environ Svcs	$16,850	$17,500	$16,410	$17,425	$17,425	-0.43%
Service Charges	**$34,046,409**	**$31,988,959**	**$36,004,123**	**$34,198,586**	**$34,448,586**	**7.69%**
Finance	$564					
Tax Administration	$2,904,167	$2,660,200	$3,214,134	$3,348,300	$3,348,300	25.87%
Elections	$65,556	$963,500	$977,989	$1,110	$1,110	-99.88%
Register Of Deeds	$5,719,297	$6,065,000	$7,364,008	$6,900,000	$6,900,000	13.77%
General Services	$2,661,138	$2,870,651	$2,868,507	$2,909,475	$2,909,475	1.35%
County Sheriff	$863,009	$712,500	$988,020	$828,000	$828,000	16.21%
Emergency Services	$20,285,103	$16,308,000	$18,240,206	$18,332,000	$18,332,000	12.41%
Justice Services Department	$131,441	$110,000	$110,000	$100,000	$100,000	-9.09%
Youth Home	$709,920	$1,626,351	$1,632,383	$1,126,351	$1,376,351	-15.37%
Engineering & Environ Svcs	$2,396	$1,038	$1,103	$950	$950	-8.48%
Public Information	$805					
Cooperative Extension Service	$20,854	$27,000	$34,827	$34,500	$34,500	27.78%
Public Health	$600,194	$534,219	$540,823	$551,900	$551,900	3.31%
Social Services	$3,822	$3,000	$3,326	$1,000	$1,000	-66.67%
Library	$78,142	$107,500	$28,797	$65,000	$65,000	-39.53%
Other Revenues	**$1,192,086**	**$494,600**	**$585,382**	**$468,050**	**$468,050**	**-5.37%**
Finance	$303,489	$150,100	$244,361	$150,000	$150,000	-0.07%
Tax Administration	$107,544	$18,000	$16,396	$18,000	$18,000	0.00%
Register Of Deeds	$6,276	$2,500	$3,166			-100.00%
Human Resources	$121,746	$15,000	$15,000	$15,000	$15,000	0.00%
County Sheriff	$268,445	$152,000	$115,675	$130,050	$130,050	-14.44%
Emergency Services	$151,060					
Engineering & Environ Svcs	$70,995		$31,982			
Public Health	$1,441	$7,000	$5,191	$5,000	$5,000	-28.57%
Social Services	$161,100	$150,000	$153,611	$150,000	$150,000	0.00%
Library	($10)		$0			
Transfers In	**$6,132,505**	**$28,168,787**	**$6,267,894**	**$22,721,423**	**$21,657,139**	**-23.12%**
Finance		$23,888,787		$21,471,423	$19,407,139	-18.76%
Nondepartmental	$6,132,505	$4,280,000	$6,267,894	$1,250,000	$2,250,000	-47.43%
Total	**$634,352,748**	**$689,707,784**	**$657,814,905**	**$696,720,409**	**$704,244,240**	**2.11%**

**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 Fund Tax Revenue Detail	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Article 39 (1 Cent)	$28,616,031	$33,994,836	$31,100,000	$33,357,248	$33,357,248	-1.88%
Article 40 (1/2 Cent)	$23,526,004	$23,828,028	$24,480,000	$25,462,632	$25,462,632	6.86%
Article 42 (1/2 Cent)	$23,999,359	$26,359,571	$25,525,000	$26,978,484	$26,978,484	2.35%
Article 44 (1/2 Cent)	($3,850)					
Article 46 (1/2 Cent)	$21,022,943	$23,334,809	$22,400,000	$23,709,884	$23,709,884	1.61%
City Sales Tax ILA	$23,022,397	$22,502,908	$23,730,000	$23,536,440	$23,536,440	4.59%
Local Occupancy Tax (General Fund)	$4,542,631	$2,833,333	$2,834,269	$1,416,667	$1,416,667	-50.00%
Local Occupancy Tax (NCMLS)	$500,000	$500,000	$500,000	$500,000	$500,000	0.00%
Other General Fund Revenues	$1,937,428	$1,802,000	$1,881,781	$1,900,000	$1,900,000	5.44%
Property Tax (All Except Vehicle)	$348,291,507	$391,760,045	$380,000,000	$402,306,212	$411,096,854	4.94%
Property Tax (Vehicles Only)	$25,135,012	$17,437,886	$19,680,466	$18,892,018	$19,866,052	13.92%
Total	**$500,589,460**	**$544,353,416**	**$532,131,516**	**$558,059,585**	**$567,824,261**	**4.31%**

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

General Fund Transfers Revenue Detail	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Trfr Frm Comm Hlt Trust Fund	$1,285,681	$1,280,000	$1,280,000	$1,250,000	$1,250,000	-2.34%
Transfer from Capital Finance Plan Fund	$2,170,380				$1,000,000	
Trfr From Payg Capital Project	$184,750					
Transfer From Debt Service Fnd	$2,491,694					
Transfer From Capital Projects		$3,000,000	$4,987,894			-100.00%
Fund Balance Appropriated -- 4900810000		$23,888,787		$21,471,423	$19,407,139	-18.76%
Total	**$6,132,505**	**$28,168,787**	**$6,267,894**	**$22,721,423**	**$21,657,139**	**-23.12%**

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

Other General Funds Revenues	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Risk Management	$4,742,392	$6,684,746	$6,684,776	$6,425,802	$6,523,861	-2.41%
Swap Agreement 05	$1,088,297	$2,500,000	$2,600,000	$500,000	$500,000	-80.00%
Reappraisal Reserve Fund	$335,251	$978,914	$978,914	$1,058,134	$1,058,134	8.09%
Capital Improvement Plan	$99,381,233	$126,101,344	$124,686,617	$126,711,918	$125,210,369	-0.71%
Public Art Funds	$24,564	$300,000	$300,000	$300,000	$300,000	0.00%
Benefits Plan	$41,849,974	$50,630,558	$46,772,933	$52,630,558	$52,176,867	3.05%
LEO Special Separation Allowance	$659,623	$750,027	$750,257	$740,591	$760,000	1.33%
Total	**$148,081,334**	**$187,945,589**	**$182,773,497**	**$188,367,003**	**$186,529,231**	**-0.75%**

**For Other General Fund revenues detail refer to the "Other General Funds" Section later in this document*

Transfers within All General Funds	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
General	**$2,170,380**				**$1,000,000**	
Transfer from Capital Finance Plan Fund	$2,170,380				$1,000,000	
Reappraisal Reserve Fund	**$315,917**	**$428,914**	**$428,914**	**$1,000,000**	**$1,000,000**	**133.15%**
Transfer From General Fund	$315,917	$428,914	$428,914	$1,000,000	$1,000,000	133.15%
Capital Improvement Plan	**$44,551,345**	**$58,854,218**	**$58,854,218**	**$59,656,320**	**$59,991,320**	**1.93%**
Transfer From General Fund	$44,551,345	$58,854,218	$58,854,218	$59,656,320	$59,991,320	1.93%
Public Art Funds		**$300,000**	**$300,000**	**$300,000**	**$300,000**	**0.00%**
Transfer from Capital Finance Plan Fund		$300,000	$300,000	$300,000	$300,000	0.00%
Benefits Plan	**$37,205,222**	**$44,754,724**	**$42,274,805**	**$46,537,678**	**$46,083,987**	**2.97%**
Transfer From General Health Benefits	$33,130,114	$39,755,194	$41,476,689	$41,167,650	$40,713,959	2.41%
Transfer From Risk Mgmt Health Benefits	$94,762	$134,503	$75,140	$135,964	$135,964	1.09%
Transfer From Reappraisal Reserve Health Benefits	$51,474	$76,859	$28,608	$77,694	$77,694	1.09%
Transfer From General Dental Benefits	$1,195,925	$2,039,859	$691,065	$2,030,986	$2,030,986	-0.43%
Transfer From Risk Mgmt Dental Benefits	$3,064	$6,901	$2,025	$6,901	$6,901	0.00%
Transfer From Reappraisal Reserve Dental Benefits	$2,557	$3,944	$1,278	$3,944	$3,944	0.00%
Transfer From General Fund	$2,712,605	$2,722,987		$3,097,996	$3,097,996	13.77%
Transfer From Risk Mgmt Fund	$9,368	$9,213		$10,527	$10,527	14.26%
Transfer From Reappraisal Reserve Fund	$5,353	$5,264		$6,016	$6,016	14.29%
LEO Special Separation Allowance	**$604,000**	**$750,027**	**$750,257**	**$590,591**	**$610,000**	**-18.67%**
Transfer From General Fund	$604,000	$750,027	$750,257	$590,591	$610,000	-18.67%
Total	**$84,846,863**	**$105,087,883**	**$102,608,194**	**$108,084,589**	**$108,985,307**	**3.71%**

REVENUE HIGHLIGHTS

While the FY 2025-26 revenue forecast was significantly more cloudy than the previous five fiscal years, the FY 2026-27 set of projections is even more complicated due to a shifting local economy landscape and recent federal and state funding changes. As always, the primary drivers of revenue for Durham County are property and sales taxes.

With sales tax levelling off last year from the recent history of unprecedented returns, the current year continues to show slowing growth which is proving to be a challenge. Month-to-month variances are more significant than typical years, making projections for next year less certain. While property tax continues to be the largest and most stable revenue source, this past year saw adjustments causing decreased collections subsequent to the revaluation that went into effect January 1, 2025. There is some minor property tax revenue growth for this coming year, but with valuation updates from FY 2025-26 the baseline that was used for that fiscal year needed to be adjusted downward.

These trends, along with national and global economic uncertainty, present challenges when projecting revenue for FY 2026-27. This section of the budget document will attempt to provide context for the FY 2026-27 outlook. Worth noting, the revenues covered in this section account for 98.2% of the projected County's General Fund revenues for the upcoming fiscal year. The revenue picture for the next fiscal year will be discussed, while also evaluating FY 2025-26 trends as they are integral to the fiscal year look ahead.

Federal Stimulus Funds, Opioid Settlement Funds, and other County Funds

This summary focuses on the recurring local revenues in the County's General Fund and Capital Financing Fund. These revenues support ongoing County initiatives that make up the largest focus of the annual budget. Some of the County's other Funds (i.e., Special Revenue, etc.) are discussed later in this document, while more in-depth information about external Funds (i.e., ARPA and Opioid Funds) can be found through other County resources and Board actions.

FY 2025-26 In Review

To plan and budget for a new fiscal year, reviewing prior fiscal year performance is a prudent and necessary exercise. This analysis provides a historical lens to clarify and create more refined future year projections. One of the ongoing challenges of projecting revenue for next fiscal year is that the current fiscal year is not completed by the time the next year's budget is developed 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 current fiscal year.

While the County collects a wide variety of revenues, sales and property tax actual performance versus budgeted projections continues to be the primary story for FY 2025-26.

Revenue Category	FY 2025-26 Original	FY 2025-26 Estimate	$ Change Est. v. Orig.	% Change Est. v. Orig.
Property Tax	$409,197,931	$399,680,466	($9,517,465)	97.67%
Sales Tax	$130,020,152	$127,235,000	($2,785,152)	97.86%
Intergovernmental Items	$59,762,446	$57,977,756	($1,784,690)	97.01%
EMS Transport Fees	$16,060,000	$18,002,780	$1,942,780	112.10%
Total	**$615,040,529**	**$602,896,002**	**($12,144,527)**	**98.03%**

Property tax revenues typically are a very stable revenue stream. Slow and steady growth is the pattern. Budgeting property tax revenue growth during the FY 2025-26 county-wide revaluation, that went into effect on January 1, 2025, merited a conservative approach to that year's budget projections. This was due to the ability for parcel owners to appeal their valuations. The Tax and Budget Offices worked together to plan for these appeals (as well as new or changing patterns in applying for exemptions) by using a conservative "holdback" of some of the new valuation growth. Unexpectedly, the actual results of valuation changes surpassed these conservative "holdback" measures and therefore impacted actual FY 2025-26 property tax revenues. Due to many circumstances (outside of the control of the appraisal efforts), the amount of valuation successfully appealed (revised to a lower valuation) caused a corresponding reduction in actual property tax revenue collected for this current fiscal year. *These valuation appeals not only impacted FY 2025-26 property tax collection but also lowered the base valuation total amount used to start building projections for FY 2026-27 (more on this in following sections).*

Sales Tax, compared to property tax, is a much more economically variable revenue source. The past five to six years clearly illustrate this variability. With unprecedented annual sales tax growth seen in the early 2020s, the return to more modest and typical annual growth amounts has effectively meant less available new sales tax revenue to support growing County expense

pressures. End-of-year actual sales tax collections for FY 2024-25 were lower than budgeted by approximately $10 million due to a slowing economy and unexpectedly high sales tax refunds to the County's nonprofit agencies. Adjustments were made to reflect this under-collection for FY 2025-26 budget; however, the trends during this fiscal year have continued to show significant volatility. Actual collections of sales tax are indeed growing from FY 2024-25 ($120.2 million) to an estimated for FY 2025-26 total of $127.2 million but actual sales tax collection will likely be slightly lower than budgeted. This type of variance makes projecting future years collections complicated.

Two other revenues noted in the table above also show some variance versus budgeted amounts recently. Intergovernmental revenues received from the Federal and State governments (largely reflecting revenues received in Public Health and Department of Social Services) are trending downward due to changes in funding priorities and policies at the State and Federal levels. EMS revenue is a bright spot, expected to over-collect compared to budget largely due to a prior year obligation that was received in the current fiscal year.

Looking Ahead to FY 2026-27

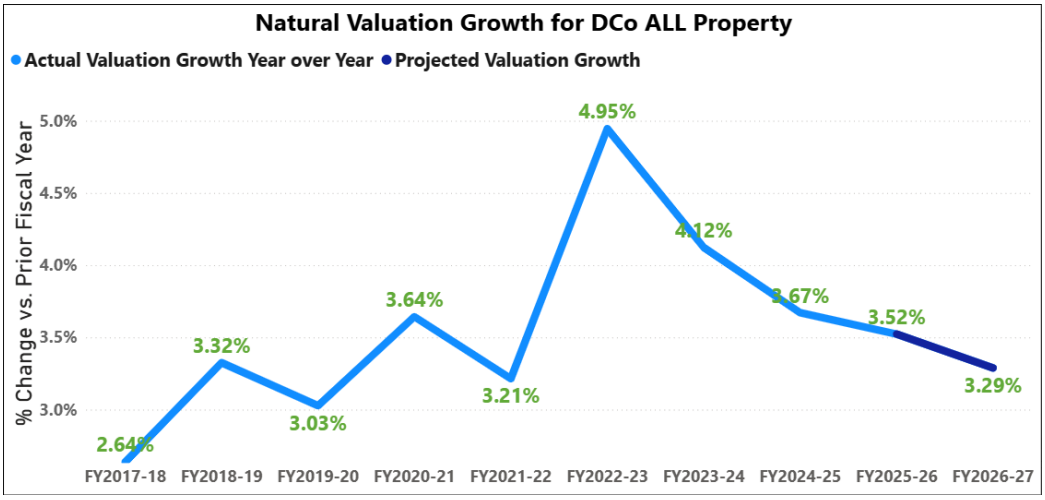
The total Durham County revenue forecast for FY 2026-27 is developed with significant caution due to slowing or stagnating revenue and economic trends seen recently. The volatility in broader economic indicators as well as increasing uncertainty for the short- and long-term also affects revenue projections. This table illustrates the reliance on a few key revenue sources for the County that combined make up 92.0% of the total General Fund Revenue. More information about projections for these revenues is discussed below.

Fund Name, Key Revenues	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Approved	$ Change Appr. v. Orig.	% Change Appr. v. Orig.
General	**$588,856,998**	**$625,040,529**	**$612,896,00**	**$648,083,988**	**$23,043,459**	**3.69%**
Property Tax	$373,426,519	$409,197,931	$399,680,466	$430,962,906	$21,764,975	5.32%
Sales Tax	$120,182,883	$130,020,152	$127,235,000	$133,044,688	$3,024,536	2.33%
Intergovernmental Items	$63,869,720	$59,762,446	$57,977,756	$56,999,394	($2,763,052)	-4.62%
EMS Patient Fees	$18,727,597	$16,060,000	$18,002,780	$18,077,000	$2,017,000	12.56%
State Hold Harmless Funds	$12,650,279	$10,000,000	$10,000,000	$9,000,000	($1,000,000)	-10.00%
Total	**$588,856,998**	**$625,040,529**	**$612,896,00**	**$648,083,988**	**$23,043,459**	**3.69%**

Assessed Valuation / Property Taxes

Property tax revenues are by far the largest revenue source annually received in Durham County. Within the General Fund, property tax revenue makes up 61.2% of the total revenue budgeted. The revenue collected ultimately starts with property valuation assessments as developed by the Durham County Tax Department and seen in the current "Schedule of Values". The valuation of all Real Property (residences, businesses, buildings, etc.) was updated on January 1st, 2025, to reflect the fair market value of those properties as accurately as possible. As a part of this process parcel owners are allowed to appeal their valuation. The County has a Board of Equalization and Review that oversees this process. While the process to complete appraisals and build the schedule of values takes multiple years, this is sometimes impacted by economic changes late in the process. The revaluation appeals received in 2025 were much higher than seen in previous revaluations and resulted in a significant overall reduction in County valuation. This lower County valuation affects two different fiscal years. As noted previously, collections for FY 2025-26 will not meet the budgeted amount, while the new base County valuation amount that FY

Property Category	FY 2025-26 Original	FY 2026-27 Approved	% Change FY to FY
Real Property	$74,996,323,716	$74,152,966,121	-1.12%
Business & Personal Property	$6,340,027,998	$6,836,598,821	7.83%
Public Service	$760,068,472	$886,470,390	16.63%
Motor Vehicle	$3,658,916,952	$3,961,436,978	8.27%
Total	**$85,755,337,137**	**$85,837,472,310**	**0.10%**



2026-27 has to build from is lower than typical. In other words, instead of the County's typical growth rate of around 3% starting from projected property tax revenue of $409.2 million in the General Fund for FY 2026-27, the new floor for projected growth to start from is $399.7 million.

Natural growth in the County property tax base occurs every year (i.e., a formerly empty lot now has a house on it, therefore adding to the taxable value). This natural growth creates new revenue available to the County without a tax rate change. 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 2.6% to 5.0%. While there were a few years of strong growth in the middle portion of the last ten fiscal years, the most recent trending appears to show a settling of that growth to a more typical amount in the 3% - 3.5% range. For FY 2026-27 the natural growth in property valuation for Durham County is projected to be 3.3%. The revenues that can be attributed to this increase are approximately $11 million between the General and Capital Financing Fund. However, due to the issues discussed above (regarding decreased valuation due to appeals), a significantly lower than expected County valuation base amount is used to start the new fiscal year, the net effect of which appears as only $453,372 of "natural growth" property tax revenue when comparing FY 2025-26 approved budget to FY 2026-27 budget estimates. A useful metaphor is taking one step backward before being able to move forward for the next year, thereby covering some of the same ground twice, so forward progress is limited.

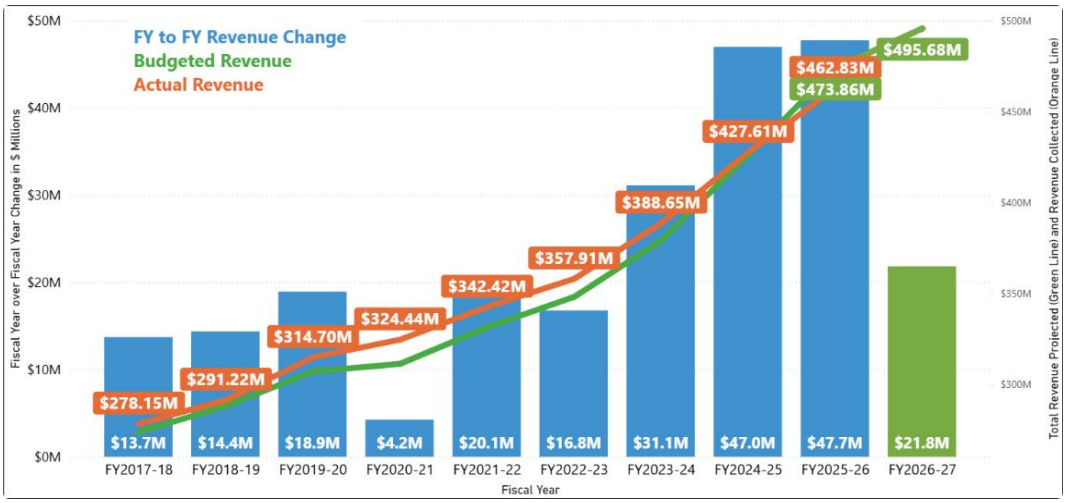
For FY 2026-27, the County continues to rely on property tax collections as the major source of revenue supporting the County's annual programs and services. To support the County's growing costs related to programs and services the County-wide property tax rate is recommended to increase by 2.5 cents per $100 valuation to a total of 57.92 cents. This tax rate supports two distinct funds – the General Fund, where most day-to-day operations occur, at 50.35 cents of the total tax rate (2.5 cent increase), and the Capital Financing Plan Fund at a flat amount of 7.57 cents, dedicated for capital and debt service expenses. An additional $21,373,531 in property tax revenue is expected to be collected from this two- and one-half cent tax rate increase in the General Fund. The total increase from natural growth and the two- and one-half cent rate increase is $21,826,898 (when comparing FY 2025-26 budgeted amount to FY 2026-27).

Fund Name	FY 2025-26 Original	FY 2026-27 Approved	FY 2026-27 Projected Revenue
General Fund	47.85	50.35	$430,962,906
Capital Finance Plan Fund	7.57	7.57	$64,719,051
Total	**55.42**	**57.92**	**$495,681,957**

The total estimated revenue collected from FY 2026-27 property taxes is projected to be over $495.7 million, a 4.6% increase when compared to FY 2025-26. The General Fund will be supported by $431.0 million in property tax revenue, while $64.7 million supports the Capital Financing Plan Fund. The anticipated property tax collection rate for FY 2026-27 is continuing at 99.6%. In FY 2026-27, each one cent of property tax collects $8,549,412 million of property tax revenue for the County.

Fund Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Approved	$ Change Appr. v. Orig.	% Change Appr. v. Orig.
General	**$373,426,519**	**$409,197,931**	**$399,680,466**	**$430,962,906**	**$21,764,975**	**5.32%**
Property Tax (All Except Vehicle)	$348,291,507	$391,760,045	$380,000,000	$411,096,854	$19,336,809	4.94%
Property Tax (Vehicles Only)	$25,135,012	$17,437,886	$19,680,466	$19,866,052	$2,428,166	13.92%
Capital Improvement Plan	**$54,179,590**	**$64,657,126**	**$63,145,896**	**$64,719,049**	**$61,923**	**0.10%**
Property Tax (All Except Vehicle)	$50,482,316	$61,898,405	$60,100,000	$61,732,236	($166,169)	-0.27%
Property Tax (Vehicles Only)	$3,697,275	$2,758,721	$3,045,896	$2,986,813	$228,092	8.27%
Total	**$427,606,109**	**$473,855,057**	**$462,826,362**	**$495,681,955**	**$21,826,898**	**4.61%**

Property Tax Actual Collections and Budgets



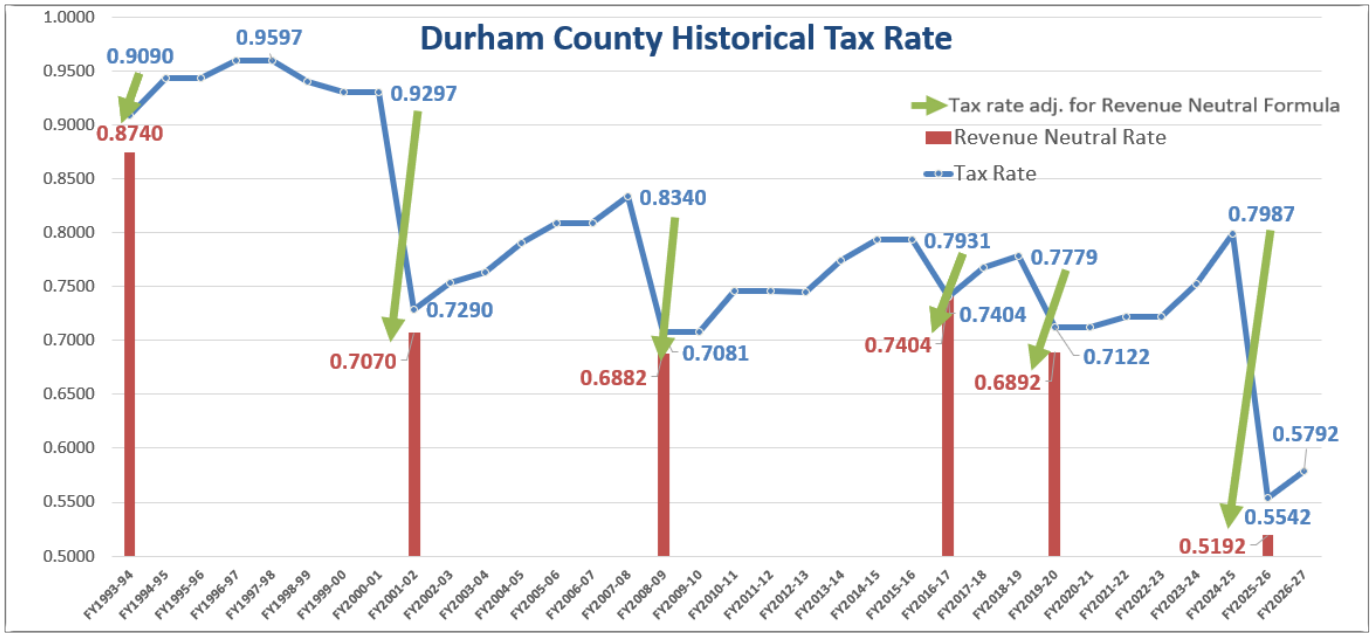
This chart shows the consistent and growing

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), with FY 2025-26 being the one exception (as previously discussed). The blue columns (FY 2026-27 green column) illustrate the year-to-year increase in the budgeted amount (i.e., for FY 2026-27 the budget for property tax revenue is illustrating the increase of $21.8 million from FY 2025-26, largely from a two- and one-half cent property tax rate increase). Property tax revenue, from both natural growth and property tax rate increases, has increased 78.2% over the last ten years.

For every $100,000 in valuation, a County Property owner pays $10 per one cent of the tax rate. So, at 57.92 per $100 valuation, a $100,000 property owner would pay $579, while the owner of a piece of property valued at $300,000 would pay three times that amount. This table shows sample impacts for various property valuations.

Property Valuation	Prior Tax Bill	New Tax Bill	Tax Bill Change
$100,000	$554	$579	$25
$200,000	$1,108	$1,158	$50
$300,000	$1,663	$1,738	$75
$400,000	$2,217	$2,317	$100
$500,000	$2,771	$2,896	$125
$600,000	$3,325	$3,475	$150

The chart below shows the historical property tax rate for Durham County, including the two-cent rate increase for FY 2026-27. It's worth noting that the current year property tax rate and projected tax rate for next year are lower than any point in the past 30 plus years. The green arrows point from the prior year's pre-revaluation tax rate (blue numbers) to the new "revenue neutral" post revaluation tax rate (red numbers). The red column denotes the revaluation years. This illustrates the adjustment of the tax rate per North Carolina state legislation which ensures that residents see what the tax rate would need to be after revaluation to bring in the same amount of property tax revenue (plus natural growth) equal with the prior year. It is important to note that the local elected officials are not required to adopt the revenue neutral rate; rather this number is then used as the new (adjusted) starting point for the next fiscal year.



Sales tax

Sales tax collections represent the second largest revenue source for Durham County (18.9% 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% for every retail sales dollar is broken into four distinct sales tax entities, usually referred to 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").
- Article 40 sales tax is a half cent tax on every retail dollar but differs from 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.
- Article 42 sales tax is a half cent tax on every retail dollar, and was collected like Article 40 sales tax, but because of state Medicaid Swap legislation, it is now collected like Article 39 sales tax.

- Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is received ("point of delivery"), similar to Article 39 sales tax. This sales tax, unlike the others, had to be approved by Durham County voters, which was done 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 sets of estimated revenue projections (a six-month estimate for the current year and a 12-month estimate for the next fiscal year) as opposed to the preferred method of basing future year estimates off full 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 changes to the overall economy that are uncertain, or other unforeseen or legislative changes.

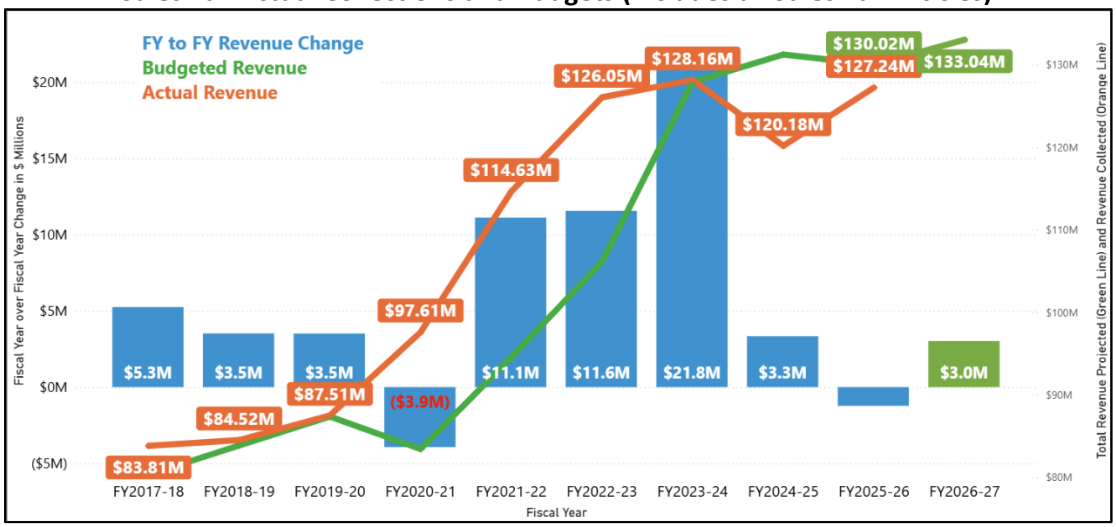
Sales tax revenues for FY 2025-26, year to date, highlight the imprecision of developing forecasted revenues with uncertain future information. While the three years during and after the pandemic saw unprecedented growth (11.9% average), FY 2023-24 returned to a typical growth amount (2.8%) when compared to prior year collections. FY 2024-25 and FY 2025-26 continue to be variable and show significant slower growth. Such variability from expectations makes projecting budgets very difficult and further supports the continued need for conservative forecasting for FY 2026-27.

While there was budgeted revenue of $130.0 million in FY 2025-26, actual collections are currently projected to be closer to $127.2 million, 2.1% below target. While lower than targeted, this does reflect 5.9% growth from the actual collections seen in FY 2024-25. Growth estimates for FY 2026-27 are calculated off this lower projection, leading to more modest new revenue growth next year. For FY 2026-27, total budgeted sales tax revenue growth is estimated to increase by 2.3%, when compared to the FY 2025-26 original budget.

Sales Tax	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Approved	$ Change Appr. v. Orig.	% Change Appr. v. Orig.
Article 39 (1 Cent)	$32,992,127	$28,616,031	$33,994,836	$31,100,000	$33,357,248	($637,588)	-1.88%
Article 40 (1/2 Cent)	$22,982,447	$23,526,004	$23,828,028	$24,480,000	$25,462,632	$1,634,604	6.86%
Article 42 (1/2 Cent)	$25,440,015	$23,999,359	$26,359,571	$25,525,000	$26,978,484	$618,913	2.35%
Article 46 (1/2 Cent)	$22,517,505	$21,022,943	$23,334,809	$22,400,000	$23,709,884	$375,075	1.61%
City Sales Tax ILA	$24,232,468	$23,022,397	$22,502,908	$23,730,000	$23,536,440	$1,033,532	4.59%
Total	**$128,164,562**	**$120,186,733**	**$130,020,152**	**$127,235,000**	**$133,044,688**	**$3,024,536**	**2.33%**

Similar to the chart for property tax in layout, this chart shows annual trending for sales tax year to year volatility. The columns reflect the year-to-year growth (or decrease) in budget amounts for sales tax (with the green column showing the projection for FY 2026-27). The green line is the total amount budgeted for all sales tax, while the orange one represents actual sales tax revenue collected. As mentioned, FY 2020-21 through FY 2022-23 shows a wide gap between actual revenue collection and budget estimates due to much higher actual revenue collection than expected, while prior years and FY 2023-24 forward show a much smaller gap, where estimates and reality more closely

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



aligned. What is most concerning is the flattening growth (green line) in year-over-year sales tax revenue for the previous two and next fiscal year.

Intergovernmental Revenues

The majority of Intergovernmental revenues, most often funds received from the State and Federal governments, totaling 10.0% of all revenues in the General Fund in Durham County, are received by the two major Human Services agencies – Public Health and the Department of Social Services. Another major intergovernmental revenue is State Hold Harmless revenues, reimbursed from the State for lost Article 44 sales tax revenue used by the state to pay Medicaid costs. Other departments receiving small amounts of intergovernmental revenue include the Office of Emergency Services, Justice Services Department, Cooperative Extension, the County Sheriff, and others.

General Fund Key Intergovernmental Revenues	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Approved	$ Change Appr. v. Orig.	% Change Appr. v. Orig.
⊞ Intergovernmental Items	$63,869,720	$59,762,446	$57,977,756	$56,999,394	($2,763,052)	-4.62%
⊞ State Hold Harmless Funds	$12,650,279	$10,000,000	$10,000,000	$9,000,000	($1,000,000)	-10.00%
⊞ Duke EMS Support - Comm. Health Fund	$1,856,526	$3,103,526	$3,198,154	$3,187,321	$83,795	2.70%
⊞ ABC Net Profit Distribution	$3,585,773	$2,750,000	$2,182,966	$1,490,017	($1,259,983)	-45.82%
Total	**$81,962,298**	**$75,615,972**	**$73,358,876**	**$70,676,732**	**($4,939,240)**	**-6.53%**

Public Health has a total budget of $38.5 million, part of which is offset by $9.5 million in revenue received from other sources. Of this "other" revenue, 94.12% comes from intergovernmental sources, mostly state and federal government funds. These funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; 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. Due to policy changes, there has been an overall reduction in revenue funding from the Federal and State government of over $2 million, which has led to the reduction of services and programs Public Health is able to provide including Durham's Innovative Nutrition Education (DINE) program.

The Department of Social Services (DSS) has a total budget of $66.3 million, which is offset by $38.7 million received from other sources. Of the revenues from other sources, 99.6% comes from intergovernmental sources, mostly the state and federal government. 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.

In FY 2007-08, the State made changes in how they were going to pay for Medicaid expenses. Instead of sending funding directly to the Local Governments to make the payments, the transactions were handled at the state level. With this change, the legislature agreed to hold counties "harmless" for any loss of income from the repealed Article 44 sales tax (previously used by local governments to cover their Medicaid expenses). If a county's Article 44 sales tax collections would have been higher than the state's Medicaid expenses, then the State would send that money to the County (hold the County "harmless"). In recent years, this revenue source has grown significantly, with a high of $12.0 million received in FY 2022-23. The amount has since stabilized at a lower amount in the $9 million to $10 million range. The budget for FY 2026-27 is being adjusted to recognize economic trends that are less than certain for the upcoming fiscal year.

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	$9,921,963
FY 2022-23	$11,962,587
FY 2023-24	$10,344,345
FY 2024-25	$10,693,209
FY 2025-26 (Projected)	$10,000,000
Total	**$77,094,997**
FY 2026-27 (Budgeted)	$9,000,000

The revenue received under Duke EMS Support comes from a long-standing agreement between Duke and the County to provide ancillary support for County EMS expenses. More details are on the Community Health Fund page in the Special Revenue Funds section of this document.

ABC profit distributions are received quarterly from state-collected taxes on alcohol sold in the County and throughout the State. While there is a statutory minimum distribution, the local ABC Board has regularly provided more than that amount over the past decade. Actual ABC revenue collections for FY 2025-26 are lower due to decreasing sales that are preventing the increased distribution. Further compounding this loss of revenue is the ABC Board returning to only the statutory minimum

distribution for FY 2026-27 (a reduction in County budgeted revenue of $1.3 million) due to concerning sales trends, as well as increasing overhead costs for security, warehouse space, and needed store improvements.

Other Key Revenues

There are many other sources of revenue 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 (accounting for 8.1% of the General Fund revenue budget) that the County takes special note of every year when developing its annual budget.

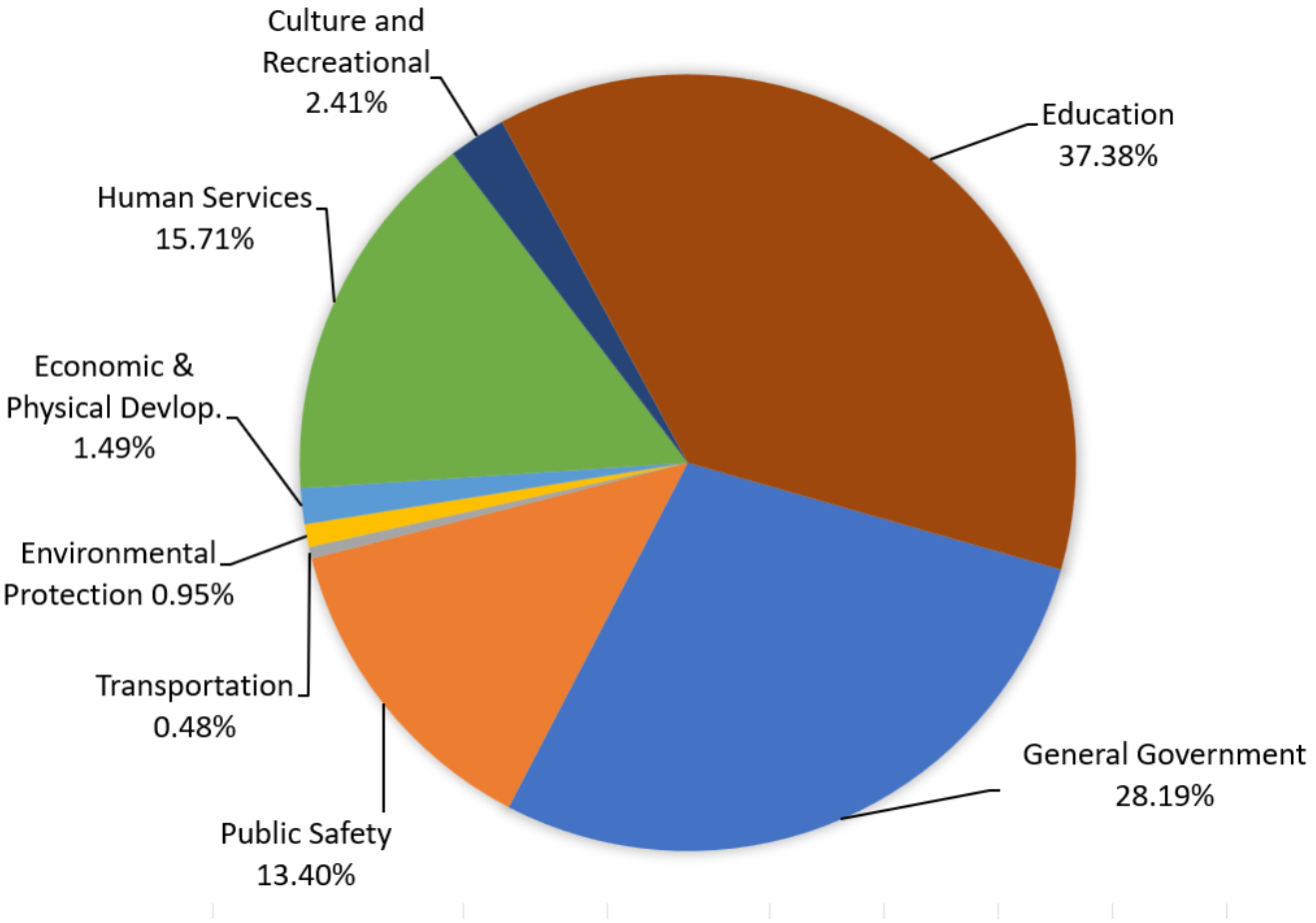
General Fund Other Key Revenues	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Approved	$ Change Appr. v. Orig.	% Change Appr. v. Orig.
Deed Registration and Transfer Fees	$5,558,709	$5,900,000	$7,277,031	$6,900,000	$1,000,000	16.95%
EMS Patient Fees	$18,727,597	$16,060,000	$18,002,780	$18,077,000	$2,017,000	12.56%
Fund Balance Appropriated		$23,888,787		$19,407,139	($4,481,648)	-18.76%
Investment Revenue	$7,994,671	$7,325,000	$8,000,000	$7,825,000	$500,000	6.83%
Local Occupancy Tax (General Fund)	$4,542,631	$2,833,333	$2,834,269	$1,416,667	($1,416,666)	-50.00%
Local Occupancy Tax (NCMLS)	$500,000	$500,000	$500,000	$500,000	$0	0.00%
Solid Waste Management Fee Co	$2,380,369	$2,559,451	$2,559,168	$2,609,475	$50,024	1.95%
Total	**$39,703,977**	**$59,066,571**	**$39,173,248**	**$56,735,281**	**($2,331,290)**	**-3.95%**

- 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 increased after recent declines in the housing market. With interest rates staying relatively stagnant and uncertainties in the current economic climate, the projection for FY 2026-27 increases based on trends but remains near the previous budgeted levels.
- A recent change to a contract with Medicaid providers has resulted in back payment for approximately two years of claims, leading to a projected overcollection in EMS Patient Fees for FY 2025-26. The FY 2026-27 budgeted amount accounts for increases due to increased collections related to this new contract and an increase in patient fees from 200% of the Medicare Fee Schedule to 300% of the Medicare Fee Schedule.
- The use of General Fund fund balance as a revenue source is typically used as a “balancing” number that is rarely expected to be needed unless the actual environment during the fiscal year is significantly different than when the budget was originally created. Including fund balance as revenue during the budget development process also allows for revenue estimates to err on the conservative side, while ensuring expense capacity is available for departments to meet their proposed budgets. Because of lower overall trended revenue collection in FY 2025-26, as well as higher spending, more FY 2025-26 fund balance may be used than typical. To ensure the future fiscal sustainability of the County overall, the amount of fund balance used as a revenue source budgeted in FY 2026-27 has been reduced.
- Investment income is interest earned on County cash held in various banking institutions. This area has been particularly variable in recent fiscal years. Interest rates were at historical lows during the pandemic, and now due to inflation, have increased beyond levels seen in the past decade. For FY 2026-27, the budget is slightly increased to reflect the current trending in this revenue source.
- Durham County policy dedicates Occupancy Tax funds to support the Capital Financing Plan, with a small portion allocated for the Sports Commission. The significant reduction in this revenue source seen for FY 2025-26 budget is reflection of the slowing growth, and more impactful, the recent change to state legislation directing more of these funds directly to Discover Durham’s work. Starting in FY 2025-26, the amount the County retains for its direct needs started being reduced by 1/3 over each of the next three fiscal years until all the funding is allocated directly to Discover Durham. FY 2026-27 is the second year of that 1/3 reduction.
- 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 such as curbside recycling and litter control and access to the Solid Waste Convenience Sites. The sticker fee was increased to $181 per household in FY 2025-26 to support pay increases for existing personnel. In FY 2026-27, the fee is recommended to increase to $185 per household annually. The increase supports increases in contracted services as well as compensate for a declining recycling market.

General Fund Expenditures

FY 2026-27 Approved Budget

Total General Fund Expenditures: $704,244,240



General Funds Expenditures

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

All General Funds Summary	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
General Fund	$606,325,656	$689,707,784	$689,828,210	$739,538,544	$704,244,240	2.11%
Other General Funds	$159,708,311	$187,945,589	$182,549,367	$188,582,693	$186,529,231	-0.75%
Total	**$766,033,966**	**$877,653,373**	**$872,377,577**	**$928,121,237**	**$890,773,471**	**1.49%**
Transfers within General Funds	$84,761,056	$105,087,883	$105,111,365	$107,493,998	$108,985,307	3.71%
Total	**$681,272,910**	**$772,565,490**	**$767,266,212**	**$820,627,239**	**$781,788,164**	**1.19%**

**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 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
General Government	**$157,608,714**	**$193,312,411**	**$200,132,095**	**$205,352,503**	**$198,496,258**	**2.68%**
Board Of County Commissioners	$1,050,049	$1,201,772	$1,219,264	$1,237,161	$1,213,418	0.97%
County Administration	$5,982,089	$6,989,439	$6,093,637	$7,473,219	$3,362,669	-51.89%
Finance	$3,565,313	$4,977,202	$4,750,223	$5,585,998	$4,946,420	-0.62%
Tax Administration	$7,814,443	$7,960,172	$7,433,670	$8,024,428	$7,863,940	-1.21%
Legal	$3,404,305	$4,087,139	$4,111,874	$4,289,436	$4,122,237	0.86%
Court Facilities	$272,065	$566,268	$775,371	$996,419	$571,176	0.87%
Elections	$3,163,858	$3,712,193	$3,616,562	$3,604,361	$3,201,096	-13.77%
Register Of Deeds	$1,826,858	$2,060,928	$2,098,166	$2,008,955	$1,968,776	-4.47%
General Services	$19,614,181	$22,478,029	$22,367,456	$24,110,085	$23,007,482	2.36%
Information Technology	$18,186,027	$19,830,966	$19,621,891	$23,104,335	$19,593,282	-1.20%
Human Resources	$3,585,927	$4,249,984	$4,790,432	$4,890,561	$4,782,460	12.53%
Budget & Management Services	$891,016	$1,100,067	$1,180,608	$1,172,022	$1,148,682	4.42%
Veterans Services	$682,697	$726,821	$678,297	$722,848	$708,391	-2.54%
Geographic Information Systems	$535,488	$561,177	$561,177	$685,266	$623,642	11.13%
Public Information	$877,489	$1,015,270	$1,016,201	$1,166,467	$1,143,138	12.59%
Community Partnerships					$421,974	
Business Engagement					$232,515	
Organizational Effectiveness					$939,027	
Internal Audit					$710,202	
Nondepartmental	$86,156,909	$111,794,984	$119,817,266	$116,280,942	$117,935,731	5.49%
Public Safety	**$84,759,982**	**$95,104,406**	**$91,190,451**	**$100,991,777**	**$94,363,587**	**-0.78%**
County Sheriff	$48,421,063	$53,582,662	$52,491,113	$57,874,481	$54,036,116	0.85%
Emergency Communications	$1,639,459	$1,964,349	$1,964,348	$2,116,705	$2,116,705	7.76%
Emergency Services	$25,521,709	$27,880,487	$26,726,133	$29,628,161	$27,060,048	-2.94%
Medical Examiner	$325,900		$0			
Justice Services Department	$5,981,454	$7,523,119	$6,581,760	$7,097,127	$6,958,921	-7.50%
Youth Home	$2,870,396	$4,153,789	$3,427,097	$4,275,303	$4,191,797	0.92%
Transportation	**$1,541,844**	**$4,544,472**	**$4,753,125**	**$3,540,686**	**$3,379,501**	**-25.63%**
Other Transportation	$1,541,844	$4,544,472	$4,753,125	$3,540,686	$3,379,501	-25.63%
Environmental Protection	**$6,048,888**	**$7,866,848**	**$10,991,046**	**$7,082,487**	**$6,698,086**	**-14.86%**
General Services	$2,441,726	$2,740,931	$2,728,946	$2,763,787	$2,762,089	0.77%
Engineering & Environ Svcs	$3,535,774	$5,055,644	$8,191,827	$4,237,656	$3,854,953	-23.75%
Other Environmental Protection	$71,389	$70,273	$70,273	$81,044	$81,044	15.33%
Econom. & Physical Devlp.	**$9,458,279**	**$10,419,457**	**$10,501,211**	**$11,101,018**	**$10,480,754**	**0.59%**
Open Space Management	$69,049	$100,000	$299,792	$150,000	$100,000	0.00%
Planning	$1,430,101	$1,774,482	$1,774,482	$1,835,052	$1,835,052	3.41%
Cooperative Extension Service	$2,590,256	$3,042,176	$3,193,866	$3,639,716	$3,316,303	9.01%
Soil And Water Conservation	$1,011,862	$1,130,022	$1,236,385	$1,138,770	$1,115,995	-1.24%
Economic Development	$4,357,012	$4,372,777	$3,996,686	$4,337,480	$4,113,404	-5.93%

General Fund Expenditures	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Human Services	**$101,200,148**	**$114,315,668**	**$109,686,862**	**$114,802,435**	**$110,606,026**	**-3.25%**
Public Health	$34,228,350	$39,565,117	$38,322,768	$39,756,808	$38,514,427	-2.66%
Mental Health	$0	$4,503,802	$2,503,802	$4,503,802	$2,364,862	-47.49%
Social Services	$61,617,592	$67,380,307	$65,670,545	$67,922,387	$66,339,065	-1.55%
Comm-Bd Interv And Supp Serv	$3,459,585	$2,331,086	$1,964,035	$1,949,889	$2,338,991	0.34%
Other Human Services	$1,894,622	$535,356	$1,225,712	$669,549	$1,048,681	95.88%
Education	**$229,475,707**	**$246,826,645**	**$246,329,603**	**$278,622,527**	**$263,281,318**	**6.67%**
Durham Public Schools	$208,601,332	$224,528,912	$224,528,912	$253,052,527	$239,078,901	6.48%
Community Colleges	$12,432,083	$12,618,661	$12,618,661	$13,563,551	$12,997,305	3.00%
Other Education	$8,442,292	$9,679,072	$9,182,030	$12,006,449	$11,205,112	15.77%
Cultural & Recreational	**$16,232,094**	**$17,317,877**	**$16,243,817**	**$18,045,111**	**$16,938,710**	**-2.19%**
Library	$13,773,970	$14,709,753	$13,635,693	$15,111,987	$14,255,586	-3.09%
Other Cultural & Recreational	$2,458,124	$2,608,124	$2,608,124	$2,933,124	$2,683,124	2.88%
Total	**$606,325,656**	**$689,707,784**	**$689,828,210**	**$739,538,544**	**$704,244,240**	**2.11%**

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

Other General Funds Expenditures	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Risk Management	$5,093,121	$6,684,746	$6,514,230	$6,641,492	$6,523,861	-2.41%
Swap Agreement 05		$2,500,000	$2,500,000	$500,000	$500,000	-80.00%
Reappraisal Reserve Fund	$748,804	$978,914	$1,078,036	$1,058,134	$1,058,134	8.09%
Capital Improvement Plan	$108,938,458	$126,101,344	$126,060,478	$126,711,918	$125,210,369	-0.71%
Public Art Funds	$156,606	$300,000	$246,409	$300,000	$300,000	0.00%
Benefits Plan	$44,011,791	$50,630,558	$45,408,948	$52,630,558	$52,176,867	3.05%
LEO Special Separation Allowance	$759,531	$750,027	$741,266	$740,591	$760,000	1.33%
Total	**$159,708,311**	**$187,945,589**	**$182,549,367**	**$188,582,693**	**$186,529,231**	**-0.75%**

**For Other General Fund expenditures detail refer to the "Other General Funds" Section later in this document*

Transfers within All General Funds	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
General	**$82,424,098**	**$104,551,199**	**$104,551,199**	**$106,952,952**	**$107,444,261**	**2.77%**
Transfer To Health Benefits	$33,048,250	$39,755,194	$39,755,194	$41,167,650	$40,713,959	2.41%
Transfer To Dental Benefits	$1,191,982	$2,039,859	$2,039,859	$2,030,986	$2,030,986	-0.43%
Transfer To Reappraisal Reserv	$315,917	$428,914	$428,914	$1,000,000	$1,000,000	133.15%
Transfer To Benefits Plan Fund	$2,712,605	$2,722,987	$2,722,987	$3,097,996	$3,097,996	13.77%
Trfr To Capital Finan Plan Fnd	$44,551,345	$58,854,218	$58,854,218	$59,656,320	$59,991,320	1.93%
Transfer To Leo Special Separation Allowance	$604,000	$750,027	$750,027		$610,000	-18.67%
Risk Management	**$107,194**	**$150,617**	**$183,658**	**$153,392**	**$153,392**	**1.84%**
Transfer To Health Benefits	$94,762	$134,503	$178,860	$135,964	$135,964	1.09%
Transfer To Dental Benefits	$3,064	$6,901	$4,798	$6,901	$6,901	0.00%
Transfer To Benefits Plan Fund	$9,368	$9,213		$10,527	$10,527	14.26%
Reappraisal Reserve Fund	**$59,385**	**$86,067**	**$69,734**	**$87,654**	**$87,654**	**1.84%**
Transfer To Health Benefits	$51,474	$76,859	$66,752	$77,694	$77,694	1.09%
Transfer To Dental Benefits	$2,557	$3,944	$2,982	$3,944	$3,944	0.00%
Transfer To Benefits Plan Fund	$5,353	$5,264		$6,016	$6,016	14.29%
Capital Improvement Plan	**$2,170,380**	**$300,000**	**$300,000**	**$300,000**	**$1,300,000**	**333.33%**
Transfer To General Fund	$2,170,380				$1,000,000	
Transfer To Public Arts Fund		$300,000	$300,000	$300,000	$300,000	0.00%
Public Art Funds			**$6,774**			
Transfer To Health Benefits			$6,456			
Transfer To Dental Benefits			$318			
Total	**$84,761,056**	**$105,087,883**	**$105,111,365**	**$107,493,998**	**$108,985,307**	**3.71%**

All Funds Summary Of Revenues

Fund, Revenue Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
General Funds	**$782,462,525**	**$877,653,373**	**$840,588,402**	**$885,087,412**	**$890,773,471**	**1.49%**
Taxes	$554,887,858	$609,010,542	$595,368,337	$624,615,183	$632,543,310	3.86%
Licenses and Permits	$262,330	$364,000	$283,794	$264,500	$264,500	-27.34%
Intergovernmental	$81,962,298	$75,615,972	$73,358,876	$72,103,293	$70,676,732	-6.53%
Contributions and Donations	$474,972	$216,000	$244,330	$318,317	$318,317	47.37%
Investment Income	$10,674,560	$8,315,000	$8,792,550	$8,415,030	$8,415,030	1.20%
Rental Income	$755,786	$673,550	$635,608	$654,200	$654,200	-2.87%
Enterprise Charges	$16,850	$17,500	$16,410	$17,425	$17,425	-0.43%
Service Charges	$42,746,796	$44,243,577	$46,854,034	$45,596,493	$45,846,493	3.62%
Other Revenues	$1,823,964	$994,600	$1,205,632	$968,050	$968,050	-2.67%
Transfers In	$88,857,112	$138,202,632	$113,828,831	$132,134,921	$131,069,414	-5.16%
Special Revenue Funds	**$16,313,599**	**$18,369,774**	**$18,182,089**	**$19,102,459**	**$19,215,101**	**4.60%**
Taxes	$14,767,281	$16,768,853	$16,731,291	$17,677,396	$17,730,512	5.73%
Intergovernmental	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	0.00%
Investment Income	$296,318	$50,000	$200,798	$170,000	$170,000	240.00%
Transfers In		$300,921		$5,063	$64,589	-78.54%
Debt Service Funds	**$104,199,748**	**$116,589,842**	**$110,807,186**	**$113,147,262**	**$111,634,693**	**-4.25%**
Investment Income	$3,675,393	$1,597,442	$2,097,442	$1,803,553	$1,803,553	12.90%
Service Charges	$523,079	$500,000	$519,206	$500,000	$500,000	0.00%
Transfers In	$100,001,276	$114,492,400	$108,190,538	$110,843,709	$109,331,140	-4.51%
Enterprise Funds	**$29,029,929**	**$25,859,286**	**$27,116,031**	**$28,134,146**	**$28,134,146**	**8.80%**
Taxes	$10,391	$2,000	$1,994	$2,000	$2,000	0.00%
Licenses and Permits	$1,471,629	$788,500	$844,421	$786,500	$786,500	-0.25%
Intergovernmental	$178,139	$500,000	$300,000	$800,000	$800,000	60.00%
Investment Income	$1,425,988					
Enterprise Charges	$20,448,054	$22,986,286	$23,608,021	$24,963,646	$24,963,646	8.60%
Service Charges	$128,991	$12,000	$13,663	$12,000	$12,000	0.00%
Sewer Connection Fees	$1,928,353	$1,570,000	$2,347,932	$1,570,000	$1,570,000	0.00%
Other Revenues	$43	$500				-100.00%
Transfers In	$3,438,341					
Trust Funds	**$209**					
Investment Income	$209					
Total	**$932,006,011**	**$1,038,472,275**	**$996,693,708**	**$1,045,471,279**	**$1,049,757,411**	**1.09%**

All Funds Summary Of Expenditures

Fund Groups, Fund	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
General Funds	**$766,033,966**	**$877,653,373**	**$872,377,577**	**$928,121,237**	**$890,773,471**	**1.49%**
General	$606,325,656	$689,707,784	$689,828,210	$739,538,544	$704,244,240	2.11%
Risk Management	$5,093,121	$6,684,746	$6,514,230	$6,641,492	$6,523,861	-2.41%
Swap Agreement 05		$2,500,000	$2,500,000	$500,000	$500,000	-80.00%
Reappraisal Reserve Fund	$748,804	$978,914	$1,078,036	$1,058,134	$1,058,134	8.09%
Capital Improvement Plan	$108,938,458	$126,101,344	$126,060,478	$126,711,918	$125,210,369	-0.71%
Public Art Funds	$156,606	$300,000	$246,409	$300,000	$300,000	0.00%
Benefits Plan	$44,011,791	$50,630,558	$45,408,948	$52,630,558	$52,176,867	3.05%
LEO Special Separation Allowance	$759,531	$750,027	$741,266	$740,591	$760,000	1.33%
Special Revenue Funds	**$16,322,069**	**$18,369,774**	**$18,306,330**	**$19,102,089**	**$19,215,101**	**4.60%**
Mangum Service District				$33,100	$33,100	
Lebanon Fire District	$1,737,731	$2,054,950	$2,116,145	$2,118,140	$2,118,140	3.08%
Redwood Fire District	$1,456,874	$1,564,064	$1,561,925	$1,744,623	$1,744,623	11.54%
New Hope Fire District	$112,919	$137,106	$136,991	$171,788	$171,788	25.30%
Eno Fire District	$37,402	$39,164	$39,060	$58,125	$58,125	48.41%
Bahama Fire District	$1,955,409	$2,571,279	$2,569,657	$2,773,986	$2,773,986	7.88%
Special Park District	$2,617,555	$3,716,650	$3,715,230	$3,810,808	$3,810,808	2.53%
Special Park District - Transportation	$706,454	$1,171,012	$1,169,340	$1,215,387	$1,215,387	3.79%
Durham Fire And Rescue Serv Tax District	$6,412,045	$5,835,549	$5,717,982	$5,926,132	$6,039,144	3.49%
Community Health Trust	$1,285,681	$1,280,000	$1,280,000	$1,250,000	$1,250,000	-2.34%
Debt Service Funds	**$103,059,190**	**$116,589,842**	**$110,439,044**	**$113,147,262**	**$111,634,693**	**-4.25%**
Debt Service	$103,059,190	$116,589,842	$110,439,044	$113,147,262	$111,634,693	-4.25%
Enterprise Funds	**$32,401,378**	**$25,859,286**	**$27,482,082**	**$28,134,146**	**$28,134,146**	**8.80%**
Stormwater	$2,400,215	$4,475,696	$4,854,893	$4,806,556	$4,806,556	7.39%
Sewer Utility	$30,001,163	$21,383,590	$22,627,189	$23,327,590	$23,327,590	9.09%
Total	**$917,816,603**	**$1,038,472,275**	**$1,028,605,033**	**$1,088,504,734**	**$1,049,757,411**	**1.09%**

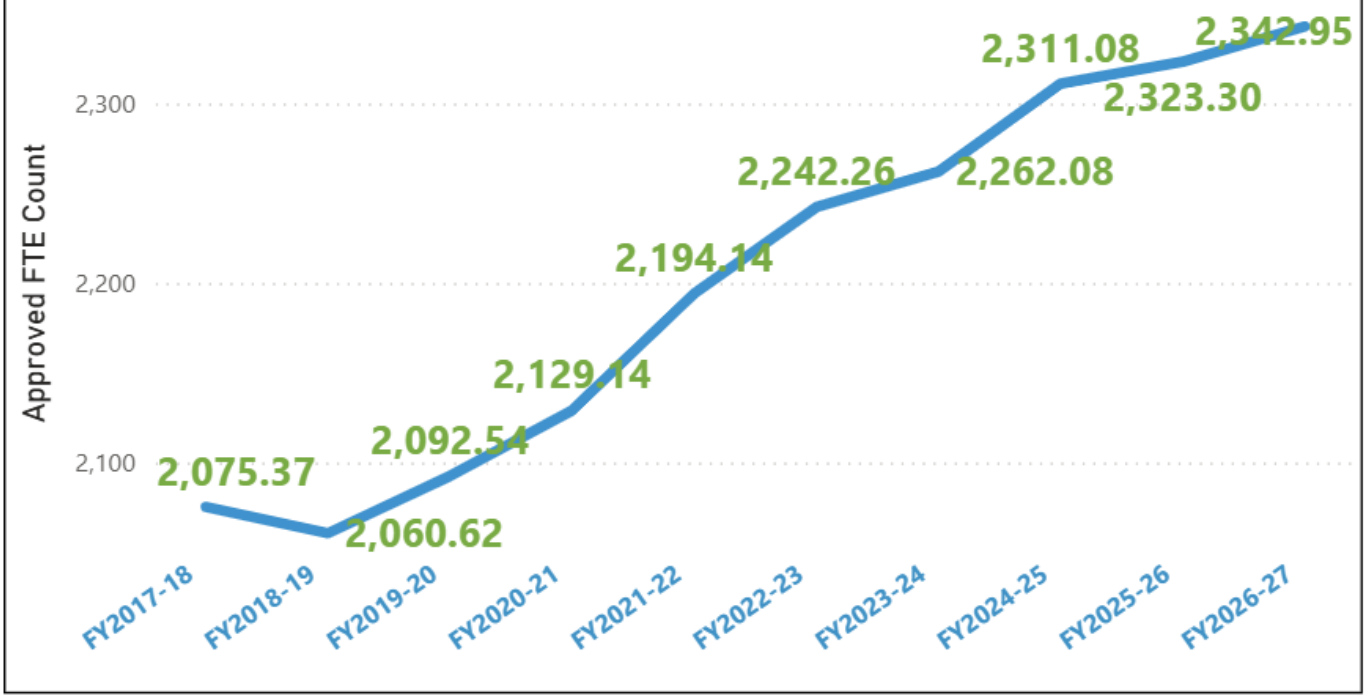
ALL FUNDS FTEs *(FULL TIME EQUIVALENT POSITIONS)*

Fund Group, Fund, Department	FY 2024-25 Actual	FY 2025-26 Original	FY 2025-26 Estimated	FY 2025-26 Actual	FY 2026-27 Requested	FY 2026-27 Approved FTEs	# Change Appr. v. Orig.
General Funds	**2,253.80**	**2,274.30**	**2,280.95**	**2,280.95**	**2,347.50**	**2,288.95**	**14.65**
General	**2,242.80**	**2,262.30**	**2,268.95**	**2,268.95**	**2,333.50**	**2,275.95**	**13.65**
Board Of County Commissioners	5.00	5.00	5.00	5.00	5.00	5.00	0.00
County Administration	32.00	32.00	11.00	11.00	11.00	11.00	-21.00
Finance	29.00	29.00	30.00	30.00	33.00	30.00	1.00
Tax Administration	60.00	60.00	60.00	60.00	60.00	60.00	0.00
Legal	25.00	25.00	25.00	25.00	26.00	25.00	0.00
Elections	12.00	13.00	14.00	14.00	16.00	14.00	1.00
Register Of Deeds	19.00	19.00	19.00	19.00	19.00	19.00	0.00
General Services	99.00	102.00	109.00	109.00	119.00	109.00	7.00
Information Technology	69.00	76.00	75.00	75.00	87.00	75.00	-1.00
Human Resources	26.00	26.00	30.00	30.00	30.00	30.00	4.00
Budget & Management Services	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Veterans Services	7.00	7.00	7.00	7.00	7.00	7.00	0.00
County Sheriff	492.00	492.00	492.00	492.00	500.00	492.00	0.00
Emergency Services	195.00	209.00	208.00	208.00	238.00	218.00	9.00
Justice Services Department	51.80	51.80	51.80	51.80	52.80	52.80	1.00
Youth Home	41.42	49.92	49.92	49.92	49.92	49.92	0.00
Other Transportation	5.00	5.00	5.00	5.00	6.00	5.00	0.00
Engineering & Environ Svcs	17.00	17.00	17.00	17.00	18.00	17.00	0.00
Public Information	4.00	4.00	6.00	6.00	6.00	6.00	2.00
Community Partnerships			3.00	3.00	3.00	3.00	3.00
Business Engagement			1.00	1.00	1.00	1.00	1.00
Organizational Effectiveness			6.00	6.00	6.00	6.00	6.00
Cooperative Extension Service	25.13	25.13	27.78	27.78	28.30	27.78	2.65
Soil And Water Conservation	5.00	6.00	6.00	6.00	6.00	6.00	0.00
Internal Audit			6.00	6.00	6.00	6.00	6.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Public Health	247.07	247.07	247.07	247.07	242.10	243.07	-4.00
Social Services	602.00	587.00	586.00	586.00	586.00	586.00	-1.00
Comm-Bd Interv And Supp Serv	16.00	16.00	16.00	16.00	16.00	16.00	0.00
Other Education	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Library	147.38	147.38	144.38	144.38	144.38	144.38	-3.00
Risk Management	**7.00**	**7.00**	**7.00**	**7.00**	**9.00**	**8.00**	**1.00**
Risk Management Administration	7.00	7.00	7.00	7.00	9.00	8.00	1.00
Reappraisal Reserve Fund	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**0.00**
Tax Administration	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Public Art Funds		**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
Engineering & Environ Svcs		1.00	1.00	1.00	1.00	1.00	0.00
Enterprise Funds	**48.00**	**49.00**	**54.00**	**54.00**	**54.00**	**54.00**	**5.00**
Stormwater	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**	**11.00**	**0.00**
Stormwater	11.00	11.00	11.00	11.00	11.00	11.00	0.00
Sewer Utility	**37.00**	**38.00**	**43.00**	**43.00**	**43.00**	**43.00**	**5.00**
Water And Sewer	37.00	38.00	43.00	43.00	43.00	43.00	5.00
Total	**2,301.80**	**2,323.30**	**2,334.95**	**2,334.95**	**2,401.50**	**2,342.95**	**19.65**

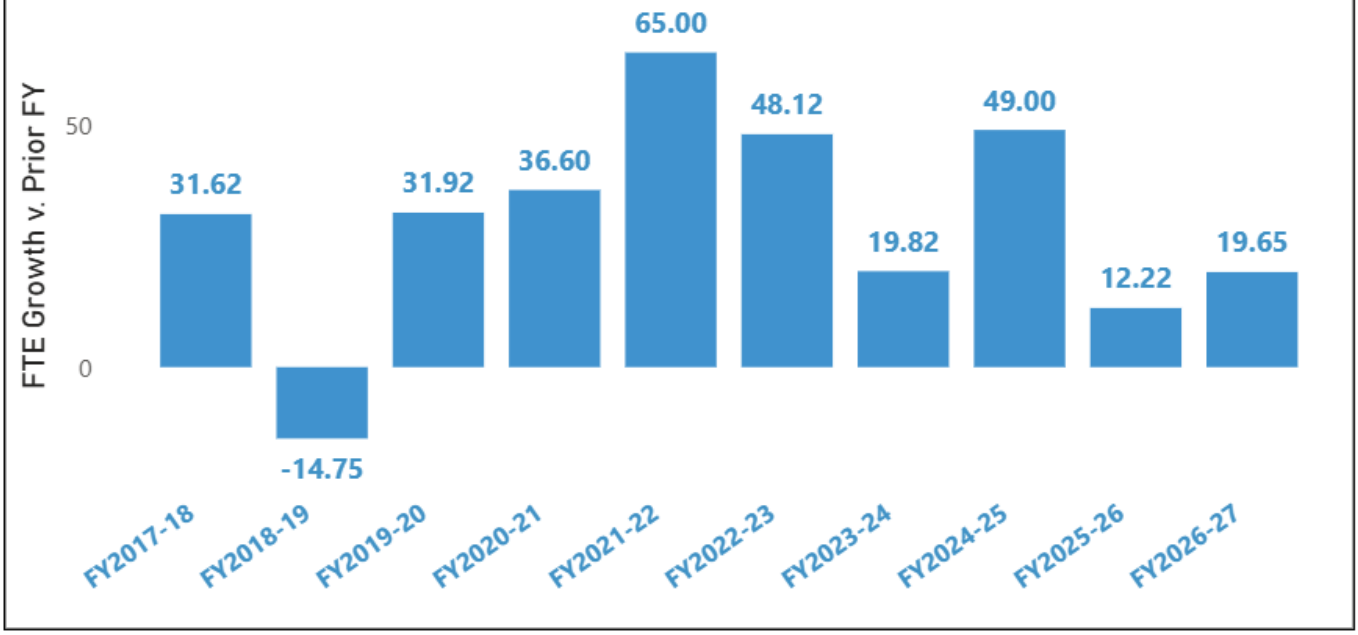
Historical FTE (Position) Comparison

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.

Approved 10 Year All Funds Total FTEs



Increase or Decrease Compared to Prior Fiscal Year



All Funds New FTEs (Positions)

FY 2026-27 NEW FULL TIME EQUIVALENT				
Department	**Positions**	**FTEs**	**Salary and Benefits**	**Anticipated Starting Date**
Office Of Emergency Services	Paramedic	10.00	$671,000	07.01.2026
Justice Service Department	Human Services Clinical Counselor	1.00	$74,296	07.01.2026
Public Health	DINE Program (Partial Reduction - Lost Grant Funding)	-4.00	$0	07.01.2026
	Net County FTE Cost	**7.00**	**$745,296.00**	
** Vacancy rates across the County trend in the 17%-18% range (400-420 FTEs) during the fiscal year*				
Mid-Year General Fund FY 2025-26 Positions Changes				
Cooperative Extension	Farm Manager (Grant Funded)	1.00		
Cooperative Extension	Parent Educator (Grant Funded)	0.65		
Office of Emergency Services	Peer Support Specialist (Moved to Opioid Fund)	-1.00		
General Services	Security Officers (Formerly Contracted Positions)	7.00		
Library	Digital Navigator (Grant Funded)	-3.00		
	Total FY 2025-26 Mid Year General Fund Changes	**4.65**		
Other Fund Approved FTEs				
Risk Management	Risk Analyst	1.00	$108,631	07.01.2026
	Total	**1.00**	**$108,631.00**	
Mid-Year Other Fund FY 2025-26 Positions Changes				
Water and Sewer Fund	Senior Project Manager	1.00		
Water and Sewer Fund	Project Manager	1.00		
Water and Sewer Fund	Provisional Positions	2.00		
Water and Sewer Fund	Operations & Maintenance Technician	1.00		
	Total FY 2025-26 Mid Year Other Fund Changes	**5.00**		



General Funds

Governmental funds used to account for all financial resources except those required to be accounted for in another fund either by law or reason of administrative control.

Section 4 - General Fund
General Government

A function of local government charged with expenditures of the legislative and executive branches, including staff departments, as well as a group of expenditures which are not properly classified under or allocated to specific agencies or activities

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Board Of County Commissioners	$1,050,049	$1,201,772	$1,219,264	$1,237,161	$1,213,418	0.97%	0.61%
County Administration	$5,982,089	$6,989,439	$6,093,637	$7,473,219	$3,362,669	-51.89%	1.69%
Finance	$3,565,313	$4,977,202	$4,750,223	$5,585,998	$4,946,420	-0.62%	2.49%
Tax Administration	$7,814,443	$7,960,172	$7,433,670	$8,024,428	$7,863,940	-1.21%	3.96%
Legal	$3,404,305	$4,087,139	$4,111,874	$4,289,436	$4,122,237	0.86%	2.08%
Court Facilities	$272,065	$566,268	$775,371	$996,419	$571,176	0.87%	0.29%
Elections	$3,163,858	$3,712,193	$3,616,562	$3,604,361	$3,201,096	-13.77%	1.61%
Register Of Deeds	$1,826,858	$2,060,928	$2,098,166	$2,008,955	$1,968,776	-4.47%	0.99%
General Services	$19,614,181	$22,478,029	$22,367,456	$24,110,085	$23,007,482	2.36%	11.59%
Information Technology	$18,186,027	$19,830,966	$19,621,891	$23,104,335	$19,593,282	-1.20%	9.87%
Human Resources	$3,585,927	$4,249,984	$4,790,432	$4,890,561	$4,782,460	12.53%	2.41%
Budget & Management Services	$891,016	$1,100,067	$1,180,608	$1,172,022	$1,148,682	4.42%	0.58%
Veterans Services	$682,697	$726,821	$678,297	$722,848	$708,391	-2.54%	0.36%
Geographic Information Systems	$535,488	$561,177	$561,177	$685,266	$623,642	11.13%	0.31%
Public Information	$877,489	$1,015,270	$1,016,201	$1,166,467	$1,143,138	12.59%	0.58%
Community Partnerships					$421,974		0.21%
Business Engagement					$232,515		0.12%
Organizational Effectiveness					$939,027		0.47%
Internal Audit					$710,202		0.36%
Nondepartmental	$86,156,909	$111,794,984	$119,817,266	$116,280,942	$117,935,731	5.49%	59.41%
Total	**$157,608,714**	**$193,312,411**	**$200,132,095**	**$205,352,503**	**$198,496,258**	**2.68%**	**100.00%**

BOARD OF COUNTY COMMISSIONERS

Description

Durham County Government's goals are to provide fiscally responsible, quality services necessary to promote a healthy, safe, and vibrant community. The Durham County Board of Commissioners is the County's legislative and policy-making body, consisting of five members serving four-year terms. Elected at-large by a countywide election in November every four years concurrent, the major duties include the adoption of the annual budget, establishment of the annual tax rate, appointment of various officials, enactment of policies concerning the operation of the County, and enactment of local ordinances. The Board also has the authority to call bond referendums.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$411,569**	**$543,846**	**$502,847**	**$573,762**	**$566,357**	**4.14%**
Personnel	$280,004	$300,636	$309,334	$330,552	$330,552	9.95%
Operating	$131,565	$193,210	$193,513	$193,210	$185,805	-3.83%
Transfers Out		$50,000		$50,000	$50,000	0.00%
Net County Cost	**$411,569**	**$543,846**	**$502,847**	**$573,762**	**$566,357**	**4.14%**

**The FY 2026-27 budget includes a personnel expense adjustment resulting from a technical oversight in the previous fiscal year's budget.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

CLERK TO THE BOARD

Description

The Durham County Clerk's Office provides support to the Board of County Commissioners (BOCC) by preparing, maintaining, researching, and transmitting agendas and minutes of official Board proceedings. The Clerk's Office also oversees the appointment process for 43 volunteer Boards and Commissions appointed by the BOCC. The Clerk's Office provides proper meeting notices in accordance with the North Carolina Open Meetings Law and maintains a permanent record of all documents as required by North Carolina General Statutes. The County Clerk oversees the operations of the Clerk's Office, manages the official County seal, administers oaths, and attests legal documents on behalf of the County.

Programs

AGENDA MANAGEMENT

The Clerk's Office provides administrative support to the Board of County Commissioners (BOCC) by preparing, maintaining, researching, and transmitting agendas for official Board proceedings. Accurate and transparent agendas ensure that internal and external stakeholders have information regarding meeting topics and potential Board actions. Agendas also provide structure and direction for Board meetings.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of draft agendas distributed to Board Of County Commissioners (BOCC) at least four business days prior to meeting	100%	100%	100%	100%	100%
Percent of calendars sent to media at least 48 hours prior to meeting date	100%	100%	100%	100%	100%
Percent of meetings advertised in accordance with the NC Open Meetings Law	100%	100%	100%	100%	100%

CITIZEN BOARDS AND APPOINTMENTS

The Clerk's Office supports citizen participation in County government by managing the appointment process for more than 40 Boards and Commissions composed of volunteer members, some of which are required by statute for specific purposes. These boards advise the Board of County Commissioners (BOCC) on a wide range of policy issues and help provide transparency and information to residents.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of volunteer appointments filled	95%	95%	95%	95%	100%
Percent of new appointees that attend orientation sessions	95%	95%	95%	95%	100%
Percent of vacancies filled for boards and commissions	95%	95%	95%	95%	100%

PUBLIC DOCUMENTS, ORDINANCES, AND MINUTES

The Clerk's Office supports the Board of County Commissioners (BOCC) and residents by preparing, maintaining, researching, and transmitting official public documents, including ordinances and meeting minutes. Minutes serve as the official legal record of Board actions and decisions and help document progress and future plans. Ordinances are laws adopted by the County governing body. Accurate public documentation supports transparency, accountability, and preservation of the County's official records.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of minutes distributed within 40 days of a meeting	100%	100%	100%	100%	100%
Percent of board actions certified and publicly posted within 48 hours	100%	100%	100%	100%	100%

BOCC ADMINISTRATIVE SERVICES

The Clerk's Office oversees budget and financial coordination and provides centralized operational support for the Board of County Commissioners (BOCC). Responsibilities include training and travel coordination, communication with County residents and staff, meeting and event management, and technology support for in-person and hybrid meetings.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of Board of County Commissioners (BOCC) meetings conducted without significant operational and technical disruption	98%	98%	98%	100%	100%
Percent of Board of County Commissioners (BOCC) meetings successfully conducted with live hybrid streaming option available to the public	100%	100%	100%	100%	100%

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$638,480**	**$657,926**	**$716,417**	**$663,399**	**$647,061**	**-1.65%**
Personnel	$465,923	$478,212	$493,200	$486,348	$470,010	-1.72%
Operating	$172,557	$179,714	$223,217	$177,051	$177,051	-1.48%
Net County Cost	**$638,480**	**$657,926**	**$716,417**	**$663,399**	**$647,061**	**-1.65%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
5.00	5.00	5.00	5.00	5.00

**FY 2025-26 estimates exceed original budget due to $46,000 rollover of spending obligations that were not completed in FY 2024-25 to support BOCC chamber upgrade and mid-year salary adjustments.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

COUNTY ADMINISTRATION

Description

The mission of County Administration is to provide overall management and coordination of all County operations and to implement all Board of County Commissioners' policies and directives effectively and efficiently. County Administration identifies and allocates financial, capital, human, and strategic resources to meet present and future community needs. It ensures high-quality service delivery to all Durham residents. As North Carolina law mandates, the County Manager functions as chief executive officer with direct oversight of all county departments, offices, boards, commissions, and agencies under the Board's direction.

Programs

EXECUTIVE LEADERSHIP AND MANAGEMENT

County Administration provides internal oversight of County policies, resource allocation, and service delivery. Leadership and staff also engage with and provide customer service for residents and support the Board of County Commissioners. Staff in County Administration manage a variety of special projects in partnership with departments and external stakeholders. Projects include efforts around American Rescue Plan (ARPA) funding, Opioid Settlement funding, affordable housing, and homeless services. For each project, staff ensure that projects are completed in alignment with County strategic priorities, in compliance with all applicable federal, state, and/or local requirements, and that project goals are accomplished as intended.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$5,982,089**	**$6,989,439**	**$6,093,637**	**$7,473,219**	**$3,362,669**	**-51.89%**
Personnel	$4,750,780	$5,472,140	$5,009,829	$4,779,700	$2,310,625	-57.77%
Operating	$1,231,310	$1,379,799	$1,083,808	$2,593,519	$952,044	-31.00%
Transfers Out	$0	$137,500	$0	$100,000	$100,000	-27.27%
Net County Cost	**$5,982,089**	**$6,989,439**	**$6,093,637**	**$7,473,219**	**$3,362,669**	**-51.89%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
32.00	32.00	11.00	11.00	11.00

Budget Highlights

- Functions that were previously housed in County Administration were moved to four new departments to increase operational efficiencies during a July 2025 reorganization. Relevant FTE Counts are reflected in FY 2025-26 Estimates and funding is reflected beginning in FY 2026-27. A net total of 21 positions were reallocated during this effort, including one Assistant County Manager reclassification to Board of Elections.

FINANCE

Description

The mission of the Finance Department is to provide financial security and stability for the County's financial information. The department strives to provide complete, accurate, effective, and efficient financial information for management and all user departments; ensure compliance with grants and federal and state awards; ensure compliance with federal, state, and local legislation; maintain an attitude of teamwork; and provide customer service to internal departments and the community. Finance is committed to contributing to the prosperity of Durham County through active investment management, debt management, financial management and planning, financial accounting, analysis, and reporting compliance monitoring and reporting. The Finance department establishes and maintains a centralized county-wide system of financial planning, compliance, accounting, reporting, and control. The department provides for proper accounting and reporting of financial activities to ensure compliance with Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), Uniform Grant Guidance (UGG) (federal), General Statutes (State) and County Policies. Finance performs administration of the County's general ledger, compliance, financial and accounting systems management, procurement, contracts, investments and banking, debt, payroll, accounts payable, asset management, and cash receipts. Finance prepares the Annual Comprehensive Financial Report (ACFR), coordinates the annual audit by an independent external audit firm, and manages the Single Audit by an external firm to prepare the Annual Compliance Report. Finance also prepares the Schedule of Expenditures of Federal and State Awards (SEFSA) and serves as the liaison between County officials and rating agencies.

Programs

FINANCIAL REPORTING, COMPLIANCE, AND CONTROL

The Finance department ensures that all County financial activity is properly recorded, protected, and reported in accordance with state and federal laws, Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB) standards, federal Uniform Guidance, and County policies. The program manages core accounting functions such as accounts payable, payroll, grants financial compliance, and financial system administration, while maintaining strong internal controls and accurate financial records. Staff prepare the Annual Comprehensive Financial Report (ACFR), support the external audit, and work closely with departments to resolve issues and maintain financial integrity. These efforts promote transparency, protect public resources, and contribute to the County's continued recognition for excellence in financial reporting.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of sample size of grants and Federal / State awards without material findings	100%	100%	99%	99%	-
Number of findings from audit management letter	2	1	2	-	-
Number of new audit findings	2	1	2	-	-
Number of repeat audit findings	0	0	0	-	-
Percent of vendor payments completed accurately and on schedule	96%	96%	97%	98%	99%

*Some data in this program are not currently available due to the timing of the audit process.

PROCUREMENT AND CONTRACT MANAGEMENT

To support department operations and ensure responsible spending of taxpayer dollars, the Finance department ensures that Durham County purchases goods and services legally, ethically, and cost-effectively. Finance guides County departments through consistent purchasing processes, manages solicitations and bids, reviews contracts, oversees vendor maintenance, and administers the County's purchasing card program. Staff ensure compliance with federal, state, and County procurement rules while promoting fairness and transparency in vendor selection. Collectively, these efforts result in timely, compliant procurement practices that support County departments while upholding strong financial accountability.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of contracts executed within ten business days of accurate submission	97%	92%	88%	89%	92%
Percent of vendor payments completed accurately and on schedule	96%	96%	97%	98%	99%
Percentage of purchase orders processed within three business days of initial submission	81%	68%	75%	75%	69%

TREASURY AND DEBT MANAGEMENT

Finance oversees the County's cash flow, investments, and debt portfolio to maximize earnings, minimize borrowing costs, and maintain long-term financial stability. Staff manage daily banking activity, reconcile accounts, invest funds conservatively in accordance with state law, and monitor opportunities for refinancing to achieve savings. The program also plans future borrowing needs and upholds the County's AAA bond rating, enabling the lowest possible interest rates for capital projects. These efforts ensure public funds are managed responsibly, investment income is captured safely, and the County maintains strong financial capacity to support essential services and infrastructure.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
County Bond Rating	AAA	AAA	AAA	AAA	AAA

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$3,565,313**	**$4,977,202**	**$4,750,223**	**$5,585,998**	**$4,946,420**	**-0.62%**
Personnel	$2,687,698	$3,392,628	$3,189,292	$3,856,747	$3,360,044	-0.96%
Operating	$877,615	$1,584,574	$1,560,931	$1,729,251	$1,586,376	0.11%
Revenue	**$146,137,680**	**$175,114,039**	**$148,476,302**	**$174,856,111**	**$171,531,844**	**-2.05%**
Taxes	$120,361,805	$130,220,152	$127,383,395	$133,194,688	$133,194,688	2.28%
Licenses and Permits	$247,637	$350,000	$259,158	$250,000	$250,000	-28.57%
Intergovernmental	$16,375,368	$12,750,000	$12,362,966	$11,935,000	$10,675,017	-16.27%
Investment Income	$8,839,060	$7,755,000	$8,226,422	$7,855,000	$7,855,000	1.29%
Rental Income	$9,757		$0			
Service Charges	$564					
Other Revenues	$303,489	$150,100	$244,361	$150,000	$150,000	-0.07%
Transfers In		$23,888,787		$21,471,423	$19,407,139	-18.76%
Net County Cost	**($142,572,367)**	**($170,136,837)**	**($143,726,079)**	**($169,270,113)**	**($166,585,424)**	**-2.09%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
29.00	29.00	30.00	33.00	30.00

**Revenues in Finance reflect Countywide revenue collection in several areas, including sales tax. FY 2025-26 Revenue Estimates reflect under collections across multiple areas. For further information, see the "Revenue Highlights" section of this document.*
***FY 2025-26 Estimated FTE Counts reflect the addition of one mid-year FTE*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

TAX ADMINISTRATION

Description

The mission of the Tax Administration department is to assess property valuation equitably and accurately and to collect county tax revenues while providing courteous, timely, and efficient customer service. The department holds responsibility for creation and maintenance of the cadastre (register and spatial), fair market property appraisal and timely billing of all real property (annual cycle and general reappraisal), tangible personal property, and motor vehicles for purposes of ad valorem taxation in accordance with North Carolina General Statute 105. Furthermore, Tax Administration has direct responsibility for collecting and reconciling the collection of all property taxes levied annually by the governing body of Durham County and those municipalities located within county boundaries. The department also serves as Durham County General Government Call Center providing direct and indirect response to all incoming telephone calls, walk-in taxpayers, and visitors.

Programs

PROPERTY TAX REVENUE COLLECTION

The Property Tax Revenue Collection program is responsible for collecting taxes and other revenues in a timely, transparent, and efficient manner to support county, municipal, and fire district operations. The program collects ad valorem taxes on real property, personal property, motor vehicles, and public service property, as well as other revenues including beer and wine license taxes, animal civil penalties, occupancy taxes, and gross receipts. In accordance with North Carolina General Statutes, the Tax Collector has authority to pursue delinquent taxes through enforcement actions such as foreclosure, wage garnishment, personal property attachment, debt setoff, and lien advertisement. The program also provides required revenue reporting to the North Carolina Department of Revenue and ongoing reporting to municipalities.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Property tax collection rate	99.81%	99.52%	99.71%	99.74%	99.60%

TAX BASE ASSESSMENT

In accordance with North Carolina General Statute 105-296, the Tax Administration Office is responsible for the listing, appraisal, and assessment of all taxable property in Durham County to ensure property is assessed uniformly and accurately. Personal property is valued annually as of January 1, while real property values are established as of January 1 of the most recent countywide reappraisal year. The program maintains the official tax scroll of assessed property values used to generate annual tax bills, which are a major source of funding for county services. The program also conducts periodic reappraisals to promote equitable tax distribution and provides annual valuation reports to the North Carolina Department of Revenue and local municipalities.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of total real property parcels canvassed	32,191	32,467	32,722	32,805	-
Percent of total real property parcels canvassed	25%	25%	25%	25%	25%
Percent of total real property parcels assessed	100%	100%	100%	100%	100%
Number of personal property listings filed	-	6,743	9,677	9,748	-
Number of real property appeals filed with Board of Equalization and Review**	-	103	53	10,537	2,000
Number of businesses reviewed for compliance	-	-	240	315	-
Percent of real property building permits field visited	96%	98%	97%	98%	100%
Accuracy compared to NC Department of Revenue sales ratio study	76.64%	61.70%	61.05%	100.23%	-
Number of parcels participating in property tax relief programs	2,404	2,598	2,631	2,650	2,700

*Data in some areas may be unavailable due to data collection beginning in a later fiscal year.

**Figures in FY 2025-26 are higher due to the County revaluation process.

RESIDENT SUPPORT

Resident Support provides service and assistance to internal and external stakeholders, whether walk-in or over the telephone. This division also extends administrative assistance to departmental divisions in any capacity needed to ensure program objectives are completed timely and within budget. The goal is to strive to satisfy all outside inquiries thus avoiding redirection to technical staff in other areas of the department. The Resident Support program also aids other workgroups as necessary in completing special projects and connects residents to other County departments as needed.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of inquiries via chats	2,243	2,241	2,619	1,784	3,500
Number of inquiries via calls*	-	-	-	37,241	38,500
Number of abandoned calls	70	0	4	152	500

*Data unavailable prior to FY 2024-25.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$7,814,443**	**$7,960,172**	**$7,433,670**	**$8,024,428**	**$7,863,940**	**-1.21%**
Personnel	$5,447,775	$5,715,124	$5,509,957	$5,673,820	$5,560,344	-2.71%
Operating	$2,366,668	$2,245,048	$1,923,713	$2,350,608	$2,303,596	2.61%
Revenue	**$383,292,045**	**$416,825,464**	**$407,994,699**	**$428,245,697**	**$438,010,373**	**5.08%**
Taxes	$380,184,706	$414,073,264	$404,689,022	$424,804,897	$434,569,573	4.95%
Licenses and Permits	$14,693	$14,000	$14,636	$14,500	$14,500	3.57%
Investment Income	$80,935	$60,000	$60,511	$60,000	$60,000	0.00%
Service Charges	$2,904,167	$2,660,200	$3,214,134	$3,348,300	$3,348,300	25.87%
Other Revenues	$107,544	$18,000	$16,396	$18,000	$18,000	0.00%
Net County Cost	**($375,477,602)**	**($408,865,292)**	**($400,561,029)**	**($420,221,269)**	**($430,146,433)**	**5.20%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
60.00	60.00	60.00	60.00	60.00

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

COUNTY ATTORNEY

Description

The County Attorney's Office aids in carrying out the mission of Durham County by serving as the legal advisor to, and providing legal representation (in matters other than workers' compensation) for, the Board of County Commissioners, the County, and County agencies. Within the County Attorney's Office, the division of Risk Management serves to strategically address risks and provide a safe work environment for County employees by purchasing liability insurance, as well as handling claims against the County to resolve them prior to any court action being necessary.

Programs

GENERAL LEGAL SERVICES

The Office of the County Attorney provides general legal advice and representation to the Board of County Commissioners, elected officials, Durham County departments, boards, and committees. The program supports County operations by helping ensure compliance with federal, state, and local laws while reducing legal risk. Attorneys provide ongoing legal consultation to County leadership and departments, and review contracts, grants and County policies and to minimize legal risk and ensure compliance with applicable laws.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Average number of departments, boards, and commissions advised	44	44	68	34	35
Average number of active GLS cases and transactions	413	393	379	414	651
Average number of cases per GLS attorney	103	98	95	104	163

DSS LEGAL SERVICES

A significant function of the County Attorney's Office is providing legal advice and court representation to the Durham County Department of Social Services (DSS), including preparation of legal filings, court appearances, and case consultation. The County Attorney's Office advises DSS on statutory requirements and represents the department in juvenile and adult protective services proceedings. The Office also provides training and legal guidance to department staff to support DSS in carrying out its responsibilities while helping minimize legal risk and ensuring compliance with applicable laws and regulations. These activities help ensure County compliance, support due process for Durham residents, and ensure the safety and well-being of individuals served by DSS programs.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Average number of total Abuse, Neglect and Dependency (A/N/D) cases with court representation from DSSLS attorneys	357	308	307	311	230
Average number of cases per DSSLS attorney among all DSSL areas	246	249	218	206	404
Dollar amount of child support money collected, in millions	$16.20	$14.30	$15.30	$12.42	$14.46

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$3,404,305**	**$4,087,139**	**$4,111,874**	**$4,289,436**	**$4,122,237**	**0.86%**
Personnel	$3,182,985	$3,735,156	$3,714,896	$3,942,055	$3,781,804	1.25%
Operating	$221,320	$351,983	$396,978	$347,381	$340,433	-3.28%
Revenue	**$5,200**					
Contributions and Donations	$5,200					
Net County Cost	**$3,399,105**	**$4,087,139**	**$4,111,874**	**$4,289,436**	**$4,122,237**	**0.86%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
25.00	25.00	25.00	26.00	25.00

**FY 2025-26 estimates exceed original budget due to $84,000 rollover of spending obligations that were not completed in FY 2024-25 to support office renovations for increased staff capacity.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

COURT SUPPORTIVE SERVICES

Description

The North Carolina judicial system is administered under a uniform court system — the General Court of Justice — which is comprised of the North Carolina Supreme Court, the Court of Appeals, Superior Courts, and District Courts. An amendment to North Carolina's Constitution, passed in November 1962, placed all courts under the jurisdiction of the state, which now pays all operating expenses of the system, including salaries.

Since the early 1990s, Durham County has contracted with the Administrative Office of the Courts to provide one Assistant District Attorney (ADA). In FY 2016-17, funding was reinstated (last funded in 2008) for one Assistant Public Defender (APD) to expedite first court appearances, particularly identifying those with low bond amounts. In FY 2022-23, a second APD contract position and a second ADA contract position were funded on a time-limited basis to handle caseload backlogs and continued low bond cases.

The County provides courtrooms, related judicial facilities, furniture and equipment, legal books, and jury parking. Court Supportive Services includes budgets for Superior and District Court Judges, the District Attorney's Office, Public Defender, Clerk of Superior Court, Criminal and Civil Magistrates, Guardian ad Litem, Trial Court Administrator and Office of Juvenile Justice. The judicial system provides a constitutionally prescribed forum for the resolution of disputes, including criminal matters, juvenile and domestic matters, small claims, and general civil matters by an independent and impartial judiciary.

Fund centers for each of the primary areas have been set up and are as follows: District Attorney, Clerk of Superior Court, Public Defender, Superior Court, District Court, Office of Juvenile Justice, and Adult Probation and Parole Facilities. The Adult Probation and Parole Facilities cost center provides funding for office space for the Adult Probation and Parole Program.

Budget

Fund Center Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
District Attorney	$12,457	$205,500	$205,252	$291,324	$205,501	0.00%
Clerk Of Superior Court	$13,649	$13,220	$13,054	$219,366	$13,220	0.00%
Court Facilities	$158,794	$163,558	$375,696	$174,465	$168,465	3.00%
Public Defender	$81,038	$174,480	$173,693	$301,754	$174,480	0.00%
Superior Court	$605	$900	$900	$900	$900	0.00%
Dept Of Juvenile Justice	$3,401	$5,730	$3,896	$5,730	$5,730	0.00%
District Court	$2,121	$2,880	$2,880	$2,880	$2,880	0.00%
Net County Cost	**$272,065**	**$566,268**	**$775,371**	**$996,419**	**$571,176**	**0.87%**

**FY 2025-26 Estimate includes a mid-year increase for to purchase additional AV equipment to facilitate virtual proceedings.*

Budget Highlights

- Continued funding for Justice Parking Deck parking validation is included for both District Attorney and Public Defender clients to alleviate the financial burden on low-income residents. ($6,000 per entity)

BOARD OF ELECTIONS

Description

The Durham County Board of Elections is charged with providing free, open, honest, and professionally managed election services to the Durham County community. The Board of Elections is unique among government agencies providing goods and services to citizens. The office has the responsibility for protecting the will of the people; protecting democracy as a concept and form of government; and for establishing fairness and equity for all in the process of self-governance. In executing this charge, the Board of Elections is responsible for conducting all elections within Durham County in accordance with all applicable federal and state laws. This office also establishes and maintains election precincts; appoints election officials; registers, removes, and updates voter records; and examines voter petitions. The duties also include maintaining voting equipment and election records; conducting jurisdictional auditing and assignments; administering absentee voting; canvassing election returns; issuing certificates of election; providing statistical, demographic, and geographical information to citizens and candidates; auditing and publishing campaign finance reports; hearing appeals; conducting investigations of alleged voting irregularities; and maintaining voter registration records. The Board of Elections also advises the public and media on all aspects of elections and elections services.

Programs

VOTER REGISTRATION

The Board of Elections is responsible for overseeing the registration of eligible voters and the maintenance of the voter registration database within Durham County, in accordance with Article 7A of Chapter 163 of the N.C. General Statutes and applicable administrative rules and policies. Functions in this area also include verifying accurate jurisdictional assignments, processing voter changes, and fulfilling public records requests related to voter registration.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total number of new registrants in Durham County	21,994	14,041	38,089	14,379	6,383
Percent of voter registration requests processed prior to the applicable election	100%	100%	100%	100%	100%
Number of list maintenance transactions completed	14,687	21,205	20,601	26,981	4,292

ELECTION ADMINISTRATION

The Board of Elections is responsible for administering local, state, and federal elections in Durham County in accordance with Chapter 163 of the N.C. General Statutes. Staff acquire polling places and early voting sites, test, certify, and deploy election equipment, and onboard and assign precinct officials. The department is also responsible for managing election challenges and certifying election results.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of candidates applying for office deemed eligible	100%	100%	100%	100%	100%
Percent of voting systems receiving logic and accuracy testing	100%	100%	100%	100%	100%
Number of polling places in precinct or in an adjacent precinct	57	59	59	59	58
Percent of post-election audits complete	100%	100%	100%	100%	100%

CAMPAIGN FINANCE

The Board of Elections is responsible for receiving and auditing financial filings for candidates within its jurisdiction in accordance with Article 22A of Chapter 163 of the NC General Statutes.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of campaign finance reports internally audited	0	13	33	112	17
Percent of campaign finance reports made publicly available	100%	100%	100%	100%	100%

EDUCATION AND OUTREACH

The Board of Elections is responsible for providing notice and educating the public on matters related to election administration. Staff advertise elections and train precinct officials to manage voting sites and the voting process.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of election officials trained for each election	100%	100%	100%	100%	100%
Percent of precincts with bipartisan representation	100%	100%	100%	100%	100%

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$3,163,858**	**$3,712,193**	**$3,616,562**	**$3,604,361**	**$3,201,096**	**-13.77%**
Personnel	$2,061,274	$2,580,540	$2,467,992	$2,512,738	$2,134,409	-17.29%
Operating	$1,102,585	$1,131,653	$1,148,570	$1,091,623	$1,066,687	-5.74%
Revenue	**$65,556**	**$963,500**	**$977,989**	**$1,110**	**$1,110**	**-99.88%**
Service Charges	$65,556	$963,500	$977,989	$1,110	$1,110	-99.88%
Net County Cost	**$3,098,302**	**$2,748,693**	**$2,638,573**	**$3,603,251**	**$3,199,986**	**16.42%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
12.00	13.00	14.00	16.00	14.00

**Elections received a mid-year FTE in FY 2025-26 for a Ballot Processing Assistant to assist with increased workload around elections.*

***Due to electoral cycles, Elections will have reduced revenue in FY 2026-27.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

REGISTER OF DEEDS

Description

The mission of the Office of Register of Deeds is to act as the legal custodian of all land title and land transaction documents, as well as vital records documents for marriages, births, and deaths that occur in Durham County. Additionally, the Office files military discharge records, certain business name registration, and administers the oath to notaries public. The Office is committed to providing exemplary state-of-the-art services to the citizens, legal professionals, and other Office users. In carrying out this mission, the Durham County Office of Register of Deeds adheres to guidelines set forth by North Carolina General Statutes, North Carolina state law, and the principles of the professional organizations for Registers of Deeds.

Of additional significance to the Office is that in 2002, pursuant to G.S. 161-10, the North Carolina General Assembly created The Automation Enhancement and Preservation Fund. The proceeds of this fund, at the direction of the Register of Deeds, shall be expended on computer or imaging technology and needs associated with the preservation and storage of public records in the Office of the Register of Deeds. The statute further provides that "Nothing in this section shall be construed to affect the duty of the board of county commissioners to furnish supplies and equipment to the Office of the Register of Deeds."

Programs

REAL ESTATE RECORDING AND INDEXING

The Register of Deeds Office is the sole authority in Durham County for recording, retrieving, and permanently preserving land transactions and related documents for real estate property in Durham County in accordance with North Carolina state statutes. The Register of Deeds Office manages the recording and indexing of real estate deeds, deeds of trust, powers of attorney, and other land and business documents to ensure that verifiable, complete, and accessible records are available to meet public needs. Recorded and indexed records can be submitted and accessed either in person or electronically.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of documents completely and accurately recorded within 10 days of presentation	100%	100%	100%	100%	100%
Percent of real estate documents submitted electronically	79%	82%	83%	85%	85%

VITAL RECORDS MANAGEMENT

The Register of Deeds Office is responsible for recording, maintaining, and preserving vital record documents – including birth, marriage, and death certificates – for retrieval and issuance in perpetuity in accordance with North Carolina state statutes. The Office also issues certified copies of birth, death, and marriage certificates, as well as military discharge records (DD-214s) and oaths of office for notaries as needed in Durham County.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Durham County birth records processed	6,795	6,593	6,671	6,849	6,650
Number of Durham County marriage licenses processed	1,887	1,819	2,134	2,044	2,000
Number of Durham County death certificates processed	5,109	4,004	3,805	4,017	4,000

UNITED STATES PASSPORT ADMINISTRATION

As a government authorized Passport Application Acceptance Facility, the Register of Deeds Office accepts applications for United States passports and submits them to the United States Department of State. U.S. citizens, whether they are residents of Durham or not, are able to schedule appointments to have U.S. passport applications processed and submitted by the Register of Deeds Office.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of passport applications processed*	-	-	122	148	150
Percent of passport applications submitted to State Department without error**	-	-	-	-	98%

*Data for this measure are unavailable due to old data being periodically purged.

**Data collection for this measure began in FY 2025-26.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$1,826,858**	**$2,060,928**	**$2,098,166**	**$2,008,955**	**$1,968,776**	**-4.47%**
Personnel	$1,501,229	$1,513,204	$1,546,836	$1,467,668	$1,438,315	-4.95%
Operating	$325,629	$547,724	$548,330	$541,287	$530,461	-3.15%
Capital			$3,000			
Revenue	**$5,725,573**	**$6,067,500**	**$7,367,174**	**$6,900,000**	**$6,900,000**	**13.72%**
Service Charges	$5,719,297	$6,065,000	$7,364,008	$6,900,000	$6,900,000	13.77%
Other Revenues	$6,276	$2,500	$3,166			-100.00%
Net County Cost	**($3,898,715)**	**($4,006,572)**	**($5,269,008)**	**($4,891,045)**	**($4,931,224)**	**23.08%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
19.00	19.00	19.00	19.00	19.00

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

General Services

Description

General Services has the responsibility to ensure that all County facilities and properties are maintained and operated in a safe and proper manner. The department provides a variety of services including: security and lock and key services; building, grounds, janitorial maintenance for County owned and operated facilities; recycling collection for County owned buildings and unincorporated residents; operation of three convenience solid waste disposal sites; project management services for County Capital projects; contract administration; operation of the Durham County Memorial Stadium; warehouse and fleet management; road identification signage; and mail and courier services.

Programs

MAINTENANCE SERVICES

Maintenance Servies is responsible for maintaining and upkeeping County facilities and grounds to ensure they remain safe, secure, and accessible for residents and employees who use them. This program supports the health and well-being of the community, as well as the property value and aesthetics of County facilities and grounds. The department manages over 70 facilities, more than 2 million square feet of office space, and over 180 acres of County property, all of which require ongoing maintenance and upkeep.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of building square feet maintained per FTE	57,693	64,387	67,856	69,882	69,882
Number of grounds acres maintained per FTE	12.4	13.8	15.0	15.0	15.0
Square footage maintained per FTE by in-house full-time janitorial staff	45,506	45,506	45,697	47,070	47,070
Square footage maintained per PTE by contract janitorial staff	10,202	10,202	10,185	10,062	8,008

LOGISTIC SERVICES

Logistic Services manages countywide asset and materials operations, workload planning, supply chain processes, distribution, and storage control to ensure efficient, compliant, and cost-effective service delivery. This program supports County departments and vehicle assets, maintains accurate records through the County work order system, provides material and mail transportation services to all Durham County departments, and ensures proper maintenance of County road signage and road identification.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Dollar amount of revenue generated through sales of vehicles, equipment, and furnishings	$56,563	$61,719	$129,951	$85,611	$150,000
Number of County fleet vehicle requests assessed	46	83	74	84	82
Number of vehicles identified for replacement	43	62	60	64	55
Number of new County fleet vehicles recommended for approval	3	16	14	3	12
Number of damaged or missing street signs replaced	37	36	60	228	260

BUSINESS SERVICES

The Business Services division manages the provision of business and fiscal services necessary to support General Services operations. The division is responsible for the planning, organization, management, customer service, and staffing of the General Services department and provides support for employees across all divisions.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total number of contracts executed (Operating Budget)	118	188	186	225	168
Total value of contracts executed (Operating Budget)	$7,223,677	$7,742,900	$7,707,783	$8,476,112	$4,916,330
Total number of contracts executed (CIP Budget)	25	21	20	32	27
Total value of contracts executed (CIP Budget)	$4,936,761	$2,118,886	$7,628,513	$4,661,001	$10,768,623

SECURITY SERVICES

Security services are essential for the protection of staff, residents, facilities, and sensitive information. This division prevents and responds to physical and environmental threats and emergencies that could disrupt essential services. Staff establish security policies, train staff, and coordinate emergency responses to reduce exposure to risk, maintain operational efficiency, ensure continuity of operations, and maintain public trust.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total number of visitors screened at County facilities*	-	-	446,657	543,213	715,632
Number of facility security plans reassessed every six months	36	25	31	47	36

*Data unavailable prior to FY 2023-24.

RENTAL SERVICES

General Services manages the operation and rental of County facilities, including the Durham County Stadium and various conference rooms across County facilities. The Stadium division facilitates the safe operation of quality sporting and entertainment events that enhance the quality of life in the community. The Stadium is available for rent at a nominal fee and supports the need to provide meeting spaces for organizations including other government agencies and nonprofits. Effective utilization of the Stadium helps direct sports, non-sports, and entertainment traffic to Durham, generates revenue, and builds relationships within the community.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of events hosted	96	71	154	158	110
Total days County facilities are reserved per year	1,296	1,474	1,204	1,363	1,300
Dollar amount of revenue received for rentals	$179,903	$161,881	$156,602	$105,313	$160,000

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$19,614,181**	**$22,478,029**	**$22,367,456**	**$24,110,085**	**$23,007,482**	**2.36%**
Personnel	$6,988,676	$7,367,104	$7,189,427	$8,652,549	$7,967,686	8.15%
Operating	$12,305,994	$14,715,925	$14,636,001	$15,457,536	$15,039,796	2.20%
Capital	$319,510	$395,000	$542,028	$0		-100.00%
Revenue	**$525,203**	**$522,000**	**$514,974**	**$557,000**	**$557,000**	**6.70%**
Intergovernmental	$51,703	$53,000	$49,432	$53,000	$53,000	0.00%
Rental Income	$228,249	$190,000	$188,033	$225,000	$225,000	18.42%
Service Charges	$245,250	$279,000	$277,509	$279,000	$279,000	0.00%
Net County Cost	**$19,088,978**	**$21,956,029**	**$21,852,482**	**$23,553,085**	**$22,450,482**	**2.25%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
81.00	83.00	90.00	100.00	90.00

**Seven (7) FTEs were added mid-year in the General Services Security Division; see budget highlight below*

Budget Highlights

- The budget supports additional funding for overtime work by the department's Janitorial staff. ($16,500)
- The budget also supports an annual contract with a new County Security contractor, as well as seven new Security Division FTEs that were formerly contracted positions. ($558,359)

INFORMATION SERVICES AND TECHNOLOGY

Description

It is the mission of the Information Services and Technology (IS&T) Department to ensure efficient and accurate leadership to ensure sustained, effective, and efficient delivery of information and technology services to enhance service delivery to the County's residents, businesses, employees, and visitors. Responsibilities include maintaining the core IT Infrastructure and systems for every aspect of county life-incorporating emergency management, human, data, and information and economic development services with the full spectrum of governmental operations. The responsibilities of IS&T include enhancing and improving business services to offer more advance and timely technology implementations and streamlined processes; working to expand strategic roles with agencies to improve alignment their business needs with technology; investing in human capital to cultivate and diversify IS&T's talent resources to better deliver services; providing robust infrastructure to protect the County's technology and information assets, and maintain service operations; and optimizing country-wide technology administration to drive business process improvements, resulting in improved efficiencies, productivity, and vendor accountability.

Programs

BUSINESS APPLICATIONS, CYBERSECURITY, RISK AND COMPLIANCE

IS&T is tasked with the critical function of protecting the County's digital environment, which the department accomplishes through continuous threat monitoring, vulnerability management, policy development, and compliance oversight. Staff train employees, manage identity and access controls, and coordinate with vendors who provide 24/7 threat detection. These efforts secure sensitive information, reduce cyber risk, and strengthen the County workforce's cyber awareness. IS&T is also responsible for developing, supporting, and managing the enterprise software tools that enable County departments to conduct core business operations. Collectively, IS&T configures systems, integrates applications, and maintains ongoing functionality, ensuring reliable processing of essential functions such as payroll, procurement, and tax billing, along with specialized department-specific functions.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of critical systems meeting cybersecurity standards	96.5%	96.9%	98.1%	98.1%	98.9%
Percent of employees completing annual cybersecurity awareness training	98.0%	96.0%	96.0%	94.0%	92.0%

EMPLOYEE TECHNOLOGY SUPPORT SERVICES

IS&T equips County employees with devices, productivity tools, and technical assistance to enable efficient and secure work. Staff operate the service desk, manage device lifecycles, resolve technical issues, and support collaboration platforms. The program ensures employees have dependable technology and timely support, enabling a productive modern workforce.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of employee service requests resolved within target timeframe	84.0%	92.0%	95.0%	95.0%	92.0%
End user satisfaction score for IT support services	96.0%	96.0%	93.0%	97.0%	94.0%

TECHNOLOGY INFRASTRUCTURE AND OPERATIONS

IS&T provides the foundational network, hosting, and data center services that support every County system and digital service. Staff manage servers, cloud environments, backups, disaster recovery planning, telephony, and 24/7 system monitoring. These services deliver a resilient, reliable technology environment with strong uptime and protected critical data.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Average time in days to restore service after unplanned outages	-	-	-	1	1
Percent of online county services without interruption	-	-	-	98.6%	98.9%

*Data for this program are unavailable prior to FY 2024-25.

DATA GOVERNANCE AND ANALYTICS

IS&T is responsible for delivering enterprise data standards, reporting, analytics, and AI readiness services to strengthen operational and strategic decision-making. Staff create dashboards, establish governance policies, improve data quality, and provide training and consultation to departments. The program produces actionable insights, enhances transparency, and improves data accessibility for both internal and public use.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of views on Open Data sets, in millions	-	-	-	662.1	632.1
Number of users accessing GIS maps and applications, in millions	-	3.8	4.7	5.7	6.7

*Data for this program are unavailable in certain prior years.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$18,186,027**	**$19,830,966**	**$19,621,891**	**$23,104,335**	**$19,593,282**	**-1.20%**
Personnel	$8,618,321	$10,235,489	$9,396,742	$11,893,771	$10,196,794	-0.38%
Operating	$9,567,706	$9,595,477	$10,225,149	$11,210,564	$9,396,488	-2.07%
Capital						
Revenue						
Other Revenues						
Net County Cost	**$18,186,027**	**$19,830,966**	**$19,621,891**	**$23,104,335**	**$19,593,282**	**-1.20%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
69.00	76.00	75.00	87.00	75.00

**FY 2025-26 Estimates include a $400,000 rollover of spending obligations that were not completed in FY 2024-25.*
***A mid-year FTE was reallocated from IS&T to the Human Resources department to assist with the new Enterprise Resource Planning (ERP) process for Durham County.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

HUMAN RESOURCES

Description

The Human Resources Department is tasked with advancing the organizational goals of the County and the needs of the community through the recruitment, development, and retention of a highly skilled, motivated, and diverse workforce. This goal is achieved by maximizing the County's human capital investment and removing barriers to productivity through: (A) Total Rewards and Compensation – maintaining internal pay equity and external competitiveness, ensuring robust benefit provision, and supporting employee benefit utilization; (B) Talent Management – attracting and hiring the best available candidates, orienting new employees, maintaining performance evaluation practices, and supporting professional development and positive employee experiences; (C) Human Resources Compliance – overseeing policy implementation, equal employment opportunity functions, workplace safety, and workers' compensation programs to ensure a safe and legally compliant workplace; (D) Operational Services and Personnel Data Management – maintaining the County's HR data infrastructure to ensure the County complies with State recordkeeping requirements, that all employee data is sufficiently safeguarded, and that appropriate information requests are timely processed.

Programs

TOTAL REWARDS AND COMPENSATION

Human Resources develops and administers the County's classification and compensation system, benefits plans, and leave programs to ensure fair, competitive, and compliant employee rewards. Staff regularly review market data, collaborate with partners, and support employees in understanding and using their benefits. The program helps the County attract and retain talent by offering competitive pay and robust benefits.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Average dollar amount of health insurance claims per employee per month	$1,147	$1,077	$1,264	$1,374	$1,356
Percent of employees participating in annual health risk assessment (HRA)	99%	89%	85%	91%	85%

TALENT MANAGEMENT

Human Resources manages the full employee lifecycle, from recruitment and onboarding, to performance management, engagement, and offboarding. Staff support departments in hiring qualified candidates, orienting new employees, and maintaining strong performance and engagement practices throughout employment. The program strengthens organizational effectiveness by building talent pipelines, offering development opportunities, and fostering a positive employee experience. The department supports other departments in their efforts to attract, retain, and develop a skilled workforce.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of instructor-led courses	-	-	-	-	71
Number of instructor-led engagements	-	-	-	-	2,584
Number of on-demand offerings	-	-	-	-	104
Number of on-demand engagements	-	-	-	-	4,665
Average number of HR-offered trainings completed per employee	-	-	-	-	3.58

*Data collection around HR trainings began in FY 2025-26.

HUMAN RESOURCES COMPLIANCE

Human Resources oversees policies, equal employment opportunity functions, and workplace safety and workers' compensation to ensure a consistent, equitable, and legally compliant work environment. Staff monitor legislative changes, maintain required policies, and partner with departments to reduce organizational risk. These efforts help mitigate claims, support safe workplaces, and uphold federal, state, and county standards.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of safety trainings provided	57	66	81	55	60
OSHA recordable injury/illness rate per 100 employees	3.02	2.72	3.25	3.29	2.89

OPERATIONAL SERVICES AND PERSONNEL DATA MANAGEMENT

Human Resources maintains Durham County's core HR data infrastructure, including budgeting, contracts, HR Information Systems (HRIS) platforms, and personnel records. It ensures the County meets state requirements for recordkeeping while providing accurate data to support department operations and decision-making. Staff manage employee information and ensure timely response to data and records requests.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of employment verification requests responded to within two business days*	-	80%	93%	88%	90%

*Data collection for this measure began in FY 2022-23.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$3,585,927**	**$4,249,984**	**$4,790,432**	**$4,890,561**	**$4,782,460**	**12.53%**
Personnel	$3,276,739	$3,638,809	$4,162,472	$4,298,795	$4,212,819	15.77%
Operating	$309,187	$611,175	$627,960	$591,766	$569,641	-6.80%
Capital						
Revenue	**$121,746**	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**0.00%**
Other Revenues	$121,746	$15,000	$15,000	$15,000	$15,000	0.00%
Net County Cost	**$3,464,180**	**$4,234,984**	**$4,775,432**	**$4,875,561**	**$4,767,460**	**12.57%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
26.00	26.00	30.00	30.00	30.00

**The increase in FY 2025-26 Personnel and Operating Estimates and Estimated FTE is due to mid-year increases from reorganizations. The department received two positions from County Administration, one vacant position from the Department of Social Services, and one from IS&T.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

BUDGET AND MANAGEMENT SERVICES

Description

It is the mission of the Budget Department to ensure the efficient and accurate preparation and administration of the annual operating budget in accordance with the North Carolina Local Government Budget and Fiscal Control Act (North Carolina General Statute 159). The Budget and Management Services Department provides technical and professional support to the County Manager and County departments, including oversight of the annual budget process, maintenance of the County's operating budgets throughout the fiscal year, preparation and implementation of the County's Capital Improvement Plan, and management analyses for the County Manager and Board of County Commissioners. Additionally, the department provides revenue and fee analyses, conducts customer service surveys, offers budget and administration support, and performs cost reduction analyses.

Programs

ANNUAL BUDGET DEVELOPMENT

The Budget Department leads the yearly development of a balanced County budget, leading all essential elements of the development process including revenue projections, department request analyses, public engagement, and preparation of the Manager's Recommended Budget and subsequent Adopted Budget. Through these processes, staff coordinate with departments, elected officials, and residents to compile and present budget information clearly and accurately. This work results in the annual budget ordinance and document that guide County operations for the coming fiscal year.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of actual property tax collected as compared to projected property tax collections	103.4%	102.8%	102.5%	100.3%	97.7%
Percent of actual sales tax collected as compared to projected sales tax collections	119.0%	112.2%	97.9%	89.4%	97.9%
Percent of actual General Fund expenditures as compared to projected General Fund expenditures	93.2%	92.5%	93.5%	88.0%	92.5%

BUDGET MONITORING AND ADMINISTRATION

The administration of the current year operating budget includes monitoring expenditures and revenues, analyzing emerging issues, and coordinating adjustments such as transfers and Board-approved amendments. Staff oversee special funds, support departments in addressing unexpected needs, and maintain an accurate and adaptable spending plan throughout the year. Ongoing monitoring produces amended ordinances, quarterly reports, and timely fiscal guidance for departments and leadership.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Accuracy of budget amendments against BOCC-approved legal forms*	-	-	-	-	-

*Data for this measure will be tracked beginning in FY 2026-27.

CAPITAL IMPROVEMENT PLAN PROCESS

The Capital Improvement Plan process involves development of the County's biennial 10-year capital plan, and review of long-term facility and infrastructure needs for County departments, Durham Public Schools, and other partners. Staff evaluate project requests, model debt capacity, and prepare recommendations to support sustainable capital financing. This work produces the 10-year CIP and capital financing plan used to guide investments and forecast taxpayer impact.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of actual property tax collected as compared to projected property tax collections	103.4%	102.8%	102.5%	100.3%	97.7%
Percent of actual sales tax collected as compared to projected sales tax collections	119.0%	112.2%	97.9%	89.4%	97.9%

MANAGEMENT ANALYSES

At the request of County management and the Board of County Commissioners, the Budget and Management Services department provides in-depth analyses of specific policies or outcomes of County departments or programs. These analyses aim to result in innovative solutions, process improvements, and efficient use of County fiscal and human capital.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of accurate and timely responses to management requests*	-	-	-	-	-

*Data for this measure will be tracked beginning in FY 2026-27.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$891,016**	**$1,100,067**	**$1,180,608**	**$1,172,022**	**$1,148,682**	**4.42%**
Personnel	$878,718	$1,065,696	$1,155,112	$1,134,348	$1,116,661	4.78%
Operating	$12,298	$34,371	$25,496	$37,674	$32,021	-6.84%
Net County Cost	**$891,016**	**$1,100,067**	**$1,180,608**	**$1,172,022**	**$1,148,682**	**4.42%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
7.00	7.00	7.00	7.00	7.00

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

VETERAN SERVICES

Description

The mission of Veteran Services is to make a positive difference in the lives of our veterans and their families by honoring, advocating, enriching, and educating them to improve the quality of their lives long-term. This is achieved by providing professional and technical assistance cost-free to all Durham County veterans and their families by our County Veteran Service Officers who are State and Nationally Authorized Accredited Representatives under the U.S. Department of Veterans Affairs (USDVA); taking power of attorney to legally represent our county military service members, veterans, and their dependents, and counseling them on their rights and entitlements to help maximize eligible federal benefits under the laws and regulations administered by the USDVA and other various federal, state, and local agencies; assisting with efforts to prevent and end homelessness amongst veteran population and assisting veterans in obtaining some of the best healthcare through VA Healthcare System, enabling them to move from sick care to health care; and assisting veterans in securing monetary VA benefits to help move many from poverty to prosperity.

Veteran Services helps to obtain, maintain, and retain VA compensation disability, pension, Dependent Indemnity Compensation, educational, home loans to home modifications, vehicle adaptation, caregiver assistance, burial, and other various VA benefits and services for veterans and their dependents. Finally, veterans are given the utmost honor, respect, and help as they are laid to rest.

Programs

CLAIMS FILING AND ADMINISTRATIVE SERVICES

Veteran Services provides professional technical assistance to veterans, their dependents, and survivors in the preparation, development, and submission of claims to the United States Department of Veterans Affairs under Title 38 of the United States Code. Staff assist with compensation, pension, and survivor benefit applications and support veterans in obtaining and maintaining federal benefits to which they are entitled.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Durham County veteran population	15,360	14,180	14,025	13,852	13,656
Number of Durham County veterans and their families served	2,868	3,845	4,297	4,449	4,664
Number of claims prepared (Disability, Pension, Aid & Attendance, DIC, Insurance, Burial, Education, Health, and Home Loans)	590	932	796	764	703
Dollar amount of claim funds received by veterans in Durham County, in millions*	$113.1	$112.6	$116.6	$117.4	$118.9
Number of action types completed by Veteran Services staff	525	525	584	581	583
Number of total actions completed by Veteran Services staff	7,524	10,098	10,305	13,161	11,733

*Data for both FY 2024-25 and FY 2025-26 are estimates.

COMMUNITY OUTREACH

Veteran Services provides outreach to veterans, their dependents, and survivors to increase awareness of and access to available benefits and services. Staff assist aged and disabled veterans, surviving spouses, and other eligible beneficiaries with the preparation and submission of applications and claims to the United States Department of Veterans Affairs. Outreach efforts include the use of technology and mobile or curbside services to ensure eligible residents can access Veteran Services programs and resources.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of referrals made for at-risk and homeless veterans	30	27	31	21	11
Number of veterans, their family members, and their supporters contacted through community outreach activities	260	561	1,009	1,440	2,030

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$682,697**	**$726,821**	**$678,297**	**$722,848**	**$708,391**	**-2.54%**
Personnel	$632,742	$663,576	$589,272	$660,516	$647,306	-2.45%
Operating	$49,955	$63,245	$89,025	$62,332	$61,085	-3.42%
Revenue	**$2,273**	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**0.00%**
Intergovernmental	$2,273	$2,000	$2,000	$2,000	$2,000	0.00%
Net County Cost	**$680,424**	**$724,821**	**$676,297**	**$720,848**	**$706,391**	**-2.54%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
7.00	7.00	7.00	7.00	7.00

**The FY 2025-26 operating budget estimate exceeds the original operating budget due to reallocating $25,000 in personnel funding within the department. This adjustment facilitates office renovations to enhance departmental service delivery.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

PUBLIC INFORMATION OFFICE

Description

The mission of Durham County Public Information is to tell the Durham County story using appropriate techniques that are informative and timely for employees, residents, businesses, and visitors. Work is done to develop, guide, and maintain internal and external communications across the enterprise. The Department helps County Commissioners, executive staff, and departments identify and execute strategies to maximize the reach of important messaging including creating marketing campaigns, informative videos, developing speeches and resolutions, and generally assisting with community outreach to introduce new programs and services.

Programs

COMMUNITY CONNECTIONS

Through its Community Connections program, the Public Information Office engages with residents to provide information about programs and services offered by Durham County Government. The program promotes awareness of how County services support residents and provides opportunities for community members to learn more about County resources. Community Connections also includes internal initiatives that support County employees. Collectively, these efforts allow the Public Information Office to serve as a communication link between Durham County Government, residents, employees, visitors, and community partners through various communication channels.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of residents participating in programs and events organized by PIO*	-	-	-	-	50
Number of participants in Neighborhood College**	-	20	22	-	-
Percent of Neighborhood College participants completing the full program	-	95%	95%	-	-

*Data for this measure unavailable prior to FY 2025-26.

**Data for Neighborhood College are only reported for years when the program occurred.

PUBLIC INFORMATION AND COMMUNICATIONS

Public Information provides timely information to residents and County employees about County news, programs, and events. Staff consult with departments to develop marketing materials, promote services and events, and create communications plans. The program produces written and digital materials that help residents understand County government and its services. Responsibilities also include broadcasting and livestreaming meetings of the Board of County Commissioners.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of news releases distributed	-	-	-	146	150
Number of subscribers to the Durham This Week Online e-newsletter	-	-	-	3,113	3,220
Open rate for Durham This Week Online	-	-	-	12%	17%
Number of Countywide social media and digital subscribers	-	-	-	36,333	38,000
Percent of residents who are very satisfied or satisfied with County efforts to keep them informed about local issues**	32%	26%	29%	-	-

*Data for some measures unavailable prior to FY 2024-25.

**Resident Survey data for this question are unavailable for FY 2024-25 and FY 2025-26.

PUBLIC RECORDS

Durham County Government maintains public records and provides access to those records by fulfilling public records requests in accordance with North Carolina public records laws (North Carolina General Statue 132-1). The Public Information Office oversees the operation of the County's Public Records Request Portal, NextRequest, which allows the public to submit public information requests directly to Durham County departments. Public Information staff research, retrieve, and coordinate responsive documents and information while working with other County departments to ensure accurate, complete, and lawful disclosure.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of public record requests received	-	-	-	414	400
Number of public record requests closed	-	-	-	409	405
Average number of days to fulfill public record requests	-	-	-	70	50
Percent of public records requests fulfilled within the established target timeframe	-	-	-	97%	90%

*Data for some measures unavailable prior to FY 2024-25.

INTERGOVERNMENTAL RELATIONS

Intergovernmental Relations supports Durham County's legislative priorities by coordinating with County departments, the Board of County Commissioners, and executive leadership to develop an annual legislative agenda. Staff work with a retained lobbyist to monitor legislation and advocate for the County's interests before the North Carolina General Assembly. The program also maintains communication with members of Congress, regional staff, and partner organizations, such as the North Carolina Association of County Commissioners (NCACC) and the National Association of Counties (NACo), to stay informed about state and federal policy issues affecting Durham County.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of reports on pending legislation provided to executive and elected leadership during General Assembly sessions	10	20	14	21	11
Number of County legislative priorities advanced during state or federal legislative sessions	2	3	3	1	1

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$877,489**	**$1,015,270**	**$1,016,201**	**$1,166,467**	**$1,143,138**	**12.59%**
Personnel	$595,859	$594,900	$632,246	$747,070	$732,129	23.07%
Operating	$281,631	$420,370	$383,955	$419,397	$411,009	-2.23%
Revenue	**$805**					
Service Charges	$805					
Net County Cost	**$876,684**	**$1,015,270**	**$1,016,201**	**$1,166,467**	**$1,143,138**	**12.59%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
4.00	4.00	6.00	6.00	6.00

**The FY 2025-26 Estimated FTE includes two mid-year additions: one social media manager and one photographer/ videographer.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

CITY-COUNTY GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Description

The mission of Geographic Information System (GIS) is to provide a quality service that improves our customers' productivity and decision-making process through the use of technology; efficient system configuration; network and database management; customized and acquired applications; and training. The GIS program evaluates and deploys new innovative technology that provides optimal business value to our customers. This program operates under an inter-local agreement between the City and County governments to manage the enterprise Geographic Information System and provide related services to internal and external customers. GIS provides and supports critical spatial analytic services that support decision-makers in the City and County of Durham. The GIS program provides mapping services, web application development services, address creation, geospatial modeling and analytics, and citizen/business data requests. The program maintains the county-wide 911 address database, public safety data layers, the enterprise spatial database, and GIS applications and platforms.

Programs

DATA GIS AND OPEN DATA

GIS and Open Data is a joint City-County funded program which provides mapping, spatial analysis, and open data services that support planning, operations, and public transparency across the City and County. Staff build GIS applications, maintain the open data portal, respond to intake requests, and train departments in using geospatial tools. These efforts produce accurate maps, accessible public data, and regularly updated GIS resources for employees and residents

Data for the performance measures below are collected and reported by the City.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 YTD*
Average number of days to close GIS general request tickets	424,319	403,646	392,907	390,871	191,331
Average number of days to close GIS issue and/or incident tickets	86.6%	88.8%	92.7%	92.0%	96.6%

*Year-to-date data for FY 2025-26 are reported as of February 2026.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$535,488**	**$561,177**	**$561,177**	**$685,266**	**$623,642**	**11.13%**
Operating	$535,488	$561,177	$561,177	$685,266	$623,642	11.13%
Net County Cost	**$535,488**	**$561,177**	**$561,177**	**$685,266**	**$623,642**	**11.13%**

Budget Highlights

- Budget increases support mid-year salary related personnel cost adjustments. ($62,465)

COMMUNITY PARTNERSHIPS AND ENGAGEMENT

Description

The Durham County Community Partnerships and Engagement department's mission is to build and sustain meaningful connections between Durham County Government and its communities through informed decision-making, responsive service delivery, and stronger community outcomes. The department provides tools, guidance, and capacity-building support that fosters a coordinated and consistent approach to community engagement across departments and partner organizations that translates community insights into clear, actionable data to inform County activities. Through these efforts, the department helps ensure that the County can elevate opportunities for community member engagement, while ensuring that nonprofit and other community partner organizations have consistent and effective relationships with the County.

Programs

COMMUNITY ENGAGEMENT AND OUTREACH

The Community Partnerships and Engagement department serves as the County's central hub for coordinated community engagement and outreach, helping departments design initiatives that connect residents and partners to County services. The team facilitates outreach through community forums, listening sessions, neighborhood events, and advisory groups to gather resident input that can inform County decisions. The department maintains a consistent presence in neighborhoods and at public events to keep residents informed and aware of opportunities to participate in County programs and planning processes.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of community engagement events supported annually	-	-	-	38	49
Number of individuals participating in community engagement events	-	-	-	842	1,229
Number of individuals providing input during or after community engagement events	-	-	-	287	511

*Data prior to FY 2025-26 were unavailable or collected in the County Manager's office.

ORGANIZATIONAL PARTNERSHIP AND SUPPORT

Community Partnerships and Engagement leads Durham County's organizational partnerships and support by cultivating and sustaining relationships with nonprofit and community partner organizations. The program strengthens collaboration by establishing clear communication channels, shared goals, and accountability measures that support effective partnerships and resource sharing. Community Partnerships and Engagement also coordinates County employee volunteer opportunities and works with nonprofit partners to develop initiatives that leverage employee skills and expertise to support community programs.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of employees signed up for volunteer engagement opportunities	-	-	-	-	225
Number of active nonprofit and community partner organizations engaging with Durham County	-	-	-	-	201

*Data prior to FY 2025-26 are unavailable.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure				**$442,586**	**$421,974**	
Personnel				$393,086	$385,224	
Operating				$49,500	$36,750	
Net County Cost				**$442,586**	**$421,974**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
		3.00	3.00	3.00

Budget Highlights

- Functions that were previously housed in County Administration were moved to four new departments to increase operational efficiencies during a July 2025 reorganization. Community Partnerships and Engagement is one of the departments created during this reorganization. Relevant FTE Counts are reflected in FY 2025-26 Estimates and funding is reflected beginning in FY 2026-27.

ORGANIZATIONAL EFFECTIVENESS

Description

The Organizational Effectiveness department supports all County departments in advancing data-driven decision making, efficient resource utilization, attainment and management of external resources, and effective internal and external reporting across the enterprise. Organizational Effectiveness' priority areas include program evaluation and performance management, grants administration and special initiatives, strategic planning, data utilization and analytics, and strategic communications and storytelling. Together, these functions increase transparency, expand resources, and ensure County operations are aligned with community priorities.

Programs

PERFORMANCE MANAGEMENT AND PROGRAM EVALUATION

Organizational Effectiveness leads County-wide performance management and program evaluation efforts which include facilitating departments' development of performance measures, assessing program outcomes, and promoting transparency and accountability. Staff facilitate centralized collection and reporting of performance measures, provide training to County staff, and collaborate with departments to refine performance data and reporting. These efforts are intended to support enhanced communication of program results, improved storytelling and an increase in data-informed decision-making across the organization.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of County programs identified and reviewed	-	-	-	-	119
Number of legacy County performance measures reviewed and assessed for quality	-	-	-	-	695
Number of County performance measures updated and reported	-	-	-	-	484

*Data unavailable prior to FY 2025-26.

GRANT ADMINISTRATION

Organizational Effectiveness supports departments in identifying, securing, and managing external funding to expand County services and support community organizations. Staff identify grant opportunities, support departments with applications, facilitate compliance and reporting, and serve as a centralized resource for grant lifecycle management. These efforts increase available revenue, strengthen partnerships, and ensure projects meet requirements and achieve intended outcomes.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of potential grant opportunities for County departments identified by OE	-	-	-	-	60
Number of County departments receiving grants with support from OE	-	-	-	-	3
Dollar amount of OE supported grant funding secured	-	-	-	-	$3,734,786

*Data unavailable prior to FY 2025-26.

STRATEGIC PLANNING AND DATA ANALYTICS

Organizational Effectiveness supports the development and tracking of County-wide and departmental strategic plans while building capacity in data analysis and data-driven decision-making. Staff facilitate planning processes, create dashboards and data products, and promote data literacy through training and collaboration. This work helps departments align activities with strategic goals, improve data utilization, and monitor progress on key initiatives.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of County Data Community of Practice sessions supported	-	-	-	-	12

*Data unavailable prior to FY 2025-26.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure				**$1,079,666**	**$939,027**	
Personnel				$935,829	$798,067	
Operating				$143,837	$140,960	
Net County Cost				**$1,079,666**	**$939,027**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
		6.00	6.00	6.00

Budget Highlights

- Functions that were previously housed in County Administration were moved to four new departments to increase operational efficiencies during a July 2025 reorganization. Organizational Effectiveness is one of the departments created during this reorganization. Relevant FTE Counts are reflected in FY 2025-26 Estimates and funding is reflected beginning in FY 2026-27.

BUSINESS ENGAGEMENT AND OUTREACH

Description

The Durham County Business Engagement department was created to provide strategic leadership and support for small businesses in Durham County. Small businesses remain the backbone of Durham County's economy, with an estimated 20,000 to 23,000 small businesses (defined as firm with fewer than 50 employees) located in the County, representing more than 80% of all businesses in Durham. Durham County plays a critical role in supporting these entities, cultivating business development and facilitating growth. Working with local partners and stakeholders, Business Engagement is dedicated to support small business creation and expansion through strategic engagement, outreach, partnerships, and other forms of essential support.

Programs

STRATEGIC ENGAGEMENT AND OUTREACH

The Business Engagement department is responsible for developing, implementing, and overseeing County-wide strategies for engaging local small businesses. Serving as a liaison between Durham County Government and the County's small business community, Business Engagement leads outreach campaigns, forums, and events to promote County services, initiatives, and economic opportunities, ensuring that all small businesses are able to have a voice in shaping County policies and initiatives. Through the use of surveys, focus groups, and other feedback mechanisms, Business Engagement ensures that the needs and priorities of the County's small business community can be utilized to inform County decision-making related to business development. Collectively, these activities promote transparency, increase community trust, and elevate awareness of County programs.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of targeted business engagement events, forums, or roundtables	-	-	-	-	4

*Data unavailable prior to FY 2025-26.

ORGANIZATIONAL PARTNERSHIP AND SUPPORT

The Business Engagement department is also responsible for cultivating partnerships with key community business support entities, including local chambers of commerce, workforce boards, higher education institutions, and local businesses, sharing information and coordinating activities to support economic growth for all. The department also coordinates and collaborates with other County departments as necessary to ensure business needs are integrated into policies, programs, and services.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of formalized partnerships with external entities	-	-	-	-	5

*Data unavailable prior to FY 2025-26.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure				**$237,260**	**$232,515**	
Personnel				$217,260	$217,260	
Operating				$20,000	$15,255	
Net County Cost				**$237,260**	**$232,515**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-26 Approved FTE
		1.00	1.00	1.00

Budget Highlights

- Functions that were previously housed in County Administration were moved to four new departments to increase operational efficiencies during a July 2025 reorganization. Business Engagement and Outreach is one of the departments created during this reorganization. Relevant FTE Counts are reflected in FY 2025-26 Estimates and funding is reflected beginning in FY 2026-27.

Internal Audit

Description

The Office of Internal Audit serves a vital role in strengthening the County's internal controls, promoting accountability and transparency, and mitigating financial, operational, and compliance risks for the County. The Office of Internal Audit is responsible for ensuring that County departments, programs, activities and operations are aligned with County policies, ordinances, and requirements, state and federal laws and regulations, or other authoritative sources, and that programs utilize resources in an economical and efficient manner. In addition, the work of the Office is intended to ensure that program results are consistent with established goals and objectives, that assets are appropriately safeguarded, and that the County is utilizing effective internal controls across County operations. While the Internal Audit Director reports to the County Manager, oversight responsibilities for the Office of Internal Audit is shared with the County's Audit Oversight Committee (AOC), including review and approval of the annual audit plan and audit plan revisions.

Programs

AUDIT ENGAGEMENT AND OVERSIGHT

The Office of Internal Audit provides independent and objective reviews of County operations and internal controls to evaluate effectiveness, efficiency, and compliance with applicable policies and regulations. The program follows Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States, to ensure audits are conducted with professional integrity and accountability. Annually, the Office of Internal Audit develops and implements an annual work plan that establishes the planned audit activities, reviews, and other reports to be completed during the fiscal year. These reports may include recommendations where areas for improvement or correction are identified during an audit or review.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of audits completed during audit plan year	3	2	1	3	2
Number of reports completed during audit plan year	8	2	1	5	2

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure				**$724,696**	**$710,202**	
Personnel				$674,940	$661,441	
Operating				$49,756	$48,761	
Net County Cost				**$724,696**	**$710,202**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
		6.00	6.00	6.00

Budget Highlights

- Functions that were previously housed in County Administration were moved to four new departments to increase operational efficiencies during a July 2025 reorganization. Internal Audit is one of the departments created during this reorganization. Relevant FTE Counts are reflected in FY 2025-26 Estimates and funding is reflected beginning in FY 2026-27.

NONDEPARTMENTAL

Description

The Nondepartmental Business Area is comprised of three distinct Fund Centers that help track items that are not related to a specific department. These Fund Centers are: Nondepartmental, Transfers, and Vehicles and Equipment. The first table below reflects the Expenditures and Revenues for the entire Business Area, while the following sections display and highlight the more specific intention of each Fund Center.

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$86,156,909**	**$111,794,984**	**$119,817,266**	**$116,280,942**	**$117,935,731**	**5.49%**
Personnel					$3,600,000	
Operating	$800,047	$1,317,357	$1,499,485	$2,131,814	$1,597,150	21.24%
Capital	$2,656,172	$5,926,428	$13,766,582	$7,196,176	$5,186,176	-12.49%
Transfers Out	$82,700,690	$104,551,199	$104,551,199	$106,952,952	$107,552,405	2.87%
Revenue	**$6,132,505**	**$4,280,000**	**$6,267,894**	**$1,250,000**	**$2,250,000**	**-47.43%**
Transfers In	$6,132,505	$4,280,000	$6,267,894	$1,250,000	$2,250,000	-47.43%
Net County Cost	**$80,024,404**	**$107,514,984**	**$113,549,372**	**$115,030,942**	**$115,685,731**	**7.60%**

**Explanation of estimate variance are detailed in tables below*

NONDEPARTMENTAL FUND CENTER

This Fund Center reflects expenditures that are made on a county-wide basis, or expenditures that will be distributed to specific departments later.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$7,500**		**$102,000**	**$300,000**	**$4,008,144**	
Personnel					$3,600,000	
Operating	$7,500		$102,000	$300,000	$300,000	
Transfers Out					$108,144	
Net County Cost	**$7,500**		**$102,000**	**$300,000**	**$4,008,144**	

Budget Highlights

The largest amount of funds located here are for use towards a 2% Cost of Living Adjustment (COLA) for employees. Funds will be transferred to departments as needed. Also budgeted is a small reserve for departments who may be impacted with critical needs throughout the upcoming year. Placing these funds here allows future budgets not to have to make up this expense if it is needed. Finally, $300,000 is budgeted to support the upcoming regional World University Games. This funding was pledged by the Board of County Commissioners several years ago.

TRANSFERS FUND CENTER

This budget provides for appropriations of transfers to other funds from the General Fund as well as transfers into the General Fund from other funds. Transfers from the General Fund will be made to the Capital Finance Fund, Benefits Plan Fund, Reappraisal Reserve Fund, and Leo Special Separation Allowance Fund as follows:

Transfers from General Fund	
Capital Finance Fund *(see detail below)*	$59,991,320
Benefits Plan Fund	$45,842,941
Reappraisal Reserve Fund	$1,000,000
LEO Special Separation Allowance Fund	$610,000
Total Transfers Out	**$107,444,261**

Beginning in FY 2004-05, certain dedicated revenues were budgeted for Capital Finance Fund support (largely annual debt service payments for County and DPS capital projects). Those revenue sources are the two one-half cent sales taxes (Article 40 and Article 42) and the county's portion of the occupancy tax. In 2011, Durham County voters approved a new quarter cent sales tax (Article 46) of which a portion is allocated to support Durham Public School debt service. This portion is collected in the General Fund and is transferred to the Capital Finance Fund similar to Article 40 and Article 42 sales tax. The total amount of the transfer represents the budgeted amount of each of the four individual revenues (see Capital Finance Fund pages). Other General Fund transfers include support for an Energy Modification project carried out by the County's Sustainability program and support for Bethesda Fire District debt taken on by the General Fund.

Transfers to Capital Finance Fund	
One-half Cent Sales Taxes (Art. 40, 42)	$52,441,116
County Occupancy Taxes (after Sports Commission Amount)	$1,461,655
NCMLS Designated Occupancy Tax for related debt service	$500,000
Committed Fund Balance - Education: Art 46	$5,111,049
Other General Fund Transfers	$477,500
Total	**$59,991,320**

The transfer to the Benefits Plan Fund funds the cost of the employee benefits plan, which includes health care, dental, vision, and life insurance for all fulltime employees plus the cost of health care and life insurance for retirees. The plan also funds a Wellness Clinic, which includes a health risk assessment. The county pays all administrative costs associated with the plan.

Transfers to the Reappraisal Reserve Fund support the annual and future operating and capital costs related to upcoming County revaluations of real and personal property within Durham County. Any dedicated future funding needs budgeted annually for this revaluation process are transferred from the General Fund to the Revaluation Reserve Fund to ensure that revaluation process can occur in an effective manner.

Transfers to the LEO Special Separation Allowance Fund provides full funding for the law enforcement officers' separation allowance mandated by the North Carolina General Assembly in July 1986. In addition to regular retirement benefits budgeted within the General Fund, the County also must pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service. This also includes persons 55 years of age who have completed 5 or more years of creditable service. The annual allowance is 0.85% of base compensation at the time of retirement times the number of years of service. The officer is eligible to receive this benefit until age 62.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$82,700,690**	**$104,551,199**	**$104,551,199**	**$106,952,952**	**$107,444,261**	**2.77%**
Transfers Out	$82,700,690	$104,551,199	$104,551,199	$106,952,952	$107,444,261	2.77%
Revenue	**$6,132,505**	**$4,280,000**	**$6,267,894**	**$1,250,000**	**$2,250,000**	**-47.43%**
Transfers In	$6,132,505	$4,280,000	$6,267,894	$1,250,000	$2,250,000	-47.43%
Net County Cost	**$76,568,185**	**$100,271,199**	**$98,283,305**	**$105,702,952**	**$105,194,261**	**4.91%**

**The estimated revenue increases are due to one-time General Fund expenses in FY 2025-26 that are being funded through other funds typically dedicated to debt service.

Transfers to the General Fund will be made from the other Funds as detailed in the table that follows:

Transfers to General Fund	
Community Health Fund	$1,250,000
Capital Finance Fund	$1,000,000
TOTAL TRANSFERS IN	$2,250,000

Revenues in this fund center are transfers into the General Fund from other funds. The transfer from the Community Health Fund supports health-related needs paid for out of the General Fund. Transfers from the Capital Finance Fund and Debt Service Fund are funds that offset one-time capital type expenses within the General Fund, such as ambulance purchases, and help to limit the tax increase needed in the General Fund.

VEHICLES FUND CENTER

This fund center was established for the purpose of accounting for capital assets purchased by the county, such as automobiles and equipment more than $5,000. The county continues to use the General Fund or bank financing to support needs.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$3,448,719**	**$7,243,785**	**$15,164,067**	**$9,027,990**	**$6,483,326**	**-10.50%**
Operating	$792,547	$1,317,357	$1,397,485	$1,831,814	$1,297,150	-1.53%
Capital	$2,656,172	$5,926,428	$13,766,582	$7,196,176	$5,186,176	-12.49%
Net County Cost	**$3,448,719**	**$7,243,785**	**$15,164,067**	**$9,027,990**	**$6,483,326**	**-10.50%**

**FY 2025-26 budget expenditure estimate is higher than the FY 2025-26 Original budget due to more than $7.9M million in vehicle purchase* obligations *that could not be completed in the previous fiscal year.*

Budget Highlights

This budget supports 51 General Fund funded vehicles and 4 Enterprise Fund funded vehicles. Fifty of the General Fund vehicles are replacements, and one is new. Three of the four Enterprise Fund vehicles are new.

Department	New / Replacement	Type	Quantity	Vehicle Total	Upfit Total	Total DCo Expense
SHERIFF	Replacement	Pickup with Utility Bed	1	$62,000	$0	$62,000
		Motorcycle	1	$24,000	$15,000	$39,000
		Four-Door Pickup 4x4	3	$171,000	$0	$171,000
		Sedan	4	$180,000	$0	$180,000
		SUV	30	$1,560,000	$0	$1,560,000
		Taxes and Tags	0	$0	$80,502	$80,502
		Vehicle Upfits	0	$0	$950,000	$950,000
EMERGENCY SERVICES	Replacement	Ambulance	5	*$2,250,000*	*$190,540*	$2,508,070
		Large SUV 4x4 (EMS)	1	*$66,000*	*$23,000*	$90,986
	NEW	Ambulance (P2)	1	*$450,000*	*$51,614*	$501,614
GENERAL SERVICES	Replacement	Truck 4x4 Extended Cab	2	*$106,000*	*$36,000*	$145,192
		Tractor	1	*$65,000*	*$0*	$66,956
		Dump Truck	1	*$100,000*	*$25,000*	$128,006
SOCIAL SERVICES	Replacement	Toyota Rav4	1	*$64,000*	*$856*	$66,782
		Total	**51**	**$5,098,000**	**$1,372,512**	**$6,550,108**

Department	New / Replacement	Type	Quantity	Vehicle Total	Upfit Total	Total DCo Expense
STORMWATER FUND	Replacement	Full-size pickup	1	*$57,000*	*$4,000*	**$61,000**
ENTERPRISE FUND	New	Full-size pickup 4x4	2	*$114,000*	*$13,432*	**$127,432**
	New	Utility Van	1	*$60,000*	*$10,000*	**$70,000**
		Total	**4**	**$231,000**	**$27,432**	**$258,432**

**Tax and tags are included in Total DCO Expense*

***Social Services replacement vehicle is budgeted in the Social Services Fund Center due to reimbursement requirements.*

Section 5 – General Fund
Public Safety

Departments and services supporting the protection of persons and property

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
County Sheriff	$48,421,063	$53,582,662	$52,491,113	$57,874,481	$54,036,116	0.85%	57.26%
Emergency Communications	$1,639,459	$1,964,349	$1,964,348	$2,116,705	$2,116,705	7.76%	2.24%
Emergency Services	$25,521,709	$27,880,487	$26,726,133	$29,628,161	$27,060,048	-2.94%	28.68%
Medical Examiner	$325,900		$0				
Justice Services Department	$5,981,454	$7,523,119	$6,581,760	$7,097,127	$6,958,921	-7.50%	7.37%
Youth Home	$2,870,396	$4,153,789	$3,427,097	$4,275,303	$4,191,797	0.92%	4.44%
Total	**$84,759,982**	**$95,104,406**	**$91,190,451**	**$100,991,777**	**$94,363,587**	**-0.78%**	**100.00%**

SHERIFF'S OFFICE

Description

The Office of the Sheriff is a constitutional office in North Carolina headed by the County Sheriff, the chief law enforcement officer for the County. The Sheriff provides services throughout both the incorporated and unincorporated areas of the County.

The mission of the Sheriff's Office is to enforce the laws established under state statutes by maintaining public safety, providing animal control services, serving civil process, transporting prisoners, providing court security, and running a constitutionally safe and secure detention facility. The Sheriff's Office has received national accreditations by the Commission on Accreditation for Law Enforcement Agencies (CALEA), American Corrections Association (ACA), and the National Commission on Correctional Health Care (NCCHC).

Programs

LAW ENFORCEMENT SERVICES

The Sheriff's Office Law Enforcement Services program encompasses patrol, investigations, narcotics enforcement, traffic operations, school resource officers, K-9 units, special teams, and community-focused initiatives that promote safety throughout Durham County, including the County's unincorporated areas and portions of Research Triangle Park. Detectives investigate violent and property crimes, conduct forensic analyses, recover stolen property, and apprehend suspects, while narcotics investigators work to reduce illegal drug activity. Special teams such as the Emergency Response Team, Search and Recovery, Bomb Squad, and Negotiations Unit provide specialized response capabilities. Patrol deputies respond to emergency calls, enforce laws, and build community relationships that strengthen trust and prevent crime. Collectively, these services enhance quality of life, deliver timely responses to incidents, and ensure crimes are investigated.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Sheriff's Community Oriented Policing Effort (SCOPE) active community watch groups	35	35	35	35	-
Number of SCOPE patrol areas	5	5	5	5	-
Number of SCOPE calls for service	5,136	2,687	2,720	3,741	-
Number of SCOPE community events	195	443	384	408	-
Number of SCOPE business contacts	0	137	72	35	-
Number of School Resource Officer (SRO) calls for service	2,008	2,008	814	621	-
Number of cases for "Top 8 crimes" investigated	691	622	595	586	-

*Some data are unavailable for all fiscal years. Estimates for FY 2025-26 are currently unavailable.

DETENTION

The Sheriff's Office manages the Durham County Detention Facility which provides care, supervision, and a safe environment for individuals in custody. Four rotating shifts of detention staff oversee daily operations for approximately 450 individuals, meeting medical, dietary, and housing needs while maintaining security. Staff also partner with community organizations to offer educational programs, faith-based services, reentry supports, and substance use treatment inside the facility. The Sheriff's Office ensures the Detention Center remains safe, well-managed, and able to deliver mandated services and programming that supports rehabilitation.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of arrestees processed at the Detention Center	5,242	5,514	5,137	4,588	-

*Estimates for FY 2025-26 are currently unavailable.

CIVIL PROCESS

The Sheriff's Office is responsible for fulfilling its statutory responsibility to serve legal documents, including subpoenas, evictions, summons, judgments, and civil no-contact orders. Deputies provide lawful notice to residents, businesses, and litigants, enabling civil court proceedings to move forward efficiently and in compliance with state law. These activities ensure that the business of the courts is carried out promptly and legally, supporting due process for all parties.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of no contact orders served	326	358	439	375	-
Number of no contact orders returned	260	228	368	336	-
Number of subpoenas served	127	200	240	121	-
Number of subpoenas returned	104	98	191	65	-

*Estimates for FY 2025-26 are currently unavailable.

COURT SECURITY

The Sheriff's Office is responsible for ensuring a safe and orderly environment in the Durham County Justice Center. To satisfy this responsibility, staff complete screening for all visitors, preventing weapons from entering the building, and maintaining security in each courtroom. Deputies provide bailiff services, patrol the courthouse, secures the Justice Center parking deck, oversee access control, and carry out statutory opening and closing procedures for court sessions. Due to these measures, the courts are able to remain open and functional as statutorily required, and the Sheriff's Office ensures the safety of judges, staff, visitors, and jurors.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of courthouse visitors	240,000	274,992	314,946	306,458	-
Number of weapons confiscated	2,175	2,326	2,266	1,986	-
Number of cases held	53,023	52,605	40,293	38,962	-
Number of court trials that deputies ensured remained safe	3,690	2,565	2,220	1,470	-

*Estimates for FY 2025-26 are currently unavailable.

ANIMAL SERVICES

Animal Services responds to concerns involving stray, aggressive, or dangerous animals, and potential instances of animal cruelty throughout Durham County. Sworn officers and animal services technicians investigate reports, capture at-large animals, conduct dangerous dog evaluations, perform animal extractions, and coordinate rabies vaccination efforts. Staff also oversee the partnership with the Animal Shelter, handle microchipping and registration, and provide community education to promote responsible pet ownership.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Animal Services calls for service	10,117	10,556	12,250	12,112	-
Number of Animal Services rabies vaccinations	892	894	1,283	1,084	-
Number of Animal Services stray animals addressed	2,097	2,049	2,140	2,220	-

*Estimates for FY 2025-26 are currently unavailable.

ADMINISTRATIVE SERVICES

The Administrative Services program provides core internal support functions such as record keeping, communications, planning, community engagement, training, accreditation, and logistics. These functions ensure that sworn and civilian staff have the systems, equipment, and administrative resources they need to deliver public safety services. Staff maintain required credentials, manage communications, coordinate community events, and oversee records and criminal justice information systems. Through these efforts, the division fulfills statutory and accreditation requirements, supports frontline operations, and ensures reliable internal service delivery across the Sheriff's Office.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of domestic violence filings	661	0	971	1,111	-
Number of domestic violence service attempts	632	0	631	1,390	-
Number of domestic violence services	439	0	237	609	-
Number of comunications calls processed	87,045	92,522	89,697	91,699	-
investigations	14	18	18	15	-

*Some data are unavailable for all fiscal years. Estimates for FY 2025-26 are currently unavailable.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$48,421,063**	**$53,582,662**	**$52,491,113**	**$57,874,481**	**$54,036,116**	**0.85%**
Personnel	$39,888,575	$43,612,726	$41,826,392	$44,531,165	$43,110,359	-1.15%
Operating	$8,464,127	$9,892,302	$10,562,087	$13,064,710	$10,925,757	10.45%
Capital	$68,361	$77,634	$102,634	$278,606		-100.00%
Transfers Out						
Revenue	**$2,873,694**	**$2,366,114**	**$2,408,624**	**$2,058,588**	**$2,058,588**	**-13.00%**
Intergovernmental	$1,538,553	$1,501,614	$1,283,543	$1,100,508	$1,100,508	-26.71%
Contributions and Donations	$203,630		$21,347			
Investment Income	$57		$39	$30	$30	
Service Charges	$863,009	$712,500	$988,020	$828,000	$828,000	16.21%
Other Revenues	$268,445	$152,000	$115,675	$130,050	$130,050	-14.44%
Net County Cost	**$45,547,369**	**$51,216,548**	**$50,082,489**	**$55,815,893**	**$51,977,528**	**1.49%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
492.00	492.00	492.00	500.00	492.00

**The FY 2025-26 expenditure estimates reflect the reallocation of $587,393 from the Body Worn Camera Capital Project to the operating budget, ensuring continued support for camera leasing agreements. Additionally, the estimate accounts for a $139,665 rollover of spending obligations that remained incomplete in FY 2024-25.*

Budget Highlights

- Additional funding is included to address the rising inflationary costs associated with Aramark's management of the jail food service contract. ($630,000)
- The budget includes the addition of five Law Enforcement Officers to maintain timely responses to emergencies in the community. These positions are reallocated from vacant detention officer positions, which will be re-established mid-year if vacancy levels decrease.
- An inflationary increase (3%) is provided for Animal Protection Society contract to run the Animal Shelter. ($36,663)
- Funding is provided for 39 replacement vehicles and upfit costs (30 SUV patrol vehicles, three 4-door pick-ups, one specialty vehicle, one motorcycle, and four sedans). These vehicles will enable the Sheriff's Office to continue to provide efficient and effective responses to county emergencies. ($3,042,502)
    - Budgeted vehicle expense is in the nondepartmental fund center (see Vehicle Fund Center Page for details).
- FY 2026-27 revenue is projected to decline due to a reduction in federal Justice Assistance Grant funding and changes in federal policies impacting revenues received by the Durham County office.

CITY-COUNTY EMERGENCY COMMUNICATIONS

Description

The Durham Emergency Communications Center (DECC) is the primary public safety answering point for the City and County of Durham. The DECC promotes, preserves, and protects the safety and security of the community by providing around-the-clock 911 access and services, striving to provide fast and efficient responses to emergency calls while ensuring the safety of Police, Fire and Emergency Medical Services personnel.

Programs

EMERGENCY RESPONSE

This program operates under an interlocal agreement between the City of Durham and Durham County governments and answers calls for residents and visitors of both jurisdictions. The program's primary objective is to ensure that calls for emergency services are answered and dispatched to the appropriate public protection. The program provides service to the following departments: Police, Fire, EMS, Durham County Emergency Management, and Volunteer Fire Departments. The Durham County Sheriff's Office provides its own answering and dispatching service.

Data for the below performance measures are collected and reported by the City.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 YTD*
Number of calls for service (Law Enforcement, Fire, and EMS)	424,319	403,646	392,907	390,871	191,331
Percent of 911 calls answered in 20 seconds or less	86.6%	88.8%	92.7%	92.0%	96.6%

*Year-to-date data for FY 2025-26 are reported as of February 2026.

COMMUNICATIONS MAINTENANCE

The division maintains and manages the operation of the 800 MHz radio system, which comprises four tower sites, one integrated microwave system, alarm and computer monitoring systems, backup power supplies and generators, the radio dispatch system in the 911 Emergency Communications Center, a backup 911 Center, the Durham Sheriff's Office 911 Center, and North Carolina Central University's dispatch center. Communications Maintenance also installs and maintains all radio communications equipment for various departments of the city and county governments. In addition, this division installs and maintains the emergency lighting systems, sirens, cameras, video recorders, and mobile data modems in the fleet of public safety vehicles.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$1,639,459**	**$1,964,349**	**$1,964,348**	**$2,116,705**	**$2,116,705**	**7.76%**
Operating	$1,639,459	$1,964,349	$1,964,348	$2,116,705	$2,116,705	7.76%
Net County Cost	**$1,639,459**	**$1,964,349**	**$1,964,348**	**$2,116,705**	**$2,116,705**	**7.76%**

**Durham County contributes 21% of the funding necessary to operate Emergency Communications to the City of Durham.*

Budget Highlights

- Emergency Communications receives an increase to support personnel-related cost increases. ($152,357)

EMERGENCY SERVICES

Description

The mission of the Office of Emergency Services is to ensure the safety and well-being of the residents of and visitors to Durham County. The primary goals of OES include: 1) Delivering emergency medical and related care in a safe, compassionate, and timely manner; 2) Providing leadership in prevention, preparedness, response, recovery, and mitigation activities through partnerships; 3) Developing resilient government operations and enhancing public safety, property conservation and protection of the environment; 4) Providing effective fire/life safety education, fire code enforcement, and fire origin and cause investigations; and 5) delivering robust fiscal stewardship through administrative planning, compliance, and rigorous monitoring and evaluation. OES unifies Emergency Medical Services, Emergency Management, and Fire Marshal services partnered with the Business Operations team under a single operational structure.

Programs

EMERGENCY MEDICAL SERVICES

Emergency Medical Services (EMS) responds to 911 medical calls and provides mobile integrated healthcare services to protect the health and safety of Durham County residents and visitors. The program includes field operations, clinical quality and research, mobile integrated healthcare programs, and continuing education. Staff deliver medical care, transport patients, conduct special operations at major events, evaluate clinical standards, and coordinate with hospitals, first responders, and statewide partners. EMS aims to achieve rapid emergency responses, strong clinical outcomes, and regulatory compliance.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of calls received	56,440	57,300	58,680	60,718	63,019
Number of calls held	2,868	4,111	4,271	5,997	7,096
Percent of call volume held	5.08%	7.17%	7.28%	9.88%	11.26%
EMS utilization per 1,000 residents	171	172	174	177	180
Percent of adults with chest pain symptoms who received a heart test (ECG) from EMS	99%	99%	99%	99%	99%
Percent of patients with chest pain who received a heart test (ECG) within 10 minutes of EMS arrival	93%	94%	93%	92%	92%
Percent of patients who received a heart test (ECG) when regaining a pulse after suffering from a cardiac arrest	83%	89%	87%	93%	90%
Percent of severe heart attack cases where EMS quickly alerted the hospital and activated the cath lab team	100%	100%	100%	100%	100%
Percent of patients checked for blood sugar issues in suspected strokes by EMS	97%	95%	94%	95%	95%
AHA Mission: Lifeline Overall Performance Across all EMS Performance Measures*	Gold+ (93%)	Gold+ (91%)	Gold+ (92%)	Gold+ (95%)	Gold+ (95%)

*The AHA Mission: Lifeline score is determined by a variety of performance indicators, including some reported for this program.

EMERGENCY SERVICES BUSINESS OPERATIONS

The Emergency Services Business Operations program provides comprehensive administrative, logistical, fleet, procurement, and compliance support for the entire Office of Emergency Services. Staff act as a centralized support hub that streamlines workflows and ensures operational continuity across EMS, Emergency Management, and Fire Marshal. Through these services, Business Operations keeps vehicles in service, supplies stocked, staff supported, records maintained, and financial and regulatory obligations fulfilled, enabling the department to respond to emergencies.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of EMS fleet available for service	-	-	63%	83%	83%
Emergency Management/Fire Marshal vacancy rate	28%	17%	13%	24%	2%
Emergency Medical Services/Business Ops vacancy rate	24%	23%	11%	12%	8%
OES overall vacancy rate	25%	22%	12%	13%	6%

*Some data and FY 2025-26 estimates for this program are currently unavailable. Vacancy rates in certain divisions are combined due to internal reporting capabilities.

EMERGENCY MANAGEMENT

Emergency Management is a joint City-County function which coordinates Durham County's preparedness, mitigation, response, and recovery activities for disasters and largescale emergencies. The team maintains the Emergency Operations Plan, leads community preparedness initiatives, supports mass care and sheltering, conducts exercises and trainings, oversees emergency notifications, and manages the Emergency Operations Center. Staff maintain 24/7 readiness, provide on-scene coordination, deploy resources, and collaborate with public and private partners across the region and state under mutual aid agreements.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of outreach events	-	-	-	12	13
Number of hours for training and exercises provided to internal and external stakeholders	-	-	-	-	84
Number of hours Emergency Operation Center (EOC) was activated	-	-	-	-	658

*Data for this program were not tracked prior to FY 2024-25 and FY 2025-26.

FIRE MARSHAL

The Fire Marshal program promotes community risk reduction by enforcing fire codes, conducting inspections, reviewing construction plans, and investigating the origins and causes of fires. Staff complete mandated inspections for schools and other occupancies, conduct construction and plan review for new structures, and provide public education on fire prevention. The division also oversees contracted fire departments in the county and responds to fire investigations at the request of incident command.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of annual routine inspections completed according to the inspection schedule	24%	13%	40%	33%	49%
Percent of biannual routine inspections completed according to the inspection schedule	65%	65%	65%	100%	76%
Percent of triannual routine inspections completed according to the inspection schedule	15%	5%	23%	81%	100%
Percent of public and private schools inspected semi-annually within target frame*	-	30%	68%	88%	100%

*Data for FY 2021-22 are unavailable.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$25,521,709**	**$27,880,487**	**$26,726,133**	**$29,628,161**	**$27,060,048**	**-2.94%**
Personnel	$18,879,284	$21,134,305	$19,291,428	$22,664,860	$20,480,304	-3.09%
Operating	$6,620,190	$6,746,182	$7,421,062	$6,923,301	$6,579,744	-2.47%
Capital	$22,235		$13,643	$40,000		
Revenue	**$23,629,429**	**$20,342,365**	**$22,111,554**	**$22,128,595**	**$21,988,017**	**8.09%**
Licenses and Permits			$10,000			
Intergovernmental	$3,193,265	$4,034,365	$3,861,248	$3,796,595	$3,656,017	-9.38%
Contributions and Donations			$100			
Service Charges	$20,285,103	$16,308,000	$18,240,206	$18,332,000	$18,332,000	12.41%
Other Revenues	$151,060					
Net County Cost	**$1,892,281**	**$7,538,122**	**$4,614,579**	**$7,499,566**	**$5,072,031**	**-32.71%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
195.00	209.00	208.00	238.00	218.00

**FY 2025-26 Operating estimates include multiple mid-year adjustments for grant-related expenses and necessary building-related increases.*

*** FY 2025-26 Personnel estimates are under budget due to vacancy-related underspending and hiring-related salary changes.*

**** FY 2025-26 estimated service charge revenue is higher than expected due to receipt of back payments related to a Medicaid contract issue.*

***** FY 2025-26 Estimated FTE includes the removal of one grant-funded position.*

Budget Highlights

- The budget includes funding to support expansion of EMS operations by adding one additional 24-hour unit to meet increased EMS calls related to continued population growth. This expansion includes 10 paramedic positions with associated operating funding related to uniforms and personal protective equipment ($731,500), and one new ambulance ($501,614) for a total cost of $1,233,114.
    - Budgeted vehicle expense is in the nondepartmental fund center (see Vehicle Fund Center Page for details).
- The budget includes an increase for vehicle maintenance and repair due to inflationary increases and increased repair needs related to fleet age. ($185,000)
- OES has been supported for six replacement vehicles (five ambulances and one SUV). ($2,599,056)
    - Budgeted vehicle expense is in the nondepartmental fund center (see Vehicle Fund Center Page for details).
- The EMS Division proposes an increase to the current fee schedule, moving EMS patient fees from 200% of the Medicare Fees Schedule (MFS) to 300% of the MFS to account for increased costs for service and align more closely with industry best practices. The MFS is a federal document that details payments rates for ambulance services. The MFS received a 2% inflationary increase this year.

Medical Examiner

Description

The current Medical Examiners' system is a statewide program supervised and financed largely at the State level. The County pays a set cost for each examination and autopsy performed on residents who die within the County. The number of autopsies and examinations per year is variable, which makes accurate budget projections more challenging than a typical department. NC General Statute 130A-381 requires that the County provide Medical Examiners with a space for the medical examination and storage of bodies when residents die within the County. Durham County therefore enters into an agreement with a local mortuary to provide this service, thereby slightly increasing the funding needed for this area.

In FY 2025-26, fiscal oversight of the Medical Examiner business area was moved to the Department of Public Health.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$325,900**		**$0**			
Operating	$325,900		$0			
Net County Cost	**$325,900**		**$0**			

**The table above is provided for historical reference only. FY 2026-27 budgeted amounts are included in the Department of Public Health.*

JUSTICE SERVICES

Description

The Justice Services Department (JSD) promotes public safety by supporting justice-involved individuals with a wide array of services that allow them to achieve their full potential as contributing members of the community. JSD's vision is to inspire every justice-involved person to become a successful and responsible citizen. The department collaborates with various entities in the county, such as Alliance Health, the judicial system, the adult detention facility, the NC Department of Adult Corrections, County and City departments, as well as community and faith-based organizations to accomplish its mission.

Programs

OUTPATIENT TREATMENT

The Outpatient Treatment Program provides substance use treatment and cognitive behavioral interventions for justice-involved individuals in the community. Services include group counseling, individual sessions, drug testing, case management, and participation in the evidence-based Recovery Court and Mental Health Court. Through these services, participants build skills to reduce substance use and criminal behavior, improve stability, and achieve successful program completion.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Cognitive Behavioral Intervention (CBI) participants	214	194	214	226	203
Cognitive Behavioral Intervention (CBI) outpatient completion rate	58%	63%	69%	64%	60%
Cognitive Behavioral Intervention (CBI) client satisfaction rate*	-	-	93%	94%	94%
Number of Second Chance Program (SCP) participants	184	148	149	188	177
Second Chance Program (SCP) outpatient completion rate	27%	45%	27%	28%	28%
Number of Recovery Court (RC) participants	46	49	41	30	30
Recovery Court (RC) outpatient completion rate	18%	24%	52%	43%	43%
Number of Mental Health Court (MHC) participants	29	35	56	50	27
Mental Health Court (MHC) outpatient completion rate	58%	57%	56%	12%	33%

*Data unavailable prior to FY 2023-24.

JAIL MENTAL HEALTH

Jail Mental Health delivers psychiatric stabilization, therapeutic programming, and discharge planning for detainees with severe or persistent mental illness. Services include assessments, medication management, a therapeutic housing unit, suicide watch, and coordination with medical and community providers. The program supports detainees' mental health needs during detention and improves continuity of care upon release.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of urgent detainees screened within 48 hours of referral	-	-	93%	93%	93%
Percent of nonurgent detainees screened within 5 days of referral	-	-	95%	96%	97%

*Data for some measures in this program unavailable prior to FY 2023-24.

SUBSTANCE ABUSE TREATMENT AND RECIDIVISM REDUCTION PROGRAM (STARR)

The Substance Abuse Treatment and Recidivism Reduction (STARR) Program is a four-week chemical dependency treatment program offered to detainees at the Durham County Detention Facility. Most participants are referred through court orders or probation requirements. Through screening, group treatment, case management, and linkage to community providers, the program helps participants understand addiction and prepare for sustained recovery after release. These services increase knowledge of substance use, support stabilization, and reduce substance-related recidivism.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of STARR enrollments	262	303	294	303	312
STARR completion rate	85%	84%	82%	77%	77%

COMMUNITY REENTRY

Community Reentry services are supportive and rehabilitative services for justice-involved individuals which can improve the quality of their lives and assist them in becoming fully engaged members of the community. The Local Reentry Council connects individuals returning to Durham from incarceration to needed services and resources. A network of Durham providers is ready to address a multitude of needs. Services include short-term housing assistance, childcare, transportation, employment assistance, intensive case management and connection to community providers. This program also includes the six-bed Transitional House that provides short-term supportive transitional living for program participants.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of clients obtaining employment via the Local Reentry Council (LRC)	67	82	102	120	76
Number of Persons housed with American Rescue Plan Act (ARPA) and Local Reentry Council (LRC) Funds	-	-	123	129	168
Number of ARPA, LRC funded Housing Placements	-	-	394	375	207
Number of ARPA, LRC funded Housed Days	-	-	5,674	5,617	4,205
Dollar value of ARPA, LRC Housed Days	-	-	$132,643	$124,142	$97,535
Number of Jail Transition clients	-	-	62	85	80

*Data are unavailable prior to FY 2023-24.

PRETRIAL SERVICES

Pretrial Services provides courts with accurate information to support release and detention decisions and supervises eligible defendants released from custody as an alternative to pretrial incarceration. Using evidence-based risk assessments, the program recommends appropriate release conditions and monitors compliance, including electronic monitoring for higher-risk individuals as ordered by the court. Pretrial Services helps reduce the detention center population and associated community costs while allowing individuals who do not pose a public safety risk to remain in the community while awaiting trial. The program also includes the Misdemeanor Diversion and Post-Arrest Diversion initiatives.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of pretrial clients who successfully completed supervision without new charges or violations	61%	61%	66%	61%	69%
Dollar value of jail bed days avoided due to Pretrial Services supervision	$6,618,014	$7,050,929	$9,749,765	$8,876,753	$11,106,108
Diversion completion rate	100.0%	76.2%	94.7%	100.0%	100.0%
Diversion recidivism rate*	11.7%	5.4%	0.0%	-	0.0%

*Diversion recidivism data for each fiscal year will be available 12 months after the close of that fiscal year. The estimate for FY 2025-26 is based on current figures for FY 2024-25.

OPERATIONS AND COMMUNITY PARTNERSHIP

Operations and Community Partnership administers JSD's internal operations including data management, reporting, contracts, facilities, fleet, financial processing, and committee support. Staff ensure systems, equipment, and administrative functions operate smoothly across multiple locations while supporting numerous stakeholder groups and mandated committees. This program enables JSD staff and partners to function effectively and maintain compliance with operational and reporting requirements.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of committee mandates completed on time	100%	100%	100%	100%	100%

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$5,981,454**	**$7,523,119**	**$6,581,760**	**$7,097,127**	**$6,958,921**	**-7.50%**
Personnel	$4,276,793	$5,077,216	$4,171,912	$5,109,872	$5,009,160	-1.34%
Operating	$1,704,661	$2,375,903	$2,374,848	$1,917,255	$1,879,761	-20.88%
Capital		$70,000	$35,000	$70,000	$70,000	0.00%
Transfers Out						
Revenue	**$1,649,654**	**$1,605,879**	**$1,331,279**	**$1,326,895**	**$1,326,895**	**-17.37%**
Intergovernmental	$1,501,268	$1,476,679	$1,202,079	$1,207,695	$1,207,695	-18.22%
Rental Income	$16,945	$19,200	$19,200	$19,200	$19,200	0.00%
Service Charges	$131,441	$110,000	$110,000	$100,000	$100,000	-9.09%
Net County Cost	**$4,331,800**	**$5,917,240**	**$5,250,481**	**$5,770,232**	**$5,632,026**	**-4.82%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
51.80	51.80	51.80	52.80	52.80

**The FY 2025-26 personnel budget is lower than the original budget due to a higher vacancy rate, resulting from a county-wide hiring freeze implemented at the start of the fiscal year.*

Budget Highlights

- Funding is included for a Human Service Clinical Counselor. This position will help facilitate the expansion of mental health services for detainees at the detention center. ($76,296)
- Additional operating funding is included to address the growing demand for ongoing psychological services and mental health support within the detention center. ($42,568)

YOUTH HOME

Description

The Durham County Youth Home provides secure custody, programs, and care to juveniles who have been detained by the courts while they await disposition of their cases. Children between the ages of ten and 17 reside in the secure, 36-bed detention facility located on Broad Street. Durham's Youth Home is one of nine state juvenile detention facilities — one of four that are county-run — for children whom the court determines need secure custody supervision. The Youth Home provides an emotionally safe environment where juveniles receive custodial care that includes meals, clothing, bedding, routine medical attention, educational resources, structured programs, and counseling. The residents are monitored and supervised twenty-four hours a day, seven days a week by both male and female counseling staff, ensuring that they are kept in safe custody pending future disposition of their cases in court.

Programs

JUVENILE CUSTODY AND CARE MANAGEMENT

The Youth Home's primary responsibility is to manage the custody of, and provide a safe environment for, juveniles who have been detained by courts. Juveniles are placed in the facility by the Juvenile Court, which determines that the youth require secure custody supervision while they await the disposition of their court cases. Youth receive meals, access to mental health services, medical attention, and other programs intended to improve outcomes.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Average daily Youth Home population	7.9	11.9	16.4	18.5	21.0
Average length of stay in days	18.9	19.0	17.7	19.2	25.0
Number of persons booked at the Youth Home per year	166	241	313	352	350

MAINTAINING EDUCATIONAL PROGRESS

The Youth Home Education Program ensures that youth in custody continue their educational progress while residing at the Durham County Youth Home. Durham Public Schools provides on-site teachers and instructional support staff to deliver mandated educational services. Youth receive academic credit for coursework and attendance during their time at the facility, helping maintain continuity in their education.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
School attendance rate for Youth Home residents	93%	87%	99%	88%	98%
Number of instructional hours per student delivered to Youth Home residents	1,025	1,026	1,019	1,025	1,025

PARTNERSHIP SERVICES

Residents of the Youth Home receive access to a variety of social and educational opportunities offered by community partners. The Youth Home leverages these partnerships to provide social and educational opportunities to youth and in turn provides practical experience to students from visiting university programs.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of partner organizations	6	6	5	5	5
Number of sessions offered for Youth Home residents	96	96	54	54	54

*Data for Partnership Services fluctuate year to year based on partner availability.

RESOURCES FOR YOUTH SUCCESS AND EMPOWERMENT (RYSE) ASSESSMENT CENTER

The RYSE Assessment Center is a new nonresidential holistic community-based resource hub for at-risk, court-involved juveniles and any Durham County families in need. It connects or reconnects them to services by promoting collaboration with community stakeholders, non-profits, any youth serving organizations, and Juvenile Crime Prevention Council providers to integrate best practices, reduce duplication of services, ensure access to effective support, and ultimately prevent, intervene, or divert from system involvement. Services include needs-based screenings to assist children and families in need of intervention, prevention, and diversion services in the community to address youths' mental health, educational, and pro-social needs.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of referrals to the Assessment Center via calls or e-mails	-	-	-	46	60
Number of referrals made via walk-ins	-	-	-	16	25
Number of Youth Home residents participating in discharge planning	-	-	-	11	50
Number of youth referred back to the Youth Home after discharge	-	-	-	3	10
Number of events presented at or supported	-	-	-	37	41

*Data for FYs 2022-2024 are unavailable as the RYSE Assessment Center opened in January 2025.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$2,870,396**	**$4,153,789**	**$3,427,097**	**$4,275,303**	**$4,191,797**	**0.92%**
Personnel	$2,601,394	$3,770,749	$2,890,200	$3,791,492	$3,715,662	-1.46%
Operating	$269,003	$383,040	$536,897	$483,811	$476,135	24.30%
Revenue	**$757,397**	**$1,666,351**	**$1,672,383**	**$1,166,351**	**$1,416,351**	**-15.00%**
Intergovernmental	$47,477	$40,000	$40,000	$40,000	$40,000	0.00%
Service Charges	$709,920	$1,626,351	$1,632,383	$1,126,351	$1,376,351	-15.37%
Net County Cost	**$2,112,999**	**$2,487,438**	**$1,754,714**	**$3,108,952**	**$2,775,446**	**11.58%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
41.42	49.92	49.92	49.92	49.92

**The FY 2025-26 operating budget estimates exceeds the initial operating budget due to reallocating $191,000 in personnel funding within the department budget. This adjustment supports the increased number of youths temporarily housed outside the county.*

***The FY 2025-26 personnel estimates are lower than the original budget due to challenges in filling hard to fill youth counselor positions.*

Budget Highlights

- The FY 2026-27 budget includes additional funding to maintain ongoing operating support, addressing the increased contracted service costs associated with the temporary housing of youth outside the county. ($100,000)

Section 6 – General Fund Transportation

Promotion of safe and economical transportation

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Other Transportation	$1,541,844	$4,544,472	$4,753,125	$3,540,686	$3,379,501	-25.63%	100.00%
Total	**$1,541,844**	**$4,544,472**	**$4,753,125**	**$3,540,686**	**$3,379,501**	**-25.63%**	**100.00%**

TRANSPORTATION

Description

Transportation provides regional planning, coordination, and financial oversight for transportation services and needs in Durham County. Transportation supports many other County goals and priorities by providing better access to educational opportunities, affordable housing, employment, social services, and healthcare. Transportation also contributes to sustainability through land use planning and public transit, bicycling, and pedestrian improvements. Transportation provides oversight of the Durham Transit Plan and the county-wide taxes and fees that are used for public transit improvements. Transportation also coordinates with the City of Durham, GoTriangle, and RDU Airport on regional transportation planning and services.

Programs

DURHAM COUNTY TRANSIT PLAN MANAGEMENT

The Transportation department oversees and administers the Durham County Transit Plan, ensuring compliance with legislation, interlocal agreements, and designated uses of the half-cent sales tax which was approved via state legislation. The department's work ensures that public transportation projects, improvements, and services in the adopted plan are advanced, funded, and ultimately delivered. Staff manage regular updates and amendments to the plan, develop an annual budget, and conduct project development work associated with the implementation of the plan. The division also manages any approved orphan road projects, professional services contracts for planning or design work, and transportation services contracts as required for Durham County under the plan.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of actual annual work plan expenditures as compared to projected annual work plan expenditures	66.5%	62.2%	84.1%	68.5%	65.0%
Percent of actual annual work plan revenue as compared to projected annual work plan revenue	128.2%	118.2%	105.9%	92.4%	98.0%

*FY 2024-25 figures for this program are preliminary.

TRANSPORTATION PLANNING

The Transportation department leads long-range transportation planning efforts, coordinating with the NC Department of Transportation, the City of Durham, and regional partners to plan, design, fund, and build transportation projects. Staff manage project planning studies, secure funding, review development proposals, conduct community engagement, and guide bicycle, pedestrian, greenway, and roadway planning. The results of these efforts include completed studies, funded projects, built infrastructure, and informed decisions that reflect community and Board priorities.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of project plans completed and adopted	0	3	1	1	3
Number of residents engaged through Transportation projects	2,340	2,150	-	5,781	4,352

*Engagement was not measured in FY 2023-24 due to transitioning of plans and County responsibilities.

DURHAM COUNTY ACCESS

Durham County ACCESS improves the quality of life of Durham County residents by providing safe and accessible demand response transportation to seniors, individuals with disabilities, residents commuting to work, and the general public in rural Durham County. Durham County and the City of Durham coordinate services under the GoDurham ACCESS program through an interlocal agreement. All GoDurham ACCESS vans are wheelchair accessible. Through these efforts, ACCESS enables essential trips for residents who would otherwise have limited transportation options.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of ACCESS trips provided to County residents	7,497	9,974	12,911	10,225	10,000

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$1,541,844**	**$4,544,472**	**$4,753,125**	**$3,540,686**	**$3,379,501**	**-25.63%**
Personnel	$501,698	$618,876	$673,470	$705,970	$623,774	0.79%
Operating	$1,040,146	$3,925,596	$4,079,655	$2,834,716	$2,755,727	-29.80%
Revenue	**$1,187,860**	**$4,066,192**	**$1,647,332**	**$5,666,294**	**$5,640,294**	**38.71%**
Intergovernmental	$1,187,860	$4,066,192	$1,647,332	$5,666,294	$5,640,294	38.71%
Net County Cost	**$353,984**	**$478,280**	**$3,105,793**	**($2,125,608)**	**($2,260,793)**	**-572.69%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
5.00	5.00	5.00	6.00	5.00

**The FY 2025-26 Estimated revenue budget is significantly lower than the FY 2025-26 Original Budget because the department was unable to spend the full $2.67 million in Intergovernmental grant revenue budgeted for the East Durham Railroad Crossing Study. However, the department expects to receive and expend the remaining funding in FY 2026-27.*

Budget Highlights

- An increase is included to provide services and improvements related to the Durham Transit Plan Update and Work Program. The costs of this update are fully reimbursable via Durham Transit Plan administrative costs, creating a net-zero increase for County costs. ($700,000)
- An increase is included to cover rising dues for the Triangle West Transportation Planning Organization. ($25,592)
- An increase in revenue is budgeted to account for reimbursement payments that will be received in FY 2026-27 related to the purchase of the Durham-to-Roxboro Rail Trail Corridor. ($928,445)
- A decrease in the FY 2026-27 operating budget is present to account for funding related to multiple projects which will be rolled over from FY 2025-26 during FY 2026-27.

Section 7 – General Fund Environmental Protection

Departments and services supporting the conservation and development of natural resources

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
General Services	$2,441,726	$2,740,931	$2,728,946	$2,763,787	$2,762,089	0.77%	41.24%
Engineering & Environ Svcs	$3,535,774	$5,055,644	$8,191,827	$4,237,656	$3,854,953	-23.75%	57.55%
Other Environmental Protection	$71,389	$70,273	$70,273	$81,044	$81,044	15.33%	1.21%
Total	**$6,048,888**	**$7,866,848**	**$10,991,046**	**$7,082,487**	**$6,698,086**	**-14.86%**	**100.00%**

SOLID WASTE MANAGEMENT

Description

General Services' Solid Waste Management Division administers safe, efficient, and effective solid waste services to County residents to protect and maintain the natural environment in support of community stewardship. The division operates residential Convenience Sites where unincorporated County residents can properly dispose of solid waste, recyclable materials, yard waste, and special wastes such as white goods and used motor oil. The Northern Convenience Site hosts special collection events throughout the year for electronic waste and household hazardous waste. The Solid Waste Division also provides curbside recycling collection, litter control, wasted reduction education, code enforcement of both the Solid Waste Ordinance and the Junked and Abandoned Vehicle Ordinance. Additional activities of the division include County Government facility recycling and partnering with Keep Durham Beautiful.

Programs

SOLID WASTE MANAGEMENT

General Services' Solid Waste Management Division administers safe, efficient, and effective solid waste services to County residents in order to protect and maintain the natural environment in support of community stewardship. The division operates residential convenience sites where unincorporated County residents can properly dispose of solid waste, recyclable materials, yard waste, e-waste, household hazardous waste, and special wastes such as white goods and used motor oil. The Solid Waste Division also provides curbside recycling collection, litter control, waste reduction education, and code enforcement of both the Solid Waste Ordinance and Article 4 of the Durham County Vehicle Ordinance (Junked and Abandoned Vehicles). This program operates as a utility and generates over $2.5 million in revenue, with the Solid Waste fee supporting approximately 14,000 residences.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total visits to Durham County convenience sites	203,967	145,837	137,182	134,264	165,000
Total tons of trash collected at Durham County convenience sites	3,725	3,145	2,933	2,775	3,000
Total tons of recyclables collected at Durham County convenience sites	637	429	542	487	460
Total tons of household recyclables collected curbside	1,992	1,951	1,944	1,959	1,922
Solid waste code enforcement cases closed	47	21	27	28	37
Solid waste code enforcement investigations	71	38	26	36	40

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$2,441,726**	**$2,740,931**	**$2,728,946**	**$2,763,787**	**$2,762,089**	**0.77%**
Personnel	$1,215,064	$1,282,388	$1,255,993	$1,305,070	$1,305,070	1.77%
Operating	$1,226,662	$1,458,543	$1,472,953	$1,458,717	$1,457,019	-0.10%
Revenue	**$2,458,837**	**$2,664,651**	**$2,663,097**	**$2,718,475**	**$2,718,475**	**2.02%**
Taxes	$42,950	$60,000	$59,099	$60,000	$60,000	0.00%
Intergovernmental		$13,000	$13,000	$28,000	$28,000	115.38%
Service Charges	$2,415,887	$2,591,651	$2,590,998	$2,630,475	$2,630,475	1.50%
Net County Cost	**($17,112)**	**$76,280**	**$65,849**	**$45,312**	**$43,614**	**-42.82%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
18.00	19.00	19.00	19.00	19.00

Budget Highlights

- The Solid Waste sticker fee will increase from $181 per household annually to $185 per household annually to support increases in contracted services, as well as compensate for a declining recycling market.

ENGINEERING AND ENVIRONMENTAL SERVICES

Description

The Engineering and Environmental Services (EES) Department provides a wide array of services and programs that: protect regional water quality through the administration of the sewer use, stormwater and erosion control ordinances, and potable water; improve county facilities through the management of capital projects consistent with the High-Performance Building policy; protect and improve Durham's natural environment and open spaces through wise use of natural resources and preservation of natural and scenic lands, farms, and forests. Departmental programs also provide access to environmental education and natural space recreation for all County residents. Additionally, the department leads and facilitates accomplishment of the County's adopted greenhouse gas emissions reduction and renewable energy goals. The department consists of the Stormwater and Erosion Control, Sustainability, Capital Project Development and Management, Open Space/Real Estate Management, and Utility divisions. Program and budget information for the General Fund agencies follows below, while program and budget information for the Utility and Stormwater and Erosion Control divisions can each be found under the Enterprise Fund, Stormwater and Erosion Control Enterprise Fund tab, respectively, in the budget document.

Programs

CAPITAL PROJECT DEVELOPMENT AND MANAGEMENT

The Capital Project Development and Management program is responsible for improving the functionality and efficiency of County facilities. The program manages the planning, design, and construction of capital improvement projects for County-owned facilities, including major renovations and new construction. Projects are implemented in accordance with the Durham County High-Performance Building Policy, which requires newly constructed facilities to achieve Leadership in Energy and Environmental Design (LEED) Silver or Gold certification and major renovations to achieve LEED Certified status.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of capital projects managed	35	57	46	79	-
Percent of capital projects in the planning phase	42%	38%	39%	33%	-
Percent of capital projects in the design phase	23%	21%	20%	33%	-
Percent of capital projects in the bidding phase	3%	0%	0%	1%	-
Percent of capital projects under construction	26%	32%	26%	14%	-
Percent of capital projects in the closeout phase	6%	9%	15%	19%	-
Number of applicable capital projects being designed and constructed to LEED Certification or to LEED Equivalent standards	13	15	19	19	22
Percent of applicable capital projects being designed and constructed to LEED Certification or to LEED Equivalent standards				96%	96%

*Some estimates and prior data in this program are currently unavailable.

OPEN SPACE PRESERVATION

The Open Space Program protects natural habitats, farmland, and forestland while providing opportunities for public recreation. The program acquires land and conservation easements in partnership with landowners, farmers, nonprofit organizations, and public agencies. Staff oversee stewardship of conservation easements, manage County-owned nature preserves, and administer the Durham Open Space and Trails (DOST) Matching Grant Program.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total acres of open space and farmland that are currently being protected and/or influenced by Durham County	3,801	3,995	4,124	4,189	4,416
Total acres of open space with public access	396	396	396	403	403
Percent of external funding for open space projects	74.3%	75.3%	69.5%	70.2%	71.0%

REAL ESTATE

The Real Estate program supports County operations through the acquisition, disposition, and management of real property assets. Responsibilities include property acquisition, leasing, development coordination, and the management of County-owned properties and related transactions.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Commercial property net revenue*	-	-	-	$448,906	$397,348
Number of nonprofit and government leases managed	20	19	21	21	22
Number of private / for-profit leases managed	1	16	17	18	19

*These figures do not include lease commissions, security deposits held by the owner, or capital expenditures.

SUSTAINABILITY

The Sustainability Office promotes environmental stewardship and responsible resource management across County operations and the broader community. The office oversees implementation of the Greenhouse Gas Emissions Reduction Plan and Renewable Energy Plan, supports resilience planning and policy development, and provides education and guidance on sustainability initiatives.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Dollar amount of costs avoided through energy and water conservation projects	$384,487	$392,187	$400,031	$408,032	$416,193
Year-over-year percent reduction in greenhouse gas (GHG) emissions from County operations	-3%	-1%	-7%	-5%	-
Percent of energy used in County operations that are generated from renewable energy	-	-	-	2.3%	-
Solar generation from County operations and programs, in kwh**	12,536	9,710	93,596	142,800	351,391

*Some estimates and prior data in this program are currently unavailable.

**FY 2025-26 data for solar generation do not include figures from June 2026.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$3,535,774**	**$5,055,644**	**$8,191,827**	**$4,237,656**	**$3,854,953**	**-23.75%**
Personnel	$2,323,557	$2,442,429	$2,446,491	$2,538,835	$2,394,124	-1.98%
Operating	$1,205,131	$2,563,215	$4,264,986	$1,645,621	$1,410,829	-44.96%
Capital	$7,086		$1,480,350	$3,200		
Transfers Out		$50,000		$50,000	$50,000	0.00%
Revenue	**$2,080,930**	**$1,995,388**	**$730,870**	**$452,775**	**$452,775**	**-77.31%**
Intergovernmental	$1,514,525	$1,512,500	$253,000	$24,400	$24,400	-98.39%
Investment Income			$0			
Rental Income	$476,164	$464,350	$428,375	$410,000	$410,000	-11.70%
Enterprise Charges	$16,850	$17,500	$16,410	$17,425	$17,425	-0.43%
Service Charges	$2,396	$1,038	$1,103	$950	$950	-8.48%
Other Revenues	$70,995		$31,982			
Net County Cost	**$1,454,843**	**$3,060,256**	**$7,460,957**	**$3,784,881**	**$3,402,178**	**11.17%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
17.00	17.00	17.00	18.00	17.00

**The FY 2025-26 Estimate budget is greater than the FY 2025-26 Original budget because the department received about $2.6M in supplemental funding in FY 2025-26. The majority of the funding was used to purchase conservation easements.*
***The FY 2025-26 revenue estimate is much less than the original budget because the majority of a $1.5M grant was received at the end of FY 2024-25 but budgeted in FY 2025-26.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

FOREST PROTECTION

Description

Durham County provides financial support for State-administered forest protection services under a contract with the North Carolina Department of Agriculture and Consumer Services (Division of North Carolina Forest Service), which maintains field offices in all counties of the State. The County pays 40 percent of the cost of operations and the State pays 60 percent. There is an Area Ranger (County Ranger) assigned equal time to Durham and Orange Counties and serves as the supervisor over both regions. One assistant ranger is assigned full-time to Durham County. A Forest Fire Equipment Operator is shared with Wake County (stationed in Wake County). Additional support is provided as necessary from the district and administrative staff, as well as a Service Forester and a Water Quality Forester in Durham County.

Serving all County residents, the Forest Protection Program provides services including, but not limited to, forest fire suppression and prevention, forest management, financial assistance, urban and community forestry planning, and insect and disease protection. In addition, the program publicizes the importance of prevention and protection measures through ongoing information and educational programs. Approximately 100,000 acres of forest exist in Durham County.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$71,389**	**$70,273**	**$70,273**	**$81,044**	**$81,044**	**15.33%**
Operating	$71,389	$70,273	$70,273	$81,044	$81,044	15.33%
Net County Cost	**$71,389**	**$70,273**	**$70,273**	**$81,044**	**$81,044**	**15.33%**

Budget Highlights

- The budget supports increases to healthcare and fuel costs, as well as the replacement of firefighting and forest management equipment. ($10,321)

Section 8 – General Fund
Economic and Physical Development

Departments and services supporting a vibrant local economy for citizens, and local businesses, including rural and agriculture interests

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Open Space Management	$69,049	$100,000	$299,792	$150,000	$100,000	0.00%	0.95%
Planning	$1,430,101	$1,774,482	$1,774,482	$1,835,052	$1,835,052	3.41%	17.51%
Cooperative Extension Service	$2,590,256	$3,042,176	$3,193,866	$3,639,716	$3,316,303	9.01%	31.64%
Soil And Water Conservation	$1,011,862	$1,130,022	$1,236,385	$1,138,770	$1,115,995	-1.24%	10.65%
Economic Development	$4,357,012	$4,372,777	$3,996,686	$4,337,480	$4,113,404	-5.93%	39.25%
Total	**$9,458,279**	**$10,419,457**	**$10,501,211**	**$11,101,018**	**$10,480,754**	**0.59%**	**100.00%**

Open Space Matching Grants

Description

The Matching Grants Program is designed to assist nonprofit organizations in Durham County, both inside and outside the city limits, in preserving open space lands and promoting new or improved recreational opportunities for citizens of Durham County. Grant funds support public lands access and outdoor recreational facilities through citizen initiative, support, and involvement.

The Durham Open Space and Trails Commission (DOST), established by the Durham County Board of County Commissioners, utilized the assistance of the Durham City-County Planning Department to appoint the Matching Grants Committee and form the Matching Grants Program. The Open Space Coordinator from the Durham County Engineering and Environmental Services Department serves as a Matching Grants Administrator, coordinating meetings, applications, and overseeing administrative aspects of the program.

Grants are awarded competitively on a yearly cycle beginning in September, with advertisements and announcements in newspapers, newsletters, and water bill enclosures. Completed applications are due to the Matching Grants Administrator at close of business on a specified date in the fall of each year. Applicants must provide at least one half of the project's cost and manage all aspects of the project to accommodate public accessibility. Grant awards are made to new permanent programs and expansions of existing programs that meet a wide range of service provision criteria.

Recommendations are developed by the Matching Grants Committee of DOST for action by the Durham County Board of County Commissioners. The County enters into contracts with successful applicant organizations, and the project work begins in the spring, with a maximum of 24 months for completion. The completed project is managed and maintained for public use as agreed to by the contracted organization and may be inspected or visited on a yearly basis by a representative of the County.

The grant process consists of five steps:

1. Qualifying as an applicant and project
2. Preparing an application
3. Receiving a grant award and contract
4. Implementing the project
5. Performing continued responsibilities for maintenance of the grant project

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$69,049**	**$100,000**	**$299,792**	**$150,000**	**$100,000**	**0.00%**
Operating	$69,049	$100,000	$299,792	$150,000	$100,000	0.00%
Net County Cost	**$69,049**	**$100,000**	**$299,792**	**$150,000**	**$100,000**	**0.00%**

**FY 2025-26 estimate budget is greater than the FY 2025-26 original budget because it includes $199,792 of prior year obligations. Organizations that receive a grant award have about 18 months to expend the funds; therefore, the funding often crosses fiscal years and is added to the budget later in the fiscal year.*

Budget Highlights

- In supporting the FY 2026-27 budget, many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible, FY 2026-27 budgeted funding supports continuing current operations and service levels.

CITY-COUNTY PLANNING AND DEVELOPMENT

Description

The purpose of City and County Planning & Development is to guide the orderly growth and enhancement of the Durham community while preserving its cultural heritage and natural resources. The Durham City-County Planning Department was established in accordance with NCGS § 153A-321 and NCGS § 160a-361, through an Interlocal agreement between Durham County and the City of Durham. The Planning Department serves as the professional planning agency for both governments. The Department performs complex land use evaluations and provides plans, reports, information, and recommendations to elected boards, City and County Managers, seven appointed boards and commissions, and the general public.

Programs

DEVELOPMENT COORDINATION AND REVIEW

The department processes and reviews all proposals for new development to ensure that they are consistent with adopted City and County policies, plans (including the Durham Comprehensive Plan), the provisions of the Unified Development Ordinance (UDO), and other applicable ordinances. Development Review and Express Review staff reviews and approves administrative applications, including coordinating review of floodplain development permits, along with floodplain reviews of site plans and building permits, on behalf of the City Public Works Department's Stormwater Services division. Land Use staff prepare professional recommendations about development proposals to quasi-judicial and elected boards. The department manages physical and digital records and public notification as required by state statutes and the UDO.

Data for the below performance measures are collected and reported by the City.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 YTD*
Number of cases and permits processed by Planning staff	6,604	6,117	6,040	6,313	3,072
Percent of Planning reviews completed on time	95%	94%	98%	98%	98%

*Year-to-date data for FY 2025-26 are reported as of February 2026.

ZONING COMPLIANCE AND ENFORCEMENT

Staff monitors and enforces compliance with the Durham Unified Development Ordinance and certain other City and County codes proactively and in response to complaints and manages physical and digital records as required by State statutes and the UDO. Staff also monitor and enforce compliance with approved site plans.

Data for the below performance measures are collected and reported by the City.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 YTD*
Number of zoning enforcement and compliance investigations initiated	2,304	2,341	2,328	2,802	1,542

*Year-to-date data for FY 2025-26 are reported as of February 2026.

POLICY DEVELOPMENT

The department prepares and updates the Durham Comprehensive Plan and prepares plans, policies, programs, and recommendations about land use, historic preservation, urban design, environmental protection, trails and greenways, and open spaces to preserve Durham's natural and cultural resources. The department participates in planning for regional transit; provides demographic support to the City and County of Durham; plans, organizes, and facilitates urban design studios for specific topics or special projects; and prepares proposed amendments to the Unified Development Ordinance.

PUBLIC INFORMATION

Through the Development Services Center (DSC) and an extensive website, the department provides a wide range of information to the public about properties, planning, and development in Durham. The DSC provides application intake, in-person customer service, and quick turn-around for minor building projects and planning approvals.

Data for the below performance measures are collected and reported by the City.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 YTD*
Number of combined Planning customer service contacts	9,264	9,657	11,102	11,131	6,817

*Year-to-date data for FY 2025-26 are reported as of February 2026.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$1,430,101**	**$1,774,482**	**$1,774,482**	**$1,835,052**	**$1,835,052**	**3.41%**
Operating	$1,430,101	$1,774,482	$1,774,482	$1,835,052	$1,835,052	3.41%
Net County Cost	**$1,430,101**	**$1,774,482**	**$1,774,482**	**$1,835,052**	**$1,835,052**	**3.41%**

Budget Highlights

- The budget includes an increase to account for personnel-related changes. For more information, see the City of Durham's approved budget. ($60,750)

CITY-COUNTY BUILDING AND SAFETY

Description

The Building and Safety department is a merged City and County department that administers and enforces the North Carolina State Building Codes and Durham City-County Zoning Ordinances. State law mandates the inspection of all building construction for the purpose of enforcing various construction codes, thereby assuring adequate protection of the general public's health and safety. In addition, the City and County regulate development through the Unified Development Ordinance (UDO). The City-County Building and Safety Department is fully funded by permit user fees and has no impact on the City's or County's General Fund. The department receives permit applications for all construction trades (building, electrical, plumbing, and mechanical), reviews plans and specifications, issues permits for all building construction activity, and follows up with field inspections to determine compliance with all applicable codes and the UDO. The department also provides daycare facility inspections, semiannual inspections of public schools, inspections for the Durham Housing Authority, follow-up inspections in response to citizens' concerns, Board of Adjustment case reviews, Site Plan/Preliminary Plat/Final Plat case reviews, and rezoning case reviews.

The current level of service supports economic development activities that enhance citizen access to high-quality jobs while expanding the City's and County's tax base, leading to a strong and diverse economy by providing assistance for new and existing development and offering prompt, efficient, and professional plan review and inspection services. It also supports efforts to improve city livability by managing growth, protecting and preserving the environment, and maximizing public infrastructure use. The department contributes to these efforts through plan reviews and inspections for all renovation, remodeling, and new construction activities, helping ensure that all residential and commercial construction meets NC State Building Codes for safety and health, as well as UDO requirements structured to preserve and protect the environment. The department also provides electrical, plumbing, and mechanical inspections for the Housing and Neighborhood Services Department to assist in eliminating substandard housing.

Data for the below performance measures are collected and reported by the City.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 YTD*
Number of residential plans reviewed	4,683	4,301	4,582	4,798	3,014
Percent of residential plans reviewed within five business days	100.0%	100.0%	100.0%	99.8%	98.7%
Number of inspections performed	126,250	100,412	99,397	102,104	68,759
Percent of responses to requested inspections within 24 hours	99.2%	99.4%	99.4%	99.1%	99.5%

*Year-to-date data for FY 2025-26 are reported as of February 2026.

Budget

	Adopted FY 2025-26	Revised FY 2025-26	YTD FY 2025-26	Estimated FY 2025-26	Adopted FY 2026-27	Change
Appropriations						
Personnel Services	$ 8,142,405	$ 8,007,460	$ 6,635,453	$ 7,962,208	$ 8,399,831	3.2%
Operating	570,466	622,874	217,411	558,239	413,466	-27.5%
Capital and Other	-	-	-	-	-	0.0%
Total Appropriations	$ 8,712,871	$ 8,630,334	$ 6,852,864	$ 8,520,447	$ 8,813,297	1.2%
Revenues						
Discretionary	$ -	$ -	$ -	$ -	$ -	0.0%
Special Revenue Fund	8,712,871	8,630,334	6,852,865	8,520,447	8,813,297	1.2%
Total Revenue	$ 8,712,871	$ 8,630,334	$ 6,852,865	$ 8,520,447	$ 8,813,297	1.2%

**The budget table above is provided by City of Durham Budget and Management Services. For more information, please visit City of Durham Budget and Management Services operating budget.*

COOPERATIVE EXTENSION

Description

Cooperative Extension connects residents with essential resources, information, and education to improve their quality of life. Cooperative Extension promotes lifelong learning and helps people put research-based knowledge to work for their economic prosperity, environmental stewardship, and successful family development. North Carolina Cooperative Extension is an educational partnership between county government, the state's land grant universities – North Carolina State University and North Carolina Agricultural and Technical State University – and federal partners. Local needs are addressed through educational programs delivered at the local county center as well as in the community.

Programs

WELCOME BABY FAMILY RESOURCE CENTER

Part of the Durham community for nearly 30 years, the Welcome Baby program strengthens families with children ages 0 to 5 by providing parents and caregivers with resources including emotional and practical support, child development education, and prevention services that help families nurture and prepare their children for success in school. Programming includes individual consultations, supportive classes, and workshops such as Incredible Years, Motheread, Triple P, Very Important Parents (VIP) Teen Parenting, and Positive Discipline. Additional services include the Giving Closet, Cribs for Kids, and the Car Seat Safety Program.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of parents or caregivers receiving car seat safety education and a car seat for their child	283	323	303	270	250
Number of parents or caregivers receiving safe sleep education and a crib for their child	145	160	123	110	110
Number of children impacted through the Welcome Baby Giving Closet	1,190	1,655	2,030	1,663	1,500
Percent of participants in the Positive Parenting Program (Triple P) who report gaining sufficient knowledge or information to implement the parenting strategies introduced during the program	98%	100%	96%	90%	80%

COMMUNITY CAPACITY BUILDING

Cooperative Extension coordinates initiatives that support collaboration across County departments and community partners in the areas of early childhood, food security, and immigrant and refugee affairs. Issue-based coordinators connect organizations, resources, and programs to address community needs and provide feedback to County and City leadership to support planning and decision-making.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Dollars distributed by the Food Security program to support Food Security efforts in Durham County	$126,000	$526,000	$176,000	$488,000	$315,000
Number of partnerships fostered	-	10	12	29	35
Number of contacts initiated by the Coordinator with individual community members and Community Based Organizations (CBOs) to support immigrant and refugee needs	-	1,000	1,300	800	600

*Data were not collected for all fiscal years in the presented range for this program.

COMMUNITY OUTREACH AND ENGAGEMENT

Cooperative Extension provides research-based education, outreach, and volunteer opportunities that connect residents with programs, services, and community resources. Through workshops, training, and partnerships with local organizations, the program helps families and community groups build knowledge, strengthen skills, and access information that supports community well-being.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of volunteer hours across all Durham County Cooperative Extension program areas	13,891	19,628	21,689	22,402	23,500
Percent of individuals trained who increased knowledge and skills in a training or workshop*	95%	-	-	80%	85%

*Data are unavailable for select fiscal years due to changes in survey questions.

FOOD, NUTRITION, AND FAMILY AND CONSUMER SCIENCES (FCS)

The Cooperative Extension department provides research-based workshops and information that help residents practice safe food handling and make nutritious, affordable food choices. Nutrition education programs promote healthy eating and physical activity to reduce the risk of chronic disease and improve quality of life. The department also provides food safety training for food service providers to support compliance with Durham County health regulations and adherence to the Federal Food and Drug Administration (FDA) Food Code.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of participants learning a new nutrition or food safety skill in an FCS-led training or workshop	789	783	720	632	850

HORTICULTURE, GARDENING, AGRICULTURE AND FARMING

Cooperative Extension provides research-based agricultural and gardening education to residents, farmers, and green industry professionals. Programs include workshops, soil testing, pest identification, pesticide certification training, and technical assistance for farmers. Extension Master Gardener and Extension Gardener volunteer programs educate residents on plant care and landscaping through workshops, classes, and community events.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Pounds of food grown and distributed to community members (Briggs Avenue Community Garden)	2,617	2,491	1,948	1,560	1,500
Number of educational contacts with Horticulture staff or volunteers	14,518	27,823	16,236	28,781	31,000
Number of educational contacts with Agriculture staff or volunteers	2,382	1,924	1,468	2,427	2,300

YOUTH DEVELOPMENT AND 4-H PROGRAMS

Cooperative Extension's Youth Development and 4-H programming provides enrichment, experiential learning, and leadership development opportunities for youth ages 5 to 19. Programs include camps, workshops, school enrichment activities, and community clubs that promote life skills, career readiness, leadership development, and STEM education. Through partnerships with Durham Public Schools, Durham Parks and Recreation, and other organizations, 4-H engages volunteers to support youth development across the community.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of students enhancing their knowledge during School Enrichment Workshops, Camps, Activities, or Clubs	-	16,330	10,667	25,806	15,300
Number of student participants in Kids Voting Durham (including summer program)	7,495	15,336	9,125	23,204	15,000

*Data were not collected for FY 2021-22.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$2,590,256**	**$3,042,176**	**$3,193,866**	**$3,639,716**	**$3,316,303**	**9.01%**
Personnel	$1,860,606	$1,932,768	$2,094,709	$2,162,050	$2,091,600	8.22%
Operating	$729,650	$1,109,408	$1,099,157	$1,443,166	$1,224,703	10.39%
Capital	$0			$34,500		
Revenue	**$519,280**	**$558,515**	**$575,691**	**$452,864**	**$452,864**	**-18.92%**
Intergovernmental	$465,914	$531,515	$540,864	$418,364	$418,364	-21.29%
Contributions and Donations	$32,512					
Service Charges	$20,854	$27,000	$34,827	$34,500	$34,500	27.78%
Net County Cost	**$2,070,976**	**$2,483,661**	**$2,618,175**	**$3,186,852**	**$2,863,439**	**15.29%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
25.13	25.13	27.78	28.30	27.78

**Cooperative Extension received two mid-year FTEs including a Farm Manager position that will manage the Farm Campus program in North Durham County and a Special Projects Manager position that was provided to help with the increased workload within the Cooperative Extension department. These mid-year FTE increases also account for the increased FY 2025-26 personnel expenditure.*

Budget Highlights

- Cooperative Extension will receive continued funding for food security grants, which will be administered by Durham County non-profit partners. These funds will help reduce food insecurity within the county. ($320,000)

Soil and Water Conservation

Description

It is the mission of the Soil and Water Conservation Department to conserve, enhance, and promote the natural resources of Durham County by providing technical assistance, environmental education information, and economic incentives to County residents and by exhibiting a diversified program to meet its changing needs in accordance with North Carolina's General Statute 139. The Soil and Water Conservation Department is assigned to the Soil and Water District Board to carry out its locally-lead conservation programs. Soil and Water Conservation Districts are political subdivisions of state government. They approve soil and water conservation plans, identify, and plan local natural resource conservation work, and coordinate the conservation efforts of federal and state agencies within the district. Leading this effort are almost 500 District Supervisors who voluntarily lead local conservation programs. Each district has both elected and appointed supervisors who serve four years in office. Since 1974, supervisors have been elected in the County's general election on a nonpartisan basis. Districts work closely with the United States Department of Agricultural (USDA), Natural Resource Conservation Service (NRCS), and the Division of Soil and Water Conservation in the North Carolina Department of Agricultural and Consumer Services (NCAGR). The federal, state, local governments, and other granting entities provide financial support to administer the cost-share programs. This funding reimburses landowners a percentage for installing Best Management Practices (BMP) which provides the county citizens with healthy natural resources for generations to come.

Programs

AGRICULTURE DEVELOPMENT

The Agriculture Development program supports Durham County's farming community by preserving farmland, expanding agricultural education, and helping new and existing farmers grow their operations. Staff manage grant programs, coordinate with advisory boards, and provide resources that strengthen Durham County agricultural production and the local food system. These efforts increase the number of farms, expand local food production, and elevate the role of agriculture in the community and economy.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of farmers assisted with the Agricultural Economic Development (AED) program	132	87	155	170	179
Number of Agricultural Economic Development (AED) applications received	32	36	34	47	50
Total Agricultural Economic Development (AED) funding requested by applicants	$109,289	$200,710	$282,920	$389,381	$399,719
Total new or renewed acres enrolled in the Durham farmland Voluntary Agricultural District (VAD) program	824	997	464	506	298
Number of technical assistance site visits provided by department staff	306	377	476	500	466

ENVIRONMENTAL AND REGULATORY COMPLIANCE

The Environmental and Regulatory Compliance program ensures adherence to state and federal regulations by inspecting best management practices and monitoring conservation easements. Staff attend regulatory meetings, provide guidance to landowners, assess project compliance, and communicate rule changes. These activities help maintain water quality, reduce legal risks, and support regional nutrient-reduction goals.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of active contracts	128	137	163	174	173
Number of spot checks conducted on active contracts per state and federal mandate	17	18	20	18	16
Pounds of phosporous reduced due to Best Management Practices (BMP) installation*	9,449	9,445	13,821	2,542	89
Pounds of nitrogen reduced due to Best Management Practices (BMP) installation**	1,069	984	1,231	472	1,163

*Reduction data for FY 26 is lower because less acreage was enrolled in the No-Till practice. Dollar value of FY 26 phosphorus reduction was $47,232 based on NC Division of Mitigation Services values.

**Dollar value of FY 26 nitrogen reduction was $32,820 based on NC Division of Mitigation Services values.

NATURAL RESOURCE PROTECTION PROJECTS

This Soil and Water Conservation department protects Durham County's natural resources by helping landowners implement conservation practices and best management strategies that improve water quality and meet state nutrient-reduction requirements. Staff design projects, connect landowners to cost-share programs, and support implementation of both rural and urban conservation efforts. The program results in increased conservation, enhanced natural resources, and successful use of state, local, and federal funding to support environmental improvement.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total Federal, State, and other entity funding received to provide Durham residents Natural Resource services and/or benefits	$692,000	$491,506	$1,073,139	$1,231,122	$681,955
Number of technical assistance site visits provided by department staff	306	377	476	500	466
Number of Best Management Practices (BMPs) installed	41	31	76	42	136
Total acres treated with "new" conservation BMPs	824	335	848	142	336
Tons of soil saved from entering drinking water supplies due to installation of BMPs*	400	372	2,031	439	4,939

*Fluctuations in soil saved are primarily due to the timing of large stream restoration and stormwater projects.

COMMUNITY OUTREACH AND ENVIRONMENTAL EDUCATION

Soil and Water Conservation staff provide environmental education for youth and adults to promote natural resource stewardship and meet statutory requirements. Staff deliver classroom presentations, clinics, workshops, outreach events, and social media content to equip residents with knowledge about conservation and sustainable practices. The program increases community awareness, engages diverse audiences, and supports environmental literacy across Durham County.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of students participating in environmental field days, conservation contests, and in-class or virtual presentations (Pre-K-12 education)	2,170	2,748	3,408	3,842	6,576
Number of individuals that participated in adult education programs	1,156	967	2,738	5,444	9,042
Number of green job training and work hours	4,813	4,384	2,900	3,320	4,229
Bionomic Education Training Center (BETC) pre-test scores	38	41	63	63	66
Bionomic Education Training Center (BETC) post-test scores	71	74	81	84	87

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$1,011,862**	**$1,130,022**	**$1,236,385**	**$1,138,770**	**$1,115,995**	**-1.24%**
Personnel	$616,432	$699,500	$698,900	$708,696	$694,522	-0.71%
Operating	$395,430	$430,522	$537,485	$430,074	$421,473	-2.10%
Revenue	**$29,788**	**$29,788**	**$29,788**	**$29,788**	**$29,788**	**0.00%**
Intergovernmental	$29,788	$29,788	$29,788	$29,788	$29,788	0.00%
Net County Cost	**$982,074**	**$1,100,234**	**$1,206,597**	**$1,108,982**	**$1,086,207**	**-1.27%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
5.00	6.00	6.00	6.00	6.00

**The FY 2025-26 estimate budget is greater than the FY 2025-26 original budget due to more than $96,000 in prior year spending obligations for participants in the Agriculture Economic Development Grant Program (also known as Small Farmer Grants), which gives organizations two years to spend their award. The FY 2025-26 Estimate budget also includes $10,000 in prior year spending obligations.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

ECONOMIC DEVELOPMENT

Description

The Department of Economic Development creates and implements initiatives that promote the economic well-being of Durham County and its residents. The Department has three primary focus areas to include recruiting and retaining companies that share Durham County's strategic priorities and offer new jobs that include well-paying, entry-level career pathways; expanding workforce development programming through coordinated systems to connect more residents in Durham to entry-level career pathways; and supporting the local small business ecosystem through connections to funding, technical assistance, and resources, particularly small business enterprises.

This mission is further achieved by working closely with and, in some cases, providing funding for local, regional, and state economic development partners.

Programs

BUSINESS RECRUITMENT AND EXPANSION

The Economic Development department focuses on attracting and retaining companies that align with Durham County's strategic priorities and offer quality jobs with varied and lucrative career pathways. Staff manage incentives, evaluate new projects, coordinate with elected officials, and build partnerships with businesses and community institutions to strengthen Durham's economic base. These efforts increase the County's tax base, create jobs, and reinforce Durham's reputation as a stable, attractive community for investment.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of projects presented in closed session generating an offer from the BOCC	-	4	5	3	8
Dollar value, in millions, of projects presented to the BOCC	-	$940.70	$2,146.50	$630.60	$3,058.55
Total number of jobs included in projects presented to the BOCC	-	1,505	3,524	1,426	2,767
Dollar value, in millions, of announced new capital investment resulting from Durham County business recruitment efforts	$148.50	$530.71	-	$75.00	$1,863.75
Number of announced new jobs resulting from Durham County business recruitment efforts	450	902	-	257	2,014
Average salary of announced jobs	$106,880	$73,440	-	$123,529	$112,404
Percent of announced jobs meeting living wage standards	100%	100%	-	100%	100%

*Data are unavailable for some measures in this program for some fiscal years.

WORKFORCE DEVELOPMENT

The Economic Development department coordinates with partners to expand workforce development programming which supports Durham County residents in accessing career pathways, employee benefits, and long-term economic mobility. Staff support programs like the Building Up Local Life Sciences (BULLS) Academy, manage nonprofit grants, build partnerships between companies and community institutions, and advocate for the local workforce. Through these efforts, Durham residents complete training programs, connect to industry jobs, and benefit from stronger relationships among the County, businesses, and the community.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of BULLS program graduates	-	41	69	51	44
Number of BULLS program job placements	-	18	28	21	14
Percent of BULLS alumni remaining in their jobs 6 months post-hire	-	-	-	-	90%

*Data unavailable for some measures in this program due to timing of data collection.

SMALL BUSINESS SUPPORT AND PROGRAMMING

The Economic Development department supports the Durham County small business ecosystem through connections to funding, technical assistance, partnerships, and other programs and resources. These efforts provide essential supports for small businesses in Durham County, filling gaps and providing connections to vital resources for small business growth and development.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of small businesses that successfully completed the Innovate Durham program cohort*	3	5	4	-	2

*Innovate Durham did not have a cohort in FY 2024-25.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$4,357,012**	**$4,372,777**	**$3,996,686**	**$4,337,480**	**$4,113,404**	**-5.93%**
Personnel	$424,256	$436,188	$457,836	$448,212	$439,248	0.70%
Operating	$1,344,554	$1,353,858	$1,256,119	$1,306,537	$1,112,854	-17.80%
Other Expenditure	$2,588,201	$2,582,731	$2,282,731	$2,582,731	$2,561,302	-0.83%
Revenue	**$52,078**	**$45,000**	**$46,360**	**$45,000**	**$45,000**	**0.00%**
Intergovernmental	$52,078	$45,000	$46,360	$45,000	$45,000	0.00%
Net County Cost	**$4,304,934**	**$4,327,777**	**$3,950,326**	**$4,292,480**	**$4,068,404**	**-5.99%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
3.00	3.00	3.00	3.00	3.00

Budget Highlights

- The following organizations are supported through the Workforce Development program:

Church World Service Durham	$30,000
Durham Literacy Center	$23,333
Durham Success Summit	$25,000
El Centro Hispano	$23,333
LIFE Skills Foundation	$23,333
StepUp Durham	$50,000
Total	**$174,999**

- The following organizations receive support for their work in all areas of Economic Development's programs:

Downtown Durham, Inc.	$200,000
Greater Durham Black Chamber of Commerce	$50,000
Greater Durham Chamber of Commerce	$225,000
Made in Durham	$250,000
Research Triangle Regional Partnership	$48,829
Sports Commission	$79,972
Total	**$853,801**

- The following organizations are supported through Economic Development's Business Recruitment program:

21C Durham, LLC	$200,000
Austin Lawrence Partners-East, LLC	$264,873
Beam Therapeutics, Inc.	$71,429
Corning Inc.	$385,714
Eli Lilly & Co. (Blue Jay)	$364,286
Eli Lilly & Co. (Carter)	$714,286
Grail, Inc.	$132,143
Merck, Sharp & Dohme Corp.	$428,571
Total	**$2,561,302**

Section 9 – General Fund
Human Services

Departments and services charged with expenditures for the public welfare including public health, mental health, hospitals, and social services

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Public Health	$34,228,350	$39,565,117	$38,322,768	$39,756,808	$38,514,427	-2.66%	34.82%
Mental Health	$0	$4,503,802	$2,503,802	$4,503,802	$2,364,862	-47.49%	2.14%
Social Services	$61,617,592	$67,380,307	$65,670,545	$67,922,387	$66,339,065	-1.55%	59.98%
Comm-Bd Interv And Supp Serv	$3,459,585	$2,331,086	$1,964,035	$1,949,889	$2,338,991	0.34%	2.11%
Other Human Services	$1,894,622	$535,356	$1,225,712	$669,549	$1,048,681	95.88%	0.95%
Total	**$101,200,148**	**$114,315,668**	**$109,686,862**	**$114,802,435**	**$110,606,026**	**-3.25%**	**100.00%**

PUBLIC HEALTH

Description

The Durham County Department of Public Health works with the community to prevent disease, promote health, and protect the environment. The department's goals include promoting optimal health and wellness of all; decreasing premature death rates; preventing and controlling communicable disease; and maximizing organization productivity. In addition to conducting the day-to-day work of public health, the department is also focused on workforce development, communication and marketing, technology, access to medical and dental care, obesity and chronic illness, and education.

Programs

MEDICAL SERVICES

Medical Services entails a broad range of clinical services including STI testing and treatment, prenatal care, family planning, refugee health, tuberculosis control, school health nursing, and communicable disease response. Care is provided by multidisciplinary teams of medical providers, nurses, social workers, and public health staff through clinic appointments and community-based outreach. Through this program, Public Health also coordinates specialized programs such as the Positive Parenting Program (Triple P), care management for high-risk pregnancies, and jail health contracts. By offering accessible, comprehensive clinical care, Public Health helps improve health outcomes, expand prevention, and meet critical needs for residents who may have limited access to healthcare.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of unique clients served	7,841	8,015	7,916	7,147	7,730
Percent of Durham County population served by Medical Services	2.4%	2.5%	2.3%	2.1%	2.3%
Number of patient encounters (Maternal Health)	12,851	13,352	12,935	10,580	12,430
Number of patient encounters (Family Planning)	9,860	10,657	13,572	13,113	11,801
Percent of pregnant women served by Public Health who receive prenatal care beginning in the first trimester	66.2%	65.3%	67.0%	64.6%	64.0%
Number of practitioners trained to deliver Triple P services in the Durham County Service Area	30	27	30	25	30

ENVIRONMENTAL HEALTH

Public Health is responsible for enforcing state and local regulations to ensure that food establishments, childcare centers, lodging facilities, septic systems, drinking water supplies, and other public-facing operations meet safety and sanitation standards. Staff conduct inspections, issue permits, respond to complaints, test water, investigate lead hazards, and monitor pools and other regulated facilities. By identifying risks and enforcing corrective actions, the department reduces the spread of disease, improves community safety, and supports a healthy environment. Inspection results are publicly available, allowing residents to make informed decisions about where they live, work, and eat.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Average number of days to complete initial site visits made for onsite wastewater permit site evaluations	24	22	21	10	8
Percent of total mandated Durham County health inspections performed annually	54.9%	65.5%	68.8%	68.7%	84.0%

COMMUNITY HEALTH EDUCATION

Public Health advances population health by delivering evidence-based education, screenings, outreach, and policy initiatives that promote healthy behaviors. Staff also manage the Community Health Assessment, the Partnership for a Healthy Durham, and data reporting to various stakeholders. These efforts aim to increase health literacy, strengthen partnerships, and reduce disparities in health outcomes across the county.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of naloxone kits purchased by Public Health and distributed in Durham County	516	975	1,482	4,050	6,300

NUTRITION

The Public Health department provides population-based and individualized services that promote healthy eating, prevent chronic disease, and improve food security for residents of all ages. The DINE program offers evidence-based nutrition education in qualifying schools and community settings, while the Nutrition Clinic delivers medical nutrition therapy and counseling for chronic conditions such as diabetes, hypertension, and obesity. The division also manages programs like the Chronic Care Initiative, Minority Diabetes Prevention Program, and the Formerly Incarcerated Transition (FIT) program for formerly incarcerated individuals with chronic illnesses. These services improve nutrition knowledge, support healthy behavior change, expand access to care, and contribute to long-term disease prevention and wellness across the community.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of individuals served through nutrition services and programs*	11,062	12,244	12,604	12,622	8,358

*Estimates for FY 2025-26 do not currently reflect Q3 and Q4 projections.

FAMILY DENTAL CARE

Through the Family Dental Care program, Public Health delivers comprehensive dental services to uninsured and underinsured children, youth, and pregnant patients, helping address significant barriers to oral health care. Services are provided in a modern clinic and through the Tooth Ferry mobile dental unit, which brings preventive and restorative care directly to elementary schools. Staff also conduct school-based screenings and provide oral health education to promote early prevention. Through these efforts, dental problems are treated or prevented, and children receive accessible, high-quality care that supports long-term health.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of patient encounters in the dental clinic	3,404	3,752	3,744	2,170	3,268
Number of treatment plans completed	389	403	488	455	434
Number of students screened at Durham Public Elementary Schools	87	5,704	9,120	9,230	6,035

LABORATORY AND PHARMACY SERVICES

Public Health provides diagnostic testing, specimen processing, environmental testing, and medication dispensing that support clinical care across Public Health and partner clinics. The laboratory conducts phlebotomy, processes samples in-house or through reference laboratories, and supports community outreach activities such as the Safe Syringe Program. The pharmacy fills various prescriptions needed by patients in Public Health clinics and the County Employee Wellness Center. Together, these services ensure timely test results, access to essential medications, and continuity of care for residents receiving public health services.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of laboratory tests performed	27,997	27,459	29,583	28,432	28,368
Number of pharmacy prescriptions dispensed	14,798	15,383	16,358	11,832	14,593

MANAGEMENT, RECORDS, AND DATA SYSTEMS

The Management, Records, and Data Systems program provides administrative, financial, compliance, and operational support across all Public Health divisions. The program oversees financial functions, HIPAA compliance, emergency preparedness, accreditation requirements, data systems, and the registration of vital records such as births and deaths. Staff coordinate emergency and sheltering plans with partner agencies and maintain data systems that inform planning, evaluation, and quality improvement. These services ensure accurate records, efficient business operations, and compliance with state mandates, allowing all Public Health programs to function effectively.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Overall client satisfaction rating of Durham County Public Health services	95.9%	94.1%	97.4%	96.1%	96.4%

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$34,228,350**	**$39,565,117**	**$38,322,768**	**$39,756,808**	**$38,514,427**	**-2.66%**
Personnel	$22,274,959	$26,245,856	$24,429,830	$26,106,770	$24,972,823	-4.85%
Operating	$11,773,724	$13,319,261	$13,892,938	$13,650,038	$13,385,427	0.50%
Capital	$179,667					
Transfers Out					$156,177	
Revenue	**$12,028,641**	**$11,154,282**	**$10,790,352**	**$9,473,318**	**$9,473,318**	**-15.07%**
Intergovernmental	$11,427,006	$10,613,063	$10,244,338	$8,916,418	$8,916,418	-15.99%
Contributions and Donations						
Service Charges	$600,194	$534,219	$540,823	$551,900	$551,900	3.31%
Other Revenues	$1,441	$7,000	$5,191	$5,000	$5,000	-28.57%
Net County Cost	**$22,199,709**	**$28,410,835**	**$27,532,416**	**$30,283,490**	**$28,884,932**	**1.67%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
247.07	247.07	247.07	242.10	243.07

Budget Highlights

- Public Health received increased funding for medical and behavioral healthcare services to detainees in the Detention Center and juveniles in the Youth Home. This funding is for inflationary costs related to pharmaceutical cost increases for behavioral health. ($653,179)
- Public Health received funding to continue implementing the 2025-2029 Master Aging Plan through the County's partnership with the Aging Well nonprofit organization. (Total: $300,000, County Share: $150,000)
- Due to American Rescue Plan Act (ARPA) funding ending December 31, 2026, salary and benefits funding for three school health nurses that were formerly being paid by ARPA funds, has been added to Public Health within the General Fund to account for the loss in ARPA funding. ($332,150)
- DINE FTE and Funding Reduction (FTEs Reduction: 4.00, Funding Reduction: -$634,367): The Durham Innovative Nutrition Education (DINE) program has been reduced by 4.00 full-time equivalent (FTE) positions and a corresponding funding decrease of $634,367. This change is the result of a loss in federal revenue that has historically supported the program. Due to these funding constraints, sustaining the program at its previous level is no longer financially feasible. This reduction reflects the fiscal realities associated with decreased federal support rather than a change in the program's value or impact within the community. We recognize the significant impact these changes have on the employees in the affected positions and are committed to supporting them during this transition.

MENTAL HEALTH: ALLIANCE HEALTH

Description

Alliance Health (AllianceHealthPlan.org) is a public managed care organization serving Durham, Cumberland, Harnett, Johnston, Mecklenburg, Orange and Wake counties in North Carolina. Working with a network of more than 4,000 private providers, Alliance has responsibility for 470,000 Medicaid-eligible and uninsured individuals among a population of over 3.5M.

The Alliance Medicaid Behavioral Health and Intellectual/Developmental Disability Tailored Plan manages all the health care needs – physical, behavioral and pharmacy – for people with severe mental illnesses, substance use disorders, and long-term care needs including intellectual/developmental disability and traumatic brain injury.

Alliance is responsible for managing finances, service authorizations, contracts with direct service providers, service quality and regulatory standards, developing the service array, and ensuring appropriate customer choice.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Durham County residents served (Medicaid)	4,908	5,150	6,468	10,511	10,400
Number of Durham County residents served (Non-Medicaid)	2,778	2,729	2,550	1,857	1,700
Total payments to Durham, in millions (Medicaid)	$86.00	$88.47	$110.34	$185.31	$197.88
Total payments to Durham, in millions (Non-Medicaid)	$9.88	$9.37	$6.74	$5.54	$6.14
Percent of eligible individuals assessed - penetration rate (Medicaid)	5.35%	5.41%	8.85%	25.06%	27.83%
Percent of eligible individuals assessed - penetration rate (Non-Medicaid)	3.15%	2.77%	2.18%	1.93%	1.86%

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$0**	**$4,503,802**	**$2,503,802**	**$4,503,802**	**$2,364,862**	**-47.49%**
Operating	$0	$4,503,802	$2,503,802	$4,503,802	$2,364,862	-47.49%
Revenue	**$4,507,980**					
Intergovernmental	$4,507,980					
Net County Cost	**($4,507,980)**	**$4,503,802**	**$2,503,802**	**$4,503,802**	**$2,364,862**	**-47.49%**

**Due to an influx of Medicaid Transformation revenue and mandates that require Alliance to use state funding before county funding, Alliance did not spend any of its County allocation in FY 2024-25. Per the Memorandum of Understanding (MOU) between the County and Alliance, unspent county funds must be returned to the county, which is recorded as intergovernmental revenue within the above table. Alliance continues to receive increased state revenue due to Medicaid Transformation, which accounts for the underspending of County funds for the FY 2025-26 estimate. The remaining unspent funding will be returned to Durham County government per the MOU between the two organizations at the end of the fiscal year.*

Budget Highlights

- Funding is included for the Durham County Crisis Support Center and partnerships with local mental health stakeholders. While the recommended budget represents a reduction in County funding from the previous year, it does not reflect a reduction in services provided by Alliance. Due to Medicaid transformation, Alliance is receiving increased revenues from the state. In accordance with state law, these state funds must be utilized prior to county funds. As a result, the decrease in county contribution simply reflects the availability of additional state resources, allowing the county to reduce its financial commitment without impacting the level or quality of services delivered.

Social Services

Description

Department of Social Services (DSS) programs provide for the 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 child day care subsidies. DSS supports the administration of essential public assistance programs providing entitlement benefits for health access and nutrition services, foster care, and adoption payments as well as cash assistance through Work First. Programs include Food and Nutrition Assistance, Medicaid and North Carolina Health Choice for Children, and Work First Family Assistance. The Child Support Enforcement program ensures that non-custodial parents provide financial and medical support for their children, and includes the location of non-custodial parents and their assets, establishing support orders, and establishing paternity. As necessary, this service is also responsible for collection and distribution of payments and enforcement for nonpayment of legal child support obligations.

Programs

FAMILY ECONOMIC SERVICES

DSS administers federally and state-mandated programs that support the health, nutrition, financial stability, and employment readiness of residents across all ages. Staff determine eligibility for programs such as Medicaid, Food and Nutrition Services (FNS), and Work First, ensuring that individuals and families receive essential supports. The program also provides referrals to additional DSS services, employment resources, and transportation assistance for medical appointments. By delivering these benefits and supports, Family Economic Services helps residents meet basic needs, gain access to healthcare, improve economic stability, and work towards achieving self-sufficiency.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Special Assistance for the Aged (SAA) applications processed	82	85	168	200	169
Percent of Special Assistance for the Aged (SAA) applications processed within 45 calendar days of the application date	89.8%	87.3%	86.0%	91.1%	96.0%
Number of Special Assistance for the Disabled (SAD) applications processed	101	156	304	316	234
Percent of Special Assistance for the Disabled (SAD) applications processed within 60 calendar days of the application date	94.3%	89.7%	90.3%	94.2%	97.6%
Percent of current child support paid	69.0%	69.7%	70.4%	68.8%	68.9%
Percent of child support cases that received payment towards arrears	74.9%	72.8%	71.9%	70.0%	72.4%
Percent of paternities established for children born out of wedlock	96.5%	96.7%	97.0%	95.0%	95.6%
Number of child support cases at year end	-	-	-	7,122	6,711
Percent of child support cases that have a court order establishing support obligations	89.8%	91.1%	90.7%	90.9%	90.3%

*Data for some measures in this program are currently unavailable prior to FY 2024-25.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of expedited Food and Nutrition Services (FNS) applications processed	3,104	3,137	4,171	4,937	3,750
Percent of expedited Food and Nutrition Services (FNS) applications processed within 4 calendar days from the date of application	97.8%	96.1%	92.7%	93.6%	97.8%
Number of standard Food and Nutrition Services (FNS) applications processed	6,271	7,858	9,276	7,147	4,929
Percent of standard Food and Nutrition Services (FNS) applications processed within 25 days of the application date	95.6%	88.6%	85.6%	94.2%	96.4%
Number of Food and Nutrition Services (FNS) recertifications processed	9,065	10,652	12,864	12,497	9,926
Percent of Food and Nutrition Services (FNS) recertifications processed on time each month	92.7%	88.5%	89.8%	97.9%	98.8%
Number of Medicaid applications processed	12,552	14,382	19,591	21,742	15,254
Percent of Medicaid applications processed within 45 days	95.5%	96.0%	92.0%	97.6%	95.0%
Number of Medicaid applications for the disabled processed	1,700	2,095	1,427	1,174	693
Percent of Medicaid applications for the disabled processed within 90 calendar days of the application date	95.4%	96.9%	92.6%	98.7%	97.1%
Number of Work First applications processed	-	-	-	1,790	1,180
Percent of Work First applications processed within 45 days of receipt	99.5%	92.5%	82.7%	99.8%	99.8%
Number of Work First recertifications processed	-	-	-	62	55
Percent of Work First recertifications processed no later than the last day of the current recertification period	98.4%	96.8%	100.0%	100.0%	96.8%

*Data for some measures in this program are currently unavailable prior to FY 2024-25.

CHILD AND FAMLY WELL-BEING

DSS is responsible for protecting children from abuse and neglect, while strengthening family stability through prevention, assessment, foster care, and permanency services. Staff respond to reports of child safety concerns, assess risk, and work with families to address conditions that jeopardize a child's well-being. When children cannot safely remain at home, the program arranges placement with relatives, foster families, or adoptive families while supporting long-term plans for permanence. Additional services, such as in-home support and independent living skills for youth ages 18–21, help ensure that children are safe, supported, and connected to permanent relationships. Through these efforts, children experience improved safety, stability, and long-term outcomes.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of screened-in reports of abuse, neglect, and/or dependency	-	-	-	1,441	1,916
Percent of screened-in reports of abuse, neglect, and/or dependency initiated within required time frames	94.6%	90.2%	91.3%	90.0%	87.8%
Number of face-to-face visits with social worker	-	-	-	2,291	1,833
Percent of foster youth who have had face-to-face visits by a social worker each month	98.8%	96.9%	94.1%	94.0%	98.0%

*Data for some measures in this program are currently unavailable prior to FY 2024-25.

ADULT SERVICES

DSS promotes the independence, safety, and dignity of adults with or without disabilities by providing protective services, crisis response, and a range of supports that help stabilize individuals in the community. The program investigates reports of abuse, neglect, and exploitation, provides guardianship services when individuals cannot make decisions for themselves, and connects eligible adults to benefits, housing supports, and in-home services. Staff also conduct group-home monitoring and coordinate emergency or sheltering assistance. Through the Adult Services program, DSS ensures that vulnerable adults receive timely intervention and the resources needed to resolve crises, maintain stability, and remain safely in the community.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Adult Protective Services (APS) evaluations involving allegations of abuse or neglect	-	-	-	305	327
Percent of Adult Protective Services (APS) evaluations involving allegations of abuse or neglect completed within 30 days of the report	95.3%	99.8%	97.7%	98.7%	100.0%
Number of Adult Protective Services (APS) evaluations involving allegations of exploitation	-	-	-	120	147
Percent of Adult Protective Services (APS) evaluations involving allegations of exploitation processed within 45 days of the report	100.0%	100.0%	100.0%	100.0%	99.3%
Number of Crisis Intervention Program (CIP) applications processed for applicants with no heat or cooling source	-	-	-	1,130	1,286
Percent of Crisis Intervention Program (CIP) applications for applicants with no heat or cooling source completed within one business day	95.5%	92.1%	93.1%	98.8%	100.0%
Number of Crisis Intervention Program (CIP) applications processed for applicants in danger of losing a heat or cooling source	-	-	-	4,255	5,108
Percent of Crisis Intervention Program (CIP) applications for applicants in danger of losing a heat or cooling source completed within two business days	91.2%	98.5%	93.4%	99.2%	99.9%

*Data for some measures in this program are currently unavailable prior to FY 2024-25.

PROGRAM OPERATIONS AND COMPLIANCE

DSS provides agency-wide oversight, quality control, and operational support to ensure that all DSS programs meet federal, state, and local requirements. The division conducts record reviews, fraud investigations, training, data analysis, contract monitoring, and reporting for more than 28 state and federally funded programs. Staff also operate the call center and lobby as the agency's primary customer-service entry point, manage records and HIPAA compliance, and support appeals and state hearing processes. These functions ensure accuracy in benefit distribution, strengthen program integrity, and equip staff with the tools and knowledge required to deliver services effectively. These efforts strengthen and promote accountability, transparency, and compliance across the entire DSS system.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of program integrity claims established	-	-	-	593	500
Percent of program integrity claims established within 180 days of the date of discovery	98.7%	97.6%	99.8%	98.6%	96.8%

*Data for some measures in this program are currently unavailable prior to FY 2024-25.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$61,617,592**	**$67,380,307**	**$65,670,545**	**$67,922,387**	**$66,339,065**	**-1.55%**
Personnel	$45,468,386	$49,271,096	$47,346,844	$49,581,742	$47,960,086	-2.66%
Operating	$16,148,507	$17,609,211	$18,191,420	$18,156,645	$17,728,450	0.68%
Capital	$699		$12,281	$64,000	$64,000	
Transfers Out		$500,000	$120,000	$120,000	$586,529	17.31%
Revenue	**$39,666,709**	**$38,682,724**	**$41,456,852**	**$38,686,907**	**$38,686,907**	**0.01%**
Intergovernmental	$39,501,787	$38,529,724	$41,299,915	$38,535,907	$38,535,907	0.02%
Service Charges	$3,822	$3,000	$3,326	$1,000	$1,000	-66.67%
Other Revenues	$161,100	$150,000	$153,611	$150,000	$150,000	0.00%
Net County Cost	**$21,950,883**	**$28,697,583**	**$24,213,693**	**$29,235,480**	**$27,652,158**	**-3.64%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
602.00	587.00	586.00	586.00	586.00

**FY 2025-26 Operating estimate includes mid-year increases for the Home and Community Care Block Grant, and an administrative increase for Low-Income Homeowners Relief Program.*

***FY 2025-26 Estimated FTE includes the transfer of one vacant position to Human Resources for a mid-year reorganization.*

Budget Highlights

- The budget includes the replacement of one vehicle which will continue progress of integrating hybrid vehicles within the DSS fleet. This vehicle will allow the department to continue to improve its operations, further reduce maintenance and logistical costs, and meet the new demands of the current operating environment and expanding mission requirements. The vehicle fleet is reimbursable at approximately 46% Federal/State share. (Total: $66,782; Durham County Share: $36,945)

Community Intervention and Support Services

Description

The Durham County Community Intervention and Support Services department works within the community to prevent violence and provide services and resources for high-risk community members. The department manages Project BUILD, an initiative to which the City of Durham contributes partial funding, and other partnerships and collaboration with stakeholders and the Durham community.

Programs

PROJECT BUILD

Project BUILD works with youth ages 10–21 who are gang-involved or at-risk, providing intensive support through a multidisciplinary team spanning education, social services, mental health, substance abuse, and justice partners. Staff conduct case management, street outreach, goalsetting, and prosocial skill development while coordinating home visits, school visits, and connections to essential services. The program aims to reduce gang activity, truancy, and recidivism while helping youth access employment, mental health support, education, and other resources that promote long-term stability.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Project BUILD participants	150	158	127	169	153
Percent of participants with reduction in recidivism after six months (by fiscal year)	97.3%	96.8%	96.1%	97.6%	98.0%
Percent of participants with reduction in recidivism within the fiscal year	89.3%	93.7%	88.2%	94.7%	96.1%
Percent of participants with reduction in serious behaviors in school settings	91.9%	93.8%	89.4%	90.0%	88.1%
Percent of participants with reduction in school suspensions	45.5%	52.2%	45.0%	29.4%	25.0%
Percent of participants with increased school attendance	89.2%	91.3%	89.4%	90.0%	88.1%
Percent of participants with increased grades in school	87.8%	90.0%	87.9%	90.0%	88.1%
Percent of student participants achieving grade promotion or graduation	95.2%	91.6%	91.4%	90.2%	92.8%
Number of job referrals made for participants	355	399	396	321	356
Percent of referrals leading to a job	19.3%	17.4%	5.7%	10.8%	11.9%
Number of education referrals in pursuit of a certification or GED	1,376	971	1,138	1,477	776
Percent of education referrals leading to completion of certification or GED	95.2%	91.6%	91.4%	90.2%	92.8%

COMMUNITY VIOLENCE REDUCTION AND INTERVENTION

Community Intervention and Support Services collaborates with the City of Durham and other partners on initiatives focused on developing and implementing a comprehensive, whole-of-government violence reduction strategy. The current primary focus of these efforts is providing representation on the Joint Violence Reduction Plan. Staff participate in meetings, community engagement, and coordination with local and national partners. The intended results include improved coordination, community involvement, and a reduction in crime and violence across Durham.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of joint meetings where CISS was represented	-	-	-	-	58
Number of community engagement sessions hosted or attended by CISS	-	-	-	-	24
Number of attendees at community engagement sessions hosted by CISS	-	-	-	-	200

*Data collection for this program began in FY 2025-26.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$3,459,585**	**$2,331,086**	**$1,964,035**	**$1,949,889**	**$2,338,991**	**0.34%**
Personnel	$1,555,787	$1,335,047	$1,202,547	$1,313,928	$1,287,649	-3.55%
Operating	$1,903,797	$996,039	$761,488	$635,961	$1,051,342	5.55%
Revenue	**$225,857**	**$108,208**	**$173,081**			**-100.00%**
Intergovernmental	$225,857	$108,208	$173,081			-100.00%
Net County Cost	**$3,233,728**	**$2,222,878**	**$1,790,954**	**$1,949,889**	**$2,338,991**	**5.22%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
16.00	16.00	16.00	16.00	16.00

Budget Highlights

- Funding is included to sustain ongoing programming efforts for the Hayti Reborn initiative. ($425,000)
- The budget contains funding for the development and implementation of a joint comprehensive violence reduction plan with the City of Durham. This initiative is aimed at reducing community violence through coordinated, evidence-based strategies. ($250,000)

OTHER HUMAN SERVICES

Description

The Other Human Services business area is comprised of services, typically through contracts with service providers or interlocal agreements, that the County provides to residents experiencing homelessness. Contractual support funds are used to assist community partners, including Urban Ministries of Durham, with ongoing support for homeless housing and intervention services.

Programs

URBAN MINISTRIES ANNUAL FUNDING

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total number of nights of shelter provided for persons experiencing homelessness*	36,072	25,531	21,509	29,894	33,726
Number of homeless individuals for whom shelter was provided	464	517	651	792	656
Percentage of single adults utilizing shelter services over the course of the fiscal year that will exit to permanent housing	26%	18%	15%	32%	15%
Average cumulative stay for single adults utilizing shelter services	116	53	18	53	36
Percentage of individual households with children utilizing shelter services over the course of the fiscal year that exit to permanent housing	45%	27%	37%	86%	87%
Average cumulative stay for individual households with children utilizing shelter services	62	95	34	92	130

*Data for FY 2021-22 may include some duplication due to transitioning between hotels during the COVID-19 pandemic.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$1,894,622**	**$535,356**	**$1,225,712**	**$669,549**	**$1,048,681**	**95.88%**
Operating	$1,894,622	$535,356	$1,225,712	$669,549	$1,048,681	95.88%
Net County Cost	**$1,894,622**	**$535,356**	**$1,225,712**	**$669,549**	**$1,048,681**	**95.88%**

**FY 2025-26 Estimate includes a mid-year addition for a day center pilot program run by Urban Ministries of Durham and rollover funding related to non-profit grants from previous years.*

Budget Highlights

- An increase is provided to support inflationary cost increases for Urban Ministries of Durham. ($13,325)
- Additional funding is provided to support ongoing housing and homelessness work. ($500,000)

Section 10 – General Fund Education

Provision of direct financial support to public educational systems within the County

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Durham Public Schools	$208,601,332	$224,528,912	$224,528,912	$253,052,527	$239,078,901	6.48%	90.81%
Community Colleges	$12,432,083	$12,618,661	$12,618,661	$13,563,551	$12,997,305	3.00%	4.94%
Other Education	$8,442,292	$9,679,072	$9,182,030	$12,006,449	$11,205,112	15.77%	4.26%
Total	**$229,475,707**	**$246,826,645**	**$246,329,603**	**$278,622,527**	**$263,281,318**	**6.67%**	**100.00%**

DURHAM PUBLIC SCHOOLS

Description

Effective July 1, 1992, Durham County's two public school systems merged, forming Durham Public Schools (DPS). All Durham County funding is from general funds. The supplemental taxing districts were discontinued with the merger.

DPS was merged under legislation establishing minimum requirements for local funding based on the highest per pupil expenditure in the last five years of either school system prior to the merger. Per pupil allocation used in the school funding formula is $1,960. The amount of minimum funding is determined by multiplying the $1,960 per pupil expense with the average daily membership (ADM) enrollment figure for the upcoming year. County funding for Durham Public Schools, including current expense, capital outlay (excluding bond-funded projects), and debt service, must be no less than the minimum funding required.

A comparison of the minimum funding required, and the approved funding level is shown below.

Per pupil funding	$1,960
Multiply by total FY 2026-27 ADM	29,737
Minimum funding for FY 2026-27	$58,284,520

In addition, if the ADM for charter schools was factored in (an additional 9,039 pupils, for a total of 38,776 pupils), the calculation would equate to $76,000,960 minimum funding for FY 2026-27. Durham County funding significantly exceeds these thresholds.

	FY 2024-25 Actual	FY 2025-26 Original	FY 2026-27 Requested	FY 2026-27 Approved
Current Expense	$206,601,332	$219,528,912	$245,229,039	$233,078,901
Capital Outlay	$2,000,000	$5,000,000	$7,823,488	$6,000,000
County Funding Total	**$208,601,332**	**$224,528,912**	**$253,052,527**	**$239,078,901**
ARPA Capital Outlay	**$6,000,000**	**$0**	**$0**	**$0**
ARPA Title I Support	**$716,624**	**$723,376**	**$0**	**$0**
Tota Direct DPS Funding	**$215,317,956**	**$225,252,288**	**$253,052,527**	**$239,078,901**
DPS Debt Service	$51,719,972	$61,792,616	$67,873,001	$70,329,857
TOTAL FUNDING	**$267,037,928**	**$287,044,904**	**$320,925,528**	**$309,408,758**

In addition to direct funding to Durham Public Schools, Durham County also funds a number of positions and programs through other departments that provide services within Durham Public Schools or in support of DPS goals. These positions/programs and their County-only funding for FY 2026-27 are shown below, but the actual funding is within related departments.

Program or Position (County Department)	FY 2026-27 Approved
28 School Resource Officers (Sheriff)	$2,625,442
Public Health Services (School Nurses)	$3,678,370
Community Intervention & Support Services - Project Build	$1,273,853

Educational Non-Profit Support	FY 2026-27 Approved
Reach out and Read Program (Full Year)	$50,000
Bull City Community Schools	$127,050
Youth mini-grants	$500,000

Budget Highlights

The Durham Board of Education's FY 2026-27 budget request is a $25,700,127 increase in current expense funding over its FY 2025-26 current budget (11.7%). Requests for additional "continuation" funding of $10,899,989 from DPS include state salary and benefits cost increases for DPS positions supported by the County and increasing insurance and utility costs. DPS has also requested an additional $14,800,138 (see table for more details). DPS also requested annual capital outlay funding of $7,823,488 million (an increase of $2.82 million).

DPS Continuation Funding Requests	
Salaries & Benefits Increase	$6,156,743
Utilities Increases	$1,171,670
Insurance Increases	$737,579
Charter School Share of Expansion	$2,833,997
Total	**$10,899,989**
DPS Expansion Funding Requests	
Classified Pay Increase	$10,562,874
Transportation Safety Assistant Supplement	$86,658
Occupational and Physical Therapist & Therapist Assistant Salary Schedule Change	$302,596
Charter School Share of Expansion	$3,848,010
Total	**$14,800,138**

The Commissioners' approved budget supports the Manager's recommended Durham Public School continuation budget request of an additional $10,899,989 million in County funding but also adds $2.65 million for an increase in the DPS classified staff minimum wage to $18.22 per hour. After discussions with the Board of Education and Superintendent it was agreed that if DPS found an additional $2.65 million within their existing budget the County would add an equal amount. These increases are the first step to bringing all DPS staff up to the County's living wage. These changes bring the total FY 2026-27 current expense annual support for DPS up to $233,078,901, a 6.17% increase. County capital outlay support for Durham Public Schools was increased by $1 million after Commissioner deliberation to $6 million.

Total FY 2026-27 Durham County funding for Durham Public Schools increases 6.48% over FY 2025-26 General Fund supported funding.

In addition to direct funding to DPS for current expense needs, the Board of County Commissioners, working closely with the Board of Education, has provided an additional 15 Public Health School Nurses over the last three fiscal years to support child health needs at Durham Public Schools. These positions are in the Public Health department, and the increase progresses the County towards the goal of a School Health Nurse in every Durham Public School. With the County creating these positions, the County and DPS avoid an effective "Charter School surcharge" of approximately 20%.

Pre-K Support

A dedicated Article 46 sales tax allocation of $508,140 directly supports Durham Public Schools efforts in Pre-K. The County also provides significant Pre-K support outside of direct DPS funding support. At the Whitted School up to 144 Pre-K students are now being educated in preparation for entering Durham Public Schools. The annual operating cost of the Pre-K program at Whitted School is budgeted at $1.5 million for FY 2026-27, but that funding is housed outside of the Durham Public School budget as is the additional County Pre-K expansion support of $10,162,529. More information about County Pre-K support can be found on the Other Education Nonprofit Agencies pages of this document.

Article 46 Sales Tax

Durham County provides funding for DPS from two revenue sources: local property taxes and Article 46 sales taxes. The County estimates total Article 46 sales tax collection for DPS at $15,779,834 and for Pre-K programs at $508,140, for a total Article 46 funding support of DPS current expense of $16,287,974. This is a small increase ($251,750) from the previous year's Article 46 funding because of slow sales tax growth from previous years.

Other Information

The County will also pay an estimated $70.33 million in debt service for DPS. Annual DPS debt service supports the amortization payments related to major DPS capital projects paid for by Durham County. Major DPS capital projects include the construction of new schools as well as various major renovation projects.

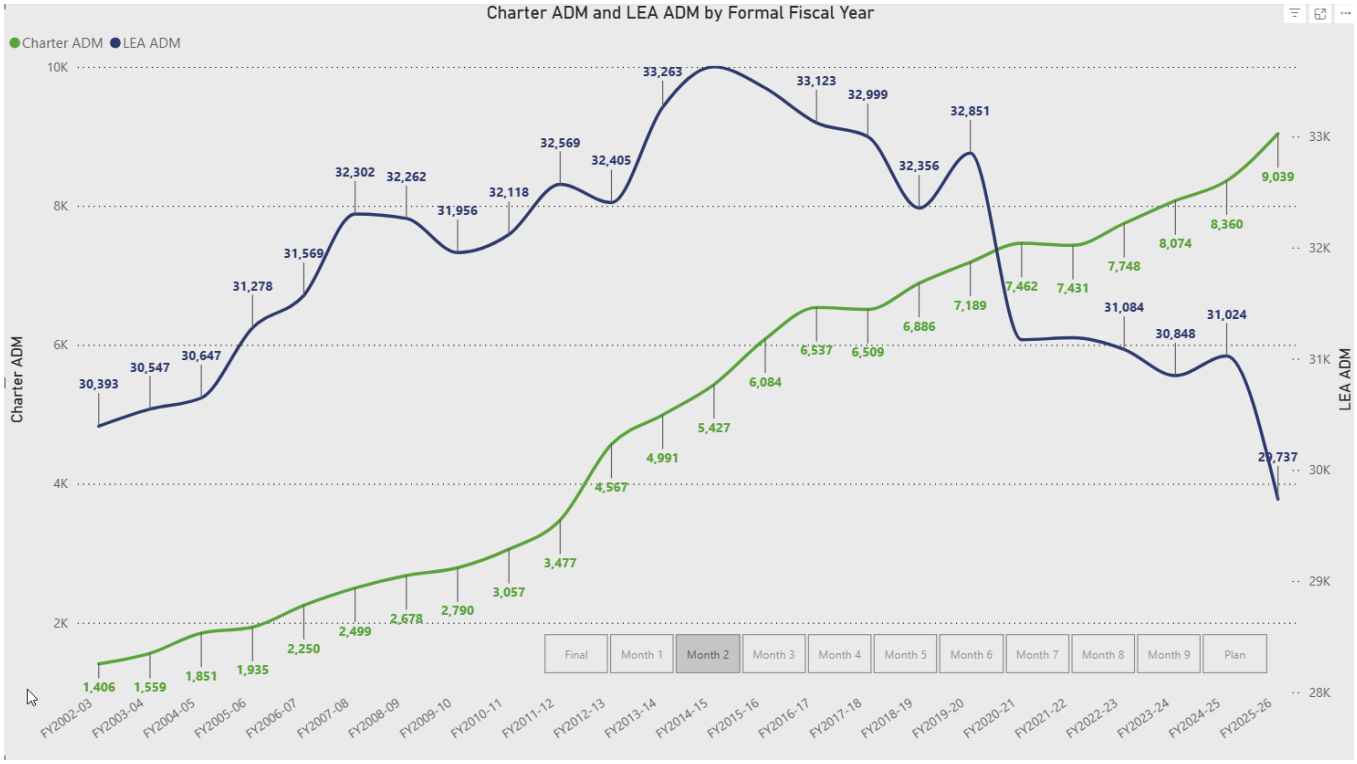
DPS and Durham County Charter School student projection for FY 2026-27 is 38,776, a decrease of 608 students from the FY 2025-26 budgeted estimate. To clearly identify local per pupil current expense funding support for DPS and Charter School students, some funding folded up in the current expense allocation of $233,078,901 needs to be subtracted out.

	FY 2025-26	FY 2026-27	Difference
Current Expense Funding	$219,528,912	$233,078,901	$13,549,989
Annual Pre-K support (Article 46 Sales Tax)	($508,140)	($508,140)	$ 0
Net Current Expense funding	**$219,020,772**	**$232,570,761**	**$13,549,989**
DPS and Charter School pupil estimate	39,384	38,776	(608)
Local Per Pupil funding	**$5,561**	**$5,998**	**$ 437**

Therefore, approved FY 2026-27 County supported "current expense" funding per pupil is $5,998 per pupil, an increase of $437 per pupil from FY 2025-26. Including capital outlay and debt service funding, Durham County supports public education at $7,954 per pupil, a $824 per pupil increase from FY 2025-26, due largely to increasing debt service support for schools.

If indirect County funding for Durham Public Schools ($8,254,715) is included along with annual DPS related debt service and current expense funding, local per pupil funding would be $8,167.

Overall trending of DPS student attendance has taken a significant hit over the last six years, two of which were COVID related, dropping by nearly 2,000 students in FY 2020-21 from FY 2019-20, and still down by nearly 1,500 in FY 2024-25. FY 2025-26 second month "Average Daily Membership" numbers dropped by almost 1,300 students from the previous year, while charter school membership increased almost 600 students. Two new charter schools are planned to be open in FY 2026-27, possibly siphoning off even more DPS students. This downward trending of DPS attendance will be exacerbated by a declining number of local newborns as well as less new school aged children even, from a growing County population.



STUDENT AND STAFFING DATA

Key Program Measures*	SY 2021-22 Actuals	SY 2022-23 Actuals	SY 2023-24 Actuals	SY 2024-25 Actuals	SY 2025-26 Estimates
Average Daily Membership (ADM) - Best of month 1 or 2 - DPS[1]	31,225	31,135	30,905	31,079	29,770
Average Daily Membership (ADM) - Best of month 1 or 2 - Charters in Durham County (Cumulative)[1]	7,481	7,768	8,108	8,389	9,088
Number of DPS personnel (All Funds)[2]	4,799	4,792	4,814	4,295	4,542
Number of DPS instructional personnel (All Funds)[2]	2,986	2,946	2,956	2,361	2,801
DPS staff to student ratio - All Staff[3]	1 to 6.5	1 to 6.5	1 to 6.4	1 to 7.2	1 to 7.2
DPS staff to student ratio - Instructional Staff[3]	1 to 10.5	1 to 10.6	1 to 10.5	1 to 13.2	1 to 10.6
Total number of DPS locally funded personnel[2]	1,187	1,144	1,163	1,027	1,136
Local expenditures on personnel salaries, in millions[2]	$77.03	$89.15	$98.99	$109.31	-
Local expenditures on personnel benefits, in millions[2]	$27.15	$33.33	$38.05	$37.14	-
Local expenditures on personnel salary and benefits, in millions[2]	$104.18	$122.49	$137.05	$146.46	-

*Data for some measures in FY 2025-26 are not yet available.

[1]Data Source: NC DPI School Business DART Dashboard

[2]Data Source: North Carolina Statistical Profile Report

[3]Data Sources: Calculated using data from NC DPI School Business DART Dashboard and North Carolina Statistical Profile Report

TEACHER DATA

Key Program Measures*	SY 2021-22 Actuals	SY 2022-23 Actuals	SY 2023-24 Actuals	SY 2024-25 Actuals	SY 2025-26 Estimates
Teacher turnover rate[1]	14.6%	21.1%	17.6%	17.2%	-
Number of locally funded teachers[2]	278	233	238	129	248
Number of state funded teachers[2]	1,985	2,023	2,032	1,306	1,954
Number of federally funded teachers[2]	-	166	149	392	78
Percent of survey respondents who agree or strongly agree that their school is a good place to work and learn[3]	80.2%	-	87.6%	-	-

*Data for some measures in FY 2025-26 are not yet available.

[1]Data Source: NC DPI State of the Teaching and Principal Profession Dashboard

[2]Data Source: North Carolina Statistical Profile Report

[3]Data Source: NC Teacher Working Conditions Survey

STUDENT PROFICIENCY DATA

Key Program Measures*	SY 2021-22 Actuals	SY 2022-23 Actuals	SY 2023-24 Actuals	SY 2024-25 Actuals	SY 2025-26 Estimates
Reading 3rd Grade EOG					
DPS profiency range, by school	10% – 86%	8% – 71%	7%-69%	16%-72%	-
DPS profiency median, by school	37%	38.50%	37%	37%	-
All Durham charter schools profiency range	28% – 61%	17% – 65%	16%-71%	16%-57%	-
All Durham charter schools profiency median	41%	45%	44%	43%	-
NC State Average	46%	48%	49%	47%	-
Reading 5th Grade EOG					
DPS profiency range, by school	6%-83%	14%-79%	15%-81%	24%-75%	-
DPS profiency median, by school	37%	43%	42%	43%	-
All Durham charter schools profiency range	11%-70%	30%-67%	29%-79%	17%-76%	-
All Durham charter schools profiency median	41%	43%	68%	47%	-
NC State Average	46%	48%	50%	53%	-
Reading 8th Grade EOG					
DPS profiency range, by school	<5%-82%	<5%-85%	9%-77%	6%-84%	-
DPS profiency median, by school	44%	47%	38%	50%	-
All Durham charter schools profiency range	21%-70%	19%-75%	18%-78%	29%-81%	-
All Durham charter schools profiency median	48%	50%	54%	50%	-
NC State Average	51%	51%	51%	54%	-
Math 3rd Grade EOG					
DPS profiency range, by school	18%-84%	28%-82%	29%-89%	25%-78%	-
DPS profiency median, by school	46%	52%	56.50%	53%	-
All Durham charter schools profiency range	26%-71%	25%-93%	24%-92%	24%-81%	-
All Durham charter schools profiency median	42%	45%	54%	49%	-
NC State Average	57%	61%	62%	64%	-
Math 5th Grade EOG					
DPS profiency range, by school	6%-79%	13%-83%	23%-77%	25%-84%	-
DPS profiency median, by school	36%	49.5%	49.5%	51%	-
All Durham charter schools profiency range	9%-68%	22%-75%	24%-81%	21%-84%	-
All Durham charter schools profiency median	37.50%	39%	51%	47%	-
NC State Average	51.00%	56%	58%	59%	-
Math 8th Grade EOG					
DPS profiency range, by school	<5%-69%	<5%-83%	<5%-78%	<5%-85%	-
DPS profiency median, by school	30.50%	33.50%	35.50%	42%	-
All Durham charter schools profiency range	13%-58%	8%-72%	<5%-74%	26%-78%	-
All Durham charter schools profiency median	29%	30%	40%	50%	-
NC State Average	42%	45%	47%	49%	-
Science 5th Grade EOG					
DPS profiency range, by school	17%-88%	33%-93%	38%-91%	22%-82%	-
DPS profiency median, by school	63%	65.5%	59%	55%	-
All Durham charter schools profiency range	6%-92%	5%-85%	35%-85%	17%-89%	-
All Durham charter schools profiency median	54.5%	59%	67%	55%	-
NC State Average	63%	65%	66%	62%	-
Science 8th Grade EOG					
DPS profiency range, by school	8%-94%	5%-92%	13%-85%	<5%-89%	-
DPS profiency median, by school	70%	65.5%	56.5%	49%	-
All Durham charter schools profiency range	48%-94%	34%-92%	27%-95%	37%-91%	-
All Durham charter schools profiency median	73%	71%	73%	57%	-
NC State Average	73%	70%	70%	60%	-
Cohort Graduation Rate					
DPS Four-Year Cohort Graduation Rate	87.1%	84.3%	83.4%	80.4%	-
NC State Average	86.0%	87.0%	87.0%	88.0%	-

*Data Source: NC DPI Accountability Dashboard. Data for FY 2025-26 are not yet available.

DURHAM TECHNICAL COMMUNITY COLLEGE

Description

Durham County provides support from the general fund to Durham Technical Community College. In accordance with North Carolina General Statute 115D-32, Durham County provides financial support under the following categories:

- Plant Fund, including acquisition of land, erection of buildings, and purchases of motor vehicles
- Current Expense Fund, including plant operation and maintenance
- Support Services, including building and motor vehicle insurance

As a comprehensive community college serving Durham and Orange counties, Durham Tech has a guided placement admissions philosophy to provide all students with an opportunity to acquire meaningful credentials and secure living-wage employment through education and training. Offerings include postsecondary technical and occupational programs leading to a degree, diploma, or certificate; the first two years of a four-year degree; general education for personal growth; a wide variety of corporate and continuing education courses for workforce preparation and development; and college and career readiness instruction that includes an adult high school diploma program, high school equivalency preparation programs, and English language development courses. Durham Technical Community College serves more than 18,000 students annually, with 60% of the students coming from either Durham or Orange County, and 40% coming from outside the regional area.

Key Program Measures*	SY 2021-22 Actuals	SY 2022-23 Actuals	SY 2023-24 Actuals	SY 2024-25 Actuals	SY 2025-26 Estimates
Number of students enrolled	-	17,292	16,919	17,346	-
Number of Promise Scholarships awarded in Durham County	-	275	403	637	-

*Data and estimates currently unavailable in some program areas.

Key Program Measures*	CY 2022 Actuals	CY 2023 Actuals	CY 2024 Actuals	CY 2025 Actuals	CY 2026 Estimates
Number of employer-sponsored apprenticeships	13	74	129	101	-
Number of students enrolled in the BULLS program	-	67	80	83	-
BULLS Program completion rate	-	55	86	98	-

*Data and estimates currently unavailable in some program areas.

	FY 2024-25 Actual	FY 2025-26 Original	FY 2026-27 Requested	FY 2026-27 Approved
Current expense	$11,872,083	$12,058,661	$13,033,551	$12,467,305
Capital outlay	$560,000	$560,000	$530,000	$530,000
TOTAL	**$12,432,083**	**$12,618,661**	**$13,563,551**	**$12,997,305**
Debt service	$4,309,998	$10,493,086	$13,396,163	$13,396,163
TOTAL FUNDING	**$16,742,081**	**$23,111,747**	**$26,959,714**	**$26,393,468**

Durham County also provides large capital project support to Durham Technical Community College through long term debt issuances (mainly General Obligation Bonds).

2007 GO Bond funds for DTCC capital projects	$8,680,000
2016 GO Bond funds for DTCC capital projects	$20,000,000
2022 GO Bond funds for DTCC capital projects	$112,740,000

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$12,432,083**	**$12,618,661**	**$12,618,661**	**$13,563,551**	**$12,997,305**	**3.00%**
Operating	$11,872,083	$12,058,661	$12,058,661	$13,033,551	$12,467,305	3.39%
Capital	$560,000	$560,000	$560,000	$530,000	$530,000	-5.36%

Budget Highlights

- As the County continues to collect revenue from the Article 46 quarter cent sales tax, by Board of County Commissioners' resolution, Durham Technical Community College will receive $2,108,837 for student scholarship support and other educational opportunities.
    - Article 46 Sales Tax revenue increases slightly by $33,644 (dedicated for Durham student scholarship support). This small increase in dedicated funding is indicative of overall sales tax revenue collection slowing significantly over the last couple of years and is largely related to inflation pressures on the current economy. This slowing growth in sales tax revenue may continue for the foreseeable future.
- The County supported a general 3% increase in DTCC operating funding to support targeted salary increases and rising utilities costs. ($375,000)
- Additional funding for a sixth year is available for the DTCC "Back to Work (BTW)" initiative and the "BULLS initiative and life sciences talent pipeline". See following table for details. ($500,000)

EXPENSE	Funding	NOTES
BULLS stipend	$250,000	25-50 students with $5-10K stipend
BTW scholarships	$250,000	20 classes with 25 students @$500 per class (covers tuition and other needs)
TOTAL	**$500,000**	

OTHER EDUCATION

Description

The Other Education business area is comprised of three distinct fund centers that help track items related to education in Durham County. These fund centers are: Early Childhood, Pre-K, and Non-Profits. The first table below reflects the expenditures and revenues for the entire business area, while the following sections display and highlight the more specific intention of each fund center.

Other Education Business Area Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$8,442,292**	**$9,679,072**	**$9,182,030**	**$12,006,449**	**$11,205,112**	**15.77%**
Personnel	$102,885	$114,576	$55,018	$102,864	$100,807	-12.02%
Operating	$8,339,407	$9,564,496	$9,127,012	$11,903,585	$11,104,305	16.10%
Revenue	**$79**					
Intergovernmental	$79					
Net County Cost	**$8,442,213**	**$9,679,072**	**$9,182,030**	**$12,006,449**	**$11,205,112**	**15.77%**

EARLY CHILDHOOD FUND CENTER

Durham County is committed to ensuring that its youngest residents get a strong start in life. Through investments across the areas of early childhood education, maternal and infant health, and other family supports for families with young children birth to eight, Durham County is building a strong foundation for families to thrive. Systems-level investments in the Early Childhood fund center include over nine million dollars a year for Durham PreK, Durham's universal pre-k program that provides high-quality early childhood education to 4-year-olds, and funding toward the development and implementation of a comprehensive Durham County Early Childhood Action Plan, inspired by North Carolina's state-level plan. This fund center also includes allocations that support early literacy initiatives, childcare navigation support, and diaper provision.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$387,976**	**$659,493**	**$158,626**	**$417,590**	**$415,533**	**-36.99%**
Personnel	$102,885	$114,576	$55,018	$102,864	$100,807	-12.02%
Operating	$285,091	$544,917	$103,608	$314,726	$314,726	-42.24%
Revenue	**$79**					
Intergovernmental	$79					
Net County Cost	**$387,897**	**$659,493**	**$158,626**	**$417,590**	**$415,533**	**-36.99%**

**For FY 2025–26, personnel expenditures are projected to be underspent due to the coordinator position being partially vacant for a portion of the fiscal year. As a result, associated operating costs tied to that role are also below initial projections. However, these funds are currently being utilized to support ongoing operational needs now that the position has been filled.*

***For FY 2026–27, while the budget may reflect an apparent reduction in funding, this is primarily due to the planned carryforward of a portion of FY 2025–26 funds. These carried-over resources will be applied in FY 2026–27 to ensure continuity of operations and support anticipated expenditures in the upcoming fiscal year.*

PRE-K FUND CENTER

Traditional funding of education nonprofit agencies by Durham County has centered on support of various groups and agencies that directly enhance the goal of quality education opportunities for Durham County children. However, starting in FY 2017-18, the Board of County Commissioners added to this area funding support for enhanced Pre-K services, including Pre-K expansion at Whitted School. First year funding was set at $1.5 million for expanded Pre-K services specifically at Whitted School, and that level of support is maintained.

Durham County continues to build its commitment to universal access to high quality Pre-K. Building on the $1.5 million per year for eight new Pre-K classrooms in the renovated Whitted School building, the County added $2.15 million in FY 2018-19 to bring on Child Care Services Association to manage Durham's Pre-K expansion, including community engagement, teacher pipeline improvement and expansion, contracting and technical assistance for providers, and other work. In FY 2018-19, 18 classrooms entered the technical assistance pipeline and five new (conversion) Pre-K classrooms opened in March 2019. In FY 2019-20, an additional $1.6 million funded roughly a dozen more classrooms entering the technical assistance pipeline and the opening of eight new Pre-K classrooms in the fall.

Fiscal Year	Pre-K Expansion Dollars	Total Annual Pre-k Budget
FY 2017-18	$1,500,000	$1,500,000
FY 2018-19	$2,150,000	$3,650,000
FY 2019-20	$1,600,000	$5,250,000
FY 2020-21	$164,915	$5,414,915
FY 2021-22	$713,602	$6,128,517
FY 2022-23	$951,200	$7,079,717
FY 2023-24	$847,364	$7,927,081
FY 2024-25	$965,448	$8,892,529
FY 2025-26	$0	$8,892,529
FY 2026-27	$1,270,000	$10,162,529

FY 2019-20 expansion funding supported several critical aspects of this important, community-driven education including the instructional costs of an estimated six new Pre-K classrooms slated to start in January 2019 as well as conversion costs for 14 existing Pre-K classrooms (both public and private) slated to transition to the "Durham Pre-K" model. FY 2022-23 funding supported expansion of Durham Pre-K by serving an additional 54-100 children with high-quality Pre-K and 40 children with wrap-around care. FY 2023-24 additional funding supported up to an additional 100 available seats.

Overall County funding options were limited in FY 2025-26 necessitating a pause on increased County funding for Pre-K support, however, additional ARPA funding of $770,000 was secured. FY 2026-27 County funding for Pre-K increases $1.27 million, $770,000 to replace the one-time use of ARPA funds the previous year and $500,000 of new additional funding. Again, fiscal constraints limit larger growth in this important program.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Durham Pre-K seats	451	614	677	658	676
Number of Durham Pre-K sites	20	24	25	24	24
Number of Durham Pre-K classrooms	34	39	42	42	43
Average seat vacancy rate across all Durham Pre-K sites at peak enrollment	-	9%	13%	18%	13%
Percent of Durham County 4-year-olds for whom Durham Pre-K seats are available	-	36%	41%	42%	42%
Percent of Durham Pre-K students reaching six key milestones at the end of the school year	-	-	-	93%	90%

*Data unavailable for some measures in this program for some fiscal years.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$7,831,089**	**$8,892,529**	**$8,892,529**	**$11,461,809**	**$10,162,529**	**14.28%**
Operating	$7,831,089	$8,892,529	$8,892,529	$11,461,809	$10,162,529	14.28%
Net County Cost	**$7,831,089**	**$8,892,529**	**$8,892,529**	**$11,461,809**	**$10,162,529**	**14.28%**

As available annual funding resources continue to tighten, additional discussion will need to occur between the County, private Pre-K providers, and DPS about seats, Pre-K standards, and span of control related to Pre-K's continued expansion.

NONPROFIT FUND CENTER

FY 2026-27 funding supports ongoing annual funding of $127,050 for Bull City Community Schools. An additional $500,000 is budgeted to support targeted youth related mini grants through relevant nonprofits.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$223,226**	**$127,050**	**$130,875**	**$127,050**	**$627,050**	**393.55%**
Operating	$223,226	$127,050	$130,875	$127,050	$627,050	393.55%
Net County Cost	**$223,226**	**$127,050**	**$130,875**	**$127,050**	**$627,050**	**393.55%**

Section 11 – General Fund
Culture and Recreation

Departments and services supporting cultural and recreational activities for the benefit of residents and visitors

Business Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Library	$13,773,970	$14,709,753	$13,635,693	$15,111,987	$14,255,586	-3.09%	84.16%
Other Cultural & Recreational	$2,458,124	$2,608,124	$2,608,124	$2,933,124	$2,683,124	2.88%	15.84%
Total	**$16,232,094**	**$17,317,877**	**$16,243,817**	**$18,045,111**	**$16,938,710**	**-2.19%**	**100.00%**

LIBRARY

Description

The mission of Durham County Library is to encourage discovery, connect the community, and lead in literacy. The Library benefits the public good for all Durham residents by providing free access to materials, services, and programs. The available collection offers both print and downloadable books, music, movies, audiobooks, magazines, and other materials. The North Carolina Collection and Selena Warren Wheeler Collection preserve and provide the community access to the history of Durham. Library services include access to computers, the Internet, programs, and classes, removing barriers to information, education, and recreation for all members of the community regardless of origin, age, background, or views. The Library's collection and services support literacy at all ages, bridging the digital divide across income levels, strengthening the workforce, and capturing the culture of Durham.

Programs

COLLECTIONS AND RESOURCES

Durham County Library offers a wide variety of materials, including print and digital books, music, movies, audiobooks, and other resources available for free checkout. The collection also includes subscription databases, instructor-led classes, and online resources designed to support learning and discovery. Library staff select, purchase, catalog, and maintain these materials to ensure they meet the diverse needs of the community, including specialized resources such as the North Carolina Collection and the Selena Warren Wheeler Collection, which preserve local history and culture. Staff also provide readers' advisory services and curated displays to help patrons discover new materials and resources.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Average collection use (physical and digital materials) per capita	8.8	9.5	10.5	10.9	11.0
Number of physical checkouts	1,754,600	1,976,663	2,240,712	2,292,310	2,445,436
Number of digital checkouts	775,599	892,898	1,029,860	1,224,320	1,364,015
Number of times database and online courses accessed	332,034	275,314	230,703	202,673	177,663
Percent of County population who are active Library cardholders	79%	68%	77%	63%	61%

LIBRARY OPERATIONS

Library Operations ensures the effective functioning of the Durham County Library system and supports service delivery across all library locations. This program includes staff who provide direct patron services as well as those responsible for essential operational functions such as human resources, facilities management, information technology, marketing, and library administration. These activities also support building maintenance, technology systems, staff development, and strategic planning to ensure library services are accessible, efficient, and responsive to community needs.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Total visits across all Library locations	456,312	498,795	500,257	671,250	695,544

PROGRAMMING, OUTREACH AND ENGAGEMENT

Durham County Library provides programs, resources, and services designed to support learning, enrichment, and community engagement for residents of all ages. The program offers educational and cultural programming for children, teens, and adults, while also conducting outreach to connect residents with library services. Outreach activities extend library resources beyond physical locations to reach individuals who may face barriers to visiting a library, may be unaware of available services, or need alternative ways to access information and programs.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of programs for children (ages 0 - 11)	1,576	2,330	1,963	1,888	2,129
Number of participating children (ages 0 - 11)	34,233	49,727	50,926	43,383	48,919
Number of programs for teens (ages 12 - 18)	299	294	447	400	451
Number of participating teens (ages 12 - 18)	1,534	3,694	3,377	5,457	6,153
Number of programs for adults (ages 19+)	438	1,116	618	641	723
Number of participating adults (ages 19+)	7,773	17,857	5,352	7,618	8,590
Number of programs (intergenerational)	1,744	1,212	2,856	3,251	3,666
Number of participants (intergenerational)	18,021	34,545	67,004	86,582	97,630
Total number of programs	4,057	4,952	5,884	6,180	6,969
Total attendance for programs	61,561	105,823	126,659	143,040	161,292

TECHNOLOGY ACCESS

Durham County Library provides community access to computers, productivity tools, maker equipment, internet hotspots, and other digital resources. The program also maintains essential digital services, including the library website, online catalog, and public internet access. Library staff assist patrons with technology use, digital resources, and online tools. Through these services, Durham County Library works to reduce the digital divide and ensure that residents have equitable access to technology and the skills needed to participate in a connected and information-driven society.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of in person computer sessions	56,660	82,255	91,204	104,487	110,000
Number of people assisted with technology	33,462	39,985	39,818	47,414	55,744

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$13,773,970**	**$14,709,753**	**$13,635,693**	**$15,111,987**	**$14,255,586**	**-3.09%**
Personnel	$10,425,029	$11,295,864	$10,447,780	$11,078,436	$10,856,867	-3.89%
Operating	$3,264,167	$3,197,889	$3,172,853	$3,565,234	$3,080,402	-3.67%
Capital	$84,774			$150,000		
Transfers Out		$216,000	$15,060	$318,317	$318,317	47.37%
Revenue	**$651,278**	**$632,824**	**$561,610**	**$687,641**	**$687,641**	**8.66%**
Intergovernmental	$339,517	$309,324	$309,930	$304,324	$304,324	-1.62%
Contributions and Donations	$233,630	$216,000	$222,883	$318,317	$318,317	47.37%
Service Charges	$78,142	$107,500	$28,797	$65,000	$65,000	-39.53%
Other Revenues	($10)		$0			
Net County Cost	**$13,122,691**	**$14,076,929**	**$13,074,083**	**$14,424,346**	**$13,567,945**	**-3.62%**

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
147.38	147.38	144.38	144.38	144.38

**FY 2025-26 Estimated FTE decreased by three FTEs related to a grant that is no longer being received, with associated reductions in FY 2026-27 Requested personnel budget.*

Budget Highlights

- In supporting the FY 2026-27 budget many departments, including this one, did not receive additional funding for new or expansion requests. The only increases in funding are related to salary adjustments made during the previous year. Almost all departments applied budget reductions to their FY 2026-27 budget to reduce pressure on the property tax rate. Where possible FY 2026-27 budgeted funding supports continuing current operations and service levels.

NC Museum of Life and Science

Description

The North Carolina Museum of Life and Science is a place of lifelong learning for the citizens of Durham County that encourages the discovery of the natural and physical sciences. A two-story science center, zoo, and expansive nature campus covering over 84 acres, the Museum is uniquely positioned to incorporate the principles of scientific inquiry in exhibits and programs—both onsite and online—that instill a lifelong love of science for learners of all ages, backgrounds, and abilities.

The Museum of Life and Science is also one of North Carolina's top-rated family destinations. For eight decades, the Museum has inspired generations of Durham families and students to explore science, nature, and animal life. Voted Best Museum in Durham and the Triangle by multiple publications, including Durham Magazine and Indy Week, its 84-acre campus, located just north of downtown Durham, includes one of the largest butterfly conservatories on the East Coast, a conservation habitat for endangered red wolves and beautifully landscaped outdoor exhibits. Every year, the Museum welcomes hundreds of school field trips, special events, and private celebrations.

The Museum inspires people of all ages to discover and embrace the wonders of science and nature. It ignites a spark of curiosity and instills a lifelong love of learning in children, empowers students and youth with STEM education, provides quality family time, and empowers adults to use science for understanding and problem-solving. Working with over 20 nonprofit partners in the county, the Museum provides more than 1,200 $5 memberships and 42 camp scholarships to families in underserved neighborhoods, offering valuable learning opportunities. In addition, last year the Museum welcomed nearly 15,000 Durham County residents with free admission and access to numerous Community Day events and programs. As an essential partner in Durham's educational ecosystem, the Museum creates a brighter future for the Durham community and the world.

In addition to supporting Durham families and schools with fun and educational adventures, the Museum makes a vital impact on the local economy. With nearly 640,000 visitors annually, a recent economic impact study found that the Museum generates $47.5 million for the local economy every year. Durham County also provides large capital project support to the Museum through long term debt issuances (mainly General Obligation Bonds).

2007 GO Bond funds for NCMLS capital projects	$4,170,812
2016 GO Bond funds for NCMLS capital projects	$14,067,705
2022 GO Bond funds for NCMLS capital projects	$13,995,000

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of member households	15,219	16,685	16,816	16,372	15,480
Number of annual visitors	494,950	581,631	641,529	641,000	612,000
Number of Durham Community Day attendees	8,711	13,447	13,791	17,015	20,360
Number of free admissions for children under 3	53,104	66,292	85,324	87,632	88,078
Number of Ignite Learning memberships	1,008	1,131	1,121	1,278	1,375

*FY 2025-26 estimates include factors such as construction on the Museum's campus.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$2,358,124**	**$2,508,124**	**$2,508,124**	**$2,833,124**	**$2,583,124**	**2.99%**
Operating	$2,358,124	$2,508,124	$2,508,124	$2,833,124	$2,583,124	2.99%
Net County Cost	**$2,358,124**	**$2,508,124**	**$2,508,124**	**$2,833,124**	**$2,583,124**	**2.99%**

Budget Highlights

- The NC Museum of Life & Science requested a 13% increase in funding from the County ($325,000).
    - Requested additional operating funds ($185,000) would help launch new access initiatives and community programs, as well as support staff training.
    - Additional capital funds ($140,000) would support needed building utility upgrades and site maintenance to improve safety and accessibility.
- Overall County budget constraints limit the available funds to a 3% ($75,000) increase for the Museum. County support for major NCMLS capital infrastructure continues to be robust.

Convention Center

Description

The Durham Convention Center, jointly built by the City and County in 1987, is a meeting destination within the Downtown Business District and complements functions held at the Arts Council, the Carolina Theatre, and the Armory while promoting and complementing a wide variety of economic impact generating activities in the downtown area. The facility includes two large ballrooms (that can be divided into various sizes), six breakout rooms, and two executive boardrooms. The downtown Durham tourism infrastructure has grown over recent years, and, consequently, events hosted at the Durham Convention Center have become more robust. This has resulted in an increase in convention business, which is expected to continue to grow along with additional growth in the downtown core.

Oak View Group, formerly known as Spectra Venue Management, has been managing the Durham Convention Center since January 2011. This company and management team has experience handling such facilities and improving their bottom-line financial condition. Since managing the venue, the operating deficit has continued to decline, and the current management agreement incentivizes increased gross revenues and improved facility utilization.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**0.00%**
Operating	$100,000	$100,000	$100,000	$100,000	$100,000	0.00%
Net County Cost	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**0.00%**

Section 12 - Other General Funds

These are funds that for accounting purposes are grouped with the general funds.

Fund Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Risk Management	$5,093,121	$6,684,746	$6,514,230	$6,641,492	$6,523,861	-2.41%	3.50%
Swap Agreement 05		$2,500,000	$2,500,000	$500,000	$500,000	-80.00%	0.27%
Reappraisal Reserve Fund	$748,804	$978,914	$1,078,036	$1,058,134	$1,058,134	8.09%	0.57%
Capital Improvement Plan	$108,938,458	$126,101,344	$126,060,478	$126,711,918	$125,210,369	-0.71%	67.13%
Public Art Funds	$156,606	$300,000	$246,409	$300,000	$300,000	0.00%	0.16%
Benefits Plan	$44,011,791	$50,630,558	$45,408,948	$52,630,558	$52,176,867	3.05%	27.97%
LEO Special Separation Allowance	$759,531	$750,027	$741,266	$740,591	$760,000	1.33%	0.41%
Total	**$159,708,311**	**$187,945,589**	**$182,549,367**	**$188,582,693**	**$186,529,231**	**-0.75%**	**100.00%**

RISK MANAGEMENT FUND

Description

Durham County's Risk Management function is a coordinated and ongoing effort to assess and respond to risks which affect the achievement of the County' Strategic Plan. This is achieved through risk identification, assessment, and mitigation strategies to protect County employees, assets, and operations from loss. The Risk Management function also recommends risk financing methods to ensure the financial integrity of the County is not impaired should a significant loss occur.

Programs

RISK MANAGEMENT

Risk Management provides resources and guidance to County departments related to insurance, claims management, risk mitigation, training, and risk advisory services. The program helps departments identify and manage risks in order to minimize financial liabilities and protect County assets.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of auto liability claims	17	17	21	26	31
Average cost per auto liability claim	$1,091	$3,242	$1,693	$3,457	$947
Number of general claims	11	6	4	1	4
Average cost per general claim*	$0	$5,000	$197,500	$0	$0
Number of workers compensation claims	325	119	195	145	209
Average cost per workers compensation claim	$3,226	$5,323	$5,300	$5,272	$1,362
OSHA recordable injury/illness rate per 100 employees	3.02	2.72	3.25	3.29	2.89
Percent of contracts reviewed by Risk Management	100%	100%	100%	100%	100%

*General claim amounts fluctuate due to unpredictability and significant time needed to settle in many cases.

PRIVACY AND REGULATORY COMPLIANCE

Risk Management provides centralized oversight to ensure County departments adhere to applicable federal, state, and local laws, regulations, and contractual requirements. The program establishes standards and policies, manages monitoring and reporting processes, and provides advisory guidance to departments. Responsibilities include oversight of the protection, appropriate use, and disclosure of personally identifiable information (PII) and protected health information (PHI), as well as monitoring compliance with Health Insurance Portability and Accountability Act (HIPAA) and data governance requirements.

Key Program Measures*	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of employees completing required privacy and compliance training	75%	-	-	-	90%
Number of reported privacy incidents involving personally identifiable information (PII) or protected health information (PHI)	21	-	-	-	15
Number of privacy impact assessments completed	1	-	-	-	1
Percent of required regulatory reports submitted on time	100%	-	-	-	100%
Number of third-party data compliance reviews conducted	1	-	-	-	6

*Data for FY 2022-23 through FY 2024-25 are currently unavailable.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$5,093,121**	**$6,684,746**	**$6,514,230**	**$6,641,492**	**$6,523,861**	**-2.41%**
Personnel	$585,015	$879,168	$884,158	$1,147,514	$1,038,883	18.17%
Operating	$4,400,912	$5,654,961	$5,405,943	$5,340,586	$5,331,586	-5.72%
Capital	$0		$40,471			
Transfers Out	$107,194	$150,617	$183,658	$153,392	$153,392	1.84%
Revenue	**$4,742,392**	**$6,684,746**	**$6,684,776**	**$6,425,802**	**$6,523,861**	**-2.41%**
Investment Income	$424,191					
Service Charges	$4,318,201	$6,421,817	$6,421,817	$5,414,593	$5,414,593	-15.68%
Transfers In		$262,929	$262,959	$1,011,209	$1,109,268	321.89%
Net County Cost	**$350,730**	**$0**	**($170,546)**	**$215,690**	**$0**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
7.00	7.00	7.00	9.00	8.00

Budget Highlights

- Funding is included for a Risk Analyst position to support ongoing operational activities, including the management of the insurance portfolio, evaluation of contract performance, and annual reviews of insurance renewals to identify potential coverage gaps. Additional duties include conducting risk assessments across County departments, formulating and executing comprehensive risk mitigation strategies, analyzing loss statistics and exposure patterns, and developing risk mitigation action plans. ($117,631)
- The increased amount of FY 2026-27 “Transfers In” is revenue from existing Risk Management fund balance, drawing from existing reserve (savings) funds to minimize additional new funding.

SWAP FUND

Description

On July 30, 2004, Durham County entered a floating, or basis swap, on $125,810,000 of its outstanding fixed rate bonds. The notional amount of the SWAP agreement is equal to the par value of selected bonds. The SWAP agreement allows the County to make payments to the counterparty based on the taxable-equivalent Bond Market Association (BMA) index and for the counterparty to make reciprocal payments based on a floating rate priced at six-month LIBOR (London Interbank Offered Rate) plus a net amount of .952%. The agreement matured on March 1, 2023. The balance in this fund is the reflection of this agreement, which calls for net payments to be made on March 15 and September 15 each year. Payments are accrued monthly and paid to the County every six months.

The Board of County Commissioners established a policy requiring 50% of the savings be placed in a restricted account until such time the committed funds equal 110% of the liquidation value of the SWAP, and the balance available to support unrestricted needs. A total of $37,468,647 has been received to date. Of these funds, $19,354,298 is unspent, and most is available as the liquidation value currently of the SWAP fund is almost zero. The County will get two new payments in FY 2026-27 (September 2026 and March 2027), and a conservative estimate is the County will receive $500,000. For FY 2025-26, $2,000,000 of available SWAP Fund fund balance was transferred to the Debt Service Fund to support annual debt service payments and help mitigate property tax rate increases dedicated to debt service support. Fund balance from this fund will also be used in future years to mitigate property tax rate increases needed to support long term debt payments.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure		**$2,500,000**	**$2,500,000**	**$500,000**	**$500,000**	**-80.00%**
Transfers Out		$2,500,000	$2,500,000	$500,000	$500,000	-80.00%
Revenue	**$1,088,297**	**$2,500,000**	**$2,600,000**	**$500,000**	**$500,000**	**-80.00%**
Investment Income	$456,419					
Other Revenues	$631,878	$500,000	$600,000	$500,000	$500,000	0.00%
Transfers In		$2,000,000	$2,000,000			-100.00%
Net County Cost	**($1,088,297)**	**$0**	**($100,000)**	**$0**	**$0**	

Tax Administration - Revaluation

Description

The goal of revaluation process is to ensure all real property has been reappraised in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the reappraisal year. The purpose of the General Reappraisal program is to meet statutory obligations to fairly appraise all real property within the County to determine its true value. North Carolina General Statute 105-286 requires every county to conduct a general reappraisal (revaluation) at least once every eight years or within the cycle set forth by a resolution adopted by the County Commissioners.

Durham County is currently on a four-year revaluation cycle, and this annual funding supports personnel expenses and data collection necessary to meet statuary obligations.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$748,804**	**$978,914**	**$1,078,036**	**$1,058,134**	**$1,058,134**	**8.09%**
Personnel	$465,299	$393,828	$527,250	$392,364	$392,364	-0.37%
Operating	$224,120	$499,019	$481,052	$578,116	$578,116	15.85%
Transfers Out	$59,385	$86,067	$69,734	$87,654	$87,654	1.84%
Revenue	**$335,251**	**$978,914**	**$978,914**	**$1,058,134**	**$1,058,134**	**8.09%**
Investment Income	$19,334					
Transfers In	$315,917	$978,914	$978,914	$1,058,134	$1,058,134	8.09%
Net County Cost	**$413,553**	**$0**	**$99,122**	**$0**	**$0**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
4.00	4.00	4.00	4.00	4.00

**The increased personnel estimate over original budget is related to Board of Equalization and Review member fees, which grew in FY 2025-26, because of the recent revaluation cycle, which generated a higher volume of appeals requiring more board review*.

Budget Highlights

- Operating expense increases for FY 2026-27 is mostly attributable to reallocated contracts from the General Fund Tax Administration Department to the Tax Administration Revaluation Fund, as well as modest inflationary increases for select contracts. ($79,097)

Capital Financing Plan Fund

Description

Concurrently with the 1986 bond referendum described in the Debt Service Fund section, the Board of County Commissioners established a Capital Financing Plan for the purpose of funding all major capital projects undertaken by the County. Revenues dedicated to the Capital Financing Plan are listed below with estimates for the upcoming fiscal year. In addition to debt service on general obligation bonds, these monies will be spent to retire debt associated with certificates of participation as well as to fund pay-as-you-go (county contribution) projects. The long-range Capital Financing Plan can be found in the FY 2024-33 Capital Improvement Plan. Durham County's Capital Financing Policy follows.

Revenues	FY 2026-27
Property Taxes (7.57 cents)	$64,719,049
Sales Taxes (Art. 40, 42, & 46)	$57,552,165
Occupancy Taxes	$1,961,655
Interest Earnings	$500,000
Miscellaneous Revenue	$477,500
Fund Balance	$0
TOTAL RESOURCES	**$125,210,369**

Expenditures	FY 2026-27
Motor Vehicle Tax Collection Fees (State)	$90,001
Transfer to General Fund	$1,000,000
Transfer to Debt Service	$109,331,141
Transfer to Public Art Fund	$300,000
County Contribution*	$11,148,111
Reserve For Future	$3,341,116
TOTAL EXPENDITURES	**$125,210,369**

**Projects funded with County contribution. These projects include:*	
Ongoing HVAC Replacement	$946,508
Ongoing Roof Replacement	$1,795,483
Ongoing Building Envelope	$198,078
Ongoing Security Improvements	$1,633,623
County Stadium Upgrades	$340,750
Ongoing Facilities Systems Upgrades	$2,234,304
Ongoing Parking Lot Replacement	$104,365
Ongoing Building Equipment Repl.	$150,000
Open Space Land Acquisition	$500,000
IT AI Automation	$300,000
Durham to Roxboro Rail Trail	$100,000
DTCC – Retrofit HVAC	$1,470,000
DTCC – Roof Repair & Replacement	$975,000
Library Ongoing Maintenance	$400,000
TOTAL EXPENDITURES	***$11,148,111***

For FY 2026-27, the portion of the County-wide tax rate dedicated to the Capital Financing Plan is 7.57 cents, which is flat from FY 2025-26. The property tax rate applied, and revenue collected, supports the County taking on (spending) close to the full amount of voter approved 2022 GO Bond debt that is supporting new school construction along with existing public school renovations and major capital projects at Durham Technical Community College and the Museum of Life and Science.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$108,938,458**	**$126,101,344**	**$126,060,478**	**$126,711,918**	**$125,210,369**	**-0.71%**
Operating	$47,328	$89,999	$49,133	$90,000	$90,001	0.00%
Transfers Out	$108,891,129	$126,011,345	$126,011,345	$126,621,918	$125,120,368	-0.71%
Revenue	**$99,381,233**	**$126,101,344**	**$124,686,617**	**$126,711,918**	**$125,210,369**	**-0.71%**
Taxes	$54,298,398	$64,657,126	$63,236,821	$66,555,598	$64,719,049	0.10%
Investment Income	$531,491	$500,000	$505,578	$500,000	$500,000	0.00%
Transfers In	$44,551,345	$60,944,218	$60,944,218	$59,656,320	$59,991,320	-1.56%
Net County Cost	**$9,557,224**	**$0**	**$1,373,861**	**$0**	**$0**	

Budget Highlights

- The total property tax rate needed to support capital project costs and annual debt service payments for FY 2026-27 stays flat at 7.57 cents but is expected to rise in future years as the County takes on more capital related debt.
- Revenue growth over the past five years has increased the fund balance (savings account) of the Capital Finance Plan (those saved funds have since been transferred to the Debt Service Fund), and those "saved" funds will help minimize the needed tax rate increase for GO Bond issuance while also minimizing tax rate fluctuations in future years.
- County funding (Pay-As-You-Go) of $11,148,111 million is supporting a significant number of capital projects (14) for the FY 2026-27 year. Most of these projects are a part of the current Capital Improvement Plan and this spending was expected.
- Per Board of County Commissioner policy $300,000 of County funding is directed to support art installations at various County properties.
- A graphical representation of the Capital Financing Plan Debt Funding is included in this section. For more information on bonded capital projects, debt service, debt limits and principal and interest payments, refer to the Debt Service Fund section.

DURHAM COUNTY
CAPITAL FINANCING POLICY

Durham County recognizes the goal of the Capital Financing Policy is to provide for the adequate funding of the County's capital program while avoiding erratic increases and decreases in the County's property tax rate. Thus, a Capital Financing Plan for the payment of debt related to projects financed by long-term borrowing shall be updated annually.

The County currently dedicates the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects:

- Article 40 and Article 42 one-half cent sales taxes;
- County share of the Occupancy Tax; and
- County-wide property taxes.

The County reserves up to 20% of these annually dedicated revenues for pay-as-you-go projects. In addition, the Pay-As-You-Go Policy restricts dedicated property tax revenue to 20% of a maximum of 5 cents, or 1 cent, in County-wide property taxes.

Investment earnings on unexpended debt proceeds shall be restricted to the payment of debt. Investment earnings on amounts restricted for the payment of debt and pay-as-you-go funds shall bear the same restrictions as the principal amounts generating these investment earnings.

Excess funds, if available, within the Debt Service Fund may be used to provide advance funding for capital projects pending bond sale. Such advances or loans would be repaid with interest based on the monthly yield of the North Carolina Cash Management Trust short-term investment fund.

This policy applies to the Board of County Commissioners and County Administration and may be revised by the Board as it deems appropriate to meet the changing needs of the County for capital financing.

RESOLUTION OF THE DURHAM COUNTY BOARD OF COMMISSIONERS AMENDING ITS POLICY ON FINANCING CAPITAL PROJECTS

WHEREAS, Durham County adopted on March 27, 1989, a policy setting forth that the County will annually update and review its capital needs and its plan for financing the payment of debt for projects financed by long-term borrowing; and

WHEREAS, Durham County recognizes that the goal of its capital financing policy is to provide for the adequate funding of the County's capital program while avoiding erratic increases and decreases in the County's property tax rate; and
WHEREAS, in an attempt to meet this goal, the Board identified in the policy certain sources of revenue to the County from which funds would be used for the satisfaction of the County's debt obligations; and

WHEREAS, this policy applies to the governing board and administration of the County and may be revised from time to time by the governing board as it deems appropriate to meet the changing needs of the County for capital financing:

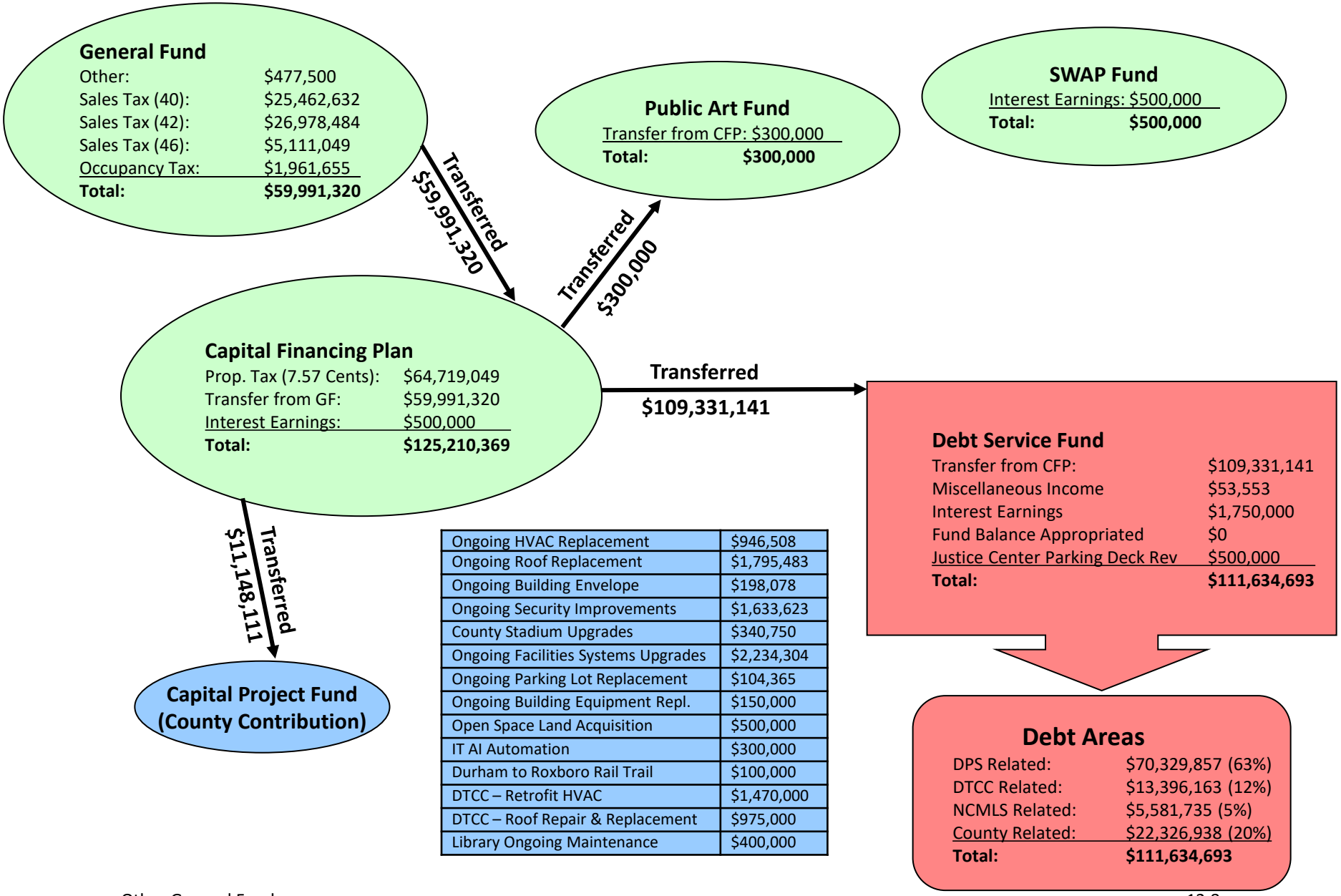
NOW, THEREFORE BE IT RESOLVED that the Board of Commissioners of Durham County hereby amends its policy of financing capital projects and capital project debt revised and approved on June 26, 2006 as follows:

The county will annually designate:

1. Article 40 and Article 42 one-half cent sales taxes,
2. The County's share of the occupancy tax,
3. Countywide property taxes,
4. In addition, dedicated property tax revenue to 20% of a maximum of five cents (or 1 cent) in countywide property taxes for pay-as-you-go projects.

AND BE IT FURTHER RESOLVED that all provisions of the policy adopted on March 27, 1989, which are not inconsistent with the provisions hereof remain in full force and effect.

Capital Improvement Plan Debt Funding FY 2026-27



Ongoing HVAC Replacement	$946,508
Ongoing Roof Replacement	$1,795,483
Ongoing Building Envelope	$198,078
Ongoing Security Improvements	$1,633,623
County Stadium Upgrades	$340,750
Ongoing Facilities Systems Upgrades	$2,234,304
Ongoing Parking Lot Replacement	$104,365
Ongoing Building Equipment Repl.	$150,000
Open Space Land Acquisition	$500,000
IT AI Automation	$300,000
Durham to Roxboro Rail Trail	$100,000
DTCC – Retrofit HVAC	$1,470,000
DTCC – Roof Repair & Replacement	$975,000
Library Ongoing Maintenance	$400,000

BENEFITS PLAN FUND

Description

Durham County has a benefit plan that is fully self-funded with a specific stop-loss insurance policy that reimburses the County and prevents it from having to pay for catastrophic or unusually high overall claim costs. This plan allows for more effective and efficient management of health care costs for both the County and its employees. By retaining potential profits that would normally accrue to the administrator of a fully insured plan, the County is able to provide a core plan for all employees that includes health, dental, vision, and life insurance coverage at one times each employee's salary. The County also offers dependent coverage that more employees can afford. The County's benefit plan with its supplemental specific stop-loss policy is structured to protect the county from costs that could become a liability, while ensuring our employees continue to receive the care they need.

The fund balance policy was also revised so that unspent funds for the self-insured benefits (e.g., Health and Dental) can only be used as funding for these benefits and will be committed in the County's fund balance. By committing these unspent funds in the County's fund balance and establishing this process in amending the County's Fund Balance Policy, the Board added stronger internal controls to further ensure compliance. To be in compliance, the County is required to perform an annual review of the performance of the self-insured benefits and the reserves for these benefits.

The benefits plan provides health and financial benefit options that maintain or improve employees' physical, mental, and financial health and thereby enhance their overall personal and professional well-being. The County's comprehensive benefits package contributes to the physical, mental, and financial health of its employees and their family members. All full-time employees receive County-paid health, vision, dental, term life, and accidental death and dismemberment insurance (with the County paying a pro-rated portion for part-time employees who work at least 50% of their work schedule). In addition, the County pays a portion of the health insurance coverage for employees' family members and pays the entire cost of employee plus family vision coverage. Employees also have the option of purchasing additional life insurance for themselves and their spouses and children, as well as short and long-term disability, hospital confinement, long term care and legal insurance. Medical and dependent care flexible spending accounts are available, too. The County knows that a robust set of benefit offerings enhances our ability to attract talented and committed employees in the highly competitive Research Triangle area.

For FY 2026-27, the Benefits Fund will be funded through transfers from other funds to the Benefits Plan Fund to cover the cost of the plan:

- $46,467,819 will be transferred from the General Fund for employees that reside in that fund
- $942,270 charge for service from the Sewer Utility Enterprise Fund for employees that reside in that fund
- $153,392 will be transferred from the Risk Management Fund for employees that reside in that fund
- $87,654 will be transferred from the Reappraisal Reserve Fund for employees that reside in that fund
- $241,045 charge for service from the Stormwater Fund for employees that reside in that fund
- $109,566 will be transferred from the Opioid Fund for employees that reside in that fund
- $4,800,000 funding source for employee contributions booked directly to the Benefits Plan Fund

FY 2026-27 Benefits Plan Fund Budget

	FY 2025-26	FY 2026-27	$ Change	% Change
Health Insurance	$40,927,290	$40,918,242	-$9,048	-.02%
Dental Insurance	$2,100,000	$2,100,000	$0	0%
Vision Insurance	$320,000	$680,000	$360,000	112.5%
Life Insurance	$360,000	$233,041	-$126,959	-35.27%
Wellness Clinic HealthSTAT	$526,870	$940,138	$413,268	78.43%
Plan Administration Fees	$1,596,398	$1,596,398	$0	0.00%
Total	$45,830,558	$46,467,819	$637,261	1.39%

**This table shows only Durham County's contribution to the Benefits Plan Fund*

***The projected increase in Vision insurance for next year is driven by anticipated higher Flex Benefits charges within this category.*

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$44,011,791**	**$50,630,558**	**$45,408,948**	**$52,630,558**	**$52,176,867**	**3.05%**
Personnel	$43,309,382	$49,740,094	$44,505,064	$50,107,290	$49,407,290	-0.67%
Operating	$702,408	$890,464	$903,884	$2,523,268	$2,769,577	211.03%
Revenue	**$41,849,974**	**$50,630,558**	**$46,772,933**	**$52,630,558**	**$52,176,867**	**3.05%**
Investment Income	$214,443					
Service Charges	$4,382,185	$5,832,801	$4,428,094	$5,983,314	$5,983,314	2.58%
Other Revenues			$20,250			
Transfers In	$37,253,345	$44,797,757	$42,324,589	$46,647,244	$46,193,553	3.12%
Net County Cost	**$2,161,817**	**$0**	**($1,363,985)**	**$0**	**$0**	

**This table shows contributions, by both the County and County employees, to the Benefits Plan Fund*

Budget Highlights

- The Benefits Plan Fund increased by $1,546,309 to $52,176,867 in FY 2026-27, an increase of 3.05%. This continues a trend of increases within the fund which can be attributed to several variables:
    - Rising healthcare costs continue to impact organizations and employees across the country. Factors such as increased cost for medical services, import tariffs on medical goods, and higher prescription drug prices, have all contributed to this upward trend. As a result, the overall cost of providing benefits has increased, which is reflected in the adjustments to the County's benefits expenses. Durham County remains committed to offering competitive and valuable benefits while carefully managing these rising costs.
    - In response to rising healthcare costs, Durham County initiated a Request for Proposal (RFP) process to explore more competitive and comprehensive benefits options for our employees. This effort is focused on identifying solutions that balance cost management with maintaining high-quality coverage. The RFP process is currently ongoing, and the County anticipates selecting a partner in the near future. The goal if the RFP process is to secure the best possible options to support our employees' health and well-being while addressing long-term cost sustainability.
    - The FY 2025-26 estimate, while trending lower than the original budget, is increasing above FY 2024-25 actuals. The FY 2026-27 budget increase from the FY 2025-26 estimate expects a higher increase based off multiple years worth of average increases. The slow growth of FY 2025-26 is considered an outlier, and FY 2026-27 is budgeted as if recent trending growth will begin again. Any possible savings in FY 2026-27 will lower the potential budget for FY 2027-28.
    - Durham County is investing additional funding to strengthen employee wellness initiatives aimed at improving both physical and mental well-being. This funding will support programs and resources that promote healthier lifestyles, enhance access to mental health support, and foster a more resilient workforce. By prioritizing employee wellness, the County seeks to not only improve quality of life for staff but also reduce long-term healthcare costs and improve overall organizational effectiveness. ($250,000)

Law Enforcement Officers' Special Separation Allowance Fund

Description

The Law Enforcement Officers' Special Separation Allowance (LEOSSA) is a statutory mandated monthly payment made to eligible retired local law enforcement offices.

In addition to regular retirement benefits budgeted within the General Fund, the County must also pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service and/or those persons 55 years of age who have completed five or more years of creditable service. The annual allowance is 0.85% of base compensation at the time of retirement times the number of years of service. The officer is eligible to receive this benefit until age 62.

The North Carolina General Assembly in July 1986 required that a LEO Trust Fund be established, and Durham County established a LEO Trust Fund in July 1987. The LEO Trust Fund was originally structured as a pension trust fund, but the Governmental Accounting Standards Board later required that the County reclassify the LEOSSA Trust Fund to the General Fund. The County continues to fund LEOSSA through annual budget appropriations and reports committed fund balance for LEOSSA in the General Fund.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$759,531**	**$750,027**	**$741,266**	**$740,591**	**$760,000**	**1.33%**
Personnel	$759,531	$750,027	$741,266	$740,591	$760,000	1.33%
Transfers Out	$0		$0			
Revenue	**$659,623**	**$750,027**	**$750,257**	**$740,591**	**$760,000**	**1.33%**
Investment Income	$55,623					
Transfers In	$604,000	$750,027	$750,257	$740,591	$760,000	1.33%
Net County Cost	**$99,908**	**$0**	**($8,991)**	**$0**	**$0**	

**The FY 2025-26 Estimate is less than the Original budget due to a lower-than-anticipated distribution from the fund. These estimates are variable and may be challenging to forecast, as expenditures depend on the number of Law Enforcement Officers who have retired but have not yet reached age 62. The fund maintains an adequate balance to accommodate such variations.*

PUBLIC ART FUND

Description

Durham County's Public Art Program funding is budgeted in the Public Art Fund. The Durham County Board of Commissioners approved in September 2019 a resolution establishing a county Public Art Program to enhance the County's recreational and cultural environment by incorporating the work of local artists into the County's capital improvements. Up to one percent (1%) of the annual Capital Improvement Program budget is set aside each year for eligible public art projects. That funding will be used for the advertisement and recruitment of artists, public outreach efforts, design, fabrication, and installation of artwork in, on, or on the grounds of county properties, as well as other costs required for administration of the program in compliance with adopted policy stipulations. The Public Art Program's goals are to use art in public spaces to enhance the County's identity, increase the quantity and quality of art in public spaces, and support emerging local artists.

A detailed county Public Art Program manual can be found on the county's Web site.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$156,606**	**$300,000**	**$246,409**	**$300,000**	**$300,000**	**0.00%**
Personnel		$107,993	$71,278	$104,796	$104,796	-2.96%
Operating	$156,606	$8,450	$114,800	$104,200	$104,200	1133.14%
Transfers Out		$183,557	$60,331	$91,004	$91,004	-50.42%
Revenue	**$24,564**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**0.00%**
Investment Income	$24,564					
Transfers In		$300,000	$300,000	$300,000	$300,000	0.00%
Net County Cost	**$132,042**	**$0**	**($53,591)**	**$0**	**$0**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
	1.00	1.00	1.00	1.00

Budget Highlights

- A total of $300,000 will be appropriated to the Public Art Fund in FY 2026-27. Accumulated funding from previous years may be appropriated from Public Art Fund fund balance as needed.

Section 13 - Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose. The Special Revenue Funds include Fire Districts, Special Park District, and the Community Health Fund

Fund Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Mangum Service District					$33,100		0.17%
Lebanon Fire District	$1,737,731	$2,054,950	$2,116,145	$2,118,140	$2,118,140	3.08%	11.02%
Redwood Fire District	$1,456,874	$1,564,064	$1,561,925	$1,744,623	$1,744,623	11.54%	9.08%
New Hope Fire District	$112,919	$137,106	$136,991	$171,788	$171,788	25.30%	0.89%
Eno Fire District	$37,402	$39,164	$39,060	$58,125	$58,125	48.41%	0.30%
Bahama Fire District	$1,955,409	$2,571,279	$2,569,657	$2,773,986	$2,773,986	7.88%	14.44%
Special Park District	$2,617,555	$3,716,650	$3,715,230	$3,810,808	$3,810,808	2.53%	19.83%
Special Park District - Transportation	$706,454	$1,171,012	$1,169,340	$1,215,387	$1,215,387	3.79%	6.33%
Durham Fire And Rescue Serv Tax District	$6,412,045	$5,835,549	$5,717,982	$5,926,132	$6,039,144	3.49%	31.43%
Community Health Trust	$1,285,681	$1,280,000	$1,280,000	$1,250,000	$1,250,000	-2.34%	6.51%
Total	**$16,322,069**	**$18,369,774**	**$18,306,330**	**$19,068,989**	**$19,215,101**	**4.60%**	**100.00%**

Fire District Funds

Description

Durham County includes six fire districts that are supported with property tax by residents within each respective district. Fire protection and emergency medical response in these districts are provided by incorporated volunteer fire departments. All departments respond to requests for assistance to surrounding departments and counties under mutual aid agreements. Coordination of these fire and rescue services is provided by the Office of Emergency Services. The RTP Special Park District is discussed in the next section of this document.

The following table displays district tax rates (per $100 valuation) for the upcoming fiscal year:

Tax Rate by District	FY 2025-26 Approved	FY 2026-27 Requested	FY 2026-27 Approved
Mangum	n/a	4.70	4.70
Eno	4.84	6.84	6.84 (+2.00)
New Hope	6.41	7.91	7.91 (+1.50)
Redwood	9.07	9.32	9.32 (+0.25)
Lebanon	9.19	9.19	9.19
Bahama	8.83	8.83	8.83
Durham County Fire & Rescue	8.29	8.29	8.29

Budget

The operating expenditures seen in the accompanying tables most often comprise two different expenses:

- Fire District funds dispersed directly to the corresponding fire department for their annual operating expenses as approved by the Fire Marshal.
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

The “Transfers Out” seen in the accompanying tables, when applicable, refer to funds that are being held in fund balance for future expenses.

Where applicable, the “Transfers In” seen in the accompanying tables refers to a fund balance (funds received in prior years that are reserved for spending only in this District) allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type (or one-time) expenses in a department’s operating budget.

For each District, the revenues and expenditures are equal, reflecting a balanced budget. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use only for expenses related directly to those districts.
- Where the table shows an over-expenditure versus revenue, there is a fund balance appropriation to ensure the revenue is equal to the expense (these amounts can be found in the year-end Annual Comprehensive Financial Report, commonly referred to as the ACFR).

FIRE DISTRICTS

Fund Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Mangum Service District						
Expenditure				**$33,100**	**$33,100**	
Operating				$30,100	$30,100	
Transfers Out				$3,000	$3,000	
Revenue				**$33,100**	**$33,100**	
Taxes				$33,100	$33,100	
Lebanon Fire District						
Expenditure	**$1,737,731**	**$2,054,950**	**$2,116,145**	**$2,118,140**	**$2,118,140**	**3.08%**
Operating	$1,737,740	$2,054,950	$2,116,145	$2,118,140	$2,118,140	3.08%
Transfers Out	($9)					
Revenue	**$1,767,013**	**$2,054,950**	**$2,135,585**	**$2,118,140**	**$2,118,140**	**3.08%**
Taxes	$1,737,380	$2,054,950	$2,113,337	$2,118,140	$2,118,140	3.08%
Investment Income	$29,633		$22,248			
Redwood Fire District						
Expenditure	**$1,456,874**	**$1,564,064**	**$1,561,925**	**$1,744,623**	**$1,744,623**	**11.54%**
Operating	$1,456,874	$1,564,064	$1,561,925	$1,744,623	$1,724,623	10.27%
Transfers Out					$20,000	
Revenue	**$1,486,051**	**$1,564,064**	**$1,693,858**	**$1,744,623**	**$1,744,623**	**11.54%**
Taxes	$1,460,210	$1,564,064	$1,673,697	$1,724,623	$1,724,623	10.27%
Investment Income	$25,840		$20,161	$20,000	$20,000	
New Hope Fire District						
Expenditure	**$112,919**	**$137,106**	**$136,991**	**$171,788**	**$171,788**	**25.30%**
Operating	$112,919	$137,106	$136,991	$171,788	$171,788	25.30%
Revenue	**$106,905**	**$137,106**	**$142,708**	**$172,158**	**$171,788**	**25.30%**
Taxes	$104,460	$137,106	$140,701	$172,158	$171,788	25.30%
Investment Income	$2,445		$2,007			
Eno Fire District						
Expenditure	**$37,402**	**$39,164**	**$39,060**	**$58,125**	**$58,125**	**48.41%**
Operating	$37,402	$39,164	$39,060	$58,125	$58,125	48.41%
Revenue	**$41,469**	**$39,164**	**$41,939**	**$58,125**	**$58,125**	**48.41%**
Taxes	$39,454	$39,164	$40,933	$58,125	$58,125	48.41%
Investment Income	$2,015		$1,006			
Bahama Fire District						
Expenditure	**$1,955,409**	**$2,571,279**	**$2,569,657**	**$2,773,986**	**$2,773,986**	**7.88%**
Operating	$1,955,409	$2,571,279	$2,569,657	$2,773,986	$2,773,986	7.88%
Revenue	**$2,314,582**	**$2,571,279**	**$2,570,811**	**$2,773,986**	**$2,773,986**	**7.88%**
Taxes	$2,272,356	$2,571,279	$2,550,701	$2,753,986	$2,689,397	4.59%
Investment Income	$42,227		$20,110	$20,000	$20,000	
Transfers In					$64,589	
Durham Fire And Rescue Serv Tax District						
Expenditure	**$6,412,045**	**$5,835,549**	**$5,717,982**	**$5,926,132**	**$6,039,144**	**3.49%**
Operating	$6,412,045	$5,723,493	$5,717,982	$5,921,132	$5,921,132	3.45%
Transfers Out		$112,056		$5,000	$118,012	5.32%
Revenue	**$5,949,535**	**$5,835,549**	**$5,823,676**	**$5,926,132**	**$6,039,144**	**3.49%**
Taxes	$5,839,224	$5,785,549	$5,748,426	$5,851,069	$5,969,144	3.17%
Investment Income	$110,311	$50,000	$75,250	$70,000	$70,000	40.00%
Transfers In				$5,063		
Net County Cost	**$23,377,934**	**$24,404,224**	**$24,550,337**	**$25,585,958**	**$25,877,812**	**6.04%**

Budget Highlights

MANGUM FIRE PROTECTION SERVICE DISTRICT

- Mangum Fire Protection Service District was created by the Board of County Commissioners to support fire protection services provided to residents by Moriah Volunteer Fire Department following a public hearing on March 9, 2026. The department has operated without support from the Durham County portion of their service area for many years and was unable to continue responding to the area without funding support. The initial tax rate for the district is set at 4.7 cents per $100 of valuation.

REDWOOD FIRE DISTRICT

- Redwood Fire District is increasing the tax rate by 0.25 cents to address staffing and pay competitiveness, accounting and other professional fees, and increased costs of vehicle and building maintenance. An additional $20,000 in investment revenue is projected to be added to fund balance to support future one-time costs.

NEW HOPE FIRE DISTRICT

- New Hope Fire District is receiving a tax rate increase of 1.5 cents in line with a plan to increase their tax rate gradually over multiple fiscal years. This tax rate increase is needed due to continued increases in the volume of calls in the Durham County portion of the fire department's response area, increased personnel costs, and increases to equipment and maintenance costs.

ENO FIRE DISTRICT

- Eno Fire District is receiving a 2.0 cent tax rate increase. This increases supports continued rising costs for fuel, vehicle and equipment maintenance, personal protective equipment, and personnel.

BAHAMA FIRE DISTRICT

- Bahama Fire District is appropriating $64,589 in Fund Balance in lieu of a tax rate increase. Costs have continued to increase for equipment, maintenance, and personnel with the growth of the district. The district's current fund balance can support this appropriation without placing stress on future years.

DURHAM COUNTY FIRE AND RESCUE DISTRICT

- When Durham County Fire and Rescue was consolidated with Durham Fire Department, the initial agreement projected staggered tax rate increases to maintain adequate funding for long-term support. Due to the continued growth of the district, no tax rate increase is needed to continue to sustain operations.

SPECIAL PARK DISTRICT FUND

Description

In 1986, the Board of County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park (RTP) located within Durham County. The purpose of the district is to provide and maintain certain services and facilities in addition to services and facilities currently provided by the County. Per State statute, the District is authorized to collect taxes for two different purposes – one to support the overall Service District and the other dedicated solely to Public Transportation projects or infrastructure within the District. Both tax rates in this District are allowed at a maximum of ten cents per $100 valuation.

Note that the RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District; therefore, those residents' tax rate is the combination of all tax rates for both Districts. For FY 2025-26, the total rate for RTP is 18.59 cents per $100 valuation.

Tax Rate by District	FY 2025-26 Approved	FY 2026-27 Requested	FY 2026-27 Approved
RTP General Fund Tax	7.80	7.80	7.80
RTP Public Transportation Tax	2.50	2.50	2.50
Durham County Fire & Rescue	*8.29*	*8.29*	*8.29*

Budget

The operating expenditures seen in the accompanying tables most often comprise two different expenses:

- District funds dispersed directly to the corresponding District for the specific use of that tax rate for annual operating expenses or to be used held by the District for future large expenses.
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

The "Transfers Out" seen in the accompanying tables, when applicable, refer to funds that are held for small variances in annual District expenses. These small amounts allow for a degree of flexibility within budget projections.

Where applicable, the "Transfers In" seen in the accompanying tables refers to a fund balance (funds received in prior years that are reserved for spending only in this District) allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type (or one-time) expenses in a department's operating budget.

For each District, the revenues and expenditures are equal, reflecting a balanced budget. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use only for expenses related directly to those districts.
- Where the table shows an over-expenditure versus revenue, there is a fund balance appropriation to ensure the revenue is equal to the expense (these amounts can be found in the year-end Annual Comprehensive Financial Reports, commonly referred to as ACFR).

Fund Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.
Special Park District						
Expenditure	**$2,617,555**	**$3,716,650**	**$3,715,230**	**$3,810,808**	**$3,810,808**	**2.53%**
Operating	$2,617,555	$3,713,650	$3,715,230	$3,807,808	$3,807,808	2.54%
Transfers Out		$3,000		$3,000	$3,000	0.00%
Revenue	**$2,630,361**	**$3,716,650**	**$3,423,326**	**$3,810,808**	**$3,810,808**	**2.53%**
Taxes	$2,581,949	$3,496,173	$3,383,314	$3,760,808	$3,760,808	7.57%
Investment Income	$48,412		$40,012	$50,000	$50,000	
Transfers In		$220,477				-100.00%
Special Park District - Transportation						
Expenditure	**$706,454**	**$1,171,012**	**$1,169,340**	**$1,215,387**	**$1,215,387**	**3.79%**
Operating	$706,454	$1,169,512	$1,169,340	$1,213,887	$1,213,887	3.79%
Transfers Out		$1,500		$1,500	$1,500	0.00%
Revenue	**$744,713**	**$1,171,012**	**$1,090,186**	**$1,215,387**	**$1,215,387**	**3.79%**
Taxes	$732,248	$1,120,568	$1,080,182	$1,205,387	$1,205,387	7.57%
Investment Income	$12,465		$10,004	$10,000	$10,000	
Transfers In		$50,444				-100.00%
Net County Cost	**$6,699,083**	**$9,775,324**	**$9,398,082**	**$10,052,390**	**$10,052,390**	**2.83%**

Budget Highlights

- The Durham-Wake Counties Research and Production Service District Advisory Committee approved their budget request for FY 2026-27 to maintain both tax rates with no changes.
- For FY 2026-27, the District is projected to receive a distribution of $3,769,650 to support the overall Service District. The District is also projected to receive $1,201,633 from the transportation tax to be used solely to support public transportation needs in the District. The remaining amount noted under expenditures is used to offset motor vehicle tax collection (NCVTS) fees and a 1% collection fee paid directly out of district receipts.
- Routine operating expenses are budgeted to be relatively consistent with the prior year. The large capital project(s) continue to be improvements to the Park trail system. Most of the trail system has aged and the items being addressed are deferred maintenance items relating to safety concerns, trail widening, and trail extensions to connect the RTP trails to surrounding communities. Additionally, a new trail reserve is projected to begin in FY 2026-27 to reserve funds for larger upcoming trail projects in future years.

COMMUNITY HEALTH FUND

Description

The Community Health Fund was established in FY 1998-99 as a result of a lease agreement with Duke University Health System. Revenue from the fund must be used to support health-related programs. The original balance in thefund was $23 million. Due to revisions in the lease agreement for Durham Regional Hospital, beginning in FY 2009-10 Duke University Health System began paying Durham County $3,950,000 annually for health-related costs. This amount was reduced to $1,250,000 for FY 2019-20 and will continue at this amount annually through the conclusion of the agreement in FY 2030-31.

Community Health Fund funds are being used to support Emergency Medical Services (EMS) net expenditures, EMS employee health benefits, and replacement ambulances. FY 2019-20 was the final year that there was significant fund balance available in this fund to provide additional support for EMS related expenditures.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$1,285,681**	**$1,280,000**	**$1,280,000**	**$1,250,000**	**$1,250,000**	**-2.34%**
Transfers Out	$1,285,681	$1,280,000	$1,280,000	$1,250,000	$1,250,000	-2.34%
Revenue	**$1,263,220**	**$1,280,000**	**$1,260,000**	**$1,250,000**	**$1,250,000**	**-2.34%**
Intergovernmental	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	0.00%
Investment Income	$13,220		$10,000			
Transfers In		$30,000				-100.00%
Net County Cost	**$22,461**	**$0**	**$20,000**	**$0**	**$0**	

Budget Highlights

- An additional component of the Duke-County Agreement provides dedicated support to EMS. These funds are received, and can be seen, on that respective page. This contribution started in 2009 at $2.2 million and increases annually for inflation (by the CPI). For FY 2026-27, this agreement is projected to provide $3,187,321 to directly support the EMS division operations.
- The funding for the Oakleigh building that was previously provided by Duke had a 10-year term that expired in FY 2017-18. No funds have been budgeted in subsequent fiscal years.
- Funding for the Lincoln Community Health Center goes directly to Lincoln and is not recorded in the County's Budget.
- The amounts listed under the Transfers In category reflect Fund Balance that is held by the County for this purpose. The total shown will be used this fiscal year to ensure maximizing use of these dedicated funds.

Section 14 - Debt Service Fund

Fund used to provide for the annual repayment of bonded debt principal and interest, lease-purchase principal and interest, and bond agency fees

Fund Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Debt Service	$103,059,190	$116,589,842	$110,439,044	$113,147,262	$111,634,693	-4.25%	100.00%
Total	**$103,059,190**	**$116,589,842**	**$110,439,044**	**$113,147,262**	**$111,634,693**	**-4.25%**	**100.00%**

DEBT SERVICE FUND

Description

The Debt Service Fund was established in 1987 to provide for the annual repayment of bonded debt principal and interest, lease-purchase principal and interest, and bond agency fees. Long-term debt, apart from the Enterprise Fund's debt service, is accounted for in this fund. Prior to 1987, this appropriation was included in the General Fund.

- A bond referendum held in November 2007 was approved by voters, giving the County the authority to issue general obligation bonds in an aggregate principal amount not to exceed $207.1 million to finance the construction of selected capital projects.

2007 Bond Authorization	
Durham Public Schools Facilities	$193,448,205
NC Museum of Life and Science	$4,170,812
Durham Technical Community College	$8,680,000
Issuance Costs	$800,983
TOTAL	**$207,100,000**

- In April 2007, the County issued the final $34.09 million of general obligation bonds authorized in the 2003 bond referendum. All funds were allotted to Durham Public Schools projects. Also in April 2007, the County issued $12.1 million in two-thirds general obligation debt to support six capital projects: $3.8 million for Criminal Justice Resource Center renovations, $500,000 for Main Library renovations, $700,000 for Administration Building renovations, $350,000 for Emergency Medical Services Station #1 renovations, $2.7 million for Holton School (CIS Academy), and $3.95 million for Durham Public Schools' future land purchases.
- $60 million of voter-approved 2007 GO bond funds were issued in 2010 for Durham Public Schools, Durham Technical Community College (DTCC), and the NC Museum of Life & Science (NCMLS). Another $60 million was issued in 2012 for Durham Public Schools. A third issuance of $51 million was carried out in 2014 for Durham Public Schools.
- Durham County issued $125 million in non-general obligation bond funds during FY 2012-13 for various projects including the new Justice Center, (former) judicial building renovations, and a County storage facility.

2016 Bond Authorization	
Durham Public Schools Facilities	$90,000,000
NC Museum of Life and Science	$14,067,705
Durham Technical Community College	$20,000,000
Main Library Renovations	$44,297,262
Issuance Costs	$1,635,033
TOTAL	**$170,000,000**

- A General Obligation bond referendum in November of 2016 approved by a large majority of Durham County citizens supports Main Library renovations, Durham Public Schools infrastructure, Durham Technical Community College capital needs, and North Carolina Museum of Life and Science renovations.
- During the 2016 General Obligation Bond referendum, voters were told that up to 2.5 cents of additional property tax would be needed to support the additional GO Bond debt along with other debt issuances the County planned to make over the 10-year view of the 2017-26 Capital Improvement Plan (CIP). After several recent refinancings of existing debt, along with revised future debt costs and slower than expected debt issuance, the property tax increase needed to support ongoing debt service resulted in a 1.75 cents property tax increase in FY 2017-18.
- Durham County's most recent General Obligation Bond referendum was in November of 2022 and again was approved by a large majority of Durham County citizens. Approved funding was dedicated for Durham Public Schools (new schools and refurbishment or expansion of existing schools), Durham Technical Community College (new buildings), and North Carolina Museum of Life and Science site renovations.

2022 Bond Authorization	
Durham Public Schools Facilities	$423,505,000
NC Museum of Life and Science	$13,995,000
Durham Technical Community College	$112,740,000
TOTAL	**$550,240,000**

- For FY 2026-27, the portion of the County tax rate dedicated to fund the Capital Financing Plan, which helps support debt service payments will stay flat at 7.57 cents, supporting costs related to the 2022 GO Bond referendum. Additional tax increases may be needed to support this bond referendum's full costs in future years.
- North Carolina law limits local government net debt to 8% of assessed value. Based on current valuations, the County could issue $4.26 billion in debt. As of June 30, 2024, the County has $211.5 million in outstanding General Obligation debt. An additional $430.15 million in Limited Obligation Bond debt and $75.15 million of installment purchases (short term debt) is not included in this legal limit.

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$103,059,190**	**$116,589,842**	**$110,439,044**	**$113,147,262**	**$111,634,693**	**-4.25%**
Other Expenditure	$81,353,312	$116,589,842	$104,712,995	$113,147,262	$111,634,693	-4.25%
Transfers Out	$21,705,877		$5,726,049			
Revenue	**$104,199,749**	**$116,589,842**	**$110,807,186**	**$113,147,262**	**$111,634,693**	**-4.25%**
Investment Income	$3,675,393	$1,597,442	$2,097,442	$1,803,553	$1,803,553	12.90%
Service Charges	$523,079	$500,000	$519,206	$500,000	$500,000	0.00%
Transfers In	$100,001,276	$114,492,400	$108,190,538	$110,843,709	$109,331,140	-4.51%
Net County Cost	**($1,140,559)**	**$0**	**($368,142)**	**$0**	**$0**	

The following table shows bond payments for the Debt Service Fund. Note: Information on Enterprise Fund debt service may be found in the Enterprise Fund section of this document.

	2024-25 Actual Expenditures	2025-26 Original Budget	2025-26 12 Month Estimate	2026-27 Department Requested	2026-27 BOCC Approved
BOND PRINCIPAL	$22,320,000	$33,869,916	$23,000,000	$32,039916	$34,260,000
BOND INTEREST	$8,601,471	$17,220,514	$6,835,000	$15,827,904	$18,085,168
OTHER*	$72,137,718	$65,499,412	$80,604,044	$65,279,442	$59,289,525
TOTAL	**$103,059,189**	**$116,589,842**	**$110,439,044**	**$113,147,262**	**$111,634,693**
**Includes other debt service, bond agency fees, and debt sale expenditures.*					

Budget Highlights

- Initial estimates for a tax rate increase needed to pay for costs related to the 2022 GO Bond referendum were an additional 2.5 cents on the property tax rate in the FY 2023-24 budget. Due to stronger than expected estimated revenue growth (dedicated to support debt service) the property tax rate increase needed for FY 2023-24 was approved at 1.5 cents and the FY 2024-25 capital financing related property tax rate stayed flat. The FY 2025-26 budget saw a 1.0 cent property tax increase above the revenue neutral property tax rate allocated to support continued 2022 GO Bond debt service and capital project allocations. Part of this property tax rate increase was due to lower-than-expected growth in dedicated sales tax revenue as well as a loss in occupancy tax revenue due to state law changes, and finally additional capital project costs related to inflation and new or expanded capital projects.
- FY 2026-27 sees no property tax rate increase for capital financing with the property tax rate dedicated to support debt service staying flat at 7.57 cents.



Enterprise Funds

Funds established to account for operations that are financed and operated in a manner similar to private business where the services provided are funded directly through user charges.

Water, sewer, and stormwater operations are included in the Enterprise Funds.

Section 15 - Enterprise Funds

Funds used to account for the revenues and expenses related to the operation of sewer utility and administering the stormwater and erosion control program as well as the respective debt service

Fund Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Stormwater	$2,400,215	$4,475,696	$4,854,893	$4,806,556	$4,806,556	7.39%	17.08%
Sewer Utility	$30,001,163	$21,383,590	$22,627,189	$23,327,590	$23,327,590	9.09%	82.92%
Total	**$32,401,378**	**$25,859,286**	**$27,482,082**	**$28,134,146**	**$28,134,146**	**8.80%**	**100.00%**

SEWER UTILITY ENTERPRISE FUND

Description

The Engineering and Environmental Services Utility Division is responsible for the operation of the County-Owned Triangle Wastewater Treatment Plant (TWWTP) and reclaimed water system, associated collection system, Wexford subdivision collection system, and the Rougemont Water System. The Utility Division's primary purpose is to provide wastewater services to Research Triangle Park and surrounding areas to support the Durham County portion of the Research Triangle Park. The Utility Division provides water service to a portion of Rougemont. Support for these services is provided through utility charges to users of the system.

Programs

UTILITY OPERATIONS

This program is responsible for the continuous, safe, and efficient operation of the wastewater treatment plant. The program ensures that wastewater is treated to meet or exceed all state and federal regulatory requirements before discharge, protecting public health, water quality, and the environment. This program operates 24 hours per day, 365 days per year and is essential to maintaining uninterrupted wastewater treatment services for the community.

Key Program Measures	CY 2022 Actuals	CY 2023 Actuals	CY 2024 Actuals	CY 2025 Actuals	CY 2026 Estimates
Annual pounds of total phosphorus (TP) discharged	7,973	3,317	7,367	6,172	6,300
Annual pounds of total nitrogen (TN) discharged	74,871	55,493	75,714	84,802	86,000

ENGINEERING AND PROJECT MANAGEMENT

This program provides essential planning, engineering, regulatory, and data services that support safe growth, infrastructure investment, and efficient service delivery for the Utility Division. The program integrates capital project delivery, development review, construction inspections, locates, and geographic information systems (GIS) to ensure that public and private development aligns with adopted plans, regulatory requirements, and community priorities for the County's water systems. This integrated approach allows the department to protect public health and safety, manage public assets responsibly, and support sustainable economic development.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of NC811 Utility locates completed	6,750	6,964	10,702	7,282	5,037
Number of site plan reviews completed	791	805	869	823	730

MAINTENANCE AND COLLECTION SYSTEMS

This program ensures the continuous, safe, and reliable operation of essential equipment at the TWWTP, within the County-owned collection system, and at Rougemont Water. The program focuses on preventive, predictive, and corrective maintenance to maximize equipment availability and extend asset life. The program is also responsible for the continuous, safe, and regulatory-compliant operation of lift stations and the collection system. These activities protect public health and the environment by ensuring wastewater is properly collected and conveyed in accordance with state and federal regulations. The program is essential to maintaining critical infrastructure, preventing system failures, and supporting community health, economic activity, environmental stewardship, and the preservation of significant capital investments.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of Sanitary Sewer Overflows (SSOs) per mile of County owned sewer	0.00	0.04	0.06	0.01	0.01

UTILITY COMPLIANCE

This program ensures adherence to all applicable environmental, water quality, and regulatory requirements through laboratory analysis, industrial pretreatment oversight, and stormwater monitoring and reporting. The program provides the technical, analytical, and reporting foundation necessary to demonstrate compliance with federal, state, and local permits and regulations. This function is essential to protecting public health, preserving environmental quality, and maintaining the organization's legal authority to enforce requirements for users of the sewer system.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of permitted industrial user inspections completed	21	25	47	23	34

UTILITY ADMINISTRATION

This program provides essential internal services that support the effective, compliant, and safe operation of all utility functions. The program administers financial management, procurement, safety programs, and employee services to ensure utilities operate efficiently, responsibly, and in compliance with legal and regulatory requirements. This program enables operational, maintenance, and engineering programs to focus on service delivery while ensuring strong fiscal oversight, workforce support, and risk management.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Number of enforcement actions issued to Durham County Utilities Division	0	6	4	3	3
Number of contracts executed	145	136	135	132	140

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$30,001,163**	**$21,383,590**	**$22,627,189**	**$23,327,590**	**$23,327,590**	**9.09%**
Personnel	$3,470,167	$4,357,987	$3,935,261	$4,785,629	$4,785,629	9.81%
Operating	$5,494,397	$5,926,755	$7,631,986	$6,946,867	$6,946,867	17.21%
Capital	$437,707	$476,500	$643,788	$602,432	$602,432	26.43%
Other Expenditure	$1,728,018	$1,716,704	$1,716,704	$1,704,893	$1,704,893	-0.69%
Transfers Out	$18,870,875	$8,905,644	$8,699,450	$9,287,769	$9,287,769	4.29%
Revenue	**$24,600,463**	**$21,383,590**	**$22,748,281**	**$23,327,590**	**$23,327,590**	**9.09%**
Licenses and Permits	$139,044	$65,000	$65,175	$65,000	$65,000	0.00%
Investment Income	$1,240,861					
Enterprise Charges	$17,765,574	$19,766,590	$20,355,061	$21,710,590	$21,710,590	9.83%
Service Charges	$128,991	$12,000	$13,663	$12,000	$12,000	0.00%
Sewer Connection Fees	$1,887,651	$1,540,000	$2,314,382	$1,540,000	$1,540,000	0.00%
Transfers In	$3,438,341					
Net County Cost	**$5,400,700**	**$0**	**($121,092)**	**$0**	**$0**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
37.00	38.00	43.00	43.00	43.00

**The FY 2025-26 Estimated Budget includes more than $1.2 million in prior-year spending obligations that were not completed in FY 2024-25.*

***A total of five FTEs were added to the Sewer Utility Enterprise Fund during FY 2025-26. Two provisional positions at the Triangle Wastewater Treatment Plant were converted to full-time employees, and three FTEs were added to support capital project development and Triangle Wastewater Treatment Plant operations.*

Payments for Sewer Utility Debt Service		
	FY 2025-26	FY 2026-27
PRINCIPAL	$ 1,551,146	$ 1,576,146
INTEREST	$ 160,558	$ 123,747
Bond Agency Fees	$ 5,000	$ 5,000
TOTAL	$ 1,716,704	$ 1,704,893

Budget Highlights

- The budget supports two new full-sized 4x4 pickup trucks for two new employees added mid-year to the Department's Project Management Team, which is responsible for GIS and construction inspections, as well as project meetings with contractors, engineers, and business owners. This team ensures that County utilities assets are built to approved standards and specs. ($127,432)
- The budget also supports a new Utility Van to replace a Ford Transit currently used by the SCADA Instrumentation Technician. The current car is not equipped with enough shelving or storage and doesn't allow easy access to parts that must be available for troubleshooting and repairs. This vehicle will keep tools and materials organized, easy to find, and safely stored. ($70,000)
- The Sewer Utility monthly consumption rate will increase 10% - from $8.05/hundred cubic feet to $8.86/hundred cubic feet - which is projected to bring in revenue of more than $21.29M. The funding will be used to support capital costs and annual capital debt.

STORMWATER ENTERPRISE FUND

Description

The purpose of the Stormwater and Erosion Control program is to protect water quality through compliance with state regulations and enforcement of County ordinances. The Stormwater Enterprise Fund consists of revenues from plans review and permitting fees as well as the Durham County Stormwater Utility Fee. The Durham County Stormwater and Erosion Control Division is tasked with finding ways to manage the ongoing challenge of stormwater impacts to the unincorporated areas of the County and meet state requirements (Jordan Lake and Falls Lake Rules) to reduce pollutants, especially nutrients like phosphorous and nitrogen, in our waterways. As the County continues to grow, the need to address increasing stormwater runoff and the pollutants it carries is a necessity. Nutrient management for both existing and new development is mandated by the North Carolina Department of Environmental Quality.

In order to pay for the projects that will be needed to address nutrient loading from existing development and meet state stormwater requirements, Durham County implemented a Stormwater Utility Fee in FY 2021. It is a fair, equitable, and stable way for Durham County to collect revenue to help fund the activities required to meet the nutrient rules. It is estimated that it may cost Durham County more than $70 million dollars over the next 20 years to reduce pollutants in our waterways to meet the state requirements. Previously, the Stormwater and Erosion Control Division were included as part of the General Fund in the Engineering and Environmental Services. However, with the adoption of the Durham County Stormwater Utility Fee, the entirety of the Division moved to its own Enterprise Fund. Revenues for existing activities including stormwater and erosion control plans reviews, land disturbance permits, stormwater permits and annual inspection fees, and reinspection fees associated with enforcement actions, are combined with revenues from the Stormwater Fee to fund water quality protection programs throughout the County.

Programs

STORMWATER MANAGEMENT

The Stormwater Management program is responsible for protecting Durham County's waterways and natural resources through the regulation and management of stormwater runoff. The program administers permitting, inspections, and capital stormwater projects that reduce erosion, improve water quality, and support resilient infrastructure. Program activities ensure compliance with state nutrient management strategies, including the Neuse, Jordan, and Falls Lake regulations, while supporting responsible development across Durham County.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of permitted stormwater control measures (SCMs) inspected annually*	-	-	-	9.4%	25.0%
Total number of bills	15,197	14,931	14,626	14,704	14,705
Percent of total parcel bills corrected	0.01%	0.16%	0.18%	0.07%	0.01%

*Data collection for this measure began in FY 2025.

EROSION CONTROL

The Erosion Control program is responsible for preventing sediment loss from construction sites and protecting local waterways from the impacts of land-disturbing activities. The program administers permitting, inspections, and enforcement to ensure that soil remains on-site and erosion control measures are properly implemented. Program activities protect streams and wetlands, reduce environmental impacts from development, and ensure compliance with state and local erosion control regulations.

Key Program Measures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Actuals	FY 2025-26 Estimates
Percent of sites inspected	65.1%	71.9%	80.4%	78.7%	85.0%
Average plan review time in days	18.3	16.0	17.2	15.6	15.5

Budget

Category	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Approved	% Change Orig. v. Appr.
Expenditure	**$2,400,215**	**$4,475,696**	**$4,854,893**	**$4,806,556**	**$4,806,556**	**7.39%**
Personnel	$1,152,133	$1,288,512	$1,286,307	$1,347,772	$1,347,772	4.60%
Operating	$1,205,800	$1,179,180	$1,579,213	$702,886	$702,886	-40.39%
Capital	$42,282	$52,000	$39,373	$61,000	$61,000	17.31%
Transfers Out		$1,956,004	$1,950,000	$2,694,898	$2,694,898	37.78%
Revenue	**$4,429,465**	**$4,475,696**	**$4,367,750**	**$4,806,556**	**$4,806,556**	**7.39%**
Taxes	$10,391	$2,000	$1,994	$2,000	$2,000	0.00%
Licenses and Permits	$1,332,585	$723,500	$779,246	$721,500	$721,500	-0.28%
Intergovernmental	$178,139	$500,000	$300,000	$800,000	$800,000	60.00%
Investment Income	$185,126					
Enterprise Charges	$2,682,480	$3,219,696	$3,252,960	$3,253,056	$3,253,056	1.04%
Sewer Connection Fees	$40,702	$30,000	$33,550	$30,000	$30,000	0.00%
Other Revenues	$43	$500				-100.00%
Transfers In						
Net County Cost	**($2,029,250)**	**$0**	**$487,143**	**$0**	**$0**	

FY 2024-25 Actual FTE	FY 2025-26 Original FTE	FY 2025-26 Estimated FTE	FY 2026-27 Requested FTE	FY 2026-27 Approved FTE
11.00	11.00	11.00	11.00	11.00

**The FY 2025-26 Estimate is greater than the FY 2025-26 Original budget because Stormwater received a $600K grant from the NCDEQ Division of Water Resources (DEQ) for the Whispering Pines Stream Restoration Project. It expects to receive commensurate grant revenue in FY 2026-27.*

Budget Highlights

- The budget supports the purchase of a full-sized 4x4 pickup truck that the Stormwater and Erosion Control Division will use to conduct regular inspections of construction sites for compliance with land disturbance permits. Inspections often involve driving across active construction sites as large as 150 acres with varying topography and conditions. The S&E vehicles put in "tough" miles, so while mileage on them is low, they still require more regular replacement. In addition, four of S&E's current vehicles were purchased in 2016. To spread out their replacement, S&E began replacing these vehicles in FY 2024-25 and intends to replace one over each of the next four years (FY 2024-25 to FY2027-28). ($57,000)
- For the first time in four years, there is no Stormwater Utility fee increase. The recommended fee is $96 per Equivalent Residential Unit. Stormwater and Erosion Control began collecting a Stormwater Utility fee in FY 2020-21 to comply with the Falls Lake and Jordan Lake Rules, nutrient management strategies designed to restore water quality in the lakes by reducing the amount of pollution entering upstream. The fee was raised incrementally until FY 2025-26 and is being held at the current rate until the Falls and Jodan Lake Rules readoption processes are concluded and rates can be studied further.

Section 16 - Appendix

FY 2026-27 Budget Calendar

November 2025		
Thursday	Nov. 13	Joint City and County Budget Review meeting (1-3:30pm)
December 2025		
Friday	Dec. 5	Fleet Vehicle requests due to General Services
Wednesday	Dec. 10	Budget Kickoff at Department Head Meeting (9:30am to 1pm)
January 2026		
Tuesday	Jan. 13	**SAP Budget System (BWP/UPSPL) opens** for entry of departmental budget requests. Refer to budget materials distributed in December.
Wednesday	Jan. 14	UPSPL Training (10am-12pm)
Thursday	Jan. 29	UPSPL Training (10am-12pm). For any additional UPSPL training, please contact your designated budget analyst to schedule individual training.
February 2026		
Tuesday	Feb. 17	**DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES –** **Requests entered into SAP Budget System (BWP/UPSPL) and supporting documents saved in Microsoft Team.**
Thursday	Feb. 26	BOCC Annual Budget Retreat Day
Friday	Feb. 27	Department performance measures due to Organizational Effectiveness
March 2026		
Monday	Mar. 2	Send out Fee Template
Monday-Friday	Mar. 2-31	Departmental Budget Presentations with County Leadership and Budget Office
Wednesday	Mar. 18	Department Measures submitted to Executive Leadership
Monday	Mar. 23	Advance Public Comments at Board of County Commissioners Meeting
April 2026		
TBD	TBD	City/County Budget Meeting
Friday	April 17	OSP Departmental Measures Due to Budget Office
Friday	April 17	Fee Updates due from Departments to Budget Office
Tuesday	April 21	Submit Public Hearing Notice to PIO
May 2026		
Tuesday	May 5	Notice of Public Hearing Published for May 26 Public Hearing
Monday	May 11	County Manager delivers Recommended Budget to Board of County Commissioners (7pm)
Tuesday	May 19	Board of County Commissioners Budget Worksession (9-3:30pm)
Thursday	May 21	Board of County Commissioners Budget Worksession (1-5pm)
Tuesday	May 26	Board of County Commissioners holds Public Hearing on Recommended Budget (7pm)
Thursday	May 28	Board of County Commissioners Budget Worksession (9-3:30pm)
June 2026		
Tuesday	June 2	Board of County Commissioners Budget Worksession (9-3:30pm)
Thursday	June 4	*As needed:* Board of County Commissioners Budget Worksession (1-5pm)
Monday	June 8	Board of County Commissioners Adoption of FY 2026-27 Annual Budget Ordinance
July 2026		
Wednesday	July 1	FY 2026-27 Budget Available in SAP Budget System

GLOSSARY TERMS

Account: The detailed record of a particular asset, liability, owners' equity, revenue, or expense.

Accrual basis: Where revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.

Ad valorem tax: Commonly referred to as property tax; levied on both real and personal property according to the property's valuation and the tax rate.

Appropriated fund balance: The estimated amount of fund balance projected to be used during the annual budget.

Appropriation: A legal authorization to incur obligations and make expenditures for specific purposes.

Approved budget: The final budget adopted by the Board of County Commissioners beginning July 1.

Assessed valuation: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Asset: Anything owned by an individual or a business that has commercial or exchange value.

Balanced budget: Where revenues and expenditures are budgeted at equal amounts.

Base budget: Cost of continuing the existing levels of service.

Basis of accounting: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Basis of budgeting: The annual budget is prepared on the modified accrual basis of accounting as required by North Carolina law.

Board of County Commissioners (BOCC): The governing body of Durham County consisting of five commissioners elected at-large and serving for four-year terms.

Bond: A written promise to repay debt on a specific date in the future along with payment of a specified amount of interest at predetermined intervals while the debt is outstanding.

Bond agency fees: Fees charged by bond agencies for services related to debt issuance.

Bond covenant: Provisions in a bond or debt contract which require the debt issuer to meet certain standards or do certain things.

Bond rating: Grade indicating a unit's investment qualities; ratings range from AAA (highest) to D (lowest).

Budget: Plan of financial activity for a specified period indicating all planned revenues and expenses within that period.

Budget amendment: A means for the BOCC to recognize new revenues or expenditures and amend the operating budget.

Business and Personal Property: Valuation term referring to 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.)

Business area: Group of related activities performed by one or more organizational units (fund centers) for the purpose of accomplishing a function for which the government is responsible.

Capital expenditure (or outlay): Expenditures on fixed assets that have individual values of $5,000 or more and a useful economic lifetime of more than one year.

Capital Improvement Plan (CIP): Long-range plan that outlines major capital needs and the means of financing proposed acquisitions.

Certificates of participation (COPs): Shares in a debt obligation created by a capital lease that are sold to or placed with investors. The certificates are secured by the property financed with the debt.

Code: System of numbering accounts and transactions to produce desired information; see *commitment item*.

Commitment item: Accounting code used to classify an expenditure or a revenue; examples: 5100011000 – Salary, 5200110200 – Telephone.

Constant dollars: Actual dollar amounts adjusted for inflation.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt: Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

Debt service: Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department: The organizational unit of county government providing a specific service.

Designated fund balance: Designations of fund balance represent tentative management plans that are subject to change.

Elected officials: Positions decided upon by voters and include the Board of County Commissioners, Sheriff, and Register of Deeds.

Employee benefits: Benefits beyond salary compensation, including health care, retirement, disability, and life insurance.

Encumbrances: A reservation of funding for a particular purpose. An encumbrance typically occurs when a purchase order or contract is approved.

Enterprise fund: A separate, self-sustaining fund that accounts for a government-owned enterprise such as solid waste or water-sewer systems.

Expenditure: Payment of cash on the transfer of property or services for the purpose of acquiring an asset or service, or for settling a loss.

Fire district: Special district taxes levied for fire protection.

Fiscal year: A declared accounting year, not necessarily a calendar year. The fiscal year for Durham County is July 1 to June 30.

Fixed asset: Assets of long-term character that are intended to continue to be held or used such as land, buildings, furniture, and other equipment.

Full-time equivalent (FTE): A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, a part-time worker may be considered 0.5 FTE.

Function: Grouping of agencies that provide similar services. For example, the "Public Safety" function includes the Sheriff, Emergency Services, Justice Services, and Emergency Communications, among others.

Fund: Fiscal entity with revenues and expenses that are segregated for specific purposes or activities.

Fund balance: Funds accumulated through the under-expenditure of appropriations and/or the act of exceeding anticipated revenues, similar to a savings account.

Funds center: One organizational unit within a department or business area that has a specific purpose in accomplishing a function for which the agency is responsible.

General Fund: The main operating fund accounting for governmental functions, supported by general taxes and revenues as well as financial resources that legal requirements do not require to be accounted for in another fund.

General obligation bond: Bond that is backed by the full faith, credit, and taxing power of the government.

Generally Accepted Accounting Principles (GAAP): Accounting rules used to prepare, present, and report financial statements. For local and state governments, GAAP is determined by the Governmental Accounting Standards Board (GASB).

Goal: A broad statement of desired conditions to be maintained or achieved through the efforts of an organization; standard against which progress is measured.

Governmental Accounting Standards Board (GASB): A private, nongovernmental organization that establishes and improves standards of local and state governmental accounting and financial reporting; see *www.gasb.org*.

Grant: Gift of money from one organization to another.

Intergovernmental revenues: Funds received from federal, state, and other local government sources.

Internal service fund: A fund that may be used to account for any activity that provides goods or services to departments or other funds within the same government.

Lease: A contract where a party being the owner of an asset provides the asset for use at a consideration (rental), for a certain period with an understanding that at the end of such period the asset either will be returned to the lessor or disposed of per the lessor's instructions.

Liability: A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

Mission: The mission of Durham County Government is to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

Modified accrual basis: Under this accounting basis, revenues are considered available when collectible, either during the current period or after the end of the current period, but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

Motor Vehicle: Valuation term referring to the value of motor vehicles

Net assets: The difference between total assets and current liabilities including non-capitalized, long-term liabilities.

Object of expenditure: An expenditure classification related to the type of goods or services purchased, such as office supplies.

Objective: A specific statement of desired results which represents a single step in the achievement of a goal. Objectives are measurable and can be accomplished within a specific time interval.

Operating expense: Cost for personnel, materials, and equipment required for a department to function.

Ordinance: A legal document adopted by the governing body setting policy and procedures.

Other financing sources: A revenue category containing appropriated fund balance and transfers from other funds.

Pass-through funds: Funds from other jurisdictions, such as the federal government, which are used often for a specific purpose or activity administered by the county.

Performance budget: A budget in which expenditures are based primarily upon measurable performance of activities and work programs.

Performance indicator: Specific quantitative and qualitative measures of work performed.

Personal property: Classified within two divisions: 1) Tangible property includes items that are visible and movable; 2) Intangible property includes stocks, bonds, bank deposits, etc.

Personnel services: Expenditures for salaries, wages, and fringe benefits.

Property taxes: Levied on real and personal property and set at a rate of cents on each dollar of value of the property.

Public Service: Valuation term referring to public utilities such as railways, electricity, buses, etc.

Real property: Valuation term referring to land, buildings, and items permanently affixed to land or buildings.

Reappraisal (or revaluation): The process of revaluing a jurisdiction's real property to adjust the tax value to the market value.

Reclassification: A change in the classification and corresponding job title of an existing position, which results from a major change in assigned responsibilities.

Recommended budget: The County Manager's recommended budget presented to the BOCC based on requests for funding from departments. By North Carolina law, the recommended budget must be provided to the Board by June 1.

Reserved fund balance: Amounts that are not appropriable or legally segregated for a specific purpose.

Revenue: Any type of funds that can be used to pay expenses. Types of revenue include property taxes, sales taxes, state funds, federal funds, grant funds, fees, interest earnings, loans, etc.

Revenue bond: Bond secured by and repaid from specific and limited revenues. The pledged revenues are most often net revenues, or earnings, from a self-supporting utility or enterprise.

Service level: The amount of service provided during a fiscal year as indicated by one or more performance indicators.

Special assessments: Charges to property owners that finance public improvements or services deemed to benefit specific properties.

Special revenue fund: A fund used to account for the proceeds of special revenue sources (other than for capital projects) that are legally restricted to expenditures for a specific purpose.

Statute: A law enacted by the North Carolina General Assembly.

Tax levy: Revenue produced by applying a given tax rate to a property's assessed, or tax, value.

Transfers in/out: Amounts transferred between funds to assist in financing the services for the recipient fund.

Trend: A continuing direction of movement of a chronological series of data charted on a graph.

Unassigned fund balance: The amount of fund balance available for future appropriations.

User charges: Payment of a fee for direct receipt of a public service by the party who benefits from the service.

Valuation Types: See above under Business and Personal Property, Public Service, Real Property and Motor Vehicles for definitions of each type.

BUDGET AND AMENDMENT PROCESS

Overview

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential government services. The Budget and Management Services Department serves as a coordinating resource to the Board of County Commissioners, County Manager, departments, external agencies, and citizens, each playing a pivotal role in the budget creation and review process. Through the budget, Durham County fulfills its mission to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

Governing Statutes

The North Carolina Local Government Budget and Fiscal Control Act provides the legal framework in which all cities and counties in the state conduct their budgetary processes. The legislation is found in Chapter 159 of the General Statutes and establishes several important dates and provisions including:

- By April 30 – Departments must submit requests to the Budget Officer (N.C. Gen. Stat. § 159-10)
- By June 1 – Recommended budget must be submitted to the Board of County Commissioners (N.C. Gen. Stat. § 159-11(b))
- Before adoption – A public hearing must be held (N.C. Gen. Stat. § 159-12(b))
- By July 1 – From 10 days after submitted to the Board of County Commissioners, but by July 1, a balanced budget must be adopted (N.C. Gen. Stat. § 159-13(a))

Budget Process

All Durham County departments are required to submit requests for appropriation to the County Manager on or before March 15 of each year. This is done through a customized version of ERP software that compiles requested revenues, expenditures, and new positions from each department. The Budget and Management Services Department is responsible for advising and supporting county departments throughout the entire budget process; performing budget software maintenance and training; publishing recommended and approved budget documents; analyzing and assisting in the County Manager's recommendation of requests; and updating and distributing a budget manual, among other important duties.

The Budget and Management Services Department, under the direction of the County Manager, uses the departmental requests as the starting point for developing a recommended budget. Departments are asked to provide a continuation budget and identify expansion items through a priority ranking system. This information is ultimately reviewed and adjusted to create a balanced recommended budget that the County Manager presents to the Board of County Commissioners for review prior to May 31 of each year. The Board is required to hold public hearings on the recommended budget and to adopt a final budget no later than June 30, the close of Durham County's fiscal year. The Board typically holds multiple budget work sessions to address issues in the recommended budget. As required by North Carolina law, the Board adopts a budget ordinance setting a tax rate and spending authority for the fiscal year.

Amendment Process

The adopted budget is prepared by fund, function (e.g., Public Safety), and department/agency (e.g., Sheriff); however, the appropriations are formally budgeted and approved on a functional basis. The County Manager is authorized to transfer budget amounts within a function up to 15% cumulatively without reporting to the Board of County Commissioners. The County Manager is authorized to transfer budget amounts between functions of the same fund up to $100,000 with an official report of such transfer being made at the next regular meeting of the Board. Departments routinely submit budget amendments as agenda items to the Board after review by the Budget and Management Services Department. The amendments are typically placed on the consent agenda but can be pulled for discussion. Upon approval by the Board, the Budget and Management Services Department updates the financial system to reflect the amendment.

DURHAM COUNTY FISCAL POLICIES

The County's long-term financial goal is to maintain its AAA bond rating. Some factors required for a AAA bond rating (e.g., a stabilized rate of population growth and diversification of the County's tax base) can be influenced, but not controlled by, county government. However, the county government should ensure that factors under its control – the quality of its financial and overall management – meet the standards required of highly-rated communities. Characteristics of the County's financial operation should not stand in the way of the County maintaining its AAA bond rating. Durham County operates on a sound financial basis, as indicated by its AAA bond rating with Moody's Investors Service, Standard & Poor's, and the Carolinas Municipal Advisory Council. The bond rating serves as a shorthand statement of a locality's economic, financial, and managerial condition.

Municipal bond ratings represent the business community's assessment of the investment quality of a local government. The most obvious advantage of a AAA bond rating is Durham County's ability to successfully market its bonds when required and to borrow money at lower, more favorable interest rates than communities with lower ratings. Since bond ratings are based on demonstrated managerial competence and financial health, high bond ratings also relate to economic development activities and provide citizens with an indication of the quality of their local government. The following financial policies are consistent with the standards associated with the highest bond ratings available. For the complete list of financial policies, contact the Finance Department at (919) 560-0039.

**Policies below were approved by the BOCC on November 12, 2007, and revised by the BOCC on May 11, 2026.*

Policy I: Fund Balance

1.01 Durham County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.

1.02 The Unassigned General Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. Use of the Unassigned General Fund Balance shall be done only to cover a shortfall in revenues. When a revenue shortfall requiring the use of the Unassigned General Fund Balance occurs, the County will increase its General Fund revenues through appropriation of unassigned fund balance or decrease its expenditures. The latter method will be used when preventing the use of Unassigned General Fund Balance two consecutive fiscal years in a row to subsidize General Fund operations.

The Unassigned General Fund Balance will be provided as follows:

1.03 An Unassigned General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.

1.04 The Unassigned General Fund Balance goal will range from thirteen percent (13%) to sixteen percent (16%) of total actual prior fiscal year expenditures, with a minimum floor of twelve percent (12%). These funds can only be appropriated by a resolution of the BOCC.

1.05 In the event the Unassigned General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Unassigned General Fund Balance to the prior year's balance within two (2) fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Unassigned General Fund Balance to that level, such funds will be provided in at least two approximately equal contributions to be provided during each fiscal year but no later than June 30. This process would begin the first fiscal year following the fiscal year in which the event occurred.

1.06 Funds in excess of the annual requirements of Policy No. I.1.05 above may be considered to supplement "pay as you go" capital outlay expenditures or as additions to unassigned fund balance to be utilized at a future date.

1.07 A Total Fund Balance ratio ranges of twenty-five percent (25%) to thirty percent (30%) (LGC requires 8%) of fund balance available as a percentage of expenditures shall be the County's goal.

1.08 Once the Total Fund Balance ratio exceeds the County policy target range of twenty-five percent (25%) to thirty percent (30%) of expenditures, amounts above the policy target may be considered for one-time or non-recurring expenditures, including, pay-as-you-go capital projects or Other Post Employment Benefits (OPEB) obligations, or other strategic funding needs. n Such funding shall occur only after meeting requirements established in Policy I.1.04 regarding the Unassigned General Fund Balance. In addition, the County shall maintain fund balance reserves to support debt related projects in the debt service fund.

In addition, the OPEB portion of the Total Fund Balance for the General Fund shall not exceed thirty percent (30%) of the Total Fund Balance to ensure that the Committed for OPEB portion of fund balance remains reasonably proportionate to the Total Fund Balance for the General Fund as a whole to include unassigned fund balance.

Policy II: Fiscal Planning

2.01 The County Manager shall submit to the BOCC a proposed annual budget with his recommendations and shall execute the budget as finally adopted.

2.02 The County Manager will budget revenues and expenditures on the basis of a fiscal year, which begins July 1 and ends on the following June 30, and in conformity with the Local Budget and Fiscal Control Act.

2.03 The County Manager will prepare a budget, which is consistent within the guidelines established by the Government Finance Officers Association in its Distinguished Budget Presentation Awards Program.

2.04 The County Manager shall provide annually a budget preparation schedule outlining the preparation timelines for the proposed budget.

2.05 Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to County departments to complete. Department heads and elected officials shall prepare and return their budget proposals to the Budget Officer as required in the budget preparation schedule.

2.06 The proposed budget will contain the following:

a) Revenue estimates by major category
b) Expenditure estimates by department and functional levels
c) Debt service summarized by issues detailing principal and interest amounts by fund
d) Reappraisal reserve funding as per G.S. 153A-150.

2.07 The proposed budget also will contain information regarding:

a) Proposed personnel staffing levels
b) A detailed schedule of additional capital needs
c) A summary schedule of capital projects
d) Any additional information, data, or analysis requested of management by the BOCC

2.08 The proposed budget will be balanced (e.g., estimated revenues plus appropriated fund balance equaling estimated expenditures).

2.09 The BOCC will adopt the budget for the subsequent fiscal year no later than June 30.

2.10 Three quarterly reports on the status of the General Fund budget (budget to actual) and trends will be prepared by the Budget Officer and presented to the BOCC within 45 days of the end of the first, second, and third quarters. The report will provide the BOCC with projections through the end of the current fiscal year.

2.11 Budgeting procedures will conform to the Local Government Budget and Fiscal Control Act.

2.12 Alternatives for improving the efficiency and effectiveness of the County's functions and programs and the productivity of its employees will be considered during the budget process.

2. 13 Duplication of services and inefficiencies in the delivery of these services should be eliminated wherever they are identified. The County will continue to examine alternative service delivery options for all County functions.

2.14 Performance measurement and productivity indicators will be integrated into the budget process where appropriate.

2.15 The County will fund current expenditures with current revenues and other recurring funding revenue sources.

2.16 The County will not balance the current budget at the expense of meeting future years' expenditures, such as accruing future years' revenues or rolling over short-term debt, to avoid planned retirement.

2.17 If a deficit is projected during any fiscal year, the County will take steps to reduce expenditures, increase revenues, or consider using the Undesignated General Fund Balance to the extent necessary to ensure continued compliance with the Local Budget and Fiscal Control Act.

2.18 The County will annually appropriate a contingency amount within the budget to provide for increases in costs of providing services and unanticipated needs that may arise throughout the fiscal year.

2.19 The contingency amount will be established at a minimum of 0.075% and not more than 0.25% of the estimated General Fund revenues (net of pass-through dollars) for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.

2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.

2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:

a) Developing and maintaining a five-year plan for fleet and capital equipment with a value greater than $5,000 and will consider the approval of capital equipment in concert with this adopted plan
b) Providing for adequate maintenance in the annual operating budget of such capital plant and equipment through

the use of an adopted Capital Improvement Plan and Capital Plant and Equipment Replacement Schedule

c) Providing for adequate maintenance of capital plant and equipment replacement under $5,000 in the annual operating budget through the use of a Capital Plant and Equipment Replacement Schedule.

2.23 The County will not establish a trend of using the Undesignated General Fund Balance to finance current operations.

2.24 The County shall establish Memoranda of Understanding with its component unit(s) regarding the amount of annual General Fund support received each fiscal year.

Policy III: Revenues and Collections

3.01 The County's goal is a revenue system balanced between ad valorem taxes, other local taxes, licenses and permits, intergovernmental grants and transfers, investment and rental, charges for services, and other revenue sources.

3.02 Major revenue sources should provide for the following principles:

a) Vertical Equity: Revenue sources should provide appropriate treatment of taxpayers at different levels of economic well-being

b) Horizontal Equity: Revenue sources should treat taxpayers with the same income or wealth equally

c) Neutrality: Revenue sources should not unduly influence economic decisions by consumers or businesses

d) Administrative and Compliance Costs: Revenue administration and enforcement should not absorb an undue percentage of total revenues

3.03 The County will monitor all taxes to ensure they are equitably administered and collections are timely and accurate.

3.04 Fees and charges should be based on benefits and/or privileges received from the County or based on costs of a particular service.

3.05 Periodically, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other attendant costs. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.

3.06 The County will revaluate all property at least every eight years, with a goal of every four years, to be effective as of January 1 of the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers. On October 24, 2016 by resolution, the BOCC advanced the general reappraisal to conduct a three year reappraisal effective for tax year January 1, 2019 and then a four year reappraisal cycle thereafter. The North Carolina (NC) Department of Revenue provided new reappraisal standards and guidelines in 2016 and recommended that all counties in NC move to a four year reappraisal cycle.

3.07 Personal property assessments are set on an annual basis, as of January 1, based on the market value of the property. Nationally recognized valuation guides, North Carolina Department of Revenue Trending Schedules, and market based appraisals are used to establish market value.

3.08 The County will provide, as appropriate, funding or tax exemptions to churches and governmental entities pursuant to the state and local guidelines. Other charitable or beneficial activities may be subsidized through direct grants irrespective of whether or how much property they own. Such grants should be part of the annual appropriation process and based on such consideration as benefits to the County as well as fiscal capacity of the County.

3.09 The County's goal is to achieve an annual assessment to sales ratio of 100% under current real estate market conditions when the January 1 assessment is compared to sales in the succeeding calendar year.

3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:

a) Establishing new charges and fees as needed and as permitted by law at reasonable levels

b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees

c) Aggressively collecting ad-valorem tax revenues, late penalties, and related interest as authorized

3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:

a) Present and future funding requirements

b) Cost of administering the funds

c) Costs associated with special conditions or regulations attached to the grant award

3.12 The County will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of state and federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

Policy IV: Capital Improvement Plan and Fixed Assets

4.01 The County's policy on the financing of capital projects states that the County will dedicate the following revenues to

the payment of debt and pay-as-you-go (County contribution) capital projects: Articles 40 and 42 one-half cent sales taxes, the County's share of the Occupancy Tax, county-wide property taxes, and enterprise revenues. The County reserves up to 20% of these annually dedicated revenues for pay-as-you-go projects. In addition, the pay-as-you-go policy restricts dedicated property tax revenue up to 20% of a maximum of five cents, or one cent, in county-wide property taxes.

4.02 The County Manager will submit a 10-year Capital Improvement Plan for review by the BOCC pursuant to established timeline. This plan will be updated every two years and presented to the BOCC. The Capital Improvement Plan should include capital improvements for all agencies for which the County sets tax rates and assesses levies and/or establishes user fees/charges and/or approves budgets or programs. The Capital Improvement Plan shall include the following elements:

a) An implementation plan for each of the capital project
b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget

4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.

4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.

4.05 In an effort to efficiently allocate resources, the County shall establish Memoranda of Understanding with the School Board regarding the development and coordination of the County's Capital Improvement Plan. The Memorandum of Understanding will address the following areas:

a) Plan for required capital improvements.
b) Debt issuance schedules.

4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. 4.02 above, the Capital Improvement Plan should:

a) Present a plan for required capital improvements
b) Systematically improve and maintain the capital structure of the County
c) Meet the debt ratio targets as defined in Policy Nos. 5.05 and 5.06
d) Provide a schedule of proposed debt issuance

Policy V: Debt Management

5.01 The County will not use long-term debt to fund current operations and will continue to emphasize pay-as-you-go capital financing.

5.02 The County will not use tax revenue anticipation notes (TRANs) to fund current operations.

5.03 The County does not intend to issue bond anticipation notes (BANs) for a period longer than three years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.

5.04 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.

5.05 Whenever the County finds it necessary to issue General Obligation (GO) Bonds, the following policy will be adhered to:

a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (Local Government Commission sets limit of 8%).
c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.
e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
f) Total debt service shall not exceed 15% of total current expenditures net of pass-through including current debt service.

5.06 Whenever the County finds it necessary to issue revenue bonds, the following guidelines will be adhered to:

a) Revenue Bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other non-tax sources of the County.
b) Revenue Bonds/Special Obligation (SO) Bonds of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County Revenue Bonds/SO Bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.

c) Revenue Bonds/SO Bonds should be structured to allow an approximately equal annual debt service amount over the life of the issue.
d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
e) Interest earnings on the designated fund balances only will be used to pay debt service on the bonds.
f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.

5.07 The County shall comply with all Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.

5.08 The County shall comply with all legal requirements regarding the issuance of bonds and certificates of the County and its debt issuing authorities.

5.09 The County shall establish Memoranda of Understanding with the School Board and any other agency prior to the issuance of debt establishing guidelines regarding the issuance of debt which would be included in Policy No. 5.05(e) above.

5.10 Whenever the County finds it necessary to issue Certificates of Participation (COPs) or Installment Purchase Contracts, the following guidelines will be adhered to:

a) When COPs are issued, the County should attempt to deal with only one financial institution.
b) The terms of the debt issued should not exceed the life of the asset.
c) The terms should not exceed 25 years.
d) An escrow account may be used.

Statement of Revenues, Expenditures, and Changes in Fund Balance

General Funds	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Revenues			
Taxes	$554,887,858	$595,368,337	$632,543,310
Licenses and Permits	$262,330	$283,794	$264,500
Intergovernmental	$81,962,298	$73,358,876	$70,676,732
Contributions and Donations	$474,972	$244,330	$318,317
Investment Income	$10,674,560	$8,792,550	$8,415,030
Rental Income	$755,786	$635,608	$654,200
Enterprise Charges	$16,850	$16,410	$17,425
Service Charges	$42,746,796	$46,854,034	$45,846,493
Other Revenues	$1,823,964	$1,205,632	$968,050
Total revenues	**$693,605,414**	**$726,759,571**	**$759,704,057**
Expenditures			
General Government	$92,164,641	$121,391,365	$155,560,931
Public Safety	$93,206,044	$100,800,179	$94,363,587
Transportation	$1,557,481	$4,780,513	$3,379,501
Environmental Protection	$7,552,796	$11,948,167	$6,998,086
Econom. & Physical Devlp.	$10,127,566	$11,150,091	$10,480,754
Human Services	$116,456,055	$123,917,200	$110,606,026
Education	$229,472,334	$246,330,189	$263,281,318
Cultural & Recreational	$17,968,043	$18,296,611	$16,938,710
Utilities		$740,552	
Debt Service:			
Principal	$2,277,153		
Interest and Fiscal Charges	$105,736		
Capital Outlay	$3,675,013		
Total expenditures	**$574,562,862**	**$639,354,867**	**$661,608,913**
Excess (deficiency) of revenues over (under) expenditures	***$119,042,552***	***$87,404,704***	***$98,095,144***
Other financing sources (uses)			
Transfers in	$4,096,055	$6,267,894	$1,250,000
Transfers out	($106,997,341)	($128,211,345)	($120,479,251)
Lease liabilities issued	$193,607		
Subscription liabilities issued	$132,145		
Fund balance appropriated		$4,902,959	$20,724,541
Total other financing sources (uses)	**($102,575,534)**	**($117,040,492)**	**($98,504,710)**
Net change in fund balances	**$16,467,018**	**($29,635,788)**	**($20,724,541)**
Fund Balance - beginning	$274,305,900	$290,772,918	$261,137,130
Fund Balance - ending	**$290,772,918**	**$261,137,130**	**$240,412,589**

**The Intergovernmental revenues and Human Services function excludes direct funding to individual recipients by the state from federal and state monies.*

Special Revenue Funds
(Excluding ARPA and Opioid Fund)

	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Revenues			
Taxes	$14,767,283	$16,731,291	$17,730,512
Investments	$296,318	$200,798	$170,000
Charges for Services	$1,250,000	$1,250,000	$1,250,000
Total revenues	**$16,313,601**	**$18,182,089**	**$19,150,512**
Expenditures			
Public safety	$11,712,389	$12,141,760	$12,938,906
Economic and physical development	$3,324,009	$4,884,570	$5,026,195
Total expenditures	**$15,036,398**	**$17,026,330**	**$17,965,101**
Excess (deficiency) of revenues over (under) expenditures	$1,277,203	$1,155,759	$1,185,411
Other financing sources (uses)			
Transfers in			
Transfers out	($1,285,681)	($1,280,000)	($1,250,000)
Fund balance appropriated			$64,589
Total other financing sources (uses)	**($1,285,681)**	**($1,280,000)**	**($1,185,411)**
Net change in fund balances	**($8,478)**	**($124,241)**	**($64,589)**
Fund Balance - beginning	$5,749,104	$5,740,626	$5,616,385
Fund Balance - ending	$5,740,626	$5,616,385	$5,551,796

The 2025-26 Estimate column is based on unaudited end of the year estimations at the time of publication.

Debt Service Fund

	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Budget
Revenues			
Investments	$3,675,393	$2,097,442	$1,803,553
Charges for services	$523,079	$519,206	$500,000
Total revenues	**$4,198,472**	**$2,616,648**	**$2,303,553**
Contributions and donations			
Expenditures			
Debt service		$104,712,995	$111,634,693
Principal retirement	$50,289,541		
Interest and fiscal charges	$31,028,667		
Arbitrage Penalties	$35,104		
Total expenditures	**$81,353,312**	**$104,712,995**	**$111,634,693**
Excess (deficiency) of revenues over (under) expenditures	($77,154,840)	($102,096,347)	($109,331,140)
Other financing sources (uses)			
Transfers in	$100,001,276	$108,190,538	$109,331,140
Transfers out	($21,705,877)	($7,283,389)	($5,726,049)
Fund balance appropriated			
Total other financing sources (uses)	**$78,295,399**	**$100,907,149**	**$103,605,091**
Net change in fund balances	**$1,140,559**	**($1,189,198)**	**($5,726,049)**
Fund Balance - beginning	$101,950,499	$103,091,058	$101,901,860
Fund Balance - ending	$103,091,058	$101,901,860	$96,175,811

The 2025-26 Estimate column is based on unaudited end of the year estimations at the time of publication.

MULTI-YEAR BUDGET FORECAST

The multi-year budget forecast starts with the FY 2026-27 budget and then adds estimated revenues and expenditures for FY 2027-28 to FY 2031-32. The estimates focus on the County's General Funds and Debt Service Fund.

The General Funds are comprised of eight sub-funds including the primary General Operating Fund, Risk Management Fund, SWAP Fund, Reappraisal Reserve Fund, Capital Finance fund, Public Arts Fund, and Benefits Plan Fund. For the General Funds, outlying year estimates are based on conservative revenue growth and contained expenditure growth to mitigate increased property tax increases for standard operations. No property tax increases are forecasted to support the multi-year forecast.

The projected multi-year debt service budget aligns with the updated Capital Improvement Plan (CIP) and multi-year capital finance plan presented during the FY 2026-27 budget process. That CIP review included recommendations made in a new Facility Master Plan update. The last facility master plan update occurred in FY 2024. Although the CIP evaluated project requests for a 10-year period, financial emphasis was on projects that occur during the first five-year period with increased focus on major projects that started in FY 2024-25.

The updated Capital Improvement Plan includes projects funded by a General Obligation bond referendum in November 2022 to support building repair and replacement for Durham Public Schools, Community College, and the NC Museum of Life & Science. While the FY 2026-27 budget did not include a property tax increase related to debt service, future fiscal years will most likely need property tax rate increases to support approved bond referendum relate debt. This approach allows for improved cash management and ensures that funds are in place to liquidate future bond-related debt.

The following sections provide further highlights on the multi-year estimates.

General Fund Multi-Year Forecast

REVENUE ASSUMPTIONS

- Overall taxes (property and sales) grow 4.3% for FY 2026-27, largely due to a 2.5 property tax rate increase. Outlying years are projected at a conservative 2.3%–3.1%. A General Fund tax rate increase of 2.5 cents is approved in the FY 2026-27 budget.
- Intergovernmental revenue (state and federal) is projected at slow growth in future years (0%–2%) due to budget volatility at both levels of government. FY 2026-27 intergovernmental funding decreases significantly (-6.6%) due to policy changes at the state and federal level.
- Rental income and investment income are projected at a 1% annual growth rate.
- Service charges grew 7.69% in FY 2026-27, driven by Emergency Medical Services fee increases. Subsequent years are conservatively projected at an average of 2%–3% annually.
- Transfers decreased this year largely due to the application of ARPA dollars for the current and next year.
- Fund balance use as revenue is projected for one-time costs including vehicle replacement and major equipment purchases, and as a balancing figure to offset General Fund expenditure totals. As a conservative measure, use of fund balance is projected to remain relatively level in out years to acknowledge potential variability in other key revenue sources. Historically, appropriated fund balance was not actually used due to year-end revenue over-collection and under-spending of budgeted expenditures.

EXPENDITURE ASSUMPTIONS

- Overall growth across all County Funds for FY 2026-27 compared to FY 2025-26 is minimal at 1.2%, driven primarily by education-related funding (local support for Durham Public Schools) and Public Safety functions. Every other area of the General Fund reflects decreases from FY 2025-26.
- Forecasted General Fund growth ranges between 3.6% and 4.7%, with Education funding projected at a slightly higher rate of approximately 5%. These figures include dollars supporting the County's current merit pay plan, benefits costs, and inflationary operating expenses.
- The projected forecast does not include additional dollars for annually approved expansion items, which are decided by the Board of County Commissioners on a year-by-year basis.
- The County will continue realigning budgeted expenditures where possible to contain overall budget growth.

The long-term trend shows expenditure growth outpacing annual revenue collection. Growth in education funding, employee benefit costs (health insurance), state mandates without corresponding state revenue support, declining intergovernmental revenue, and Board-approved expansion items are collectively pressuring existing revenue sources. Sales tax growth has been below historical averages for several years - including FY 2026-27 - and while a faster pace is expected in the future, economic uncertainties could limit growth in this second-largest revenue source. The delta in sales tax revenue is simply not large enough

to offset expenditure increases. Future options available to management and County Commissioners will likely include slowing expenditure growth, targeted expenditure reductions, and/or property tax increases — the only revenue lever capable of generating the needed revenue to balance future budgets.

General Funds Five-Year Forecast

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

General Fund Revenues	FY 2025-26 Adopted Revenues	FY 2026-27 Approved Revenues	FY 2027-28 Forecasted Revenues	FY 2028-29 Forecasted Revenues	FY 2029-30 Forecasted Revenues	FY 2030-31 Forecasted Revenues	FY 2031-32 Forecasted Revenues
Taxes	$544,353,416	$567,824,261	$580,797,896	$598,850,307	$617,467,772	$636,668,072	$656,469,555
Licenses and Permits	$364,000	$264,500	$271,113	$279,246	$287,623	$296,252	$305,140
Intergovernmental	$75,615,972	$70,676,732	$70,676,732	$70,676,732	$72,090,267	$73,532,072	$75,002,713
Contributions and Donations	$216,000	$318,317	$318,317	$321,500	$327,930	$331,209	$331,209
Investment Income	$7,815,000	$7,915,030	$7,994,180	$8,074,122	$8,074,122	$8,074,122	$8,074,122
Rental Income	$673,550	$654,200	$654,200	$654,200	$654,200	$654,200	$660,742
Enterprise Charges	$17,500	$17,425	$17,948	$18,486	$18,856	$19,233	$19,618
Service Charges	$31,988,959	$34,448,586	$34,448,586	$34,448,586	$34,448,586	$34,448,586	$34,448,586
Other Revenues	$494,600	$468,050	$472,731	$477,458	$482,232	$487,055	$491,925
Transfers In	$4,280,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000	$2,250,000
Fund Balance Appropriated	$23,888,787	$19,407,139	$19,795,282	$20,191,187	$20,595,011	$21,006,911	$21,427,050
General Fund Total	**$689,707,784**	**$704,244,240**	**$717,696,984**	**$736,241,825**	**$756,696,599**	**$777,767,713**	**$799,480,660**

Other General Fund Revenues	FY 2025-26 Adopted Revenues	FY 2026-27 Approved Revenues	FY 2027-28 Forecasted Revenues	FY 2028-29 Forecasted Revenues	FY 2029-30 Forecasted Revenues	FY 2030-31 Forecasted Revenues	FY 2031-32 Forecasted Revenues
Risk Management	$6,684,746	$6,523,861	$6,719,577	$6,921,164	$7,128,799	$7,342,663	$7,562,943
Swap Agreement 05	$2,500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
Reappraisal Reserve Fund	$978,914	$1,058,134	$1,079,297	$1,100,883	$1,122,900	$1,145,358	$1,168,265
Capital Improvement Plan	$126,101,344	$125,210,369	$137,731,406	$144,617,976	$151,848,875	$159,441,319	$167,413,385
Public Art Fund	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
Benefits Plan	$50,630,558	$52,176,867	$54,263,942	$56,434,499	$58,691,879	$61,039,554	$63,481,137
LEO Special Separation Allowance	$750,027	$760,000	$767,600	$775,276	$783,029	$790,859	$798,768
Other General Funds Total	**$187,945,589**	**$186,529,231**	**$201,361,821**	**$210,649,798**	**$220,375,482**	**$230,559,754**	**$241,224,497**
Total General Funds Revenue	**$877,653,373**	**$890,773,471**	**$919,058,805**	**$946,891,623**	**$977,072,082**	**$1,008,327,467**	**$1,040,705,158**
Transfers (b/tw General Funds)*	($105,087,883)	($108,985,307)	($111,662,806)	($115,472,108)	($119,414,851)	($123,495,814)	($127,719,948)
General Funds Revenue	**$772,565,490**	**$781,788,164**	**$807,395,999**	**$831,419,515**	**$857,657,231**	**$884,831,653**	**$912,985,210**

General Fund Expenditures	FY 2025-26 Adopted Expenditures	FY 2026-27 Approved Expenditures	FY 2027-28 Forecasted Expenditures	FY 2028-29 Forecasted Expenditures	FY 2029-30 Forecasted Expenditures	FY 2030-31 Forecasted Expenditures	FY 2031-32 Forecasted Expenditures
General Government	$193,312,411	$198,496,258	$206,059,576	$212,136,602	$218,394,892	$225,793,495	$232,459,364
Public Safety	$95,104,406	$94,363,587	$99,078,966	$102,049,921	$105,109,991	$109,312,227	$112,590,137
Transportation	$4,544,472	$3,379,501	$3,548,476	$3,654,930	$3,764,578	$3,915,161	$4,032,616
Environmental Protection	$7,866,848	$6,698,086	$7,031,990	$7,242,950	$7,460,239	$7,758,102	$7,990,845
Econom. & Physical Devlp.	$10,419,457	$10,480,754	$10,876,727	$11,126,189	$11,383,136	$11,736,009	$12,011,251
Human Services	$114,315,668	$110,606,026	$116,118,913	$119,601,188	$123,187,918	$128,105,340	$131,947,169
Education	$246,826,645	$263,281,318	$276,184,184	$289,727,464	$303,945,207	$318,872,230	$334,541,700
Cultural & Recreational	$17,317,877	$16,938,710	$17,779,279	$18,312,658	$18,862,037	$19,613,040	$20,201,432
General Fund Total	**$689,707,784**	**$704,244,240**	**$736,678,111**	**$763,851,903**	**$792,107,997**	**$825,105,604**	**$855,774,513**

Other General Fund Expenditures	FY 2025-26 Adopted Expenditures	FY 2026-27 Approved Expenditures	FY 2027-28 Forecasted Expenditures	FY 2028-29 Forecasted Expenditures	FY 2029-30 Forecasted Expenditures	FY 2030-31 Forecasted Expenditures	FY 2031-32 Forecasted Expenditures
Risk Management	$6,684,746	$6,523,861	$6,719,577	$6,921,164	$7,128,799	$7,342,663	$7,562,943
Swap Agreement 05	$2,500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000
Reappraisal Reserve Fund	$978,914	$1,058,134	$1,079,297	$1,100,883	$1,122,900	$1,145,358	$1,168,265
Capital Improvement Plan	$126,101,344	$125,210,369	$137,731,406	$144,617,976	$151,848,875	$159,441,319	$167,413,385
Public Art Fund	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
Benefits Plan	$50,630,558	$52,176,867	$54,263,942	$56,434,499	$58,691,879	$61,039,554	$63,481,137
LEO Special Separation Allowance	$750,027	$760,000	$767,600	$775,276	$783,029	$790,859	$798,768
Other General Funds Total	**$187,945,589**	**$186,529,231**	**$201,361,821**	**$210,649,798**	**$220,375,482**	**$230,559,754**	**$241,224,497**
Total General Funds Expenditures	**$877,653,373**	**$890,773,471**	**$938,039,932**	**$974,501,701**	**$1,012,483,480**	**$1,055,665,358**	**$1,096,999,010**
Transfers (b/tw General Funds)*	($105,087,883)	($108,985,307)	($111,662,806)	($115,472,108)	($119,414,851)	($123,495,814)	($127,719,948)
General Funds Expenditures	**$772,565,490**	**$781,788,164**	**$826,377,126**	**$859,029,593**	**$893,068,629**	**$932,169,544**	**$969,279,062**

Debt Service Fund Multi-Year Forecast

REVENUE ASSUMPTIONS

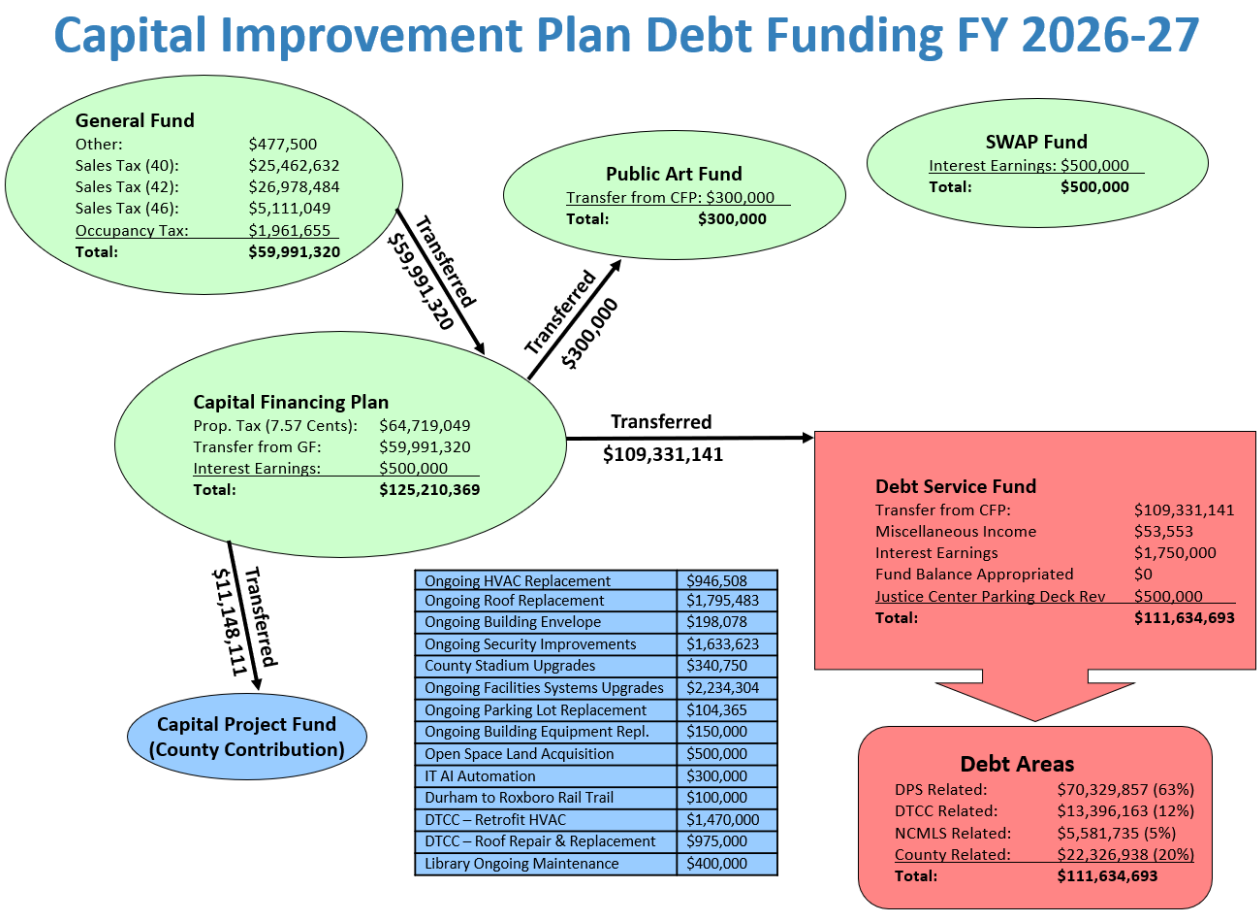
The County updated projected capital improvement needs for the ten-year period from FY 2023-24 to FY 2032-33, including dedicated revenues to support those capital needs.

- The Board of County Commissioners held the property tax rate dedicated for capital financing and debt service flat (no tax increase) for FY 2026-27, largely due to slower-than-expected spending of 2022 GO Bonds. Future years will likely require property tax rate increases to support 2022 GO Bond spending and to prepare for a potential 2026 or 2028 GO Bond referendum. This approach enables improved cash management and ensures funds are in place to meet future bond obligations.
- The current budgeted property tax rate supporting capital financing and related debt service is 7.57 cents. Additional increases may be needed in upcoming years to support the 2022 General Obligation bond referendum and large capital projects planned toward the end of the 10-year horizon. The chart below illustrates how revenues are collected to support annual debt service payments.
- The projected debt service forecast aligns with the Capital Finance Fund projections presented during FY 2026-27 budget deliberations.
- An updated review of future expected capital financing projections is conducted annually as part of the budget process, explaining debt service amounts due in the developing fiscal year and showing expected costs in future years.

EXPENDITURE ASSUMPTIONS*

- Existing debt expense payments increase significantly beginning in FY 2027-28 as debt service from the planned 2022 General Obligation bond referendum accrues.
- The Debt Service Fund establishes a reserve account to hold dollars collected related to the General Obligation bond referendum, ensuring a dedicated revenue stream is in place to support referendum debt and mitigating outlying year tax increases.

*See "Durham County Capital Finance Plan Model FY2024-2033" (under Appendix – Capital Improvement Plan (CIP) Overview) for detailed projection tables for Debt Service and overall Durham County Capital Finance Plan.



CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

Note: The following is presented as supplementary information to the FY 2026–27 annual operating budget as a convenience to the reader. A separate CIP and financial plan is published every two years and is available at www.dconc.gov or by contacting the Budget Office at (919) 560-0017.

Background

The County maintains a 10-year Capital Improvement plan (CIP) which is fully updated every two years (see special note below). The last major update of the plan was in May 2024 for fiscal years 2024-333. The plan itself provides a blueprint which the County uses to meet the growing facility needs of the schools, libraries, museum, court system, public safety, human service agencies, and open space. The CIP also provides a financial overview of the financing options for the existing capital projects as well as those not yet implemented capital projects projected in the 10-year plan.

Description of Process

While it presents a 10-year plan, the projects and estimated costs are subject to change. Financing options are reviewed, as well as the projects and their estimated costs by an internal CIP committee composed of representatives from the County Manager's Office, Budget, Finance, Information Technology, General Services, Fire Marshal, and Engineering departments. The Board of County Commissioners approves the CIP separately from the Annual Operating Budget. Projects in the CIP are linked to the Annual Operating Budget through annual debt service appropriations and County contribution funding (pay-as-you-go). These annual appropriations are detailed each budget year in the Capital Financing Plan Fund and Debt Service Fund sections of the budget document.

Impact of CIP on Operating Budget

When capital projects come online, they have potential new costs which can include new personnel and operating expenses such as utilities, technology, security, and maintenance. The CIP does not fund related operational costs; rather, they are considered in the annual budget request for the department managing the capital project. In years where capital improvement projects are completed or become operational, special attention is given to the potential impacts on the budget process. This is assessed on a per project basis, with the potential impact planned by the lead agency on the project and other relevant departments, such as Information Technology and General Services, who support the technology and maintenance needs of buildings and staff. For instance, the opening of a new, larger Youth Home in late FY 2023-24 translated into additional staff and operating support in the Youth Home annual operating budget. Other affected departments plan their budget requests in line to ensure they can provide services to any new or expansion items realized through completion of CIP projects.

Project Listing

The summary table on the following page includes projects and projected annual costs from the CIP. Greater detail on all projects, timelines, and costs is available online using PowerBI reports. For more information about the Durham County CIP, email budget@dconc.gov or visit the Durham County website at www.dconc.gov.

Special Note for FY 2026-27

The County generally updates the 10-year CIP biannually; however, during late FY 2023-24, the County worked with the Durham Board of Education to upwardly revise estimated school construction support. This updated CIP considers future General Obligation bond referendums as well as major project updates on the horizon. Other new and significant projects on the horizon will include a new Animal Shelter, possible affordable housing expansion, significant renovations to existing County buildings, EMS station expansion throughout the County, additional building renovations for Durham Technical Community Collete, and increased support of Durham Public Schools capital needs. A significantly more expensive construction environment, as well current and future County debt capacity (and its effect on annual budgets), will apply considerable restraints on future capital project inclusion in the updated CIP.

A full review and update of the CIP occurred in the fall of 2024 that covers the 10-year span from FY 2024 through FY 2033. Key updates to the CIP included a voter approved General Obligation bond referendum in November 2022 and additional projects that have been identified over the last several years as well as new projects needed in the additional "out" years of the CIP.

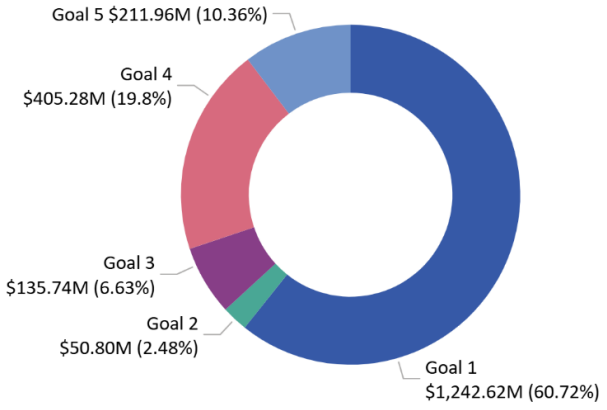
An update to the 10-year CIP is expected mid-year of FY 2026-27.

FY 2024-33 Capital Improvement Plan Project Expenditures

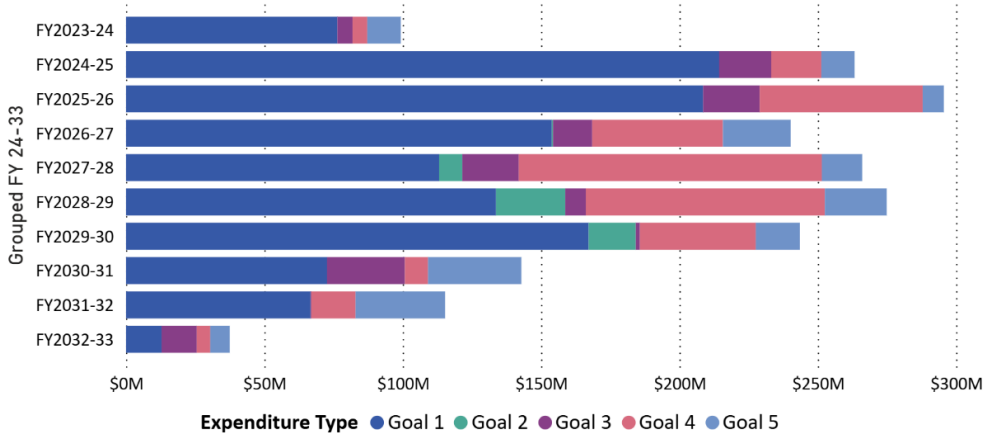
Expenditures

Goal Area	FY (Prior)	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	FY2031-32	FY2032-33	Total
Goal 1	**$23,123,576**	**$76,371,151**	**$214,316,474**	**$208,579,816**	**$153,900,656**	**$113,174,697**	**$133,724,614**	**$167,195,654**	**$72,605,105**	**$66,731,940**	**$12,893,438**	**$1,242,617,121**
DTCC	$1,100,000	$1,782,000	$27,828,333	$37,918,333	$39,049,334	$36,288,600	$23,155,000	$32,625,001	$20,467,500	$16,225,000	$9,872,500	$246,311,601
Durham Public Schools	$22,023,576	$74,589,151	$183,309,158	$163,684,852	$108,432,672	$75,250,000	$100,000,000	$125,000,000	$50,000,000	$50,000,000		$952,289,409
Environment			$2,588,334	$100,000	$100,000	$100,000	$2,000,000	$2,000,000	$2,000,000			$8,888,334
NCMLS			$590,649	$6,876,631	$6,318,650	$1,536,097	$8,569,614	$7,570,653	$137,605	$506,940	$3,020,938	$35,127,777
Goal 2					**$400,000**	**$8,400,000**	**$25,000,000**	**$17,000,000**				$50,800,000
Library					$400,000	$8,400,000	$25,000,000	$17,000,000				$50,800,000
Goal 3	**$6,336,419**	**$5,478,942**	**$18,894,802**	**$20,411,280**	**$14,211,130**	**$20,329,533**	**$7,491,655**	**$1,499,190**	**$28,192,400**	**$251,983**	**$12,646,990**	$135,744,325
EMS	$4,350,000	$200,734	$242,893	$7,242,626	$5,599,816	$1,732,500	$1,926,242		$2,755,486	$251,983	$146,990	$24,449,270
Public Safety Projects		$2,616,798	$11,914,828	$2,250,000	$8,000,000	$17,907,652					$12,500,000	$55,189,278
Sheriff	$1,986,419	$2,661,410	$6,737,080	$10,918,654	$611,314	$689,381	$5,565,413	$1,499,190	$25,436,914			$56,105,777
Goal 4	**$8,670,636**	**$5,323,598**	**$18,032,231**	**$58,964,242**	**$47,198,553**	**$109,552,652**	**$86,361,302**	**$41,900,478**	**$8,369,904**	**$15,989,637**	**$4,920,000**	$405,283,233
Animal Shelter					$3,450,450	$34,261,566						$37,712,016
DSS Main Renovation	$800,003					$25,000,000	$25,000,000					$50,800,003
Enterprise Fund	$6,870,633	$4,423,598	$13,233,726	$50,702,427	$36,651,267	$27,721,327	$19,370,000	$8,620,000	$1,620,000	$1,620,000	$1,620,000	$172,452,978
Environment	$1,000,000	$500,000	$425,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	$5,925,000
General Services		$400,000	$4,373,505	$3,003,815	$1,150,000	$4,500,000	$39,971,793	$28,268,695			$150,000	$81,817,808
Homelessness Projects					$3,000,000	$15,000,000						$18,000,000
Parking Decks & Affordable Housing									$500,000	$4,350,000	$2,650,000	$7,500,000
Public Safety Projects				$4,758,000								$4,758,000
Renewable Energy Plan					$2,446,836	$2,569,759	$1,519,509	$4,511,783	$5,749,904	$9,519,637		$26,317,428
Goal 5	**$29,611,976**	**$12,135,337**	**$12,080,772**	**$7,619,384**	**$24,509,111**	**$14,597,194**	**$22,352,720**	**$15,896,506**	**$33,713,158**	**$32,378,240**	**$7,062,848**	$211,957,246
County Stadium									$11,575,600	$20,000,000	$1,000,000	$32,575,600
General Services	$19,150,614	$3,391,446	$4,332,118	$3,059,901	$7,473,111	$5,360,576	$10,757,604	$10,010,506	$11,656,558	$6,873,240	$4,165,848	$86,231,522
IS&T	$10,461,362	$8,743,891	$7,748,654	$4,559,483	$17,036,000	$9,236,618	$11,595,116	$5,886,000	$10,481,000	$5,505,000	$1,897,000	$93,150,124
Total	**$67,742,607**	**$99,309,028**	**$263,324,279**	**$295,574,723**	**$240,219,450**	**$266,054,076**	**$274,930,292**	**$243,491,828**	**$142,880,567**	**$115,351,800**	**$37,523,276**	$2,046,401,925

Expenditures



Expenditures



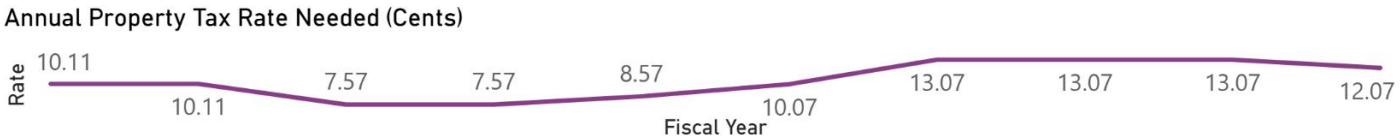
FY 2024-33 Capital Improvement Plan Financing of Annual Capital Debt

CFP Debt Type	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
New Debt	$23,474,177	$31,407,839	$12,360,001	$41,057,607	$61,736,039	$83,960,336	$124,115,832	$127,378,542	$144,149,870	$142,082,280	**$791,722,523**
Known Debt	$73,051,337	$77,407,512	$74,976,490	$70,577,086	$64,859,656	$62,540,375	$60,127,137	$58,226,593	$51,309,654	$44,331,555	**$637,407,394**
New PAYGO	$10,898,158	$7,308,666	$18,007,093	$11,148,111	$16,913,076	$15,563,846	$11,465,506	$10,467,794	$8,132,163	$7,983,776	**$117,888,190**
Other Known Costs	$1,580,000	$725,000	$390,000	$390,000	$300,000	$300,000	$300,000	$300,000	$0	$0	**$4,285,000**
Total	**$109,003,672**	**$116,849,017**	**$105,733,584**	**$123,172,804**	**$143,808,770**	**$162,364,557**	**$196,008,475**	**$196,372,929**	**$203,591,687**	**$194,397,611**	**$1,551,303,106**

Additional Capacity	2024	2025	2026	2027	2031	2033
Reserve for Future Purchases	$2,516,807	$2,170,380	$997,712	$4,341,117	$23,521	$1,773,208

CFP Revenue Type	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Property Tax Revenue	$50,889,848	$53,874,188	$34,384,940	$64,719,049	$74,367,488	$88,694,727	$116,844,954	$128,529,449	$131,100,038	$123,490,819	**$866,895,500**
Sales Tax Revenue	$54,424,140	$57,026,699	$55,217,053	$57,552,165	$59,278,730	$61,057,092	$62,888,804	$64,775,468	$66,718,733	$68,720,295	**$607,659,178**
Fund Balance Appropriated	$0	$1,091,694	$10,894,696	$0	$6,667,791	$9,219,985	$13,137,966	$0	$2,703,916	$890,705	**$44,606,753**
Non Property Tax Revenue	$1,706,492	$2,351,816	$3,066,442	$3,281,053	$2,994,762	$2,892,753	$2,636,751	$2,591,532	$2,569,000	$2,569,000	**$26,659,600**
Occupancy Tax	$4,500,000	$4,675,000	$3,168,165	$1,961,655	$500,000	$500,000	$500,000	$500,000	$500,000	$500,000	**$17,304,820**
Total	**$111,520,479**	**$119,019,397**	**$106,731,296**	**$127,513,921**	**$143,808,770**	**$162,364,557**	**$196,008,475**	**$196,396,450**	**$203,591,687**	**$196,170,819**	**$1,563,125,851**

Capital Financing Plan



Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
103 (SWAP Fund) Cash Flow	$19,500,000	$19,750,000	$17,500,000	$17,750,000	$18,000,000	$18,000,000	$18,000,000	$18,000,000	$17,467,000	$17,467,000
125 (Captial Financing Fund) Cash Flow	$15,400,000	$15,900,000	$14,310,000	$14,810,000	$15,310,000	$15,810,000	$12,528,054	$13,028,054	$13,528,054	$13,137,349
304 (Debt Service Fund) Cash Flow	$96,700,000	$95,608,306	$89,303,610	$90,303,610	$83,635,819	$74,415,834	$65,059,814	$65,059,814	$62,888,898	$62,888,898
Total	**$131,600,000**	**$131,258,306**	**$121,113,610**	**$122,863,610**	**$116,945,819**	**$108,225,834**	**$95,587,868**	**$96,087,868**	**$93,883,952**	**$93,493,247**

Operating Impact of Current Capital Projects

Description

As part of the County's Capital Improvement Plan, operational impacts of non-recurring capital projects are estimated as part of the Capital Improvement Planning process. Once a project has been completed, these operational costs are made part of the budget planning process discussion. For this measure of operating impact of current capital projects, additional operating costs are included only for the first year the cost is incurred.

For FY 2026-27, several projects coming to completion will have additional operational costs. Normally these additional operational costs are included in departmental budgets and are highlighted in this section.

Operating costs are budgeted for a new EMS station co-located with a city fire station. Other projects have increased operating costs related largely to ongoing technology needs within the project. For example, the County security improvements project includes hardware and software that have ongoing maintenance contracts.

As part of the 10-year Capital Improvement Plan refresh, departments were required to estimate additional operating costs related to capital projects in future years. The table below shows those estimated operating costs per project. These operating costs include additional personnel needs as well as other costs including utility, equipment, and potential revenue offsets.

Estimated Operating Expenditures

Goal Area	FY (Prior)	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	FY2031-32	FY2032-33	Total
⊟ **Goal 1**						**$150,000**	**$300,000**			**$225,000**	**$450,000**	**$1,125,000**
DTCC-Allied Health Bldg						$150,000	$300,000					**$450,000**
DTCC-Phillips Bldg Replacement										$225,000	$450,000	**$675,000**
⊟ **Goal 3**	**$250,000**	**$5,000**	**$10,520**	**$67,059**	**$67,207**	**$68,017**	**$68,868**	**$18,761**	**$2,991,712**	**$3,079,357**	**$3,169,673**	**$9,796,174**
IT-Sheriff Life Cycle	$250,000	$0	$0	$40,000	$46,000	$46,000	$46,000					**$428,000**
Sheriff-RTP Annex									$2,972,013	$3,058,673	$3,147,954	**$9,178,640**
EMS-Equipment Replacement			$5,520	$6,624								**$12,144**
EMS-Station 19 Co-location				$15,435	$16,207	$17,017	$17,868	$18,761	$19,699	$20,684	$21,719	**$147,390**
Multi-Dept. Radios & Towers		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000					**$30,000**
⊟ **Goal 4**	**$127,597**	**$133,977**	**($489,306)**	**($669,251)**	**($788,799)**	**($712,160)**	**($785,059)**	**($826,111)**	**($777,591)**	**$197,946**	**$207,843**	**($4,380,913)**
Open Space Land Acquisition	$127,597	$133,977	$140,676	$147,710	$155,095	$162,850	$170,993	$179,542	$188,520	$197,946	$207,843	**$1,812,750**
Renewable Energy Plan			($629,982)	($816,961)	($943,895)	($875,010)	($956,052)	($1,005,654)	($966,110)			**($6,193,663)**
⊟ **Goal 5**	**$1,014,499**	**$413,605**	**$450,782**	**$3,386,280**	**$3,399,292**	**$3,412,799**	**$3,426,820**	**$3,441,375**	**$3,456,484**	**$428,844**	**$445,125**	**$23,275,906**
GS-Conv Site Equip Replacemt			$25,000	$26,000	$27,040	$28,122	$29,246	$30,416	$31,633	$32,898	$34,214	**$264,570**
GS-County Bldg HVAC Replacement	$0	$0	$0	$0								**$0**
GS-County Security Improvements	$1,000,499	$289,245	$170,422	$176,557	$182,913	$189,498	$196,320	$203,388	$210,710	$218,295	$226,154	**$3,064,001**
GS-County Stadium Upgrades	$14,000	($2,000)	($6,000)	($4,500)	($4,500)	($4,500)	($4,500)	($4,500)	($4,500)			**($21,000)**
GS-Facilities Systems Upgrades			$135,000	$140,400	$146,016	$151,857	$157,931	$164,248	$170,818	$177,651	$184,757	**$1,428,677**
DCo-SAP S4 HANA				$2,884,743	$2,884,743	$2,884,743	$2,884,743	$2,884,743	$2,884,743			**$17,308,458**
IT-Security Program Support		$126,360	$126,360	$163,080	$163,080	$163,080	$163,080	$163,080	$163,080			**$1,231,200**
Total	**$1,392,096**	**$552,582**	**($28,004)**	**$2,784,088**	**$2,677,700**	**$2,918,657**	**$3,010,629**	**$2,634,025**	**$5,670,605**	**$3,931,147**	**$4,272,640**	**$29,816,167**

Opioid Fund and American Rescue Plan Act (ARPA) Fund

The Opioid and American Rescue Place Act Funds are categorized as Special Revenue Funds. The Opioid Fund is annually budgeted and handled as a separate ordinance and document. The American Rescue Plan Act Fund is a grant project ordinance as allowed by General Statute and recommended by UNC School of Government. These Funds are set up to span the life of the distributions as opposed to being constrained to fiscal years. There are some transfers (see Nondepartmental) to reimburse for expenses incurred that are allowable per the regulations directing these Funds.

Opioid Fund Description

In July 2021, a bipartisan coalition of state attorneys general announced the National Opioid Settlement (NOS) – a historic $26 billion agreement that will bring much needed help to communities harmed by the opioid epidemic. The funds can only be used to address the opioid epidemic and support treatment, recovery, harm reduction, and other life-saving programs and services.

The State of North Carolina and all 100 counties joined the agreement. A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used throughout the state. To maximize funds flowing to North Carolina communities on the front lines of the opioid epidemic, the MOA allocates 15 percent of settlement funds to the State and sends the remaining 85 percent to NC's 100 counties and 17 municipalities. Durham County is expected to receive nearly $11.6 million over an 18-year period.

Before spending settlement funds, Durham County must first select which opioid mitigation strategies it would like to fund. The Durham County Board of Commissioners is planning on how to best invest the settlement funds and has solicited community members' help with prioritizing how the funds will be spent. There are 12 strategies eligible for NOS funding, and public feedback will guide the BOCC in its decisions based upon priorities expressed from community feedback. This information will help Durham County identify what its current services lack, the parts of the community hardest hit by the opioid epidemic, the most important resources needed, and other identified issues.

ARPA Fund Description

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by President Biden. ARPA, a $1.9 trillion investment, established the Coronavirus State and Local Fiscal Recovery Fund. This fund provides $350 billion to state, local, territorial, and Tribal governments nationwide for COVID-19 pandemic recovery assistance. This bill provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. ARPA funds are intended to help offset revenue losses resulting from the pandemic, as well as fund other community needs.

Durham County received $62,445,275 to be encumbered by 2024 and spent by 2026. The City of Durham is a key partner in the distribution of ARPA funds. Joint engagement efforts occurred in FY 2021-22 to explore how funding could be spent to align with local priorities.

The Board of County Commissioners approved a spending plan in FY 2023-23. Major allocations include $10 million for broadband infrastructure in unincorporated communities and $5.5 million for workforce development programs. Another $10 million is planned expenditure for housing security support. Expanded behavior health support services and crime intervention expenditures are planned at over $6 million.

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City-County Planning	Sara Young
Clerk to the Board of County Commissioners	Monica Wallace
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Community Partnerships and Engagement	Maurice Jones (Interim)
Cooperative Extension Service	Donna Rewalt
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Sewer Utility	Stephanie Brixey
Sheriff	Clarence Birkhead
Social Services	Maggie Clapp
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