



# Quarterly Budget Report

## *Third Quarter of Fiscal Year 2024-25*



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### OVERVIEW

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The accompanying tables summarize the recognized revenues and expenditures for Durham County's General Fund, Capital Improvement Fund, and Reappraisal Reserve Fund through March 31, 2025. Please note that 4-year third quarter averages have been provided for comparison. These averages reflect what was reported in the third quarter report for the four preceding fiscal years.

A dashboard representation of third quarter budgets is provided as a convenient way to monitor the progress of FY 2024-25 revenues and expenditures. The dashboard uses a "traffic light" indicator to represent where agency revenues and expenditures are in comparison to a 4-year third quarter average. The indicator, if red, is not a cause for concern, but rather an indicator of an area that merits a second look. For all "red light" indicators an overview of the cause is provided.

For revenues, **green** represents revenues at 90% or greater than the 4-year average, **yellow** represents revenues between 70% and up to 90% of the 4-year average, and **red** represents revenues below 70% of the average. For expenditures, **green** represents expenditures not more than 2% greater than the 4-year average, **yellow** represents expenditures between 2% and 5% greater than the average, and **red** represents expenditures greater than 5% of the average.

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### REVENUE SUMMARY

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Through March 31, 2025, the County collected \$575,996,086, or 71.71% of the budgeted General Fund, Capital Improvement Fund, and Reappraisal Reserve Fund revenue. Two of the most significant revenues in these funds, property tax and sales tax revenue collections, traditionally are not received in significant amounts until the second quarter of the fiscal year.

Current year property tax collection, the largest single revenue source for Durham County, is slightly under the 3<sup>rd</sup> Quarter 4-year average (98.85% collected, vs 101.84% respectively). Vehicle property tax collection is closely following the 4-year average. Overall trending for this largest revenue source is performing slightly under the 4-year average. The underperformance is related to higher budget estimates for these revenues. The Budget Office reviewed the history of over collection of these revenues and tried, for FY 2024-25, to create better budget estimates. Overall revenue collection trending looks to be in line with budget estimates but there will, more than likely, be less property tax overcollection by the end of the fiscal year.

Sales tax collection, while within the normal trending bounds, will not meet budget estimates for the current fiscal year. Two issues are causing concern around this second largest revenue source. First is a huge "refund" month where actual revenue collections were far below expected collections. Second, and more concerning, is an overall reduction in gross sales tax collection over the first eight months of the current fiscal year compared to last fiscal year. This is no longer slowing growth in sale tax collection but actual sales tax revenue loss.

Ultimately, it is very concerning that sales tax revenue growth has slowed and now is negative, as it is the second largest revenue for the General Fund and Capital Finance Plan Fund. With eight months of actual sales tax collection generalizations about the current fiscal year actual collections and next



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## *Third Quarter of Fiscal Year 2024-25*



year's budget predictions can be made. The Budget Office expects current year sales tax collection to be significantly below what was budgeted. In response the Budget Office has lowered the budget estimate for FY 2025-26.

The first graph on the next page shows gross collection growth over the first eight months at 1.31% less than in the same eight months from FY 2023-24. This is far lower than any previous eight-month year over year growth from earlier years. It hints at a slowing, and even retracting, economy for Durham County.

The second and third graphs show actual sales tax revenue collection for Durham County from two different sales taxes. One is Article 40 sales tax collection which is collected statewide and distributed to counties based on their population. Year-over-year growth for this sales tax revenue has been slowing for the last several years but is still growing for Durham County. The third graph shows Article 39 sales tax revenue collected by Durham County, related to sales made within the County, and it shows a 1.66% decrease in year-over-year growth compared to FY 2023-24. Part of this reduction is related to a massive "refund" month where the state Department of Revenue refunded Durham County nonprofits for sales tax paid. These "refund" months take chunk out of Durham County monthly sales tax revenue a couple of times a year. The issue is the size of the refund amount that occurred in one of the months for the current fiscal year. More concerning is the fact that this is the second year in a row where YOY Article 39 sales tax collections have decreased. Regardless, this is the single biggest sales tax revenue the County collects, and the reduced amount collected so far in the fiscal year will not be able to be made up within the four months left in the current fiscal year.

Loss of such a major revenue source, along with lower overcollection of property tax revenue, will put major pressure on the use of General Fund fund balance as a revenue source. In other words, the County will most likely use some amount of General Fund fund balance to support expenditures for FY 2024-25. The use of fund balance in FY 2024-25 will have a limiting effect on revenue budgeting in FY 2025-26.

These revenue trends mean that management and departments will need to pay close attention to spending during the rest of the current fiscal year in order to protect the County current and long-term fiscal standing.

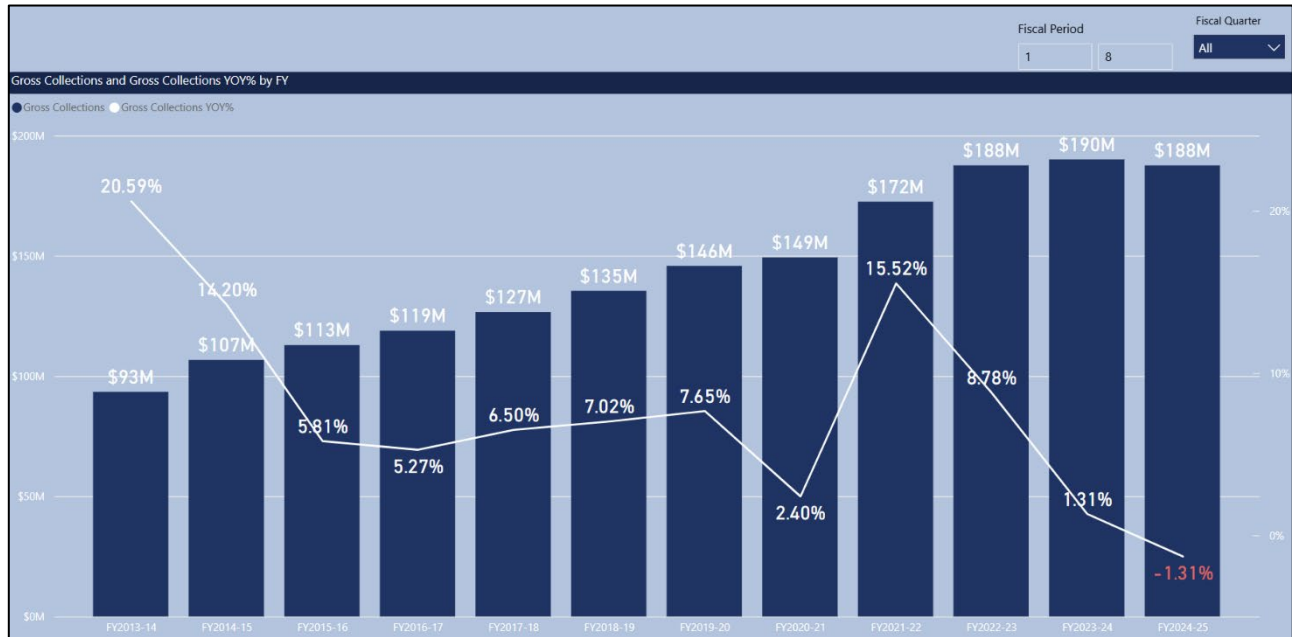


# Quarterly Budget Report

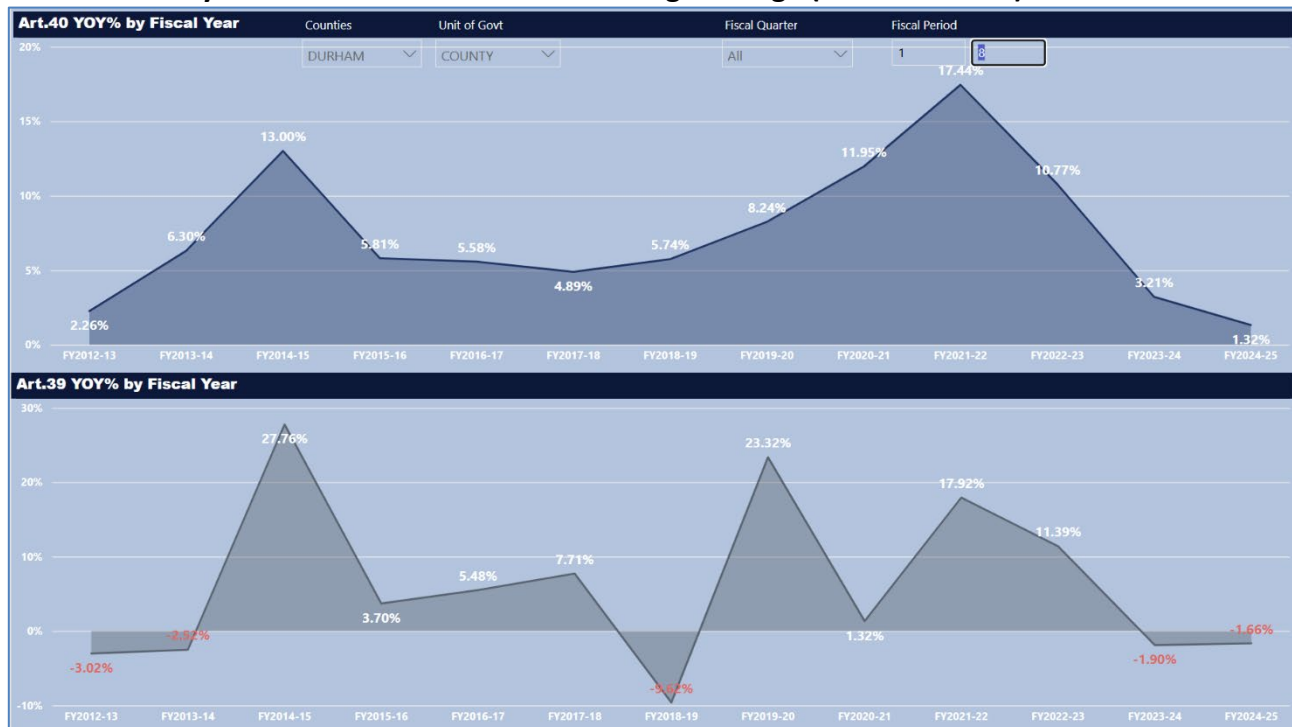
## Third Quarter of Fiscal Year 2024-25



### Durham County Gross Sales Tax Collection (Year over Year)



### Durham County Article 40 and Article 39 Percentage Change (Year over Year)





# Quarterly Budget Report

## Third Quarter of Fiscal Year 2024-25



| Key Revenues                         | Current Budget       | Revenues End of Qtr. | % Revenues    | 4 Prior Year Qtr. Average | Status of Revenues |
|--------------------------------------|----------------------|----------------------|---------------|---------------------------|--------------------|
| ABC Net Profit Distribution          | \$2,750,000          | \$1,408,065          | 51.20%        | 53.90%                    | ●                  |
| Article 39 (1 Cent)                  | \$34,452,409         | \$17,667,001         | 51.28%        | 56.63%                    | ●                  |
| Article 40 (1/2 Cent)                | \$24,088,341         | \$13,970,373         | 58.00%        | 63.16%                    | ●                  |
| Article 42 (1/2 Cent)                | \$26,633,596         | \$14,526,788         | 54.54%        | 59.77%                    | ●                  |
| Article 44 (1/2 Cent)                |                      | (\$3,863)            | 0.00%         | 0.00%                     | ●                  |
| Article 46 (1/2 Cent)                | \$23,600,744         | \$12,745,341         | 54.00%        | 60.20%                    | ●                  |
| City Sales Tax ILA                   | \$22,471,994         | \$11,750,780         | 52.29%        | 72.57%                    | ●                  |
| Deed Registration and Transfer Fees  | \$6,000,000          | \$4,055,498          | 67.59%        | 75.80%                    | ●                  |
| Duke EMS Support - Comm. Health Fund | \$3,085,153          | \$3,106,526          | 100.69%       | 89.31%                    | ●                  |
| EMS Patient Fees                     | \$17,834,968         | \$11,626,847         | 65.19%        | 70.31%                    | ●                  |
| Fund Balance Appropriated            | \$50,265,115         | \$0                  | 0.00%         | 0.00%                     | ●                  |
| Intergovernmental Items              | \$65,192,862         | \$39,663,792         | 60.84%        | 60.26%                    | ●                  |
| Investment Revenue                   | \$5,500,000          | \$4,932,205          | 89.68%        | 131.68%                   | ●                  |
| Local Occupancy Tax (General Fund)   | \$4,425,000          | \$3,076,812          | 69.53%        | 68.95%                    | ●                  |
| Local Occupancy Tax (NCMLS)          | \$500,000            | \$500,000            | 100.00%       | 69.03%                    | ●                  |
| Other General Funds Revenues         | \$7,423,450          | \$5,450,294          | 73.42%        | 91.08%                    | ●                  |
| Property Tax (All Except Vehicle)    | \$399,809,201        | \$395,192,601        | 98.85%        | 101.84%                   | ●                  |
| Property Tax (Vehicles Only)         | \$26,302,192         | \$18,478,380         | 70.25%        | 70.87%                    | ●                  |
| Property Tax Collection Fees         | \$2,264,400          | \$2,482,949          | 109.65%       | 107.69%                   | ●                  |
| Sheriff Fees                         | \$500,000            | \$407,820            | 81.56%        | 61.35%                    | ●                  |
| Solid Waste Management Fee Co        | \$2,399,416          | \$2,340,194          | 97.53%        | 98.59%                    | ●                  |
| State Hold Harmless Funds            | \$9,000,000          | \$1,957,070          | 21.75%        | 161.69%                   | ●                  |
| Transfers From Other Funds           | \$68,694,880         | \$10,660,615         | 15.52%        | 50.17%                    | ●                  |
| <b>Total</b>                         | <b>\$803,193,721</b> | <b>\$575,996,086</b> | <b>71.71%</b> | <b>76.95%</b>             |                    |

- Current year collections equal 90% or greater than 4-year same quarter average
- Current year collections equal 90% to 70% of 4-year same quarter average
- Current year collections equal 70% or less than 4-year same quarter average

### Key revenue items with red indicator include:

- **Investment Revenue:** Receipts through the third quarter are lagging in posting. Overall investment earnings are on pace to significantly exceed budget.
- **State Hold Harmless Funds:** Receipts through the third quarter have not yet posted, but state reporting has confirmed another \$9.8 million in revenue will come to the County. Overall revenue collection for the current year will be significantly over budget.
- **Transfers from Other Funds:** Transfers from Other Funds are lagging behind the 4 prior year quarter average. Additional transfer revenue should be reflected by the end of the year as those other Funds collect revenue to transfer.



# Quarterly Budget Report

## Third Quarter of Fiscal Year 2024-25



### REVENUE SUMMARY

| Revenues by Department        | Current Budget       | Revenues End of Qtr. | % Revenues    | 4 Prior Year Qtr. Average | Status of Revenues |
|-------------------------------|----------------------|----------------------|---------------|---------------------------|--------------------|
| Board Of County Commissioners |                      | \$0                  | 0.00%         | 0.00%                     | ●                  |
| County Administration         |                      | \$0                  | 0.00%         | 84.66%                    | ●                  |
| Finance                       | \$200,199,985        | \$79,960,962         | 39.94%        | 45.40%                    | ●                  |
| Tax Administration            | \$434,879,793        | \$421,267,474        | 96.87%        | 99.72%                    | ●                  |
| Legal                         | \$1,000              | \$5,200              | 520.00%       | 40.00%                    | ●                  |
| Elections                     | \$200                | \$1,520              | 760.16%       | 90.90%                    | ●                  |
| Register Of Deeds             | \$6,165,225          | \$4,175,360          | 67.72%        | 75.51%                    | ●                  |
| General Services              | \$2,992,808          | \$2,768,815          | 92.52%        | 94.66%                    | ●                  |
| Human Resources               | \$15,000             | \$21,746             | 144.98%       | 44.57%                    | ●                  |
| Veterans Services             | \$2,000              | \$2,273              | 113.64%       | 79.58%                    | ●                  |
| County Sheriff                | \$3,814,957          | \$1,924,891          | 50.46%        | 69.03%                    | ●                  |
| Emergency Communications      |                      | \$0                  | 0.00%         | 0.00%                     | ●                  |
| Office of Emergency Services  | \$22,355,050         | \$15,324,057         | 68.55%        | 73.67%                    | ●                  |
| Justice Services Department   | \$1,722,603          | \$1,199,416          | 69.63%        | 66.12%                    | ●                  |
| Youth Home                    | \$1,170,675          | \$741,482            | 63.34%        | 52.66%                    | ●                  |
| Other Transportation          | \$5,327,164          | \$719,844            | 13.51%        | 47.25%                    | ●                  |
| Engineering & Environ Svcs    | \$2,112,850          | \$233,003            | 11.03%        | 43.15%                    | ●                  |
| Public Information            |                      | \$805                | 0.00%         | 0.00%                     | ●                  |
| Planning                      |                      | \$0                  | 0.00%         | 0.00%                     | ●                  |
| Cooperative Extension Service | \$792,599            | \$416,581            | 52.56%        | 41.38%                    | ●                  |
| Soil And Water Conservation   | \$29,788             | \$0                  | 0.00%         | 6.35%                     | ●                  |
| Economic Development          | \$66,053             | \$33,856             | 51.26%        | 193.12%                   | ●                  |
| Public Health                 | \$11,432,089         | \$6,664,155          | 58.29%        | 46.02%                    | ●                  |
| Social Services               | \$39,248,724         | \$29,441,765         | 75.01%        | 73.12%                    | ●                  |
| Comm-Bd Interv And Supp Serv  | \$1,175,920          | \$89,204             | 7.59%         | 79.12%                    | ●                  |
| Other Human Services          |                      | \$0                  | 0.00%         | 47.21%                    | ●                  |
| Community Colleges            |                      | \$24,670             | 0.00%         | 0.00%                     | ●                  |
| Other Education               |                      | \$79                 | 0.00%         | 100.00%                   | ●                  |
| Library                       | \$994,358            | \$318,312            | 32.01%        | 47.64%                    | ●                  |
| Nondepartmental               | \$68,694,880         | \$10,660,615         | 15.52%        | 50.20%                    | ●                  |
| <b>Total</b>                  | <b>\$803,193,721</b> | <b>\$575,996,086</b> | <b>71.71%</b> | <b>76.95%</b>             |                    |

- Current year collections equal 90% or greater than 4-year same quarter average
- Current year collections equal 90% to 70% of 4-year same quarter average
- Current year collections equal 70% or less than 4-year same quarter average





# Quarterly Budget Report

## *Third Quarter of Fiscal Year 2024-25*



### Agency specific REVENUE items with red indicator include:

- **Other Transportation:** Transportation received this fiscal year a \$2.67M grant from the Federal Railroad Administration to fund the East Durham Railroad Crossing study but does not anticipate being able to expend any funding this fiscal year. The available funding has been re-budgeted for FY 2025-26. The study will explore feasibility of changing county railroad crossings, and the cost will be covered by funding from the Durham County Transit Plan and the Federal Railroad Administration. Transportation also budgeted \$466K in revenue in anticipation of administering the Roxboro-Durham Rail Trail Feasibility Study, but contract administration was transferred to the Central Pines Regional Council mid-year.
- **Engineering & Environmental Services:** The Engineering & Environmental Services revenue budget is largely comprised of a \$1.5M Sustainability Division grant from the U.S. Department of Energy's Energy Efficiency and Conservation Block Grant Competitive Program. The division received the grant in mid-September 2024 but does not expect to receive reimbursements until next fiscal year. The division will use the funding to create and implement the Energy Burden and Emissions Reduction Program, which funds energy efficiency retrofits and limited home repair on low-to-moderate income households in Durham, Orange, and Granville Counties over a three-year period.
- **Soil and Water Conservation:** The State Department of Agriculture (Division of Soil and Water Conservation) reimburses the County for a portion of the cost of the department's Natural Resource Conservationist FTE. In previous years, the state offered quarterly reimbursements but now reimburses counties only once per fiscal year. Durham County Soil and Water expects to receive its state reimbursement in the fourth quarter of FY 2024-25.
- **Economic Development:** Economic Development receives monthly repayments of loans that were offered to small businesses impacted by the pandemic. The joint City-County program offered 10-year loans, and Economic Development began receiving loan repayments last fiscal year, so there is not much data for comparison. The office expects to collect close to 100 percent of its revenue by the end of the FY 2024-25 Fiscal Year.
- **Community Intervention and Support Services (CISS):** Revenues from the Interlocal Agreement with the City of Durham have not yet been posted.
- **Library:** Library Gift revenue is not collected during the first three quarters of the fiscal year. Instead, collection occurs in the fourth quarter. Also, Library received a mid-year Budget Ordinance Amendment acknowledging a \$180,000 grant award. This amendment is Subaward Agreement between North Carolina Central University and Durham County Library, resulting in the creation of three provisional full-time equivalent (FTE) positions. However, federal-level changes have led to the reduction of all funds.
- **Nondepartmental:** See explanation given above for "Transfers from Other Funds."



# Quarterly Budget Report

## Third Quarter of Fiscal Year 2024-25



### EXPENDITURE SUMMARY

| Expenses by Department         | Current Budget       | Expenses and Encumbrances End of Qtr. | % Expenses and Encumbrances | 4 Prior Year Qtr. Average | Status of Expenses |
|--------------------------------|----------------------|---------------------------------------|-----------------------------|---------------------------|--------------------|
| Board Of County Commissioners  | \$1,206,715          | \$866,903                             | 71.84%                      | 71.21%                    | ●                  |
| County Administration          | \$7,398,535          | \$4,785,990                           | 64.69%                      | 72.62%                    | ●                  |
| Finance                        | \$5,466,488          | \$3,199,528                           | 58.53%                      | 23.56%                    | ●                  |
| Tax Administration             | \$8,633,608          | \$6,772,466                           | 78.44%                      | 73.27%                    | ●                  |
| Legal                          | \$3,850,389          | \$2,578,650                           | 66.97%                      | 72.89%                    | ●                  |
| Court Facilities               | \$602,790            | \$545,892                             | 90.56%                      | 91.03%                    | ●                  |
| Elections                      | \$3,378,633          | \$2,833,476                           | 83.86%                      | 81.78%                    | ●                  |
| Register Of Deeds              | \$2,699,961          | \$1,460,627                           | 54.10%                      | 75.57%                    | ●                  |
| General Services               | \$24,141,158         | \$19,531,112                          | 80.90%                      | 80.62%                    | ●                  |
| Information Technology         | \$19,922,763         | \$15,899,058                          | 79.80%                      | 79.90%                    | ●                  |
| Human Resources                | \$3,786,684          | \$2,890,565                           | 76.33%                      | 74.98%                    | ●                  |
| Budget & Management Services   | \$1,029,863          | \$706,202                             | 68.57%                      | 73.19%                    | ●                  |
| Veterans Services              | \$686,670            | \$527,423                             | 76.81%                      | 73.80%                    | ●                  |
| Geographic Information Systems | \$535,488            | \$446,240                             | 83.33%                      | 73.00%                    | ●                  |
| County Sheriff                 | \$52,049,191         | \$37,465,397                          | 71.98%                      | 76.56%                    | ●                  |
| Emergency Communications       | \$1,805,077          | \$1,507,633                           | 83.52%                      | 76.44%                    | ●                  |
| Office of Emergency Services   | \$26,586,509         | \$20,448,456                          | 76.91%                      | 75.38%                    | ●                  |
| Medical Examiner               | \$505,550            | \$454,450                             | 89.89%                      | 77.51%                    | ●                  |
| Justice Services Department    | \$7,822,946          | \$4,694,326                           | 60.01%                      | 64.38%                    | ●                  |
| Youth Home                     | \$3,334,458          | \$2,197,747                           | 65.91%                      | 69.14%                    | ●                  |
| Other Transportation           | \$5,996,185          | \$864,161                             | 14.41%                      | 52.91%                    | ●                  |
| Engineering & Environ Svcs     | \$7,131,249          | \$3,462,456                           | 48.55%                      | 69.82%                    | ●                  |
| Other Environmental Protection | \$118,322            | \$118,321                             | 100.00%                     | 100.00%                   | ●                  |
| Open Space Management          | \$265,368            | \$141,831                             | 53.45%                      | 62.41%                    | ●                  |
| Public Information             | \$872,972            | \$738,645                             | 84.61%                      | 82.01%                    | ●                  |
| Planning                       | \$1,637,930          | \$1,364,940                           | 83.33%                      | 73.11%                    | ●                  |
| Cooperative Extension Service  | \$3,780,928          | \$1,969,990                           | 52.10%                      | 77.81%                    | ●                  |
| Soil And Water Conservation    | \$1,107,828          | \$962,136                             | 86.85%                      | 76.37%                    | ●                  |
| Economic Development           | \$4,360,593          | \$2,096,701                           | 48.08%                      | 69.71%                    | ●                  |
| Public Health                  | \$38,452,189         | \$28,558,580                          | 74.27%                      | 71.40%                    | ●                  |
| Mental Health                  | \$6,503,802          |                                       |                             | 110.16%                   |                    |
| Social Services                | \$70,814,321         | \$49,671,941                          | 70.14%                      | 70.81%                    | ●                  |
| Comm-Bd Interv And Supp Serv   | \$4,687,033          | \$3,002,770                           | 64.07%                      | 72.19%                    | ●                  |
| Other Human Services           | \$2,148,798          | \$1,854,475                           | 86.30%                      | 22.42%                    | ●                  |
| Durham Public Schools          | \$208,601,332        | \$173,834,443                         | 83.33%                      | 83.24%                    | ●                  |
| Community Colleges             | \$12,432,083         | \$10,360,069                          | 83.33%                      | 83.33%                    | ●                  |
| Other Education                | \$9,597,858          | \$8,860,266                           | 92.32%                      | 92.01%                    | ●                  |
| Library                        | \$14,637,504         | \$10,892,686                          | 74.42%                      | 76.80%                    | ●                  |
| Other Cultural & Recreational  | \$2,458,124          | \$2,358,124                           | 95.93%                      | 92.36%                    | ●                  |
| Nondepartmental                | \$232,145,826        | \$117,630,230                         | 50.67%                      | 57.35%                    | ●                  |
| <b>Total</b>                   | <b>\$803,193,721</b> | <b>\$548,554,908</b>                  | <b>68.30%</b>               | <b>71.39%</b>             |                    |

- Current year expenditures are up to 2% greater than 4-year same quarter average
- Current year expenditures are between 2% to 5% greater of 4-year same quarter average
- Current year expenditures are more than 5% greater than 4-year same quarter average



# Quarterly Budget Report

## *Third Quarter of Fiscal Year 2024-25*



General Fund, Capital Improvement Fund and Reappraisal Reserve Fund expenditures and encumbrances through March 31, 2025, total \$548,554,908 or 68.30% of the budget. The percentage is slightly lower than the 4-year average of 71.39%.

### **Agency specific expenditure items in red include:**

- **Finance:** Finance's "Red Light" was triggered by transfers occurring in other funds included in the Finance calculation. The department has expended about half of its General Fund budget about half-way through the year. There is no current cause for concern.
- **Tax Administration:** FY 2024-25 is a revaluation year for Durham County and the first revaluation in several years. A part of the revaluation process has seen an increased need in expenditure to cover expanded scopes of Tax Administration's contracted services to ensure the revaluation process runs efficiently and effectively. As a part of the FY 2025-26 budget process, Budget Staff and Tax Administration worked together to ensure that future budgets will have the budgeted expenditures needed to complete the revaluation process moving forward. There is no cause for concern.
- **Geographic Information Systems:** A payment for Quarter 4 was posted in Quarter 3. There is no cause for concern; the budget will be adhered to.
- **Emergency Communications:** A payment for Quarter 4 was posted in Quarter 3. There is no cause for concern; the budget will be adhered to.
- **Medical Examiner:** The "red light" indicator reflects a change in how charges to this line were historically recorded. In a previous fiscal year, encumbrances (reservations) against the line were staggered throughout the year as actual expenses were incurred. In recent years, a larger encumbrance occurred at the beginning of the fiscal year, which is reflected as an obligation against the line. Historical actual expenses reflect similar trending levels as the current expenditure rate. This line will be monitored since examination/autopsy costs are highly variable and difficult to predict, but expenses are not projected to exceed budgeted amounts.
- **Planning:** A payment for Quarter 4 was posted in Quarter 3. There is no cause for concern, as the budget will be adhered to.
- **Soil and Water Conservation:** The department encumbered all of its Miscellaneous Contracted Services funding in the third quarter, which is earlier than it had in past years. There is no current cause for concern.
- **Other Human Services:** The overspending alert for this area is related to encumbrances, which in past fiscal years were encumbered into quarters three and four. This year, the entire budget was encumbered in the first two quarters. The area is not on trend to overspend and there is no cause for concern.





# Quarterly Budget Report

## *Third Quarter of Fiscal Year 2024-25*



### SUMMARY

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Durham County has been a privileged oasis of economic stability and growth for well over a decade, but cracks are showing (i.e., slowing sales tax revenue collection growth or even revenue reductions). Total revenue collection is reasonable mostly due to property tax revenue collection. Expenditures are trending close to the 4-year average. With one quarter of the year left, revenue and expenditure trending, as described in this report, is largely set. The County will likely end the fiscal year with lower-than-expected revenue collection and hopefully lower than budgeted expenditures.

Economic growth has been slowing over the past 12 months, affecting sales tax and EMS fee revenue collection for the worse. At the same time, inflation and other unexpected costs are increasing the spending pace for the County. A healthy General Fund fund balance can handle any “one time” major spending issues, while continued property tax valuation growth and near perfect collection rate will generally buffer any revenue collection anomalies. But it should be remembered that continued judicious decision making by the Board and management will also smooth out any potential revenue or expenditure disturbances.

Through three quarters of the current fiscal year, along with longer trending over the last couple of years, revenue collection has been slowing. Add to that current and potential future economic instability and warning signs are beginning to flash. Durham County government must be disciplined and judicious in its expenditure growth with so many revenue related concerns in order to be prepared for continued negative contingencies.

### BUDGET CHANGES (AMENDMENTS) SUMMARY

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During the third quarter of FY 2024-25, \$1,043,587 in General Fund fund balance was appropriated to cover funds that were unspent in FY 2023-24 but required reauthorization in the current fiscal year, and an additional \$446,349 in General Fund fund balance was approved for increases in the Wellpath contract for Youth Home services, security expenses for Urban Ministries, OES and General Services fleet facility needs, and matching grant support for El Futuro. For the Sheriff’s Office, \$125,000 in General Fund committed fund balance was appropriated to increase spending authority in the Inmate Welfare fund. These items were in addition to \$217,860 of General Fund fund balance that was appropriated during the second quarter for two positions in the County Attorney’s office, and \$386,123 for two actions in the first quarter for Master Aging Plan support and Public Health grant matching funds.

An additional \$641,866 in “intergovernmental” revenue was recognized during the third quarter via 13 budget amendments. This is in addition to 13 similar ordinance amendments in the second quarter and 15 amendments in the first quarter, bringing the total increase in funding to \$6,951,181 for various departments, including Public Health, Social Services, Cooperative Extension, Library, Engineering, OES, and the Sheriff.

ARPA funds interest earned of \$731,586 was appropriated in the first quarter to various General Fund departments to support County needs.