



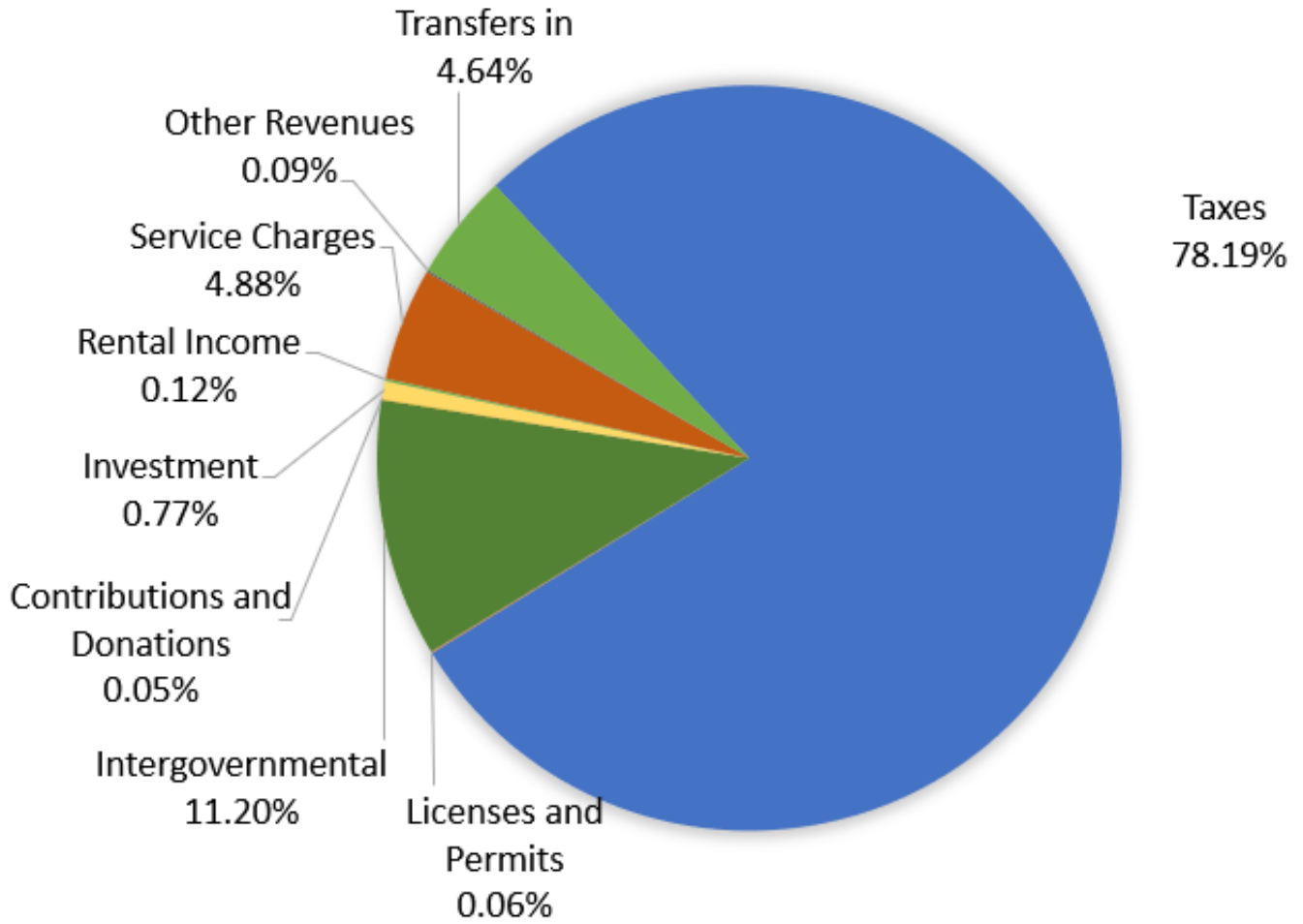
Summary

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

General Fund Revenues

FY 2024-25 Approved Budget

Total General Fund Revenues: \$652,471,185



GENERAL FUNDS REVENUES

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

All General Funds Summary	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General Fund	\$560,332,482	\$600,064,184	\$594,439,541	\$618,349,667	\$652,471,185	8.73%
Other General Funds	\$155,969,667	\$157,211,035	\$164,534,739	\$168,169,584	\$168,713,151	7.32%
Total	\$716,302,149	\$757,275,219	\$758,974,280	\$786,519,251	\$821,184,336	8.44%
Transfers within General Funds	\$103,783,609	\$95,631,236	\$89,634,914	\$101,570,090	\$102,490,470	7.17%
Total	\$612,518,540	\$661,643,983	\$669,339,366	\$684,949,161	\$718,693,866	8.62%

*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 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Taxes	\$447,892,713	\$462,402,022	\$470,857,384	\$481,886,714	\$510,166,291	10.33%
Finance	\$126,244,249	\$128,158,318	\$127,346,912	\$131,497,084	\$131,497,084	2.61%
Tax Administration	\$321,583,839	\$334,183,704	\$343,225,697	\$350,329,630	\$378,609,207	13.29%
General Services	\$64,625	\$60,000	\$284,775	\$60,000	\$60,000	0.00%
Licenses and Permits	\$368,350	\$367,000	\$367,885	\$367,000	\$367,000	0.00%
Finance	\$319,380	\$350,000	\$350,880	\$350,000	\$350,000	0.00%
Tax Administration	\$14,976	\$17,000	\$17,000	\$17,000	\$17,000	0.00%
County Sheriff	\$33,994		\$5			
Intergovernmental	\$71,096,291	\$67,405,005	\$79,269,959	\$73,070,327	\$73,076,834	8.41%
Finance	\$13,350,839	\$15,035,000	\$15,996,224	\$11,750,000	\$11,750,000	-21.85%
General Services	\$47,704	\$70,042	\$57,043	\$65,042	\$65,042	-7.14%
Veterans Services	\$2,083	\$2,000		\$2,000	\$2,000	0.00%
County Sheriff	\$2,408,834	\$2,126,959	\$2,312,420	\$2,152,919	\$2,152,919	1.22%
Office of Emergency Services	\$2,089,192	\$3,491,790	\$3,534,656	\$3,750,840	\$3,750,840	7.42%
Justice Services Department	\$1,347,638	\$1,327,037	\$1,355,527	\$1,518,403	\$1,518,403	14.42%
Youth Home	\$30,327	\$37,260	\$31,288	\$39,000	\$39,000	4.67%
Other Transportation	\$559,289	\$1,016,537	\$996,686	\$4,189,683	\$4,189,683	312.15%
Engineering & Environ Svcs	\$18,000					
Cooperative Extension Service	\$290,772	\$493,013	\$554,603	\$469,515	\$469,515	-4.77%
Soil And Water Conservation	\$29,788	\$29,788	\$29,788	\$29,788	\$29,788	0.00%
Economic Development				\$66,053	\$66,053	
Public Health	\$10,505,895	\$9,414,965	\$12,279,223	\$9,918,091	\$9,924,598	5.41%
Social Services	\$38,787,945	\$32,791,069	\$40,393,184	\$37,447,339	\$37,447,339	14.20%
Comm-Bd Interv And Supp Serv	\$1,113,105	\$1,108,317	\$1,230,089	\$1,175,920	\$1,175,920	6.10%
Library	\$514,879	\$461,228	\$499,228	\$495,734	\$495,734	7.48%
Contributions and Donations	\$299,194	\$270,720	\$338,454	\$301,650	\$301,650	11.43%
Legal			\$2,000	\$1,000	\$1,000	
County Sheriff	\$133,651	\$75,000	\$138,329	\$135,000	\$135,000	80.00%
Office of Emergency Services	\$25,000		\$525			
Justice Services Department	\$50					
Cooperative Extension Service		\$100	\$1,400	\$150	\$150	50.00%
Public Health	\$13		\$1,000			
Social Services	\$218	\$2,620	\$2,200	\$2,500	\$2,500	-4.58%
Library	\$140,262	\$193,000	\$193,000	\$163,000	\$163,000	-15.54%
Investment Income	\$6,510,984	\$3,015,000	\$6,167,662	\$5,030,000	\$5,030,000	66.83%
Finance	\$6,481,312	\$3,000,000	\$6,137,647	\$5,000,000	\$5,000,000	66.67%
Tax Administration	\$29,662	\$15,000	\$30,000	\$30,000	\$30,000	100.00%
County Sheriff	\$10		\$15			
Rental Income	\$256,953	\$1,151,200	\$794,401	\$760,200	\$760,200	-33.96%
Finance	\$15,600	\$1,200	\$1,200	\$1,200	\$1,200	0.00%
General Services	\$241,008	\$195,000	\$216,634	\$156,450	\$156,450	-19.77%
Justice Services Department	\$344		\$16,407	\$19,200	\$19,200	
Engineering & Environ Svcs		\$955,000	\$560,160	\$583,350	\$583,350	-38.92%

GENERAL FUNDS REVENUES

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

General Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Service Charges	\$30,613,541	\$31,754,015	\$31,761,327	\$31,866,150	\$31,866,150	0.35%
County Administration			\$770			
Finance	\$564					
Tax Administration	\$2,518,258	\$2,468,897	\$3,138,432	\$2,334,400	\$2,334,400	-5.45%
Legal	\$1,085,031					
Elections	\$55	\$895,923	\$852,155	\$200	\$200	-99.98%
Register Of Deeds	\$6,735,001	\$8,225,000	\$5,776,555	\$6,165,000	\$6,165,000	-25.05%
General Services	\$2,659,846	\$2,547,731	\$2,549,316	\$2,711,316	\$2,711,316	6.42%
County Sheriff	\$816,771	\$710,000	\$773,622	\$715,000	\$715,000	0.70%
Office of Emergency Services	\$15,605,001	\$15,456,483	\$17,187,692	\$18,107,968	\$18,107,968	17.15%
Justice Services Department	\$148,185	\$127,611	\$110,000	\$110,000	\$110,000	-13.80%
Youth Home	\$407,065	\$866,650	\$827,691	\$1,126,351	\$1,126,351	29.97%
Engineering & Environ Svcs	\$1,297		\$398			
Cooperative Extension Service	\$22,642	\$11,800	\$22,854	\$22,852	\$22,852	93.66%
Public Health	\$518,851	\$394,630	\$444,651	\$468,563	\$468,563	18.73%
Social Services	\$3,001	\$2,290	\$7,625	\$3,000	\$3,000	31.00%
Library	\$91,973	\$47,000	\$69,566	\$101,500	\$101,500	115.96%
Enterprise Charges	\$13,936	\$13,000	\$15,731	\$17,000	\$17,000	30.77%
Engineering & Environ Svcs	\$13,936	\$13,000	\$15,731	\$17,000	\$17,000	30.77%
Other Revenues	\$1,042,546	\$439,725	\$707,543	\$587,225	\$587,225	33.54%
County Administration	\$35					
Finance	\$224,483	\$120,000	\$161,878	\$105,000	\$105,000	-12.50%
Tax Administration	\$18,084	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
Register Of Deeds	\$1,700	\$225	\$2,577	\$225	\$225	0.00%
General Services	\$3,042	\$7,500				-100.00%
Information Technology	(\$550)					
Human Resources	\$14,150	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
County Sheriff	\$418,247	\$275,000	\$260,641	\$245,000	\$245,000	-10.91%
Office of Emergency Services	\$190,766					
Justice Services Department	\$131		\$10			
Public Health	\$6,314	\$7,000	\$2,621	\$7,000	\$7,000	0.00%
Social Services	\$98,823		\$249,801	\$200,000	\$200,000	
Library	(\$137)		\$15			
Nondepartmental	\$67,460					
Transfers In	\$2,237,975	\$33,246,497	\$4,159,195	\$24,463,401	\$30,298,835	-8.87%
Finance		\$27,704,613		\$23,177,720	\$25,751,080	-7.05%
Nondepartmental	\$2,237,975	\$5,541,884	\$4,159,195	\$1,285,681	\$4,547,755	-17.94%
Total	\$560,332,482	\$600,064,184	\$594,439,541	\$618,349,667	\$652,471,185	8.73%

*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 Transfers Revenue Detail	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Transfer Fr Special Revenue Fd	\$845,475	\$4,291,884	\$324,155			-100.00%
Trfr Frm Comm Hlt Trust Fund	\$1,250,000	\$1,250,000	\$2,500,000	\$1,285,681	\$1,285,681	2.85%
Transfer from Capital Finance Plan Fund			\$1,189,700		\$2,170,380	
Trfr From Payg Capital Project	\$142,500		\$35,439			
Transfer From Debt Service Fnd			\$53,152		\$1,091,694	
Transfer From Capital Projects			\$56,749			
Fund Balance Appropriated -- 4900810000		\$27,704,613		\$23,177,720	\$25,751,080	-7.05%
Total	\$2,237,975	\$33,246,497	\$4,159,195	\$24,463,401	\$30,298,835	-8.87%

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

GENERAL FUNDS REVENUES

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

General Fund Tax Revenue Detail	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Article 39 (1 Cent)	\$32,216,541	\$34,572,422	\$33,150,000	\$34,452,409	\$34,452,409	-0.35%
Article 40 (1/2 Cent)	\$22,259,069	\$22,664,769	\$23,161,867	\$24,088,341	\$24,088,341	6.28%
Article 42 (1/2 Cent)	\$24,740,673	\$25,911,267	\$25,609,227	\$26,633,596	\$26,633,596	2.79%
Article 44 (1/2 Cent)	(\$373)		\$28			
Article 46 (1/2 Cent)	\$21,993,693	\$23,100,201	\$22,693,023	\$23,600,744	\$23,600,744	2.17%
City Sales Tax ILA	\$24,842,047	\$21,659,659	\$22,522,767	\$22,471,994	\$22,471,994	3.75%
Local Occupancy Tax (General Fund)	\$4,364,874	\$4,225,000	\$4,375,000	\$4,425,000	\$4,425,000	4.73%
Local Occupancy Tax (NCMLS)	\$500,000	\$500,000	\$499,400	\$500,000	\$500,000	0.00%
Other General Funds Revenues	\$1,735,973	\$1,530,000	\$1,915,775	\$1,757,000	\$1,757,000	14.84%
Property Tax (All Except Vehicle)	\$295,405,506	\$308,152,115	\$316,079,189	\$322,629,976	\$349,264,365	13.34%
Property Tax (Vehicles Only)	\$19,834,711	\$20,086,589	\$20,851,108	\$21,327,654	\$22,972,842	14.37%
Total	\$447,892,713	\$462,402,022	\$470,857,384	\$481,886,714	\$510,166,291	10.33%

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

Other General Funds Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Risk Management	\$4,683,033	\$5,823,561	\$4,323,561	\$6,004,558	\$6,004,558	3.11%
Swap Agreement 05	\$614,374	\$250,000	\$600,000	\$500,000	\$500,000	100.00%
Reappraisal Reserve Fund	\$321,538	\$715,917	\$315,917	\$753,619	\$753,619	5.27%
Capital Improvement Plan	\$113,837,127	\$110,416,992	\$119,432,440	\$115,384,598	\$115,928,165	4.99%
Public Art Funds	\$504,326	\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Benefits Plan	\$35,324,061	\$38,750,565	\$38,694,780	\$44,343,109	\$44,343,109	14.43%
LEO Special Separation Allowance	\$685,209	\$754,000	\$668,041	\$683,700	\$683,700	-9.32%
Total	\$155,969,667	\$157,211,035	\$164,534,739	\$168,169,584	\$168,713,151	7.32%

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

Transfers within All General Funds	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General			\$1,189,700		\$2,170,380	
Transfer from Capital Finance Plan Fund			\$1,189,700		\$2,170,380	
Reappraisal Reserve Fund	\$300,000	\$315,917	\$315,917	\$315,917	\$315,917	0.00%
Transfer From General Fund	\$300,000	\$315,917	\$315,917	\$315,917	\$315,917	0.00%
Capital Improvement Plan	\$70,524,058	\$59,377,140	\$67,057,284	\$61,553,979	\$61,553,979	3.67%
Transfer From General Fund	\$70,524,058	\$59,377,140	\$67,057,284	\$61,553,979	\$61,553,979	3.67%
Public Art Funds	\$500,000	\$500,000	\$500,000	\$500,000		-100.00%
Transfer from Capital Finance Plan Fund	\$500,000	\$500,000	\$500,000	\$500,000		-100.00%
Benefits Plan	\$31,809,551	\$34,834,179	\$19,968,013	\$38,596,194	\$37,846,194	8.65%
Transfer From General Health Benefits	\$29,009,845	\$31,740,735	\$17,675,047	\$34,660,299	\$33,910,299	6.84%
Transfer From Risk Mgmt Health Benefits	\$103,048	\$98,421	\$48,890	\$119,695	\$119,695	21.62%
Transfer From Reappraisal Reserve Health Benefits	\$44,160	\$65,614	\$23,422	\$68,397	\$68,397	4.24%
Transfer From General Dental Benefits	\$1,101,908	\$1,377,827	\$673,315	\$1,014,970	\$1,014,970	-26.34%
Transfer From Risk Mgmt Dental Benefits	\$3,836	\$4,272	\$1,652	\$3,505	\$3,505	-17.95%
Transfer From Reappraisal Reserve Dental Benefits	\$2,291	\$2,848	\$1,225	\$2,002	\$2,002	-29.71%
Transfer From General Fund	\$1,536,522	\$1,536,522	\$1,536,522	\$2,712,605	\$2,712,605	76.54%
Transfer From Risk Mgmt Fund	\$4,764	\$4,764	\$4,764	\$9,368	\$9,368	96.64%
Transfer From Reappraisal Reserve Fund	\$3,176	\$3,176	\$3,176	\$5,353	\$5,353	68.55%
LEO Special Separation Allowance	\$650,000	\$604,000	\$604,000	\$604,000	\$604,000	0.00%
Transfer From General Fund	\$650,000	\$604,000	\$604,000	\$604,000	\$604,000	0.00%
Total	\$103,783,609	\$95,631,236	\$89,634,914	\$101,570,090	\$102,490,470	7.17%

REVENUE HIGHLIGHTS

After three years of very strong natural growth in many of the County revenue streams, FY 2023-24 provides a significant indicator of a return to more typical trends. While property tax revenues continue to grow at a steady, and impressive pace, the same cannot be said for some other key revenues, such as sales tax, state hold harmless, and Register of Deeds fees. The revenues covered in this section of the budget document account for 97.9% of the projected County General Fund revenues for FY 2024-25. The revenue picture for the next fiscal year will be discussed, while also evaluating FY 2023-24 trends as they are integral to the fiscal year look ahead.

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

This revenue summary focuses on the recurring local revenues in the County’s General and Capital Financing Funds that 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 Fund) can be found through other County resources and Board actions.

FY 2023-24 In Review

To plan and budget for FY 2024-25, a review of the prior fiscal years is a prudent exercise. This analysis provides a historical lens that allows more refined projections for future years, in particular the upcoming fiscal year. 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, recommended by the Manager, and ultimately approved by the Board of County Commissioners. This creates a situation where a future budget must rely on estimated or incomplete information from the prior fiscal year. The analyses and projections from the prior fiscal year illustrate some of this complication and sometimes lead to significant updated projections for FY 2024-25. Sales tax revenues during FY 2023-24 illustrate this story well. After three years of unprecedented growth, sales tax collections for the current fiscal year are not only lower, but they so far are trending lower than prior to the pandemic typical amounts. While the budget for FY 2023-24 was not overly aggressive (as it was still prudent to project the sizable growth would not continue), the decline beyond prior trends impacts not only projections for the end of this fiscal year, but FY 2024-25 as well. Some of the key revenues and the current estimates versus the projected budget are shown in the table above. Further discussion of these revenue sources is seen later in this section of the budget document.

Revenue Category	FY 2023-24 Original	FY 2023-24 Estimate	\$ Change Est. v. Orig.	% Change Est. v. Orig.
Property Tax	\$328,238,704	\$336,930,297	\$8,691,593	102.65%
Sales Tax	\$127,908,318	\$127,136,912	(\$771,406)	-0.60%
Occupancy Tax	\$4,725,000	\$4,874,000	\$149,000	103.15%
Register of Deeds Fees	\$8,000,000	\$5,601,187	(\$2,398,813)	-29.99%
Medicaid Hold Harmless	\$12,000,000	\$9,365,555	(\$2,634,445)	-21.95%
Total	\$480,872,022	\$483,907,951	\$3,035,929	100.63%

Looking Ahead to FY 2024-25

While revenue growth for FY 2024-25 is strong, there is a significant contrast to the recent fiscal years. Property tax, the County’s largest revenue, is traditionally very stable, and continues for next year, while some of the other key revenues are more volatile from and therefore more difficult to project. The table below illustrates the reliance on a relatively few key sources for the County that combined make up 83.0% of the total General Fund Revenue.

Fund Name	FY 2022-23 Actuals	FY2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Approved	\$ Change Appr. v. Orig.	% Change Appr. v. Orig.
<input checked="" type="checkbox"/> General	\$480,152,101	\$494,330,505	\$501,172,144	\$541,319,259	\$46,988,754	9.51%
Property Tax	\$315,240,216	\$328,238,704	\$336,930,297	\$372,237,207	\$43,998,503	13.40%
Sales Tax	\$126,051,649	\$127,908,318	\$127,136,912	\$131,247,084	\$3,338,766	2.61%
EMS Patient Fees	\$14,074,927	\$15,183,483	\$16,900,125	\$17,834,968	\$2,651,485	17.46%
State Hold Harmless Funds	\$12,274,930	\$12,000,000	\$9,365,555	\$9,000,000	(\$3,000,000)	-25.00%
Deed Registration and Transfer Fees	\$6,570,756	\$8,000,000	\$5,601,187	\$6,000,000	(\$2,000,000)	-25.00%
Investment Revenue	\$5,939,622	\$3,000,000	\$5,238,068	\$5,000,000	\$2,000,000	66.67%

Assessed Valuation / Property Taxes

As of April 2024, overall property tax revenue collection in the General and Capital Financing Funds, for the fiscal year was projected to surpass budgeted revenue by \$9.9 million, or 102.6% of budget. Actual property tax revenue collection over the budgeted amount can occur for a variety of reasons - including more significant new growth than anticipated, conservative budget estimates, excessive “holdback” of property valuation in anticipation of appeals and exemptions, and better-than-expected collection rates - and is typically a mixture of all of these factors.

Natural property valuation growth is always the foundational component of the budget process. This core growth is mostly driven by new construction, a mainstay of modern Durham, including office buildings, new apartments, and new housing.

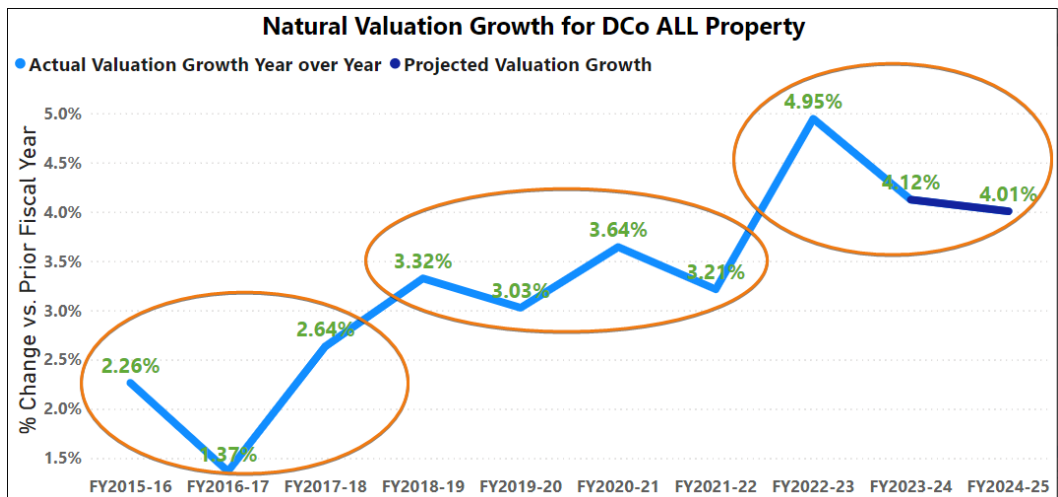
Property Category	FY 2023-24 Original	FY 2024-25 Budgeted	% Change FY to FY
Real Property	\$41,524,438,540	\$43,330,711,247	4.35%
Business & Personal Property	\$5,218,507,944	\$6,321,728,893	21.14%
Public Service	\$697,948,267	\$543,234,258	-22.17%
Motor Vehicle	\$3,097,413,350	\$3,306,350,861	6.75%
Total	\$50,538,308,100	\$53,502,025,259	5.86%

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

1. **Real Property:** Land and buildings
2. **Business & Personal Property:** Items used or possessed in the conduct of a trade or business (such as machinery, equipment, furniture, fixtures, computers, farm equipment, leasehold improvements, and supplies) and individually owned items (such as boats, mobiles, homes, airplanes, etc.)
3. **Public Service:** Public utilities such as railways, electricity, buses, etc.
4. **Motor Vehicle:** Value of motor vehicles

Valuation growth from all four property tax categories combined for FY 2024-25 is projected to be \$2.96 billion more than the prior year. This valuation growth provides a corresponding “natural growth” of property tax levy of \$22.2 million for the General Fund and Capital Financing Fund (this is the amount of additional revenue that would be received without a tax rate change). Notable is the consistent growth in Real Property valuation and the significant change in Business and Personal Property valuation. Growth in Real Property valuation occurs when new property is completed and added to the tax base. While the valuation of Real Property is only completed on an irregular basis (maximum of once every eight years), the other three categories are revalued every year. Thus, for these three categories, the growth from fiscal year to fiscal year includes both new properties added and revaluation of existing property. The decline in Public Service valuation is a technical issue related to state mandated reviews when longer than four years has passed since a County-wide reappraisal. While the decline in this single tax category is significant overall, the impact on County-wide valuation is minimal.

Over the past ten fiscal years, the annual natural growth in property valuation (as measured by actual valuation versus prior year actual) has ranged from 1.4% to a high of 5.0%. Worth noting in the trending, as recently as six to ten years ago, annual growth was seen in the 2.5% range. That increased into the 3.5%



territory for four years, with the last two years seeing particularly strong growth of over 4.1%. This year’s growth is projected at 4.01%. Two important notes are merited: 1) *the 5.86% seen in the table at the top of this page is budgeted valuation compared to prior budget, whereas this 4.01% takes into account that actual valuation growth*

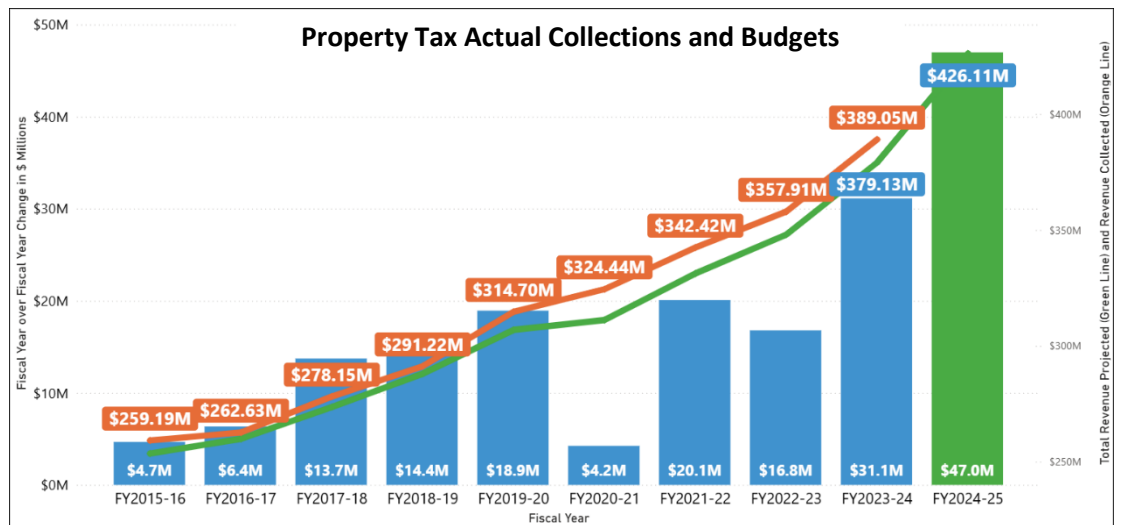
for FY 2023-24 was higher than budgeted; 2) The actual growth for FY 2023-24 (dark blue line) will not be certain until the final tax office report is available in early calendar year 2025 (for example the FY 2022-23 growth in last year's Budget Document was projected to be 4.69%, but actually came in at 4.95% as updated in the chart).

For FY 2024-25, the County continues to rely on property tax as the major source of revenue supporting community services. The County-wide property tax is being increased by 4.65 cents per \$100 valuation to a total of 79.87 cents. This tax rate supports two distinct funds – the General Fund, where most day-to-day operations occur, will be supported by 69.76 cents of the total tax rate, while the Capital Financing Plan Fund will have 10.11 cents dedicated for capital and debt service expenses.

Estimated revenue collected from the FY 2024-25 property tax rate of 79.87 cents per \$100 valuation is projected to be over \$426.1 million, representing a 12.4% increase when compared to FY 2023-24, which includes \$24.8M of revenue related to the tax rate increase. Of this revenue, \$372.2 million will support General Fund expenditures while \$53.9 million supports the Capital Financing Plan Fund. Within the General Fund, property tax revenue makes up 56.9% of total revenue budgeted. The anticipated property tax collection rate for FY 2024-25 is continuing at 99.6%, maintaining the Tax Office's exceptional standard. In FY 2024-25, one cent of property tax represents \$5,328,802 million of property tax revenue for the County.

Fund Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Approved	\$ Change Appr. v. Orig.	% Change Appr. v. Orig.
General	\$315,240,216	\$328,238,704	\$336,930,297	\$372,237,207	\$43,998,503	13.40%
Property Tax (All Except Vehicle)	\$295,405,506	\$308,152,115	\$316,079,189	\$349,264,365	\$41,112,250	13.34%
Property Tax (Vehicles Only)	\$19,834,711	\$20,086,589	\$20,851,108	\$22,972,842	\$2,886,253	14.37%
Capital Improvement Plan	\$42,672,710	\$50,889,852	\$52,117,812	\$53,874,186	\$2,984,334	5.86%
Property Tax (All Except Vehicle)	\$39,987,793	\$47,770,893	\$49,044,757	\$50,544,836	\$2,773,943	5.81%
Property Tax (Vehicles Only)	\$2,684,918	\$3,118,959	\$3,073,055	\$3,329,350	\$210,391	6.75%
Total	\$357,912,927	\$379,128,556	\$389,048,109	\$426,111,393	\$46,982,837	12.39%

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).



illustrating the increase of \$47.0 million from FY 2023-24).

For every \$100,000 in valuation, a County Property owner would pay \$10 per cent of the tax rate. So, at 79.87 per \$100 valuation, a \$100,000 property owner would pay \$799. That is a \$47 increase per \$100,000 as compared to last year's tax rate of \$75.22. This table shows sample impacts for various property valuations. This link is to a website that can be used to calculate the estimated property tax bill for your home: [Property Tax Bill Calculator](#).

Property Valuation	Prior Tax Bill	New Tax Bill	\$ Change
\$100,000	\$752	\$799	\$47
\$200,000	\$1,504	\$1,597	\$93
\$300,000	\$2,257	\$2,396	\$140
\$400,000	\$3,009	\$3,195	\$186

Sales tax

Sales taxes represent the second-largest revenue source for Durham County (20.1% of total General Fund revenue) and are collected by the state and distributed back to the County monthly. Out of a total of 7.5% charged on most retail items in Durham County, 2.25% is allocated to county and municipal governments. This 2.25 cents for every retail sales dollar is broken into four distinct sales tax entities, usually 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”). An example is when an individual purchases a shirt at a local mall, this shirt may cost \$50, creating a collection of Article 39 sales tax of \$0.50 which will go to the county and/or municipality where the mall is located if the individual leaves with the merchandise. If the individual were to buy the item in one county, and have it shipped to another county for delivery, then the tax would be reflected in the receiving county’s collections. This particular sales tax is Durham County’s single largest sales tax and generally reflects the broadest retail sales trends within the County.

Article 40 sales tax is a half cent tax on every retail dollar (\$0.25 for the same \$50 shirt mentioned in Article 39) but differs from the Article 39 sales tax in that it is collected based on statewide retail sales and then distributed to counties and municipalities based on the percentage of the state population residing within the county and/or municipality. This tax reflects the broadest retail trends across the whole state and is less affected by retail sales growth in any one local government jurisdiction. This tax has stipulations attached to it by the state legislature directing that 30% of the Article 40 tax be allocated for school capital needs. Durham County allots the full amount of revenue collected from this sales tax to the support of capital projects, of which public school projects make up the largest amount.

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

Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is received (“point of delivery”), similar to Article 39 sales tax. This sales tax, unlike any of the others, had to be approved by Durham County voters, 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 estimated revenue projections as opposed to the preferred method of basing future year estimates off actuals for the prior year. While still being financially viable, this method does result in conservative estimates for the future year, and can cause less than desired reliability at times, particularly when outside influences occur, such as changes to the overall economy that are uncertain and other unforeseen or legislative changes.

While the County generally maintains a conservative approach to sales tax growth projections each year, unprecedented actual collection growth since the pandemic, far higher than what was budgeted, provided a windfall of additional available revenue. In fact, actual sales tax collections for the last three fiscal years were at least 17% over budgeted revenue, when typical trends have been in the 1% to 2% range. However, unlike the previous three fiscal years, actual collections for FY 2023-24 are trending significantly lower than typical revenue

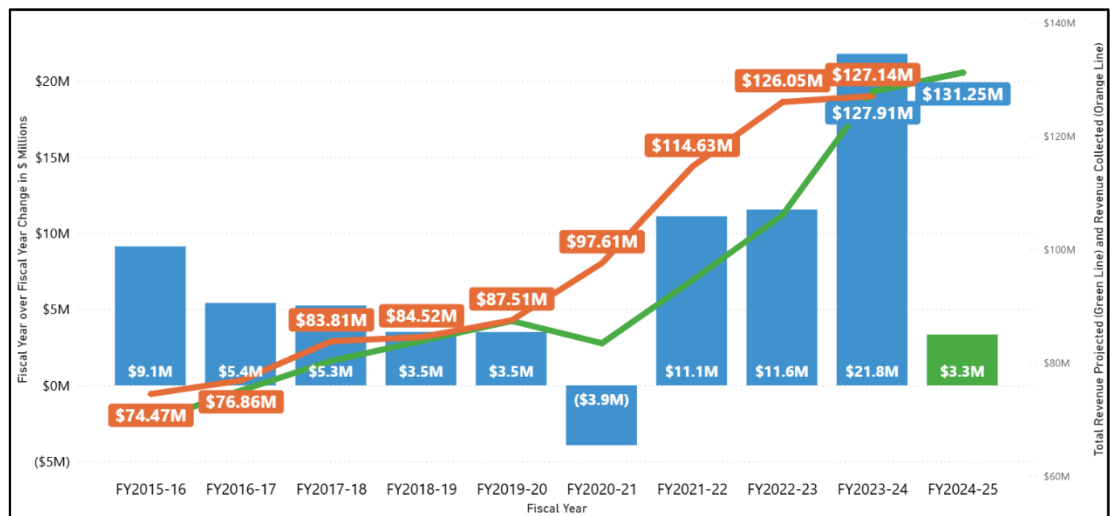
growth prior to the pandemic, meaning actual sales tax collection will struggle to meet projected amounts. This trend not only impacts the current fiscal year, but limits the estimated revenue growth available for FY 2024-25 (as actual collections this fiscal year are lower, so the beginning number to grow off is smaller).

Sales Tax	FY 2021-22 Actuals	FY 2022-23 Actuals	FY2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Approved	\$ Change Appr. v. Orig.	% Change Appr. v. Orig.
Article 39 (1 Cent)	\$31,656,499	\$32,216,541	\$34,572,422	\$33,150,000	\$34,452,409	(\$120,013)	-0.35%
Article 40 (1/2 Cent)	\$20,624,476	\$22,259,069	\$22,664,769	\$23,161,867	\$24,088,341	\$1,423,572	6.28%
Article 42 (1/2 Cent)	\$23,634,350	\$24,740,673	\$25,911,267	\$25,609,227	\$26,633,596	\$722,329	2.79%
Article 46 (1/2 Cent)	\$21,005,352	\$21,993,693	\$23,100,201	\$22,693,023	\$23,600,744	\$500,543	2.17%
City Sales Tax ILA	\$17,711,418	\$24,842,047	\$21,659,659	\$22,522,767	\$22,471,994	\$812,335	3.75%
Total	\$114,632,096	\$126,052,022	\$127,908,318	\$127,136,884	\$131,247,084	\$3,338,766	2.61%

For FY 2024-25, total sales tax revenue growth is estimated at 2.61%, bringing in an additional \$3.3 million. As noted, this increase is capturing the impact of the current slow growth year and a future year estimate that considers slowing sales tax revenue growth. While there was projected revenue of \$127.9 million in FY 2023-24, the actual collections are currently projected to be closer to \$121.1 million, 99.4% of targeted collection. All growth for FY 2024-25 is calculated off that lower projection, leading to more modest new revenue. One other factor impacting the projection for FY 2024-25 sales tax collection is a change to the Inter-Local Agreement with the City of Durham in how sales taxes are distributed. Due to population and economic changes the City requested a review of the agreement, and the Board of Commissioners approved an action that in essence reduces next year’s County sales tax revenue growth by \$1 million. More information about this can be found in the [Board of Commissioners’ agenda for March 11, 2024](#).

Similar to the chart for property tax in layout, the trending for sales tax is much more volatile. 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 2024-25). The

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



green line is the total budgeted for all sales tax, while the orange one represents the actuals collected. As mentioned, the last three years show a wide gap between actuals and budget, while prior years and FY 2023-24 are a much smaller delta. Notice how much lower the FY 2024-25 green column is than the blue columns for the three previous years. Those columns represent new revenue available to the County to support expenditure needs, and FY 2024-25 is expected to only see a little over \$3 million in growth whereas previous years saw much larger delta amounts.

Intergovernmental Revenues

The majority of Intergovernmental revenues, totaling 11.2% 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, as well as in the State Hold Harmless revenues. Other departments receiving small amounts of intergovernmental revenue include the Office of Emergency Services, Justice Services Department, and the County Sheriff, among others.

Key Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Approved	\$ Change Appr. v. Orig.	% Change Appr. v. Orig.
⊕ Intergovernmental Items	\$55,464,410	\$49,768,375	\$63,465,028	\$58,241,681	\$8,473,306	17.03%
⊕ State Hold Harmless Funds	\$12,274,930	\$12,000,000	\$9,365,555	\$9,000,000	(\$3,000,000)	-25.00%
⊕ Duke EMS Support - Comm. Health Fund	\$1,512,620	\$2,936,630	\$2,983,707	\$3,085,153	\$148,523	5.06%
⊕ ABC Net Profit Distribution	\$1,844,331	\$2,700,000	\$3,455,669	\$2,750,000	\$50,000	1.85%
Total	\$71,096,291	\$67,405,005	\$79,269,959	\$73,076,834	\$5,671,829	8.41%

Public Health has a total budget of \$36.0 million, of which \$26.0 million is supported with County dollars and \$10.4 million is received from other sources. Of this revenue, 95.4% comes from intergovernmental sources, mostly state and federal government funds. There is a minor increase of \$74,000 in service charges for FY 2024-25. These funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; refugee health; STD clinic services; immunizations; tuberculosis and communicable disease control; family planning and maternal healthcare; breast and cervical cancer screenings; HIV education, counseling, and testing; child healthcare; and public school nurses.

The Department of Social Services (DSS) has a total budget of \$66.9 million, of which \$29.3 million is supported with County dollars and \$37.7 million is received from other sources. Of the revenues from other sources, 99.5% comes from intergovernmental sources, mostly the state and federal government. For FY 2024-25, DSS-related intergovernmental revenue increased by roughly two million dollars. Intergovernmental funds in Social Services support various programs that provide protection of abused and neglected children and adults; the provision of services to prevent unnecessary institutionalization of disabled and elderly residents; Work First support services; school and community social work services; and health insurance to eligible families.

State Hold Harmless Funds used to be a relatively obscure revenue line but in the past few fiscal years it has brought in significant new revenue. 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 Article 44 sales tax that had been used by local governments previously to cover their Medicaid expenses. In recent years this revenue source has grown significantly with almost \$12.3 million being received in FY 2022-23. FY 2023-24 has seen an unexpected increase in Medicaid expenses at the state level, this coupled with a slowing of sales tax growth (discussed previously) leads to a significant decrease in anticipated revenue next year from this source. The budget for FY 2024-25 is therefore being adjusted accordingly, with a net effect of \$3 million less revenue available for the General Fund

The Duke EMS support is a part of a long-standing agreement with the County to provide ancillary support for County EMS expenses. More detail can be found on the Community Health Fund pages in the Other Governmental 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. Final year actuals are not usually known until well into the fourth quarter of each fiscal year, when the ABC Board completes their budget process.

Other Key Revenues

There are many revenue sources Durham County collects; however, a few are of special interest because of their high correlation to overall County economic activity and/or key County services. Below are a few of those key revenues (accounting for 9.6% of the General Fund Budget) that the County takes special note of every year when developing its annual budget.

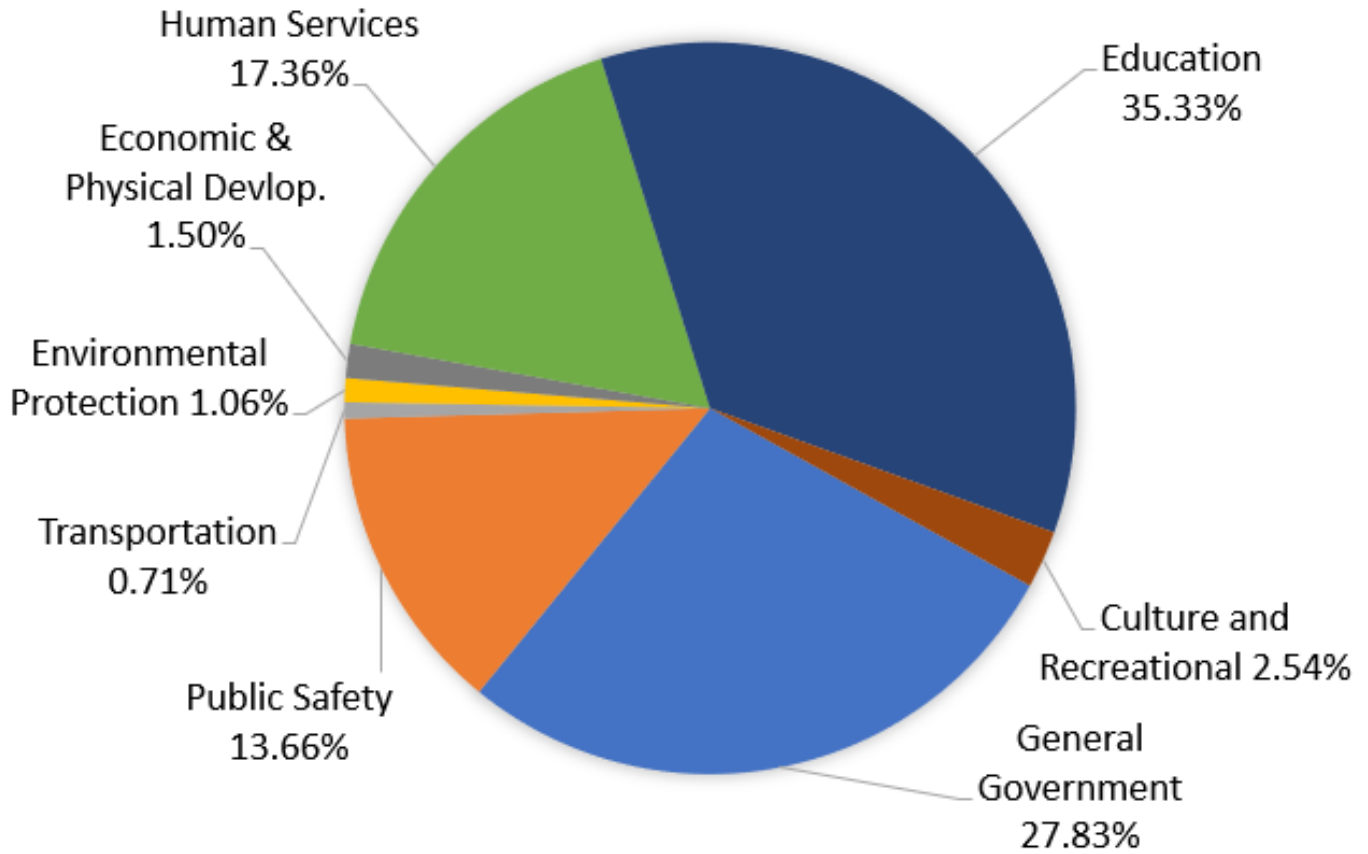
Key Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Approved	\$ Change Appr. v. Orig.	% Change Appr. v. Orig.
Deed Registration and Transfer Fees	\$6,570,756	\$8,000,000	\$5,601,187	\$6,000,000	(\$2,000,000)	-25.00%
EMS Patient Fees	\$14,074,927	\$15,183,483	\$16,900,125	\$17,834,968	\$2,651,485	17.46%
Fund Balance Appropriated		\$27,704,613		\$25,751,080	(\$1,953,533)	-7.05%
Investment Revenue	\$6,480,884	\$3,150,000	\$5,391,296	\$5,500,000	\$2,350,000	74.60%
Local Occupancy Tax (General Fund)	\$4,364,874	\$4,225,000	\$4,375,000	\$4,425,000	\$200,000	4.73%
Local Occupancy Tax (NCMLS)	\$500,000	\$500,000	\$499,400	\$500,000	\$0	0.00%
Solid Waste Management Fee Co	\$2,329,911	\$2,284,531	\$2,220,181	\$2,399,416	\$114,885	5.03%
Total	\$34,321,351	\$61,047,627	\$34,987,189	\$62,410,464	\$1,362,837	2.23%

- Register of Deeds fees are charges made for new, or changed, deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount. Revenue has significantly declined after a record collection in the recent past. With interest rates staying relatively stagnant and the cooling of a very aggressive real estate market, this budget for FY 2024-25 is being lowered for a second year in a row.
- As part of the FY 2022-23 budget process, the Office of Emergency Services (OES) completed a comprehensive analysis of Emergency Medical Services (EMS) fees. Based on this analysis, an updated fee schedule was implemented that provided greater parity across all fee categories and ties our EMS fees directly to the allowable Medicare Fee Schedule (MFS). In FY 2024-25, the fees are adhering to the plan to annually adjust them to keep pace with the MFS (which was updated in January of 2024). The growth in the projected budget for next fiscal year is a combination of these increased fees and overall increased use of our EMS services.
- Investment income is interest earned on County cash held in various banking institutions. This area has been particularly variable in the past three to four fiscal years. Interest rates were at historical lows during the pandemic, and now due to inflation, they have increased beyond levels seen in the past decade. For FY 2024-25, the budget is increased to reflect the current economy more accurately, while maintaining a conservative approach with the unknown future of the economy and potential settling or reducing of interest rates as a potential course of action on the more global level.
- Occupancy tax is based on room occupancy and rates received for the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, or similar place within the County. Durham County policy dedicates these funds to support the Capital Financing Plan, with a small portion allocated for the Sports Commission. This industry was likely the most impacted by the pandemic. The volume of business is steadily increasing and projections for the end of FY 2023-24 and budget for next year are surpassing pre-pandemic levels.
- The Solid Waste management fee is an annual fee assessed on the property tax bill of unincorporated Durham County residential properties. The fee provides offsetting revenue for expenses in the Solid Waste Division, which provides services for unincorporated residents such as curbside recycling and litter control and access to the Solid Waste Convenience Sites. Solid Waste gained approximately 700 households through new construction this fiscal year. In the FY 2023-24 budget, the sticker fee increased slightly to \$169.63 per household annually to support pay increases for existing personnel. Despite increases in labor, utility, and vendor costs, the fee will remain steady for the FY 2024-25 budget at \$169.63. Improved efficiencies in operating costs have kept the sticker fee increase modest over the years.
- The use of General Fund fund balance as a revenue source is typically used as a “balancing” number. This is a revenue source 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 a revenue during the budget development process also allows for revenue estimates to err on the slightly conservative side, while ensuring expense capacity is available for departments to meet their proposed budgets. Because of lower overall trended revenue collections in FY 2023-24, as well as higher spending, more FY 2023-24 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 2024-25 has been reduced (\$2.0 million less).

General Fund Expenditures

FY 2024-25 Approved Budget

Total General Fund Expenditures: \$652,471,185



GENERAL FUNDS EXPENDITURES

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

All General Funds Summary	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General Fund	\$565,203,887	\$600,064,184	\$618,867,086	\$666,927,552	\$652,471,185	8.73%
Other General Funds	\$167,297,081	\$157,211,035	\$154,400,395	\$168,169,584	\$168,713,151	7.32%
Total	\$732,500,968	\$757,275,219	\$773,267,482	\$835,097,136	\$821,184,336	8.44%
Transfers within General Funds	\$103,783,609	\$95,631,236	\$104,382,013	\$101,570,090	\$102,490,470	7.17%
Total	\$628,717,359	\$661,643,983	\$668,885,469	\$733,527,046	\$718,693,866	8.62%

*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 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General Government	\$166,491,677	\$170,156,301	\$187,673,759	\$182,767,461	\$181,607,958	6.73%
Board Of County Commissioners	\$861,881	\$1,153,944	\$941,658	\$1,136,199	\$1,136,199	-1.54%
County Administration	\$4,535,121	\$6,899,917	\$6,474,141	\$7,415,330	\$7,269,918	5.36%
Finance	\$4,079,899	\$4,650,394	\$4,854,566	\$4,752,403	\$4,604,233	-0.99%
Tax Administration	\$6,882,887	\$7,579,699	\$7,275,294	\$7,411,919	\$7,327,908	-3.32%
Legal	\$3,361,923	\$3,358,226	\$3,092,961	\$3,586,235	\$3,586,235	6.79%
Court Facilities	\$357,537	\$558,675	\$663,308	\$631,315	\$602,790	7.90%
Elections	\$2,508,112	\$3,452,249	\$3,169,938	\$3,358,172	\$3,358,172	-2.73%
Register Of Deeds	\$2,033,246	\$2,325,805	\$2,364,203	\$2,281,709	\$2,268,709	-2.45%
General Services	\$16,632,325	\$18,255,615	\$19,571,583	\$21,063,009	\$20,008,248	9.60%
Information Technology	\$14,464,712	\$16,888,478	\$18,225,716	\$17,820,546	\$17,420,546	3.15%
Human Resources	\$2,833,429	\$3,608,358	\$3,353,622	\$3,726,324	\$3,717,824	3.03%
Budget & Management Services	\$970,501	\$1,011,057	\$945,203	\$1,051,213	\$1,029,863	1.86%
Veterans Services	\$488,284	\$627,962	\$631,958	\$692,277	\$686,670	9.35%
Geographic Information Systems	\$481,263	\$533,524	\$522,300	\$535,488	\$535,488	0.37%
Public Information				\$857,892	\$857,892	
Nondepartmental	\$106,000,556	\$99,252,398	\$115,587,308	\$106,447,430	\$107,197,263	8.00%
Public Safety	\$74,739,329	\$84,016,143	\$82,945,247	\$91,272,203	\$89,138,365	6.10%
County Sheriff	\$43,862,840	\$48,344,148	\$46,820,691	\$52,574,643	\$50,615,054	4.70%
Emergency Communications	\$1,377,656	\$1,800,208	\$1,785,824	\$1,805,077	\$1,805,077	0.27%
Office of Emergency Services	\$21,888,520	\$23,761,859	\$25,739,239	\$25,670,707	\$25,547,258	7.51%
Medical Examiner	\$275,750	\$389,900	\$414,544	\$441,900	\$441,900	13.34%
Justice Services Department	\$5,498,242	\$7,186,857	\$6,039,011	\$7,476,786	\$7,425,986	3.33%
Youth Home	\$1,836,322	\$2,533,171	\$2,145,938	\$3,303,090	\$3,303,090	30.39%
Transportation	\$901,734	\$1,679,083	\$1,852,964	\$4,774,432	\$4,657,932	177.41%
Other Transportation	\$901,734	\$1,679,083	\$1,852,964	\$4,774,432	\$4,657,932	177.41%
Environmental Protection	\$5,326,980	\$6,183,333	\$8,480,311	\$6,478,409	\$6,901,858	11.62%
General Services	\$2,506,882	\$2,455,311	\$2,529,935	\$2,507,839	\$2,507,839	2.14%
Engineering & Environ Svcs	\$2,747,079	\$3,632,425	\$5,837,354	\$3,903,899	\$4,327,348	19.13%
Other Environmental Protection	\$73,018	\$95,597	\$113,023	\$66,671	\$66,671	-30.26%
Econom. & Physical Devlp.	\$8,589,171	\$8,459,637	\$8,758,977	\$10,145,937	\$9,804,532	15.90%
Open Space Management	\$67,271	\$100,000	\$201,214	\$100,000	\$100,000	0.00%
Planning	\$1,227,349	\$1,653,302	\$1,638,875	\$1,637,930	\$1,637,930	-0.93%
Cooperative Extension Service	\$2,997,974	\$2,364,877	\$2,367,913	\$2,760,550	\$2,625,554	11.02%
Soil And Water Conservation	\$763,379	\$912,027	\$1,001,352	\$1,137,221	\$1,027,000	12.61%
Economic Development	\$3,533,200	\$3,429,431	\$3,549,623	\$4,510,236	\$4,414,048	28.71%
Human Services	\$97,660,895	\$106,644,638	\$105,339,228	\$116,108,254	\$113,243,104	6.19%
Public Health	\$32,585,798	\$34,356,170	\$38,836,729	\$37,543,301	\$35,973,215	4.71%
Mental Health	\$3,174,850	\$6,503,802	\$700,000	\$7,285,830	\$6,503,802	0.00%
Social Services	\$56,872,935	\$62,249,991	\$61,945,696	\$67,264,747	\$66,121,355	6.22%
Comm-Bd Interv And Supp Serv	\$4,216,956	\$3,034,675	\$3,356,802	\$3,264,376	\$4,264,376	40.52%
Other Human Services	\$810,356	\$500,000	\$500,000	\$750,000	\$380,356	-23.93%

GENERAL FUNDS EXPENDITURES

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

General Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Education	\$195,680,759	\$208,253,197	\$207,691,483	\$238,515,020	\$230,521,600	10.69%
Durham Public Schools	\$177,151,627	\$187,951,627	\$187,951,627	\$215,686,636	\$208,601,332	10.99%
Community Colleges	\$9,743,434	\$11,707,065	\$11,707,065	\$12,286,865	\$12,432,083	6.19%
Other Education	\$8,785,698	\$8,594,505	\$8,032,791	\$10,541,519	\$9,488,185	10.40%
Cultural & Recreational	\$15,813,342	\$14,671,852	\$16,125,116	\$16,865,836	\$16,595,836	13.11%
Library	\$13,402,001	\$14,213,852	\$13,566,992	\$14,407,712	\$14,137,712	-0.54%
Other Cultural & Recreational	\$2,411,341	\$458,000	\$2,558,124	\$2,458,124	\$2,458,124	436.71%
Total	\$565,203,887	\$600,064,184	\$618,867,086	\$666,927,552	\$652,471,185	8.73%

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

Other General Funds Expenditures	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Risk Management	\$5,169,718	\$5,823,561	\$5,514,641	\$6,004,558	\$6,004,558	3.11%
Swap Agreement 05		\$250,000	\$350,000	\$500,000	\$500,000	100.00%
Reappraisal Reserve Fund	\$514,057	\$715,917	\$649,138	\$753,619	\$753,619	5.27%
Capital Improvement Plan	\$127,376,059	\$110,416,992	\$107,896,289	\$115,384,598	\$115,928,165	4.99%
Public Art Funds		\$500,000		\$500,000	\$500,000	0.00%
Benefits Plan	\$33,513,121	\$38,750,565	\$39,322,287	\$44,343,109	\$44,343,109	14.43%
LEO Special Separation Allowance	\$724,127	\$754,000	\$668,041	\$683,700	\$683,700	-9.32%
Total	\$167,297,081	\$157,211,035	\$154,400,395	\$168,169,584	\$168,713,151	7.32%

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

Transfers within All General Funds	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General	\$103,122,333	\$94,952,141	\$102,500,227	\$100,861,770	\$100,111,770	5.43%
Transfer To Health Benefits	\$29,009,845	\$31,740,735	\$31,740,735	\$34,660,299	\$33,910,299	6.84%
Transfer To Dental Benefits	\$1,101,908	\$1,377,827	\$1,377,827	\$1,014,970	\$1,014,970	-26.34%
Transfer To Reappraisal Reserv	\$300,000	\$315,917	\$315,917	\$315,917	\$315,917	0.00%
Transfer To Benefits Plan Fund	\$1,536,522	\$1,536,522	\$1,536,522	\$2,712,605	\$2,712,605	76.54%
Trfr To Capital Finan Plan Fnd	\$70,524,058	\$59,377,140	\$66,925,226	\$61,553,979	\$61,553,979	3.67%
Transfer To Leo Special Separation Allowance	\$650,000	\$604,000	\$604,000	\$604,000	\$604,000	0.00%
Risk Management	\$111,648	\$107,457	\$132,490	\$132,568	\$132,568	23.37%
Transfer To Health Benefits	\$103,048	\$98,421	\$119,483	\$119,695	\$119,695	21.62%
Transfer To Dental Benefits	\$3,836	\$4,272	\$4,160	\$3,505	\$3,505	-17.95%
Transfer To Benefits Plan Fund	\$4,764	\$4,764	\$8,847	\$9,368	\$9,368	96.64%
Reappraisal Reserve Fund	\$49,627	\$71,638	\$59,596	\$75,752	\$75,752	5.74%
Transfer To Health Benefits	\$44,160	\$65,614	\$51,027	\$68,397	\$68,397	4.24%
Transfer To Dental Benefits	\$2,291	\$2,848	\$2,671	\$2,002	\$2,002	-29.71%
Transfer To Benefits Plan Fund	\$3,176	\$3,176	\$5,898	\$5,353	\$5,353	68.55%
Capital Improvement Plan	\$500,000	\$500,000	\$1,689,700	\$500,000	\$2,170,380	334.08%
Transfer To General Fund			\$1,189,700		\$2,170,380	
Transfer To Public Arts Fund	\$500,000	\$500,000	\$500,000	\$500,000		-100.00%
Total	\$103,783,609	\$95,631,236	\$104,382,013	\$101,570,090	\$102,490,470	7.17%

ALL FUNDS SUMMARY OF REVENUES

Fund, Revenue Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General Funds	\$716,317,314	\$757,275,219	\$758,974,280	\$786,519,251	\$821,184,336	8.44%
Taxes	\$490,660,505	\$513,291,874	\$523,075,258	\$535,217,333	\$564,040,477	9.89%
Licenses and Permits	\$368,350	\$367,000	\$367,885	\$367,000	\$367,000	0.00%
Intergovernmental	\$71,096,291	\$67,405,005	\$79,269,959	\$73,070,327	\$73,076,834	8.41%
Contributions and Donations	\$299,194	\$270,720	\$338,454	\$301,650	\$301,650	11.43%
Investment Income	\$7,712,297	\$3,165,000	\$6,324,944	\$5,530,000	\$5,530,000	74.72%
Rental Income	\$256,953	\$1,151,200	\$794,401	\$760,200	\$760,200	-33.96%
Service Charges	\$38,361,492	\$39,993,962	\$54,811,655	\$41,886,705	\$42,686,626	6.73%
Enterprise Charges	\$13,936	\$13,000	\$15,731	\$17,000	\$17,000	30.77%
Other Revenues	\$1,526,712	\$689,725	\$1,307,543	\$1,087,225	\$1,087,225	57.63%
Transfers In	\$106,021,584	\$130,927,733	\$92,668,450	\$128,281,811	\$133,317,324	1.83%
Special Revenue Funds	\$14,154,711	\$15,296,248	\$15,936,857	\$15,334,152	\$15,454,565	1.04%
Taxes	\$12,748,500	\$13,199,613	\$14,377,186	\$13,765,175	\$13,765,175	4.28%
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$156,211	\$20,001	\$24,872	\$45,000	\$45,000	124.99%
Transfers In		\$826,634	\$284,799	\$273,977	\$394,390	-52.29%
Debt Service Funds	\$325,946,279	\$97,525,519	\$148,151,452	\$107,749,942	\$108,841,636	11.60%
Investment Income	\$822,317	\$183,742	\$183,742	\$890,823	\$890,823	384.82%
Service Charges	\$494,039	\$500,000	\$580,763	\$500,000	\$500,000	0.00%
Transfers In	\$324,629,923	\$96,841,777	\$147,386,947	\$106,359,119	\$107,450,813	10.96%
Enterprise Funds	\$23,621,083	\$19,417,636	\$18,514,716	\$20,694,580	\$20,694,580	6.58%
Taxes	\$2,651		\$2,409	\$2,000	\$2,000	
Licenses and Permits	\$1,368,939	\$662,000	\$870,593	\$643,500	\$643,500	-2.79%
Intergovernmental		\$225,000				-100.00%
Investment Income	\$688,396					
Sewer Connection Fees	\$5,117,151	\$3,187,500	\$2,776,211	\$2,560,000	\$2,560,000	-19.69%
Service Charges	\$66,344	\$10,000	\$14,495	\$12,000	\$12,000	20.00%
Enterprise Charges	\$16,312,483	\$15,332,636	\$14,851,008	\$17,476,580	\$17,476,580	13.98%
Other Revenues	(\$200)	\$500		\$500	\$500	0.00%
Transfers In	\$65,320					
Trust Funds	\$105					
Investment Income	\$105					
Total	\$1,080,039,492	\$889,514,622	\$941,577,305	\$930,297,925	\$966,175,117	8.62%

ALL FUNDS SUMMARY OF EXPENDITURES

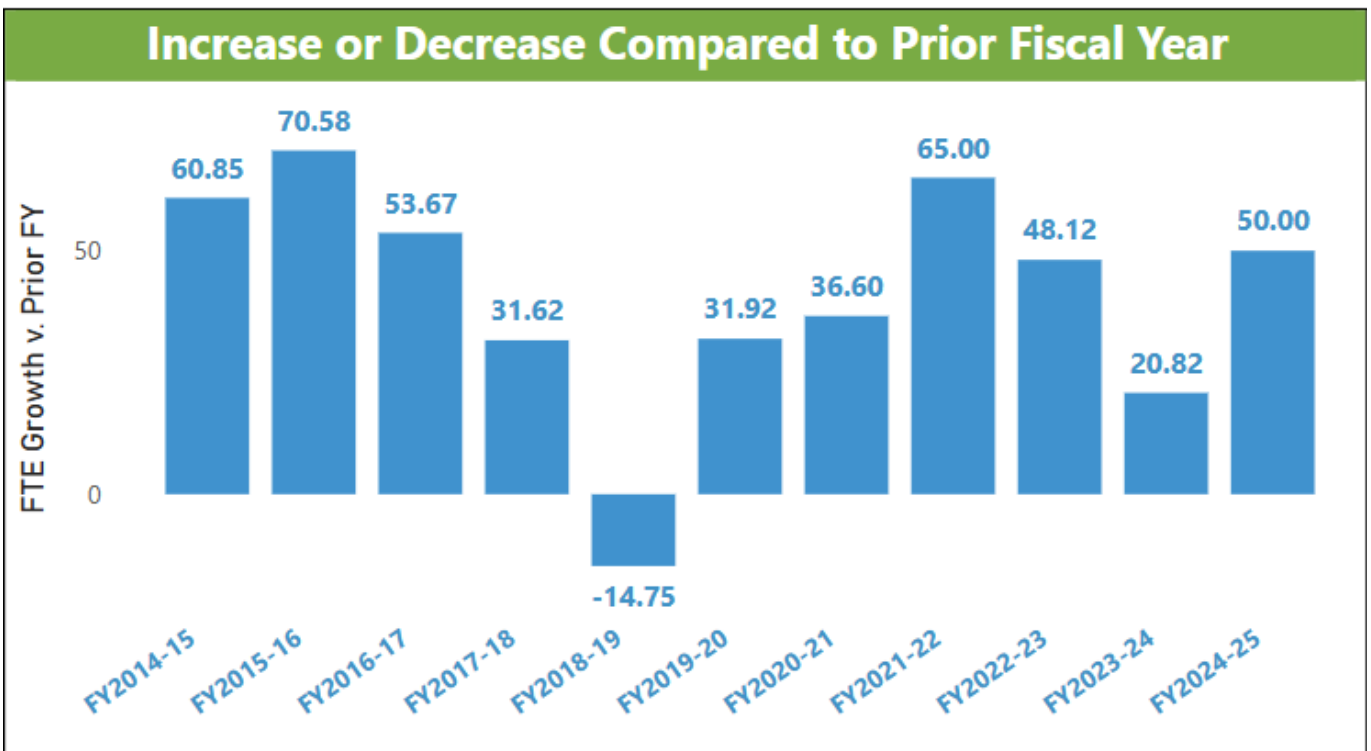
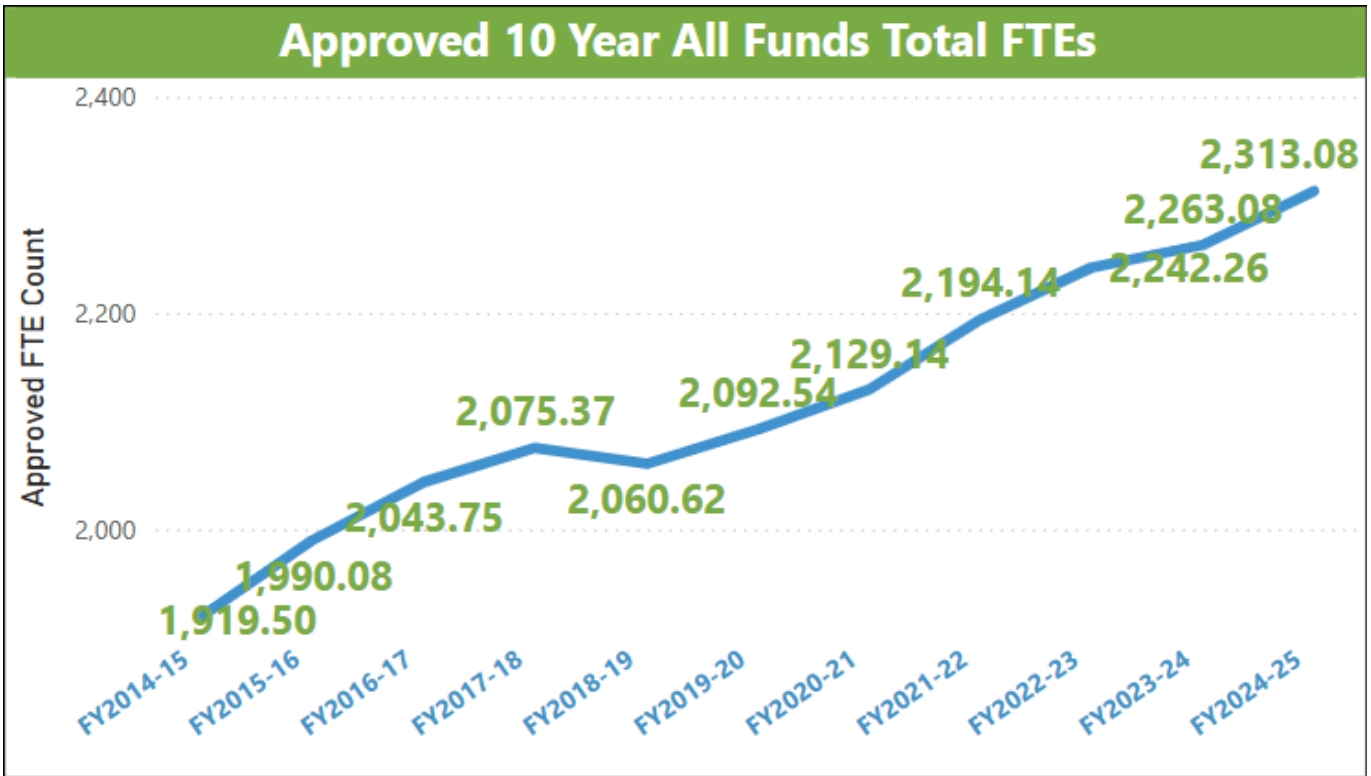
Fund Groups, Fund	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General Funds	\$732,500,968	\$757,275,219	\$773,267,482	\$835,097,136	\$821,184,336	8.44%
General	\$565,203,887	\$600,064,184	\$618,867,086	\$666,927,552	\$652,471,185	8.73%
Risk Management	\$5,169,718	\$5,823,561	\$5,514,641	\$6,004,558	\$6,004,558	3.11%
Swap Agreement 05		\$250,000	\$350,000	\$500,000	\$500,000	100.00%
Reappraisal Reserve Fund	\$514,057	\$715,917	\$649,138	\$753,619	\$753,619	5.27%
Capital Improvement Plan	\$127,376,059	\$110,416,992	\$107,896,289	\$115,384,598	\$115,928,165	4.99%
Public Art Funds		\$500,000		\$500,000	\$500,000	0.00%
Benefits Plan	\$33,513,121	\$38,750,565	\$39,322,287	\$44,343,109	\$44,343,109	14.43%
LEO Special Separation Allowance	\$724,127	\$754,000	\$668,041	\$683,700	\$683,700	-9.32%
Special Revenue Funds	\$13,262,058	\$15,296,248	\$15,160,962	\$15,334,152	\$15,454,565	1.04%
Lebanon Fire District	\$1,849,137	\$1,656,146	\$1,655,663	\$1,740,676	\$1,740,676	5.10%
Redwood Fire District	\$1,230,061	\$1,647,110	\$1,647,095	\$1,458,595	\$1,458,595	-11.45%
New Hope Fire District	\$100,110	\$101,872	\$101,839	\$103,017	\$103,017	1.12%
Eno Fire District	\$37,533	\$37,813	\$37,808	\$37,471	\$37,471	-0.90%
Bahama Fire District	\$1,524,033	\$2,259,980	\$2,223,018	\$2,019,380	\$2,019,380	-10.65%
Special Park District	\$1,852,415	\$2,139,109	\$2,138,593	\$2,524,874	\$2,618,697	22.42%
Special Park District - Transportation		\$573,610	\$572,839	\$680,903	\$707,493	23.34%
Durham Fire And Rescue Serv Tax District	\$5,418,769	\$5,630,608	\$5,534,107	\$5,483,555	\$5,483,555	-2.61%
Community Health Trust	\$1,250,000	\$1,250,000	\$1,250,000	\$1,285,681	\$1,285,681	2.85%
Debt Service Funds	\$279,452,646	\$97,525,519	\$140,595,254	\$107,749,942	\$108,841,636	11.60%
Debt Service	\$279,452,646	\$97,525,519	\$140,595,254	\$107,749,942	\$108,841,636	11.60%
Enterprise Funds	\$15,652,158	\$19,417,636	\$19,561,618	\$20,694,580	\$20,694,580	6.58%
Stormwater	\$1,255,882	\$3,066,056	\$3,480,803	\$3,376,000	\$3,376,000	10.11%
Sewer Utility	\$14,396,276	\$16,351,580	\$16,080,815	\$17,318,580	\$17,318,580	5.91%
Total	\$1,040,867,829	\$889,514,622	\$948,585,316	\$978,875,810	\$966,175,117	8.62%

ALL FUNDS FTEs (Full Time Equivalent Positions)

Fund Group, Fund, Department	FY 2022-23 Actual	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Approved FTEs	# Change Appr. v. Orig.
General Funds	2,202.78	2,213.08	2,252.08	2,263.08	2,263.08	50.00
General	2,196.78	2,207.08	2,246.08	2,257.08	2,257.08	50.00
Board Of County Commissioners	4.00	5.00	5.00	5.00	5.00	0.00
County Administration	32.00	34.00	31.00	32.00	32.00	-2.00
Finance	30.00	30.00	29.00	29.00	29.00	-1.00
Tax Administration	66.00	66.00	60.00	60.00	60.00	-6.00
Legal	22.00	23.00	23.00	23.00	23.00	0.00
Elections	11.00	13.00	12.00	12.00	12.00	-1.00
Register Of Deeds	20.00	20.00	19.00	19.00	19.00	-1.00
General Services	98.00	98.00	99.00	99.00	99.00	1.00
Information Technology	54.00	56.00	69.00	69.00	69.00	13.00
Human Resources	29.00	29.00	30.00	30.00	30.00	1.00
Budget & Management Services	7.00	7.00	7.00	7.00	7.00	0.00
Veterans Services	6.00	7.00	7.00	7.00	7.00	0.00
County Sheriff	492.00	492.00	492.00	492.00	492.00	0.00
Emergency Services	203.00	194.00	193.00	193.00	193.00	-1.00
Justice Services Department	52.80	52.80	51.80	51.80	51.80	-1.00
Youth Home	26.12	33.42	33.42	41.42	41.42	8.00
Other Transportation	3.00	4.00	4.00	4.00	4.00	0.00
Engineering & Environ Svcs	17.00	17.00	17.00	17.00	17.00	0.00
Public Information			4.00	4.00	4.00	4.00
Cooperative Extension Service	21.41	21.41	22.41	24.41	24.41	3.00
Soil And Water Conservation	5.00	5.00	5.00	5.00	5.00	0.00
Economic Development	3.00	3.00	3.00	3.00	3.00	0.00
Public Health	242.07	243.07	245.07	245.07	245.07	2.00
Social Services	566.00	567.00	602.00	602.00	602.00	35.00
Comm-Bd Interv And Supp Serv	37.00	37.00	37.00	37.00	37.00	0.00
Other Education	1.00	1.00	1.00	1.00	1.00	0.00
Library	148.38	148.38	144.38	144.38	144.38	-4.00
Risk Management	2.00	2.00	2.00	2.00	2.00	0.00
Risk Management Administration	2.00	2.00	2.00	2.00	2.00	0.00
Reappraisal Reserve Fund	4.00	4.00	4.00	4.00	4.00	0.00
Tax Administration	4.00	4.00	4.00	4.00	4.00	0.00
Special Revenue Funds			2.00	2.00	2.00	2.00
Opioid Settlement			2.00	2.00	2.00	2.00
Public Health			2.00	2.00	2.00	2.00
Enterprise Funds	44.00	50.00	48.00	48.00	48.00	-2.00
Stormwater	9.00	11.00	11.00	11.00	11.00	0.00
Stormwater	9.00	11.00	11.00	11.00	11.00	0.00
Sewer Utility	35.00	39.00	37.00	37.00	37.00	-2.00
Water And Sewer	35.00	39.00	37.00	37.00	37.00	-2.00
Total	2,246.78	2,263.08	2,302.08	2,313.08	2,313.08	50.00

Historical Full – Time Equivalent Position Comparisons

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



FY 2024-25 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Anticipated Starting Date
Extension Agent - Cooperative Extension	2.00	\$100,360	07.01.2024
Youth Home Counselors - Youth Home	6.00	\$376,380	07.01.2024
Office Assistant - Youth Home	1.00	\$47,012	07.01.2024
Diversion Coordinator- Youth Home	1.00	\$112,654	07.01.2024
Total	10.00	\$636,406	
<i>During FY 2023-24 Position Changes</i>			
<i>Medicaid Expansion FTE's - Department of Social Service</i>	35.00		
<i>Communicable Disease Control Specialist I (2) - Public Health</i>	2.00		
<i>Public Health Education Specialist & Opioid Manager - Opioid Settlement Fund</i>	2.00		
<i>Youth Program Grant FTE - Cooperative Extension</i>	1.00		
<i>Total During FY 2023-24 Changes</i>	<i>40.00</i>		
Total FY 2023-24 Approved Budget Change to FY 2024-25 Budget	50.00		

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

NET COUNTY POSITIONS AND EXPENSES -- NEW FISCAL YEAR

Position	FTEs	Salary and Benefits
New General Fund Supported Positions	10.00	\$636,406