



## Transportation

**To:** Durham County Board of County Commissioners  
**From:** Brandi Minor, Staff Working Group Administrator  
**Subject:** FY 2025 Durham Annual Transit Work Program Revenue Amendment  
**Date:** September 3, 2024

### **Background and Purpose**

The FY 2025 Durham Annual Transit Work Program (“Work Program”) is the annual budget for the Durham County Transit Plan and includes the projected revenues, expenditures, as well as a Multi-Year Capital Improvement Plan. It was approved by the Durham Board of County Commissioners (“BOCC”) on April 8, 2024, and by the GoTriangle Board of Trustees (“GoTriangle”) on June 17, 2024.

On April 21, 2023, GoTriangle notified the BOCC and other members of the Durham County leadership team of their decision to retain the Regional Transit Authority Vehicle Rental Tax (“Vehicle Rental Tax”), from the Durham, Orange, and Wake County Transit Work Programs effective July 21, 2023. This action reduced the Durham FY 2024 Annual Work Program Revenues by \$1,427,947. Following this action, the Vehicle Rental Tax was excluded as a revenue source during the development of the FY 2025 Work Program. The Durham County Transit Governance Interlocal Agreement states that “future allocations of the Vehicle Rental Tax after FY23 shall be subject to the sole discretion of the GoTriangle Board of Trustees’ approval.”

On August 7, 2024, GoTriangle approved a partial return of the Vehicle Rental Tax to the Durham, Orange, and Wake County Transit Work Programs for Fiscal Year 2025. To formally recognize receipt of these additional revenues, a Work Program revenue amendment must be submitted to the BOCC for approval.

### **Financial Impact**

Upon receipt of the Vehicle Rental Tax Revenues, the Work Program revenues will increase by \$799,294. These revenues will be incorporated into the fund balance.

**Table 1: FY 2025 Triangle Transit Tax District: Durham County**

<b>Revenue Source</b>	<b>FY25 Adopted</b>	<b>FY25 Amended</b>
Article 43 Half-Cent Sales and Use Tax	\$ 43,000,000	\$ 43,000,000
Article 51 Three Dollar Regional Vehicle Registration	\$ 766,945	\$ 766,945
Article 52 Seven-Dollar Vehicle Registration Fee	\$ 1,789,588	\$ 1,789,588
Vehicle Rental Tax	\$ -	\$ 799,294
	<b>\$ 45,556,533</b>	<b>\$ 46,355,827</b>

**Table 2: Durham Transit FY 2025 Work Program Allocation to Fund Balance**

	<b>FY25 Adopted</b>	<b>FY25 Amended</b>
Allocation to Fund Balance	\$ 7,453,327	\$ 8,252,621

**Action Requested**

The Staff Working Group (“SWG”) Administrator requests the Board of County Commissioners to approve the revenue amendment to the Work Program to reflect the return of the Vehicle Rental Tax Revenues in the amount of \$799,294.