



## Meet Your County Commissioners



Nida Allam, Chair



Dr. Mike Lee, Vice Chair



Wendy Jacobs



Stephen Valentine



Michelle Burton

### COUNTY OFFICIALS

Claudia O. Hager, County Manager  
Maurice Jones, Deputy Manager  
Tammie Hall, Assistant Manager  
Joanne Pierce, Assistant Manager  
Julio Delgado, Assistant Manager  
Dwane Brinson, Assistant Manager

Shannon Trapp, Chief of Staff  
Larissa Williamson, County Attorney  
Monica Wallace, Clerk to the Board  
Crystally Wright, Int. Chief Financial Officer

### BUDGET STAFF

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

# DURHAM COUNTY ORGANIZATIONAL CHART

## RESIDENTS OF DURHAM COUNTY



**SHERIFF**  
CLARENCE BIRKHEAD



**CHAIR**  
NIDA ALLAM



**VICE-CHAIR** DR.  
MICHAEL "MIKE"  
LEE



WENDY JACOBS



MICHELLE  
BURTON



STEPHEN  
VALENTINE



**REGISTER OF DEEDS**  
SHARON DAVIS

**COUNTY ATTORNEY**  
LARISSA WILLIAMSON

**TAX ADMINISTRATOR**  
KEYAR DOYLE

**CLERK TO THE BOARD**  
MONICA WALLACE



**COUNTY MANAGER**  
CLAUDIA HAGER

**DEPUTY COUNTY  
MANAGER**  
FINANCIAL AFFAIRS  
VACANT

FINANCE  
CRYSTALLY WRIGHT  
(INTERIM)

BUDGET  
KEITH LANE

GRANTS  
ADMINISTRATION  
JOHN KEEFER

**DEPUTY COUNTY  
MANAGER**  
EXTERNAL AFFAIRS  
MAURICE JONES

TRANSPORTATION  
ELLEN BECKMANN

ECONOMIC  
DEVELOPMENT  
ANDREW MIRACLE

PUBLIC INFORMATION  
DEBORAH CRAIGRAY

CITY/COUNTY  
DEPARTMENTS

**CHIEF OF STAFF**  
STRATEGY & SPECIAL  
PROJECTS  
SHANNON TRAPP

STRATEGY &  
PERFORMANCE  
JOSH EDWARDS

EQUITABLE  
WELL-BEING  
BRENT LEWIS

COMMUNITY  
ENGAGEMENT  
MILES SPANN

BOARD OF  
ELECTIONS\*\*  
DEREK BOWENS

SUPPLIER DIVERSITY  
VACANT

HUMAN RESOURCES  
KATHY EVERET-PERRY

INFORMATION  
SERVICES &  
TECHNOLOGY  
GREG MARROW

INTERNAL AUDIT  
RICHARD EDWARDS  
(INTERIM)

**ASSISTANT COUNTY  
MANAGER COMMUNITY**  
PROSPERITY  
TAMMIE HALL

LIBRARY SERVICES  
VACANT

VETERAN SERVICES  
LINZIE ATKINS  
(INTERIM)

COOPERATIVE  
EXTENSION  
DONNA REWALT

**ASSISTANT COUNTY  
MANAGER COMMUNITY**  
STEWARDSHIP  
JULIO DELGADO

ENGINEERING  
JAY GIBSON

SOIL & WATER  
EDDIE CULBERSON

GENERAL SERVICES  
MOTIRYO KEAMBIROIRO

REGISTER OF DEEDS\*\*  
SHARON DAVIS

**ASSISTANT COUNTY  
MANAGER COMMUNITY**  
SAFETY  
DWANE BRINSON

EMERGENCY SERVICES  
MARK LOCKHART

YOUTH HOME  
ANGELA NUNN

JUSTICE SERVICES  
ROSHANNA PARKER

SHERIFF\*\*  
CLARENCE BIRKHEAD

TAX  
ADMINISTRATION\*\*  
KEYAR DOYLE

**ASSISTANT COUNTY  
MANAGER COMMUNITY**  
WELL-BEING  
JOANNE PIERCE

SOCIAL SERVICES\*\*  
MAGGIE CLAPP

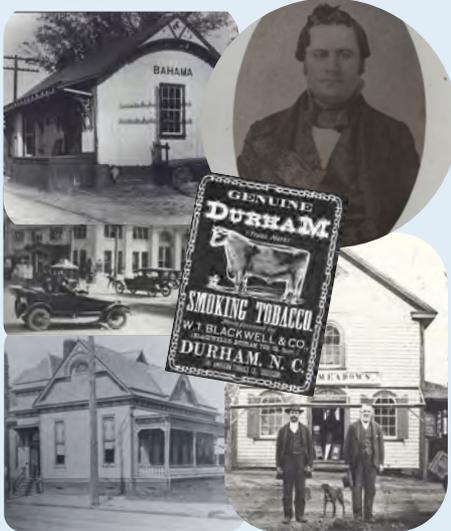
PUBLIC HEALTH\*\*  
ROD JENKINS

COMMUNITY  
INTERVENTION &  
SUPPORT SERVICES  
KRYSTAL HARRIS

 Senior Executive Leadership  
Team

# Honoring Our History

## DURHAM COUNTY BACKGROUND

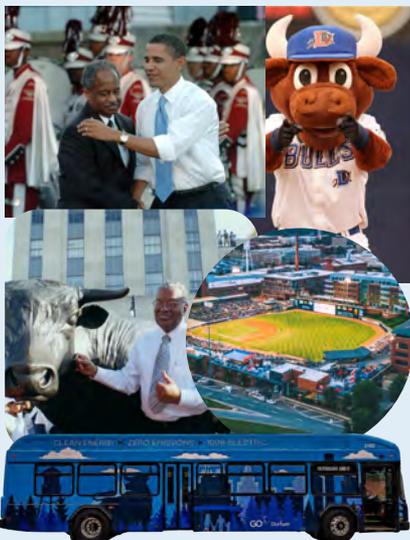


Durham began as a railroad station and settlement named for Dr. Bartlett Durham. While the official birth date is April 26, 1853, when the U.S. Post Office was established, the town was not incorporated until April 10, 1869. In 1881, Durham officials sought to become an autonomous political subdivision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

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

After the Civil War, the tobacco manufacturing industry focused worldwide attention on the area and, because of this thriving business, Durham grew and prospered. Durham County is now home to North Carolina's famous Research Triangle Park (RTP), which was formed in 1959 by Duke University in Durham, North Carolina State University in Raleigh, and the University of North Carolina at Chapel Hill. Most of the currently developed portion of RTP, 75% of its 7,000 acres, is in Durham County. RTP is the largest research park in the United States and home to hundreds of companies, including science and technology firms, government agencies, academic institutions, startups and nonprofits. Hub RTP, a new venture aimed at merging residential and mixed-use developments to create new urban centers, is currently under development in the Park.

The success of the RTP continues to grow as a major center for healthcare activity and as a focal point for technology research businesses. Research being conducted in Durham County covers a broad range of fields such as biotechnology, medical instrumentation, health care products, metallurgy, electronic hardware, software, digital switching, digital transmission, electronics, and telecommunications. Other major organizations are located in the northern section of Durham County within the 5,300 acre Treyburn Corporate Park. Developed in the late 1980s, the Treyburn Corporate Park is now home to some of the County's largest companies including bioMérieux, Merck, Corning, and AW North Carolina.



Policy-making and legislative authority is vested in the Board of County Commissioners, consisting of the Chair, Vice-Chair, and three regular members. In late 2020, Durham became the first County in North Carolina to have a Board consisting entirely of women-elected officials. The governing board is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the County Manager, Attorney, Clerk to the Board, and Tax Administrator. Board members serve four-year terms. The Chair and Vice-Chair of the Board are voted on by the Board during the first meeting in December after being sworn into office. In addition, the Sheriff and Register of Deeds are elected County positions.

The County Manager is responsible for carrying out the policies and ordinances of the governing board, overseeing the day-to-day operations of the government, and supervising the directors of various departments. Durham County government provides a full range of services, including Sheriff protection, Fire protection, Emergency Medical Services, Human Services (Public Health, Mental Health, Community Intervention and Support Services, and Social Services), Elections, Register of Deeds, Animal Control, Youth Home, Justice Services, and Culture and Recreation Services. Funding is provided for Durham Public Schools and Durham Technical Community College. The County funds services provided in conjunction with the City of Durham through inter-local agreements, including Planning, Emergency Management, Emergency Communications, Inspections, and Geographic Information Systems (GIS).

# DURHAM COUNTY

## DEMOGRAPHICS

**1881**

INCORPORATED IN



DURHAM



BEST PLACE TO LIVE  
IN THE UNITED STATES

**286** SQ MI

LAND AREA



**48.1** IN

RAINFALL



**332** FT

ELEVATION



**70°** HIGH / **46°** LOW

AVERAGE TEMPERATURE



### PUBLIC SAFETY



**3** COUNTY VOLUNTEER  
FIRE DEPARTMENTS

**8** OPERATING OUT OF  
STATIONS

**386**

OFFICERS  
OF WHICH

208 ARE DETENTION OFFICERS

AND

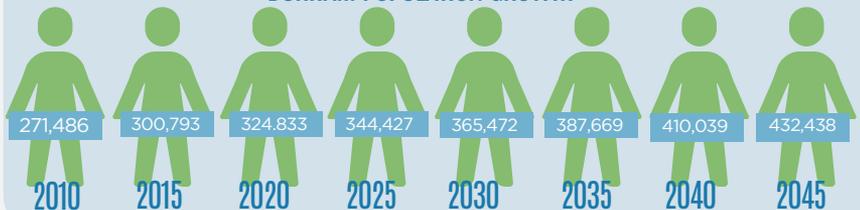
178 ARE LAW ENFORCEMENT



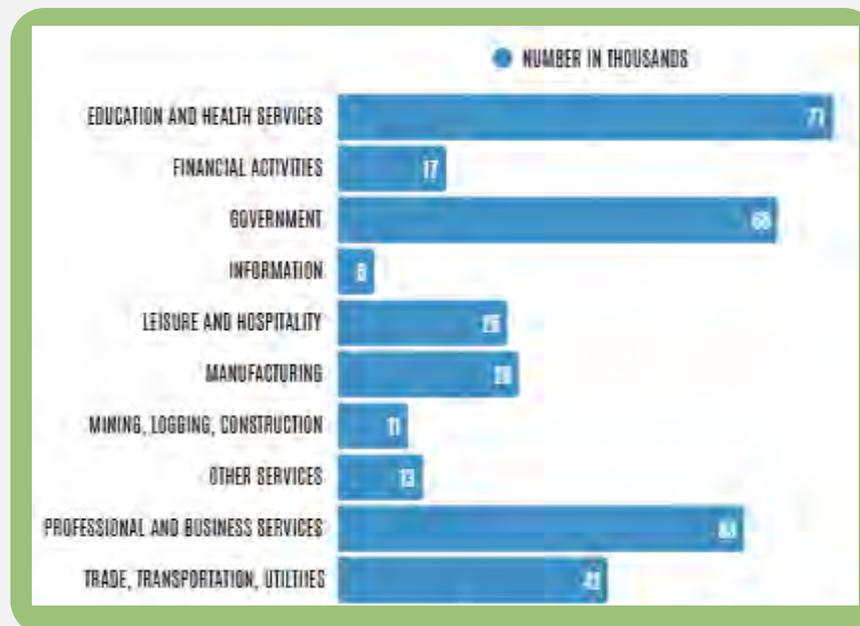
**5**

STATIONS

### DURHAM POPULATION GROWTH



### EMPLOYMENT RATE BY TYPE OF OCCUPATION



# DURHAM COUNTY

## DEMOGRAPHICS

### Age Breakdown

Percentage Population by Age (25-44) Compared to Similar Counties\*



\* Source: United States Bureau of Census

### Registered Voters in 2024

235,566



\*Source: Durham County Board of Elections

Voters Turnout in 2024 General Election

145,767  
(67%)

Voters Turnout in 2020 General Election

179,297  
(79%)

## EDUCATION

3

UNIVERSITIES

- DUKE UNIVERSITY
- NC CENTRAL UNIVERSITY
- DURHAM TECHNICAL COLLEGE

10

HIGH SCHOOLS

- NORTHERN
- SOUTHERN
- SCHOOL OF THE ARTS
- LAKEVIEW
- RIVERSIDE
- MIDDLE COLLEGE
- SCHOOL FOR CREATIVE STUDIES
- EARLY COLLEGE

9

MIDDLE SCHOOLS

- BROGDEN
- CARRINGTON
- LAKEWOOD
- LOWE'S GROVE
- LUCAS
- NEAL
- ROGERS-HERR
- JAMES E. SHEPARD
- SHERWOOD GITHENS

7

LIBRARIES

- MAIN
- NORTHERN
- SOUTHERN
- SOUTHWEST
- STANFORD WARREN
- BRAGGTOWN
- EAST
- FOUR VEHICLE PROGRAMS

29

Elementary Schools

- BETHESDA
- BURTON
- C.C. SPAULDING
- CLUB BLVD.
- CREEKSIDE
- EASLEY
- EASTWAY
- E.K. POWE
- ENO VALLEY
- FAYETTEVILLE STREET
- FOREST VIEW
- GEORGE WATTS MONTESSORI
- GLENN
- HILLDALE
- HOLT
- HOPE VALLEY
- LAKEWOOD
- LITTLE RIVER MONTESSORI
- LYONS FARM
- MANGUM
- MERRICK-MOORE
- MOREHEAD MONTESSORI
- MURRAY-MASSENBURG
- OAK GROVE
- PARKWOOD
- PEARSONTOWN
- R.N. HARRIS
- SANDY RIDGE
- SOUTHWEST
- SPRING VALLEY
- W.G. PEARSON
- Y.E. SMITH



DURHAM PUBLIC SCHOOLS ENROLLMENT

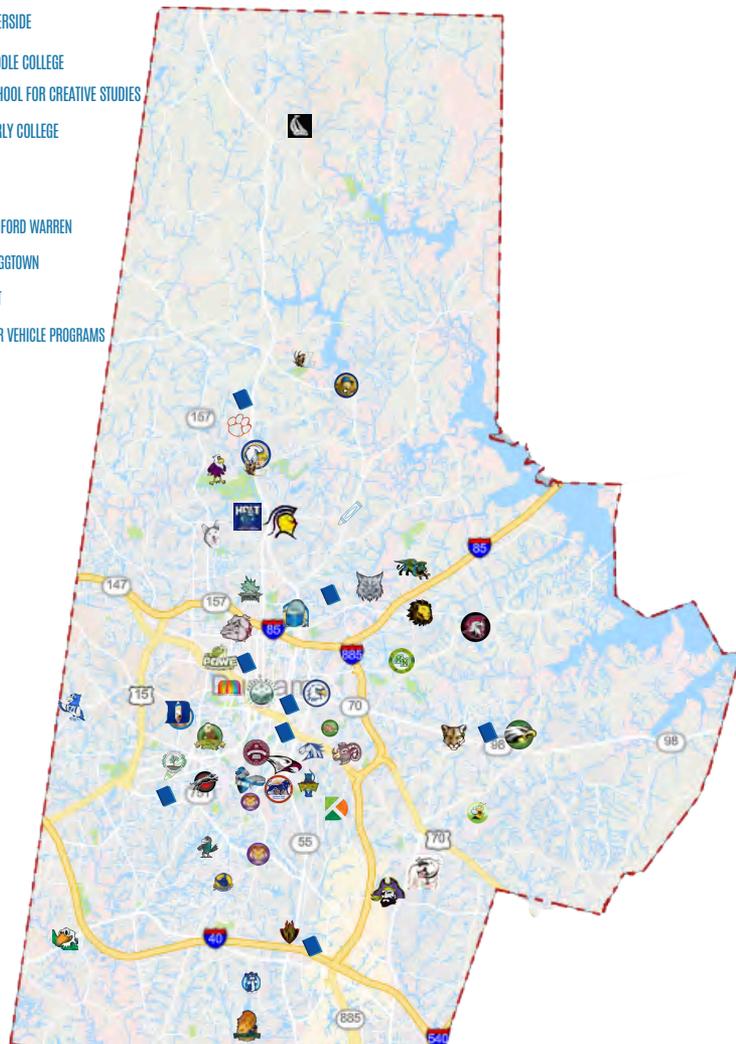
13,859 ELEMENTARY STUDENTS



6,446 MIDDLE SCHOOL STUDENTS



10,806 HIGH SCHOOL STUDENTS





# READERS GUIDE

This section is designed to help the reader understand the budget by explaining how the document is organized. This document is a financial plan for Durham County government operations for the July 1, 2025, through June 30, 2026, fiscal year and shows how funds are allocated and how they will be spent.

## Fund Structure

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

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

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

- **Personnel Services** in this document refer to the costs associated with personnel, such as salaries and benefits.
- **Operating Expenses** in this document refer to the costs of daily operations such as office supplies, travel, telephone, etc., for a department or program.
- **Capital Outlay** in this document refer to the costs of daily operations such as office supplies, travel, telephone, etc., for a department or program.

## Other General Funds

The remaining budgeted funds are described below.

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

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

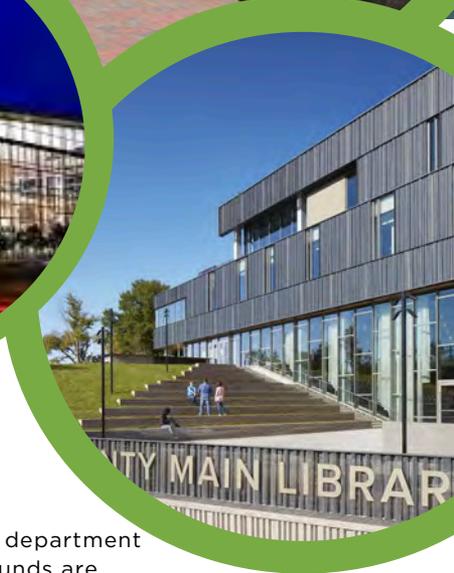
**Reappraisal Reserve Fund:** This fund represents a complicated financial agreement based on outstanding debt that brings in annual revenue to the County. The revenue is used to offset yearly debt service payments.

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

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

**The Law Enforcement Officers Special Separation Allowance (LEOSSA) Fund:** The fund accounts for the activities of the Public Safety Employees Retirement System, which accumulates resources for pension benefit payments to qualified Public Safety employees.

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





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

### Special Revenue Funds

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

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

This change was effective July 1, 2016.

The American Rescue Plan Act, signed into law by President Biden in 2021, established the Coronavirus State and Local Fiscal Recovery Fund. This fund provides \$350 billion to for state, local, territorial, and Tribal governments nationwide for COVID-19 pandemic recovery assistance. Durham County received \$62,445,275. Also in 2021, a bipartisan coalition of state attorneys general announced

the National Opioid Settlement – a historic \$26 billion agreement that will bring much needed help to communities harmed by the opioid epidemic. The State of North Carolina and all 100 counties joined the agreement, with Durham County expecting to receive nearly \$11.6 million over an 18-year period. The American Rescue Plan Act fund and Opioid fund are treated like grant funds as allowed by General Statutes and recommended by UNC School of Government. These Special Revenue Funds are set up to span the life of the distributions as opposed to being constrained to fiscal years. More information about these funds can be found in the Appendix section.

### Enterprise Funds

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

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

### Supplemental Sections

The Summary section provides a summary of sources of revenue and expenditures from the General Fund. A detailed overview of revenue sources is included. This section also provides a brief account and graphs of all funds budgeted for the fiscal year beginning July 1, 2025. In addition, the section contains a summary of FTEs for all funds. The Appendix contains supplemental information that includes the FY 2025-26 Budget Calendar, the Glossary Terms, which contains information to help the reader understand the terminology used in the budget document, the budget and amendment process, a statement of revenues, expenditures, and changes in fund balance, and Durham County fiscal policies. Capital projects, funded primarily by General Obligation bonds, are presented in a separate document, the Durham County Capital Improvement Plan. This document is a 10-year plan that is updated biannually

### Additional Information

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

# DURHAM COUNTY FY 2025-26 RECOMMENDED BUDGET

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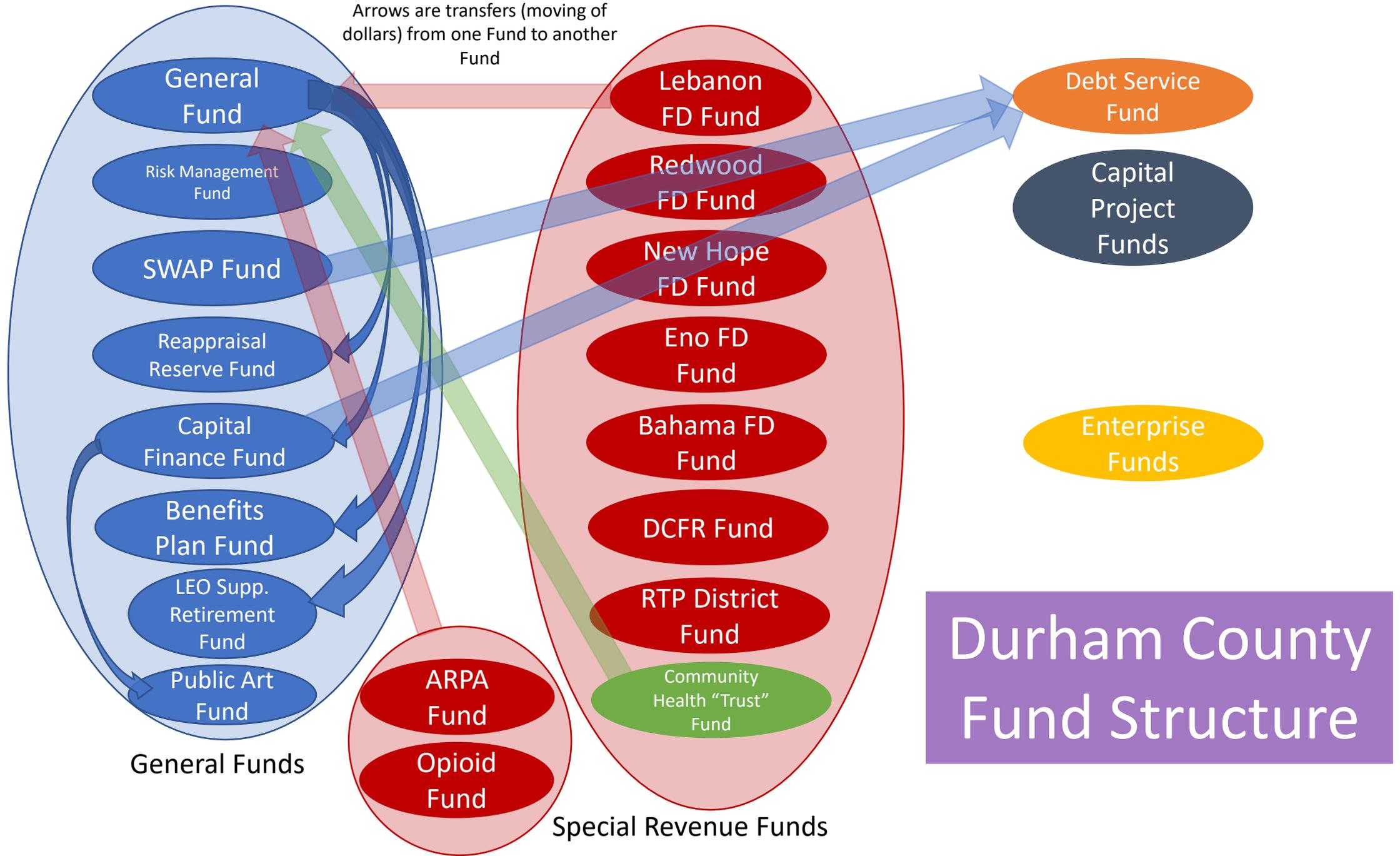
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Arrows are transfers (moving of dollars) from one Fund to another Fund



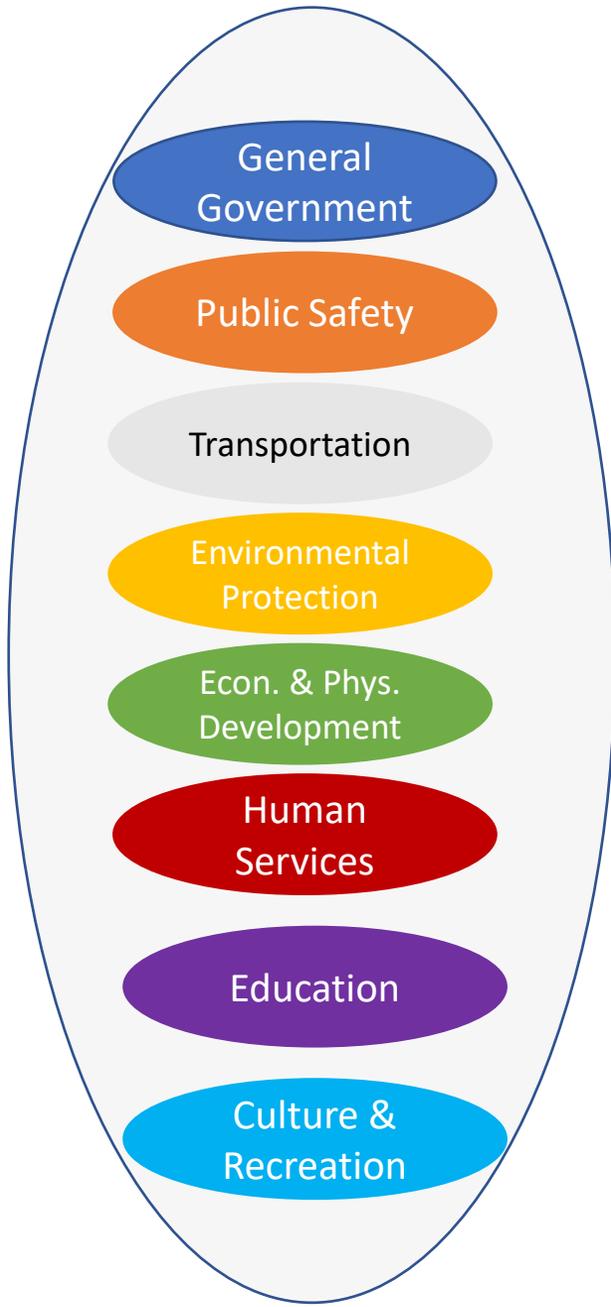
# Durham County Fund Structure

Board of County Commissioners  
 County Administration  
 Finance  
 Tax Administration  
 Legal  
 Court Facilities  
 Register of Deeds  
 General Services  
 Information Services & Technology  
 Human Resources  
 Budget & Management Services  
 Veterans Services  
 Public Information  
 Nondepartmental  
*Nondepartmental Transfers*  
*Vehicles & Equipment*

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

Durham Public Schools  
 Community Colleges  
 Other Education

Library  
 Other Cultural & Recreational  
*NCMLS*  
*Others*



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

Other Transportation

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

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

# General Fund

○ Function

□ Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Durham  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrill*

Executive Director



# DCo FORWARD 2029 STRATEGIC PLAN

UPDATED JULY 2024



# FOCUS AREAS AT A GLANCE

DCo Forward 2029 includes seven high level focus areas that serve as a framework to monitor the achievement of goals and initiatives the County will work toward over the next 5 years. Regional Leadership, Healthy & Inclusive Community, Empowered Community, Sustainable Infrastructure & Environment, Safe & Resilient Community, Financial Stewardship, and High Performing Organization are the areas that need strategic attention. Objectives (goals) capture what we are working to accomplish, and Initiatives (action items) are how we plan to move us forward in the goal. Momentum, our custom performance measurement management framework, captures additional information on the status or progress being made in initiatives to ensure we are holding ourselves accountable with the support of Durham residents.

- Regional Leadership**  
Being a regional leader that improves the quality of life of residents.
- Healthy & Inclusive Community**  
Supporting equitable and inclusive health and well-being for all.
- Empowered Community**  
Empowering the community to enhance their opportunities to thrive.
- Sustainable Infrastructure & Environment**  
Maintaining, protecting, and improving natural and built systems to support a sustainable community.
- Safe & Resilient Community**  
Creating a community where all residents feel safe and can prosper.
- Financial Stewardship**  
Collecting, funding, and managing resources for high quality service delivery.
- High Performing Organization**  
Streamlining government processes and increasing trust with the community.

## Equitable Framework

DCo Forward is a roadmap designed with equity at its core, ensuring that Durham residents and community partners can trust our commitment to equitable experiences and outcomes. Durham County is dedicated to fostering a diverse community by engaging inclusively, creating a sense of belonging, empowering diversity, and developing equitable operations and policies that serve everyone.





# Regional Leadership

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

**Objectives**  
(What are we going to accomplish?)

**Initiatives**  
(How are we going to accomplish it?)

**RL 1**  
**Connect Durham residents to good jobs and economic opportunities**

- RL 1a** Expand workforce development programming to connect more residents in Durham to entry-level career pathways
- RL 1b** Recruit companies that share Durham County's strategic priorities and offer new jobs that include well-paying, entry-level career pathways
- RL 1c** Support our small business ecosystem through connections to funding, technical assistance, and resources

**RL 2**  
**Enhance access to different types of transportation in the region**

- RL 2a** Implement the Durham County Transit Plan through partnerships and collaboration focused on multi-modal options
- RL 2b** Support the implementation of regional trails and greenways throughout the County, and coordinate with partners on the implementation of pedestrian and bicycle facilities in urban and suburban areas
- RL 2c** Advocate for improvements to the safe and efficient movement of traffic

**RL 3**  
**Help County departments celebrate achievements and success stories**

- RL 3a** Increase accessibility of County communication platforms, websites, and applications to more equitably reach and enhance interactions with residents with diverse backgrounds
- RL 3b** Market Durham County as an equitable, thriving, and inclusive community for all residents and businesses
- RL 3c** Educate and assist County departments in the effective utilization of multimedia

**RL 4**  
**Support efforts which ensure that Durham residents of all economic backgrounds have access to housing**

- RL 4a** Develop strategies to partner with stakeholders and identify funding and resources to reduce housing insecurity
- RL 4b** Develop and maintain permanent workforce and supportive housing, along with other strategies that address diverse housing needs

# Healthy & Inclusive Community



Supporting equitable and inclusive health and well-being for all.

**Objectives**  
(What are we going to accomplish?)

**Initiatives**  
(How are we going to accomplish it?)

**HI 1** Increase healthy outcomes and quality of life for residents

- HI 1a** Equip County staff with training, education, and resources to adapt and respond to health emergencies and needs for diverse communities
- HI 1b** Increase access to high quality mental and physical health services for the community
- HI 1c** Enhance systems for harm reduction related to substance and opioid misuse for residents
- HI 1d** Increase access to high quality prenatal and postpartum care for Black women

**HI 2** Increase equitable outcomes through County operations and services

- HI 2a** Collaborate with community stakeholders to increase equitable experiences, including enhancement of language access and County accessibility
- HI 2b** Conduct a County-wide equity assessment, and develop a plan to address inequities across Durham County government
- HI 2c** Partner with County staff on identifying, developing, and implementing best practices and systems to reach equitable outcomes

**HI 3** Expand and provide services that support residents across their entire lifespan

- HI 3a** Partner with community stakeholders to raise awareness of available services
- HI 3b** Expand access to services and ensure underserved populations benefit from opportunities for which they are eligible
- HI 3c** Implement technology to improve access to and efficiency of children and family well-being programs
- HI 3d** Promote social inclusion opportunities and support accessible and safe public spaces for older adults



# Empowered Community

Empowering the community to enhance their opportunities to thrive.

**Objectives**  
(What are we going to accomplish?)

**Initiatives**  
(How are we going to accomplish it?)

**EC 1**  
**Offer and encourage access to tools, services, support groups, and educational opportunities for diverse communities**

- EC 1a** Strengthen partnerships with diverse internal and external agencies and service providers
- EC 1b** Increase equitable opportunities for life skills, technical training, and education
- EC 1c** Provide equitable services and support to marginalized communities, and groups including immigrants, refugees, and veterans
- EC 1d** Develop systems that decrease food insecurity in the County

**EC 2**  
**Provide access to equitable opportunities for children and youth to learn and grow in different ways**

- EC 2a** Support early childhood development opportunities for all
- EC 2b** Identify barriers and promote access to services for children and youth in underserved communities
- EC 2c** Provide and promote high quality, equitable, and universal year-round educational enrichment and development opportunities to children and youth

**EC 3**  
**Provide and promote economic opportunities for historically underutilized businesses (HUBs)**

- EC 3a** Increase the amount of goods and services acquired through HUB firms
- EC 3b** Expand access and opportunities for HUB firms
- EC 3c** Provide support, education, and resources to HUB firms and Minority and Women-Owned Business Enterprises (MWBEs) pursuing HUB certification



# Sustainable Infrastructure & Environment



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

**Objectives**  
(What are we going to accomplish?)

**Initiatives**  
(How are we going to accomplish it?)

**SI 1** Plan for long-term use of County land, facilities, and equipment

- SI 1a** Develop and implement a sustainable and equitable infrastructure plan
- SI 1b** Assess utilization and maintenance needs of current County facilities, equipment, and vehicles
- SI 1c** Create, maintain, and preserve vibrant, inclusive spaces in the County
- SI 1d** Implement a parking plan

**SI 2** Increase the physical security of the County

- SI 2a** Effectively implement a comprehensive security plan in County facilities
- SI 2b** Create systems to maintain secure and easily accessible records and inventories

**SI 3** Preserve and restore the natural and built environment

- SI 3a** Reduce greenhouse gas emissions in Durham County
- SI 3b** Increase community resilience to climate change
- SI 3c** Improve water quality through equitable and efficient use of resources and land protection
- SI 3d** Protect and restore natural resources, land, recreational, historical, and rural spaces



DCo FORWARD 2029





# Safe & Resilient Community

Creating a community where all residents feel safe and can prosper.

**Objectives**  
(What are we going to accomplish?)

**Initiatives**  
(How are we going to accomplish it?)

**SR 1** Increase equitable opportunities for youth to succeed in Durham

- SR 1a** Evaluate the needs of Durham youth, prioritizing diverse youth voices
- SR 1b** Identify opportunities to increase diverse youth engagement and a sense of belonging and connectedness in the community
- SR 1c** Develop youth-centered diversion strategies and programs that aim to intervene, prevent, and divert
- SR 1d** Collaborate with community partners to innovate youth-centered initiatives

**SR 2** Lessen the potential for harm and dangerous situations in the community

- SR 2a** Innovate and strengthen emergency response and prevention systems
- SR 2b** Implement a cooperative response plan that addresses non-violent mental health crises or quality of life concerns
- SR 2c** Expand current investments in addressing Substance Use Disorder and mental health needs in the community
- SR 2d** Implement cybersecurity solutions, services, and best practices to protect sensitive data and systems, and strengthen continuity of operations

**SR 3** Improve quality-of-life outcomes for justice involved individuals

- SR 3a** Equitably invest in and increase restorative and wraparound services for employees and residents
- SR 3b** Acknowledge and highlight success stories in Durham's reentry initiatives



# Financial Stewardship

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



**Objectives**  
(What are we going to accomplish?)

**Initiatives**  
(How are we going to accomplish it?)

**FS 1** **Maintain a strong financial status with a variety of revenue sources**

- FS 1a** Strategically align funding and investments with County priorities to improve organizational and community outcomes
- FS 1b** Develop a multi-year fiscal strategy that supports sound financial and risk management to maintain the County's creditworthiness
- FS 1c** Seek opportunities to diversify funding sources including grants and nonrestrictive funding

**FS 2** **Enhance internal financial services across the County**

- FS 2a** Enhance communication and information sharing around the County's financial services
- FS 2b** Standardize continuity of operation strategies and training approaches
- FS 2c** Replace legacy enterprise resource planning (ERP) system to improve efficiency across all County business areas

**FS 3** **Increase outreach around County finances and tax operations**

- FS 3a** Expand accessible, customer-centered financial reporting
- FS 3b** Enhance promotion of tax relief programs to eligible populations





# High Performing Organization

Streamlining government processes and increasing trust with the community

**Objectives**  
(What are we going to accomplish?)

**Initiatives**  
(How are we going to accomplish it?)

**HP 1** Create and improve policies and procedures that meet the organization's needs

- HP 1a** Create and implement a policy review committee
- HP 1b** Centralize all policies and standards of practice for ease of access
- HP 1c** Standardize a process for review and revision of Interlocal Agreements (ILAs), and Memorandums of Agreement and Understanding (MOA / MOU)
- HP 1d** Innovate and streamline County processes

**HP 2** Develop, retain, and recruit diverse, qualified, and knowledgeable staff

- HP 2a** Enhance development and cross-training efforts
- HP 2b** Equip employees with training and skills to improve performance
- HP 2c** Cross-develop and educate County leadership and staff on best practices in public service
- HP 2d** Cultivate an employee-centered culture focused on high employee morale

**HP 3** Create and maintain a culture where decisions are informed by data

- HP 3a** Increase data literacy of County staff and deploy business analytic tools and services to provide more actionable insights
- HP 3b** Create data governance policies and practices
- HP 3c** Modernize performance management systems and ensure departments track and report relevant data

**HP 4** Develop and publish content to show the public how County services are performing

- HP 4a** Implement a robust community engagement plan that is responsive to organizational and community needs
- HP 4b** Publish data and performance dashboards that allow for regular reporting and monitoring of information for the community
- HP 4c** Ensure Durham County elections are transparent, secure, equitable, and reliable



# Community Indicators

Durham County is focused on creating a thriving community where everyone has the opportunity to live well. To help track progress and stay accountable, the county has introduced 16 community indicators as part of DCo Forward 2029, the County's new strategic plan. These big-picture measures reflect how the county is doing in key areas across 7 Focus Areas. They help guide decisions, shape policy, and show how county government and residents are moving forward together.



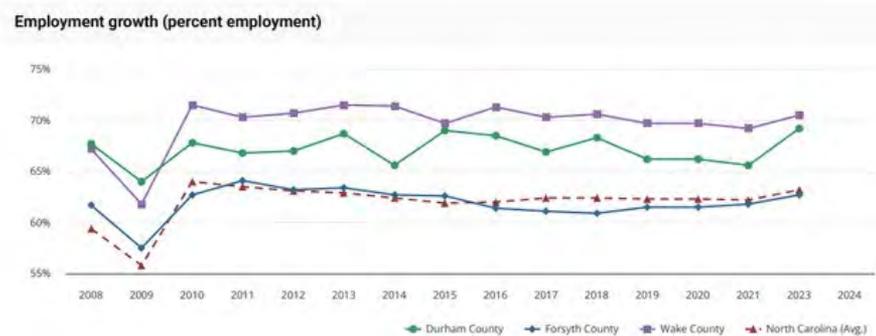
## Regional Leadership

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

### Employment Growth

#### Description:

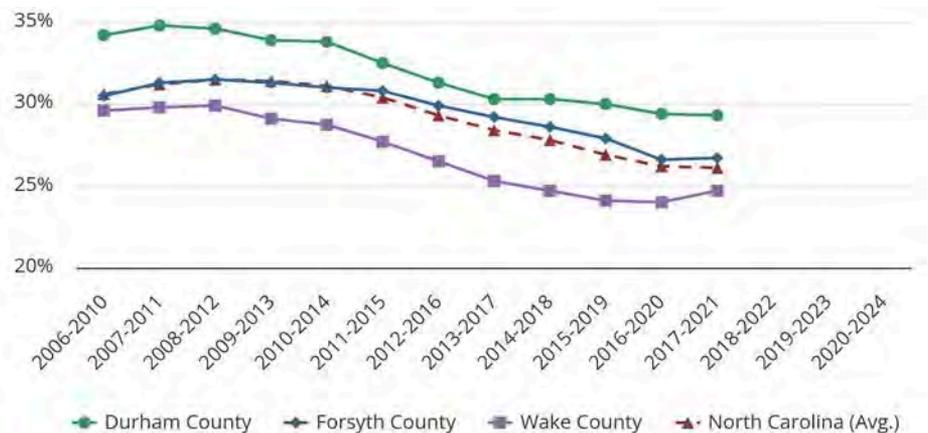
The number of residents age 16 or older who have held full or part-time employment during the year divided by the total estimated population age 16 or older.



**Analysis:** As of 2023, 69% of Durham residents held full or part-time employment. This rating is above the North Carolina Average (63%), Forsyth County (63%), and slightly below Wake County (71%).

### Households Spending More Than 30% of Household Income on Housing

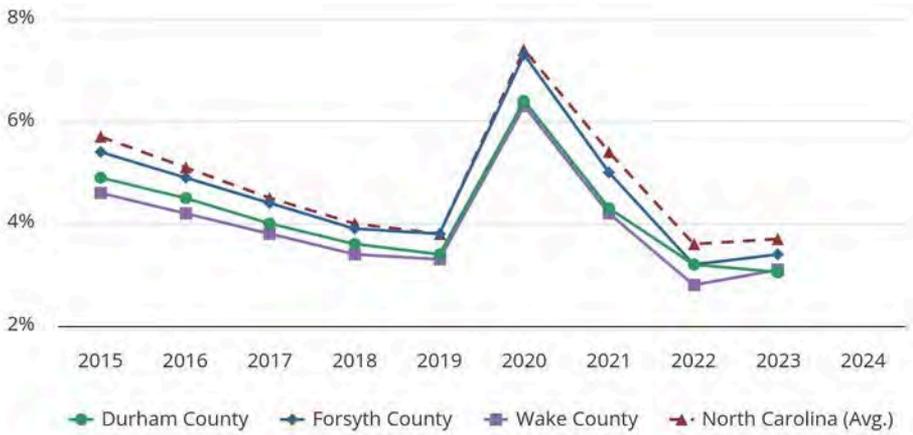
**Description:** Each year, the US Department of Housing and Urban Development (HUD) receives custom data from the US Census Bureau. This data, known as "CHAS" data (Comprehensive Housing Affordability Strategy), demonstrates the extent of housing problems and housing needs, particularly for low income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



**Analysis:** The most recent estimate for the 2017-2021 period shows that approximately 29.3% of Durham County households are paying more than 30% of their household income on housing costs. This represents a slight decrease from previous periods but still remains above the North Carolina average and higher than Forsyth County and Wake County.

## Local Unemployment Rate

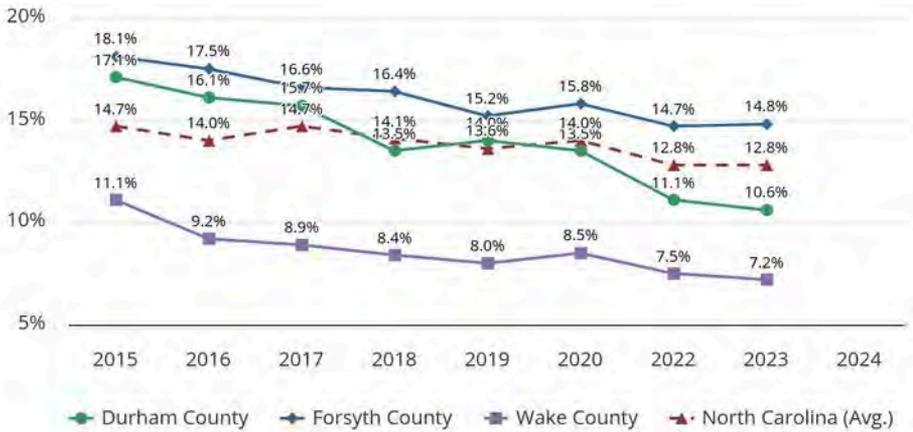
**Description:** The average annual number of unemployed persons as a percentage of the average annual civilian labor force. County level data are revised both one and two years after the reference year ends.



**Analysis:** In 2023, Durham County's unemployment rate dropped to 3.05%, reflecting a steady decline from the peak observed during the pandemic in 2020 (6.4%). The unemployment rate has been on a general downward trajectory since 2016, with a noticeable spike in 2020, likely due to the economic impact of the COVID-19 pandemic. Since then, the rate has consistently decreased year-over-year.

## Percentage of population living in poverty

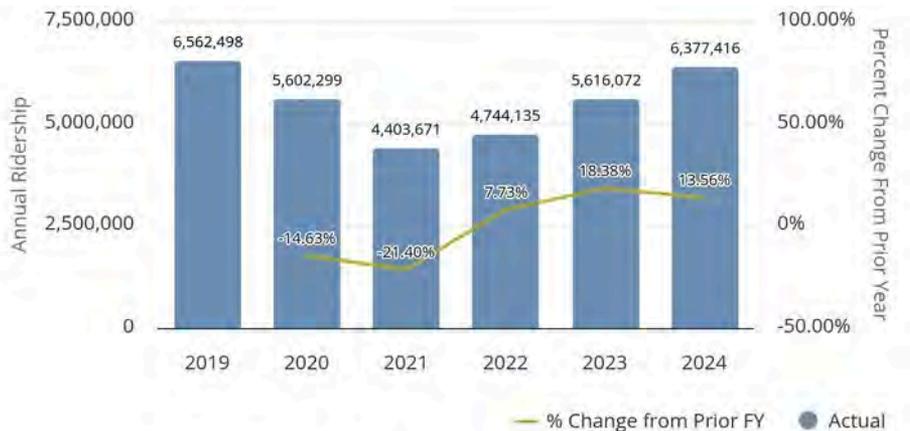
**Description:** The Small Area Income & Poverty Estimates (SAIPE) are published by the US Census Bureau for each of five key income and poverty statistics at the state level and each of four key income and poverty statistics at the county level using sophisticated statistical techniques to create the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



**Analysis:** In 2023, the poverty rate for Durham County dropped to 10.6%, a notable decline from the 16.1% rate observed in 2016. The county's poverty rate has steadily declined year-over-year, reaching its lowest point in the period analyzed.

## Annual GoDurham Ridership Totals

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



**Analysis:** Ridership experienced a significant drop in FY 20 and FY 21 due to the pandemic, with a decline of 14.60% and 21.40%. However, growth has been robust since FY 22, with notable increases of 7.70%, 18.40%, and 13.60% in the following years, signaling a recovery and upward trend.

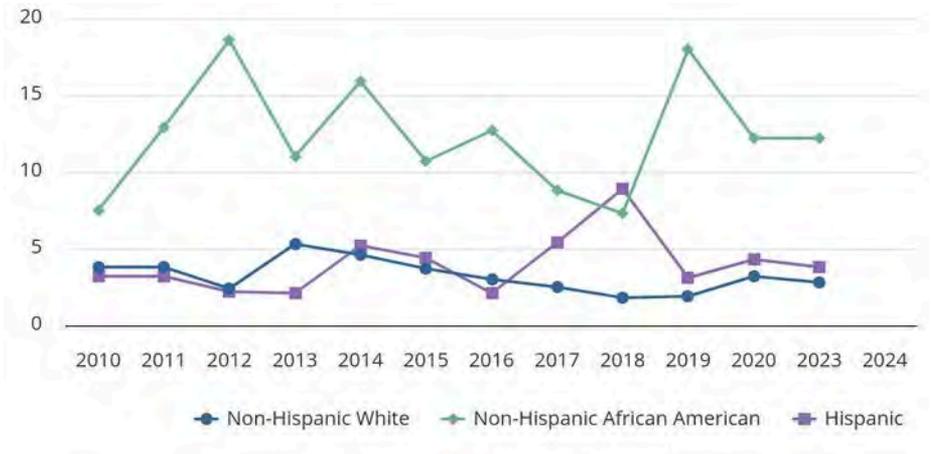


# Healthy & Inclusive Community

Supporting equitable and inclusive health and well-being for all

## Infant mortality rates by race/ ethnicity (Durham County)

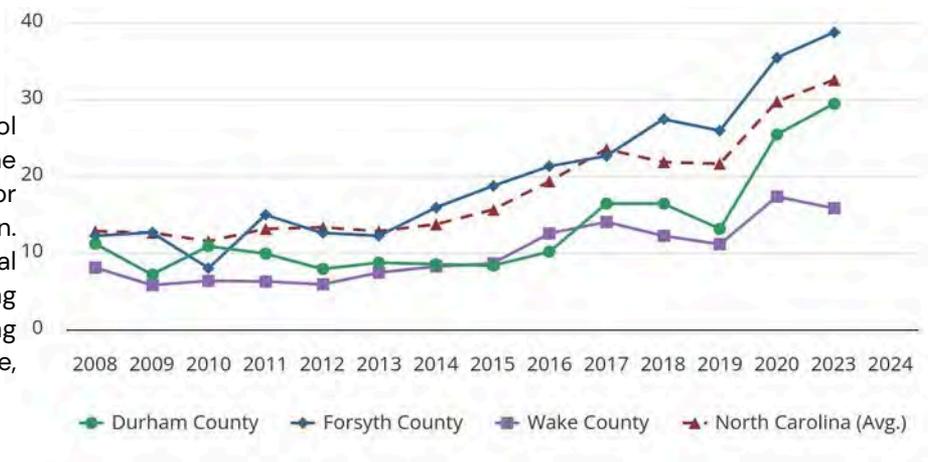
**Description:** Infant mortality is represented as the number of infant deaths per 1,000 live births. Infant mortality is defined as death before the first birthday.



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

## Drug overdose death rate

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



**Analysis:** Drug poisoning deaths have turned sharply higher since 2014 across North Carolina through the most recently reported year of 2023. The North Carolina average is trending higher than the Durham County rate.

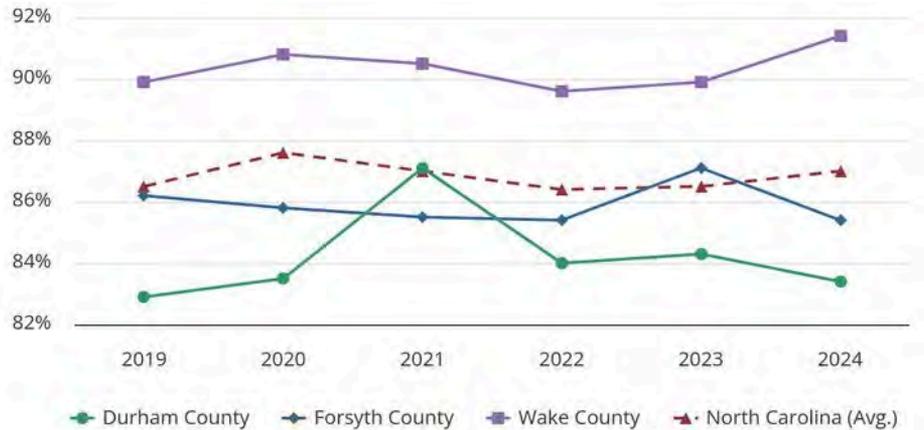


## Empowered Community

Empowering the community to enhance their opportunities to thrive

### DPS high school/four-year graduation rate

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



**Analysis:** For the 2023–24 school year, the Durham Public Schools (DPS) graduation rate was 83.4%, slightly down from the 2022–23 rate of 84.3%. Over the past several years, DPS graduation rates have shown slight fluctuations, but the overall trend has been upward, particularly from 2016 to 2021. However, DPS consistently lags behind both Forsyth County and Wake County, as well as the North Carolina state average.

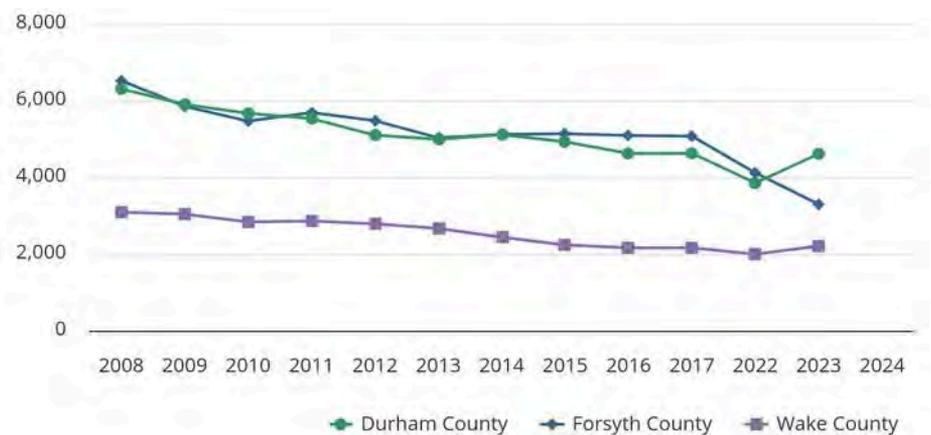


## Safe & Resilient Community

Creating a community where all residents feel safe and can prosper

### Part 1 Crime rate for Durham County (violent and property crime)

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



**Analysis:** The Crime Rate in Durham County, as reported by the Durham County Sheriff's Department, has fluctuated over the past few years but has shown a general decline from its peak in 2020. However, Durham's crime rate continues to trend higher than Wake County and remains below Forsyth County.

## Percentage of residents that reported that they feel very safe or safe (day/night in neighborhood), according to the Resident Satisfaction Survey

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



**Analysis:** Overall, residents feel safer during the day compared to at night. In 2024, 56% of residents felt safe or very safe at night and 85% felt safe or very safe during the day in their neighborhood.

## Number of residents involved in the criminal justice system

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



**Analysis:** Between 2016 and 2023, Durham’s involvement in the criminal justice system steadily decreased from 1,707 to 954, bringing it closer to Wake County’s rate of 694. Forsyth continues to report the highest rate at 1,483, while North Carolina’s rate dropped to 1,270, remaining above Durham but still lower than Forsyth.



## Financial Stewardship

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

### Maintain Durham County Triple A bond rating

**Description:** Issuers given a Triple A rating from the bond agencies are judged to have the lowest credit risk. The lower the credit risk, the higher the rating. AAA and Aaa are the highest ratings that can be awarded to an entity. Upon completion of the assessment, the rating agencies provide the County the awarded rating.

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

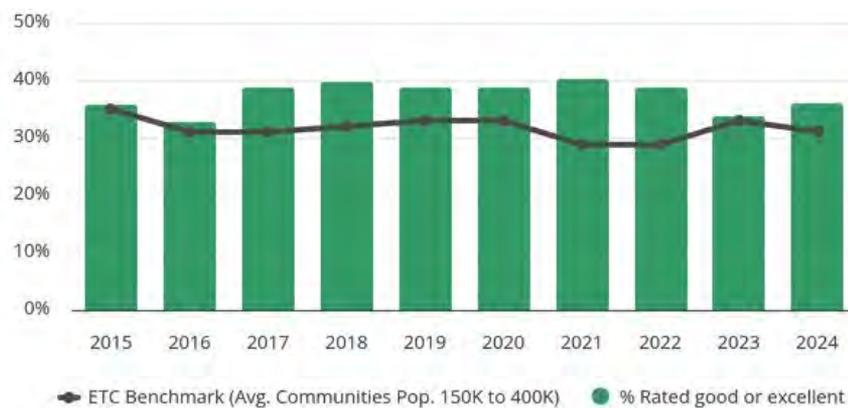
**Analysis:** Durham County continues to maintain its Triple A rating from both rating agencies. To guarantee the Triple A bond rating every time the County issues debt, the County would meet or exceed each formulated required criterion in the rating model for each rating agency. The two comparison counties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

### Percentage of residents who rated the value received for local taxes and fees as good or excellent, according to the Resident Satisfaction Survey

**Description:** The ETC Institute has administered a survey to residents of Durham County every year since 2015. The purpose of the survey is to help Durham County strategically plan for growth and to meet new challenges. The selected survey question represents the percentage of respondents who rated the value received for local taxes and fees as good or excellent for 2015–2016; the question changed slightly to the percentage of residents who were very satisfied or satisfied with the value received for local property taxes for 2017–2020.

**Analysis:** In the 2024 survey, 36% of residents were very satisfied or satisfied with the value received for local property taxes. Durham County was above the 2024 average for Atlantic Region of 31%.

**ETC Benchmark = Average for communities with a population of 150,000 to 400,000.**



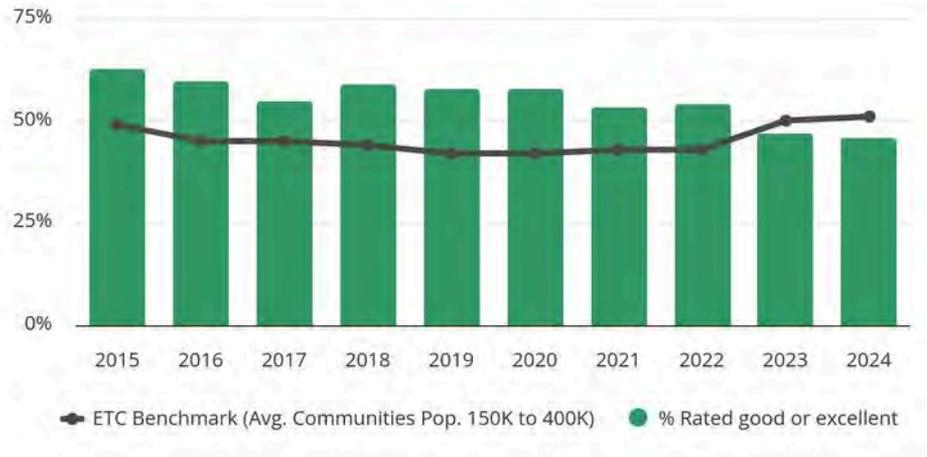


## High Performing Organization

Streamlining government processes and increasing trust with the community

### Percentage of residents who were very satisfied or satisfied with the overall quality of services provided by the County, according to the Resident Satisfaction Survey

**Description:** The ETC Institute has administered a survey to residents of Durham County every year since 2015. The purpose of the survey is to help Durham County strategically plan for growth and to meet new challenges. The selected survey question represents the percentage of respondents that were very satisfied or satisfied with the overall services provided by the County.



**Analysis:** In the 2024 survey, 46% of residents were very satisfied or satisfied with the overall quality of services provided by the County. There has been a slight downward trend since 2015, when 63% of residents were very satisfied or satisfied with the overall quality of services provided by the County.

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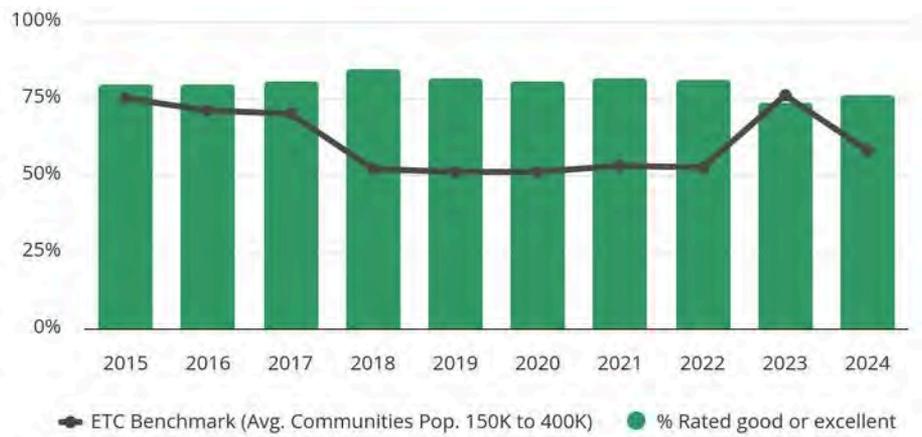


## Sustainable Infrastructure & Environment

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

### Percentage of residents who rated the community as good or excellent as a place to live, according to the Resident Satisfaction Survey

**Description:** The ETC Institute has administered a survey to residents of Durham County annually each year since 2015. The purpose of the survey is to help Durham County strategically plan for growth and to meet new challenges. The selected survey question represents the percentage of respondents that rated the community as a good or excellent place to live.



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

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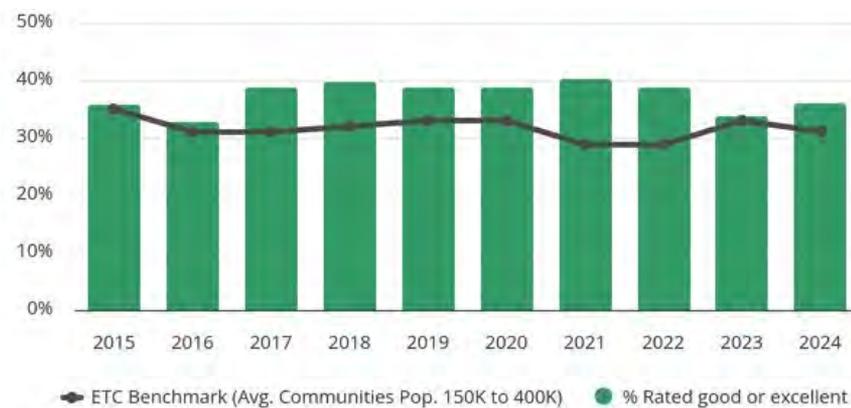
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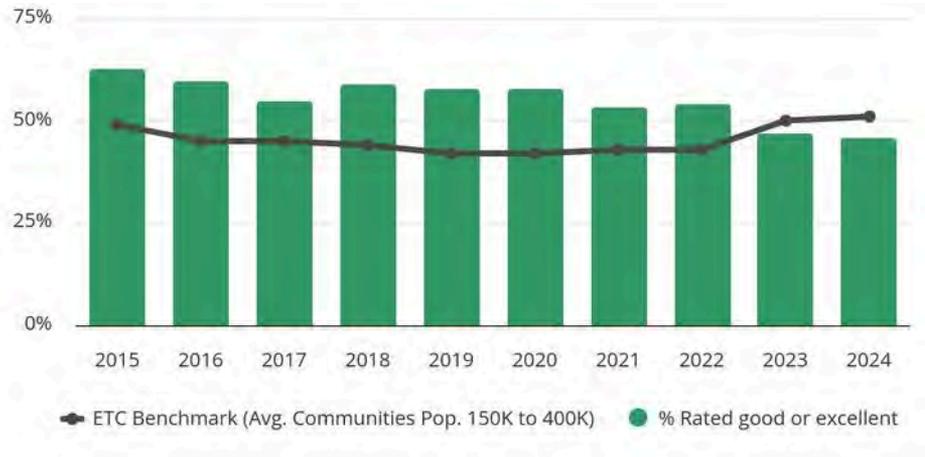


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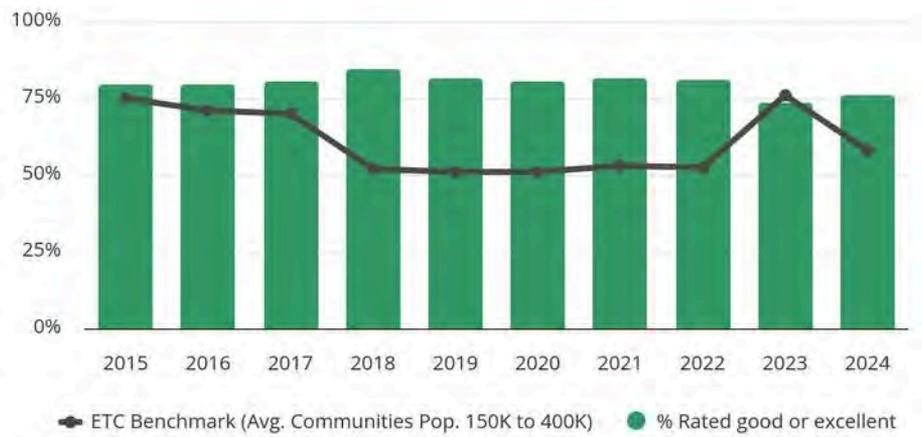


## Sustainable Infrastructure & Environment

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

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## COUNTY OF DURHAM

May 12, 2025

The Honorable Members  
Durham County Board of County Commissioners  
Durham County Administrative Complex  
200 East Main Street  
Durham, NC 27701

Dear County Commissioners,

I am honored to present a comprehensive spending plan for Durham County (DCO) Government for fiscal year 2025-26. The document is in accordance with the North Carolina Local Government Budget and Fiscal Control Act and fulfills my obligation to present a balanced fiscal plan by June 1, 2025. This budget is the culmination of thousands of hours of work across all County departments, shared City/County agencies, and a significant number of partner agencies that support vital County goals and objectives.

As the newest Durham County Manager, I am poised to recognize and effectively address the significant challenges currently facing the County. I've lived and worked in Durham for over 25 years. I have seen what every long-time resident has also experienced—tremendous economic and population growth along with long-time stubborn pockets of resistance to DCO improvements. There have been significant changes caused by opportunities and challenges over the years, and those presented in this budget are no different. In fact, FY 2025-26 is shaping up to be one of the more challenging years over the last two decades for Durham County government. Working closely alongside all County employees, we will make thoughtful and transparent decisions that affect the upcoming fiscal year and set the County on a sustainable path forward. The financial and policy decisions will not be easy, but I will make them with the goal of ensuring each is made with sound judgment. Improving the lives of Durham citizens will always remain at the forefront of all our considerations and we will move forward as a community towards achieving the goals and strategic outcomes defined by the Durham citizens and the Board of County Commissioners. However, we are also significantly constrained by current and future economic uncertainties at the local, state, and national levels.

Durham County's growth has been impressive in almost every area you could measure over the last two decades. Our population has increased by over 18% during the past decade. The County's diversifying economy includes intense increases in life sciences industries, development in downtown Durham as a place to live and work, continued investments in North Carolina Central University, Duke University, Durham Technical Community College and Duke Hospitals, and the reinvention of Research Triangle Park (RTP). Together, these assets have sparked intense growth in jobs, and in new and life-changing possibilities for the majority of Durham citizens.

*Durham County has a population of 334,500, an increase of 18% over the past decade. North Carolina's population increased by 9% over the past decade.*

While it feels like vibrant local economic progress has been happening for years and will continue unabated, there have been tough years where the Durham economy slowed or retracted. After the 2008 housing market crash, Durham County and the City saw a significant turnaround in revenue, which led to making difficult choices regarding support for programs and services. In 2020 and 2021 when the COVID pandemic caused the national and global economy to suddenly shut down for many industries, the County was again faced with making hard choices based on declining revenue and significant economic uncertainty.

Uncertain or negative economic activity occurring only a few times over the last 20 years may seem impactful. Compared to many North Carolina counties and communities throughout the country, it absolutely isn't. We must take a moment to celebrate the growing prosperity for most Durham County citizens and acknowledge the work that remains to ensure all citizens see and feel this prosperity. While we'd hope that Durham County always continue its steady, even spectacular march of economic growth and revitalization, the reality is that it is not the case for any economy, including ours. Durham County's current economic climate has several serious headwinds we need to account for if we expect to handle rough economic weather and continue to prosper as a community.

**RECOMMENDED BUDGET PRIORITIES AND GUIDING PRINCIPLES**

-  **MAINTAIN FISCAL STRENGTH.**
-  **PROVIDE SERVICES AT CURRENT LEVELS.**
-  **LIMIT PROPERTY TAX GROWTH.**
-  **SUPPLY APPROPRIATE PUBLIC SAFETY SERVICES TO A GROWING POPULATION.**
-  **ALLOCATE ADEQUATE FUNDING FOR DURHAM PUBLIC SCHOOLS.**
-  **ASSIGN APPROPRIATE FUNDING FOR PLANNED CAPITAL PROJECTS.**

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

- ✓ Maintaining fiscal strength.
- ✓ Providing services at current levels.
- ✓ Limiting property taxes growth.
- ✓ Supplying appropriate Public Safety services to a growing population.
- ✓ Allocating adequate funding for Durham Public Schools.
- ✓ Assigning appropriate funding for planned capital projects.

The FY 2025-26 Manager's recommended budget is guided by both Board priorities and financial constraints, but focuses on supporting public safety, education and workforce training for all Durham County residents. It also provides funding for the continuation of vitally important County services. It offers competitive compensation through pay and benefits to the County's greatest resource – our employees – who provide the critical services to our residents. The budget also continues to apply key American Rescue Plan Act (ARPA) and Opioid funding to identified areas of need.

The budget development process began with over \$55 million in requests above available revenues. Many of those requests were ultimately unfunded due to fiscal constraints. Having realized a population growth of over 60,000 residents in the past decade, the resultant expanded tax base and overall economic growth place the County in a position of strength. However, managing the increased demand for services due to that population growth, while experiencing a slowing in revenue in some areas, such as sales tax, is now presenting new challenges. The slowed revenue growth, coupled with the impending decline of federal and state infrastructure dollars, will compel us to strategically balance our competing needs against available dollars to support important priorities and values.

*More detailed information about FY 2025-26 revenue estimates can be found in the Revenue Summary portion of the budget document.*

The hard choices in this FY 2025-26 Recommended Budget are strategically targeted to solidify some of the County's gains over the past year, respond to current issues, and set us up for future success. While there are numerous areas where the County can expand or add additional services and programs, there are limitations regarding resources. Therefore, my recommended budget must make strategic decisions that offer the best County investments moving forward.

### **Maintaining Fiscal Strength**

Formed in 1881, Durham County has been a transformational community for 144 years and will continue to thrive in the decades and centuries to come. With a long-term view that is progressive and agile, the County will prosper in the face of any current or future storms, economic or otherwise. The best way to ensure the County flourishes in a long-term positive direction is to be certain the County ALWAYS maintains a strong fiscal condition.

A slowing economy can often create dual pressures by increasing County service needs while decreasing available revenue sources to fund those growing needs. These opposing constraints place County management and elected officials under mounting stress that cannot be alleviated with short-term financial decisions. Decisions may include

using County fund balance (its savings account) to support service needs or to keep the property tax rate low. However, such choices can have long-term negative ramifications that may limit future service delivery and complicate budget development.

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

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

### **Providing Services at Current Levels**

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

Despite our history of stable economic performance, we now face significant challenges. The FY 2025-26 fiscal outlook presents numerous uncertainties. Declining revenues in key categories have already necessitated a freeze on non-essential positions at the start of the current fiscal year. By mid-year, we were compelled to implement broader spending constraints across departments. I tasked management and all departments to closely review their operating budgets and severely limit operational budget growth where possible. This comes after departments have had two years' worth of limited operational budget growth and even some budget reductions, while facing higher service demands.

As we approach FY 2025-26, we must operate with restricted spending and carefully reassess our existing services. Similar budget reassessments have occurred, notably during FY 2009-10 after the 2008-2009 housing crisis. To maintain our strong financial position while minimizing property tax increases, we must adopt new operational approaches. This may include deploying the County's strategies from FY 2009-10, such as doing "more with the same," "more with less," or in some areas, "less with less."

It's also important to note that while this budget and this message focus on the upcoming fiscal year, I am very concerned about the economic trajectory of the nation, North Carolina, and Durham County over the next several years. Because of this, I will work closely with departments to evaluate base operations to refine what level of service delivery we, as a community, can afford.

The reexamination of core services acknowledges that certain services (usually mandated) are vital to all County citizens and must be provided with the highest skill and standards at all times. These services include areas such as ambulance response times, funding support for Durham Public Schools, maintenance and repair of County property

and buildings, Fire Inspections, Child Protection Services, Public Health programs, internal services such as Finance and Human Resources functions, and replacement of County vehicles and equipment, such as Sheriff patrol cars, EMS ambulances, and IT equipment that supports other department's needs. All these services and programs must be provided and done well, and before and in concert with other services. However, when available funding limitations exist, hard choices are required so core services are not underfunded or ignored, before major issues occur.

### **Budget Outlook**

Given these considerations, my recommended FY 2025-26 budget will maintain relatively flat funding for most departments, aside from the necessary support for public safety and education. Once this budget is adopted, we will begin the challenging process of assessing the value, cost, and long-term sustainability of County programs and services. Through internal resource realignments, I will bolster the internal infrastructure dedicated to organizational effectiveness with enhanced program evaluation of County-funded operations.

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

### **Limiting Property Taxes Growth**

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

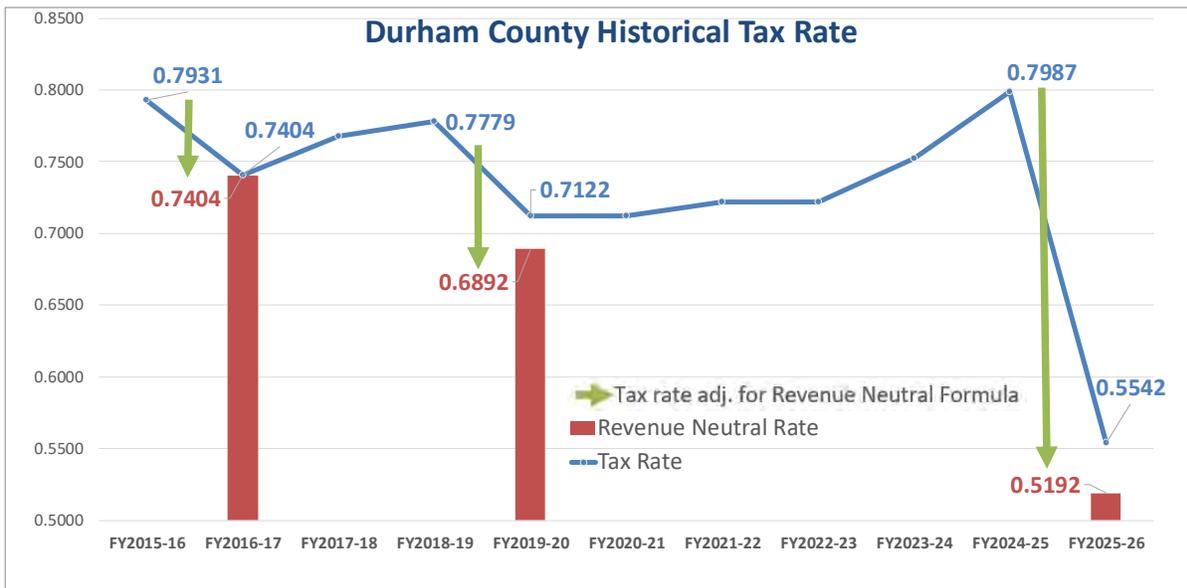
The County completed a revaluation process in 2024. The last one was in 2019 for all real property in the County. Real property is generally considered land and/or buildings. Since the last revaluation process in 2019, Durham County and the Research Triangle have experienced massive growth in property valuation. This valuation growth was due to numerous factors, including population growth, low interest rates, low housing stock, and Durham's desirable livability. All these variables contributed to significantly increasing property sale prices between 2019 and the end of 2024.

The net effect of higher sale prices is a general valuation increase of nearly all real properties in the County. The County's revaluation process captures that valuation change and, in turn, recalibrates the property tax rate (significantly downward) to bring in approximately the same amount of property tax revenue as FY 2024-25. The revaluation process is the only way an NC municipality can reflect and readjust valuations used for annual property taxation.

State law dictates that the FY 2025-26 budget represent a "revenue-neutral" property tax rate. This rate is shown in the graph on the next page as 51.92 cents for Durham County (red bar). Previous revaluation revenue-neutral tax rates are also shown. The Board has the right and ability to raise the property tax rate above the revenue-neutral property tax rate.

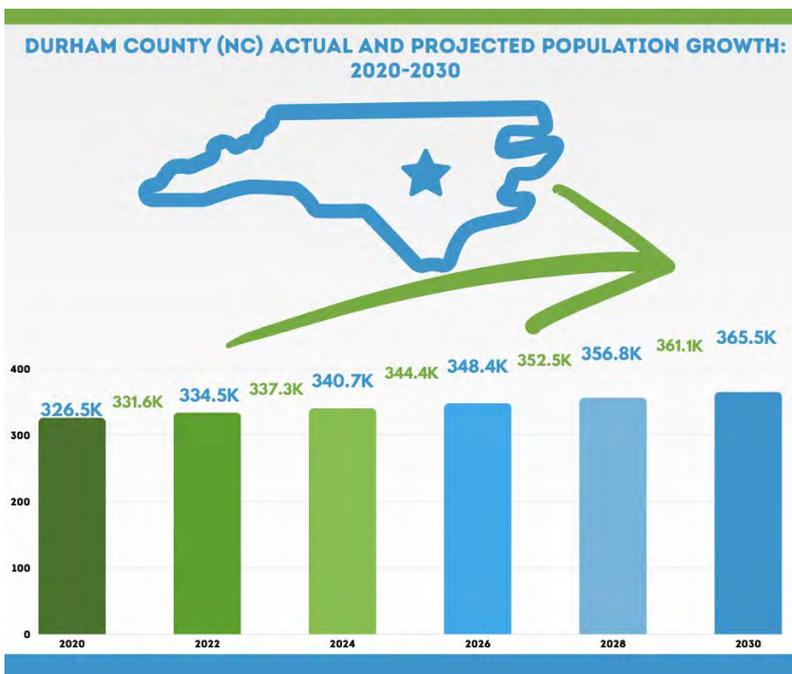
Even with a much lower "revenue-neutral" tax rate as part of the revaluation process, many Durham County citizens will see higher County property tax bills. This happens because the estimated valuation of a piece of real property may increase percentage-wise more than the "revenue-neutral" tax rate decreases. While increased property valuation is a boon for individuals looking to sell property, it can mean potentially higher taxes for County citizens who do not want to sell their property.

The Board and County management know the pressure and stress of increasing property tax bills for citizens. This recommended budget reflects that concern by limiting the property tax rate growth as much as possible after the revaluation-related “revenue-neutral” property tax rate is established.



### Providing Appropriate Public Safety Services to a Growing Population

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



Source: North Carolina OSBM

Recognizing the trends and the need to respond now, I am proposing the FY 2025-26 recommended budget provide significant funding to support an additional 12 positions in Emergency Medical Services. This additional staffing will improve shift coverage, reduce provider workload, and increase ambulance availability to meet the growing service

demands within the County. To offset some of the additional costs of this increased emergency response support, I am realigning 12 vacant positions.

The Youth Home will see eight new “Youth Counselor” positions added to support additional bed space. This staffing expansion is the final step in a multi-year tiered approach to fully maximize the use of the new facility, which includes the new RYSE (Resources for Youth Services and Empowerment) Assessment Center. This center serves youth aged 10-17 by creating a non-threatening and inclusive environment and provides resources for parents with children exhibiting social, emotional, or behavioral challenges. As a community-focused initiative, the RYSE Assessment Center links youth and their families to various resources within Durham County.

The Sheriff's Office is strengthening public safety by converting five vacant detention officer positions into Law Enforcement Officer (LEO) patrol positions. This strategic reallocation will specifically enhance patrol coverage in the Research Triangle Park (RTP) area.

With approximately 50,000 daily commuters to RTP, this high-traffic zone needs a dedicated law enforcement presence to increase responsiveness. The current Patrol Division and Traffic Unit—consisting of four 10-deputy squads that handle over 30,000 annual service calls in unincorporated areas—will now benefit from expanded capacity. This workforce enhancement delivers dual benefits: faster response times in the high-demand RTP area and improved service throughout the County as resources are distributed more effectively.

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

## Providing Adequate Funding for Public Education

### Durham Public Schools

Our organization has demonstrated its deep commitment to supporting our public schools in recent years through significant investment in both the programmatic and capital needs of Durham Public Schools (DPS). During the last five years, the County has increased the local contribution to DPS’s operating budget from \$146 million in FY 2019-2020 to roughly \$215 million in FY 2024-25, a 46.6% increase in operating dollars over a five-year period.

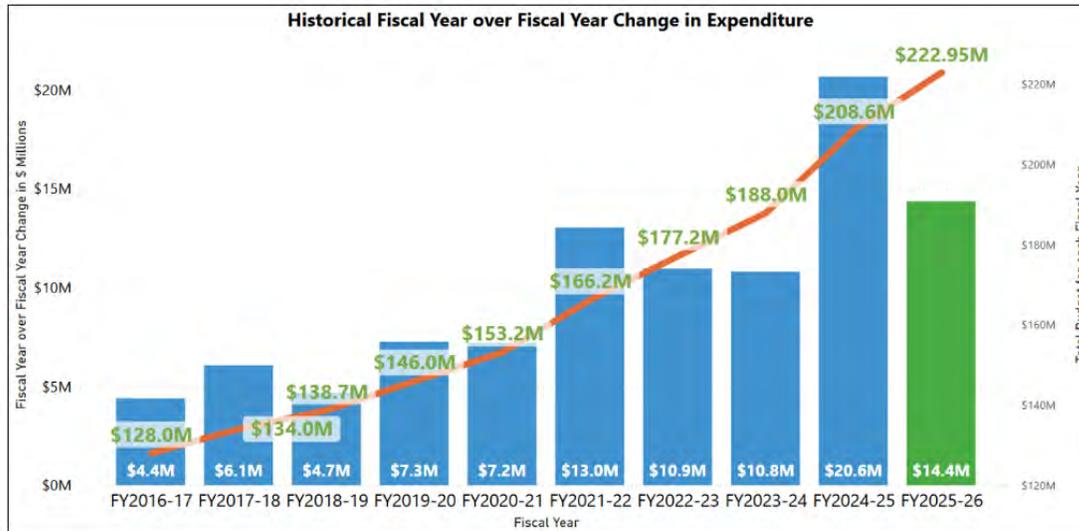
My recommended budget would add another \$10.3 million of local funding for Durham Public Schools, pushing our total FY 2025-26 contribution to almost \$224 million. Another \$4 million replaces one-time ARPA funding support

for capital. Once again, we proudly rank in the top three counties in North Carolina for local per-pupil spending. FY 2025-26 Recommended local per-pupil funding is \$5,496. The table on the right highlights the Durham Public School request.

	FY 2023-24 Actual	FY 2024-25 Approved	FY 2025-26 Requested	FY 2025-26 Recommended
Current Expense	\$181,951,627	\$206,601,332	\$222,579,667	\$216,954,882
Capital Outlay	\$6,000,000	\$2,000,000	\$8,000,000	\$6,000,000
ARPA Capital Outlay	\$0	\$6,000,000	\$0	\$0
ARPA Title I Support	\$0	\$716,624	\$0	\$723,376
<b>Total</b>	<b>\$187,951,627</b>	<b>\$215,317,956</b>	<b>\$230,579,667</b>	<b>\$223,678,258</b>
School Debt Service	\$43,886,484	\$51,719,972	\$61,792,616	\$61,792,616
<b>TOTAL FUNDING</b>	<b>\$231,838,111</b>	<b>\$267,037,928</b>	<b>\$292,372,283</b>	<b>285,470,874</b>

These levels do not include capital improvement investments and other direct support, which are noted in other areas of the budget. While this budget does not fully fund Durham Public Schools’ request for \$16 million in new funding for FY 2025-26, it offers a substantial investment in our educational system. This investment is an important next step in meeting Durham Public Schools’ needs. Our staff remains committed to working with our Board of Commissioners and Durham Public Schools to develop a long-term plan to help Durham Public Schools achieve the

admirable goals their leadership has created for our school system. The table below highlights Durham County Government funding to support Durham Public Schools.



In addition to the operating and capital budget allocation, Durham Public Schools will have an additional \$10 million in capital funds to address pressing capital needs that cannot be met through the current bond funding, lottery funds, or the ARPA funding allocated in FY 2025. This approach has been used in previous fiscal years to bridge one-time capital infrastructure gaps while planning for future bonds or addressing repair and/or renovation projects. The table below highlights Durham Public Schools’ budget allocation.

### Durham Technical Community College

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

For the current fiscal year, DTCC requested a maintenance budget of \$12,768,661, while the recommended budget is \$12,618,661. The additional funding would cover the state-mandated 3% salary increases for qualifying DTCC employees, plus a 2% increase in retirement funding.

The budget also includes debt service payments for previous bond obligations. Notably, the FY 2022 bond referendum allocated \$112.7 million to DTCC for capital improvement projects.

	FY 2023-24 Actual	FY 2024-25 Original	FY 2025-26 Requested	FY 2025-26 Recommended
Current expense	11,164,565	\$11,872,083	\$12,180,661	\$12,058,661
Capital outlay	\$542,500	\$560,000	\$588,000	\$560,000
<b>TOTAL</b>	<b>\$11,707,065</b>	<b>\$12,432,083</b>	<b>\$12,768,661</b>	<b>\$12,618,661</b>
Debt service	\$2,925,765	\$4,309,998	\$10,493,086	\$10,493,086
<b>TOTAL FUNDING</b>	<b>\$14,632,830</b>	<b>\$16,742,081</b>	<b>\$23,261,747</b>	<b>\$23,111,747</b>

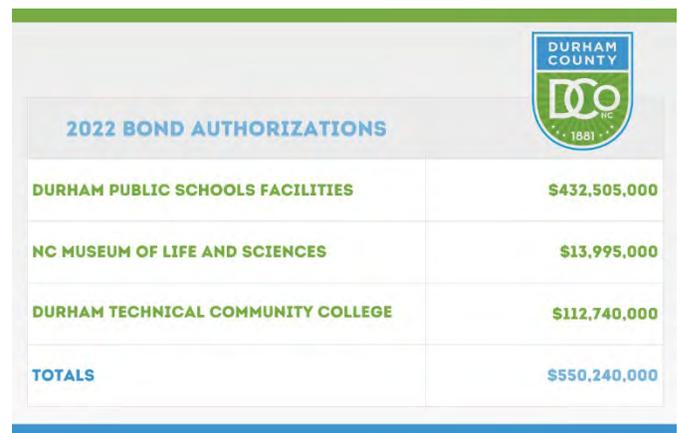
DTCC key partnerships help ensure residents have affordable options to improve the upward mobility of our community. The college plays a crucial role in Durham County’s workforce development strategy by providing education and training aligned with local employment needs.

## Capital Projects and Capital Financing

The last key area of the FY 2025-26 Recommended Budget I'd like to point out is the County's ongoing need to support capital projects and related capital financing. The County supports the upkeep of many buildings supporting County services (libraries, courts, EMS stations, radio towers, administrative buildings, a detention center, the County stadium, and many others); we also oversee Durham Public School building renovations and new construction like the new Durham School of the Arts. The County also makes capital investments for the NC Museum of Life and Science, provides funding to renovate or construct buildings supporting growth of the Durham Technical Community College campus, and is working towards supporting a new or renovated County Animal Shelter.

These buildings and related equipment (HVAC, parking lots, security systems, kitchens, technology-related equipment) require updating on a planned basis, whether they are already built, or planned for purchase if they are entirely new. This ongoing process of assessing the County's current capital situation and future needs is called a Capital Improvement Plan (CIP).

Durham County's CIP has a 10-year future span where the County tries to recognize various capital needs, their related costs, and ultimately how to pay for this "plan." Every fiscal year, part of the annual budget process includes figuring out how much funding is needed for the upcoming fiscal year (FY 2025-26) to support capital project needs as well as support ongoing debt service costs (like a house mortgage payment, except the County has many house mortgage payments). For the upcoming fiscal year, Durham County has an estimated debt service cost of a little over \$116 million and \$20 million in direct support for several capital project needs. These costs are paid for with dedicated (by BOCC policy) sales tax, some occupancy tax, and mostly property tax.



The image shows a table titled "2022 BOND AUTHORIZATIONS" with the Durham County logo in the top right corner. The table lists three categories of bond authorizations and their respective amounts, with a total at the bottom.

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

The debt service cost and direct support amount increased significantly from the FY 2024-25 budget amount, necessitating a 1.0 cent property tax rate increase for the Capital Financing Plan fund. A significant portion of the property tax rate increase for capital financing is related to a voter-approved 2022 General Obligation bond referendum that supported taking on \$550.2 million in new debt. Since that referendum, the General Obligation bond funds have been spent by DPS, DTCC, and the Museum, and now it is time for Durham County to start paying the "mortgage" on this long-term debt. Citizens should be aware that future General Obligation bond referendums and/or additions to the overall County capital improvement plan could also mean future property tax rate increases to support these potential future costs.

## FY 2025-26 Budget Details

This recommended budget endeavors to balance the demand for additional resources while managing within our fiscal realities. The following section highlights key considerations.

The Durham County Manager's Recommended Fiscal Year 2025-26 Budget totals \$1,037,721,861, with a 2.5 cent proposed property tax increase in the General Fund and a 1.0 cent property tax rate increase in the Capital Finance Fund. Funding continues support for Durham Public Schools' current expense growth, employee compensation commitments, public safety needs, and continued department operations and programs. The total Durham County budget increase is \$71.55 million or 7.41% over the FY 2024-25 approved (original) budget.

Fund SubCategory	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	\$ Change Rec. v. Orig.	% Change Rec. v. Orig.
General Funds	\$769,071,373	\$821,184,336	\$810,485,677	\$904,958,830	\$876,602,679	\$55,418,343	6.75%
Special Revenue Funds	\$15,160,797	\$15,454,565	\$14,002,363	\$18,458,783	\$18,369,774	\$2,915,209	18.86%
Debt Service Funds	\$130,144,113	\$108,841,636	\$108,013,174	\$116,589,842	\$116,589,842	\$7,748,206	7.12%
Enterprise Funds	\$17,663,646	\$20,694,580	\$22,033,212	\$25,859,286	\$25,859,286	\$5,164,706	24.96%
<b>Total</b>	<b>\$932,039,929</b>	<b>\$966,175,117</b>	<b>\$954,534,425</b>	<b>\$1,065,866,741</b>	<b>\$1,037,421,581</b>	<b>\$71,246,464</b>	<b>7.37%</b>

**Key areas of General Fund budget growth include:**

**Priority Expenditures**

1. Additional funding support for DPS: \$10.35 million
2. Employee Benefits (Insurance): \$6.3 million
3. Employee compensation increases: \$5.3 million
  - a) Merit (Pay for Performance): 3%-4%
4. New Positions to meet increased service demands \$2.18 million
5. Increased inflationary costs (IT, Service Contracts) \$986,531

Covering just these major and ongoing initiatives leaves no new “natural growth” revenue available for additional resourcing of many programs and services. To support various additional departmental needs

Fund Name and Tax Rates	FY 2024-25 Approved	Revenue Neutral	FY 2025-26 Recommend	FY 2025-26 Projected Revenue
General Fund	69.76	45.35	47.85	\$409,197,931
Capital Finance Plan Fund	10.11	6.57	7.57	\$64,657,123
<b>Total</b>	<b>79.87</b>	<b>51.92</b>	<b>55.42</b>	<b>\$473,855,054</b>

across the County for this FY 2025-26 budget, I am recommending a 2.5-cent General Fund property tax rate increase. Inflationary increases on almost all goods and services have put pressure on many departments to need additional funding, and the cost of contracted services for important departmental support. As a reminder, an additional one cent on the property tax rate brings in an extra \$8.5 million in property tax revenue.

Despite close to \$16 million in total new General Fund revenue, unfortunately, we still cannot fund the myriad of requests presented by departments. These department requests arise from the Board of County Commissioners' goals, “ground-level” knowledge of resident needs, rising costs of providing existing services and programs, expanding services into critical new areas, and needed positional support to carry out the panoply of County programs.

The recommended General Fund budget increases \$36.4 million or 5.58% over the FY 2024-25 approved budget.

Functional Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	\$ Change Rec. v. Orig.	% Change Rec. v. Orig.
General Government	\$173,003,287	\$181,607,958	\$190,585,265	\$198,267,347	\$193,462,411	\$11,854,453	6.53%
Public Safety	\$83,361,793	\$89,138,365	\$83,856,814	\$96,236,309	\$95,104,406	\$5,966,041	6.69%
Transportation	\$1,273,816	\$4,657,932	\$1,646,215	\$4,634,350	\$4,544,472	(\$113,460)	-2.44%
Environmental Protection	\$6,334,576	\$6,901,858	\$7,530,608	\$8,094,302	\$7,866,848	\$964,990	13.98%
Econom. & Physical Devlp.	\$8,388,699	\$9,804,532	\$9,601,673	\$11,077,837	\$10,419,457	\$614,925	6.27%
Human Services	\$117,715,897	\$113,243,104	\$105,126,282	\$118,646,688	\$114,815,668	\$1,572,564	1.39%
Education	\$208,634,771	\$230,521,600	\$230,577,903	\$254,164,354	\$245,125,951	\$14,604,351	6.34%
Cultural & Recreational	\$16,333,553	\$16,595,836	\$16,022,452	\$17,729,298	\$17,317,877	\$722,041	4.35%
<b>Total</b>	<b>\$615,046,392</b>	<b>\$652,471,185</b>	<b>\$644,947,213</b>	<b>\$708,850,485</b>	<b>\$688,657,090</b>	<b>\$36,185,905</b>	<b>5.55%</b>

**Project Build**

The recommended budget includes funding to expand Project BUILD, a comprehensive gang intervention program serving youth and young adults ages 14 to 21 who are at high risk of gang involvement. Research consistently shows that risk factors for gang involvement—exposure to violence, lack of supervision, poor academic performance, and peer pressure—can emerge as early as elementary school.

Project BUILD's street outreach workers provide one-on-one support, model pro-social behavior, offer behavioral coaching, encourage educational and employment success, and promote involvement in positive activities. Currently, most gang intervention programs target teens aged 14 and older, creating a service gap for younger youth already displaying risk behaviors or living in high-risk environments. To address this critical need, Project BUILD proposes expanding services to youth ages 10 to 13. This expansion requires hiring three additional outreach workers, enabling the program to provide case management and direct outreach to approximately 50 more youth while strengthening engagement with Durham Public Schools. Funding for this effort will occur through the realignment of existing vacant positions. This investment, combined with the Resources for Youth Success & Empowerment (RYSE) Assessment Center, will create a more robust support system for families and youth in our community.

### **Enterprise Resource Planning**

ERP systems integrate data from all departments into a single, unified platform. This eliminates silos and provides a "single source of truth" for business information. Durham County Government's last Enterprise Resource Plan platform was installed over 20 years ago. The current platform will no longer be serviced by the existing vendor by 2029. As such, the County is in the process of seeking proposals for a new system through an RFP process. The vendor should be selected by late summer 2025.

ERP systems provide standardization across the enterprise, enhance productivity, promote better resource utilization, improve customer service, and help with compliance. The project is included in the County's Capital Improvement Plan. While staffing resources will be allocated from the general operating budget. These human resources are essential for both ensuring a smooth installation of the new system and maintaining continuity of the existing platform during the migration process.

A key success factor for this ERP implementation will be securing appropriate workforce resources to properly support the effort throughout its lifecycle. The budget includes five positions to support the initial efforts with this project, totaling \$725,000.

### **Health and Human Services: Navigating Policy Changes**

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

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

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

As we navigate these changes, collaboration will be more important than ever. By working together, we can safeguard essential services, push for policies that strengthen support systems, and ensure that, despite challenges, we remain focused on providing our best. The current fiscal plan maintains funding for all mandated services at FY 2024-25 levels, providing a foundation of stability as we navigate these changes.

### **Employee Compensation**

Our County's workforce has faced significant challenges since the COVID pandemic, including vacancies, retention problems in high-stress positions, and knowledge loss from increasing retirements. While vacancy rates briefly

improved, financial pressures forced a mid-year hiring freeze in FY 2024-25 that will likely continue through FY 2025-26, further straining our existing staff.

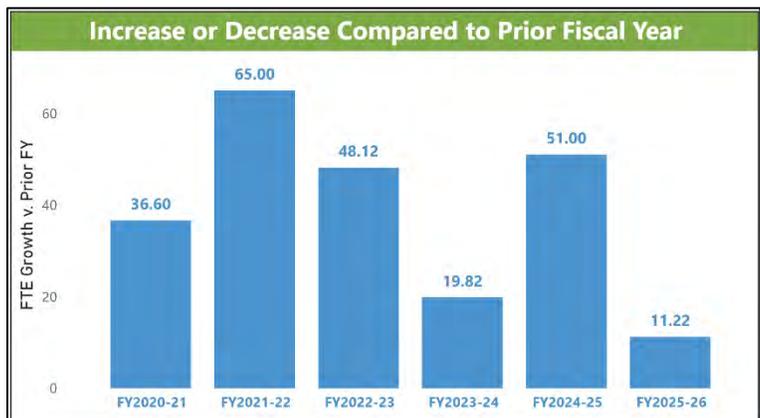
Effective local government depends on our employees' dedication to delivering essential services. Despite limited revenue growth, I strongly recommend a 3% "pay for performance" merit increase. Our workforce deserves financial support that matches the excellence of our state-leading programs.

Employee benefits, especially healthcare, are vital to our compensation package. Last year's two-tiered health benefits system, with employee contributions for one option, successfully controlled costs. This approach must continue, as County health insurance expenses are projected to increase by approximately \$6.2 million next fiscal year, despite securing more competitive rates through an RFP process. Competitive bidding delivered substantial savings from the originally projected increase. In FY 2025-26, we will conduct a comprehensive benefits analysis to determine sustainable healthcare coverage levels.

### Supporting Service Demands Through Workforce Capital

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

As part of the FY 2025-26 Recommended Budget, I propose an increase of 11.22 "net" new (FTE) positions. There are 44.5 new positions being created, focusing mainly on public safety needs including 12 new Paramedics and EMT Technicians for an additional 24/7 ambulance unit, 5 new Sheriff LEOs for Research Triangle Park coverage, 8 new Youth Counselors at the Youth Home, and 3 FTEs for expanded street level outreach through the Project Build outreach program. Other new positions support increased security for County buildings and a major technology transition (implementing a new Enterprise Resource Planning software).



To mitigate the financial cost of FTE growth and begin the multi-year process of refocusing County resources towards the most productive programs and services, I recommend reallocating 24 currently vacant FTEs to offset over half of the new positions requested. Limiting FTE growth, through improved efficiencies or by studied reallocation helps the County control numerous varying costs not only in an upcoming budget year, but for years to come. Every new position creates incremental demand for additional space, administrative support, increased risk liability, and the potential for higher County incurred benefits costs. Positions are expensive and, while needed in many areas, should be created in a sustainable manner that supports the County's strategic goals. An additional 9.28 FTEs were reduced during the current fiscal year (FY 2024-25) as part of this ongoing realignment process.

Given the financial pressures discussed earlier in the message, my goal was to limit the number of new positions created for FY 2025-26. I am also directing our management team to assess current service levels and needs, vacancy rate, and new strategic plan direction during the FY 2025-26 fiscal year, expecting them to provide options for the best programmatic solutions moving forward. I am confident that those options will include a direction that maximizes efficiencies where possible, supports filling existing positions, limits position growth, and directs our workforce towards the most return on our investment.

## Conclusion

Guiding our organization's fiscal and programmatic direction through this turbulent economic and political environment is a major challenge that everyone in Durham County government faces. Short-term remedies or solutions are only so helpful for an entity that must plan for the future. At the beginning of this message, I spoke of sustainability, and I refer back to that concept again. We must make financially sustainable decisions that don't unnecessarily burden our economically distressed residents. We must make programmatically sustainable decisions that provide short-term and long-term support and services regardless of the current environment. We must sustain our workforce so we have the human energy needed to provide our community with the best service that, in turn, benefits and nurtures our entire community. Thus, every decision, particularly during annual budget development, must balance the needs of now along with a stable future, in which policies and programs can grow and thrive.

Immediately after the beginning of FY 2025-26, in July, staff and I will begin a thorough and deep evaluation of all County-funded activities. Starting in the fall, the assessment will evaluate operating activities, historical performance, and changes in resident service demands. An integral part of sustainability is a clear-eyed review of program performance and health. We must be willing to make hard choices that keep our County strong and focused on our strategic goals and our citizens' lives. In addition to the operating budget review, the Capital Improvement Plan update will occur, to develop a strategy supporting Board priorities required to fund deferred maintenance and new construction needs for the County, Durham Public Schools, and other infrastructure.

This recommended budget focuses on shoring up our Public Safety services, continues to strongly support Durham Public Schools, and aims, with the limited resources available, to acknowledge and provide for our most valuable resource—our human resources. I will caution Durham residents and the Board that we are more likely to experience a growing gap between available resources and growing needs over the next several years. However, I am confident that we can weather any future volatility with diligence and a focus on core services and fiscal sustainability, while continuing to make Durham a fantastic and desirable place to live.

With this, my first recommended budget as County Manager, I want residents, the Board, and every employee to know that Durham County has been and will be my home. While I serve as your County Manager, I will always strive to put Durham County in a position to "land strong" in light of current and future uncertainties. I will always believe in the energy and passion that define Durham County government.

I look forward to the Board's deliberations on this recommended budget, and our staff and I will be at your service to answer questions, explain our vision, describe the limitations of some choices versus others, and provide data that helps every Commissioner feel confident when voting to approve a FY 2025-26 budget.

Sincerely,



Claudia Odom Hager

# FY 2025-26 Budget Highlights



**55.42 ¢**  
PER \$100 VALUATION

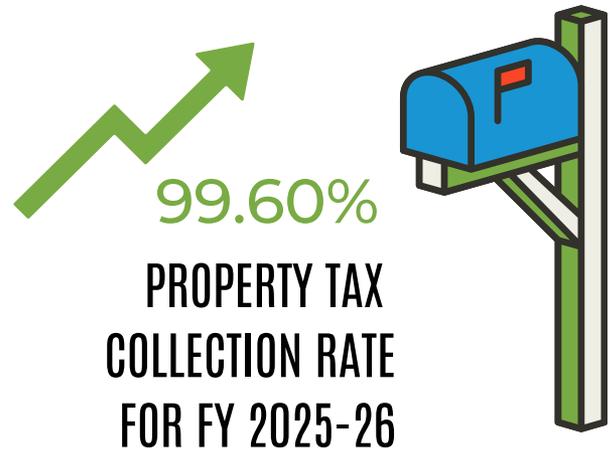


**3.5 ¢ TAX RATE INCREASE FOR FY 2025-26**

2.5 ¢ PROPERTY TAX INCREASE FOR GENERAL FUND    1.0 ¢ PROPERTY TAX INCREASE FOR CAPITAL FINANCING FUND



SALES TAX REVENUE ARE PROJECTED TO DECREASE  
**-0.93%**  
FROM THE CURRENT YEAR APPROVED BUDGET



**99.60%**  
PROPERTY TAX COLLECTION RATE FOR FY 2025-26

ANNUAL DEBT SERVICE PAYMENTS INCREASED FROM



**\$108.84 MILLION TO \$116.59 MILLION**

THE GENERAL FUND FUND BALANCE APPROPRIATION DECREASED FROM



**\$25.75 MILLION TO \$23.16 MILLION**

WITH DEDICATED PROPERTY TAX AT

GENERAL FUND	<b>47.85 ¢</b>	CAPITAL FINANCING PLAN FUND	<b>7.57 ¢</b>
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# FY 2025-26 Budget Highlights

ONGOING CURRENT EXPENSE FUNDING TO DURHAM PUBLIC SCHOOLS INCREASES

**\$10.35** MILLION  
OR  
**5.01** PERCENT



**\$222,954,882**



ONGOING CURRENT EXPENSE FUNDING TO DURHAM PUBLIC SCHOOLS INCREASES TO

**\$5,496** UP **\$128**



**11.2** NEW  
(Full-Time Equivalents)  
INCREASE FOR  
FY 2025-26

**2,324.30**  
TOTAL NUMBER OF  
DURHAM COUNTY  
EMPLOYEES



**3-4%** AT A COST OF  
**MERIT INCREASE** **\$5.7**  
FOR EMPLOYEES MILLION



**BENEFIT INCREASE** AT A COST OF  
**\$6.2**  
FOR EMPLOYEES MILLION

**13.65%** STATE MANDATED INCREASE IN COUNTY CONTRIBUTION TO THE LOCAL GOVERNMENT EMPLOYEES RETIREMENT SYSTEM (LERS)



AND

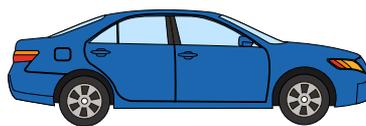
**15.10%** FOR LOCAL LAW ENFORCEMENT OFFICERS (LEO)

**16.10%**



**62** New and Replacement Vehicles for Durham County Departments

**\$7.2** MILLION IN TOTAL COST





## FY 2025-26 Budget Highlights – Manager Recommended



### GENERAL FUND BUDGET HIGHLIGHTS

#### REVENUES OVERVIEW

- A 3.5 cent Property Tax increase – 2.5 cents General Fund and 1.0 cent for the Capital Financing Plan Fund.
  - One cent of property tax increase is equivalent to \$8.54 million in revenue.
  - The property tax collection rate remains 99.6%.
- Sales tax revenue is \$130 million, a 0.93% decrease in local sales taxes or \$1.23 million decrease.
- General Fund fund balance is budgeted at \$23.2 million, a \$2.6 million or 10% decrease.
- EMS fees for service are projected to decrease 9.95%, for a decrease of \$1.8 million.
- Investment income is anticipated to increase 40% to a total of \$7 million.
- Changes to state legislation redirects Occupancy Tax funds to Discover Durham, decreasing funding by 1/3.

#### EXPENDITURES OVERVIEW

- Increase in the overall County budget of 7.37%, a total increase of \$71.2 million.
- The General Fund Budget is increasing 5.55% to support personnel, public safety, and education.

#### Personnel Highlights

- Implementing a 3% - 4% merit salary increase for County employees at a cost of \$5.3 million.
- Medical and Dental benefits cost increase of \$6.3 million, providing continued coverage for county employees.
- Creation of 42.5 new positions, through reallocation the net increase is 11.22 positions.
- Continued general hiring freeze to closely monitor and control expenses.

#### Other Tax District Highlights

- Multiple Fire Tax districts and RTP Service Tax district are recommended for increased (over revenue neutral rate) property tax rates, one is receiving a lowered tax rate.

#### Durham Public Schools (DPS) and Durham Technical Community College (DTCC)

- DPS total funding of \$222,954,882 a 5% increase, includes \$10.35 million County funding for current expenses.
  - Per pupil funding increases to \$5,496, an increase of \$128.
- Annual County funding for DPS has increased \$95 million since FY 2016-17.
- Durham Technical Community College’s County funding increases \$186,578 or 1.6%.

#### Community Safety

- Durham County Youth Home staffing increases (8.5 FTEs), implementing the third and final phase of the opening of the new Youth Home allowing it to operate at 100% capacity.
- EMS staffing increase (12 FTEs) to improve shift coverage, reduce provider workload, and increase ambulance availability.
- Five additional law enforcement officers to address rapidly expanding growth in RTP region.

#### Community Stewardship

- The Solid Waste sticker fee increases \$11 to \$181 per household annually.
- A Public Art Coordinator position will become a permanent FTE, transitioned from contracted services.
- Soil and Water receives a new position for an “Environmental Education and Outreach Coordinator.”

#### Strategy and Special Projects

- Investing in personnel (5 new FTEs) to prepare for the upcoming Enterprise Resource Planning upgrade.

#### Other Departments or Funds

- 62 new General Fund Vehicles and 2 Enterprise Fund vehicles. Total vehicle cost is \$7.24 million.

### OTHER FUNDS BUDGET HIGHLIGHTS

#### Sewer Utility Enterprise Fund and Stormwater Enterprise Fund

- The Sewer Utility monthly consumption rate will increase from \$7.19/hundred cubic feet to \$8.05/hundred cubic feet, projected to bring in revenue of more than \$19.32M.
- One position for a Water & Distribution Technician and Vehicle is provided at a cost \$139,743.
- Final year of planned Stormwater Fund fee increases from \$80 per Equivalent Residential Unit to \$96.



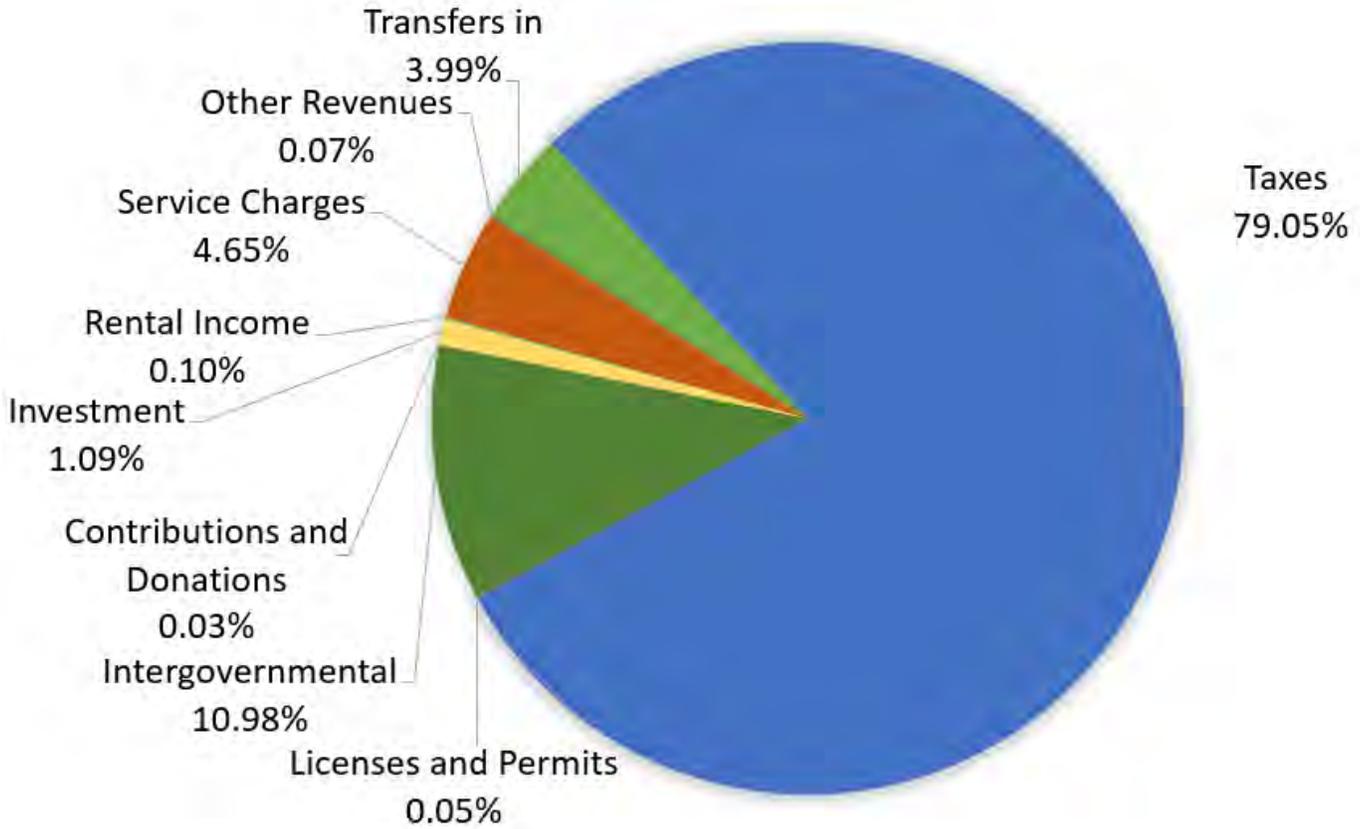
## **Summary**

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

# General Fund Revenues

FY 2025-26 Recommended Budget

Total General Fund Revenues: \$688,657,090



# GENERAL FUNDS REVENUES

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

All General Funds Summary	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
General Fund	\$593,975,321	\$652,471,185	\$634,615,823	\$662,513,602	\$688,657,090	5.55%
Other General Funds	\$164,677,246	\$168,713,151	\$167,673,113	\$195,991,902	\$187,945,589	11.40%
<b>Total</b>	<b>\$758,652,567</b>	<b>\$821,184,336</b>	<b>\$802,288,936</b>	<b>\$858,505,504</b>	<b>\$876,602,679</b>	<b>6.75%</b>
Transfers within General Funds	\$103,633,625	\$102,490,470	\$102,567,868	\$105,087,937	\$105,087,883	2.53%
<b>Total</b>	<b>\$655,018,942</b>	<b>\$718,693,866</b>	<b>\$699,721,068</b>	<b>\$753,417,567</b>	<b>\$771,514,796</b>	<b>7.35%</b>

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

General Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
<b>Taxes</b>	<b>\$471,644,686</b>	<b>\$510,166,291</b>	<b>\$500,846,601</b>	<b>\$523,000,337</b>	<b>\$544,353,416</b>	<b>6.70%</b>
Finance	\$128,341,567	\$131,497,084	\$121,717,492	\$130,220,152	\$130,220,152	-0.97%
Tax Administration	\$343,233,993	\$378,609,207	\$379,068,068	\$392,720,185	\$414,073,264	9.37%
General Services	\$69,126	\$60,000	\$61,041	\$60,000	\$60,000	0.00%
<b>Licenses and Permits</b>	<b>\$305,958</b>	<b>\$367,000</b>	<b>\$364,571</b>	<b>\$364,000</b>	<b>\$364,000</b>	<b>-0.82%</b>
Finance	\$291,859	\$350,000	\$350,000	\$350,000	\$350,000	0.00%
Tax Administration	\$14,094	\$17,000	\$14,571	\$14,000	\$14,000	-17.65%
County Sheriff	\$5					
<b>Intergovernmental</b>	<b>\$77,759,832</b>	<b>\$73,076,834</b>	<b>\$70,669,446</b>	<b>\$75,748,154</b>	<b>\$75,615,972</b>	<b>3.47%</b>
Finance	\$14,406,149	\$11,750,000	\$11,750,000	\$12,750,000	\$12,750,000	8.51%
General Services	\$55,579	\$65,042	\$54,652	\$66,000	\$66,000	1.47%
Veterans Services	\$2,174	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
County Sheriff	\$2,549,972	\$2,152,919	\$1,328,223	\$1,401,614	\$1,501,614	-30.25%
Office of Emergency Services	\$2,454,864	\$3,750,840	\$3,964,503	\$4,026,547	\$4,034,365	7.56%
Justice Services Department	\$1,294,399	\$1,518,403	\$1,396,906	\$1,476,679	\$1,476,679	-2.75%
Youth Home	\$40,563	\$39,000	\$39,000	\$40,000	\$40,000	2.56%
Other Transportation	\$615,593	\$4,189,683	\$1,120,452	\$4,066,192	\$4,066,192	-2.95%
Engineering & Environ Svcs			\$12,501	\$1,512,500	\$1,512,500	
Cooperative Extension Service	\$272,767	\$469,515	\$365,461	\$771,515	\$531,515	13.21%
Soil And Water Conservation	\$29,788	\$29,788	\$29,788	\$29,788	\$29,788	0.00%
Economic Development		\$66,053	\$45,249	\$45,000	\$45,000	-31.87%
Public Health	\$13,741,633	\$9,924,598	\$10,930,626	\$10,613,063	\$10,613,063	6.94%
Social Services	\$39,686,647	\$37,447,339	\$38,792,487	\$38,529,724	\$38,529,724	2.89%
Comm-Bd Interv And Supp Serv	\$2,273,696	\$1,175,920	\$474,168	\$108,208	\$108,208	-90.80%
Library	\$336,008	\$495,734	\$363,430	\$309,324	\$309,324	-37.60%
<b>Contributions and Donations</b>	<b>\$266,982</b>	<b>\$301,650</b>	<b>\$308,206</b>	<b>\$216,000</b>	<b>\$216,000</b>	<b>-28.39%</b>
Legal	\$2,165	\$1,000	\$5,000			-100.00%
County Sheriff	\$138,329	\$135,000	\$143,170			-100.00%
Office of Emergency Services	\$525					
Cooperative Extension Service	\$1,400	\$150	\$36			-100.00%
Public Health	\$1,000					
Social Services		\$2,500				-100.00%
Library	\$123,564	\$163,000	\$160,000	\$216,000	\$216,000	32.52%
<b>Investment Income</b>	<b>\$9,470,846</b>	<b>\$5,030,000</b>	<b>\$8,275,726</b>	<b>\$7,490,000</b>	<b>\$7,490,000</b>	<b>48.91%</b>
Finance	\$9,410,739	\$5,000,000	\$8,210,088	\$7,430,000	\$7,430,000	48.60%
Tax Administration	\$60,072	\$30,000	\$65,607	\$60,000	\$60,000	100.00%
County Sheriff	\$35		\$31			

# GENERAL FUNDS REVENUES

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

General Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
<b>Rental Income</b>	\$874,157	\$760,200	\$750,208	\$673,550	\$673,550	-11.40%
Finance	\$0	\$1,200	\$0			-100.00%
General Services	\$231,950	\$156,450	\$137,272	\$190,000	\$190,000	21.44%
Office of Emergency Services	(\$4,274)					
Justice Services Department	\$18,461	\$19,200	\$18,673	\$19,200	\$19,200	0.00%
Engineering & Environ Svcs	\$586,811	\$583,350	\$569,593	\$464,350	\$464,350	-20.40%
Community Colleges	\$41,210		\$24,670			
<b>Service Charges</b>	\$29,444,610	\$31,866,150	\$29,181,201	\$30,988,959	\$31,988,959	0.39%
Finance	\$564					
Tax Administration	\$2,471,858	\$2,334,400	\$2,689,407	\$2,660,200	\$2,660,200	13.96%
Elections	\$854,623	\$200	\$1,450	\$963,500	\$963,500	481650.00%
Register Of Deeds	\$5,346,941	\$6,165,000	\$6,064,058	\$6,065,000	\$6,065,000	-1.62%
General Services	\$2,738,763	\$2,711,316	\$2,504,630	\$2,870,651	\$2,870,651	5.88%
County Sheriff	\$866,856	\$715,000	\$701,937	\$712,500	\$712,500	-0.35%
Office of Emergency Services	\$15,450,223	\$18,107,968	\$15,352,067	\$15,308,000	\$16,308,000	-9.94%
Justice Services Department	\$113,726	\$110,000	\$105,000	\$110,000	\$110,000	0.00%
Youth Home	\$903,337	\$1,126,351	\$1,126,351	\$1,626,351	\$1,626,351	44.39%
Engineering & Environ Svcs	\$1,071		\$1,038	\$1,038	\$1,038	
Public Information	\$770		\$805			
Cooperative Extension Service	\$21,110	\$22,852	\$15,402	\$27,000	\$27,000	18.15%
Public Health	\$560,010	\$468,563	\$508,008	\$534,219	\$534,219	14.01%
Social Services	\$8,389	\$3,000	\$4,287	\$3,000	\$3,000	0.00%
Library	\$106,369	\$101,500	\$106,761	\$107,500	\$107,500	5.91%
<b>Enterprise Charges</b>	\$15,109	\$17,000	\$17,795	\$17,500	\$17,500	2.94%
Engineering & Environ Svcs	\$15,109	\$17,000	\$17,795	\$17,500	\$17,500	2.94%
<b>Other Revenues</b>	\$1,239,468	\$587,225	\$487,245	\$494,600	\$494,600	-15.77%
Finance	\$309,320	\$105,000	\$152,608	\$150,100	\$150,100	42.95%
Tax Administration	\$17,600	\$15,000	\$24,441	\$18,000	\$18,000	20.00%
Register Of Deeds	\$4,297	\$225	\$2,462	\$2,500	\$2,500	1011.11%
Human Resources	\$90,069	\$15,000	\$23,747	\$15,000	\$15,000	0.00%
County Sheriff	\$318,886	\$245,000	\$149,385	\$152,000	\$152,000	-37.96%
Office of Emergency Services	\$171,099					
Justice Services Department	\$10					
Youth Home	\$49,950					
Economic Development	\$19,847					
Public Health	\$13,269	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
Social Services	\$245,152	\$200,000	\$127,613	\$150,000	\$150,000	-25.00%
Library	(\$31)		(\$11)			
<b>Transfers In</b>	\$2,954,197	\$30,298,835	\$23,714,824	\$23,520,502	\$27,443,093	-9.43%
Finance		\$25,751,080	\$17,582,319	\$22,240,502	\$23,163,093	-10.05%
Nondepartmental	\$2,954,197	\$4,547,755	\$6,132,505	\$1,280,000	\$4,280,000	-5.89%
<b>Special Items</b>	(\$524)					
General Services	(\$524)					
<b>Total</b>	<b>\$593,975,321</b>	<b>\$652,471,185</b>	<b>\$634,615,823</b>	<b>\$662,513,602</b>	<b>\$688,657,090</b>	<b>5.55%</b>

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

# GENERAL FUNDS REVENUES

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

General Fund Transfers Revenue Detail	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
Transfer Fr Special Revenue Fd	\$369,157					
Trfr Frm Comm Hlt Trust Fund	\$1,250,000	\$1,285,681	\$1,285,681	\$1,280,000	\$1,280,000	-0.44%
Transfer from Capital Finance Plan Fund	\$1,189,700	\$2,170,380	\$2,170,380			-100.00%
Trfr From Payg Capital Project	\$35,439		\$184,750			
Transfer From Debt Service Fnd	\$53,152	\$1,091,694	\$2,491,694			-100.00%
Transfer From Capital Projects	\$56,749				\$3,000,000	
Fund Balance Appropriated -- 4900810000		\$25,751,080	\$17,582,319	\$22,240,502	\$23,163,093	-10.05%
<b>Total</b>	<b>\$2,954,197</b>	<b>\$30,298,835</b>	<b>\$23,714,824</b>	<b>\$23,520,502</b>	<b>\$27,443,093</b>	<b>-9.43%</b>

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

General Fund Tax Revenue Detail	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
Article 39 (1 Cent)	\$32,992,127	\$34,452,409	\$30,201,301	\$33,994,836	\$33,994,836	-1.33%
Article 40 (1/2 Cent)	\$22,982,447	\$24,088,341	\$23,134,007	\$23,828,028	\$23,828,028	-1.08%
Article 42 (1/2 Cent)	\$25,440,015	\$26,633,596	\$24,439,198	\$26,359,571	\$26,359,571	-1.03%
Article 44 (1/2 Cent)	\$244		\$62			
Article 46 (1/2 Cent)	\$22,517,505	\$23,600,744	\$21,491,242	\$23,334,809	\$23,334,809	-1.13%
City Sales Tax ILA	\$24,232,468	\$22,471,994	\$22,201,682	\$22,502,908	\$22,502,908	0.14%
Local Occupancy Tax (General Fund)	\$4,374,801	\$4,425,000	\$4,250,000	\$2,833,333	\$2,833,333	-35.97%
Local Occupancy Tax (NCMLS)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Other General Funds Revenues	\$2,043,188	\$1,757,000	\$1,952,163	\$1,802,000	\$1,802,000	2.56%
Property Tax (All Except Vehicle)	\$315,207,197	\$349,264,365	\$348,309,025	\$371,318,036	\$391,760,045	12.17%
Property Tax (Vehicles Only)	\$21,354,693	\$22,972,842	\$24,367,921	\$16,526,816	\$17,437,886	-24.09%
<b>Total</b>	<b>\$471,644,686</b>	<b>\$510,166,291</b>	<b>\$500,846,601</b>	<b>\$523,000,337</b>	<b>\$544,353,416</b>	<b>6.70%</b>

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

Other General Funds Revenues	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
Risk Management	\$4,595,590	\$6,004,558	\$5,784,792	\$6,702,246	\$6,684,746	11.33%
Swap Agreement 05	\$1,207,390	\$500,000	\$1,000,000	\$2,500,000	\$2,500,000	400.00%
Reappraisal Reserve Fund	\$339,926	\$753,619	\$502,917	\$978,914	\$978,914	29.90%
Capital Improvement Plan	\$119,033,971	\$115,928,165	\$113,045,153	\$134,130,157	\$126,101,344	8.78%
Public Art Funds	\$515,757	\$500,000		\$300,000	\$300,000	-40.00%
Benefits Plan	\$38,336,557	\$44,343,109	\$46,601,972	\$50,630,558	\$50,630,558	14.18%
LEO Special Separation Allowance	\$648,054	\$683,700	\$738,279	\$750,027	\$750,027	9.70%
<b>Total</b>	<b>\$164,677,246</b>	<b>\$168,713,151</b>	<b>\$167,673,113</b>	<b>\$195,991,902</b>	<b>\$187,945,589</b>	<b>11.40%</b>

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

# GENERAL FUNDS REVENUES

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

Transfers within All General Funds	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
<b>General</b>	\$1,189,700	\$2,170,380	\$2,170,380			-100.00%
Transfer from Capital Finance Plan Fund	\$1,189,700	\$2,170,380	\$2,170,380			-100.00%
<b>Reappraisal Reserve Fund</b>	\$315,917	\$315,917	\$315,917	\$428,914	\$428,914	35.77%
Transfer From General Fund	\$315,917	\$315,917	\$315,917	\$428,914	\$428,914	35.77%
<b>Capital Improvement Plan</b>	\$66,453,974	\$61,553,979	\$58,377,098	\$58,854,272	\$58,854,218	-4.39%
Transfer From General Fund	\$66,453,974	\$61,553,979	\$58,377,098	\$58,854,272	\$58,854,218	-4.39%
<b>Public Art Funds</b>	\$500,000			\$300,000	\$300,000	
Transfer from Capital Finance Plan Fund	\$500,000			\$300,000	\$300,000	
<b>Benefits Plan</b>	\$34,570,034	\$37,846,194	\$41,100,473	\$44,754,724	\$44,754,724	18.25%
Transfer From General Health Benefits	\$30,583,703	\$33,910,299	\$36,975,390	\$39,755,194	\$39,755,194	17.24%
Transfer From Risk Mgmt Health Benefits	\$106,440	\$119,695	\$124,167	\$134,503	\$134,503	12.37%
Transfer From Reappraisal Reserve Health Benefits	\$47,739	\$68,397	\$65,738	\$76,859	\$76,859	12.37%
Transfer From General Dental Benefits	\$1,168,573	\$1,014,970	\$1,202,289	\$2,039,859	\$2,039,859	100.98%
Transfer From Risk Mgmt Dental Benefits	\$3,649	\$3,505	\$3,285	\$6,901	\$6,901	96.89%
Transfer From Reappraisal Reserve Dental Benefits	\$2,504	\$2,002	\$2,278	\$3,944	\$3,944	97.00%
Transfer From General Fund	\$2,649,486	\$2,712,605	\$2,712,605	\$2,722,987	\$2,722,987	0.38%
Transfer From Risk Mgmt Fund	\$4,764	\$9,368	\$9,368	\$9,213	\$9,213	-1.65%
Transfer From Reappraisal Reserve Fund	\$3,176	\$5,353	\$5,353	\$5,264	\$5,264	-1.66%
<b>LEO Special Separation Allowance</b>	\$604,000	\$604,000	\$604,000	\$750,027	\$750,027	24.18%
Transfer From General Fund	\$604,000	\$604,000	\$604,000	\$750,027	\$750,027	24.18%
<b>Total</b>	<b>\$103,633,625</b>	<b>\$102,490,470</b>	<b>\$102,567,868</b>	<b>\$105,087,937</b>	<b>\$105,087,883</b>	<b>2.53%</b>

# REVENUE HIGHLIGHTS

The revenue forecast for FY 2025-26 is quite different than those seen in the previous four to five fiscal years. Overall, the current year, FY 2024-25, has seen a dramatic flattening of revenue growth. While the baseline amounts are still seemingly reliable, the annual growth seen by many different revenue sources has stagnated or in some cases even decreased slightly. These trends, along with national and global economic uncertainty, present quite a few challenges when projecting revenue for FY 2025-26. This section of the budget document will attempt to provide context for the FY 2025-26 outlook. Worth noting is the revenues covered in this section account for 97.7% of the projected County’s General Fund revenues for the upcoming fiscal year. The revenue picture for the next fiscal year will be discussed, while also evaluating FY 2024-25 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 Fund and Capital Financing Fund, revenues that support ongoing County initiatives which 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 2024-25 In Review

To plan and budget for a new fiscal year, reviewing prior fiscal year performance is a prudent and necessary exercise. This analysis provides a historical lens to clarify and create more refined 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 these difficulties and sometimes lead to significant changes to updated projections for FY 2025-26. Sales tax revenues during FY 2024-25 illustrate this story well. After three years of unprecedented

growth, sales tax revenue collection for the past few years has not grown, and in fact is lower than prior years. While the budget for FY 2024-25 was not overly aggressive (due to FY 2023-24 trending showing a return to modest growth), the decline beyond prior year trending impacts not only projections for the end of this fiscal year, but FY 2025-26 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 2024-25 Original	FY 2024-25 Estimate	\$ Change Est. v. Orig.	% Change Est. v. Orig.
Property Tax	\$372,237,207	\$372,676,946	\$439,739	100.12%
Sales Tax	\$131,247,084	\$121,467,430	(\$9,779,654)	92.55%
EMS Transport Fees	\$17,834,968	\$15,104,067	(\$2,730,901)	84.69%
Investment Revenue	\$5,000,000	\$7,500,000	\$2,500,000	150.00%
Register of Deeds Fees	\$6,000,000	\$5,900,000	(\$100,000)	98.33%
Medicaid Hold Harmless	\$9,000,000	\$9,000,000	\$0	100.00%
<b>Total</b>	<b>\$541,319,259</b>	<b>\$531,648,443</b>	<b>(\$9,670,816)</b>	<b>98.21%</b>

### Looking Ahead to FY 2025-26

The total Durham County revenue forecast for FY 2025-26 is developed as one of significant caution. Not only due to the naturally conservative approach required, but also due to slowing or stagnating revenue and economic trends seen recently. The volatility in broader economic indicators as well as increasing uncertainty for the short- and long-term also affects revenue projections. The table below illustrates the reliance on a few key revenue sources for the County that combined make up 84% of the total General Fund Revenue.

Fund Name, Key Revenues	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Recommend	\$ Change Rec. v. Orig.	% Change Rec. v. Orig.
<input checked="" type="checkbox"/> General	\$500,098,666	\$541,319,259	\$531,648,505	\$578,178,083	\$36,858,824	6.81%
Property Tax	\$336,561,890	\$372,237,207	\$372,676,946	\$409,197,931	\$36,960,724	9.93%
Sales Tax	\$128,164,806	\$131,247,084	\$121,467,492	\$130,020,152	(\$1,226,932)	-0.93%
EMS Patient Fees	\$13,943,571	\$17,834,968	\$15,104,067	\$16,060,000	(\$1,774,968)	-9.95%
State Hold Harmless Funds	\$8,421,720	\$9,000,000	\$9,000,000	\$10,000,000	\$1,000,000	11.11%
Investment Revenue	\$7,806,927	\$5,000,000	\$7,500,000	\$7,000,000	\$2,000,000	40.00%
Deed Registration and Transfer Fees	\$5,199,752	\$6,000,000	\$5,900,000	\$5,900,000	(\$100,000)	-1.67%

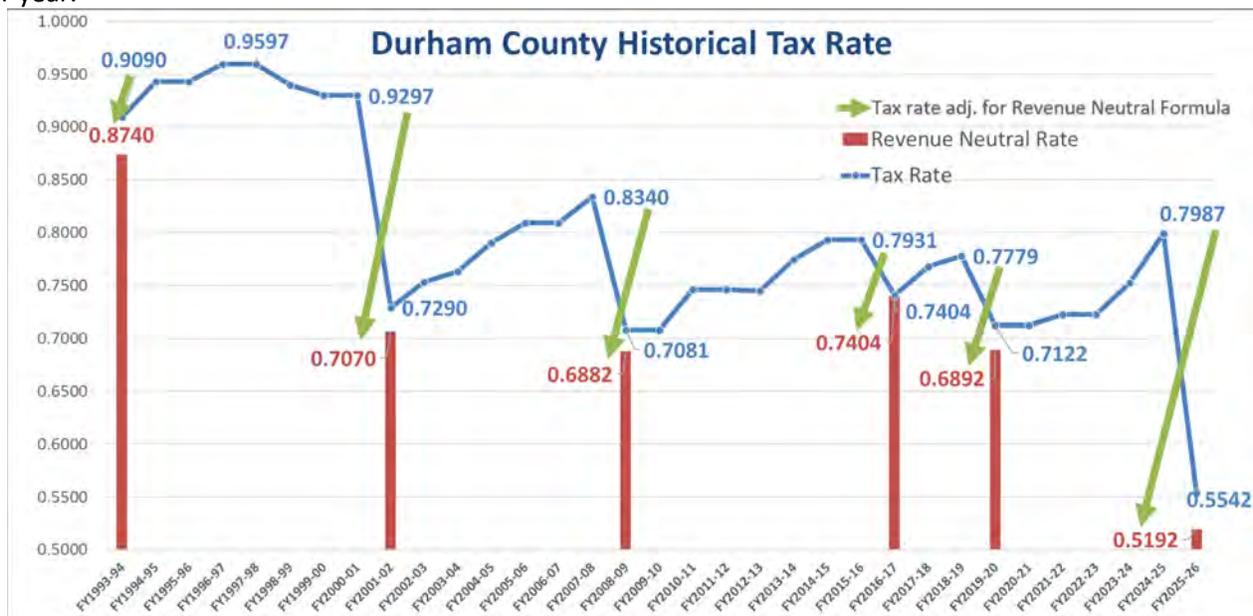
### Assessed Valuation / Property Taxes

Property Tax revenues are by far the largest revenue source annually received in Durham County. Within the General Fund, property tax revenue makes up 59.4% of the total revenue budgeted. The revenue collected ultimately starts with property valuation assessments as developed by the Durham County Tax Administration department and the current Schedule of Values. The

Property Category	FY 2024-25 Original	FY 2025-26 Budgeted	% Change FY to FY
Real Property	\$43,330,711,247	\$74,996,323,716	73.08%
Business & Personal Property	\$6,321,728,893	\$6,340,027,998	0.29%
Public Service	\$543,234,258	\$760,068,472	39.92%
Motor Vehicle	\$3,306,350,861	\$3,658,916,952	10.66%
<b>Total</b>	<b>\$53,502,025,259</b>	<b>\$85,755,337,137</b>	<b>60.28%</b>

valuation of all Real Property (residences, businesses, buildings, etc.) was updated on January 1st, 2025 to reflect the fair market value of those properties as accurately as possible. The last time this was completed was January 1, 2019. The most recent revaluation has seen overall property valuation for the County increase 60.3%. **However, a State mandated process for revaluation adjusts the property tax formula to equalize tax revenue brought in by these valuation updates compared with the County’s prior year property tax revenue.** The “revenue neutral” tax rate for the County is 51.92 cents per \$100 valuation (45.35 cents for the General Fund and 6.57 cents for the Capital Financing Plan Fund). This formula-driven lower tax rate in coordination with the higher valuation allows the County to adhere to State law requiring overall Property Tax revenues to be “reset” to a neutral amount with the prior fiscal year.

The chart below shows the historical tax rate for Durham County. The green arrows point from the prior year’s pre-revaluation tax rate (blue numbers) to the new “revenue neutral” post revaluation tax rate (red numbers) during revaluation years (*The red column denotes the revaluation years and respective revenue neutral tax rates*). This illustrates the adjustment of the tax rate to ensure the revenues are maintained commensurate with the prior year.



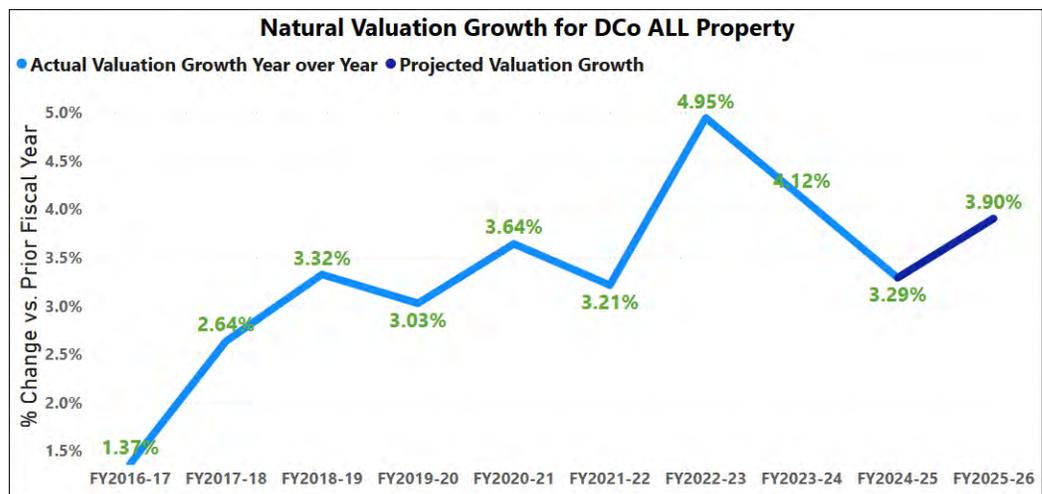
Natural growth in the property tax base occurs every year (a formerly empty lot now has a house on it, therefore adding to the taxable value). This natural growth creates new revenue available to

Fund Name and Tax Rates	FY 2024-25 Approved	Revenue Neutral	FY 2025-26 Recommend	FY 2025-26 Projected Revenue
General Fund	69.76	45.35	47.85	\$409,197,931
Capital Finance Plan Fund	10.11	6.57	7.57	\$64,657,123
<b>Total</b>	<b>79.87</b>	<b>51.92</b>	<b>55.42</b>	<b>\$473,855,054</b>

the County without a tax rate change. The state directed “revenue neutral” formula allows for natural growth, based on the average growth since the last revaluation. In the case of Durham County, the natural growth for FY 2025-26 brings in an additional \$15.6 million for the General Fund and \$2.2 million for the Capital Financing Plan Fund.

As of April 2025, overall property tax revenue collection in the General and Capital Financing Funds for the fiscal year was projected to meet budgeted revenue. Variances in actual property tax revenue collection over the budgeted amount can occur for a variety of reasons - including more significant new growth than anticipated, incorrect budget estimates (as discussed here), excessive “holdback” of property valuation in anticipation of appeals and exemptions, and better-than-expected collection rates. Actual variation between budgeted amounts and actual revenue collection is typically a mixture of all of these factors.

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 3% range. In more recent years the annual growth is increased to the 4% area. This year’s growth is projected at 3.9%.

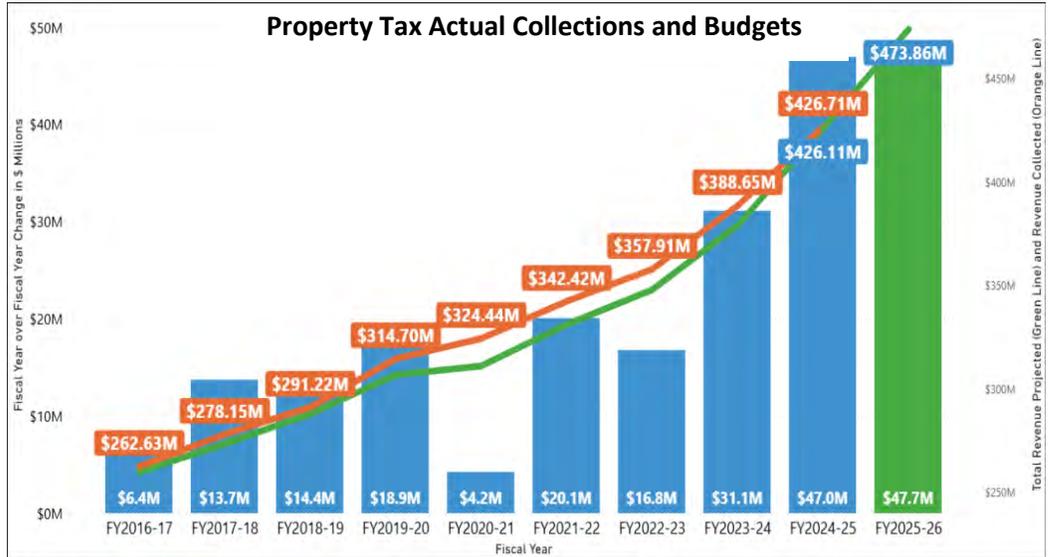


For FY 2025-26, the County continues to rely on property tax as the major source of revenue supporting the County’s annual programs and services. The County-wide property tax is being increased by 3.5 cents per \$100 valuation (over the revenue neutral rate) to a total of 55.42 cents. This tax rate supports two distinct funds – the General Fund, where most day-to-day operations occur, will be 45.35 cents of the total tax rate (2.5 cent increase), while the Capital Financing Plan Fund will have 6.57 cents (1.0 cent increase) dedicated for capital and debt service expenses.

Estimated revenue collected from the FY 2025-26 property tax rate is projected to be over \$473.7 million, representing an 11.2% increase when compared to FY 2024-25. Of this total, \$29.9M of revenue is related to the tax rate increase. The addition of this increase plus the natural growth, noted above, totaling \$17.8 million results in net revenue growth from one fiscal year to the next of \$47.7 million. \$409.2 million will support General Fund expenditures, while \$64.7 million supports the Capital Financing Plan Fund. The anticipated property tax collection rate for FY 2025-26 is continuing at 99.6%, maintaining the Tax Office’s exceptional standard of collection. In FY 2025-26, each cent of property tax collects \$8,541,232 million of property tax revenue for the County.

Fund Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Recommend	\$ Change Rec. v. Orig.	% Change Rec. v. Orig.
<b>General</b>	<b>\$336,561,890</b>	<b>\$372,237,207</b>	<b>\$372,676,946</b>	<b>\$409,197,931</b>	<b>\$36,960,724</b>	<b>9.93%</b>
Property Tax (All Except Vehicle)	\$315,207,197	\$349,264,365	\$348,309,025	\$391,760,045	\$42,495,680	12.17%
Property Tax (Vehicles Only)	\$21,354,693	\$22,972,842	\$24,367,921	\$17,437,886	(\$5,534,956)	-24.09%
<b>Capital Improvement Plan</b>	<b>\$52,089,689</b>	<b>\$53,874,186</b>	<b>\$54,034,971</b>	<b>\$64,657,126</b>	<b>\$10,782,940</b>	<b>20.02%</b>
Property Tax (All Except Vehicle)	\$48,873,595	\$50,544,836	\$50,413,306	\$61,898,405	\$11,353,569	22.46%
Property Tax (Vehicles Only)	\$3,216,094	\$3,329,350	\$3,621,665	\$2,758,721	(\$570,629)	-17.14%
<b>Total</b>	<b>\$388,651,579</b>	<b>\$426,111,393</b>	<b>\$426,711,917</b>	<b>\$473,855,057</b>	<b>\$47,743,664</b>	<b>11.20%</b>

This chart shows the consistent and growing revenue provided by property tax collection across both the General Fund and Capital Finance Plan Fund. The actual collected amount (orange line) consistently remains slightly above, but in parallel with budgeted amounts each year (green line). The blue columns (FY 2016-17 to FY 2024-25) illustrate the year-to-year increase in the budgeted amount (i.e., for FY 2025-26 the budget for property tax revenue is illustrating the increase of \$47.7 million from FY 2024-25). Property tax revenue, from natural growth and property tax rate increases, has increased 80.4% over the last ten years.



For every \$100,000 in valuation, a County Property owner pays \$10 per one cent of the tax rate. So, at 55.42 per \$100 valuation, a \$100,000 property owner would pay \$554. When compared to the revenue neutral tax rate the 3.5 cents tax rate increase reflects a \$35 increase per \$100,000. This table shows sample impacts for various property valuations.

Property Valuation	Prior Tax Bill	New Tax Bill	\$ Change
\$100,000	\$519	\$554	\$35
\$200,000	\$1,038	\$1,108	\$70
\$300,000	\$1,558	\$1,663	\$105
\$400,000	\$2,077	\$2,217	\$140

### Sales tax

Sales taxes represent the second-largest revenue source for Durham County (18.9% of total General Fund revenue) and are collected by the state and distributed back to the County monthly. Out of a total of 7.5% charged on most retail items in Durham County, 2.25% is allocated to county and municipal governments. This 2.25 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”).
- Article 40 sales tax is a half cent tax on every retail dollar 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..
- 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.
- 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.

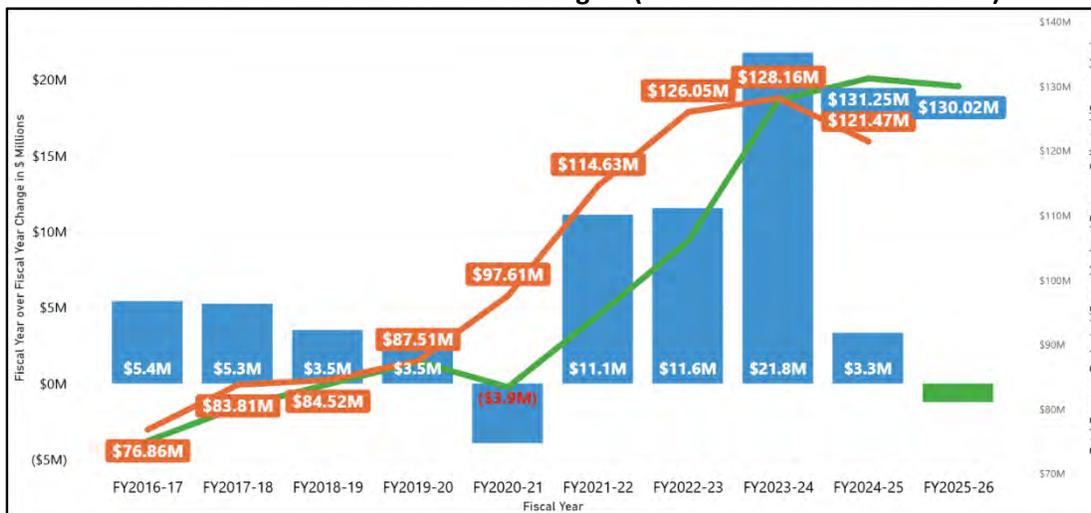
Sales tax revenues for FY 2024-25, year to date, highlight the imprecision of developing forecasted revenues with uncertain future information. While the three years during and after the pandemic saw unprecedented growth (11.9% average), FY 2023-24 returned to a typical growth amount, 2.8% when compared to prior year collections. FY 2024-25-sales tax revenue through February are actually lower than the same first eight months from last year by -7.6%. With such current trending it is estimated that FY 2024-5 actual sales tax collection will not meet budgeted amounts. These results are surprising and unanticipated given the robust current local and state economy. Such variability from expectations supports the continued need for conservative forecasting for FY 2025-26.

Sales Tax	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Recommend	\$ Change Rec. v. Orig.	% Change Rec. v. Orig.
Article 39 (1 Cent)	\$32,216,541	\$32,992,127	\$34,452,409	\$30,201,301	\$33,994,836	(\$457,573)	-1.33%
Article 40 (1/2 Cent)	\$22,259,069	\$22,982,447	\$24,088,341	\$23,134,007	\$23,828,028	(\$260,313)	-1.08%
Article 42 (1/2 Cent)	\$24,740,673	\$25,440,015	\$26,633,596	\$24,439,198	\$26,359,571	(\$274,025)	-1.03%
Article 46 (1/2 Cent)	\$21,993,693	\$22,517,505	\$23,600,744	\$21,491,242	\$23,334,809	(\$265,935)	-1.13%
City Sales Tax ILA	\$24,842,047	\$24,232,468	\$22,471,994	\$22,201,682	\$22,502,908	\$30,914	0.14%
<b>Total</b>	<b>\$126,052,022</b>	<b>\$128,164,562</b>	<b>\$131,247,084</b>	<b>\$121,467,430</b>	<b>\$130,020,152</b>	<b>(\$1,226,932)</b>	<b>-0.93%</b>

While there was budgeted revenue of \$131.2million in FY 2024-25, actual collections are currently projected to be closer to \$121.5 million, 7.5% below target. Growth estimates for FY 2025-26 are calculated off that lower projection, leading to more modest new revenue. For FY 2025-26, total budgeted sales tax revenue growth is estimated to decrease by -0.9%, when compared to the FY 2024-25 original budget amount.

Similar to the chart for property tax in layout, this chart shows annual 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

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



2025-26). The green line is the total amount budgeted for all sales tax, while the orange one represents actual sales tax revenue collected. As mentioned, FY 2021-22 through FY 2022-23 show a wide gap between actual revenue collection and budget estimates due to much higher actual revenue collection than expected, while prior years and FY 2023-24 forward show a much smaller gap, where estimates and reality more closely aligned. What is most concerning is the much slower growth in year over year sales tax revenue growth for FY 2024-25 and for FY 2025-26. Not only does slowing growth in the this, the County’s second largest revenue source, limit funding for current County programs and services, it creates uncertainty about future growth of this revenue which can cause planned expenditure growth to be scaled back.

## Intergovernmental Revenues

The majority of Intergovernmental revenues, most often funds received from the State and Federal governments, totaling 11.0% of all revenues in the General Fund in Durham County, are received by the two major Human Services agencies – Public Health and the Department of Social Services. Another major intergovernmental revenue is State Hold Harmless revenues, reimbursed from the State for lost Article 44 sales tax revenue used by the state to pay Medicaid costs. Other departments receiving small amounts of intergovernmental revenue include the Office of Emergency Services, Justice Services Department, Cooperative Extension, and the County Sheriff, among others.

General Fund Key Intergovernmental Revenues	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Recommend	\$ Change Rec. v. Orig,	% Change Rec. v. Orig,
Intergovernmental Items	\$64,975,417	\$58,241,681	\$55,812,920	\$59,762,446	\$1,520,765	2.61%
State Hold Harmless Funds	\$8,421,720	\$9,000,000	\$9,000,000	\$10,000,000	\$1,000,000	11.11%
Duke EMS Support - Comm. Health Fund	\$1,733,707	\$3,085,153	\$3,106,526	\$3,103,526	\$18,373	0.60%
ABC Net Profit Distribution	\$2,628,988	\$2,750,000	\$2,750,000	\$2,750,000	\$0	0.00%
<b>Total</b>	<b>\$77,759,832</b>	<b>\$73,076,834</b>	<b>\$70,669,446</b>	<b>\$75,615,972</b>	<b>\$2,539,138</b>	<b>3.47%</b>

Public Health has a total budget of \$39.6 million, of which \$11.1 million is received from other sources. Of this “other” revenue, 95.4% comes from intergovernmental sources, mostly state and federal government funds. These funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; 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 \$68.9 million, of which \$38.5 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 2025-26, DSS-related intergovernmental revenue increased by one million dollars to account for additional Medicaid Transformation clients. Intergovernmental funds in Social Services support various programs that provide protection of abused and neglected children and adults; the provision of services to prevent unnecessary institutionalization of disabled and elderly residents; Work First support services; school and community social work services; and health insurance to eligible families.

In FY 2007-08, the State made changes in how they were going to pay for Medicaid expenses. Instead of sending funding directly to the Local Governments to make the payments, the transactions were handled at the state level. With this change, the legislature agreed to hold counties “harmless” for any loss of income from the repealed Article 44 sales tax (previously used by local governments previously to cover their Medicaid expenses). If a county’s Article 44 sales tax collections would have been higher than the state’s Medicaid expenses then the state would send that money to the County (hold the County harmless). In recent years this revenue source has grown significantly with a high of \$12.3 million being received in FY 2022-23. The amount has since stabilized at a lower amount in the \$9 million to \$10 million range. Final amounts for FY 2024-25 won’t be available until the summer of 2025. The budget for FY 2025-26 is being adjusted to capture modest growth.

The revenue seen under Duke EMS Support comes from a long-standing agreement between Duke and 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 8.4% of the General Fund Budget) that the County takes special note of every year when developing its annual budget.

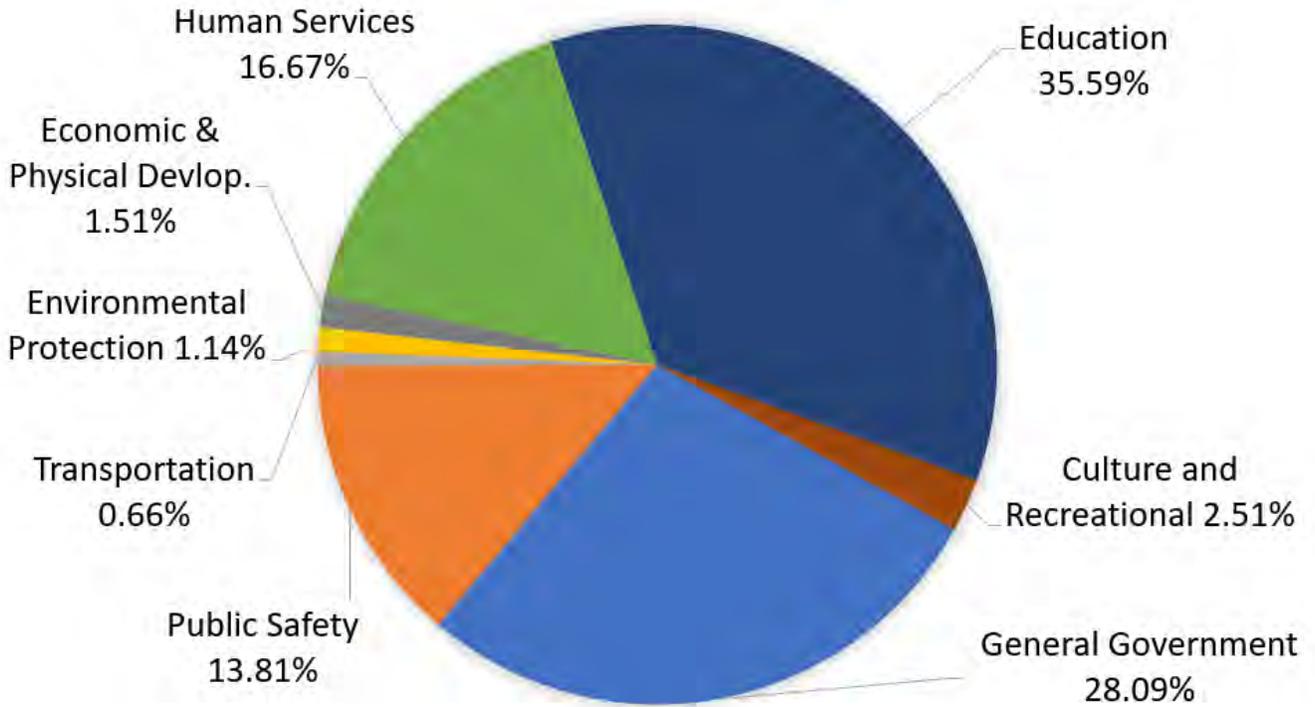
General Fund Other Key Revenues	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Recommend	\$ Change Rec. v. Orig,	% Change Rec. v. Orig,
Deed Registration and Transfer Fees	\$5,199,752	\$6,000,000	\$5,900,000	\$5,900,000	(\$100,000)	-1.67%
EMS Patient Fees	\$13,943,571	\$17,834,968	\$15,104,067	\$16,060,000	(\$1,774,968)	-9.95%
Fund Balance Appropriated		\$25,751,080	\$17,582,319	\$23,163,093	(\$2,587,987)	-10.05%
Investment Revenue	\$7,806,927	\$5,000,000	\$7,500,000	\$7,000,000	\$2,000,000	40.00%
Local Occupancy Tax (General Fund)	\$4,374,801	\$4,425,000	\$4,250,000	\$2,833,333	(\$1,591,667)	-35.97%
Local Occupancy Tax (NCMLS)	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00%
Solid Waste Management Fee Co	\$2,400,699	\$2,399,416	\$2,238,505	\$2,559,451	\$160,035	6.67%
<b>Total</b>	<b>\$34,225,749</b>	<b>\$61,910,464</b>	<b>\$53,074,891</b>	<b>\$58,015,877</b>	<b>(\$3,894,587)</b>	<b>-6.29%</b>

- 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 uncertainties in the current economic climate the projection for FY 2025-26 remains near the previous budgeted levels.
- 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). Despite these increased fees, other changes have resulted in a significant under-collection in this revenue source during FY 2024-25. Changes to Medicaid reimbursement under tailored plans initiated in July 2024 have reduced EMS revenue due to lower payment rates, delayed reimbursements, and more complex billing requirements despite steady or increasing call volume. While this issue is being closely monitored, the estimate for the current fiscal year, and projection for next year, are adjusted accordingly.
- 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 revenue during the budget development process also allows for revenue estimates to err on the conservative side, while ensuring expense capacity is available for departments to meet their proposed budgets. Because of lower overall trended revenue collections in FY 2024-25, as well as higher spending, more FY 2024-25 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 2025-26 has been reduced.
- 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 2025-26, the budget is increased to reflect the current trending in this revenue source.
- 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 significant reduction in this revenue source seen for FY 2025-26 budget is reflection of the slowing growth, and more impactful, the recent change to state legislation directing more of these funds directly to Discover Durham’s work. Starting in FY 2025-26 the amount the County retains for its direct needs is being reduced by 1/3 over the next three fiscal years until all of the funding is allocated directly to Discover Durham.
- The Solid Waste management fee is an annual fee assessed on the property tax bill of unincorporated Durham County residential properties. The fee provides offsetting revenue for expenses in the Solid Waste Division, which provides services such as curbside recycling and litter control and access to the Solid Waste Convenience Sites. The sticker fee was 169.93 per household annually in FY 2024-25 to support pay increases for existing personnel. In FY 2025-26, the fee will be increased to \$181 per household annually to support increases in contracted services, as well as compensate for a declining recycling market.

# General Fund Expenditures

FY 2025-26 Approved Budget

Total General Fund Expenditures: \$688,657,090



# GENERAL FUNDS EXPENDITURES

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

All General Funds Summary	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
General Fund	\$615,046,392	\$652,471,185	\$644,947,213	\$708,850,485	\$688,657,090	5.55%
Other General Funds	\$154,024,981	\$168,713,151	\$169,995,859	\$196,108,345	\$187,945,589	11.40%
<b>Total</b>	<b>\$769,071,373</b>	<b>\$821,184,336</b>	<b>\$814,943,072</b>	<b>\$904,958,830</b>	<b>\$876,602,679</b>	<b>6.75%</b>
Transfers within General Funds	\$103,633,625	\$102,490,470	\$104,324,767	\$105,087,937	\$105,087,883	2.53%
<b>Total</b>	<b>\$665,437,748</b>	<b>\$718,693,866</b>	<b>\$710,618,305</b>	<b>\$799,870,893</b>	<b>\$771,514,796</b>	<b>7.35%</b>

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

General Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
<b>General Government</b>	<b>\$173,003,287</b>	<b>\$181,607,958</b>	<b>\$190,585,265</b>	<b>\$198,267,347</b>	<b>\$193,462,411</b>	<b>6.53%</b>
Board Of County Commissioners	\$963,067	\$1,136,199	\$1,157,523	\$1,264,772	\$1,251,772	10.17%
County Administration	\$5,821,733	\$7,269,918	\$6,404,299	\$7,601,403	\$7,089,439	-2.48%
Finance	\$3,756,439	\$4,604,233	\$4,396,337	\$4,977,202	\$4,977,202	8.10%
Tax Administration	\$6,850,880	\$7,327,908	\$7,499,577	\$7,960,172	\$7,960,172	8.63%
Legal	\$3,209,150	\$3,586,235	\$3,324,102	\$4,167,139	\$4,087,139	13.97%
Court Facilities	\$293,346	\$602,790	\$561,328	\$1,050,691	\$566,268	-6.06%
Elections	\$3,385,960	\$3,358,172	\$3,316,212	\$3,887,426	\$3,712,193	10.54%
Register Of Deeds	\$1,988,572	\$2,268,709	\$2,087,943	\$2,070,928	\$2,060,928	-9.16%
General Services	\$17,701,870	\$20,008,248	\$21,390,115	\$23,858,768	\$22,478,029	12.34%
Information Technology	\$15,207,315	\$17,420,546	\$19,399,981	\$21,077,772	\$19,830,966	13.84%
Risk Management Administration	(\$3,861)					
Human Resources	\$2,977,889	\$3,717,824	\$3,786,660	\$4,624,795	\$4,249,984	14.31%
Budget & Management Services	\$851,030	\$1,029,863	\$908,409	\$1,015,211	\$1,100,067	6.82%
Veterans Services	\$626,368	\$686,670	\$692,379	\$726,821	\$726,821	5.85%
Geographic Information Systems	\$412,464	\$535,488	\$535,488	\$561,177	\$561,177	4.80%
Sap (Erp) Services	(\$26,955)					
Public Information	\$921,399	\$857,892	\$891,754	\$1,185,270	\$1,015,270	18.34%
Nondepartmental	\$108,066,621	\$107,197,263	\$114,233,158	\$112,237,800	\$111,794,984	4.29%
<b>Public Safety</b>	<b>\$83,361,793</b>	<b>\$89,138,365</b>	<b>\$83,856,814</b>	<b>\$96,236,309</b>	<b>\$95,104,406</b>	<b>6.69%</b>
County Sheriff	\$47,926,763	\$50,615,054	\$47,830,393	\$54,741,846	\$53,582,662	5.86%
Emergency Communications	\$1,546,410	\$1,805,077	\$1,803,222	\$1,964,349	\$1,964,349	8.82%
Office of Emergency Services	\$25,472,280	\$25,547,258	\$25,026,022	\$27,853,206	\$27,880,487	9.13%
Medical Examiner	\$328,100	\$441,900	\$406,790			-100.00%
Justice Services Department	\$5,657,397	\$7,425,986	\$6,017,531	\$7,523,119	\$7,523,119	1.31%
Youth Home	\$2,430,843	\$3,303,090	\$2,772,856	\$4,153,789	\$4,153,789	25.75%
<b>Transportation</b>	<b>\$1,273,816</b>	<b>\$4,657,932</b>	<b>\$1,646,215</b>	<b>\$4,634,350</b>	<b>\$4,544,472</b>	<b>-2.44%</b>
Other Transportation	\$1,273,816	\$4,657,932	\$1,646,215	\$4,634,350	\$4,544,472	-2.44%
<b>Environmental Protection</b>	<b>\$6,334,576</b>	<b>\$6,901,858</b>	<b>\$7,530,608</b>	<b>\$8,094,302</b>	<b>\$7,866,848</b>	<b>13.98%</b>
General Services	\$2,374,113	\$2,507,839	\$2,562,980	\$2,740,931	\$2,740,931	9.29%
Engineering & Environ Svcs	\$3,916,517	\$4,327,348	\$4,900,958	\$5,283,098	\$5,055,644	16.83%
Other Environmental Protection	\$43,946	\$66,671	\$66,671	\$70,273	\$70,273	5.40%
<b>Econom. &amp; Physical Devlp.</b>	<b>\$8,388,699</b>	<b>\$9,804,532</b>	<b>\$9,601,673</b>	<b>\$11,077,837</b>	<b>\$10,419,457</b>	<b>6.27%</b>
Open Space Management	\$12,088	\$100,000	\$146,754	\$100,000	\$100,000	0.00%
Planning	\$1,653,302	\$1,637,930	\$1,637,930	\$1,774,482	\$1,774,482	8.34%
Cooperative Extension Service	\$2,450,419	\$2,625,554	\$2,363,391	\$3,675,556	\$3,042,176	15.87%
Soil And Water Conservation	\$932,541	\$1,027,000	\$1,096,405	\$1,155,022	\$1,130,022	10.03%
Economic Development	\$3,340,349	\$4,414,048	\$4,357,194	\$4,372,777	\$4,372,777	-0.93%
Other Education						

# GENERAL FUNDS EXPENDITURES

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

General Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
<b>Human Services</b>	<b>\$117,715,897</b>	<b>\$113,243,104</b>	<b>\$105,126,282</b>	<b>\$118,646,688</b>	<b>\$114,815,668</b>	<b>1.39%</b>
Public Health	\$34,772,561	\$35,973,215	\$33,515,784	\$39,565,117	\$39,565,117	9.98%
Mental Health	\$9,421,857	\$6,503,802	\$2,000,000	\$6,503,802	\$4,503,802	-30.75%
Social Services	\$62,600,514	\$66,121,355	\$63,931,521	\$68,936,683	\$67,380,307	1.90%
Comm-Bd Interv And Supp Serv	\$3,943,978	\$4,264,376	\$3,817,679	\$2,981,086	\$2,831,086	-33.61%
Other Human Services	\$6,976,987	\$380,356	\$1,861,298	\$660,000	\$535,356	40.75%
<b>Education</b>	<b>\$208,634,771</b>	<b>\$230,521,600</b>	<b>\$230,577,903</b>	<b>\$254,164,354</b>	<b>\$245,125,951</b>	<b>6.34%</b>
Durham Public Schools	\$187,951,627	\$208,601,332	\$208,601,332	\$230,579,667	\$222,954,882	6.88%
Community Colleges	\$11,707,065	\$12,432,083	\$12,432,083	\$12,768,661	\$12,618,661	1.50%
Other Education	\$8,976,079	\$9,488,185	\$9,544,488	\$10,816,026	\$9,552,408	0.68%
<b>Cultural &amp; Recreational</b>	<b>\$16,333,553</b>	<b>\$16,595,836</b>	<b>\$16,022,452</b>	<b>\$17,729,298</b>	<b>\$17,317,877</b>	<b>4.35%</b>
Library	\$13,775,429	\$14,137,712	\$13,564,328	\$15,021,174	\$14,709,753	4.05%
Other Cultural & Recreational	\$2,558,124	\$2,458,124	\$2,458,124	\$2,708,124	\$2,608,124	6.10%
<b>Total</b>	<b>\$615,046,392</b>	<b>\$652,471,185</b>	<b>\$644,947,213</b>	<b>\$708,850,485</b>	<b>\$688,657,090</b>	<b>5.55%</b>

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

Other General Funds Expenditures	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
<b>Risk Management</b>	<b>\$5,284,417</b>	<b>\$6,004,558</b>	<b>\$5,784,792</b>	<b>\$6,702,246</b>	<b>\$6,684,746</b>	<b>11.33%</b>
Swap Agreement 05		\$500,000		\$2,500,000	\$2,500,000	400.00%
Reappraisal Reserve Fund	\$681,390	\$753,619	\$735,840	\$978,914	\$978,914	29.90%
Capital Improvement Plan	\$107,906,917	\$115,928,165	\$115,928,301	\$134,130,157	\$126,101,344	8.78%
Public Art Funds	\$178,352	\$500,000	\$327,006	\$416,443	\$300,000	-40.00%
Benefits Plan	\$39,286,233	\$44,343,109	\$46,481,641	\$50,630,558	\$50,630,558	14.18%
LEO Special Separation Allowance	\$687,671	\$683,700	\$738,279	\$750,027	\$750,027	9.70%
<b>Total</b>	<b>\$154,024,981</b>	<b>\$168,713,151</b>	<b>\$169,995,859</b>	<b>\$196,108,345</b>	<b>\$187,945,589</b>	<b>11.40%</b>

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

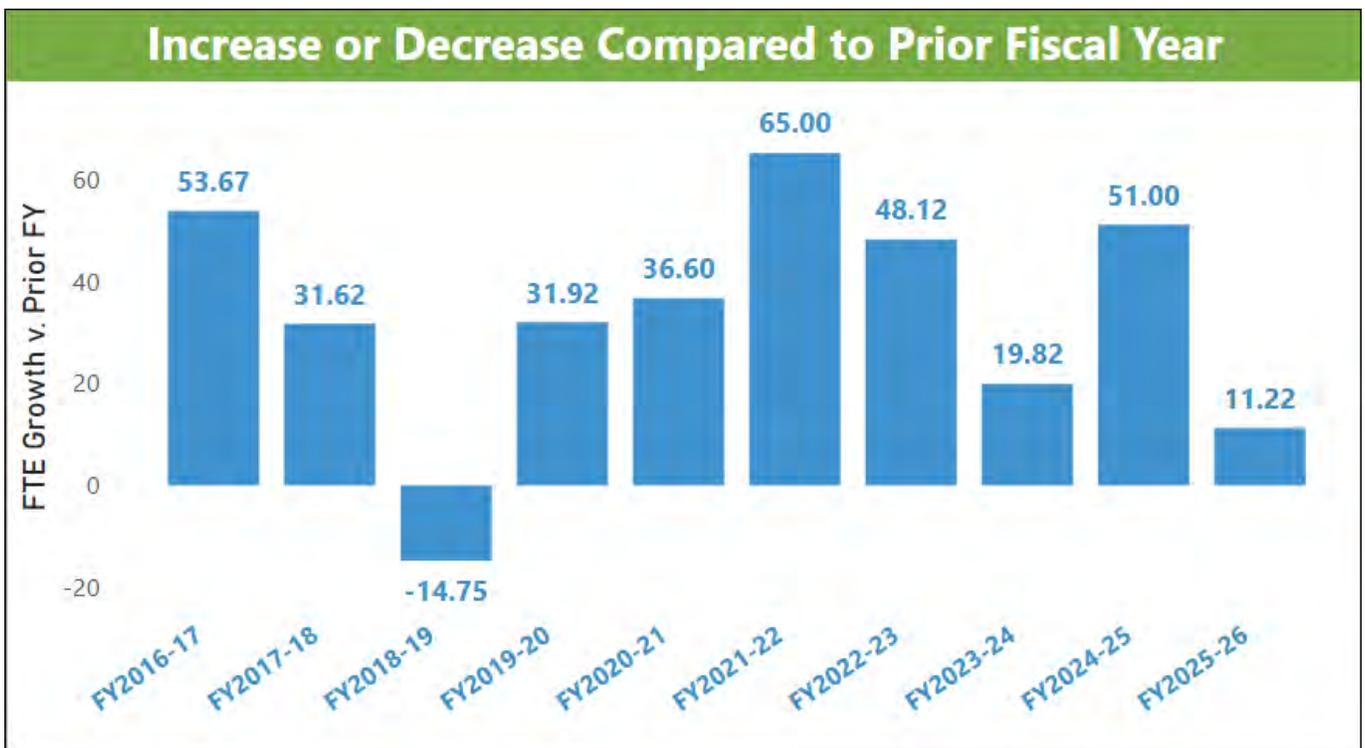
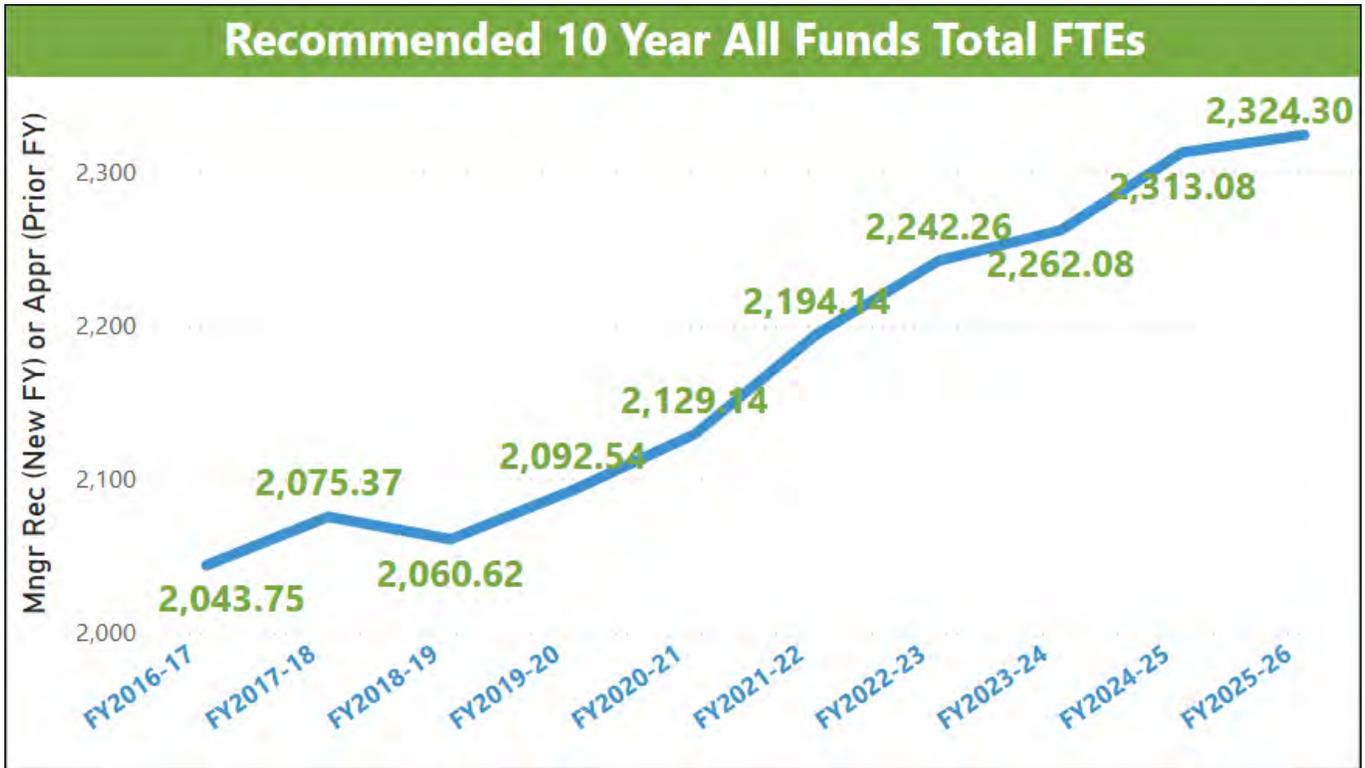
Transfers within All General Funds	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
<b>General</b>	<b>\$101,775,652</b>	<b>\$100,111,770</b>	<b>\$101,948,545</b>	<b>\$104,551,253</b>	<b>\$104,551,199</b>	<b>4.43%</b>
Transfer To Health Benefits	\$30,583,703	\$33,910,299	\$35,068,208	\$39,755,194	\$39,755,194	17.24%
Transfer To Dental Benefits	\$1,168,573	\$1,014,970	\$1,001,357	\$2,039,859	\$2,039,859	100.98%
Transfer To Reappraisal Reserv	\$315,917	\$315,917	\$315,917	\$428,914	\$428,914	35.77%
Transfer To Benefits Plan Fund	\$2,649,486	\$2,712,605	\$2,712,605	\$2,722,987	\$2,722,987	0.38%
Trfr To Capital Finan Plan Fnd	\$66,453,974	\$61,553,979	\$62,246,458	\$58,854,272	\$58,854,218	-4.39%
Transfer To Leo Special Separation Allowance	\$604,000	\$604,000	\$604,000	\$750,027	\$750,027	24.18%
<b>Risk Management</b>	<b>\$114,854</b>	<b>\$132,568</b>	<b>\$137,362</b>	<b>\$150,617</b>	<b>\$150,617</b>	<b>13.61%</b>
Transfer To Health Benefits	\$106,440	\$119,695	\$116,253	\$134,503	\$134,503	12.37%
Transfer To Dental Benefits	\$3,649	\$3,505	\$3,711	\$6,901	\$6,901	96.89%
Transfer To Benefits Plan Fund	\$4,764	\$9,368	\$17,398	\$9,213	\$9,213	-1.65%
<b>Reappraisal Reserve Fund</b>	<b>\$53,419</b>	<b>\$75,752</b>	<b>\$68,480</b>	<b>\$86,067</b>	<b>\$86,067</b>	<b>13.62%</b>
Transfer To Health Benefits	\$47,739	\$68,397	\$55,770	\$76,859	\$76,859	12.37%
Transfer To Dental Benefits	\$2,504	\$2,002	\$2,769	\$3,944	\$3,944	97.00%
Transfer To Benefits Plan Fund	\$3,176	\$5,353	\$9,941	\$5,264	\$5,264	-1.66%
<b>Capital Improvement Plan</b>	<b>\$1,689,700</b>	<b>\$2,170,380</b>	<b>\$2,170,380</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>-86.18%</b>
Transfer To General Fund	\$1,189,700	\$2,170,380	\$2,170,380			-100.00%
Transfer To Public Arts Fund	\$500,000			\$300,000	\$300,000	
<b>Total</b>	<b>\$103,633,625</b>	<b>\$102,490,470</b>	<b>\$104,324,767</b>	<b>\$105,087,937</b>	<b>\$105,087,883</b>	<b>2.53%</b>

# ALL FUNDS FTEs (Full Time Equivalent Positions)

Fund Group, Fund, Department	FY 2023-24 Actual	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	# Change Rec. v. Orig.
<b>General Funds</b>	2,252.08	2,263.08	2,253.80	2,315.70	2,273.30	10.22
<b>General</b>	2,241.08	2,252.08	2,242.80	2,303.70	2,261.30	9.22
Board Of County Commissioners	5.00	5.00	5.00	5.00	5.00	0.00
County Administration	31.00	32.00	32.00	33.00	32.00	0.00
Finance	29.00	29.00	29.00	29.00	29.00	0.00
Tax Administration	60.00	60.00	60.00	60.00	60.00	0.00
Legal	23.00	23.00	25.00	25.00	25.00	2.00
Elections	12.00	12.00	12.00	15.00	13.00	1.00
Register Of Deeds	19.00	19.00	19.00	19.00	19.00	0.00
General Services	99.00	99.00	99.00	113.00	102.00	3.00
Information Technology	69.00	69.00	69.00	76.00	76.00	7.00
Human Resources	25.00	25.00	26.00	30.00	26.00	1.00
Budget & Management Services	7.00	7.00	7.00	7.00	7.00	0.00
Veterans Services	7.00	7.00	7.00	7.00	7.00	0.00
County Sheriff	492.00	492.00	492.00	497.00	492.00	0.00
Emergency Services	193.00	193.00	195.00	211.00	209.00	16.00
Justice Services Department	51.80	51.80	51.80	51.80	51.80	0.00
Youth Home	33.42	41.42	41.42	49.92	49.92	8.50
Other Transportation	4.00	4.00	5.00	6.00	5.00	1.00
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	4.00	0.00
Cooperative Extension Service	22.41	24.41	25.13	26.53	25.13	0.72
Soil And Water Conservation	5.00	5.00	5.00	6.00	6.00	1.00
Economic Development	3.00	3.00	3.00	3.00	3.00	0.00
Public Health	245.07	245.07	247.07	247.07	247.07	2.00
Social Services	602.00	602.00	602.00	602.00	587.00	-15.00
Comm-Bd Interv And Supp Serv	37.00	37.00	16.00	15.00	15.00	-22.00
Other Education	1.00	1.00	1.00	1.00	1.00	0.00
Library	144.38	144.38	147.38	147.38	147.38	3.00
<b>Risk Management</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
Risk Management Administration	7.00	7.00	7.00	7.00	7.00	0.00
<b>Reappraisal Reserve Fund</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
Tax Administration	4.00	4.00	4.00	4.00	4.00	0.00
<b>Public Art Funds</b>				<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Engineering & Environ Svcs				1.00	1.00	1.00
<b>Special Revenue Funds</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>Opioid Settlement</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
Public Health	2.00	2.00	2.00	2.00	2.00	0.00
<b>Enterprise Funds</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>	<b>49.00</b>	<b>49.00</b>	<b>1.00</b>
<b>Stormwater</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>
Stormwater	11.00	11.00	11.00	11.00	11.00	0.00
<b>Sewer Utility</b>	<b>37.00</b>	<b>37.00</b>	<b>37.00</b>	<b>38.00</b>	<b>38.00</b>	<b>1.00</b>
Water And Sewer	37.00	37.00	37.00	38.00	38.00	1.00
<b>Total</b>	<b>2,302.08</b>	<b>2,313.08</b>	<b>2,303.80</b>	<b>2,366.70</b>	<b>2,324.30</b>	<b>11.22</b>

## Historical Full – Time Equivalent Position Comparisons

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



FY 2025-26 General Fund Recommended NEW FULL TIME EQUIVALENT (FTEs)				
Department	Position(s)	FTEs	Salary and Benefits	Anticipated Starting Date
Office Of Emergency Services	Paramedic	6.00	\$510,162	07.01.2025
Office Of Emergency Services	EMT	6.00	\$399,408	07.01.2025
Office Of Emergency Services	Senior Auto Mechanic	1.00	\$82,538	07.01.2025
Office Of Emergency Services	Deputy Chief of Emergency Management	1.00	\$120,698	07.01.2025
Durham County Sheriff Office	Law Enforcement Officer - RTP	5.00	\$392,560	07.01.2025
Soil & Water	Environmental Education and Outreach Coordinator	1.00	\$11,500	07.01.2025
Elections	Ballot processing manager	1.00	\$101,640	07.01.2025
General Services	Technical Security Specialist	1.00	\$95,767	07.01.2025
General Services	Security Operations Supervisor	1.00	\$77,553	07.01.2025
General Services	Solid Waste crew leader	1.00	\$57,136	07.01.2025
Information Service & Technology - ERP	Business Relationship	1.00	\$144,063	07.01.2025
Information Service & Technology - ERP	ERP Project Manager	1.00	\$152,460	07.01.2025
Information Service & Technology - ERP	Senior Business Analyst-HR	1.00	\$139,755	07.01.2025
Information Service & Technology - ERP	Senior Business Analyst-IT	1.00	\$139,755	07.01.2025
Information Service & Technology - ERP	Senior ERP Architect	1.00	\$171,518	07.01.2025
Information Service & Technology	Digital Content Specialist	1.00	\$107,993	07.01.2025
Information Service & Technology	IT Manager Service Now Platform	1.00	\$145,813	07.01.2025
Youth Home	Youth Counselor	8.00	\$520,592	07.01.2025
Youth Home	Cook	0.50	\$23,805	07.01.2025
Community Intervention & Support Service	Project BUILD - Outreach worker	3.00	\$197,879	07.01.2025
<b>Total General Fund Additional FTEs</b>		<b>42.50</b>	<b>\$3,592,595</b>	
Reallocated FTEs Changes FY 2025-26 Budget (see table below)		-24.00	-\$1,414,476	
FTEs Changes During FY 2024-25		-9.28		
<b>Net FY 2025-26 General Fund Supported FTEs</b>		<b>9.22</b>	<b>\$2,178,119</b>	
<b>FY 2025-26 Realigned General Fund FTEs</b>				
Community Intervention & Support Service	Outreach workers	-4.00	-\$192,836	
Dept. of Social Service	Case Workers	-15.00	-\$904,000	
Durham County Sherriff Office	Correction Officers	-5.00	-\$317,640	
<b>Total</b>		<b>-24.00</b>	<b>-\$1,414,476</b>	
* Vacancy rates across the County trend in the 15%-16% range (320 - 370 FTEs) during the fiscal year				
<b>Other Fund Recommended New FTEs</b>				
Sewer Utility	Water & Distribution Technician	1.00	\$82,583	7/1/2025
Public Art Fund	Public Art Coordinator (formerly contracted Position)	1.00	\$107,993	07.01.2025
<b>Total</b>		<b>2.00</b>	<b>\$190,576</b>	



## **General Funds**

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



# Fund summaries, tax rates, and graphs

## General Fund Revenues

General Fund Revenues	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
Taxes	\$471,644,686	\$510,166,291	\$500,846,601	\$523,000,337	\$544,353,416	6.70%
Licenses and Permits	\$305,958	\$367,000	\$364,571	\$364,000	\$364,000	-0.82%
Intergovernmental	\$77,759,832	\$73,076,834	\$70,669,446	\$75,748,154	\$75,615,972	3.47%
Contributions and Donations	\$266,982	\$301,650	\$308,206	\$216,000	\$216,000	-28.39%
Investment Income	\$9,470,846	\$5,030,000	\$8,275,726	\$7,490,000	\$7,490,000	48.91%
Rental Income	\$874,157	\$760,200	\$750,208	\$673,550	\$673,550	-11.40%
Service Charges	\$29,444,610	\$31,866,150	\$29,181,201	\$30,988,959	\$31,988,959	0.39%
Enterprise Charges	\$15,109	\$17,000	\$17,795	\$17,500	\$17,500	2.94%
Other Revenues	\$1,239,468	\$587,225	\$487,245	\$494,600	\$494,600	-15.77%
Transfers In	\$2,954,197	\$30,298,835	\$23,714,824	\$23,520,502	\$27,443,093	-9.43%
Special Items	(\$524)					
<b>Total</b>	<b>\$593,975,321</b>	<b>\$652,471,185</b>	<b>\$634,615,823</b>	<b>\$662,513,602</b>	<b>\$688,657,090</b>	<b>5.55%</b>

## General Fund Expenditures

General Fund Expenditures	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
General Government	\$173,003,287	\$181,607,958	\$190,585,265	\$198,267,347	\$193,462,411	6.53%
Public Safety	\$83,361,793	\$89,138,365	\$83,856,814	\$96,236,309	\$95,104,406	6.69%
Transportation	\$1,273,816	\$4,657,932	\$1,646,215	\$4,634,350	\$4,544,472	-2.44%
Environmental Protection	\$6,334,576	\$6,901,858	\$7,530,608	\$8,094,302	\$7,866,848	13.98%
Econom. & Physical Devlp.	\$8,388,699	\$9,804,532	\$9,601,673	\$11,077,837	\$10,419,457	6.27%
Human Services	\$117,715,897	\$113,243,104	\$105,126,282	\$118,646,688	\$114,815,668	1.39%
Education	\$208,634,771	\$230,521,600	\$230,577,903	\$254,164,354	\$245,125,951	6.34%
Cultural & Recreational	\$16,333,553	\$16,595,836	\$16,022,452	\$17,729,298	\$17,317,877	4.35%
<b>Total</b>	<b>\$615,046,392</b>	<b>\$652,471,185</b>	<b>\$644,947,213</b>	<b>\$708,850,485</b>	<b>\$688,657,090</b>	<b>5.55%</b>



## General Government

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

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
Board Of County Commissioners	\$963,067	\$1,136,199	\$1,157,523	\$1,264,772	\$1,251,772	10.17%	0.65%
County Administration	\$5,821,733	\$7,269,918	\$6,404,299	\$7,601,403	\$7,089,439	-2.48%	3.66%
Finance	\$3,756,439	\$4,604,233	\$4,396,337	\$4,977,202	\$4,977,202	8.10%	2.57%
Tax Administration	\$6,850,880	\$7,327,908	\$7,499,577	\$7,960,172	\$7,960,172	8.63%	4.11%
Legal	\$3,209,150	\$3,586,235	\$3,324,102	\$4,167,139	\$4,087,139	13.97%	2.11%
Court Facilities	\$293,346	\$602,790	\$561,328	\$1,050,691	\$566,268	-6.06%	0.29%
Elections	\$3,385,960	\$3,358,172	\$3,316,212	\$3,887,426	\$3,712,193	10.54%	1.92%
Register Of Deeds	\$1,988,572	\$2,268,709	\$2,087,943	\$2,070,928	\$2,060,928	-9.16%	1.07%
General Services	\$17,701,869	\$20,008,248	\$21,390,115	\$23,858,768	\$22,478,029	12.34%	11.62%
Information Technology	\$15,207,315	\$17,420,546	\$19,399,981	\$21,077,772	\$19,830,966	13.84%	10.25%
Risk Management Administration	(\$3,861)						
Human Resources	\$2,977,889	\$3,717,824	\$3,786,660	\$4,624,795	\$4,249,984	14.31%	2.20%
Budget & Management Services	\$851,030	\$1,029,863	\$908,409	\$1,015,211	\$1,100,067	6.82%	0.57%
Veterans Services	\$626,368	\$686,670	\$692,379	\$726,821	\$726,821	5.85%	0.38%
Geographic Information Systems	\$412,464	\$535,488	\$535,488	\$561,177	\$561,177	4.80%	0.29%
Sap (Erp) Services	(\$26,955)						
Public Information	\$921,399	\$857,892	\$891,754	\$1,185,270	\$1,015,270	18.34%	0.52%
Nondepartmental	\$108,066,621	\$107,197,263	\$114,233,158	\$112,237,800	\$111,794,984	4.29%	57.79%
<b>Total</b>	<b>\$173,003,287</b>	<b>\$181,607,958</b>	<b>\$190,585,265</b>	<b>\$198,267,347</b>	<b>\$193,462,411</b>	<b>6.53%</b>	<b>100.00%</b>



### Description

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

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$411,913</b>	<b>\$517,845</b>	<b>\$448,541</b>	<b>\$593,846</b>	<b>\$593,846</b>	<b>14.68%</b>
Personnel	\$282,465	\$298,164	\$278,263	\$300,636	\$300,636	0.83%
Operating	\$129,448	\$119,681	\$170,278	\$193,210	\$193,210	61.44%
Transfers Out		\$100,000		\$100,000	\$100,000	0.00%
<b>Net County Cost</b>	<b>\$411,913</b>	<b>\$517,845</b>	<b>\$448,541</b>	<b>\$593,846</b>	<b>\$593,846</b>	<b>14.68%</b>

*\*FY 2024-25 estimates are higher than the original budget is due to a reallocation of funds to support increased operating costs associated with dues and subscriptions.*

### Budget Highlight

- The budget supports an increase in operating funding, attributed to an increase in Dues & Subscriptions for Rotary, NACo, NCACC and the School of Government. (\$32,600)



## Description

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

## Programs

### Agenda Management Process

The purpose of this program is to provide vital support to the elected Board of County Commissioners (BOCC) by preparing, maintaining, researching, and transmitting agendas of official Board proceedings. Accurate, efficient, and transparent agendas ensure that internal and external customers are provided with information regarding the topics to be discussed at meetings and official actions that may take place. Meeting agendas also provides the BOCC with a guided focus and direction.

### Citizen Boards & Appointments

Citizen Boards and Commissions allow for citizen participation and involvement in County Government through the appointment process, with over 40 active Boards and Commissions of appointed volunteers. Not only do the Boards and Commissions serve to advise the BOCC on a wide range of policy issues, but they also provide accurate, transparent, and current information to all County citizens. Some of these boards are designated by statute for a specific purpose. The Clerk to the Board strives to meet the needs and expectations of every customer in a timely manner. Providing a positive customer experience to individuals who contact the Clerk to the Board is critical to improving County interactions.

### General Government Records Management

The General Government Records Management program controls the creation, recording, identification, receipt, maintenance, preservation, retrieval, use, and disposition of government records. This includes the processes for capturing and maintaining documentation and information about activities and transactions relating to the BOCC, Clerk to the Board, and Boards and Commissions in the form of records. The Clerk to the Board follows the Department of Natural and Cultural Resources records retention and disposition schedules, which complies with the provisions of G.S. 121 and 132 and meets accepted standards for administrative, legal, and archival values. This program enables the Clerk to the Board to provide accurate official historical records for present and future generations.

### Open Meeting Laws Compliance

Open Meetings Law (§ 143-318.12) dictates that public notice of official sessions of public bodies must take place at least 48 hours before the start of a meeting. The Open Meeting Laws Compliance program is used to ensure the County publicizes official meetings that must be open to the public. In accordance with the ordinance, meetings publicized by the Clerk to the Board include those held by the BOCC and Boards and Commissions as well as events in which a BOCC quorum will be present.

**Public Documents/Ordinances & Minutes**

The Documents/Ordinances & Minutes program provides vital support to the elected Board of County Commissioners and citizens by preparing, maintaining, researching, and transmitting accurate public documents— documents such as Ordinances and Minutes which are not considered confidential and pertain to the conduct of Durham County government and the BOCC. Minutes serve as an official and legal record of meeting decisions and can be used to track progress and detail future plans. An ordinance is a law passed by a municipal government. Accurate public documents provide official, transparent, historical, and current information to County citizens and ensure accountability is maintained.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$551,154</b>	<b>\$618,354</b>	<b>\$708,982</b>	<b>\$670,926</b>	<b>\$657,926</b>	<b>6.40%</b>
Personnel	\$417,215	\$396,036	\$445,965	\$478,212	\$478,212	20.75%
Operating	\$133,940	\$222,318	\$263,017	\$192,714	\$179,714	-19.16%
<b>Net County Cost</b>	<b>\$551,154</b>	<b>\$618,354</b>	<b>\$708,982</b>	<b>\$670,926</b>	<b>\$657,926</b>	<b>6.40%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
5.00	5.00	5.00	5.00	5.00

*\*FY 2024-25 estimates exceed original budget due to a reallocation of funds to support BOCC chamber upgrade.  
 \*FY 2023-24 personnel were under stated by one FTE.*

## Clerk to the Board Performance Measures

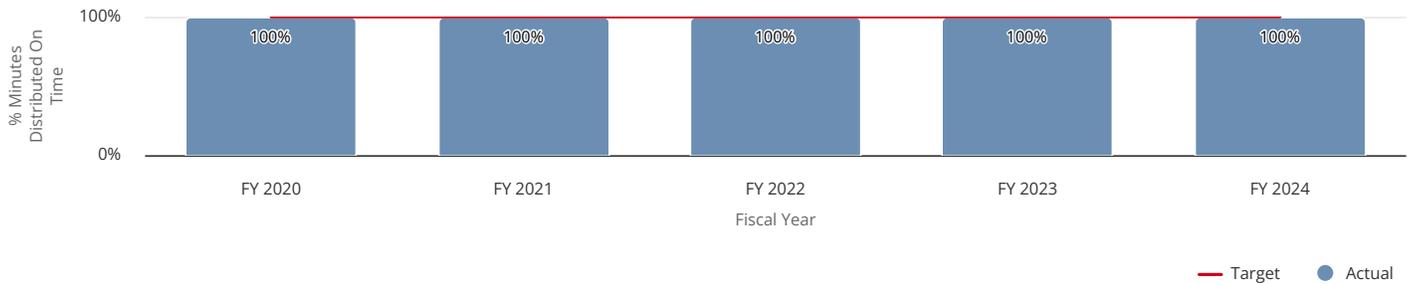
### Percent of Minutes Distributed Within 40 Days of a Meeting

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Meeting minutes are the official written record of the meeting; they document what was discussed, which decisions were made, and any actions that were taken. Minutes serve as historical records for future generations. Distributing minutes within 40 days of a meeting ensures transparency and accountability--the Board of County Commissioners can recall details from the meeting and request edits where deemed appropriate. This measure also aligns with the County's Strategic Plan's "High Performing Organization" focus area.

#### EXPLANATION OF ACTUALS AND TRENDS

The Clerk to the Board assigns minutes to members of her staff and provides them with two weeks to submit draft minutes. Any edits that are necessary are completed before the minutes are provided to the Board of County Commissioners for approval. This process is efficient and guarantees the final draft minutes are ready for review within 40 days of the meeting.



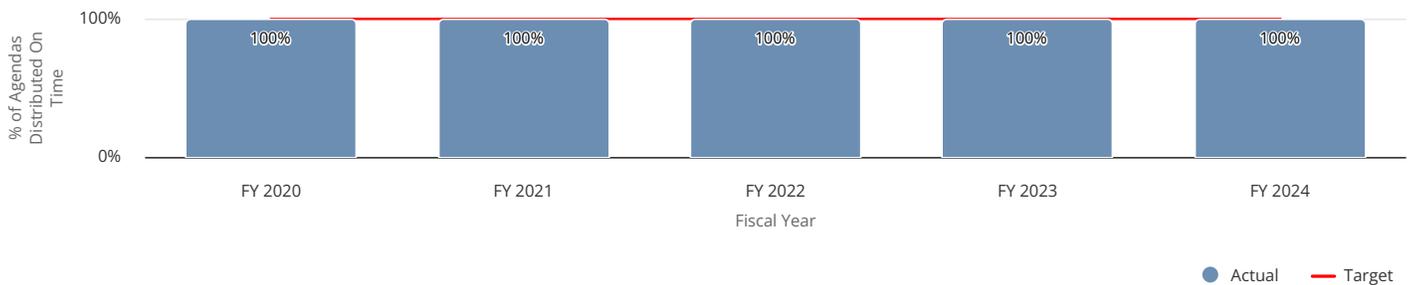
### Percentage of Agendas Distributed to Board of County Commissioners at Least Four Business Days Prior to Meeting

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the percent of agendas distributed to Board of County Commissioners at least four (4) business days prior to a meeting. This measure is important because agendas allow the public and the Board to know which topics will be discussed at meetings and which official actions may take place. This measure also aligns with the County's Strategic Plan's "High Performing Organization" focus area.

#### EXPLANATION OF ACTUALS AND TRENDS

The Clerk to the Board has been able to distribute agendas to the Board of County Commissioners at least 4 days prior to meetings. This is in part due to the Agenda Process Schedule that is published on an annual basis and to the weekly agenda prep meetings with County leadership.





**Description**

The mission of County Administration is to provide overall management and coordination of all County operations and to implement all Board of County Commissioners’ policies and directives effectively and efficiently.

County Administration identifies and allocates financial, capital, human, and strategic resources to meet present and future community needs. It ensures high-quality service delivery to all Durham residents. As North Carolina law mandates, the County Manager functions as chief executive officer with direct oversight of all county departments, offices, boards, commissions, and agencies under the Board's direction.

The Executive Leadership and Management team provides internal oversight of County policies and service delivery while fostering community leadership, supporting the Board, enhancing strategic planning, promoting innovation, and developing organizational talent. The office facilitates strategic planning, program evaluation, process improvement, and grants management to ensure the optimal use of funds.

Community and stakeholder engagement occurs through responsive connections with staff, residents, community partners, and regional/state/national organizations, to adapt to evolving community goals. The final area of focus within the County Manager’s office includes the Internal Auditor, who conducts independent, systematic examinations of internal controls to ensure operational effectiveness, efficiency, and integrity across county activities, reporting to the County Manager while receiving guidance from an independent audit oversight committee.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$5,821,733</b>	<b>\$7,269,918</b>	<b>\$6,404,299</b>	<b>\$7,601,403</b>	<b>\$7,089,439</b>	<b>-2.48%</b>
Personnel	\$4,368,543	\$5,455,824	\$5,023,768	\$5,605,931	\$5,472,140	0.30%
Operating	\$1,453,190	\$1,476,594	\$1,375,531	\$1,657,972	\$1,379,799	-6.56%
Transfers Out		\$337,500	\$5,000	\$337,500	\$237,500	-29.63%
<b>Net County Cost</b>	<b>\$5,821,733</b>	<b>\$7,269,918</b>	<b>\$6,404,299</b>	<b>\$7,601,403</b>	<b>\$7,089,439</b>	<b>-2.48%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
31.00	32.00	32.00	33.00	32.00



## Description

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

## Programs

### **Financial Reporting, Compliance & Control**

The Financial Reporting and Control Program is to account for and report the financial activity of the County in compliance with laws, regulations, policies, and best practices to provide sound financial management and growth and transparency for the County. The Finance Department manages the County's financial activity through the financial systems and maintains accurate financial records by ensuring adherence to internal controls over the County's financial and accounting activity, allowing Finance to produce relevant and reliable reports for end-users. The Financial Reporting and Control Program ensures the County has strong fiscal control and management while ensuring adherence to Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), UGG, State Statutes, and County Policies. Due to the strong fiscal control, management, and financial reporting, the County has continued to attain the Certificate of Achievement for Excellence in Financial Reporting for the ACFR. Due to the monitoring and provision of guidance for federal and state awards and grants, the County has continued to maintain a quality level of compliance and reporting of these external funding sources.

### **Procurement**

The Procurement Program is to purchase goods and services at the best price and value and timely to meet the needs of County departments and to ensure strong financial control by monitoring the purchases, contracts, and contract process of the County for compliance with laws and policies and providing guidance to the departments regarding procurement and the contract process. The Procurement Program ensures the efficient acquisition of goods and services through monitoring County departments' purchases of goods and services and their contracts and contract processes ensuring they are in compliance with UGG (federal), General Statutes (State), and County Policies.

### **Treasury & Debt Management**

The Treasury and Debt Management Program is to monitor and manage the County's funds and debt in accordance with federal and state laws, County Policies, and principles of sound financial management to safely maximize earnings and minimize interest costs to increase resources available to fund County services and projects. The Treasury and Debt Management Program will maximize earnings while safeguarding that funds are invested per State Statutes. Maintaining the AAA rating

under this program ensures that debt is issued at the lowest interest rate possible. In addition, through this program, debt is constantly monitored as to when it is advantageous for a refunding of County debt to occur, which is when a lower interest rate or savings can be acquired. When a refunding occurs, the savings become additional resources for funding of County services and projects.

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$3,756,439</b>	<b>\$4,604,233</b>	<b>\$4,396,337</b>	<b>\$4,977,202</b>	<b>\$4,977,202</b>	<b>8.10%</b>
Personnel	\$2,536,644	\$3,229,148	\$2,851,476	\$3,392,628	\$3,392,628	5.06%
Operating	\$1,219,794	\$1,375,085	\$1,544,861	\$1,584,574	\$1,584,574	15.23%
<b>Revenue</b>	<b>\$152,760,198</b>	<b>\$174,454,364</b>	<b>\$142,632,507</b>	<b>\$173,140,754</b>	<b>\$173,704,754</b>	<b>-0.43%</b>
Taxes	\$128,341,567	\$131,497,084	\$121,087,492	\$130,220,152	\$130,220,152	-0.97%
Licenses and Permits	\$291,859	\$350,000	\$350,000	\$350,000	\$350,000	0.00%
Intergovernmental	\$14,406,149	\$11,750,000	\$11,750,000	\$12,750,000	\$12,750,000	8.51%
Investment Income	\$9,410,739	\$5,000,000	\$8,210,088	\$7,430,000	\$7,430,000	48.60%
Rental Income	\$0	\$1,200	\$0	\$0		-100.00%
Service Charges	\$564					
Other Revenues	\$309,320	\$105,000	\$152,608	\$150,100	\$150,100	42.95%
Transfers In		\$25,751,080	\$1,082,319	\$22,240,502	\$22,804,502	-11.44%
<b>Net County Cost</b>	<b>(\$149,003,759)</b>	<b>(\$169,850,131)</b>	<b>(\$138,236,170)</b>	<b>(\$168,163,552)</b>	<b>(\$168,727,552)</b>	<b>-0.66%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
29.00	29.00	29.00	29.00	29.00

\*The FY 2024-25 "Transfers In" revenue line in the FY 2024-25 Estimate column does not reflect an estimated \$25.7 million in General Fund fund balance that was appropriated to balance the budget as part of end of the fiscal year processing. For more information, please refer to the Revenue Highlights section of the document.

## Finance Department Performance Measures

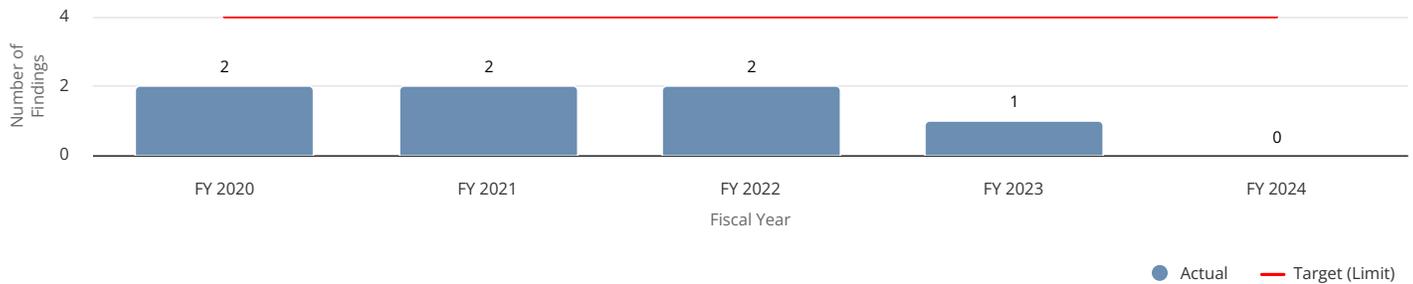
### Number of Audit Findings and Repeat Findings (Compliance)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This metric measures the number of findings received during the annual Single Audit related to grant and federal/state award programs. A lack of sufficient monitoring of our funded programs to ensure compliance could result in a negative impact in the amount of federal, state, and/or grant funding (e.g. reduced funding and/or loss of funding) received, affecting the level of service the County is able to provide which, in addition, could have a negative impact on the County financially.

#### EXPLANATION OF ACTUALS AND TRENDS

Since this data began being collected Durham County has either decreased or maintained the number of findings from the previous year. This current fiscal year, we received zero findings; a first since this data began being collected in 2017. Durham County will continue to work towards receiving a minimal number of findings by ensuring grant compliance and implementing strong internal controls.



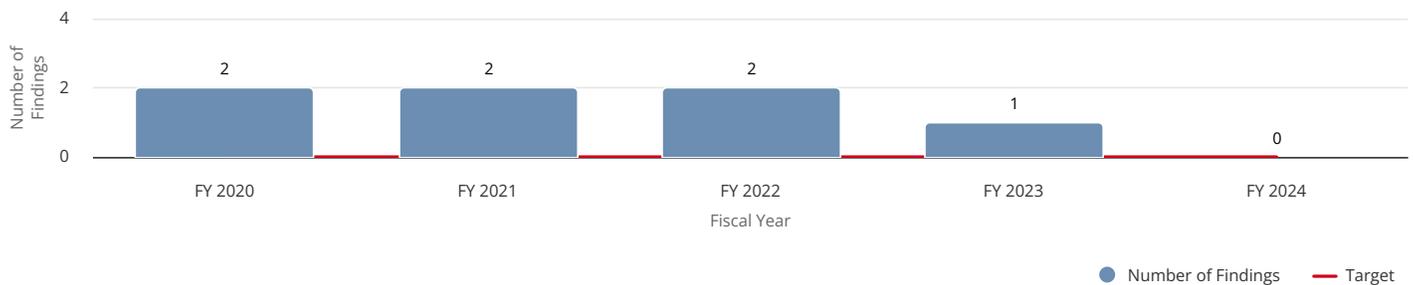
### Number of Findings from Audit Management Letter (Financial Reporting & Control)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Having zero audit management letter findings attests to the County's strong fiscal management, sound financial control, and adherence to internal controls.

#### EXPLANATION OF ACTUALS AND TRENDS

For FY24, there are no audit findings identified in the audit management letter. This is a decrease from the one audit finding received in FY23 and the two received the year prior. Durham County continues to review processes and implement internal controls to ensure compliance with Financial Reporting and the management of Federal & State grants.



## Finance Department Performance Measures

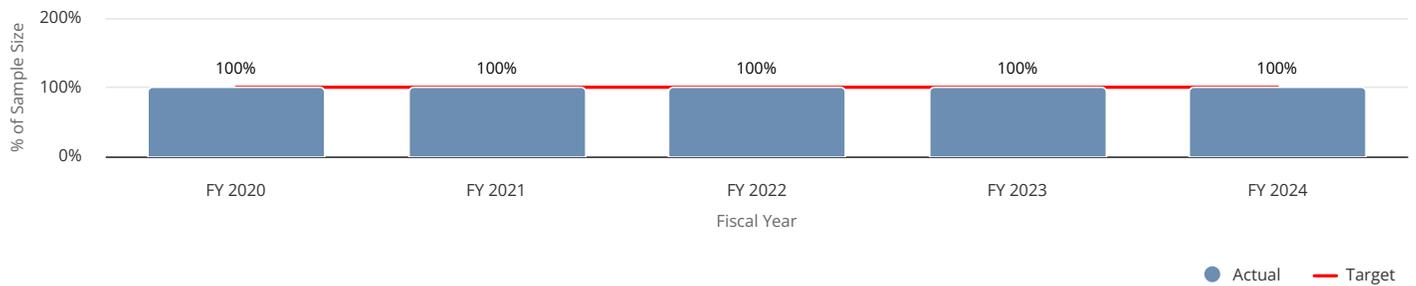
### Percentage of Sample Size of Grants & Federal / State Awards without Material Findings

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Sample sizes for selected programs to be audited are determined by the external auditors based on the level of risk for each program. The County is measuring the percentage of the sample size that did not produce material findings for the testing of grants and federal/state awards. Increased material findings could mean questioned costs that would have to be returned to the grantor or federal or state government, and if significant, a risk of the loss of program funding, potentially affecting the level of service the County is able to provide in the area(s) receiving the material finding(s) and/or questioned cost(s).

#### EXPLANATION OF ACTUALS AND TRENDS

Since this data has been collected (2017) Durham County has maintained 100% compliance with Grants & Federal/State awards without material findings. A material finding indicates that a grant or award is materially non-compliant or lacks sufficient controls. A material weakness is a deficiency, or a combination of deficiencies, such that there is a reasonable possibility that a material misstatement will not be prevented or detected and corrected on a timely basis. The target is set at this level because the optimal outcome is for 100% of the sample of the audited grants and awards to be without material findings.



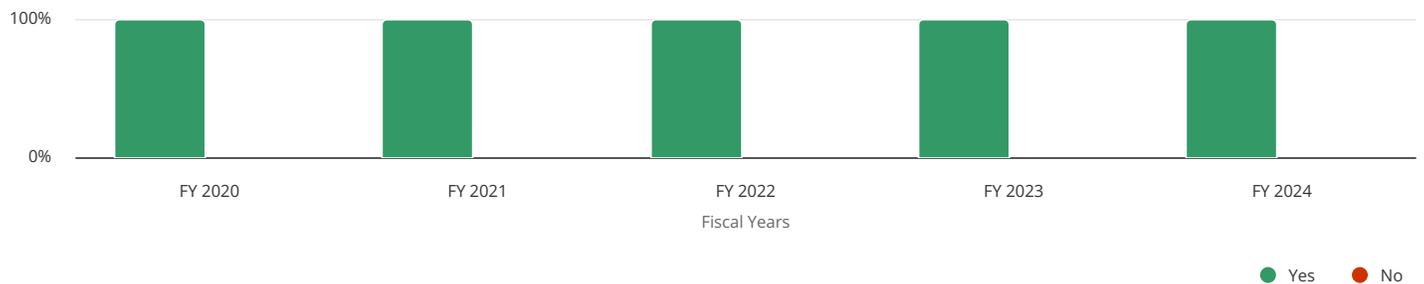
### Maintain AAA Bond Rating

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

A bond rating, similar to a credit score, is an indication of a government's financial strength and trustworthiness to make good on its debt related financial obligations. Having and maintaining the highest obtainable bond rating enables the County to obtain the lowest interest rates which in turn saves the taxpayers money by decreasing the cost of financing.

#### EXPLANATION OF ACTUALS AND TRENDS

Durham County has maintained its AAA rating for decades and anticipates doing so into the future. This has and will continue to decrease the cost of financing by qualifying for lower interest rates.





## Description

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

## Programs

### Citizen Support

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

### General Reappraisal

North Carolina (via General Statute 105-286) requires all counties to conduct a reappraisal at least once every eight years. Durham County's most recent reappraisal of over 112,000 parcels was effective January 1, 2019. The primary goal of reappraisal is to help ensure the county's tax burden is distributed equitably based on current property values.

### Revenue Collection

The Revenue Collection program ensures the highest possible tax revenue collection rate in a timely and transparent manner for the operation of the county, city, and fire districts. In addition to collection of ad valorem taxes on real property, personal property, motor vehicles, and public service included is beer and wine license tax, animal civil penalties, occupancy tax, and gross receipts. North Carolina General Statutes provide the Tax Collector authority to collect delinquent taxes by powers of foreclosure on real estate, wage garnishment, personal property attachment, Sheriff's levy personal property seizure, debt setoff program (seizure of state income tax refunds or lottery winnings), and advertising liens.

### Tax Base Assessment

North Carolina General Statute 105-296 mandates the assessor shall have general charge of the listing, appraisal, and assessment of all property in the county and that all taxable property is listed and assessed uniformly and accurately. All property subject to ad valorem taxation shall be listed annually with value of personal property being determined annually as of January 1. Real property value is determined as of January 1 of the most recent general reappraisal year. Tax revenues are a major source of funding for county services. This program establishes a tax scroll showing assessed values for all properties. It is imperative that the tax scroll be accurate as this is used to generate the annual bills from which revenue is derived.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$6,850,880</b>	<b>\$7,327,908</b>	<b>\$7,499,577</b>	<b>\$7,960,172</b>	<b>\$7,960,172</b>	<b>8.63%</b>
Personnel	\$5,124,970	\$5,424,532	\$5,288,710	\$5,715,124	\$5,715,124	5.36%
Operating	\$1,708,436	\$1,903,376	\$2,210,867	\$2,245,048	\$2,245,048	17.95%
Capital	\$17,474					
<b>Revenue</b>	<b>\$345,797,617</b>	<b>\$381,005,607</b>	<b>\$381,862,094</b>	<b>\$395,472,385</b>	<b>\$416,825,464</b>	<b>9.40%</b>
Taxes	\$343,233,993	\$378,609,207	\$379,068,068	\$392,720,185	\$414,073,264	9.37%
Licenses and Permits	\$14,094	\$17,000	\$14,571	\$14,000	\$14,000	-17.65%
Investment Income	\$60,072	\$30,000	\$65,607	\$60,000	\$60,000	100.00%
Service Charges	\$2,471,858	\$2,334,400	\$2,689,407	\$2,660,200	\$2,660,200	13.96%
Other Revenues	\$17,600	\$15,000	\$24,441	\$18,000	\$18,000	20.00%
<b>Net County Cost</b>	<b>(\$338,946,738)</b>	<b>(\$373,677,699)</b>	<b>(\$374,362,517)</b>	<b>(\$387,512,213)</b>	<b>(\$408,865,292)</b>	<b>9.42%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
60.00	60.00	60.00	60.00	60.00

*\*Operating funds for Tax Administration have increased mostly within miscellaneous contracted services to account for increasing costs of vendors and to have a more accurate budget that reflects current year's actuals.*

## Tax Administration Department Performance Measures

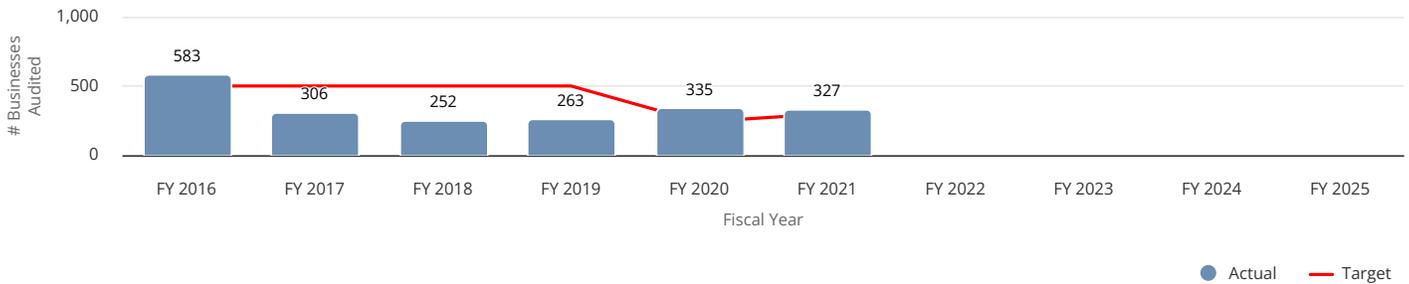
### Number of businesses reviewed for compliance

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the number of businesses reviewed for compliance of listing personal property assets. Compliance reviews are used to ensure that personal property listings are accurately filed therefore fairly and equitably distributing the tax burden. According to NC General Statute 105-312 'It shall be the duty of the assessor to see that all property not properly listed during the regular listing period be listed, assessed and taxed'. Property owners who correctly file their business assets are presumed to carry more than their fair share of the tax burden than those business owners who under-list or fail to list at all. In accordance with N.C.G.S. 105-299-Employment of Experts four audit firms are contracted to assist the assessor in carrying out this task.

#### EXPLANATION OF ACTUALS AND TRENDS

Target is set based on an estimate of the number of accounts that can be reviewed according to funds budgeted for this item.



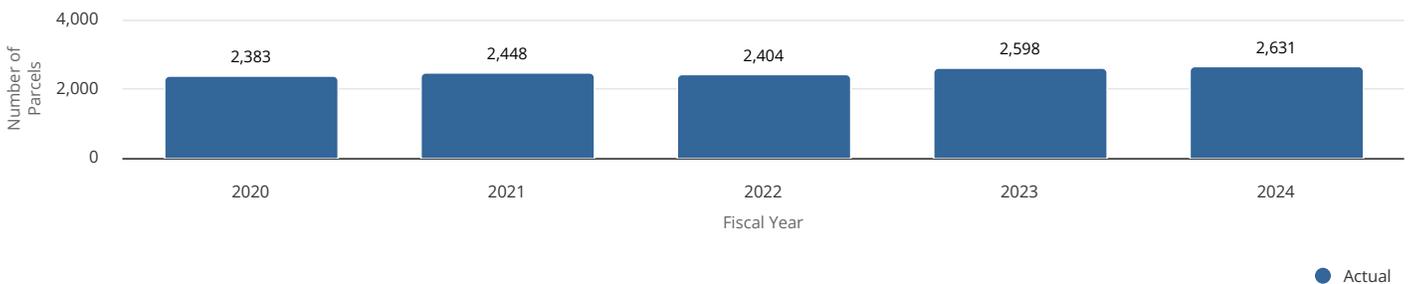
### NUMBER OF PARCELS PARTICIPATING IN PROPERTY TAX RELIEF PROGRAMS (HOMESTEAD EXEMPTIONS)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This metric measures the number of qualified parcels participating in one of three property tax relief programs specifically the Elderly or Disabled Exclusion, Disabled Veteran's Exclusion or the Circuit Breaker Program. All three programs are mandated by the state of North Carolina and administered by the county. Durham's growing popularity is evident of a healthy housing market. For most neighborhoods this has translated to higher property values and increasing property taxes. This has spiked an interest in the existing three state property tax relief programs. Property owners qualifying for one of the three programs state programs receive a defined reduction of the appraised value of their property.

#### EXPLANATION OF ACTUALS AND TRENDS

Increased public awareness of tax relief programs.





## Description

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

## Programs

### DSS Legal Services

DSS Legal Services is a division of the Office of the County Attorney, which provides legal advice and court representation to the Department of Social Services, enabling the Department to minimize liability and maximize effectiveness while addressing the needs of its target population.

### General Legal Services

General Legal Services is a division of the Office of the County Attorney, which provides legal advice/representation to the Board of Durham County Commissioners, elected Officials, and Durham County Government departments, Boards and Committees, to ensure mitigation of liability and compliance with federal, state, and local laws.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$3,209,150</b>	<b>\$3,586,235</b>	<b>\$3,324,102</b>	<b>\$4,167,139</b>	<b>\$4,087,139</b>	<b>13.97%</b>
Personnel	\$2,954,615	\$3,292,500	\$2,941,583	\$3,735,156	\$3,735,156	13.44%
Operating	\$254,535	\$293,735	\$382,519	\$431,983	\$351,983	19.83%
<b>Revenue</b>	<b>\$2,165</b>	<b>\$1,000</b>	<b>\$5,000</b>			<b>-100.00%</b>
Contributions and Donations	\$2,165	\$1,000	\$5,000			-100.00%
<b>Net County Cost</b>	<b>\$3,206,985</b>	<b>\$3,585,235</b>	<b>\$3,319,102</b>	<b>\$4,167,139</b>	<b>\$4,087,139</b>	<b>14.00%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
23.00	23.00	25.00	25.00	25.00

\*FY 2024-25 Estimated FTE includes a mid-year addition of two FTEs: Deputy County Attorney & Assistant County Attorney

## Budget Highlight

- The budget includes an increase in operating expenses for training and travel to support two additional positions added mid-year: Deputy County Attorney & Assistant County Attorney. (\$30,000)

## County Attorney Performance Measures

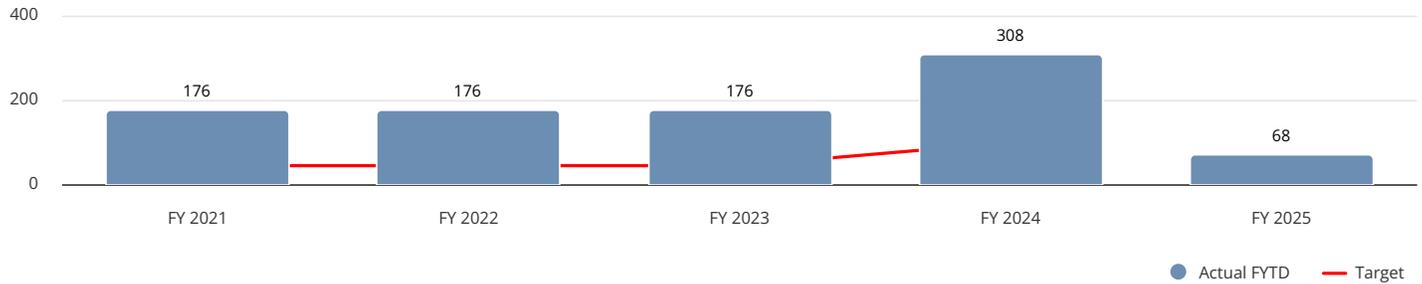
### Number of Departments, Boards, and Commissions Advised

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Legal representation is provided to all departments, boards, and many commissions by the County Attorney's Office to ensure accountability and efficiency. This measure remains consistent unless the County adds or removes departments, boards, and/or commissions. The target for this measure should be to cover the applicable number of departments, boards, and commissions as needed. If there are any changes to the number of entities the County Attorney's Office is required or requested to counsel, the target will change accordingly.

#### EXPLANATION OF ACTUALS AND TRENDS

This measure is dependent on whether the County adds or removes departments, boards and/or commissions.



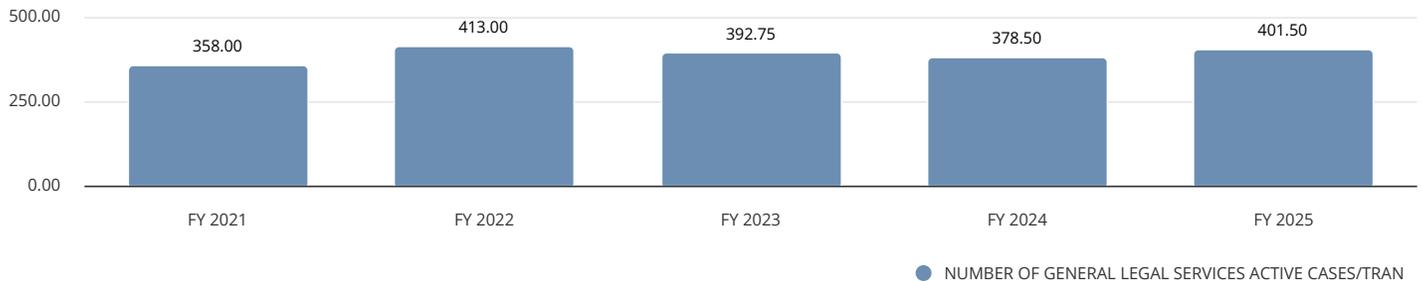
### Number of General Legal Services Active Cases/Transactions (Cumulative)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the total number of cases the County Attorney's Office has open on the internal case list going back to 1990 through the current fiscal year. Any items that have not been marked "closed" are considered active/open and are counted in this measure. This data encompasses all case types, except for non-personnel DSS matters, including but not limited to civil litigation, contracts, property tax appeals, public records review, personnel matters, real estate closings, etc. These case types, particularly those that are related to litigation, are very complex and are generally active/open over several years.

#### EXPLANATION OF ACTUALS AND TRENDS

As of the third quarter of FY 2017-18, staff closed many old files that were simply not marked as closed. Therefore, the overall number of active cases/transactions is a much more accurate number. The process to close case files has now been given a higher priority to make certain that this measure is accurate. This metric has almost doubled since the file purge of 2018. Please note that these numbers fluctuate depending on the number of issues clients (other County departments, boards, and commissions) that require legal assistance have during a given quarter. The office has received notice of additional matters that will require legal involvement, many of which may take months or years to resolve, although it is our goal to have matters resolved/dismitted before incurring additional costs and resources where possible. A target is not necessary for this measure, as we generally have little to no indicators about the number and/or types of matters we will have upcoming in a fiscal year.



# County Attorney Performance Measures

## Number of Total "AND" Cases with Court Representation from DSS Attorneys

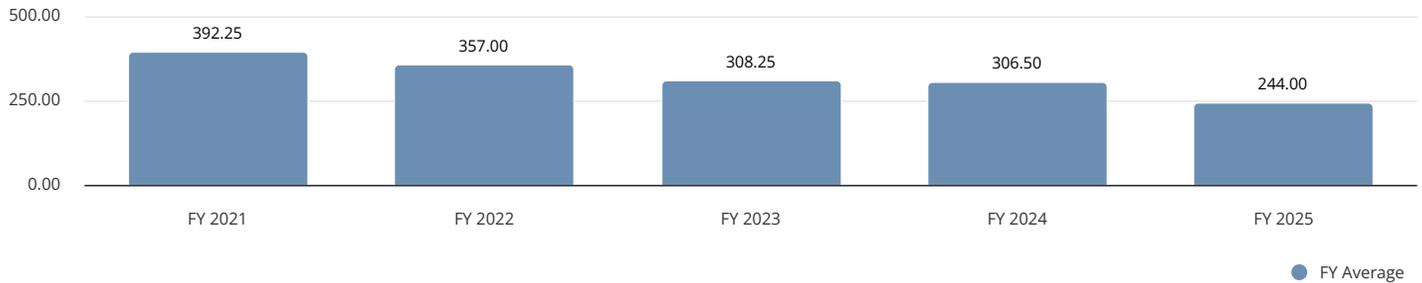
### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the legal representation provided by the County Attorney's Office to the Department of Social Services (DSS) and their clients in all Abuse, Neglect and Dependency (AND) matters. Child Protective Services is legally mandated to conduct assessments of reports of suspected abuse and neglect as defined in Chapter 7B of the North Carolina General Statutes. Without legal representation in the Court on these matters, DSS would be at a great disadvantage to intercede and protect children living in homes with reports of abuse and neglect. This function is essential in ensuring the health and well-being, as well as the safety and security, of our community's families.

This measures the average number of cases active over the course of the quarter. It demonstrates overall workload associated with active cases. These numbers do not include active RIL (Responsible Individual List) cases in which the Child Welfare Attorneys prepare for trial (prepare subpoenas for witnesses and production of documents, preparation of expert witnesses, preparation for DSS Social Workers, present evidence before the tribunal (District Court Judge).

### EXPLANATION OF ACTUALS AND TRENDS

Our caseload is relatively stable in numbers, but is dependent on statutes and DSS policy implementation.





**Description**

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

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

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

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

**Budget**

Fund Center Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
District Attorney	\$58,913	\$226,792	\$202,678	\$205,500	\$205,500	-9.39%
Clerk Of Superior Court	\$12,522	\$13,220	\$20,042	\$496,443	\$13,220	0.00%
Court Facilities	\$170,739	\$158,794	\$158,794	\$163,558	\$163,558	3.00%
Public Defender	\$43,791	\$194,480	\$170,310	\$175,680	\$174,480	-10.28%
Superior Court	\$1,000	\$900	\$900	\$900	\$900	0.00%
Dept Of Juvenile Justice	\$3,786	\$5,724	\$5,724	\$5,730	\$5,730	0.10%
District Court	\$2,594	\$2,880	\$2,880	\$2,880	\$2,880	0.00%
<b>Net County Cost</b>	<b>\$293,346</b>	<b>\$602,790</b>	<b>\$561,328</b>	<b>\$1,050,691</b>	<b>\$566,268</b>	<b>-6.06%</b>

*\*FY 2024-25 Original for District Attorney and Public Defender included one-time placeholder funding to cover unanticipated increases in contract costs. The actual contract amounts were less than original budgets, and are reflected in FY 2024-25 Estimates.*

**Budget Highlights**

- Continued funding for Justice Parking Deck parking validation is included for both District Attorney and Public Defender clients to alleviate the financial burden on low-income residents.



## Description

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

## Programs

### Campaign Finance

The auditing of campaign finance reports submitted by political committees under the purview of the Durham County Board of Elections ensures compliance with statutory requirements surrounding reporting, contributions, and expenditures. These functions include making reports publicly available and submitting violations to the State Board of Elections. Auditing occurs at various points during each fiscal year consistent with statutory timeframes.

### Community Outreach and Engagement

Facilitating community education on elections administration is a priority for the Durham County Board of Elections. This is achieved through voter registration drives, providing a robust and user-friendly website, and distributing literature and compliance materials to third-party organizations seeking to engage the community.

### Elections Management

As per our statutory charge and rules promulgated by the State Board of Elections, ensuring the execution of honest, fair, equitable, and accurate elections is critical to organizational operations. Activities related to this program include maintaining ADA compliant polling places, ensuring accurate voter rolls, conducting election results audits, and performing logic and accuracy of critical election equipment.

### Precinct Official Recruitment and Retention

Maintaining a consistent and educated precinct official base will facilitate honest, fair, equitable, and accurate elections. Activities related to this program include providing officials with in-depth training and comprehensive documentation, creating feedback loops for election officials which facilitates continuous process improvement, and awarding service as a means of retention.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$3,385,960</b>	<b>\$3,358,172</b>	<b>\$3,316,212</b>	<b>\$3,887,426</b>	<b>\$3,712,193</b>	<b>10.54%</b>
Personnel	\$2,181,528	\$2,279,665	\$2,144,169	\$2,733,001	\$2,580,540	13.20%
Operating	\$1,204,431	\$1,078,507	\$1,172,043	\$1,154,425	\$1,131,653	4.93%
<b>Revenue</b>	<b>\$854,623</b>	<b>\$200</b>	<b>\$1,450</b>	<b>\$963,500</b>	<b>\$963,500</b>	<b>481650.00%</b>
Service Charges	\$854,623	\$200	\$1,450	\$963,500	\$963,500	481650.00%
<b>Net County Cost</b>	<b>\$2,531,337</b>	<b>\$3,357,972</b>	<b>\$3,314,762</b>	<b>\$2,923,926</b>	<b>\$2,748,693</b>	<b>-18.14%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
12.00	12.00	12.00	15.00	13.00

## Budget Highlight

- This budget supports a new Ballot Processing Manager to address statutory changes that require a dedicated division to oversee the management of ballot related functions. This is in direct response to Session Laws 2023-140 and 2024-57. The creation of this position will consolidate ballot management, election auditing, jurisdictional auditing, and reconciliation responsibilities under one departmental division to give these functions the dedication required by law. (\$101,314)
- The overall budget has risen due to the cyclical nature of election events, with the number of elections increasing from one to three in the upcoming fiscal year as mandated by current law. This year, the Board of Elections will oversee elections for all municipalities within Durham County, resulting in significant reimbursements for election administration. Based on current laws and anticipated resources, the department expects to receive over \$947,400 from these municipalities, which will help offset a substantial portion of the requested funds

## Board of Elections Department Performance Measures

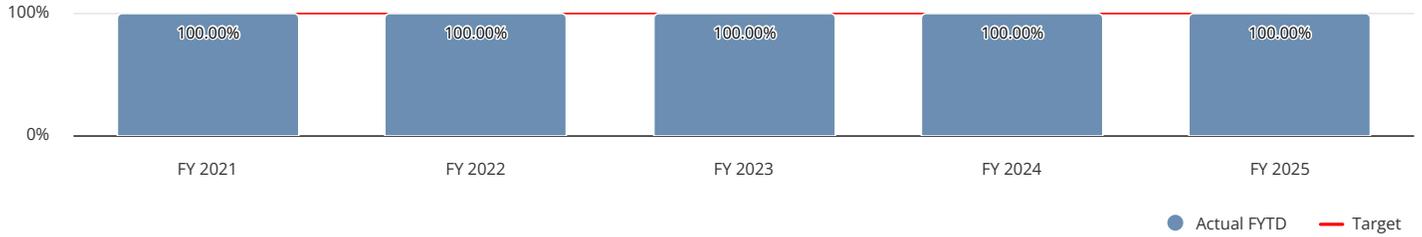
### Elections: Average Percent of Polling Places Reaching ADA Compliance

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The percentage of polling places in Durham County with accessibility meeting the compliance standards set forth in the Americans with Disabilities Act of 1990 (ADA).

#### EXPLANATION OF ACTUALS AND TRENDS

The percentage of polling places reaching ADA compliance remains the same as previous quarters. The 2024 November General Election was held during the FY25 Q2 period and all polling places met ADA compliance. If compliance issues arise, BOE staff work to bring the facility up to compliance standards prior to the upcoming election.



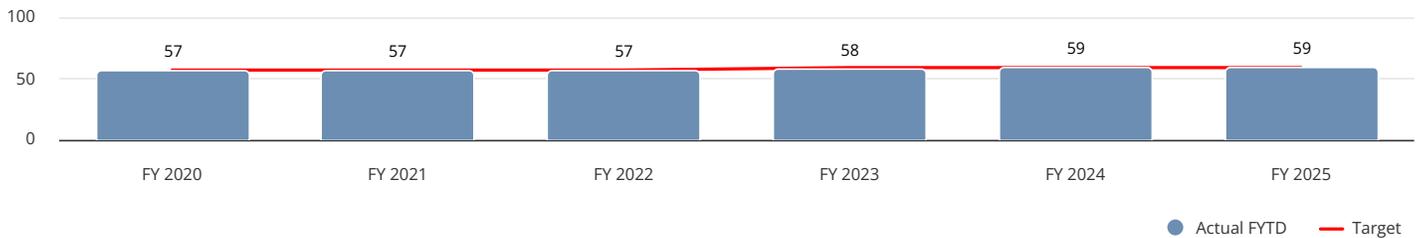
### Elections: Number of Polling Places in Precinct or in an Adjacent Precinct

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The polling places located within or adjacent to the 59 precincts in Durham County. Providing every citizen in Durham County access to a polling place within close proximity of their home, ensures access to elections.

#### EXPLANATION OF ACTUALS AND TRENDS

The number of polling places in precinct or in an adjacent precinct remains constant. The 2024 November General Election was held during FY25 Q2 and all polling places were either in precinct or in an adjacent location.



## Board of Elections Department Performance Measures

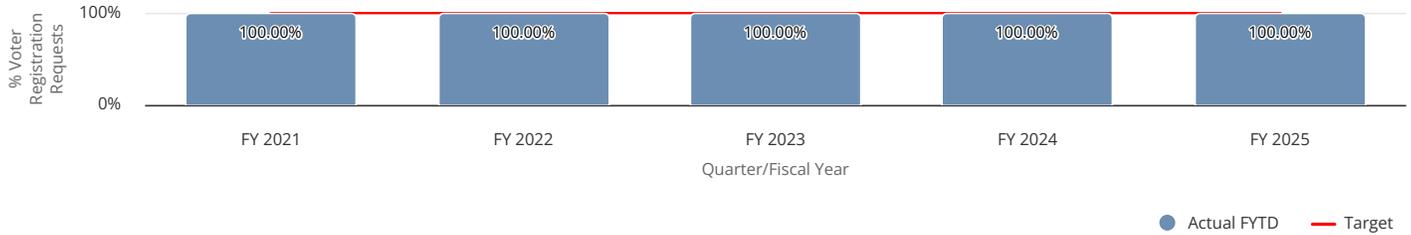
### Elections: Percent of Voter Registration Requests Processed within 48 Hours

**MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)**

For optimal efficiency and customer service it is the mission of the Board of Elections to process all Voter Registration Applications received timely at our office within 2 business days of their receipt.

**EXPLANATION OF ACTUALS AND TRENDS**

The percent of voter registration requests processed within 2 business days remains the same as previous quarters. The 2024 General Election was held during the FY25 Q2 period and all registration applications were processed in a timely manner and prior to the registration deadline.



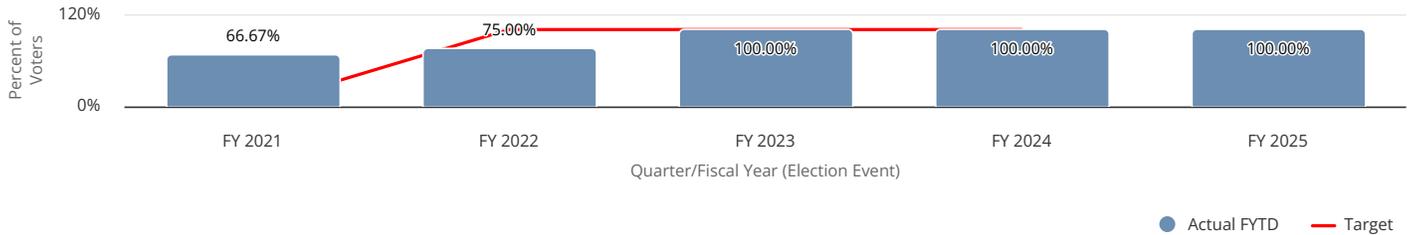
### Elections: Percent of Voters Casting Ballots in Appropriate Jurisdictions

**MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)**

The percentage of voters in Durham County who are able to cast a ballot appropriate for the political jurisdiction in which they reside is essential to the conduct of a free, fair and valid election. Our goal is to ensure that every ballot in Durham County is properly cast.

**EXPLANATION OF ACTUALS AND TRENDS**

The percent of voters casting ballots in appropriate jurisdictions is trending the same as previous quarters where an election was present.



## Board of Elections Department Performance Measures

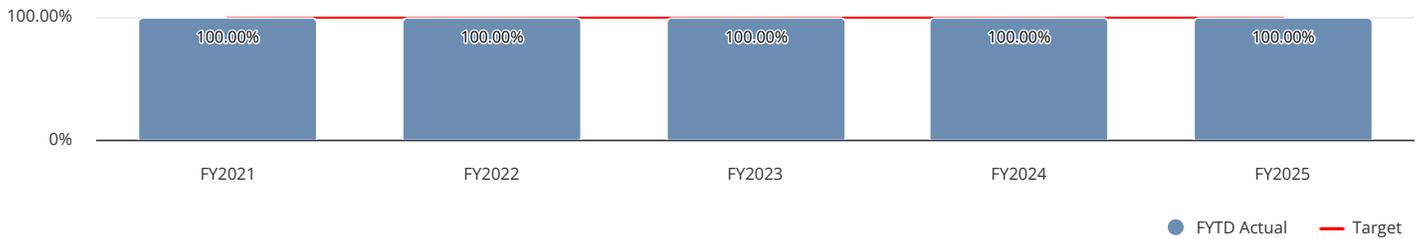
### Elections: Percent of Voting Systems Receiving Logic and Accuracy Testing

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Testing of Voting Equipment and electronic poll books for logic and accuracy to ensure no widespread system failures occur, which may negatively impact voting.

#### EXPLANATION OF ACTUALS AND TRENDS

The percent of voting systems receiving logic and accuracy testing is trending at 100%, which is the same as previous quarters where an election was present. The 2024 General Election was held during FY25 Q2 and all voting systems being used for the election were certified through logic and accuracy testing prior to early voting and election day.



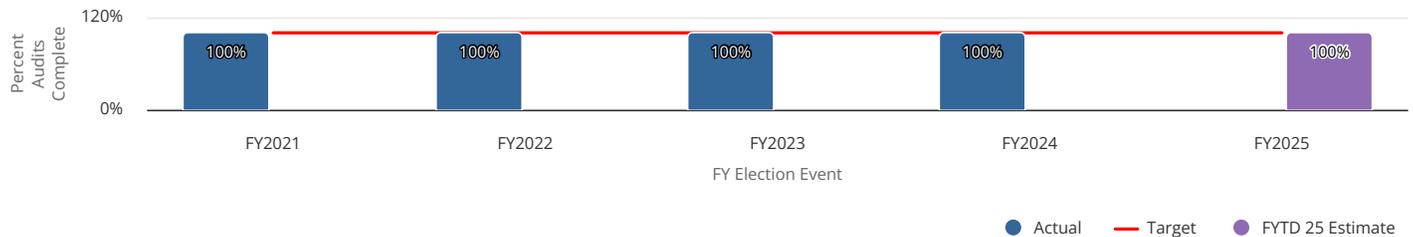
### Elections: Percent of Post-Election Audits Completed

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

On Election Night, poll workers return election supplies and ballots to the Board of Election's office. Fully accounting for all necessary supplies and ballots ensures the legitimacy of the voting that occurred in Durham County's 59 precincts.

#### EXPLANATION OF ACTUALS AND TRENDS

The Percent of Post Election Audits Completed are trending consistently to other quarters where elections were present. Post-Election auditing is a requirement for all election cycles. The 2024 March Primary Election was held during this quarter. Auditing the election supplies, materials and ballots upon their return must reflect the conduct of an excellent election and provide public confidence in its legitimacy.





## Description

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

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

## Programs

### Administration

The administration program is designed to capture the revenue generated by the Office of Register of Deeds. Total revenue collected is an accounting function for combining all of the payments made to different divisions of the Office. This total is distributed to various local and state governmental entities based on NC General Statute. Since the amount of revenue generated can speak to the general strength of certain community sectors, this program works as a measure of performance. This number and its benchmarks can help to paint a picture associated with that general strength. This measure can be associated with the Community Empowerment and Visionary Government Goals of Durham County Government.

### Real Estate Intake

The purpose of the Real Estate Program is to record, retrieve, and permanently preserve land transactions and other land documents for citizens of Durham County, in accordance with state statutes. As the designated legal custodian, the Real Estate Department of the Register of Deeds Office is responsible for recording and indexing land records and business documents including, but not limited to deeds, deeds of trust, and powers of attorney. These documents may be recorded and retrieved in-person or electronically. The maintenance, conservation, and preservation of these documents in perpetuity is a statutory requirement for this division of the Office.

### Vital Records Intake

The purpose of the Vital Records Intake Program is to record, maintain, and preserve vital record documents for retrieval and issuance in perpetuity. The Vital Records Department is also responsible for maintenance and issuance of birth, death, and marriage certificates, as well as military discharge records (DD-214s) and oaths of office for notaries that take place in Durham County. The maintenance, conservation, and preservation of these documents in perpetuity is a statutory requirement for this division of the Office.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$1,988,572</b>	<b>\$2,268,709</b>	<b>\$2,087,943</b>	<b>\$2,070,928</b>	<b>\$2,060,928</b>	<b>-9.16%</b>
Personnel	\$1,557,812	\$1,521,448	\$1,463,611	\$1,523,204	\$1,513,204	-0.54%
Operating	\$430,760	\$747,261	\$624,332	\$547,724	\$547,724	-26.70%
<b>Revenue</b>	<b>\$5,351,238</b>	<b>\$6,165,225</b>	<b>\$6,066,520</b>	<b>\$6,067,500</b>	<b>\$6,067,500</b>	<b>-1.59%</b>
Service Charges	\$5,346,941	\$6,165,000	\$6,064,058	\$6,065,000	\$6,065,000	-1.62%
Other Revenues	\$4,297	\$225	\$2,462	\$2,500	\$2,500	1011.11%
<b>Net County Cost</b>	<b>(\$3,362,666)</b>	<b>(\$3,896,516)</b>	<b>(\$3,978,577)</b>	<b>(\$3,996,572)</b>	<b>(\$4,006,572)</b>	<b>2.82%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
19.00	19.00	19.00	19.00	19.00

## Register of Deeds Performance Measures

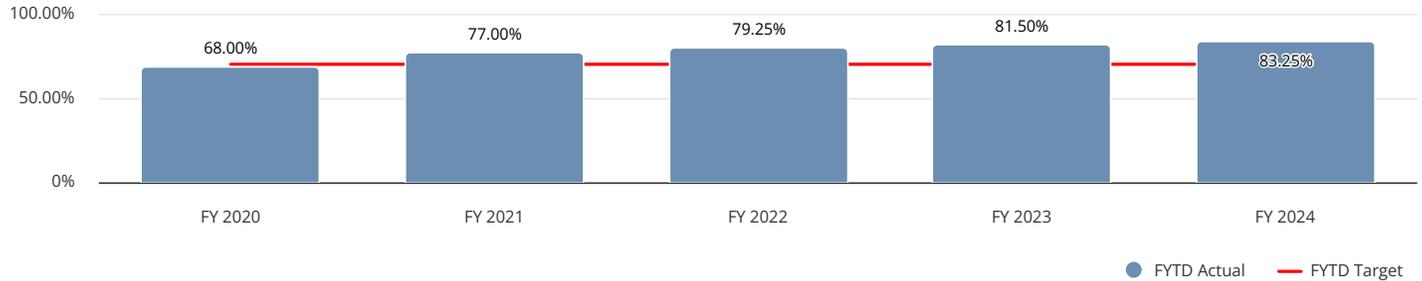
### Percentage of Real Estate Documents Submitted Electronically

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This is a measure of the number of real estate documents filed electronically through the department. This is important because it indicates the effectiveness and overall utility of the technological services available to customers in the office. These services reduce wait times for filing, increase the speed at which services can be delivered, and provide a platform for customers to interact with the office remotely.

#### EXPLANATION OF ACTUALS AND TRENDS

This number has largely plateaued due to the outreach efforts conducted by the office toward prospective service users, such as legal professionals, who are high-volume submitters. The remaining documents are filed in person by occasional users who would not benefit from the expense of signing up for the electronic service.



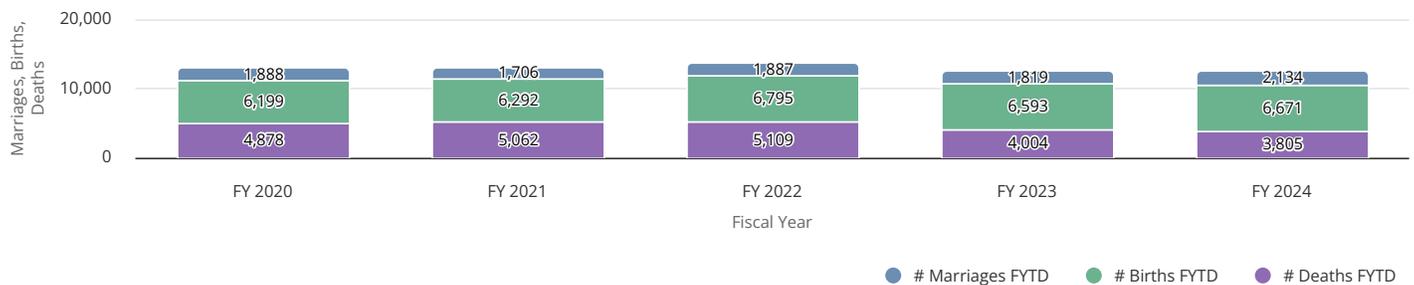
### Durham County Marriages, Births, and Deaths

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure gives a very high-level view of some of the life cycles of Durham residents. Immigration to the area, access to health, quality of life and area desirability are some of the aspects that can have an impact on the variability of these numbers.

#### EXPLANATION OF ACTUALS AND TRENDS

This measure is based on the confluence of several societal factors at both the local and national levels. Locally, the promotion of strong communities through initiatives, policy, and engagement can help support positive trends in these measures.



## Register of Deeds Performance Measures

### Total Department Revenue (Gross)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Since the amount of revenue generated in the Register of Deeds Office can offer some insights into the general strength of the area housing market, this number can also help paint a picture of the local economy.

#### EXPLANATION OF ACTUALS AND TRENDS

This number is significantly impacted by collections in the form of excise taxes from real estate sales. Adjustments to the real estate market can be effected by interest rates, available units for sale, etc. The increasing number of apartment buildings and other rental units have also driven down the amount of excise taxes collected in recent years. No excise tax is collected when residents move in and out of these units.



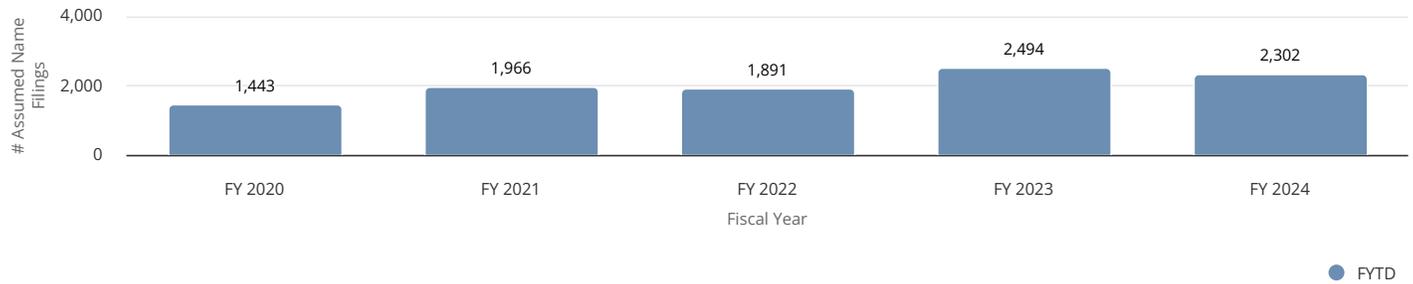
### Total Number of Assumed Name Filings

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure tracks the number of submissions for new business names from individuals wishing to conduct business in Durham. This figure provides a snapshot of how many people are planning to start a business in the area. It can offer insights into how the general business climate is viewed locally, regionally, or nationally. Note that this represents only a partial count of new businesses in the area, as certain business structures may be filed with the NC Secretary of State's Office rather than the Register of Deeds Office.

#### EXPLANATION OF ACTUALS AND TRENDS

The number of assumed names filed in Durham has mainly increased over the years. This could be related to the increasing number of residents moving to the area, but could also suggest that people feel that conditions are favorable for starting their own businesses.





## Description

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

## Programs

### **Business Services**

The General Services Business Services Division is responsible for the planning, organization, management, and staffing of the General Services Department. The Administration Division is made up of the Director, Deputy Director, Administrative Officer, Quality Control and Contract Compliance Officers, Administrative Assistance, Ambassador, Accounts Receivable/Payable, and County Facility Rental. Business Services includes 9 FTEs and 1.5 contractors operating multiple shifts from 7:30 a.m. to 5:00 p.m.

### **Buildings/ Operation**

The Public Buildings program maintains, repairs, and ensures proper operations of facilities owned or operated by Durham County government. This includes a total of 2,344,243 building square feet. Activities performed include, but are not limited to: plumbing, heating, air conditioning and ventilation (HVAC), electrical services; minor renovations, energy management and utilities; snow and ice removal; and miscellaneous service contracts, elevators, chillers, cooling towers, and water treatment. The Public Building program falls within the Building Division, which includes: two Assistant Director of Operations, four Supervisors, two Project Facilitator, and 30 Technicians FTEs.

### **Grounds Operation**

The Grounds Maintenance Division maintains, and repairs all assigned landscaped areas for facilities owned or operated by Durham County. A total of 245 acres of property is supported by the Grounds Division. Activities performed in this division include, but are not limited to: minor renovations, landscaping services, fencing, miscellaneous service contract administration, parking lot maintenance, repair and striping, maintenance of green roof systems, sign creation, fabrication, installation and maintenance at County roads and facilities, maintenance of the synthetic athletic field and parking lot at the County stadium, event staffing support for County stadium events, and snow and ice removal. Grounds Division staff consists of a Supervisor and 12 FTEs.

### **Janitorial**

Since 2017, General Services began to self-performed janitorial services for the Durham County Courthouse which is 318,555 square feet. This team consists of a supervisor, 1 Day porter and 5 FTEs that service the facility at night. The other 2 million square feet of facilities are supported by janitorial contractors. Presently all six of our contractors are MWBE vendors. Twenty-five (25) County facilities are serviced by contractual Janitorial services.

### **Security**

The purpose of the Security program is to provide safe and secure facilities for County citizens, employees, and visitors to use and enjoy. The Security program provides uniformed contract security officers, access control, camera systems surveillance, lock, and keys to all County facilities. Staffing includes the Security Manager, Technical Specialist, and two Locksmiths.

**Stadium**

The Stadium division facilitates the safe operation of quality sporting and entertainment events that enhance quality of life in the local community. The stadium is available for rent at a nominal fee. The facility accommodates track and field, football, soccer, lacrosse, and other activities from carnivals to food rodeos. The Stadium division is supported by the Stadium Manager and Program Coordinator, who services a five-member Stadium Authority.

**Warehouse/Fleet/ Mail**

The Warehouse logistic program facilitates the movement of goods from departments within the County for storage. This allows for control of all types of inventory stock for usability, traceability, and security. It also includes maintaining a section for surplus items to be utilized by other departments and prepare surplus items for sale to the public. The mailroom provides the pick-up and delivery of interdepartmental mail, and the metering and processing of out-going US Mail, Federal Express, and UPS requests. The Division meters and charge-backs postal charges to each County Department it services for bulk purchase and provides courier services weekly or as needed. The purpose of the Vehicle program is to provide a fair and equitable methodology for the acquisition, fueling, replacement, and disposal of County owned vehicles and equipment. The division consists of the Warehouse Manager, Fleet Coordinator, Administrative support, and five Technicians. This division is regularly supported on a six-month basis with JSD participants.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$17,701,870</b>	<b>\$20,008,248</b>	<b>\$21,390,115</b>	<b>\$23,858,768</b>	<b>\$22,478,029</b>	<b>12.34%</b>
Personnel	\$6,645,328	\$7,030,760	\$7,042,314	\$8,192,432	\$7,367,104	4.78%
Operating	\$10,924,650	\$12,977,488	\$14,183,370	\$15,271,336	\$14,715,925	13.40%
Capital	\$131,891		\$164,430	\$395,000	\$395,000	
<b>Revenue</b>	<b>\$590,223</b>	<b>\$482,492</b>	<b>\$409,856</b>	<b>\$522,000</b>	<b>\$522,000</b>	<b>8.19%</b>
Intergovernmental	\$55,579	\$52,042	\$41,652	\$53,000	\$53,000	1.84%
Rental Income	\$231,950	\$156,450	\$137,272	\$190,000	\$190,000	21.44%
Service Charges	\$303,219	\$274,000	\$230,932	\$279,000	\$279,000	1.82%
Special Items	(\$524)					
<b>Net County Cost</b>	<b>\$17,111,647</b>	<b>\$19,525,756</b>	<b>\$20,980,259</b>	<b>\$23,336,768</b>	<b>\$21,956,029</b>	<b>12.45%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
81.00	81.00	81.00	94.00	83.00

\*The FY 2024-25 Estimated Budget accounts for more than \$1.35 million in spending obligations that weren't completed in FY 2023-24.

\*\*The FY 2024-25 Estimated Budget also includes a \$129,631 supplement for a lease payment for the relocation of the Office of Emergency Services and General Services Vehicle Maintenance Facility.

**Budget Highlights**

- The budget supports the addition of a Security Operations Supervisor position to monitor all security systems and life safety equipment in the county's 24/7 Security Operations Center. The position includes a new SUV EV electric vehicle. (\$219,329)
- The budget also supports a new Technical Security Specialist position to support preventive maintenance, security assessments, programming, project management, and installation of the county's access control system, cameras and fire systems. The position includes a new Van electric vehicle. (\$181,008)

## General Services Performance Measures

### Economic Impact of Durham County Memorial Stadium Events on Durham's Hospitality Industry

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Economic Impact Data provided by the Durham Sports Commission and/or Discover Durham outlining the economic impact specifically from events at Durham County Memorial Stadium.

#### EXPLANATION OF ACTUALS AND TRENDS

FY24:

- 2023 Blunt East Coast Invitational: \$2,759,678
- 2023 Shaw Football Season: \$550,851
- 2023 Shaw Men's Soccer Season: \$26,128
- 2023 Shaw Women's Soccer Season: \$21,262
- 2023 NAIA Football National Championship: \$557,118
- 2024 CIAA Track & Field Championship: \$193,986
- 2024 NCHSAA Lacrosse State Championships: \$174,517

FY25:

(Note: Shaw has not completed After-Action Reports for their fall 2024 events yet)

- 2024 Blunt East Coast Invitational: \$2,217,578
- 2024 HIM-VILLE: \$81,197
- 2024 NC Senior Games State Finals Track Meet: \$78,500
- 2024 Durham Firebirds EWFL Playoff Games: \$21,725
- 2024 Flag Football State Championship: \$6,517
- 2024 NAIA Football National Championship: \$411,913

FY 2021

FY 2022

FY 2023

FY 2024

FY 2025

● FYTD ● Actual ● Target

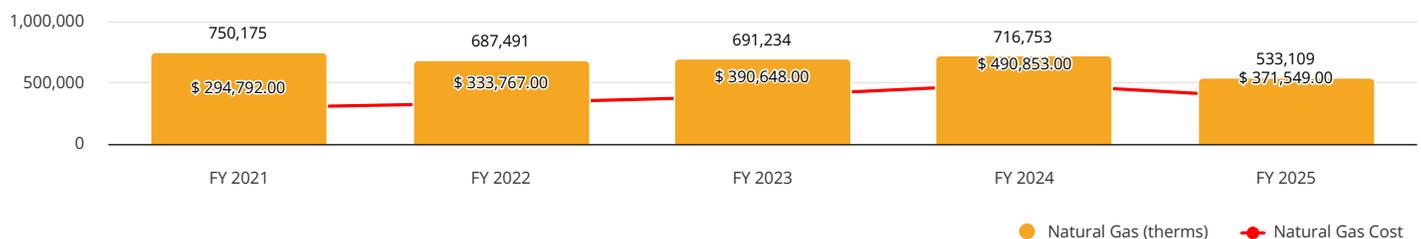
### Energy Consumption per DCo Owned Building

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure represents the Energy consumption and cost per Durham County owned building. It is a key metric to show that while expanding the total square footage of the County owned property Durham County is working to maintain and reduce the total resource consumption.

#### EXPLANATION OF ACTUALS AND TRENDS

#### Building Operations: Natural Gas Consumption



## General Services Performance Measures

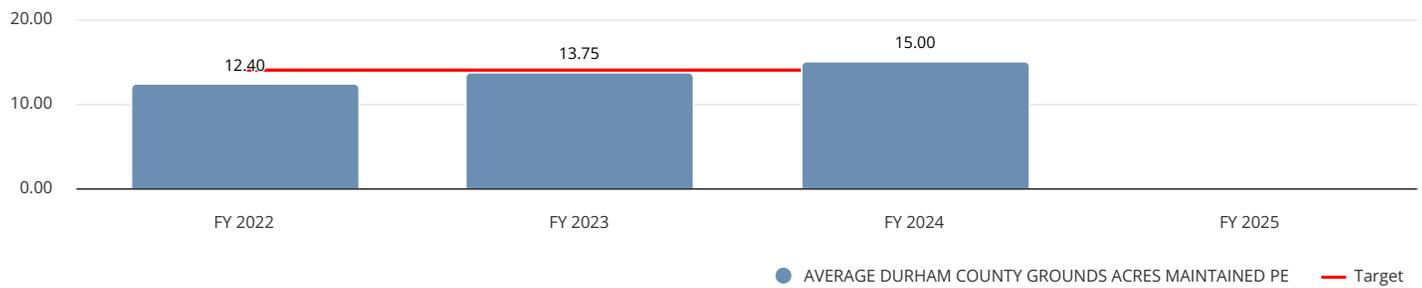
### Grounds Acres Maintained per FTE

**MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)**

This measurement defines the correlation between the total property acreage maintained and the number of full-time employees (FTE) for grounds maintenance. It is important to ascertain if the division is properly staffed to adequately and appropriately maintain the properties owned/leased by Durham County Government and those agencies with interlocal agreements.

**EXPLANATION OF ACTUALS AND TRENDS**

No Change from Q1-FY25



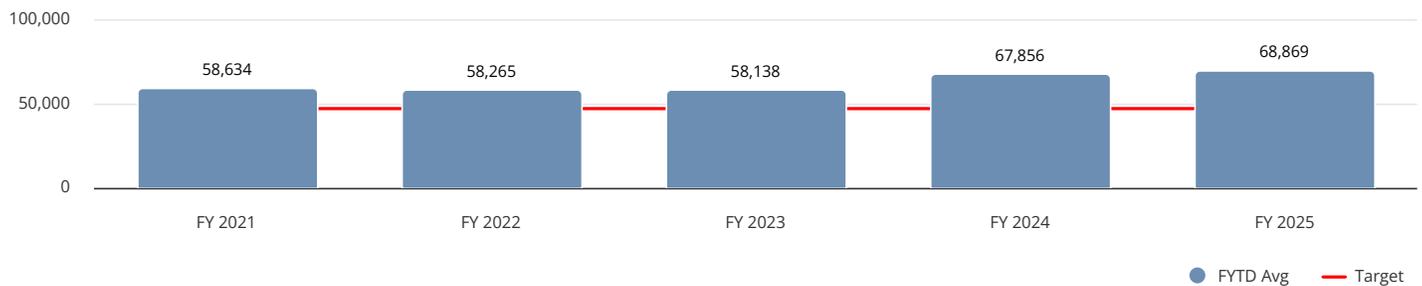
### Square Feet of Buildings Maintained per FTE

**MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)**

This measurement defines the correlation between the total facility square footage maintained and the number of full-time employees (FTE) for building maintenance. It is important to ascertain if the division is properly staffed to adequately and appropriately maintain the facilities owned/leased by Durham County Government and those agencies with interlocal agreements.

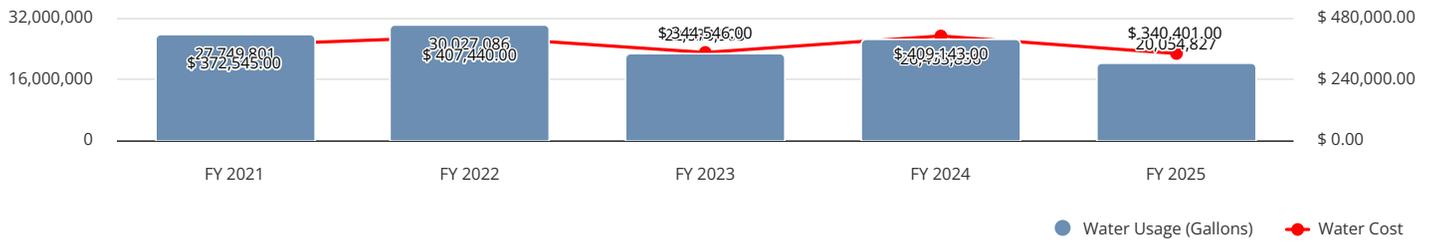
**EXPLANATION OF ACTUALS AND TRENDS**

This measure has grown in a negative direction due to the new Board of Elections facility coming online and the reopening of Stanford Warren Library, without any additional FTE's being added to our staff.

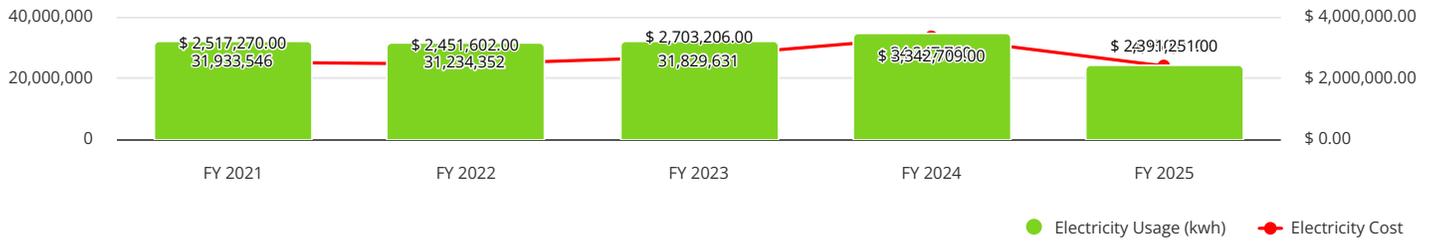


# General Services Performance Measures

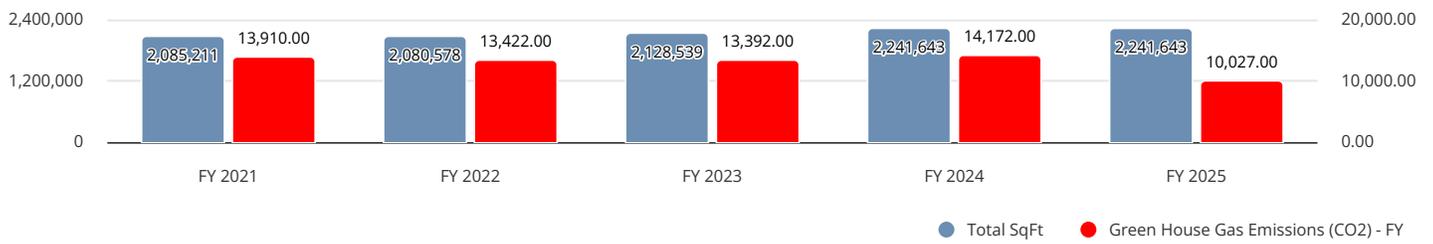
## Building Operations: Water Consumption



## Building Operations: Electricity Consumption



## Green House Gas Emissions (CO2) - FY





## Description

It is the mission of the Information Services & Technology (IS&T) Department to ensure efficient and accurate leadership to sustained, effective and efficient delivery of information and technology services to enhance service delivery to the County's residents, businesses, employees, and visitors. Responsibilities include maintaining the core IT Infrastructure and systems for every aspect of county life-incorporating emergency management, human, data, and information and economic development services with the full spectrum of governmental operations.

IS&T:

- Enhance and improves business services to offer more advance and timely technology implementations and streamlined processes,
- Works to expand strategic roles with agencies to improve aligning their business needs with technology,
- Invests in human capital to cultivate and diversify IS&T's talent resources to better deliver services,
- Provides robust infrastructure to protect the County's technology and information assets, and maintain service operations,
- Optimizes country-wide technology administration to drive business process improvements, resulting in improved efficiencies, productivity, and vendor accountability.

## Programs

### **Business Application Development and Support**

The Business Application Development and Support program provides best-in-class, 3<sup>rd</sup> party or custom-built software applications for departments to efficiently manage internal business processes and to deliver services effectively to citizens. Support, administration, and development of software applications includes Durham County Websites, the County Intranet, and business applications supporting our HR and Financial functions.

### **Data Management and Information Security**

The Data Management and Information Security program manages County data and provides a set of technologies, tools, and processes to assist departments, decision makers, and citizens in using data to understand and analyze organizational performance in addition to providing leadership in the development, delivery, and maintenance of an information security program in order to protect the County's cyber security infrastructure by designing programs that protect confidentiality, integrity, and availability of all information assets. Associated tools include GIS, Open Data, and various software for data reporting and analysis.

### **End User (Client) Productivity and Support Service**

The End Users Productivity and Support Services Program provides efficient and effective end-user technologies and services, training, service management, and enhancements to ensure County departments and employees can fulfill their business in service to the public by providing services and repairs through a county-wide Service Desk which includes desktop, audio-visual, and technology consulting support, ensuring all County departments and employees are able to meet technological business needs.

### **Leadership and Executive Management**

The Leadership and Executive Management Program provides leadership, guidance, and support for all Information Services & Technology to ensure deployment of business solutions that incorporate strategic planning initiatives and governance effectively. This includes Budget and Financial Management for IS&T, Project Management, End-user communications and training, Managing for Results, Human Resource Representation, Strategic Consulting, and Planning.

**Technology Communications and Infrastructure**

The Technology Communications and Infrastructure program provides a technological and communicative infrastructure focused towards effective and efficient availability, security, and accessibility to meet the needs of the County departments and fulfill citizen services. Programming includes Network (wireless/wired internet), Email, Data Center, Telephones, Cabling, Data Storage, and Audio-Visual.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$15,207,315</b>	<b>\$17,420,546</b>	<b>\$19,399,981</b>	<b>\$21,077,772</b>	<b>\$19,830,966</b>	<b>13.84%</b>
Personnel	\$7,916,021	\$8,811,600	\$8,561,295	\$10,235,489	\$10,235,489	16.16%
Operating	\$7,291,294	\$8,608,946	\$10,554,600	\$10,842,283	\$9,595,477	11.46%
Transfers Out			\$284,086			
<b>Net County Cost</b>	<b>\$15,207,315</b>	<b>\$17,420,546</b>	<b>\$19,399,981</b>	<b>\$21,077,772</b>	<b>\$19,830,966</b>	<b>13.84%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
69.00	69.00	69.00	76.00	76.00

\*FY 2024-25 Estimates include a \$1.36 million rollover of spending obligations that were not completed in FY 2023-24.

**Budget Highlight:**

- The County is in the process of selecting and implementing a new Enterprise Resource Planning (ERP) system, a software solution designed to centralize and streamline core business operations. ERP systems typically encompass key modules such as finance and accounting, supply chain management, human resources, production, reporting, and analytics. To ensure a smooth and effective transition, IS&T has collaborated with external partners to identify the critical personnel resources needed from the outset. These positions (5 FTEs) will be instrumental in shaping the support framework and ensuring the efficient implementation of the new system:
  - **Business Relationship:** Ensure that IT investments and initiatives effectively support business objectives, leading to increased efficiency, cost savings, and improved service delivery (\$144,063)
  - **ERP Project Manager:** Oversee the implementation, maintenance, and continuous improvement of ERP solutions (\$152,460)
  - **Senior Business Analyst-HR:** Provide critical support to the HR department by defining business requirements, mapping workflows, and ensuring data accuracy during the ERP transition. (\$139,755)
  - **Senior Business Analyst-IT:** Provide technical expertise in ERP system integrations, configuration and workflow automation. (\$139,755)
  - **Senior ERP Architect:** Oversee strategy, align the ERP system with County business objectives, and streamline data sharing across departments. (\$171,518)
- Also included are two additional new positions:
  - **Digital Content Specialist:** This position will enable the County to maximize the potential of the new website, efficiently managing and refreshing content while harnessing AI-driven solutions to reduce costs (\$107,993)
  - **IT Manager – ServiceNow Platform: Contractor Conversion:** This recommended new position plays a crucial role in overseeing the ServiceNow platform management, optimizing processes, fostering stakeholder collaboration, and driving improvements for the County's Service Management platform. (\$145,813)
- The IS&T budget also includes a significant increase in operating costs, primarily to support the inflationary cost of existing contracts such as the Microsoft Office 365 annual contract for software use. (\$986,531)

## General Services Performance Measures

### Stadium Rental Fees

**MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)**

Rental Fees Received by Durham County Memorial Stadium.

**EXPLANATION OF ACTUALS AND TRENDS**

As of March 12, 2025, Stadium Rental Fees received totaled \$112,161.56 from 37 unique rental event contracts.

In Q1, Stadium Rental Fees totaled \$58,553.18 from 11 unique contracts.

In Q2, Stadium Rental Fees totaled \$38,239.49 from 13 unique contracts.

The total rental income has remained relatively consistent over the past several years, with only slight variations. The stadium is near capacity for the number of events it can accommodate annually with its current staffing level, resulting in minimal fluctuation from year to year.

FY 2021

FY 2022

FY 2023

FY 2024

FY 2025

● FYTD ● Actual ● Target

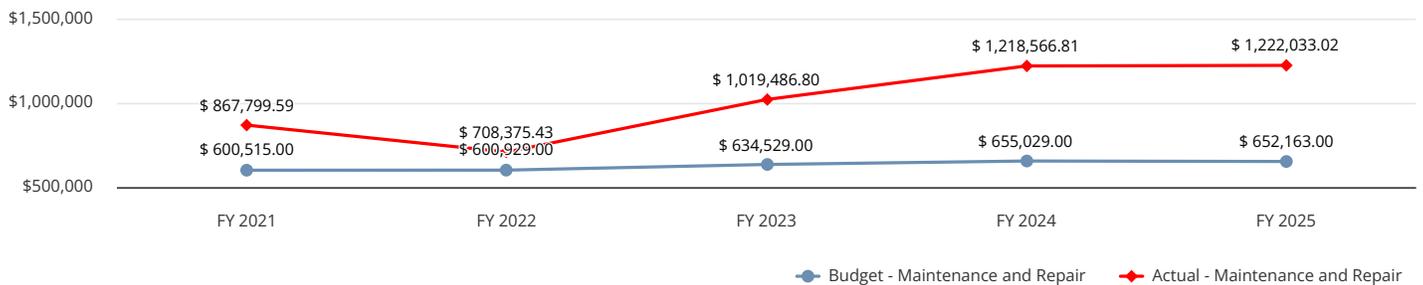
### Vehicle M&R Budget to Actuals

**MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)**

To effectively track budgeted vs. actual maintenance and repair costs for vehicles and identify the variance.

**EXPLANATION OF ACTUALS AND TRENDS**

Tracking actual cost on vehicle maintenance and repairs during a given period helps you understand how close our spending is to the budget. Which vehicles and or periods are more expensive and where we could be overspending or have savings.



# Information Services and Technology Department Performance Measures

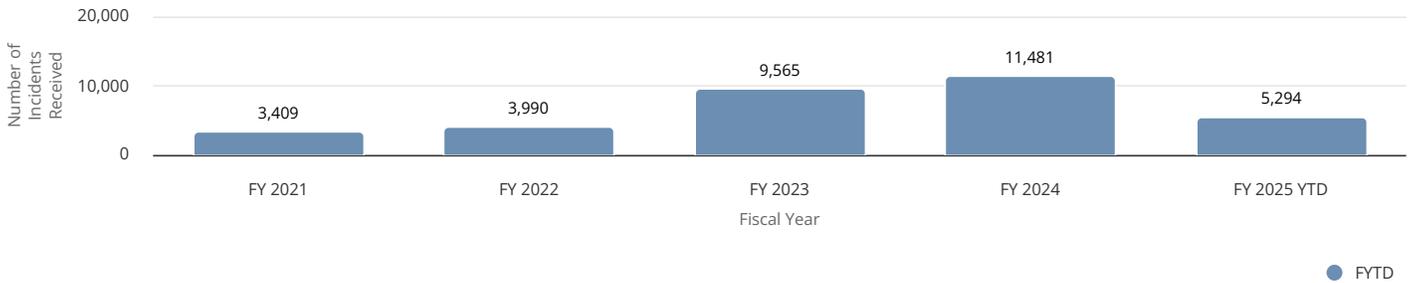
## Number of Incidents and Problem Tickets Received

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the total number of IT incidents or problem tickets reported to the county’s IT service desk within a specified time frame (e.g., daily, weekly, monthly, or annually). The purpose is to track the volume of IS&T-related issues reported by county employees, departments, or citizens, enabling trend analysis, resource allocation, and service improvement.

### EXPLANATION OF ACTUALS AND TRENDS

The number of tickets fluctuates over time based on seasonal factors, system changes, or increased usage.



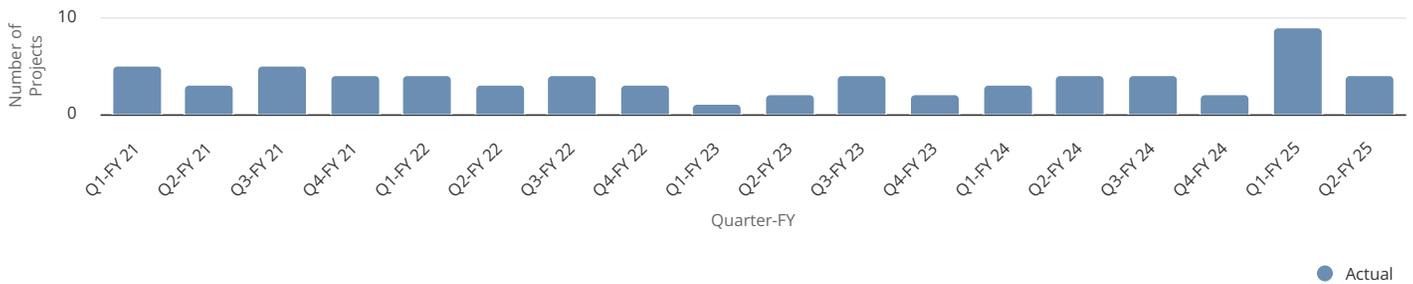
## Number of Projects Completed

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This metric tracks the number of projects successfully completed within a specified reporting period (e.g., monthly, quarterly, annually). A project is considered completed when it meets predefined criteria such as delivery of agreed scope, within budget and timeline, and sign-off by stakeholders. This helps to indicate performance and operational efficiency.

### EXPLANATION OF ACTUALS AND TRENDS

Fluctuations in this measure are generally due to delays, resource constraints, or end-of-year reprioritization. More recently, spiking numbers have indicated a backlog clearing, accelerated delivery efforts, or major initiatives closing in that quarter.





## Description

The Human Resources Department is tasked with advancing the organizational goals of the County and the needs of the community through the recruitment, development, and retention of a highly skilled, motivated, and diverse workforce. This goal is achieved by maximizing the County's human capital investment by removing barriers to productivity through: (A) Recruitment and Selection – attracting and hiring the best available candidates; (B) Classification and Compensation – maintaining internal equity and external competitiveness; (C) Employee Relations – maintaining an organizational climate conducive to positive and effective communication; (D) Policy Development – ensuring clear, fair, and consistent application of processes and procedures; (E) Training and Development – improving and expanding workforce capability and professional development; (F) Benefits Management – ensuring a comprehensive, competitive and cost-effective benefit plan; (G) Records Management – maintaining an efficient and legal records system; and (H) Performance Review – providing specific feedback to motivate employees, improve performance, and reward results.

## Programs

### **Benefits**

The Benefits Division administers the County's comprehensive benefits package which emphasizes work-life programs that include benefits education and problem resolution to employees, retirees, and their dependents. The division's focus is on providing health and financial benefit options that maintain or improve the physical, mental, and financial health of the employees and their families which serves to enhance the employees' overall personal and professional well-being. A robust set of benefit offerings enhances our ability to attract talented and committed employees in the highly competitive Research Triangle area.

### **Classification and Compensation**

The Classification and Compensation Division ensures the appropriate classification of County positions; administers a fair, equitable, and competitive compensation plan that attracts qualified applicants and rewards and retains competent employees; and processes and maintains personnel records in accordance with G.S. 153A-98.

### **Employee Relations**

The purpose of the Employee Relations unit is to consistently enforce and provide guidance in all aspects of employment law to ensure a work environment free of any distractions that may hinder a harmonious work environment. The unit provides oversight over the establishment of work objectives and the performance evaluation process to ensure the effective and efficient delivery of quality services and programs to the residents of Durham County.

### **Human Resources Information Systems (HRIS) & Training**

Human Resource Information Systems (HRIS) and training is a dual functioning division with the responsibility to support the strategic initiatives of Durham County Government. The HRIS mission is to develop, implement, and support information systems that meet the Human Resources requirements. The training mission is to promote and foster individual and organizational effectiveness by developing and offering an array of innovative and diverse programs in support of the organization's commitment to employee development and organizational enrichment.

### **Talent Acquisition**

The purpose of the Talent Acquisition Team is to carry out the County's long-term strategy to recruit and retain a skilled and diverse workforce. This strategy is accomplished by assisting hiring managers with identifying, assessing, and hiring the best candidates for open positions.

**Equal Employment Opportunity**

The mission of EEO Counsel is to educate, train, and ensure employer compliance with Federal and State laws and Durham County Policies that make it illegal to discriminate against applicants and employees on the basis of a person's race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age (40 or older), disability, or genetic information or for having complained about and/or having participated in an employment discrimination investigation or lawsuit.

**Safety and Workers' Compensation**

Durham County's Risk Management function is a coordinated and ongoing effort of the Risk Manager (housed in the County Attorney's Office) and the Workers' Compensation and Safety Division (housed in Human Resources) to assess and respond to risks which affect the achievement of the County's Strategic Plan. This joint effort is achieved through risk identification, assessment, and mitigation strategies to protect County employees, assets, and operations from loss. The Risk Management function also recommends risk financing methods to ensure the financial integrity of the County is not impaired should a significant loss occur.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$2,977,889</b>	<b>\$3,717,824</b>	<b>\$3,786,591</b>	<b>\$4,624,795</b>	<b>\$4,249,984</b>	<b>14.31%</b>
Personnel	\$2,739,022	\$3,205,632	\$3,141,132	\$4,005,652	\$3,638,809	13.51%
Operating	\$232,028	\$512,192	\$645,458	\$619,143	\$611,175	19.33%
Capital	\$6,840					
<b>Revenue</b>	<b>\$10,259</b>	<b>\$15,000</b>	<b>\$23,747</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>0.00%</b>
Other Revenues	\$10,259	\$15,000	\$23,747	\$15,000	\$15,000	0.00%
<b>Net County Cost</b>	<b>\$2,967,630</b>	<b>\$3,702,824</b>	<b>\$3,762,844</b>	<b>\$4,609,795</b>	<b>\$4,234,984</b>	<b>14.37%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
25.00	25.00	26.00	30.00	26.00

\*Increased department positions in FY 2024-25 Estimated is due to mid-year increases from reorganization. The department received one vacant position from Community Intervention & Support Service.

\*Overall increased personnel is due to realignment of funding to align with reorganization of positions from previous fiscal year.

**Budget Highlight**

- Budget supports additional operating funds to address inflationary costs associated with Unemployment Insurance. (\$50,000)

## Information Services and Technology Department Performance Measures

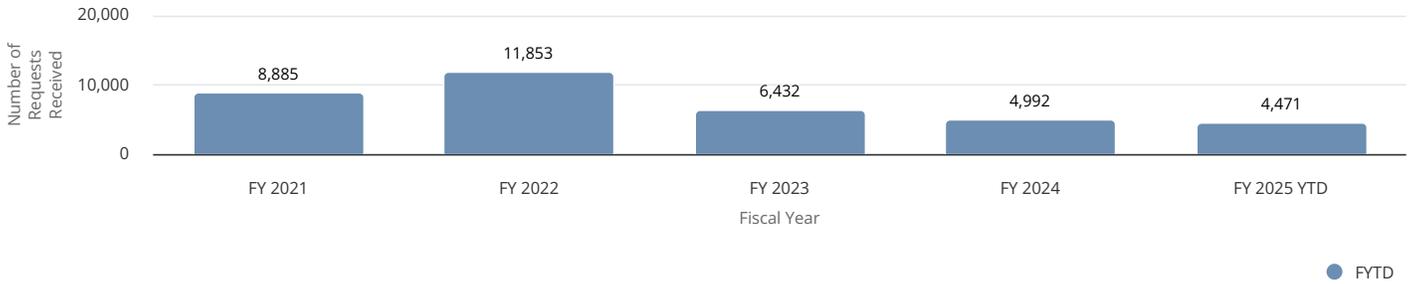
### Number of Service Requests Received

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the total number of service requests submitted to the county's IS&T service desk within a specified reporting period (e.g., daily, weekly, monthly, or quarterly). Service requests typically include user access requests, software installations, equipment provisioning, and other non-incident IT needs. The purpose is to track the demand for IT services, assess workload distribution, and identify trends in user support needs.

#### EXPLANATION OF ACTUALS AND TRENDS

Fluctuations in the number of requests received are possibly due to increased demand, reporting efficiency, or changes in operations.



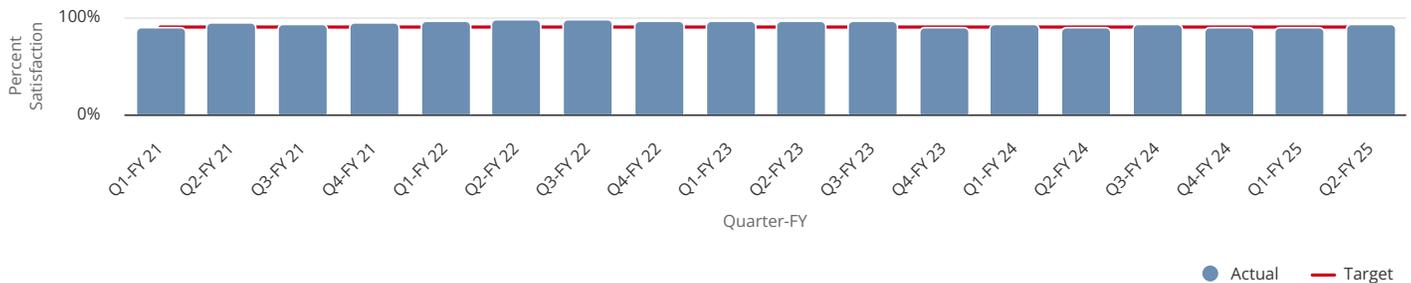
### Service Desk Client Satisfaction

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Service Desk Client Satisfaction measures how satisfied clients are with the support they receive from the Service Desk. It typically reflects feedback on aspects like timeliness, issue resolution, professionalism, and communication. Data is gathered through surveys sent after ticket closure or service interaction. This is important to maintain a positive customer experience, receive insight into service quality, and build reputation and trust.

#### EXPLANATION OF ACTUALS AND TRENDS

In recent years, the department has consistently met or exceeded our target of 90%.



# HR Department Performance Measures

## Employee Turnover Rate

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Tracking Durham County Government’s turnover rate is essential for understanding workforce stability, identifying potential issues, and making informed decisions to improve retention. It helps us with identifying workforce stability trends, cost management & budgeting, assessing employee engagement and satisfaction, and improving recruitment and hiring strategies.

### EXPLANATION OF ACTUALS AND TRENDS

Durham County saw high turnover (a national trend) during the COVID-19 pandemic and lower turnover in the subsequent years. Based on the data for the last three quarters, the turnover rate appears to be increasing. Considering the information provided and the turnover rates listed above, Human Resources staff is projecting a slight increase in the number of separations for the remainder of FY 2024-25. This projection is based on the current trends associated with employees leaving the County and the projected turnover for FY 2024-25 Q3.



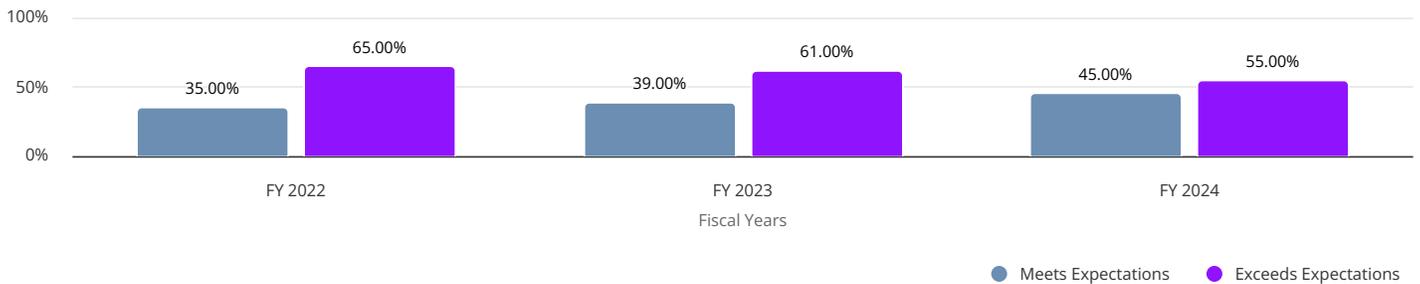
## Percentage of County Employees That Meet or Exceed Expectations

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Measuring performance ratings such as "Exceeds Expectations" and "Meets Expectations" is essential in annual performance reviews to help us differentiate performance levels across the organization, make compensation decisions, enhance employee motivation, and promote fairness. These data do not include a minimal number of employees who do not meet expectations and are systematically supported in improving their performance.

### EXPLANATION OF ACTUALS AND TRENDS

The number of employees meeting expectations has increased while the number exceeding has decreased. Potential reasons for this include ongoing changes in management and performance standards, employee motivation, and other workforce factors. The department continues to assess the performance review process each year.



## HR Department Performance Measures

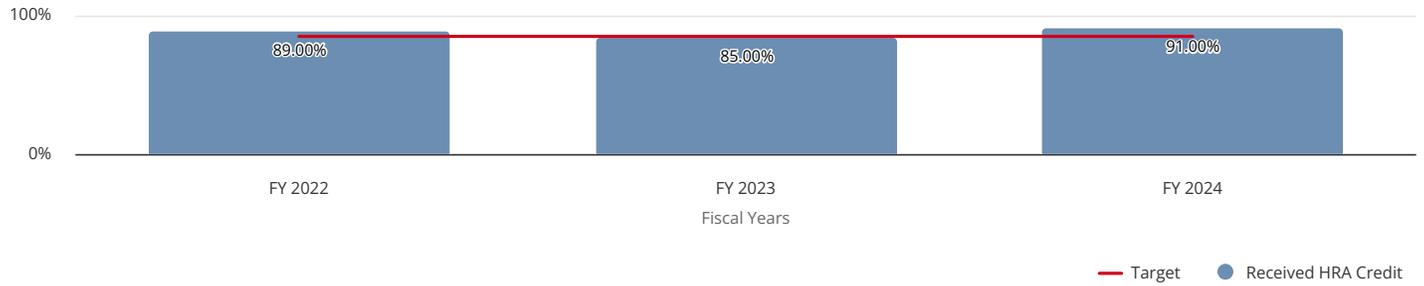
### Percentage of Employees Who Participate in Annual Health Risk Assessment (HRA)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Measuring biometric screening participation allows us to take a data-driven approach to employee health, reducing long-term healthcare costs while fostering a culture of wellness. When employees are aware of their health status and empowered to take preventive action, both the workforce and the organization benefit from improved well-being and productivity.

#### EXPLANATION OF ACTUALS AND TRENDS

Durham County HR educates employees on the benefits of the annual HRA and also provides incentives for participation. These efforts have allowed us to reach our target of 85% over the last three fiscal years.





## Description

It is the mission of the Budget Department to ensure efficient and accurate preparation and day-to-day administration of the annual operating budget in accordance with North Carolina General Statute 159. In pursuit of this mission, the Budget and Management Services Department provides technical and professional support and assistance to the County Manager and County departments. This system of support includes oversight of the annual budget process, assisting departments with budget preparation, analysis of all budget requests, and preparation of the County Manager’s annual recommended budget. In addition, the Budget Department prepares and maintains the County’s Capital Improvement Plan; performs management analyses and program evaluations for the County Manager, Board of County Commissioners, and County departments; and oversees the administration of the County’s operating budgets. The Budget and Management Services Department also provides revenue and fee analyses, conducts customer service surveys, provides budget and administration support, and performs cost reduction analyses.

## Programs

### **Budget Development and Implementation**

The annual budget development process starts every year with the adoption of a budget on July 1, includes analyst review and analysis of department proposed budgets for the next fiscal year, while also maintaining and reviewing current year departmental spending and revenue collection. Maintenance of the current budget includes approval of transfers, amendments to expenditures and revenue, and allocation of fund balance for emergency expenses.

### **Capital Improvement Plan Development and Implementation**

The biennial 10-year Capital Improvement Plan update process gathers capital project-related needs for the County, including Durham Public Schools, Durham Technical Community College, and County departments, as well as developing financially sound support of these projects. The Budget department also oversees capital project budget management and changes throughout the fiscal year.

### **Management Analysis and Special Review**

Per requests by County management and the Board of County Commissioners, the Budget Office provides an in-depth analysis of specific policies or outcomes of County departments or programs. This requested analysis attempts to lead to innovative solutions, process improvement, and efficient use of County fiscal and human capital.

### **Technology Innovation and Data Analysis**

The Budget department supports constant innovation through the maximization of available technology. The department also works to disseminate use of these innovative tools to departments. Largely based around data analysis, the Budget Office continues to develop data reporting tools using Microsoft PowerBI software to manage and visualize growing data sets throughout the County.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$851,030</b>	<b>\$1,029,863</b>	<b>\$908,409</b>	<b>\$1,015,211</b>	<b>\$1,100,067</b>	<b>6.82%</b>
Personnel	\$850,566	\$989,064	\$883,101	\$980,840	\$1,065,696	7.75%
Operating	\$464	\$40,799	\$25,308	\$34,371	\$34,371	-15.76%
<b>Net County Cost</b>	<b>\$851,030</b>	<b>\$1,029,863</b>	<b>\$908,409</b>	<b>\$1,015,211</b>	<b>\$1,100,067</b>	<b>6.82%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
7.00	7.00	7.00	7.00	7.00

*\*For FY 2023-24, Operating Actuals indicate that the department spent only \$464. However, this figure reflects the impact of indirect cost reimbursements, which are applied to the department at the end of the fiscal year. Indirect cost reimbursements cover support services or administrative functions that are not directly linked to specific programs, projects, or departments. Examples include costs associated with human resources, financial management, IT support, and facility maintenance.*

## Budget and Management Services Department Performance Measures

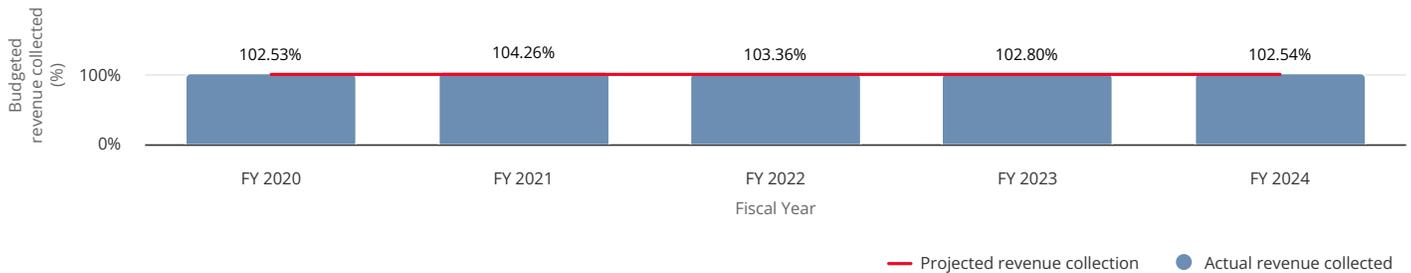
### Variance Between Projected and Actual Property Tax Revenues

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Property tax revenue is the single largest revenue source for Durham County government. This measure shows the predictive capability of the Budget Office/County to collect at least the budgeted amount of property tax by showing the actual amount collected as a percentage of budgeted property tax revenue. The measure is important because this single revenue source funds the largest amount of expenditures within the local government; in other words, this is the foundation revenue for the County.

#### EXPLANATION OF ACTUALS AND TRENDS

Property tax collections are on track to meet budgeted amounts for FY 2024-25, while not over-collecting by too much. With prior year over-collections in the recent past, efforts were made to come closer to the targeted collection of 101% for this fiscal year, and appear to have been more accurate. Projecting more accurate collections allows the County to strategize how to most responsibly allocate funds for necessary expenses throughout the fiscal year.



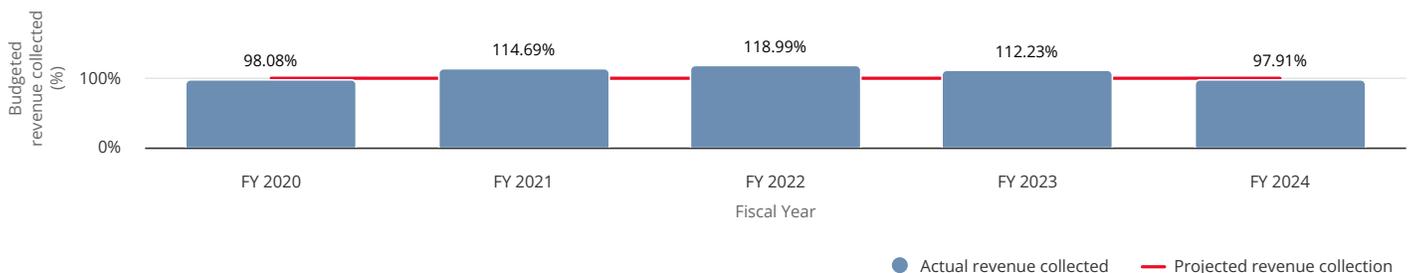
### Variance Between Projected and Actual Sales Tax Revenues

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Sales tax revenue is the second largest revenue source collected by Durham County, it is also the most variable as it is directly related to economic conditions locally, regionally, statewide, and even nationally. With that in mind it is important that the Budget Office/County develop budget estimates that are representative of previous trending, but also present a future economic outlook. This revenue is budgeted at least 14 months before the last month of actual collection. In fact, the final months of the current year are not known when budgets have to be projected for the corresponding periods in the next fiscal year.

#### EXPLANATION OF ACTUALS AND TRENDS

After three fiscal years of unprecedented Sales Tax collections, the amount for FY 2023-24 was more in line with historical trends. Under-collection in FY 2023-24 is mostly related to this overall stabilizing (return to a more modest annual growth) than a true decrease in annual collections. FY 2024-25 is also seeing an overall decrease in economy and Sales Tax revenues. While projections during budget preparations were for a return to modest (3%-5%) annual growth, the beginning of FY 2024-25 is showing actual declines in Sales Tax revenues. This is being very closely monitored and forecasts for FY 2025-26 are being approached cautiously.



## Budget and Management Services Department Performance Measures

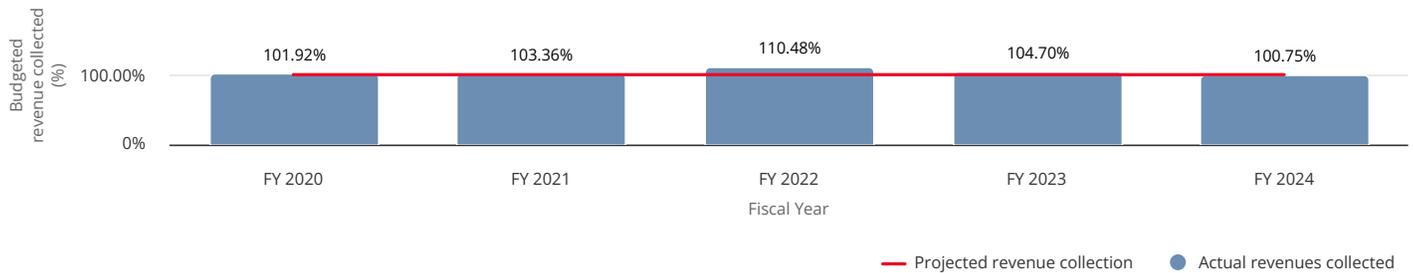
### Variance Between Projected and Actual Revenues (Total)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This is a measure of how close actual revenues are to budgeted revenues for a current fiscal year. This measure is a key insight into how well the Budget Office, and by extension, the County does in comparing how much is planned to be collected in revenues versus how much is actually collected. Projecting revenues for future fiscal years is always a balancing act of realistically approaching the task while maintaining an adequately conservative perspective in the event larger economic changes occur. The budgeting process starts some 18 months in advance of the end of the fiscal year being budgeted for. Such a significant lead time in developing budgets means that revenue estimates can and do vary from actual revenues due to economic and other unforeseen changes. The key is to not be too far off from budgeted amounts.

#### EXPLANATION OF ACTUALS AND TRENDS

FY 2024-25 revenue projections are not looking to come in at targeted over-collection amounts, and some significant revenue sources may not be received at budgeted amounts. A large amount of economic uncertainty, and overall slowing economy, was not foreseen during budget preparation time in Spring of 2024. While this is not as desired, the County is on track to collect the majority of it's revenue for FY 2024-25 and Management is taking proactive action to control expenses as an offset for this projected decrease in revenue. In addition, revenue projections for FY 2025-26 are being carefully scrutinized to best protect the County in the event of continued economic uncertainty.





## Description

The mission of Veteran Services is to make a positive difference in the lives of our veterans and their families by honoring, advocating, enriching, and educating them to improve the quality of their lives long-term. This is achieved by:

- Providing professional and technical assistance cost-free to all Durham County veterans and their families by our County Veteran Service Officers who are State and Nationally Authorized Accredited Representatives under the U.S. Department of Veterans Affairs (USDVA),
- Taking power of attorney to legally represent our county military service members, veterans, and their dependents, and counseling them on their rights and entitlements to help maximize eligible federal benefits under the laws and regulations administered by the USDVA and other various federal, state, and local agencies,
- Assisting with efforts to prevent and end homelessness amongst veteran population and assisting veterans in obtaining some of the best healthcare through VA Healthcare System, enabling them to move from sick care to health care,
- Assisting veterans in securing monetary VA benefits to help move many from poverty to prosperity.

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

## Programs

### **Benefits Counseling**

National and State Accredited Authorized Veteran Services Officers provide free professional expert benefit counseling advice on eligibility criteria for all VA benefits, empowering veterans to improve their health, wealth, and well-being.

### **Claims Development**

Veteran Services provides professional technical assistance for the preparation, development, and presentation of all claim type applications for submission to USDVA under Title 38 U. S. Code of Federal Regulations to be adjudicated to help obtain, maintain, and retain some \$113 million in VA benefits entitled by county veterans.

### **Community Outreach to Aged and Disabled**

Outreach services are provided using all available technology and curbside services for aged and disabled veterans, surviving spouses, and other eligible disabled beneficiaries for the preparation, development, and presentation of all applications and claim requests for VA services and benefits for submission to the USDVA, ensuring equal access as the department works to connect county veterans to all VA benefits and services.

### **Housing Insecure Services for Veterans**

Veteran Services counsels, advises, and makes referrals to VA, other state, federal agencies, VA grant-funded community partners, local government agencies, public, and private community partners to help promote permanent housing stability for very low-income veterans and veterans with families who are housing insecure or at risk of that reality. Veteran Services helps veterans avoid housing insecurity by connecting them to services promoting housing stability.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$626,368</b>	<b>\$686,670</b>	<b>\$692,379</b>	<b>\$726,821</b>	<b>\$726,821</b>	<b>5.85%</b>
Personnel	\$574,530	\$625,896	\$628,569	\$663,576	\$663,576	6.02%
Operating	\$51,838	\$60,774	\$63,811	\$63,245	\$63,245	4.07%
<b>Revenue</b>	<b>\$2,174</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0.00%</b>
Intergovernmental	\$2,174	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
<b>Net County Cost</b>	<b>\$624,194</b>	<b>\$684,670</b>	<b>\$690,379</b>	<b>\$724,821</b>	<b>\$724,821</b>	<b>5.86%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
7.00	7.00	7.00	7.00	7.00

## Veteran Services Performance Measures

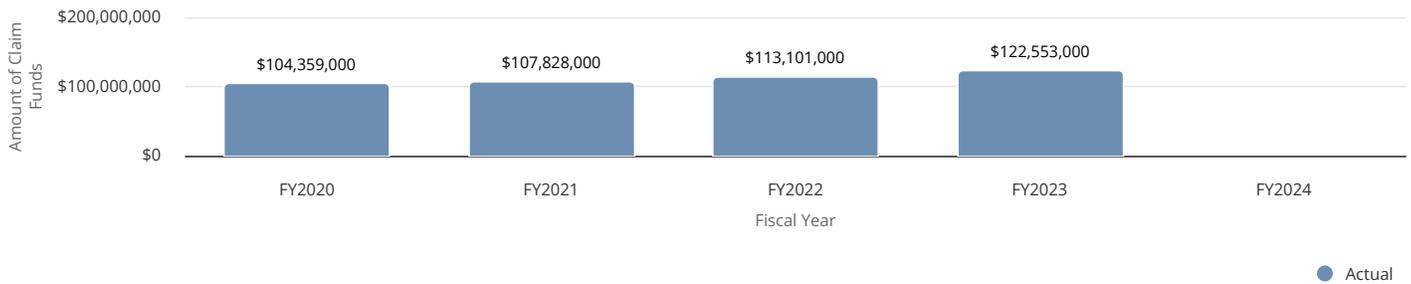
### Annual Amount of Claim Funds Coming into Durham County (Data Received from VA)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The GDx tracks important information, including the following: Veterans Populations, Total Expenditures, Compensation & Pension, Construction, Education & Vocational Rehabilitation/Employment, Insurance & Indemnities, Medical Care, and Unique Patients in dollars. When the GDx is used, the focus is on the Veterans Populations, Total Expenditures, and Compensation & Pension dollars. According to the VA FY-23 Report, Durham County has 15,174 Veterans, with an estimated 75% of these Veterans not receiving any VA monetary benefits. As outreach efforts continue, a greater percentage of Veterans and their families are expected to qualify for VA monetary benefits. The GDx report for FY-22 showed 15,360 Veterans in Durham County.

#### EXPLANATION OF ACTUALS AND TRENDS

The total Durham County expenditure for FY-23 was \$316,259,000.00. This expenditure decreased from FY-22 by \$24,622,000.00, with FY-22 totaling \$340,881,000.00. Even though the total expenditure decreased, the Compensation and Pension funds coming into Durham County increased for FY-23 to \$122,553,000.00, higher than the \$113,101,000.00 in FY-22, reflecting an increase of \$9,452,000.00. This positive trend suggests the ongoing nationwide and local efforts to conduct outreach and bring VA services closer to Veterans and their families. The GDx was updated in May of 2024. The GDx report is not current; it is released roughly one year later. For example, the FY-23 report was released in May of 2024. At this time, FY-24 data is unavailable, as the GDx report for FY-24 is expected to be released later in 2025.



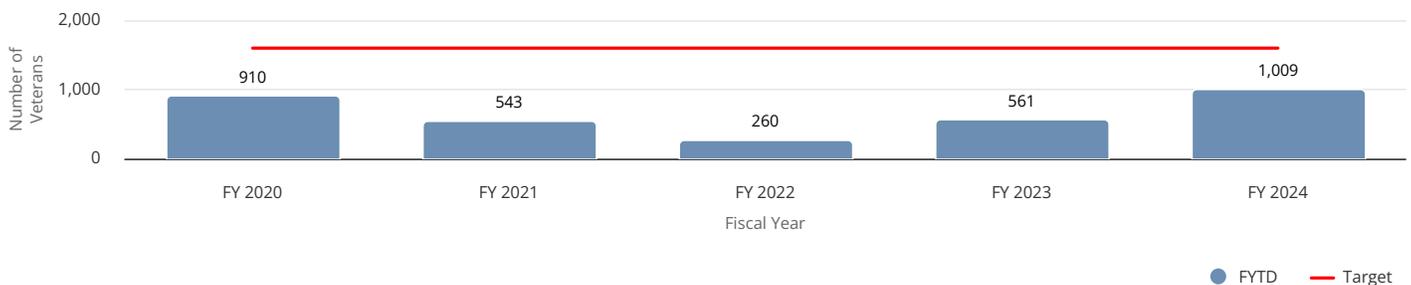
### Number of Aged and Disabled Veterans Reached Through Community Outreach

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Increased face-to-face interactions with Veterans and/or their family members provide greater exposure for the Veteran Services Department here at Durham County. The goal is for Veterans and/or their family members to know they have support, and that assistance is available in any way needed. A custom-wrapped van featuring the Durham County logo and contact information is utilized during outreach efforts in the community.

#### EXPLANATION OF ACTUALS AND TRENDS

During Q2-FY25, a total of 979 Veterans and/or family members were reached through 21 events in the community. These events included National Night Out, Women MilVet Summit, TROSA (3 times), Durham Public School Career Exploration Day, Bahama Day, Durham Center for Senior Life (11 visits), Carolina Arbors, DCo Veterans Day Program, Durham Center for Senior Life Veterans Day Event, and Hope Annual Breakfast – Veterans Day Event. One year ago, in Q2-FY24, 671 Veterans and/or family members were reached across 21 events.





## Description

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

## Programs

### **Broadcast Management**

Taping and airing of Durham County Board of Commissioners meetings, including Regular and Work Sessions, are coordinated here. Public Information produces and airs episodes of “In Touch with Durham County” TV Shows annually to highlight new programs and services provided by departments, as well as community partnerships. DCo Insider, a series of short videos which highlight specific services and introduce the employees who provide them is also produced. As requested, the team works with departments to produce videos to highlight special events and projects to help them with their service delivery. Productions are typically available on local access TV, lobby screens located in most County buildings, and Durham County’s website and YouTube channel. Special programming is created as requested.

### **Neighborhood College**

Durham City-County Neighborhood College is an award-winning, seven-week series of classes designed to provide information on major City and County programs and services. Annually, twenty-five participants receive instruction from, and interact with, local government officials and department heads while engaging in a deep dive into the importance of the two local governments. This behind-the-scenes look at government also includes visits to various city and county facilities.

### **Publications**

Various publications are regularly produced and distributed electronically or in hard copy format. The weekly Manager’s Blog is distributed primarily to the external community and is anchored by a timely message from our County Manager. News You Can Use is a digital communication sent to Durham County employees and features topics of interest including new policies, upcoming events, and employee successes. News releases, brochures, informational fliers, and booklets are also designed typically in coordination with other departments to assist with their informational and marketing needs. Publications such as “My Durham: A Kid’s Guide to Durham County Government” and “At A Glance” are produced here to educate the public on Durham County Government programs and services. DCo Life, a digital magazine intended to increase connectedness between employees across the organization and provide news and information applicable to the work and personal lives of readers, launched in 2023. The publication is accessible via the county website. Readership includes employees as well as many Durham County stakeholders.

In addition to advising departments on communications needs and making marketing materials accessible for our diverse community, the Department liaisons with the language translation services process as needed. The Department produces most of its photography in-house, creating timely, engaging and visually appealing content often used to support telling Durham County’s story.

**Social Media and Website Management**

Social Media exists to ensure Durham County remains in regular communications with citizens and visitors on the most common and impactful platforms including Facebook, Bluesky, Twitter (now X), Nextdoor, Zencity, and Instagram. This allows for two-way communications and helps to monitor and identify specific trends and concerns in the community. The Durham County website, which is currently undergoing an extensive modernization project, is managed here as well.

**Public Records Management and Media Relations**

Public Records Management now uses the NextRequest System, a formal online records system, to improve the organization’s ability to review and respond to public records requests. The system enables anyone interested in records maintained by Durham County to submit their inquiry online. The process improves transparency and changes how the County receives, processes, and responds to public records requests. Prior to the launch, individuals could only contact staff directly or submit requests via email to the County.

Media Relations responds to all news media requests for interviews with staff as needed to provide timely responses to general inquiries. Work includes regular communication with the news media to provide suggestions of upcoming events involving Durham County departments.

**Legislative Affairs**

Legislative Affairs works to support the legislative needs of Durham County by strategizing with departments, County Commissioners, and Executive Management to develop an annual legislative agenda. Staff now coordinates with a retained lobbyist with the aim of improving General Assembly legislative outcomes for Durham County. Regular communications are also maintained with members of Congress, their regional staff as well as with the advocacy teams of the North Carolina Association of County Commissioners, National Association of Counties, and other urban counties with similar interests to ensure insightful connections on the state and federal levels of government.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$921,399</b>	<b>\$857,892</b>	<b>\$891,754</b>	<b>\$1,185,270</b>	<b>\$1,015,270</b>	<b>18.34%</b>
Personnel	\$577,554	\$551,087	\$570,563	\$594,900	\$594,900	7.95%
Operating	\$343,845	\$306,805	\$321,191	\$590,370	\$420,370	37.02%
<b>Revenue</b>	<b>\$770</b>		<b>\$805</b>			
Service Charges	\$770		\$805			
<b>Net County Cost</b>	<b>\$920,629</b>	<b>\$857,892</b>	<b>\$890,949</b>	<b>\$1,185,270</b>	<b>\$1,015,270</b>	<b>18.34%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
4.00	4.00	4.00	4.00	4.00

**Budget Highlight:**

- The budget includes an increase in operating expenses, attributed to inflationary costs for miscellaneous contracted services including Valezquez Digital Media, Granicus Close Captioning, and Next Request. (\$107,596)

## Public Information Department Performance Measures

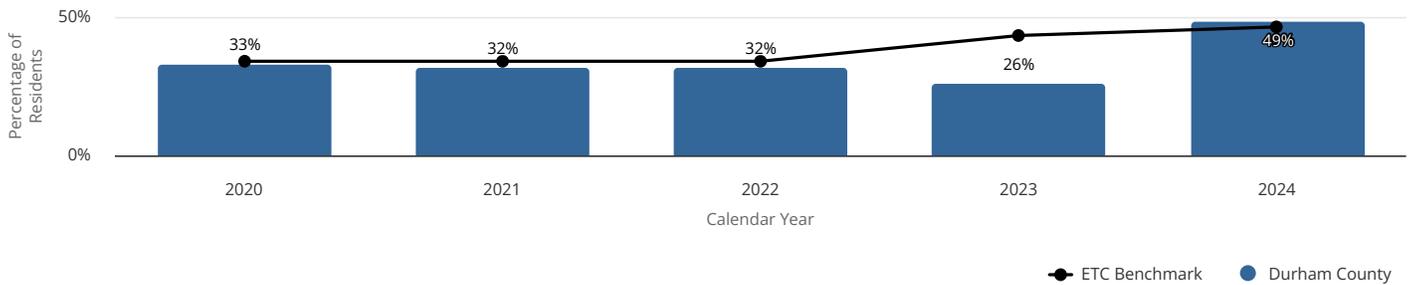
### Percentage of residents very satisfied or satisfied with County efforts to keep them informed about local issues

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The measure of overall satisfaction with County efforts to keep residents informed about local issues aligns with the effectiveness of the County’s communication and engagement strategy, which is in the early stages of development. The communication and engagement strategy, which is in the early stages of collaborative development, will be built on a foundation of racial equity and is for the purpose of equitably and inclusively coproducing public goods. Within this strategy development process, we will identify how to measure success. The measure is on target with the ETC benchmark. Since the COVID-19 pandemic, departments have adapted to maintain consistency in their connections to community. In administering the City/County Resident Satisfaction Survey, we will continue to learn and discover the interdependent influences that affect the responses to the chosen measures. The ETC benchmark is the average for US communities with 250,000 or more residents.

#### EXPLANATION OF ACTUALS AND TRENDS

We are in the early years of administering the survey and determining the interdependent influences that affect the responses to the chosen measures. The ETC benchmark is the average for US communities with 250,000 or more residents.



### Number of news releases distributed

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

News releases help to publicize important information in a balanced and objective manner in order to inform the public of services, policies, crises, events, key staff, and awards.

The measure of distributed news releases identifies the amount of information consistently shared with the public.

#### EXPLANATION OF ACTUALS AND TRENDS

We do not have a target for this measure. News releases are drafted and distributed as news occurs.

The public affairs office collects information from County departments. Staff keeps a constant pulse on departmental and related activities. Durham County Government communicates emergency information, service and program updates, announces upcoming events and reports on past events, introduces new employees and highlights accomplishments of existing employees, and awards.





**Description**

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

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	\$412,464	\$535,488	\$535,488	\$561,177	\$561,177	4.80%
Operating	\$412,464	\$535,488	\$535,488	\$561,177	\$561,177	4.80%
<b>Net County Cost</b>	\$412,464	\$535,488	\$535,488	\$561,177	\$561,177	4.80%

## Geographic Information Systems Performance Measures

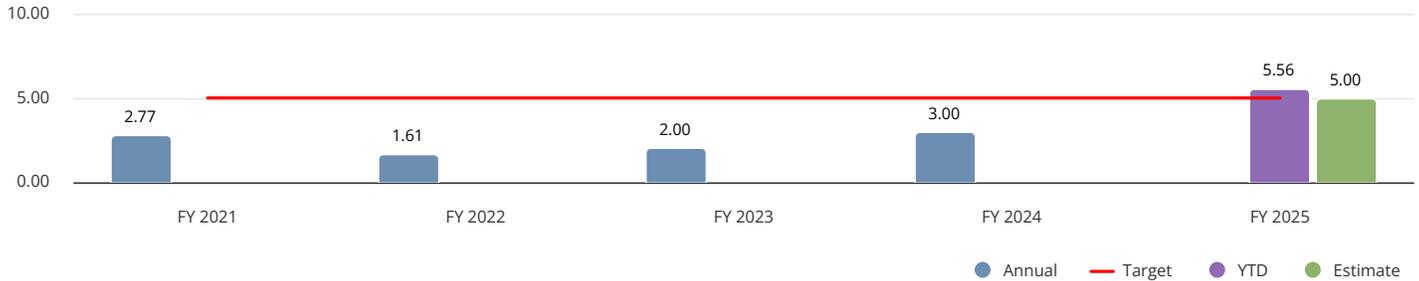
### GIS - Average Days to Close Issues/Incidents Tickets

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure calculates the average number of days it takes for GIS to close incident/issue request tickets once they are assigned to be worked on by the division manager. Closure times for these types of tickets can vary. These issues often necessitate support from partner vendors. The ticket closure times are on par with last year's rates, which is still exceeding the target. The GIS division is performing well within the target for this measure, which is set for the entire Technology Solutions Department. The target of five days is not specific to the division alone. The City's Technology Solutions Department, in which the City/County GIS program is housed, has a five-day target for all tickets.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from GIS Department



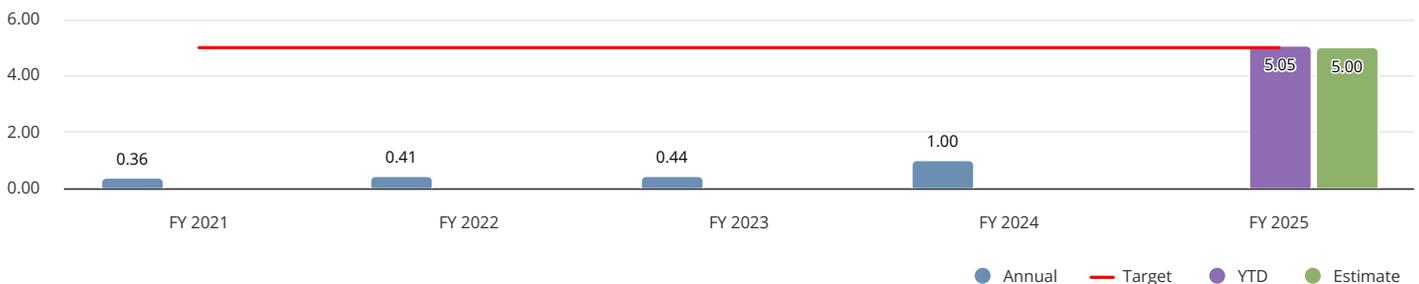
### GIS - Average Days to Close General Request Tickets

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure calculates the average number of days it takes for GIS to close general request tickets once they are assigned to be worked on by the division manager. The type of tickets the department receives are constantly evolving due to the ever-changing technologies supported. Requests vary, and can originate from map generation, to spatial analysis, to application development; and each has a longer turnaround time (i.e., more application development needs equate to longer ticket times). The GIS division is performing well within the target for this measure, which is set for the entire Technology Solutions Department. The target of five days is not specific to the division alone. The City's Technology Solutions Department, in which the City/County GIS program is housed, has a five-day target for all tickets.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from GIS Department



## Geographic Information Systems Performance Measures

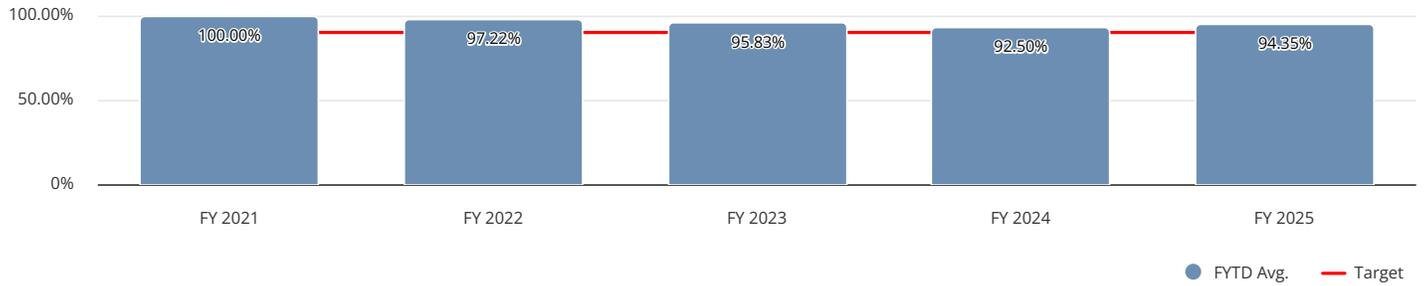
### GIS - City Satisfaction Rating

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure calculates the overall satisfaction of City employees who receive support by GIS. The rating is virtually unchanged, falls within the normal margin of error (3%-5%), and still exceeds the target. The target is not specific to the GIS division alone. The City's Technology Solutions Department, in which the City/County GIS program is housed, has set the service level satisfaction rating target to 90% for all divisions.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from GIS department



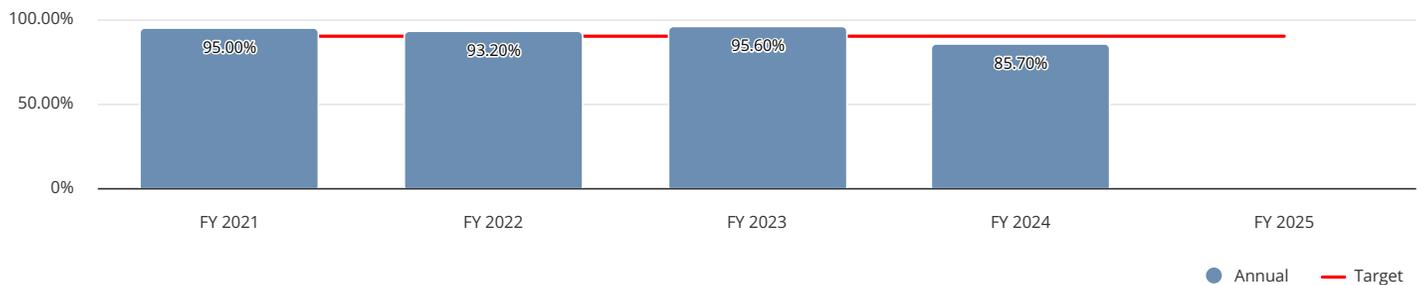
### GIS - County Satisfaction Survey: Percent Satisfaction with City/County GIS

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure calculates the overall satisfaction by County employees who receive support by GIS. This is a measure that was implemented two years ago. There is a slight increase in the satisfaction rating this year. This metric is currently exceeding the target. The target is not specific to the GIS division alone. The City's Technology Solutions Department, in which the City/County GIS program is housed, has set the service level satisfaction rating target to 90% for all divisions.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from GIS Department





### Description

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

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$108,066,621</b>	<b>\$107,197,263</b>	<b>\$114,233,158</b>	<b>\$112,237,800</b>	<b>\$111,794,984</b>	<b>4.29%</b>
Operating	\$481,951	\$1,059,410	\$1,458,133	\$1,367,135	\$1,317,357	24.35%
Capital	\$4,740,518	\$4,553,250	\$10,549,888	\$6,319,412	\$5,926,428	30.16%
Transfers Out	\$102,844,152	\$101,584,603	\$102,225,137	\$104,551,253	\$104,551,199	2.92%
<b>Revenue</b>	<b>\$2,954,197</b>	<b>\$4,547,755</b>	<b>\$6,132,505</b>	<b>\$1,280,000</b>	<b>\$4,280,000</b>	<b>-5.89%</b>
Transfers In	\$2,954,197	\$4,547,755	\$6,132,505	\$1,280,000	\$4,280,000	-5.89%
<b>Net County Cost</b>	<b>\$105,112,424</b>	<b>\$102,649,508</b>	<b>\$108,100,653</b>	<b>\$110,957,800</b>	<b>\$107,514,984</b>	<b>4.74%</b>

\*Explanation of estimate variance are detailed in tables below

### NONDEPARTMENTAL Fund Center

#### Description

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

#### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$0</b>	<b>\$1,472,833</b>	<b>\$0</b>			<b>-100.00%</b>
Operating	\$0		\$0			
Transfers Out		\$1,472,833				-100.00%
<b>Net County Cost</b>		<b>\$1,472,833</b>				<b>-100.00%</b>

\*Per Board directive this Fund Center is largely used only for exceptional items, hence the no entries in recent years.

#### Budget Highlights

The \$1.47 million placed in this Fund Center for FY 2024-25 was to be allocated for unforeseen departmental costs that may occur during the fiscal year.

### TRANSFERS Fund Center

#### Description

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

Transfers from General Fund	
Capital Finance Fund	\$58,854,218
Benefits Plan Fund	\$44,518,040
Reappraisal Reserve Fund	\$428,914
LEO Special Separation Allowance Fund	\$750,027
<b>TOTAL TRANSFERS OUT</b>	<b>\$104,551,199</b>

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

<b>Transfers to Capital Finance Fund</b>	
One-half Cent Sales Taxes (Art. 40, 42, & 46)	\$50,187,545
County Occupancy Taxes (after Sports Commission Amount)	\$2,838,165
NCMLS Designated Occupancy Tax for related debt service	\$330,000
Committed Fund Balance - Education: Art 46	\$5,029,508
Other General Fund Transfers	\$469,000
<b>Total</b>	<b>\$58,854,218</b>

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

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

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

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$102,844,152</b>	<b>\$100,111,770</b>	<b>\$102,225,137</b>	<b>\$104,551,253</b>	<b>\$104,551,199</b>	<b>4.43%</b>
Transfers Out	\$102,844,152	\$100,111,770	\$102,225,137	\$104,551,253	\$104,551,199	4.43%
<b>Revenue</b>	<b>\$2,954,197</b>	<b>\$4,547,755</b>	<b>\$6,132,505</b>	<b>\$1,280,000</b>	<b>\$4,280,000</b>	<b>-5.89%</b>
Transfers In	\$2,954,197	\$4,547,755	\$6,132,505	\$1,280,000	\$4,280,000	-5.89%
<b>Net County Cost</b>	<b>\$99,889,955</b>	<b>\$95,564,015</b>	<b>\$96,092,632</b>	<b>\$103,271,253</b>	<b>\$100,271,199</b>	<b>4.93%</b>

\*The estimated expense increases are due to a supplemental transfer to the Capital Finance Plan Fund of prior year sales tax over-collection.

\*\*The estimated revenue increases are due to one-time General Fund expenses in FY 2024-25 that are being funded through other funds typically dedicated to debt service.

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

Transfers to General Fund	
Community Health Trust Fund	\$1,280,000
Capital Finance Fund	\$3,000,000
<b>TOTAL TRANSFERS IN</b>	<b>\$4,280,000</b>

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

## VEHICLES Fund Center

### Description

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

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$5,222,469</b>	<b>\$5,612,660</b>	<b>\$12,008,021</b>	<b>\$7,686,547</b>	<b>\$7,243,785</b>	<b>29.06%</b>
Operating	\$481,951	\$1,059,410	\$1,458,133	\$1,367,135	\$1,317,357	24.35%
Capital	\$4,740,518	\$4,553,250	\$10,549,888	\$6,319,412	\$5,926,428	30.16%
<b>Net County Cost</b>	<b>\$5,222,469</b>	<b>\$5,612,660</b>	<b>\$12,008,021</b>	<b>\$7,686,547</b>	<b>\$7,243,785</b>	<b>29.06%</b>

\*FY 2024-25 budget expenditure estimate is higher than the FY 2025-26 Original budget due to more than \$7 million in vehicle purchase obligations that could not be completed in the previous fiscal year.

### Budget Highlights

This budget supports 62 General Fund funded vehicles and 2 Enterprise Fund funded vehicles. Fifty-four of the General Fund funded vehicles are replacements and eight are new. The two Enterprise Fund vehicles are both new.

Department	New / Replacement	Type	Quantity	Vehicle Cost	Upfit Cost	Total DCo Expense
SHERIFF	Replacement	Motorcycle	1	\$23,000		\$23,000
		Patrol-Rated SUV	34	\$64,000		\$2,176,000
		Sedan Vehicle	2	\$28,000		\$56,000
		Heavy Duty - Specialty Vehicle	1	\$100,000		\$100,000
		Upfit Emergency Equipment for above vehicles			\$855,000	\$855,000
		Tax and Tags for above vehicles			\$70,878	\$70,878
	New	SUV	5	\$64,000	\$22,500	\$432,500
		Taxes & Tags for above vehicle			\$9,630	\$9,630
EMERGENCY SERVICES	Replacement	Braun Liberty Ambulance F550 4X4	5	\$423,888	\$38,108	\$2,309,980
		Large SUV 4X4 EMS	3	\$64,000	\$22,000	\$258,000
		Tax and Tags for above vehicles			\$69,391	\$69,391
	New	Large SUV 4X4 Fire Marshal	1	\$64,000	\$22,000	\$86,000
Tax and Tags for above vehicles				\$1,926	\$1,926	
GENERAL SERVICES	New	Electric SUV	1	\$72,926		\$72,926
		Electric Van	1	\$70,866		\$70,866
	Replacement	Boom Truck 4X4	1	\$78,456		\$78,456
		Box Truck 4X2	1	\$77,456		\$77,456
		4X4 Crew Cab EL DIV	1	\$58,126		\$58,126
		4X4 Crew Cab BU DIV A	1	\$54,066		\$54,066
		4X4 Crew Cab BU DIV B	1	\$54,566		\$54,566
		4X4 Crew Cab PL DIV	2	\$61,506		\$123,012
		Rolloff Truck - Solid Waste	1	\$206,006		\$206,006
<b>TOTAL</b>			<b>62</b>			<b>\$7,243,785</b>
Fund	New / Replacement	Type	Quantity	Vehicle Cost	Upfit Cost	Total DCo Expense
Stormwater Fund	New	Pickup 4X4	1	\$52,000		\$52,000
Enterprise Fund	New	4X4 Vehicle	1	\$55,000		\$55,000
<b>TOTAL</b>			<b>2</b>			<b>\$107,000</b>



## Public Safety

Departments and services supporting the protection of persons and property.

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
County Sheriff	\$47,926,763	\$50,615,054	\$47,830,393	\$54,741,846	\$53,582,662	5.86%	56.34%
Emergency Communications	\$1,546,410	\$1,805,077	\$1,803,222	\$1,964,349	\$1,964,349	8.82%	2.07%
Emergency Services	\$25,472,280	\$25,547,258	\$25,026,022	\$27,853,206	\$27,880,487	9.13%	29.32%
Medical Examiner	\$328,100	\$441,900	\$406,790			-100.00%	
Justice Services Department	\$5,657,397	\$7,425,986	\$6,017,531	\$7,523,119	\$7,523,119	1.31%	7.91%
Youth Home	\$2,430,843	\$3,303,090	\$2,772,856	\$4,153,789	\$4,153,789	25.75%	4.37%
<b>Total</b>	<b>\$83,361,793</b>	<b>\$89,138,365</b>	<b>\$83,856,814</b>	<b>\$96,236,309</b>	<b>\$95,104,406</b>	<b>6.69%</b>	<b>100.00%</b>



## Description

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

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

## Programs

### Administrative Services

The administrative services of the Sheriff's Office include Finance, Planning and Development, Communications, Information Technology, Human Resources, Public Relations, and Records. Many of these functions provide direct support to sworn and non-sworn divisions. There are more than 30 civilian employees at the Sheriff's Office who are managed by the Chief Operations Officer.

### Animal Services

The Sheriff's animal services division consists of sworn officers and non-sworn technicians in the field who are responsible for responding to citizen concerns related to animal issues, which may include stray animals, aggressive animals, and dog bites. Deputies, technicians, and administrative staff strive to promote the safety of animals and citizens through proactive endeavors, such as the division's rabies clinic.

### Civil

The Sheriff has the legal responsibility to serve documents related to civil actions, and the Sheriff's civil division provides civil justice assistance for Durham's residents, visitors, and business owners. Deputies assigned to this division contact residents and business owners to provide them with notice of legal proceedings.

### Courts

The purpose of the Court Security Division is to provide security for visitors and employees of the Justice Center. Deputies promote a safe environment for Justice Center employees and visitors by ensuring that visitors do not enter the courthouse with weapons. Deputies also safeguard the public by providing security in each courtroom and patrolling the building's ten floors.

### Detention

The purpose of detention services is to provide care, supervision, and a safe environment for persons in custody. Over 200 detention officers supervise approximately 400 persons who are detained in the County's local detention facility. While most are awaiting trial, some are serving sentences. Personnel ensure that medical and dietary needs are met. Additionally, personnel work with community partners to provide educational opportunities, faith-based services, and substance abuse treatment.

### Investigations/Narcotics/Special Teams

The purpose of the criminal investigations division is to investigate reported crimes, resolve criminal complaints, and advance public safety efforts in the unincorporated areas of Durham. Detectives investigate criminal offenses that fall into one of two

primary categories: violent crimes and property crimes. The Criminal Investigations Division assigns over 700 cases each year and strives to recover stolen property, apprehend suspects, and conduct complex forensic analysis of evidence to identify criminals.

The Sheriff’s narcotics unit aims to reduce the use and distribution of illegal drugs in Durham County. The use of illegal drugs creates substantial burdens for drug users, families, and friends, and an array of collateral consequences related to illegal drug use negatively impacts community well-being. The special teams of the Sheriff’s Office consist of the Emergency Response Team, Bomb Squad, Negotiations Unit, Search and Recovery Unit, K-9 Unit, and Project Lifesaver for those suffering from dementia.

**Patrol/Traffic**

The Durham County Sheriff’s Office serves as the primary law enforcement agency for the approximately 200 square miles of unincorporated area within Durham County. The Patrol Division and Traffic Unit enforces laws and responds to calls for service in the unincorporated areas of the county to promote public safety. The Division is comprised of four 10-deputy squads and responds to over 30,000 calls for service per year.

**School Resource Officers**

School resource officers work in Durham’s public schools and mentor students, promote school safety, and enforce laws. There are 28 deputies working in schools throughout the City and County of Durham. Deputies respond to school incidents and work to develop positive relationships with youth.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$47,926,763</b>	<b>\$50,615,054</b>	<b>\$47,830,393</b>	<b>\$54,741,846</b>	<b>\$53,582,662</b>	<b>5.86%</b>
Personnel	\$38,621,042	\$42,001,122	\$38,985,214	\$43,930,366	\$43,612,726	3.84%
Operating	\$8,510,425	\$8,613,932	\$8,750,834	\$10,363,258	\$9,892,302	14.84%
Capital	\$795,297		\$94,345	\$448,222	\$77,634	
Transfers Out						
<b>Revenue</b>	<b>\$3,874,083</b>	<b>\$3,247,919</b>	<b>\$2,322,746</b>	<b>\$2,266,114</b>	<b>\$2,366,114</b>	<b>-27.15%</b>
Licenses and Permits	\$5					
Intergovernmental	\$2,549,972	\$2,152,919	\$1,328,223	\$1,401,614	\$1,501,614	-30.25%
Contributions and Donations	\$138,329	\$135,000	\$143,170			-100.00%
Investment Income	\$35		\$31			
Service Charges	\$866,856	\$715,000	\$701,937	\$712,500	\$712,500	-0.35%
Other Revenues	\$318,886	\$245,000	\$149,385	\$152,000	\$152,000	-37.96%
<b>Net County Cost</b>	<b>\$44,052,681</b>	<b>\$47,367,135</b>	<b>\$45,507,647</b>	<b>\$52,475,732</b>	<b>\$51,216,548</b>	<b>8.13%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
492.00	492.00	492.00	497.00	492.00

\*FY 2024-25 expenditure estimates include multiple mid-year supplemental budget appropriations for various initiatives, such as the Justice Assistance Grant (JAG), State Criminal Alien Assistance Program (SCAAP), and Medication Assistance Treatment (MAT) Program, and increased spending in Federal Forfeiture, State Forfeiture, and Inmate Welfare lines. The estimate also includes a \$431,461 rollover of spending obligations that weren't completed in FY 2024-25.

\*\*FY 2024-25 and FY 2025-26 revenue amounts are decreasing as a result of a reduction in federal prisoner fees, Justice Assistance grant estimate adjustments, and a reduction in anticipated federal and state forfeiture funds.

**Budget Highlights**

- The budget includes the addition of five Law Enforcement Officers to maintain timely responses to emergencies in the Research Triangle Park as it transitions from a corporate park to a live, work, and play community. These positions are reallocated from vacant detention officer positions, which will be reestablished mid-year if vacancy levels decrease. The cost of new vehicles is included in the vehicle summary highlight. (\$549,894)
- Additional funding is provided for Logistics Division expansion. This funding is needed to cover increasing maintenance and repair costs for the fleet. (\$343,200)

- The budget supports an increase in the Inmate Welfare line to cover items or services for persons who are housed inside the Durham County Detention Facility. The revenue is supported by funds collected from persons housed in the facility. (\$650,000)
- An 8.8% increase in the Animal Protective Services contract is included in the budget. This amount will cover anticipated operational cost increases as intake numbers are expected to rise with community expansion, and fully covers the total requested contract amount of \$1.2 million. (\$98,662)
- Funding is provided for 43 vehicles, of which 38 are replacement units and five are new vehicles included for the new LEO positions for RTP (39 SUV patrol vehicles, one specialty vehicle, one motorcycle, and two sedans). (\$3,723,008)
  - Budgeted vehicle expense is in the nondepartmental fund center (see Vehicle Fund Center page for details).

## Sheriff Office Performance Measures

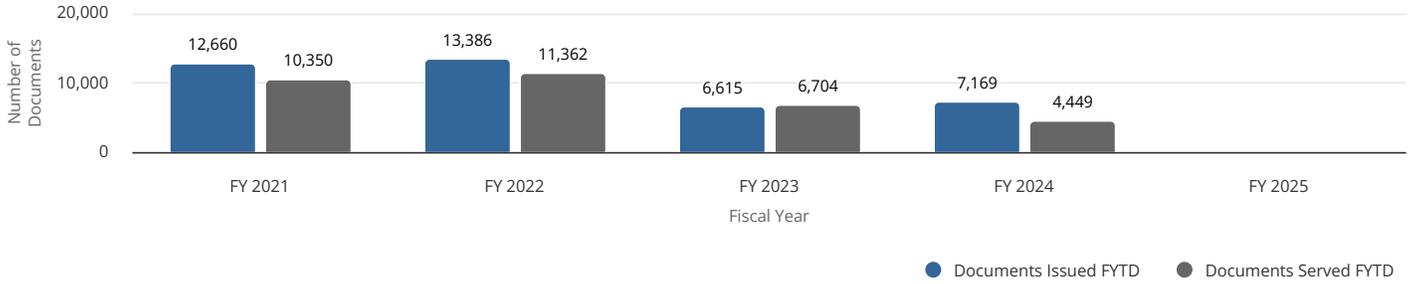
### Number of Civil Documents Served

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure is an indicator of one of the largest workload drivers within the Civil Division of the Sheriff's Office. By North Carolina law, the Sheriff's Office is responsible for the processing and serving of all civil documents within Durham County. This work includes civil summonses, magistrate summonses, and child support papers, among others.

#### EXPLANATION OF ACTUALS AND TRENDS

The Sheriff's Office is required by statute to provide this service and is responsive to workload drivers but does not determine what actual workloads will be. The goal is to serve all civil papers issued.



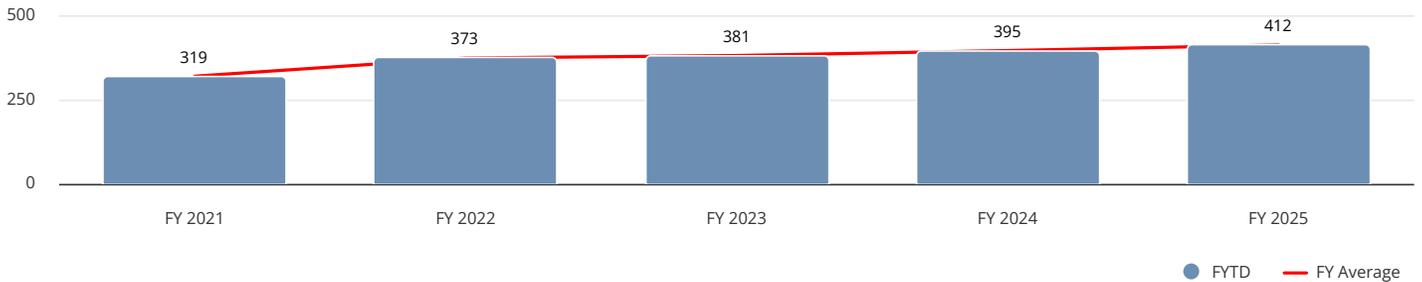
### AVERAGE DAILY POPULATION OF DETAINEES IN DURHAM DETENTION CENTER

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This metric measures the daily population of the detention facility (jail), which influences not only costs, but is also an indicator of the crime rate. This metric also highlights the flexibility that is required to manage an ever-changing population with special needs.

#### EXPLANATION OF ACTUALS AND TRENDS

There is not a specific target for the number of detainees that are housed within the detention facility on a daily basis. The Sheriff's Office is responsible for safely housing detainees, however, has no formal authority on the speed that individuals are tried or released from the facility.



# Sheriff Office Performance Measures

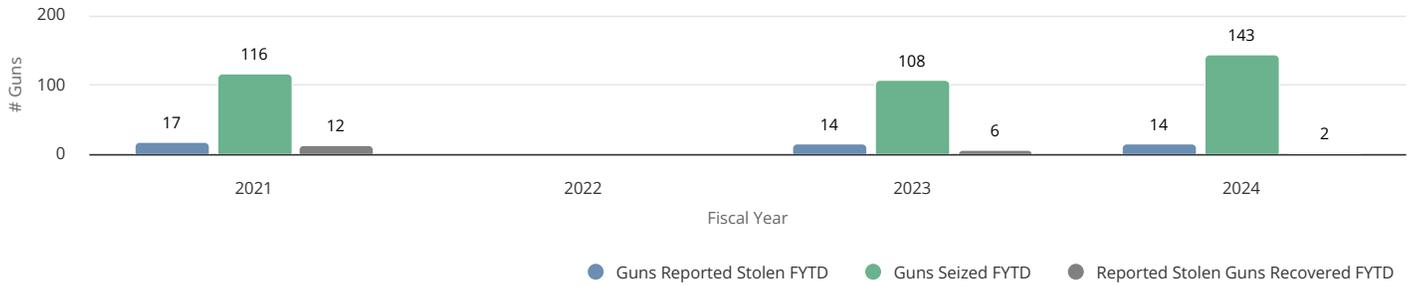
## GUN RECOVERY EFFORTS

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The Sheriff's Office measures the use and movement of guns involved in criminal activity. This measure tracks the number of guns stolen from homes, vehicles and businesses. The second measure tracks the number of guns seized during the commission of a crime. When a gun comes back stolen it is added to this measure, regardless of where it's stolen from. This measure impacts our operational decisions to insure that the community is safe. Updates for this metric are delayed but in progress. There is no available data for FY 21-22.

### EXPLANATION OF ACTUALS AND TRENDS

There is not a target for this measure, however our goal is to recover every gun that is stolen.





## Description

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

## Programs

### Emergency Response

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

### Communications Maintenance

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

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$1,546,410</b>	<b>\$1,805,077</b>	<b>\$1,803,222</b>	<b>\$1,964,349</b>	<b>\$1,964,349</b>	<b>8.82%</b>
Operating	\$1,546,410	\$1,805,077	\$1,803,222	\$1,964,349	\$1,964,349	8.82%
<b>Net County Cost</b>	<b>\$1,546,410</b>	<b>\$1,805,077</b>	<b>\$1,803,222</b>	<b>\$1,964,349</b>	<b>\$1,964,349</b>	<b>8.82%</b>

*\*The County contributes 21% to the City of Durham for its Emergency Communications total allocation less the Emergency Telephone System Fund.*

## Budget Highlights

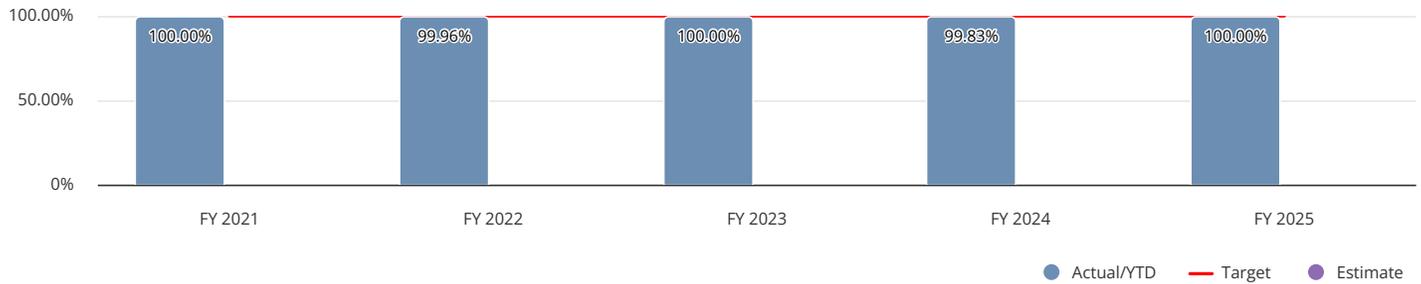
- County Funding includes 50 percent support for a recent City-conducted salary study that increased department personnel costs significantly.

# Emergency Communications/911 Performance Measures

## Annual: Up Time Rate for Radio System

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS



## Radio Utilization by Service (Law Enforcement, Fire, EMS, etc.)

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

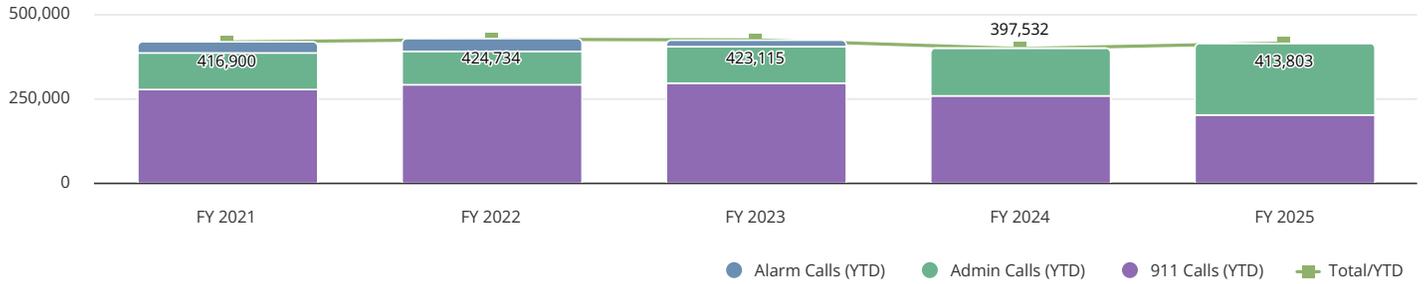


## Emergency Communications/911 Performance Measures

### Total Number of Calls (Alarm, Admin and 911)

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

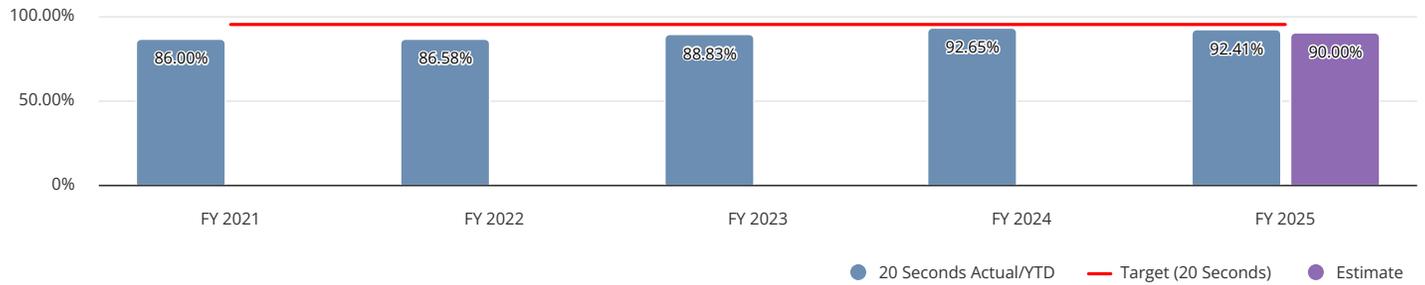
EXPLANATION OF ACTUALS AND TRENDS



### % of 911 Calls answered in 20 seconds or less

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

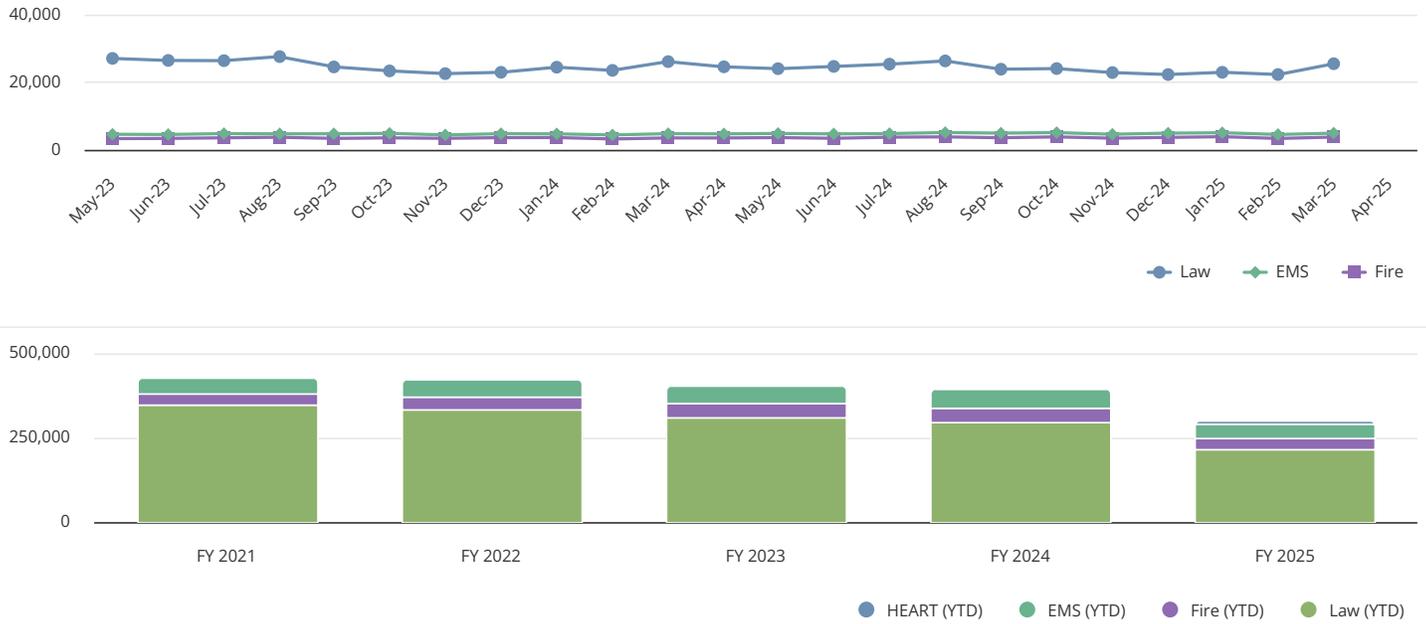


## Emergency Communications/911 Performance Measures

### Calls for Service (HEART, Fire, EMS and Law)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

#### EXPLANATION OF ACTUALS AND TRENDS



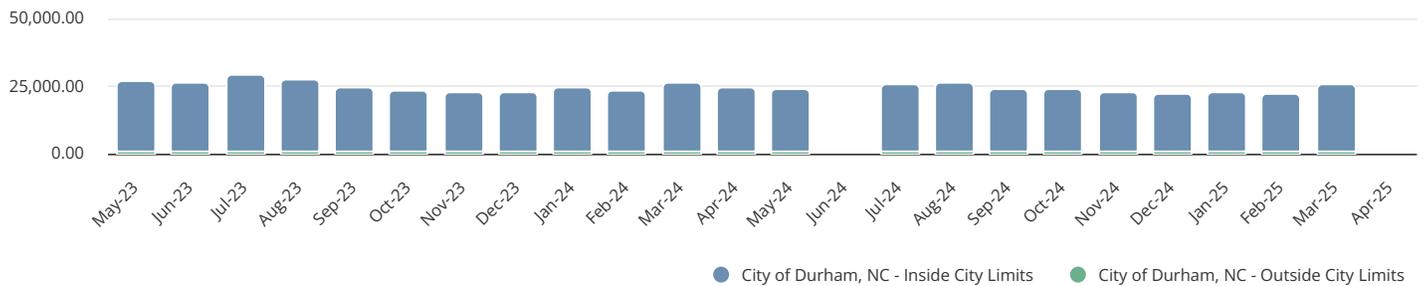
## Emergency Communications/911 Performance Measures

### County - Law Calls for Service

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures total monthly Law calls for service in Durham County. Calls are broken down into two categories: calls within the City limits and calls outside of the City limits. Historically, winter months (December – March) have a lower call volume. This information has no target and is used for forecasting purposes only.

#### EXPLANATION OF ACTUALS AND TRENDS

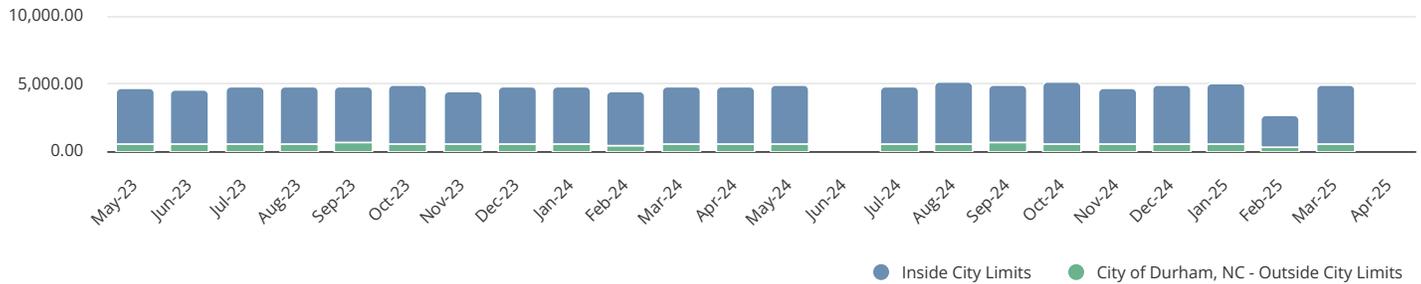


# Emergency Communications/911 Performance Measures

## County - EMS Calls for Service

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

### EXPLANATION OF ACTUALS AND TRENDS



## County - Fire Calls for Service

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures total monthly Fire calls for service in Durham County. Calls are broken down into two categories: calls within the City limits and calls outside of the City limits. Historically, winter months (December – March) have a lower call volume. This information has no target and is used for forecasting purposes only.

### EXPLANATION OF ACTUALS AND TRENDS

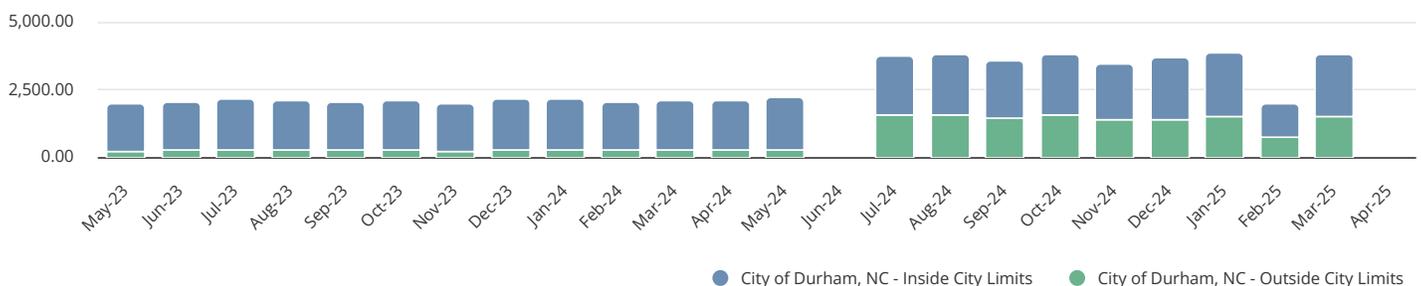


## County - Fire First Responder Calls for Service

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures total monthly Fire First Responder calls for service in Durham County. Calls are broken down into two categories: calls within the City limits and calls outside of the City limits. Historically, winter months (December – March) have a lower call volume. This information has no target and is used for forecasting purposes only.

### EXPLANATION OF ACTUALS AND TRENDS





## Description

The Office of Emergency Services (OES) represents the FY 2020-2021 consolidation of the Fire Marshal/Emergency Management and Emergency Medical Services areas, along with the formation of a new Business Operations team. The first table below shows the expenditures and revenues for the entire Business Area. County funding for staffing at the Lebanon Fire Department ended in December 2023 at the district's request, so the final section does not include funding for those positions in FY 2025-26 and is provided for historical reference only.

## Office of Emergency Services

### Description

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

### Functional Area Specialty Teams

#### Business Operations

The Business Operations Team (Business Ops) ensures the safety and well-being of Durham County by providing technical and organizational expertise in logistics, planning, administration, finance, public information, fleet management, and human resources within OES. As a strategic partner, Business Ops offers guidance and assistance to both internal and external stakeholders through customer service and specialized knowledge. The team oversees the planning, preparation, maintenance, and management of annual operating and capital budgets. Additionally, Business Ops handles OES revenue cycle management, procurement, local, state, and federal regulatory compliance, performance management, fiscal and grant management, fleet procurement, operations, process enhancement, and is responsible for the administrative and financial functions for the Incident Command response team when activated at the Emergency Operations Center.

#### Emergency Medical Services

The Emergency Medical Services (EMS) team ensures the safety and well-being of Durham County by responding to 911 calls for medical assistance and mobile integrated healthcare services. Operating a fleet of 37 ambulances, two community paramedic quick response vehicles, four supervisor quick response vehicles, and two special operations service vehicles, EMS responds to more than 57,000 calls for services from twelve stations in Durham County. The team has four specialty areas: 1) Operations, 2) Research and Clinical Affairs, 3) Mobile Integrated Healthcare and 4) Professional Development and Education.

- **Operations and Special Teams:** EMS Operations is responsible for the staffing of ambulances 24-hours a day, seven days a week. This is achieved through four rotating shifts, as well as peak hour unit scheduling. Operations participates in community events, provides medical coverage for special events, and serves with law enforcement specialty teams.
- **Research and Clinical Affairs:** Research and Clinical Affairs ensures that staff follow the latest evidence-based practices, participates in clinical research with community partners, and provides quality management for the entire EMS system.
- **Mobile Integrated Health:** Durham County's Community Paramedics provide specialized care for opioid use disorder intervention along with other high-volume users of the 911 emergency system. Community Paramedics work with community partners to provide care to the County's most vulnerable populations.

- **Professional Development:** Professional Development provides clinical education services and professional development opportunities to EMS providers, special teams, and system first responders and is responsible for recertifying system providers per local criteria and state regulations of North Carolina Office of EMS (NCOEMS). Additionally, this team manages an internal training academy to ensure consistent on-boarding of newly hired team members. The team also provides community education on topics such as bystander CPR and Stop-the-Bleed.

### Emergency Management

The Emergency Management (EM) team ensures the safety and well-being of Durham County through collaboration with both governmental and non-governmental partners to coordinate a unified response to emergencies and disasters, while also leading community recovery efforts to help residents return to stability in the aftermath. The EM team works in mitigating, protecting against, preventing, preparing for, responding to, and recovering from any threats, hazards, or hostile acts that may occur. EM is a joint City/County program.

- **Emergency Operations Center (EOC):** EM maintains and operates the EOC for use during planned events, emergencies, exercises, and training events.
- **On-Scene Incident Response:** EM responds to emergencies that exceed the capabilities of local responders and establishes systems and structures to unify response efforts across complex functional areas, including various natural, technological, and human-caused threats and hazards.
- **Incident Support Facilities:** EM is responsible for the establishment and supervision of congregate and non-congregate shelters and critical supplies distribution for medically vulnerable populations, populations at-risk, or populations impacted by local or regional incidents.
- **Alert and Warning:** EM maintains and operates the AlertDurham system for the delivery of timely notifications and warnings to the greater Durham community as well as to County employees.
- **Planning:** EM maintains the County's Emergency Operations Plan (EOP), recovery plan, mitigation plan, and all associated functional and hazard-specific annexes.
- **Continuity of Government/Continuity of Operations:** EM develops and maintains the City and County Continuity of Government plans and programs, conducts semi-annual plan reviews for each City and County Department, and conducts training for department personnel.
- **Hazardous Materials:** EM has statutory responsibility for Hazardous Materials within the County including on-scene clean-up verification and management of the Tier-II facility tracking system via E-Plan.

### Fire Marshal

The Fire Marshal team ensures the safety and well-being of Durham County by promoting community risk reduction practices and providing programs to reduce the impacts on the human, social, economic, political, and environmental community.

- **Fire Safety Education:** The Fire Marshals' primary objective is to educate our community on risk reduction through fire inspections, community education, and technical advice to the design and building industry.
- **Fire Code Administration:** The Fire Marshals are responsible for administering the North Carolina Fire Prevention Code in Durham County in alignment with North Carolina General Statute and County Ordinance. This is accomplished with life safety plan review of all commercial development, plan review of all fire protection systems, life safety systems, permit issuance, and construction inspections. The Fire Marshals also conduct routine fire inspections and issue operational permits. Fire inspections for all publicly funded schools (Durham Public Schools and Charter Schools) are performed semi-annually by the Fire Marshals.
- **Fire Investigations:** The Fire Marshals conduct the analysis of fire origin and cause investigations for every fire and explosion in the County. The fire investigator responds at the request of the responding fire department.
- **Professional Development:** The Fire Marshals are committed to maintaining high-level skillset through continuing education, internal training, and interagency collaboration. Continuing education is a requirement of many of the state or national certifications held by members of the Fire Marshal team. Additionally, this education assists in obtaining higher scores for fire department insurance ratings resulting in the potential for lower insurance rates.
- **Fire Suppression:** The Fire Marshal team also supports local contracted fire departments by responding to calls, assisting with long range planning, and providing budget recommendations to county management. The Fire Marshal operates as a liaison for contracted fire departments to other city and county departments to streamline communication and ensure the best possible outcomes for our citizens.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$25,148,124</b>	<b>\$25,547,258</b>	<b>\$25,026,022</b>	<b>\$27,853,206</b>	<b>\$27,880,487</b>	<b>9.13%</b>
Personnel	\$18,744,456	\$19,681,198	\$18,356,387	\$21,071,324	\$21,134,305	7.38%
Operating	\$6,231,151	\$5,866,060	\$6,659,285	\$6,781,882	\$6,746,182	15.00%
Capital	\$172,518		\$10,350	\$0	\$0	
<b>Revenue</b>	<b>\$18,072,437</b>	<b>\$21,858,808</b>	<b>\$19,316,570</b>	<b>\$19,334,547</b>	<b>\$20,342,365</b>	<b>-6.94%</b>
Intergovernmental	\$2,454,864	\$3,750,840	\$3,964,503	\$4,026,547	\$4,034,365	7.56%
Contributions and Donations	\$525					
Rental Income	(\$4,274)					
Service Charges	\$15,450,223	\$18,107,968	\$15,352,067	\$15,308,000	\$16,308,000	-9.94%
Other Revenues	\$171,099					
<b>Net County Cost</b>	<b>\$7,075,687</b>	<b>\$3,688,450</b>	<b>\$5,709,452</b>	<b>\$8,518,659</b>	<b>\$7,538,122</b>	<b>104.37%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
193.00	193.00	195.00	211.00	209.00

\*FY 2024-25 Operating Estimate includes a mid-year increase of \$576,406 for various grants, including the US DHHS Substance Abuse and Mental Health Service's CARA (Comprehensive Addiction and Recovery Support Services) grant, and an EMS Bridge MAT (Medication Assisted Treatment) program grant. The estimate also includes a \$462,845 rollover of spending obligations that were not completed in FY 2024-25.

\*\*Revenue Estimates and Recommended amounts are decreasing due to changes to Medicaid reimbursement. Tailored plans initiated in July 2024 have reduced EMS revenue due to lower payment rates, delayed reimbursements, and more complex billing requirements, despite steady or increasing call volume.

\*\*\*The FY 2024-25 Estimated FTE includes the addition of two Assistant Fire Marshal positions that were added mid-year in FY 2024-25 to assist with inspections.

## Budget Highlights

- The budget includes 12 additional positions for the Emergency Medical Services division (six paramedics and six emergency medical technicians). The Emergency Medical Services unit has faced growing service demands over the last several years, resulting in an almost 25% increase in call volume. These positions will improve shift coverage, reduce provider workload, and increase ambulance availability. (\$982,170)
- A new senior auto mechanic position is included to meet the increasing demand for preventative maintenance and unexpected repairs. The current OES fleet consists of approximately 50 vehicles, including 37 ambulances. The addition of this position will increase the safety of the existing fleet maintenance repair operations, and enhance the efficiency and effectiveness of fleet maintenance. (\$88,283)
- Durham County continues to see trends of substantial population growth combined with the increased frequency, complexity, and magnitude of disasters. The budget includes a Deputy Chief of Emergency Management to assist in the coordination of efforts to prepare for, respond to, recover from, and mitigate hazards in both Durham County and the City of Durham. Per the existing ILA, the City and County have agreed to each fund 50% of this position. (\$136,948)
- Funding is provided for eight replacement vehicles (five ambulances and three EMS SUVs). Additionally, the budget includes one new vehicle for an additional Assistant Fire Marshal position that was added in FY 2024-25. (\$2,725,297)
  - Budgeted vehicle expense is in the nondepartmental fund center (see Vehicle Fund Center page for details).
- The Emergency Services Division proposes to maintain the current fee schedule policy adopted in FY 2022-23, which ties EMS patient fees at 200% of the Medicare Fee Schedule (MFS). The MFS is adjusted annually and received a 2.4% inflationary increase this year. The proposed OES fee schedule mirrors this annual adjustment.

## Lebanon Fire Department Fund Center (historical reference)

### Description

The residents within the Lebanon Fire District were historically protected by full-time firefighters employed by the County who are contracted to work at the Lebanon Volunteer Fire Department. Beginning on December 1, 2023, the district requested that they no longer have County employed firefighters. This decision was a result of rising County personnel costs, and natural growth in property tax that was unable to keep pace with these increasing costs. Like other fire districts, the Lebanon Fire

district is now responsible for all fire protection and suppression coverage for its residents. The table below is shown for historical reference.

See Special Revenue Funds – Fire Districts for Revenue and tax related information.

**Budget (Lebanon Fire District)**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$324,155</b>					
Operating	\$1,610					
Personnel	\$322,545					
<b>Net County Cost</b>	<b>\$324,155</b>					

*\* Beginning on December 1, 2023, the district no longer has County employed firefighters. This table is for historical reference only.*

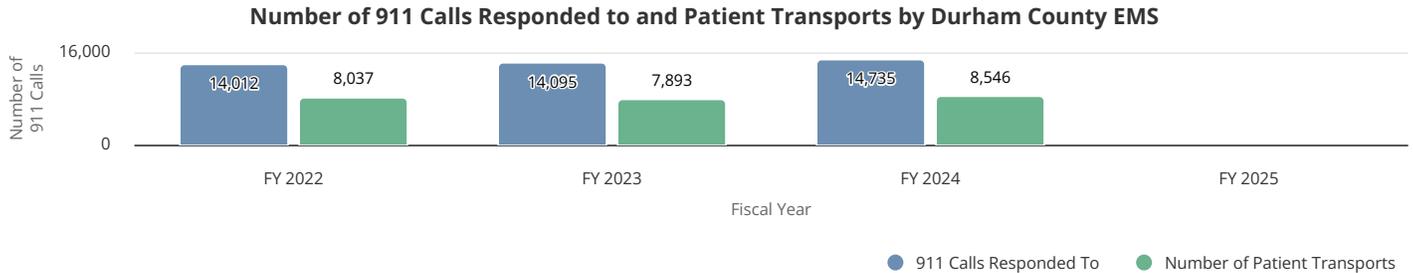
## Emergency Services Department Performance Measures

### NUMBER OF 911 CALLS RESPONDED TO AND PATIENT TRANSPORTS BY DURHAM COUNTY EMS

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure depicts the number of 911 calls for assistance that EMS responds to annually. The call volume data informs the development of ambulance deployment and staffing models for the County. This also measures the number of patients transported by EMS. The number of transports data informs the development of ambulance deployment (where the ambulances are located) and staffing models for the County.

#### EXPLANATION OF ACTUALS AND TRENDS



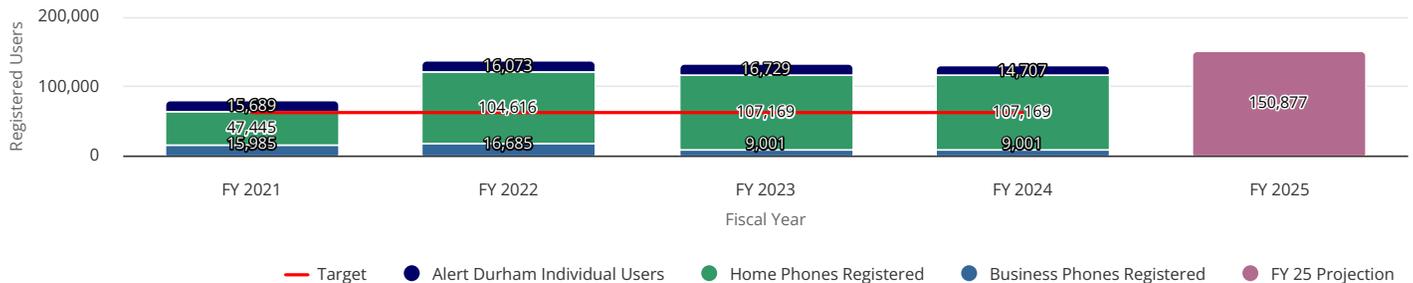
### NUMBER OF COMMUNITY MEMBERS THAT ARE SIGNED UP TO RECEIVE EMERGENCY ALERT DURHAM NOTIFICATIONS

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Emergency Management is responsible for warning the public of any impending threats or hazards and alerting the public with protective actions in the event of an emergency. Durham County purchased software to accomplish this mission, referred to as "Alert Durham." Tracking the number of individuals signed up for Alert Durham indicates the number of residents that are aware of the emergency notification system and will receive timely emergency information.

#### EXPLANATION OF ACTUALS AND TRENDS

The target is 62,000 users annually.



# Emergency Services Department Performance Measures

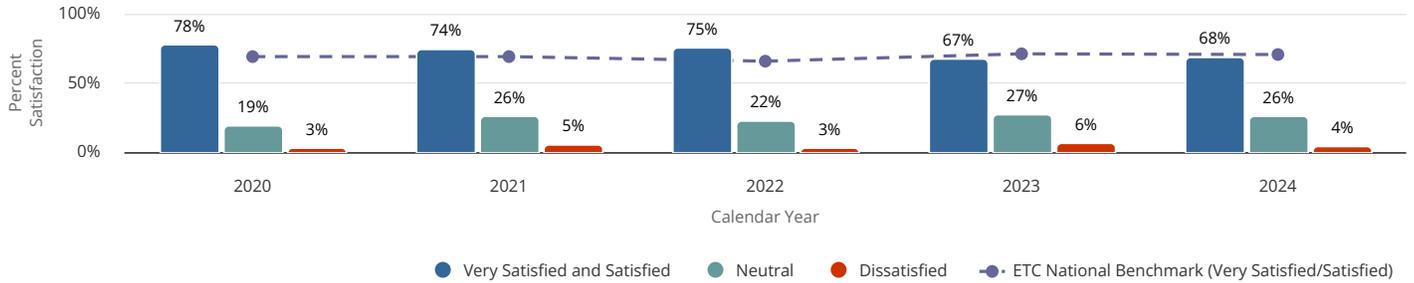
## OVERALL SATISFACTION WITH DURHAM COUNTY EMS SERVICES

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure is from the City/County Resident Satisfaction Survey (RSS) and measures satisfaction with EMS services by percentage of respondents who rated the item on a 5-point scale (excluding N/A). This survey includes responses from residents that may have previously used EMS services and residents that have not used EMS services. Although some respondents may not have used EMS services, their "perception" of the services provided by Durham County EMS is important. The results of this survey help to measure the effectiveness of current EMS services, programs, clinical care and patient satisfaction. This measure aligns with County Strategic Plan Strategy

### EXPLANATION OF ACTUALS AND TRENDS

The target is to continue to push for a 90% "Very High" rating.



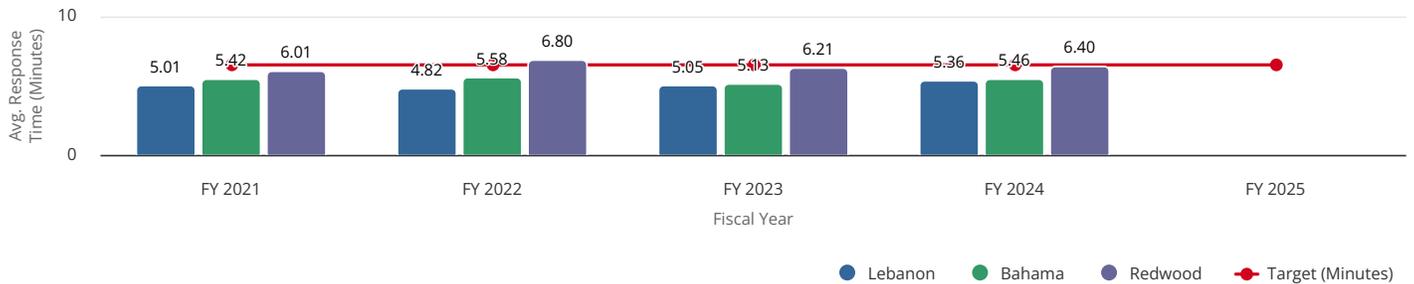
## DURHAM COUNTY VOLUNTEER FIRE DEPARTMENT AVERAGE FIRE RESPONSE TIMES (MINUTES)

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows average response times for the three Durham County Volunteer Fire Departments and Durham County Fire and Rescue (which merged with the City of Durham Fire Department in FY 2018-19) and is a measure that indicates training, preparedness for events, and overall efficiency of fire station operations. Durham County Fire Rescue has been removed from the data after FY 2017 due to the merger with the City of Durham Fire Department on July 1, 2018.

### EXPLANATION OF ACTUALS AND TRENDS

14 minutes is the National Fire Protection Association (NFPA) 1720 standard for rural fire departments.



# Emergency Services Department Performance Measures

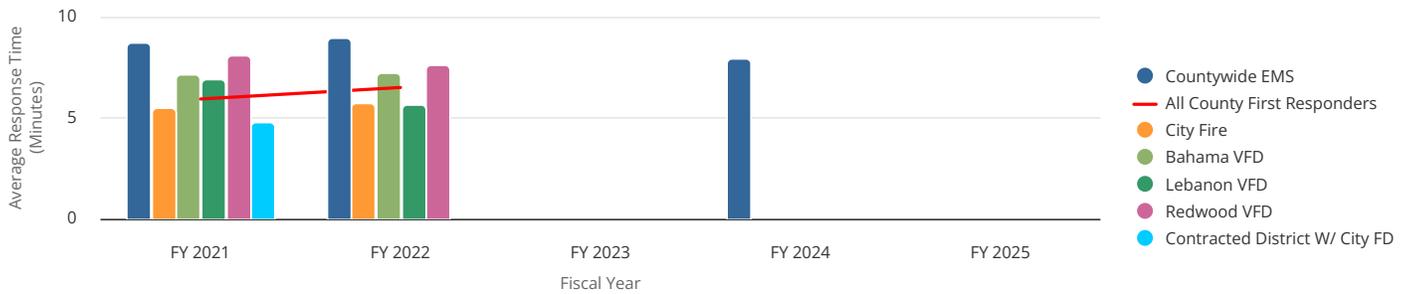
## AVERAGE CALL RESPONSE TIMES FOR EMERGENT, HIGH PRIORITY MEDICAL AND TRAUMATIC INJURIES (IN MINUTES)

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The Durham County EMS System includes Durham County Emergency Medical Services (DCEMS) that provide advanced life support and ambulance transport and first responders from career and volunteer fire departments. Durham County first responders are dispatched along with DCEMS to 911 calls to initiate emergency care upon DCEMS arrival. EMT and Advanced EMT first responders from Durham Fire-Rescue, Lebanon Volunteer Fire Department, Redwood Volunteer Fire Department and Bahama Volunteer Fire Department provide initial response with non-transport fire apparatus or utility vehicles. This performance measure monitors the average response time by DCEMS and first responders to medical and trauma emergencies in minutes.

### EXPLANATION OF ACTUALS AND TRENDS

There is no target for this measure. DCEMS and first responders continue to focus on decreasing response times with available resources.





## Description

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

## Programs

### Detention Behavioral Health

Mental Health Services are provided in the Durham County Detention Facility. JSD's Detention Center Mental Health Team works with persons who are detained that are diagnosed with severe and persistent mental illness, or on medication for severe mental illness. Services include stabilization of psychiatric medication, mental health programs, a therapeutic housing unit, as well as discharge planning and connection to services after release.

### STARR

The Substance Abuse Treatment and Recidivism Reduction Program (STARR) is a four-week chemical dependency treatment program provided to inmates in the Durham County Detention Facility. The majority of STARR participants are ordered to attend by the Courts or Probation.

### Community Behavior Health

The **Second Chance Program** is an outpatient substance use treatment program designed for persons 18 years old or older. Individuals are referred through Treatment Alternatives for Safer Communities (TASC), the Courts, or other service providers. Participants receive intensive outpatient treatment or regular outpatient treatment based on the assessed level of care.

### Reentry Services

Reentry Services are supportive and rehabilitative services for justice-involved individuals so they can improve the quality of their lives and become fully engaged members of our community. **The Local Reentry Council** connects anyone returning to Durham from incarceration to needed services and resources. A network of Durham providers is ready to address a multitude of needs. Services include short-term housing, childcare, transportation, and employment assistance. Thanks to an ARPA Subaward from the City of Durham, the Local Reentry Council can offer intensive case management and longer-term housing assistance through 2026.

**The Employment Readiness Program** assists justice involved individuals to develop skills needed to become employable through employment readiness and computer classes. A partnership with Durham County General Services and Durham County Library offers paid work experience to select clients.

### Community Support Services

**Cognitive Behavioral Interventions** are used to change behavior by teaching individuals to understand and alter thoughts and behaviors that have or could lead to criminal activities. JSD currently utilizes Interactive Journaling to help people make positive life changes.

**Jail Transitions** provides essential bridging for individuals with mental illness as they discharge from the detention center to assure linkage with community services.

JSD provides **Diversion Services** through the Misdemeanor Diversion Program and the Post Arrest Diversion Program. The **Misdemeanor Diversion Program** helps 18- to 26-year-old individuals with first time, non-violent, misdemeanor offenses remain out of the adult criminal justice system. The **Post Arrest Diversion Program** is an initiative with the Durham District Attorney’s Office to assist individuals charged with lower-level felony offenses. Participants are referred to community-based programs to complete, following a needs assessment.

The **JSD Transitional House** is a six-bed men’s house that provides short-term supportive transitional living for program participants.

**Specialty Courts**

**Adult Drug Treatment Court (ADTC)** is a voluntary judicially supervised treatment opportunity for chemical dependency as an alternative to incarceration. It is designed to "break the cycle" of substance abuse (both drugs and alcohol) and related criminal behaviors. ADTC offers non-traditional and individualized treatment for non-violent offenders charged with a felony or misdemeanor offenses.

The **Mental Health Court Diversion Program** offers individuals with a severe mental illness the opportunity to connect to community providers and other support services in lieu of formal court processing. The latest addition to JSD programs is the Mental Health Court Expansion Initiative, a federally funded Justice and Mental Health Collaboration Project to expand services and benefits to a broader population.

**Pretrial Services**

The purpose of Pretrial Services is to provide complete and accurate information to the Courts to inform release and detention decisions and to supervise released defendants as an alternative to pretrial incarceration. Pretrial Services reduces the Detention Center population and the related cost to the community and enables defendants who do not pose a safety risk to return to the community while they await trial. An evidence-based pretrial assessment determines risk and recommends release conditions to the Courts.

**Juvenile Crime Prevention Council**

The Juvenile Crime Prevention Council (JCPC) reviews the needs and corresponding resources of youth who are at risk of or have become court involved and develops strategies to intervene and support individuals and their families. The Council recommends the distribution plan for State JCPC funds to the Board of County Commissioners. The Justice Services Department coordinates the tasks of the JCPC on behalf of Durham County.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$5,657,397</b>	<b>\$7,425,986</b>	<b>\$6,017,531</b>	<b>\$7,523,119</b>	<b>\$7,523,119</b>	<b>1.31%</b>
Personnel	\$4,141,160	\$4,994,872	\$4,157,784	\$5,077,216	\$5,077,216	1.65%
Operating	\$1,516,236	\$2,361,114	\$1,859,746	\$2,375,903	\$2,375,903	0.63%
Capital		\$70,000		\$70,000	\$70,000	0.00%
Transfers Out						
<b>Revenue</b>	<b>\$1,426,596</b>	<b>\$1,647,603</b>	<b>\$1,520,579</b>	<b>\$1,605,879</b>	<b>\$1,605,879</b>	<b>-2.53%</b>
Intergovernmental	\$1,294,399	\$1,518,403	\$1,396,906	\$1,476,679	\$1,476,679	-2.75%
Rental Income	\$18,461	\$19,200	\$18,673	\$19,200	\$19,200	0.00%
Service Charges	\$113,726	\$110,000	\$105,000	\$110,000	\$110,000	0.00%
Other Revenues	\$10					
<b>Net County Cost</b>	<b>\$4,230,800</b>	<b>\$5,778,383</b>	<b>\$4,496,952</b>	<b>\$5,917,240</b>	<b>\$5,917,240</b>	<b>2.40%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
51.80	51.80	51.80	51.80	51.80

\*FY 2024-25 estimate includes \$494,000 for Forensic Community Support Team Plus and \$70,000 for Familiar Faces Initiative software that the department was unable to spend during the fiscal year. These amounts have been reappropriated in FY 2025-26.

# Justice Services Department Performance Measures

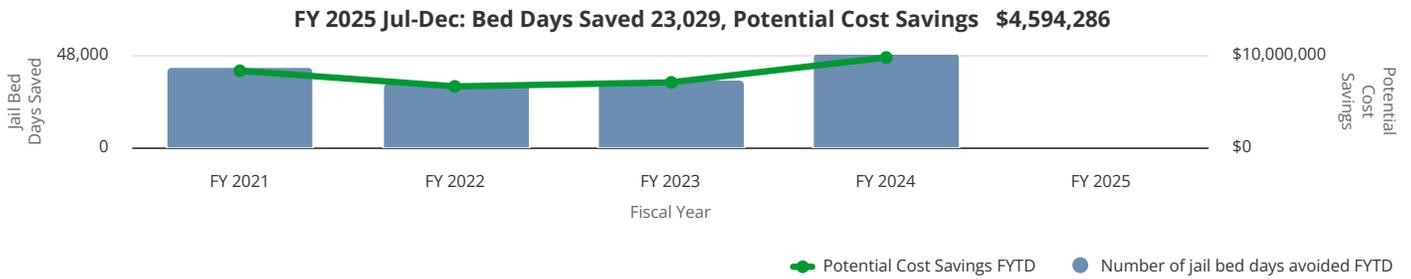
## Number of jail bed days and costs avoided due to Pretrial Services

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the number of days defendants are supervised by Pretrial Services instead of remaining in the detention center awaiting case disposition. Research has shown that persons released pre-trial are able to contribute to their defense, continue to support themselves and their families, and maintain their lives. Additionally, each jail bed day avoided can be translated into cost savings. The cost of supervising a person through Pretrial Services is less than 10% of the cost of housing someone in the detention center.

### EXPLANATION OF ACTUALS AND TRENDS

The number of arrests and persons held in the detention facility has increased to an average daily population at or above 400 detainees for the past year, slowly approaching pre-pandemic levels. Increased detention population offers more opportunity for referrals to Pretrial Services since most referrals are received during First Appearance Court. Defendants can also be referred by their attorney or the court at any point prior to case disposition. The number of referrals from Durham District and Superior Court remain consistent and bi-weekly "Low Bond Review" meetings continue to identify individuals who can safely be released and should not be detained due to an inability to post bond. The potential cost savings increased in FY 2021 when the daily cost of detention was updated.



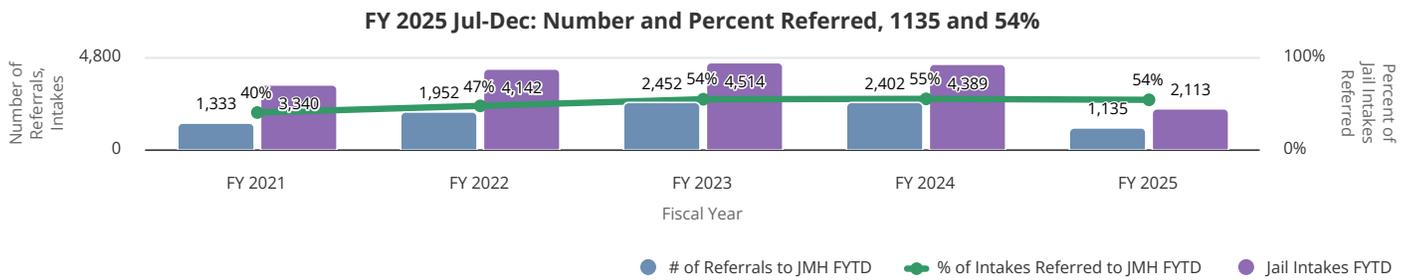
## Number and Percent of Detention Center Intakes referred to Mental Health

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the percentage of inmates admitted into the Durham County Detention Facility and referred to the Jail Mental Health Team. This information is tracked to determine the level of mental health services needed in the detention center and to assist with the transition to community-based mental health services once the person is released.

### EXPLANATION OF ACTUALS AND TRENDS

The percent of detainees with mental health (MH) history or current treatment needs has increased steadily. Reasons include limited community resources for mental health treatment, as well as reduced access to housing, resulting in more persons and former detainees with mental illness being homeless. Access to mental health treatment in the community and housing has always been limited and worsened during the COVID-19 pandemic. Additionally, persons at risk of a mental health episode due to detention are adding to the number referred.



# Justice Services Department Performance Measures

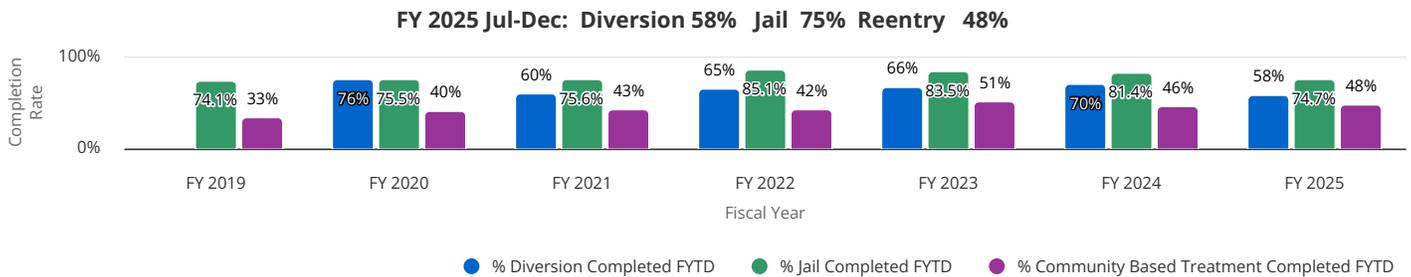
## Diversion, Jail and Community Based Treatment Completion Rate

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures completion rates in Justice Service Department's (JSD) programs. Completion indicates individuals met requirements for attendance, program conditions and engagement. Treatment success, as well as prolonged exposure to treatment, increases the likelihood of ongoing recovery and reduction in criminal activity. The Diversion Programs include Mental Health Court Diversion Program, Misdemeanor Diversion and Post Arrest Diversion Programs, and Pretrial Services. While JSD has two programs in the detention facility, STARR and Mental Health Services, the jail completion rate only measures the completion rate of STARR, a substance use disorder treatment program. JSD Reentry Services include Community Based Services, Outpatient Substance Use Treatment, Drug Treatment Court, Recidivism Reduction Services, Local Reentry Council (LRC), and Jail Transition. Because LRC provides one time or short-term assistance its services are not included in this measure.

### EXPLANATION OF ACTUALS AND TRENDS

In FY 21, the number of individuals in Diversion and Reentry programs was significantly lower due to measures aimed at stemming the spread of COVID-19. While the jail completion rate held steady, the population in the detention center was significantly smaller and programming was impacted by changing restrictions. Since FY 22, program enrollment has rebounded mostly, and completions have returned to, if not surpassed, previous levels.



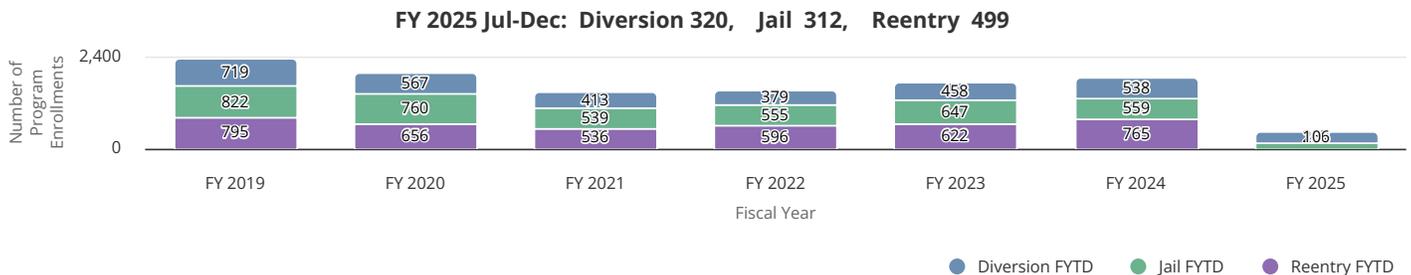
## Number of persons served by diversion, jail and reentry services annually

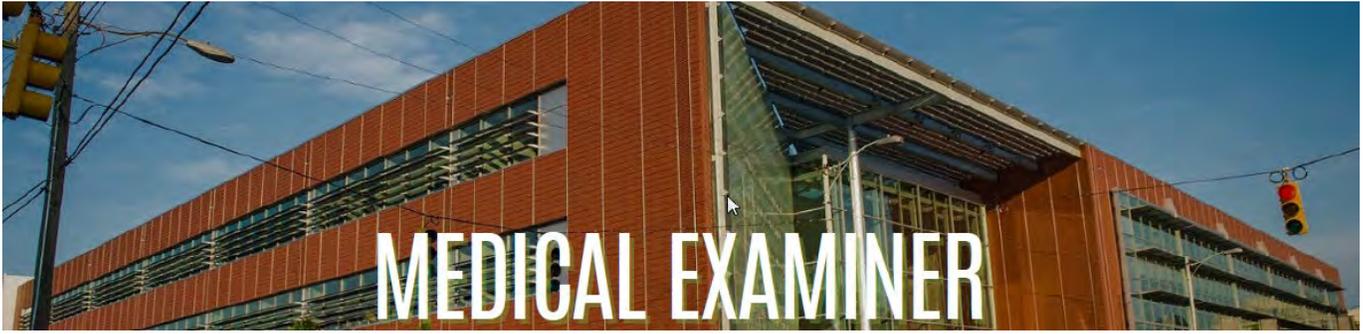
### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure tracks the number of enrollments in the following Justice Services Department (JSD) program areas: diversion, jail based and reentry services. Diversion programs include Mental Health Court Diversion Program, Misdemeanor, as well as Post-Arrest Diversion Programs, and Pretrial Services. At the detention center, inmates can enroll in STARR, a substance use treatment program, and detainees with severe mental illness are seen by and cared for by Jail Mental Health. JSD Reentry Services include Community Based Services, Outpatient Substance Use Treatment, Drug Treatment Court, Recidivism Reduction Services, Local Reentry Council, and Jail Transition. JSD monitors enrollment in its programs to assure adequate utilization of services

### EXPLANATION OF ACTUALS AND TRENDS

The number of persons served was reduced significantly during Covid-19 due to pandemic related restrictions, including building closures and adjusting programming and services to respond to fluctuating infection rates in the community. Since FY 2022, we have seen the number of persons entering and moving through the justice system hold steady but not return to pre-pandemic levels. We contribute this "new normal" to continued Covid-19 prevention measures and a stronger focus on diversion and community-based services.





**Description**

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

Starting in FY 2025-26, fiscal oversight of the Medical Examiner business area has been moved to the Department of Public Health.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$328,100</b>	<b>\$441,900</b>	<b>\$406,790</b>			<b>-100.00%</b>
Operating	\$328,100	\$441,900	\$406,790			-100.00%
<b>Net County Cost</b>	<b>\$328,100</b>	<b>\$441,900</b>	<b>\$406,790</b>			<b>-100.00%</b>

*\*The table above is provided for historical reference only. FY 2025-26 budgeted amounts are included in the Department of Public Health.*



## Description

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

## Programs

### Durham Public Schools Education

The Youth Home strives to ensure that children in its custody regularly attend a Durham Public School. The children receive credit for attendance and grades earned during their time at the Youth Home.

### Juvenile Custody and Management

The Youth Home's primary responsibility is to manage the custody of the juveniles who have been detained by courts. Juveniles are placed in the facility by the Juvenile Court, which determines that the children need secure custody supervision while they await the disposition of their court cases. The children receive meals, mental health (psychiatric, psychological, crisis intervention) medical attention, and access to programs intended to improve juvenile outcomes.

### Partnership Services

Children who reside in the Youth Home receive access to a variety of social and educational opportunities offered by community partners. The Youth Home leverages the abundant resource providers in the county to provide the following opportunities:

- Durham County Library Teen Librarian and Oasis programs provide library books and group activities for the youth.
- Durham County Public Health Educators provide sexual health educational groups and STD/STI testing to the Youth Home residents.
- Pastoral services are provided by four volunteer groups, who offer religious groups and activities for the residents.
- NCCU Law Teens in Transition (TNT) tutorial services and social educational activities for the residents - Duke Law and Medical School students provide educational groups and activities pertaining to the criminal justice system and medical/health related topics. UNC Criminal Justice Awareness & Action (CJAA) students provide tutorial and social educational activities for the residents.

### RYSE (Resources for Youth Success and Empowerment) Assessment Center

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

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$2,430,843</b>	<b>\$3,303,090</b>	<b>\$2,772,856</b>	<b>\$4,153,789</b>	<b>\$4,153,789</b>	<b>25.75%</b>
Personnel	\$1,924,134	\$3,000,966	\$2,409,056	\$3,770,749	\$3,770,749	25.65%
Operating	\$506,710	\$302,124	\$363,800	\$383,040	\$383,040	26.78%
<b>Revenue</b>	<b>\$993,849</b>	<b>\$1,165,351</b>	<b>\$1,165,351</b>	<b>\$1,666,351</b>	<b>\$1,666,351</b>	<b>42.99%</b>
Intergovernmental	\$40,563	\$39,000	\$39,000	\$40,000	\$40,000	2.56%
Service Charges	\$903,337	\$1,126,351	\$1,126,351	\$1,626,351	\$1,626,351	44.39%
Other Revenues	\$49,950					
<b>Net County Cost</b>	<b>\$1,436,994</b>	<b>\$2,137,739</b>	<b>\$1,607,505</b>	<b>\$2,487,438</b>	<b>\$2,487,438</b>	<b>16.36%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
33.42	41.42	41.42	49.92	49.92

## Budget Highlights

- The budget supports ongoing development of the Youth Home and Assessment Center, which commenced operations in February 2024. Additional funding for operating expenses and staffing includes eight Youth Home Counselors and a part-time cook. These eight counselors will allow for the opening of the final pod in the Youth Home. Once operational, this final pod will generate off-setting revenue by housing out-of-county juveniles. The approval of a part-time cook further supports this expansion. The opening of the final pod marks the completion of a three-year plan to fully establish the new Youth Home. (\$573,837)

# Youth Home Department Performance Measures

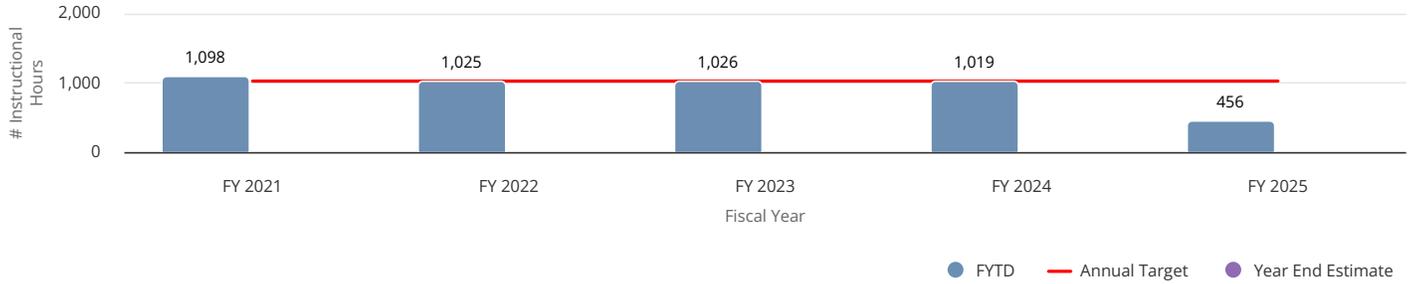
## Number of Educational Instructional Hours Delivered

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows us how well we met Durham Public School's standards related to instructional time delivered to juveniles at the Youth Home. All residents at the Youth Home attend class taught by Durham Public School's faculty during the day.

### EXPLANATION OF ACTUALS AND TRENDS

The target for this measure is set at 256.25 instructional hours quarterly which is in compliance with the total number of instructional hours required by the North Carolina Department of Public Instruction of 1025 annually for a nine (9) month traditional school calendar year. The quarterly target is an average which means most quarters we will exceed the target except Q1 (during the summer break).



## Average Daily Population

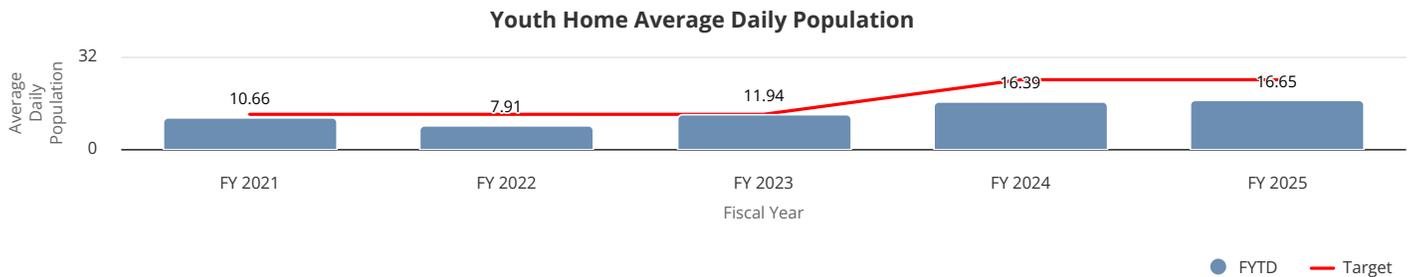
### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the average daily number of residents detained at the Youth Home. Juveniles are placed in the Youth Home through a Secure Custody Order from the Juvenile Court. A custody order is issued when a judge finds there is reasonable factual basis to believe that a juvenile committed an alleged offense and meets the criteria under GS. FA 574.

### EXPLANATION OF ACTUALS AND TRENDS

The average daily population (ADP) for FY25 Q2 remained approximately the same as FY25 Q1 at 16. In late February 2024, the new Youth Home opened with a maximum bed capacity of 36. However, due to staffing challenges the maximum number of juveniles housed is 24 to ensure the safety and security of residents and staff.

The Youth Home has no authority or input in the court's decision to place a juvenile in detention.



# Youth Home Department Performance Measures

## Average Length of Stay

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

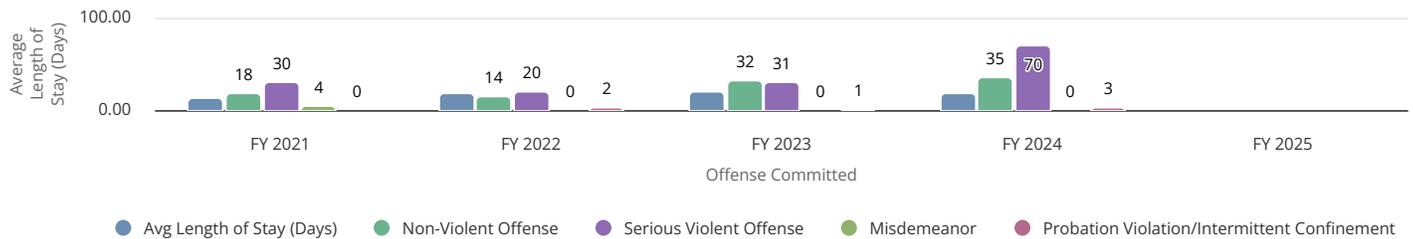
The Youth Home population measure captures the average length of stay in days and the primary offense(s) committed by the juveniles who are court ordered to the detention facility. It is important to include the offenses committed with the average length of stay in days, to show how more serious offenses may affect how long the juvenile is court ordered to remain in detention.

### EXPLANATION OF ACTUALS AND TRENDS

Based on updated data and trends for the last two years the target average length of stay will be increased from 12 to 17 days effective FY25-Q1.

Offense trends indicate on average 50% of the youth are detained for serious violent offenses.

Primary Offense Committed & Avg. Length of Stay (Days) - Annual



## Total number of Youth Home Admissions (ages 11-24)

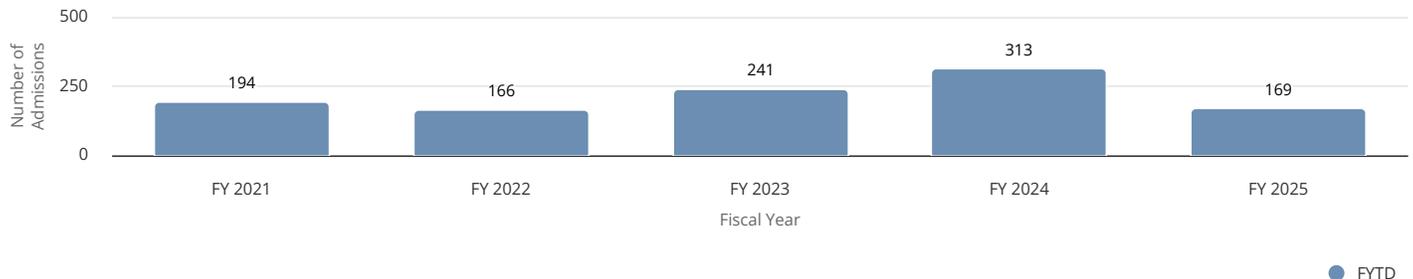
### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the total number of juveniles (ages 11-24) admitted to the Youth Home. A juvenile must be between the ages of six and seventeen to be placed in detention. The Youth Home provides a safe and secure environment for juveniles who are placed in detention through a secure custody order issued by the juvenile court. There may be several variables considered by the juvenile court prior to placing a juvenile in detention. One of which may be the need to protect the juvenile and/or the community. Providing a safe and secure environment for juveniles placed in detention is in alignment the county's strategic plan.

### EXPLANATION OF ACTUALS AND TRENDS

A target for this measure is challenging due to the "Raise the Age" legislation that became effective December 1, 2019 and the modifications to "Raise the Age" effective December 1, 2024.

Based on data and trends for the last two years, effective FY25-Q1 the new target for this measure will increase from 150 to 250 admissions annually. This increase is based on Raise the Age and the recent modifications to this legislation. As well as the increase in the Youth Home's bed space from 14 to 36 as we moved into a new facility in late February 2024.





# Transportation

Promotion of safe and economical transportation.

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
▲							
Other Transportation	\$1,273,816	\$4,657,932	\$1,646,215	\$4,634,350	\$4,544,472	-2.44%	100.00%
<b>Total</b>	<b>\$1,273,816</b>	<b>\$4,657,932</b>	<b>\$1,646,215</b>	<b>\$4,634,350</b>	<b>\$4,544,472</b>	<b>-2.44%</b>	<b>100.00%</b>



## Description

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

## Programs

### **Transportation**

This division includes the staffing costs that provide oversight to the Durham County Transit Plan, implement transportation projects, and conduct planning. The Durham County Transit Plan is the required adopted plan that guides the use of the county-wide taxes and fees that support public transportation improvements. The funding sources generate approximately \$45 million annually for public transit operations and capital improvement projects. There are regular updates and amendments to the plan, development of an annual budget, and project development work associated with the implementation of this plan. The division also includes any approved orphan road projects, professional services contracts for planning or design work, and transportation services contracts.

### **Durham County Transportation Demand**

This division includes the County's contributions to regional planning organizations and boards. The County is a member of the Triangle West Transportation Planning Organization and is required to contribute funding towards the staffing and services provided by the TPO. The TPO provides regional transportation planning for the western half of the Triangle, including Durham County. The TPO is required to approve long-range transportation plans and state and federal funding for transportation projects. The County also provides funding to support the staffing of the City-County Bicycle and Pedestrian Advisory Committee (BPAC). TPO staff are located at Central Pines Regional Council, and BPAC staff are located within the City of Durham's Transportation Department.

### **GoTriangle**

This division reflects the estimated County's share of the Division of Motor Vehicles (DMV) distribution of \$7 from the vehicle registration tax on motor vehicles registered in Durham County going directly to GoTriangle in a manner consistent with the Durham County Transit Plan and Transit Governance Interlocal Agreement. Quarterly remittances of the \$7 vehicle registration tax collected by the State, including the County's share, are made to GoTriangle directly from the State. County staff computes the County's portion per the statutory formula. County staff then records the County's portion on the general ledger recognizing the County's portion of the funds as revenues and the distribution to GoTriangle as the offsetting expenditure (e.g., as a pass-through of the funds collected by the State that the Board of County Commissioners has approved to go to GoTriangle). Even though \$250,000 is budgeted, it remains a challenge to estimate the amount of \$7 vehicle registration funds the State will collect in the fiscal year. However, only the amount of revenue collected by the State is remitted to GoTriangle.

### **RDU Airport Authority**

The Raleigh-Durham Airport Authority is governed by a board appointed to plan and conduct the operations of the Raleigh-Durham International Airport. The eight-member governing body is jointly appointed by the City of Durham, the City of Raleigh, Durham County, and Wake County. Each member government appoints two members to the Airport Authority Board. Durham County and the other participating governments each appropriate \$12,500 annually to cover administration expenses incurred by the Airport Authority.

**Durham County ACCESS**

Durham County ACCESS improves the quality of life of Durham County residents by providing safe and accessible demand response transportation to seniors, individuals with disabilities, residents going to work, and the general public in rural Durham County. Durham County and the City of Durham coordinate services under the GoDurham ACCESS program through an interlocal agreement. All GoDurham ACCESS vans are wheelchair accessible. Interested individuals must complete an application and receive approval to receive service. GoDurham ACCESS receives funding from federal, State, and local grants to support a broad level of transportation services. GoDurham ACCESS service in the City of Durham has different eligibility requirements and different restrictions on the location of trips. By operating as a fully merged system, the City and County can use resources more efficiently and improve residents’ experiences using the system.

For more information about GoDurham ACCESS, please follow this link: <https://godurhamtransit.org/access>

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$1,273,816</b>	<b>\$4,657,932</b>	<b>\$1,646,215</b>	<b>\$4,634,350</b>	<b>\$4,544,472</b>	<b>-2.44%</b>
Personnel	\$427,195	\$490,860	\$461,747	\$688,754	\$618,876	26.08%
Operating	\$846,621	\$4,167,072	\$1,184,468	\$3,945,596	\$3,925,596	-5.79%
<b>Revenue</b>	<b>\$615,593</b>	<b>\$4,189,683</b>	<b>\$1,120,452</b>	<b>\$4,066,192</b>	<b>\$4,066,192</b>	<b>-2.95%</b>
Intergovernmental	\$615,593	\$4,189,683	\$1,120,452	\$4,066,192	\$4,066,192	-2.95%
<b>Net County Cost</b>	<b>\$658,223</b>	<b>\$468,249</b>	<b>\$525,763</b>	<b>\$568,158</b>	<b>\$478,280</b>	<b>2.14%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
4.00	4.00	5.00	6.00	5.00

*\*The FY 2024-25 estimated budget is significantly lower than the FY 2024-25 Original Budget because the department was unable to spend \$2.67 million in Federal grant revenue budgeted for the East Durham Railroad Crossing Study. However, the department expects to receive the funding in FY 2025-26.*

*\*\*The department also budgeted \$500,000 in expenditures and \$466,000 in revenues for management of the Durham-to-Roxboro Rail Trail Plan study, but management of the contract shifted to the Central Pines Regional Council mid-year and Durham County did not collect related revenue.*

*\*\*\*In FY 2024-25, the Transportation Office received \$1,137,481 in Durham County Transit Plan funding from GoTriangle for the Bus Rapid Transit (BRT) Vision Plan and Transit Plan Management, as well as a full-time FTE Transportation Planner position that will administer the BRT Vision Plan.*

# Transportation Performance Measures

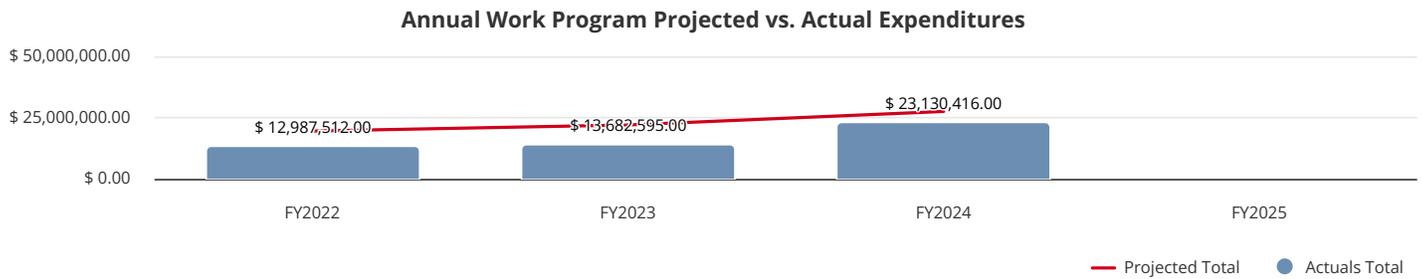
## Annual Work Program Projected vs. Actual Expenditures

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This is a measure of how close actual expenditures are to budgeted expenditures for the current fiscal year. This measure is a key insight into how well the approved projects in the Durham Transit Plan are planned to be spent versus how much is actually spent each fiscal year. The Annual Work Program development process begins 11 months in advance of the start of the fiscal year (i.e. in August 2024, the Annual Work Program development process began for FY2025-26). Such a significant lead time in developing budgets means that expenditure estimates may vary from actual expenditures.

### EXPLANATION OF ACTUALS AND TRENDS

The budget development process begins well in advance of the end of the fiscal year and such a lead time means that expenditure estimates can vary significantly from actual expenditures. A positive outcome ensures that the Annual Work Program accurately and consistently reflects the projects being delivered by the Durham County Transit Plan. Actual expenditures may be lower than budgeted expenditures for a number of reasons, but largely due to the budgeting of large-scale Capital projects that will be delivered over the span of several fiscal years. Other reasons for a lower than 100% actual expenditure amount are savings in operating projects, due to service changes or vacant positions. Due to the nature of budgeting, there is not an expectation to spend 100% of funds each year. While that would be the most effective use of funds, reality mandates some flexibility for actual expenses throughout the fiscal year.



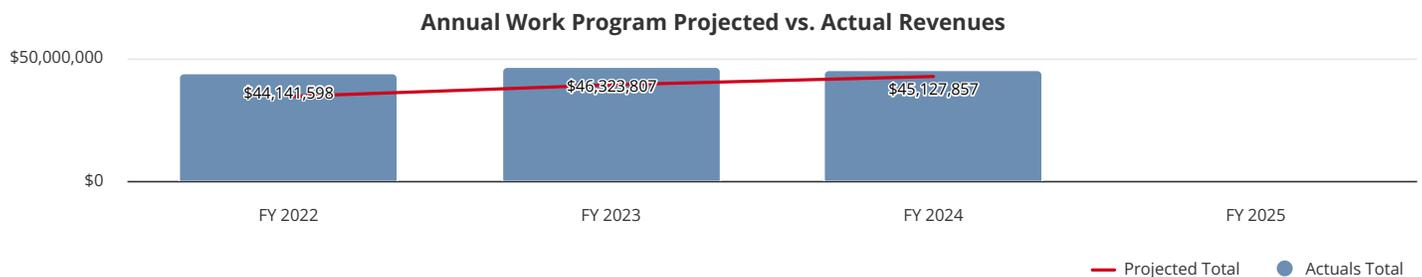
## Annual Work Program Projected vs. Actual Revenues

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This is a measure of how close actual revenues are to budgeted revenues for a current fiscal year. This measure is a key insight into how well the Durham Transit Plan does in comparing how much is planned to be collected in revenues versus how much is actually collected. The budgeting process begins 11 months in advance of the start of the fiscal year being budgeted for. Such a significant lead time in developing budgets means that revenue estimates can and do vary from actual revenues due to economic and other unforeseen changes.

### EXPLANATION OF ACTUALS AND TRENDS

The Article 43 1/2 cent Sales Tax is the largest revenue source for the Durham County Transit Plan. It is also the most variable as it is directly related to current economic conditions. This revenue is budgeted at least 14 months before the last month of actual sales tax collection. All revenue projections are prepared by the Tax District Administrator (GoTriangle) and submitted to the Staff Working Group for consideration in the Annual Work Program.





## Environmental Protection

Departments and services supporting the conservation and development of natural resources.

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
General Services	\$2,374,113	\$2,507,839	\$2,562,980	\$2,740,931	\$2,740,931	9.29%	34.84%
Engineering & Environ Svcs	\$3,916,517	\$4,327,348	\$4,900,958	\$5,283,098	\$5,055,644	16.83%	64.27%
Other Environmental Protection	\$43,946	\$66,671	\$66,671	\$70,273	\$70,273	5.40%	0.89%
<b>Total</b>	<b>\$6,334,576</b>	<b>\$6,901,858</b>	<b>\$7,530,608</b>	<b>\$8,094,302</b>	<b>\$7,866,848</b>	<b>13.98%</b>	<b>100.00%</b>



### Description

General Services' Solid Waste Management Division administers safe, efficient, and effective solid waste services to County residents in order to protect and maintain the natural environment in support of Community Stewardship.

The Division operates three residential Convenience Sites where unincorporated County residents can properly dispose of solid waste, recyclable materials, yard waste, and special wastes such as white goods and used motor oil. The newly opened Northern Convenience Site hosts special collection events throughout the year for electronic waste and household hazardous waste. The Solid Waste Division also provides curbside recycling collection, litter control, code enforcement of both the Solid Waste Ordinance and the Junked and Abandoned Vehicle Ordinance, and waste reduction education. Additional activities of the Division include County Government building recycling and partnering with Keep Durham Beautiful.

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$2,374,113</b>	<b>\$2,507,839</b>	<b>\$2,562,980</b>	<b>\$2,740,931</b>	<b>\$2,740,931</b>	<b>9.29%</b>
Personnel	\$1,140,055	\$1,176,508	\$1,172,164	\$1,282,388	\$1,282,388	9.00%
Operating	\$1,234,058	\$1,331,331	\$1,390,816	\$1,458,543	\$1,458,543	9.56%
<b>Revenue</b>	<b>\$2,504,670</b>	<b>\$2,510,316</b>	<b>\$2,347,739</b>	<b>\$2,664,651</b>	<b>\$2,664,651</b>	<b>6.15%</b>
Taxes	\$69,126	\$60,000	\$61,041	\$60,000	\$60,000	0.00%
Intergovernmental		\$13,000	\$13,000	\$13,000	\$13,000	0.00%
Service Charges	\$2,435,544	\$2,437,316	\$2,273,698	\$2,591,651	\$2,591,651	6.33%
<b>Net County Cost</b>	<b>(\$130,557)</b>	<b>(\$2,477)</b>	<b>\$215,241</b>	<b>\$76,280</b>	<b>\$76,280</b>	<b>-3179.53%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
18.00	18.00	18.00	19.00	19.00

### Budget Highlights

- The budget supports a new Solid Waste Crew Leader position, which will oversee daily operations, ensure safety standards, and manage equipment at the Northern Durham and the Redwood Convenience Sites. (\$61,475)
- The budget also supports a replacement roll-off truck. (\$206,006)
- The Solid Waste sticker fee will increase from \$169.63 per household annually to \$181 per household annually to support increases in contracted services and compensate for a declining recycling market. Revenue will increase by more than \$160,000.

## General Services - Solid Waste Performance Measures

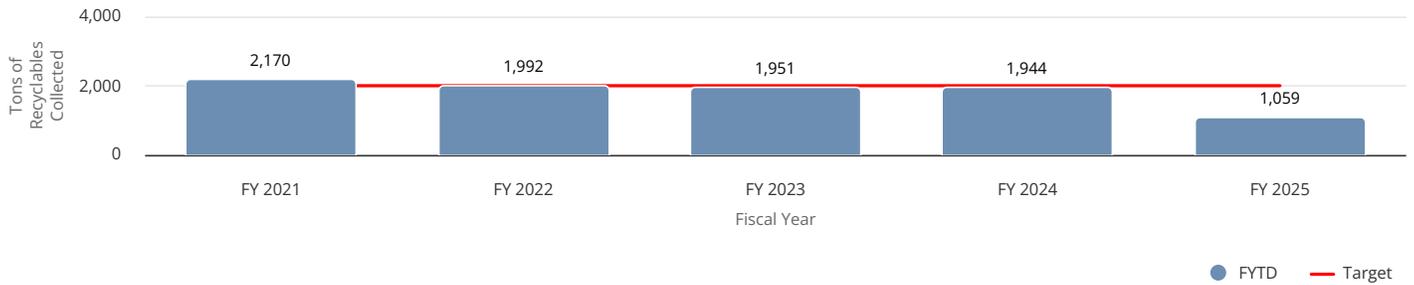
### Tons of Household Recyclables Collected Through County Curbside Recycling Program per Year

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The tons of recyclables collected by residents in our Roadside Recycling program is being measured. It matters because we want to ensure that residents are taking advantage of the program. The tipping fees for recycling (the amount we are charged per ton to recycle) has increased significantly over the last two years. This measure has strong implications for our budget.

#### EXPLANATION OF ACTUALS AND TRENDS

The trend is higher than Q1 and Q2 of FY24, which could be attributed to increased participation from residents in the program.



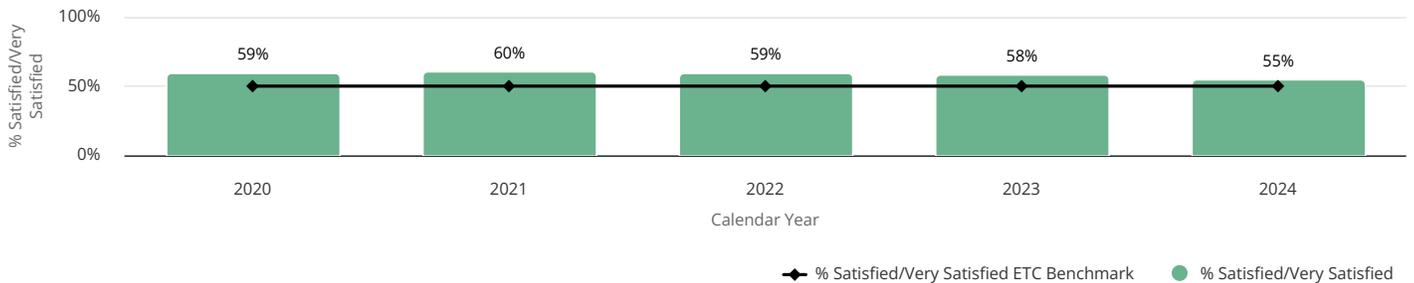
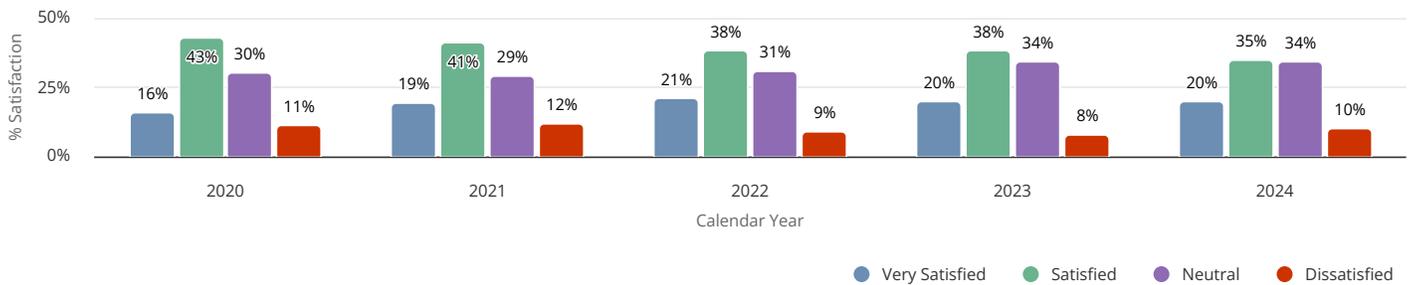
### Overall Satisfaction with County Solid Waste Convenience Centers (From Resident Satisfaction Survey)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures overall customer satisfaction with Durham County Convenience Sites.

#### EXPLANATION OF ACTUALS AND TRENDS

There is a slight decrease in satisfied. We are working on a renovation plan for the Redwood renovation project, which should improve overall satisfaction.



## General Services - Solid Waste Performance Measures

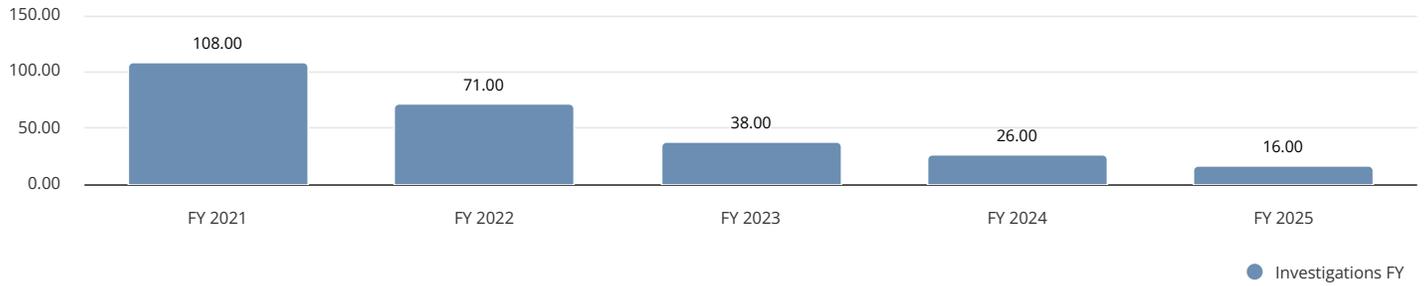
### Solid Waste Code Enforcement Cases Closed and Investigations

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

These measures show our enforcement of Durham County's Solid Waste Ordinance, and the Abandoned and Junk Vehicle Ordinance. Investigations are initiated from citizen complaints as well as staff observations. The case is closed when the property comes into compliance with the ordinance, or if no violations were found during the inspection. It matters because these two ordinances help ensure that the unincorporated areas are clean, safe, and healthy.

#### EXPLANATION OF ACTUALS AND TRENDS

A number of cases were closed in the first quarter, leading to a lighter workload in the second quarter.





## Description

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

## Programs

### **Capital Project Development and Management**

The Capital Improvement Development and Management program is responsible for improving the functional operation and efficiency of county facilities for the benefit of staff and the citizens of Durham County. The Program is responsible for managing the planning, design, and construction of capital improvement projects related to county-owned facilities. Projects include major renovations and new construction. This includes meeting the Durham County High-Performance Building Policy requiring all newly constructed facilities to achieve LEED Silver or Gold level certification and major renovation projects to achieve LEED Certified level certification.

### **Open Space Preservation**

The Durham County Open Space Program works to enhance the quality of life and sustainability of current and future generations by protecting scenic, natural and historic landscapes, conserving significant habitats, working lands, and cultural and natural resources; and by providing natural areas for public enjoyment. With specific guidance from adopted open space and farmland preservation plans and by leveraging county funds with outside funding sources, the Open Space Program works with landowners, farmers, non-profit groups, public groups, and other stakeholders to identify and protect important lands. The program staff is responsible for easement stewardship and monitoring and management of the county's open space lands, four of which are open to the public for low impact recreational use. Staff also facilitate the development of new public county preserves and administer Durham's Open Space and Trails (DOST) Matching Grant Program.

### **Real Estate**

The purpose of the Real Estate program is to guide the county as it acquires, leases, and tracks real property so the county can optimize the use and value of those assets. The Real Estate Program is responsible for all county real property by identifying appropriate lands for county facilities, leased land and office space, and the sale/disposal of all county-owned surplus properties.

### **Sustainability**

The Sustainability Office helps protect and improve Durham's environment through wise use of natural resources by providing guidance and resources to county employees, businesses, and residents. The county Sustainability Office implements Durham's Greenhouse Gas Emissions Reduction Plan and Renewable Energy Plan. Staff are responsible for tracking and reporting greenhouse gas emissions, managing renewable energy projects, identifying opportunities to reduce energy use in county operations, developing policies to improve sustainability, managing the county's electric vehicle charging stations, developing

and implementing programs to reduce emissions in the residential and commercial sectors, and providing guidance to Departments and the public on how to improve environmental performance.

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$3,916,517</b>	<b>\$4,327,348</b>	<b>\$4,900,958</b>	<b>\$5,391,091</b>	<b>\$5,163,637</b>	<b>19.33%</b>
Personnel	\$2,285,403	\$2,414,368	\$2,248,758	\$2,550,422	\$2,550,422	5.64%
Operating	\$1,511,305	\$1,862,980	\$2,652,200	\$2,790,669	\$2,563,215	37.59%
Capital	\$119,809					
Transfers Out		\$50,000		\$50,000	\$50,000	0.00%
<b>Revenue</b>	<b>\$602,991</b>	<b>\$600,350</b>	<b>\$600,927</b>	<b>\$1,995,388</b>	<b>\$1,995,388</b>	<b>232.37%</b>
Intergovernmental			\$12,501	\$1,512,500	\$1,512,500	
Rental Income	\$586,811	\$583,350	\$569,593	\$464,350	\$464,350	-20.40%
Service Charges	\$1,071		\$1,038	\$1,038	\$1,038	
Enterprise Charges	\$15,109	\$17,000	\$17,795	\$17,500	\$17,500	2.94%
<b>Net County Cost</b>	<b>\$3,313,525</b>	<b>\$3,726,998</b>	<b>\$4,300,031</b>	<b>\$3,395,703</b>	<b>\$3,168,249</b>	<b>-14.99%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
17.00	17.00	17.00	17.00	17.00

\*The FY 2024-25 Estimated Budget accounts for more than \$570,000 in spending obligations that were not completed in FY 2023-24

### Budget Highlights

- The Engineering budget includes a \$1.5 million Federal Department of Energy grant to improve energy efficiency in low-moderate income homes in Durham, Orange, and Granville Counties. The grant was originally received by the Sustainability Office in FY 2024-25, but it was not spent and is re-budgeted in FY 2025-26. The funding is available through September 2027.
- The County’s Public Art Coordinator position, which had been funded as a contracted service in Engineering, was moved to the Public Art Fund. (\$113,193)

## Engineering and Environmental Services Performance Measures

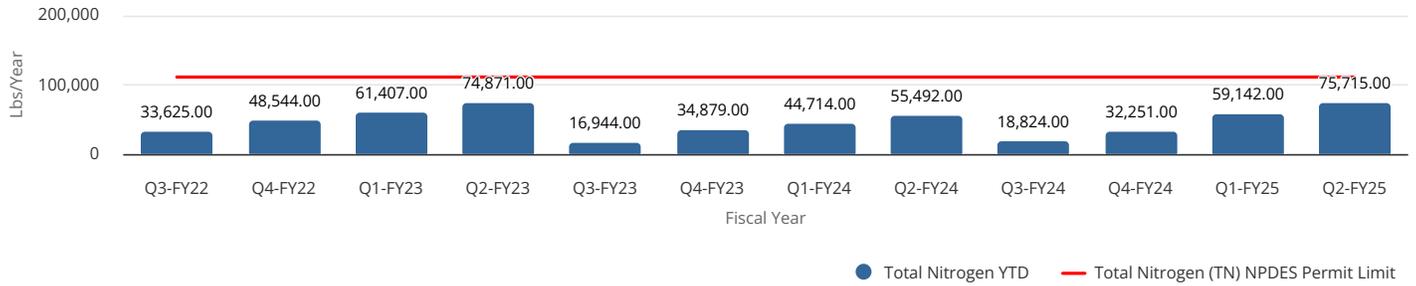
### Annual Pounds of Total Nitrogen (TN) Discharged

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the amount of total nitrogen being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the National Pollutant Discharge Elimination System (NPDES) permit, the WWTP can discharge a certain quantity of nitrogen per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Nitrogen in the right amount is needed to sustain life, but too much can make water harmful.

#### EXPLANATION OF ACTUALS AND TRENDS

Compliant for 2024.



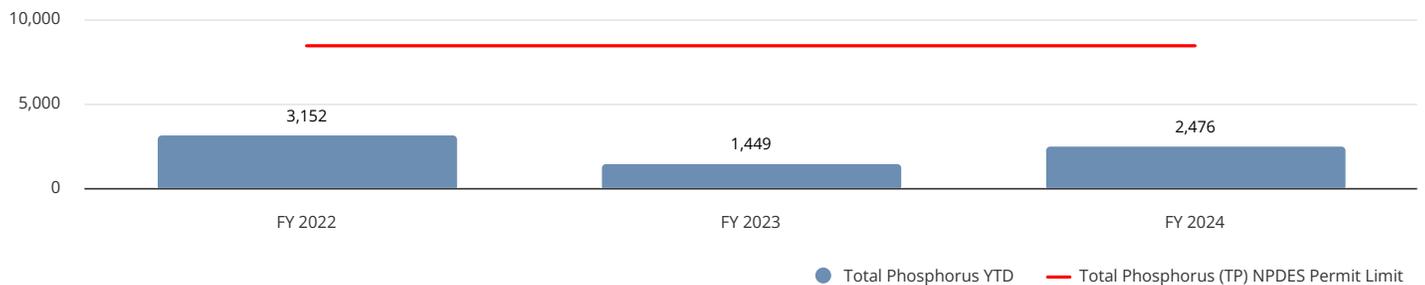
### Annual Pounds of Total Phosphorus (TP) Discharged

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

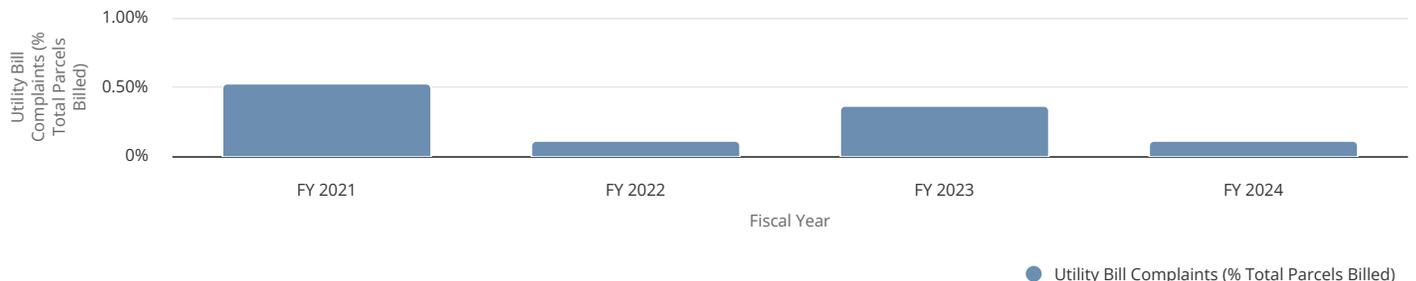
This measure shows the amount of total phosphorus being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the National Pollutant Discharge Elimination System (NPDES) permit, the WWTP can discharge a certain quantity of phosphorus per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Phosphorus in the right amount is needed to sustain life, but too much can make water harmful.

#### EXPLANATION OF ACTUALS AND TRENDS

Compliant for 2024.



## Engineering and Environmental Services Performance Measures



## Engineering and Environmental Services Performance Measures

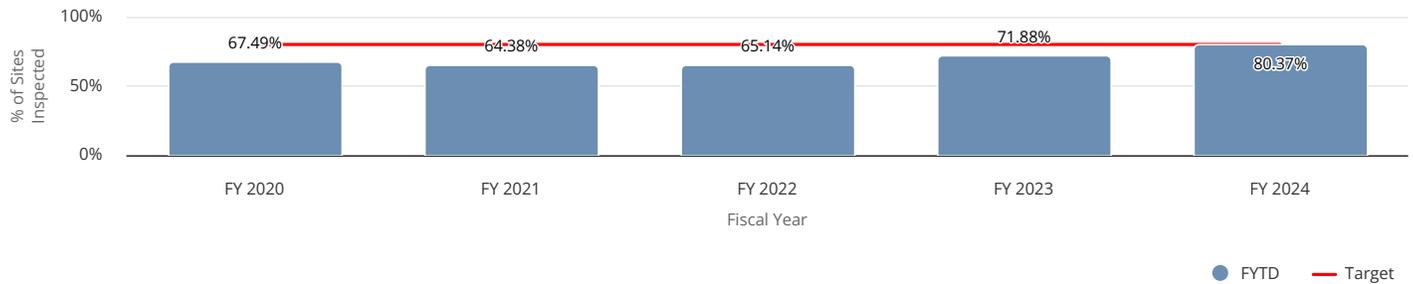
### Average Percentage of Sites Inspected Monthly

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Measuring the percent (%) of permitted sites that are inspected monthly. Monthly inspections are critical in maintaining compliance with land disturbance permits and erosion control plans. Maintaining compliance is the best way to keep sediment out of our streams and rivers, thereby protecting our environment.

#### EXPLANATION OF ACTUALS AND TRENDS

Overall, this objective is trending in the right direction. There are a number of factors that can contribute to fluctuation in the number of sites inspected monthly. Weather can limit EC Technicians' ability to get to sites, and there were several big storms in the fall. Additionally, non-compliant and sites under enforcement require repeat visits meaning other sites go longer between inspections. Inspection continues to be the biggest factor in maintaining site compliance.



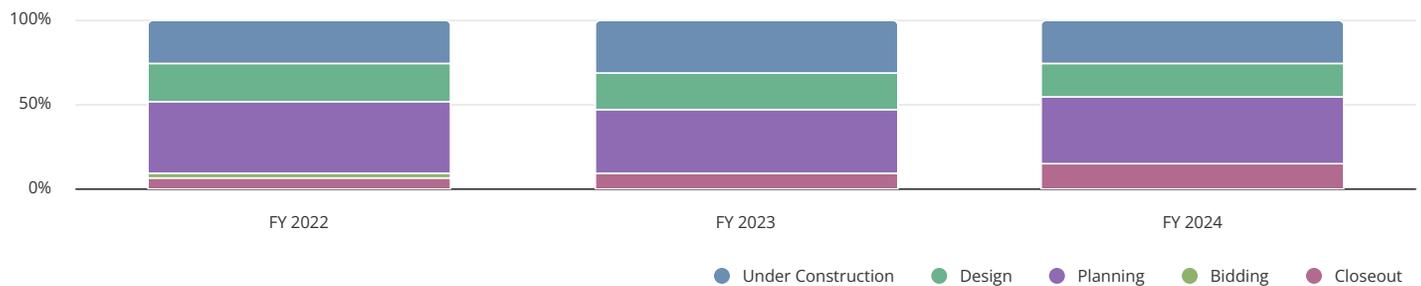
### Capital Projects Active Project Portfolio

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This is a measure of the activity level of projects throughout the CIP process. This measure provides insight into staffing requirements for the division.

#### EXPLANATION OF ACTUALS AND TRENDS

Our projects are based primarily on the specific authorizations included in the Capital Improvement Plan and any other requests brought forward and funded by management for non-CIP projects. Non-CIP projects range from feasibility studies and assessments to smaller projects which do not elevate to the level of the Capital Improvement Plan. The trend along the project development timeline is dependent upon the timing of funding for each project, as well as the relative complexity of each project. Generally, a higher number of projects outstanding indicates an increasing workload of staff within the division.



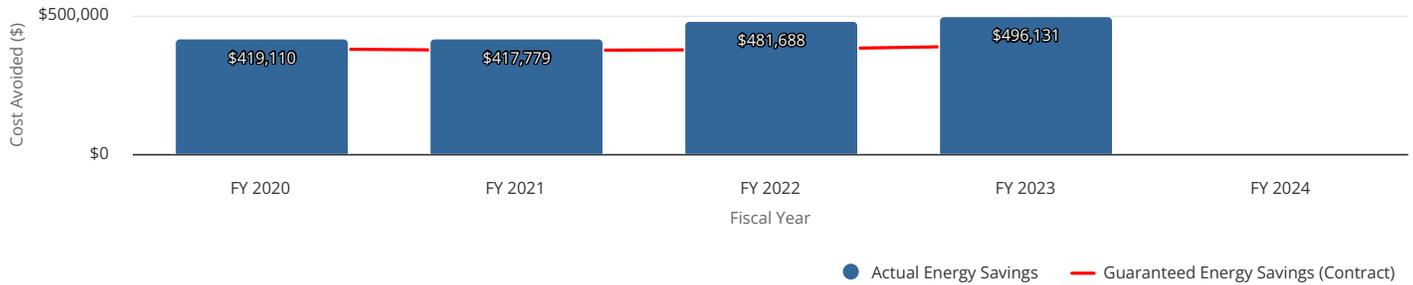
## Engineering and Environmental Services Performance Measures

### Cost Avoided Through Sustainability Energy Savings Performance Contracting

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure quantifies the amount of money saved by conserving energy and water in Durham County facilities through the Performance Contracting program. Performance Contracting is a way of implementing energy and water saving measures quickly and paying off the cost through guaranteed utility savings over time. This is important because Durham County is saving taxpayer dollars that can be used for other important County functions rather than sending those dollars to utility companies. In addition, staff is reducing Durham County's greenhouse gas emissions and conserving natural resources through energy and water savings.

#### EXPLANATION OF ACTUALS AND TRENDS



### Number of Total Acres of Open Space and Farmland That Have Been Protected/Influenced by Durham County

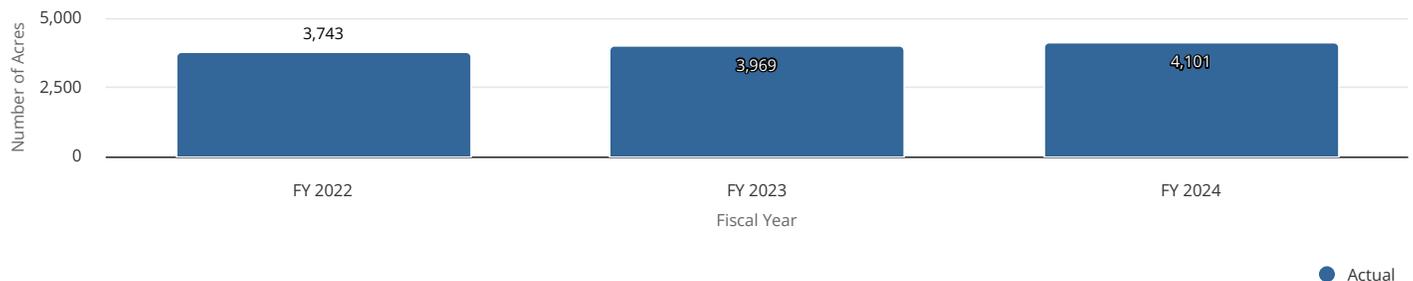
#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Acres protected means the total acreage protected by Durham County, either through acquisition, or through other permanent means such as conservation easements. This is important because the amount of open space protected in a community helps with environmental protection, water quality and wildlife habitat maintenance, and quality of life in a growing community. Durham County has adopted four different open space plans prepared by the Durham City/County Planning Department with citizen input, and these are used as implementation guides.

#### EXPLANATION OF ACTUALS AND TRENDS

We are seeing an increase in landowners interested in permanently protecting their land with an easement. We currently have funding in place to protect an additional 79 acres of land (two farms) via NRCS-funded easement. In addition to these two projects there are 11 landowners currently interested in protecting their land via a County-held conservation easement. The Open Space Program has never seen this level of interest. Parcel size continues to be smaller; the amount of work required is the same whether it is a small or larger landholding. The average size of these 11 pending/potential projects is 28 acres.

Landowners recognize that the value of their land is increasing and they, in most cases, want to prevent development. At the same time most interested landowners are interested in getting income by selling their development rights. There is an existing federal conservation tax credit that many easement sellers take advantage of; NC legislation may change this year to reinstate the NC conservation tax credit. With these and other tax incentives we will likely see continued interest in land protection.



## Engineering and Environmental Services Performance Measures

### Pounds of GHG Emissions Avoided in Government Facilities

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

#### EXPLANATION OF ACTUALS AND TRENDS

FY 2022

FY 2023  
Fiscal Years

FY 2024

● Actual — Target

### Utility Bill Accuracy as Measured by Corrections (Percent of Total Parcels Billed Corrected)

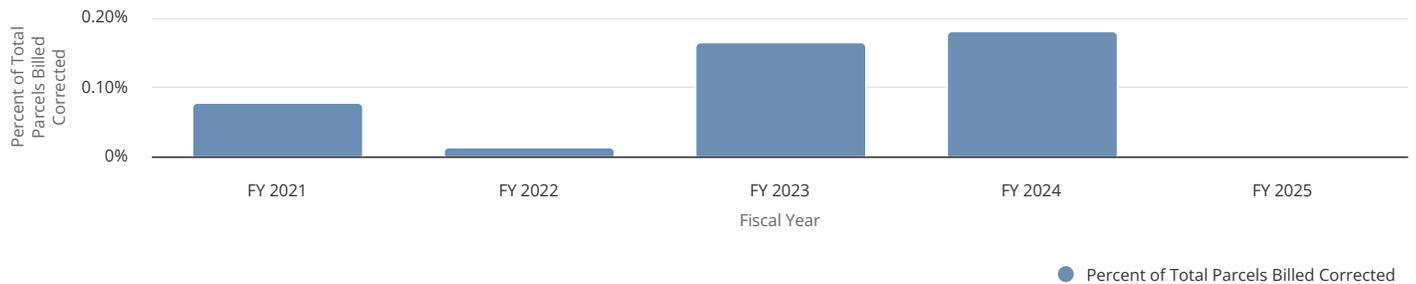
#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure looks at the accuracy of the Stormwater Utility billing to ensure that property owners are charged the correct amount on their tax bills.

#### EXPLANATION OF ACTUALS AND TRENDS

The number of corrections necessary is negligible, with only 27 required out of almost 15,000 bills. There was a very slight increase in the number of calls in FY24 and that trend continues into FY 25. This is most likely due to rate increases. When the fee was adopted in FY21, due to the pandemic it was adopted at 1/3 of the original proposed rate. Regular rate increases were always intended, but greater increases were necessary due to the lower initial fee. What started as a \$24 per year charge for most was \$80 per year in FY24.

It is important to note that significant corrections were required in FY25 due to the adoption of SL2024-32 which exempted all agricultural properties from the Stormwater Utility Fee.



### Utility Bill Complaints (as a Percent of Total Parcels Billed)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The number of Stormwater Utility Bill complaints as a percentage of the total number of parcels billed. This gives an idea of the accuracy of billing as well as a general acceptance of the utility fee overall.

#### EXPLANATION OF ACTUALS AND TRENDS

The number of complaints is minimal and as expected has dropped since adoption as most property owners become more accepting of the fee. Additionally, with the addition of the Stormwater Education Specialist position in FY24, increased education and outreach has increased understanding of the necessity and use of the fees.



### Description

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

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

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$43,946</b>	<b>\$66,671</b>	<b>\$66,671</b>	<b>\$70,273</b>	<b>\$70,273</b>	<b>5.40%</b>
Operating	\$43,946	\$66,671	\$66,671	\$70,273	\$70,273	5.40%
<b>Net County Cost</b>	<b>\$43,946</b>	<b>\$66,671</b>	<b>\$66,671</b>	<b>\$70,273</b>	<b>\$70,273</b>	<b>5.40%</b>

*\*The North Carolina Protection FY 2023-24 estimated expenditures exceed its FY 2023-24 original budget due to a rollover of spending obligations that weren't completed in FY 2022-23.*



## Economic/Physical Development

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

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
Open Space Management	\$12,088	\$100,000	\$146,754	\$100,000	\$100,000	0.00%	0.96%
Planning	\$1,653,302	\$1,637,930	\$1,637,930	\$1,774,482	\$1,774,482	8.34%	17.03%
Cooperative Extension Service	\$2,450,419	\$2,625,554	\$2,363,391	\$3,675,556	\$3,042,176	15.87%	29.20%
Soil And Water Conservation	\$932,541	\$1,027,000	\$1,096,405	\$1,155,022	\$1,130,022	10.03%	10.85%
Economic Development	\$3,340,349	\$4,414,048	\$4,357,194	\$4,372,777	\$4,372,777	-0.93%	41.97%
Other Education							0.00%
<b>Total</b>	<b>\$8,388,699</b>	<b>\$9,804,532</b>	<b>\$9,601,673</b>	<b>\$11,077,837</b>	<b>\$10,419,457</b>	<b>6.27%</b>	<b>100.00%</b>



**Description**

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

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

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

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

The grant process consists of five steps:

- Qualifying as an applicant and project
- Preparing an application
- Receiving a grant award and contract
- Implementing the project
- Performing continued responsibilities for maintenance of the grant project

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$12,088</b>	<b>\$100,000</b>	<b>\$146,754</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>
Operating	\$12,088	\$100,000	\$146,754	\$100,000	\$100,000	0.00%
Transfers Out						
<b>Net County Cost</b>	<b>\$12,088</b>	<b>\$100,000</b>	<b>\$146,754</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>

*\*FY 2024-25 Estimated budget is greater than the Original budget because it includes a supplemental appropriation of \$53,240 to the nonprofit El Futuro, which was approved for funding in FY 2023-24 but unable to encumber the funding before the end of the fiscal year.*



## Description

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

## Programs

### Development Coordination and Review

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

### Zoning Compliance and Enforcement

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

### Policy Development

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

### Public Information

Through the Development Services Center (DSC) and an extensive website, the Department provides a wide range of information to the public about properties, planning, and development in Durham. The DSC provides application intake, in-person customer service, and quick turn-around for minor building projects and planning approvals. The DSC’s mission is to improve the coordination, predictability, timeliness, and quality of customer service delivery and the development review process. DSC staff coordinates with over 20 City and County Departments to administer over 70 different permits and/or review types. Planning staff provides support to several joint City-County boards and commissions including the Historic Preservation Commission, the Board of Adjustment, and the Planning Commission.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$1,653,302</b>	<b>\$1,637,930</b>	<b>\$1,637,930</b>	<b>\$1,774,482</b>	<b>\$1,774,482</b>	<b>8.34%</b>
Operating	\$1,653,302	\$1,637,930	\$1,637,930	\$1,774,482	\$1,774,482	8.34%
<b>Net County Cost</b>	<b>\$1,653,302</b>	<b>\$1,637,930</b>	<b>\$1,637,930</b>	<b>\$1,774,482</b>	<b>\$1,774,482</b>	<b>8.34%</b>

## Budget Highlights

- The budget supports one-time funding to complete the legally required letter notice for the new Unified Development Ordinance (UDO). Each meeting requires a public hearing notification letter mailed to all property owners and residents in both Durham City and Durham County.

## City/County Planning Performance Measures

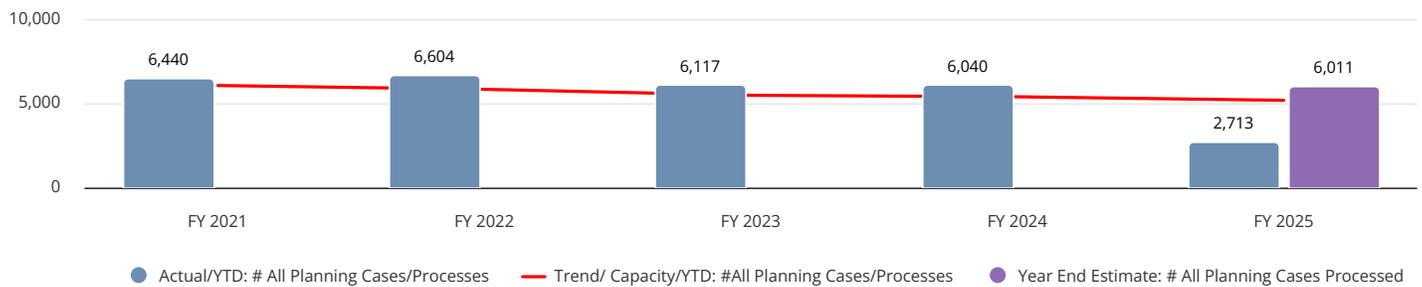
### Planning: Total Number All Planning Development (Major & Minor)& Land use Cases Processed

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the total number of development and land use cases processed by Planning staff. The number of cases and permit requests is not controlled by the Department, but over the past few years has been increasing as it takes on more types of reviews. For example, in July 2016 the Planning Department took over review of sign permits. Then, in August 2017, the Department took on floodplain reviews after transferring one staff person from Stormwater Services and hiring another Certified Floodplain Manager. The floodplain reviews were expanded in July 2018 to include review of building permits with floodplains. Since April 2018, the Department has also been responsible for review of small cell wireless permits and temporary public right-of-way closures. As of April 2019, the Department started reviewing building permits for UDO compliance. The target is based on recent trends in the number of cases, related case types, and macroeconomic projections and will be adjusted as needed according to future trends

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Planning Department



### Planning: Percentage of Planning Development & Land Use Reviews Completed On Time for All Case or Permit Types with Deadlines & Data

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure incorporates the timeliness of Planning staff reviews for all the development and land use case types listed in the measure, "Total # All Planning Development (Major & Minor) & Land Use Cases Processed." Staff turnover affected timeliness during FY 2018 and FY 2019, as vacancies were filled, and new staff trained. Timeliness for FY 2020 improved through February 2020, partially due to the addition of the activated position in the DSC and filling of all remaining vacancies. The number of reviews increased as the number of cases and the different case types that Planning staff is responsible for has increased in recent years. In general, staff is able to meet or exceed the 90% on-time target, although there were several months of setbacks in recording the reviews in LDO after the malware attack in March 2020 and staff turnover since the beginning of FY 2021, especially in the Land Use team. The missing data is being updated as staff has time. The Department's target is 90% on-time, which exceeds the industry benchmark of 85%

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Planning Department



## City/County Planning Performance Measures

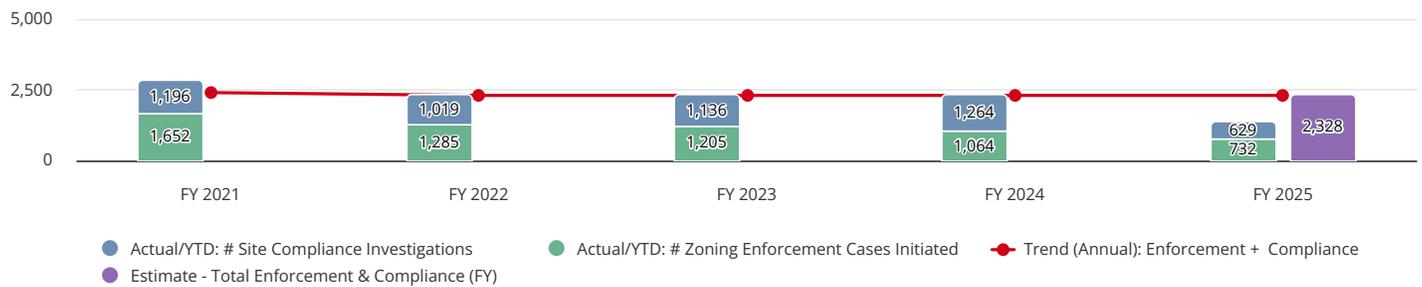
### Planning: Number of Zoning Enforcement and Compliance Investigations Initiated

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the number of Site Compliance and Zoning Enforcement cases monthly to ensure adequate staffing. The other side of this equation is the reasonable expectation of the number of zoning complaints or site compliance requests each employee can handle, which informs the amount of time left for proactive patrols. The Department successfully filled several vacancies at the end of 2018, which increased the number of investigations initiated and made possible the increase in proactive patrols. Concurrently, the number of site compliance requests more than doubled in FY 2019 from recent years. These trends continued through the FY 2019 fiscal year. Since the beginning of July 2020 and the movement into Stage 2 and later stages of reopening, enforcement officers resumed responding to complaints but continue proactive patrols and issued mostly courtesy letters. Staff also provided Spanish translations on the back of the letters. Most people responded positively, and the department will likely continue to use courtesy letters as a first step to notify people who may not know that they are in violation of the UDO.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Planning Department





## Description

The City-County Inspections Department is a merged City and County department that administers and enforces the North Carolina State Building Codes and Durham City-County Zoning Ordinances. State law mandates the inspection of all building construction for the purpose of enforcing various construction codes, thereby assuring the adequate protection of the general public's health and safety. In addition, the City and County regulate development through the Unified Development Ordinance (UDO).

The City-County Inspections Department receives permit applications for all construction trades (building, electrical, plumbing, mechanical, and fire), reviews plans and specifications (including Fire Prevention plan reviews), issues permits for all construction activity and follows up with field inspections to determine compliance with all applicable codes and the UDO. The Department also provides daycare facility inspections, semi-annual inspections of all public schools, inspections for the Durham Housing Authority, follow-up inspections in response to residents' concerns, Board of Adjustment case reviews, Site Plan/Preliminary Plat/Final Plat case reviews, and re-zoning case reviews.

This service helps ensure that all residential and commercial construction meets the NC State Building Codes for safety and health, as well as complying with the UDO requirements, which are structured to preserve and protect the environment. The Inspections Department also provides electrical, plumbing, and mechanical inspections for Neighborhood Improvement Services' projects, to assist them in their efforts to eliminate substandard housing (leading to safe and secure communities). The City-County Inspections budget is funded through fees for services; the County does not contribute County dollars.

## Budget

	Actual FY 2022-23	Actual FY 2023-24	Adopted FY 2024-25	Revised FY 2024-25	YTD FY 2024-25	Estimated FY 2024-25	Proposed FY 2025-26	Change
<b>Appropriations</b>								
Personnel Services	\$ 5,857,333	\$ 6,489,360	\$ 7,012,520	\$ 7,012,520	\$ 5,513,777	\$ 7,007,520	\$ 8,029,271	14.5%
Operating	267,618	217,921	963,466	998,407	148,780	997,597	413,466	-57.1%
Capital and Other	68,615	-	-	-	-	-	-	0.0%
<b>Total Appropriations</b>	<b>\$ 6,193,566</b>	<b>\$ 6,707,281</b>	<b>\$ 7,975,986</b>	<b>\$ 8,010,927</b>	<b>\$ 5,662,557</b>	<b>\$ 8,005,117</b>	<b>\$ 8,442,737</b>	<b>5.9%</b>
Full Time Equivalents	60	60	60	60	60	60	60	-
Part Time	4	4	4	4	4	4	4	-
<b>Revenues</b>								
Discretionary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Special Revenue Fund	6,193,566	6,707,281	7,975,986	8,010,927	5,662,557	8,005,117	8,442,737	5.9%
<b>Total Revenue</b>	<b>\$ 6,193,566</b>	<b>\$ 6,707,281</b>	<b>\$ 7,975,986</b>	<b>\$ 8,010,927</b>	<b>\$ 5,662,557</b>	<b>\$ 8,005,117</b>	<b>\$ 8,442,737</b>	<b>5.9%</b>

*\*The budget table above is provided by City of Durham Budget and Management Services. For more information, please visit City of Durham Budget and Management Services operating budget.*

## City/County Inspections Performance Measures

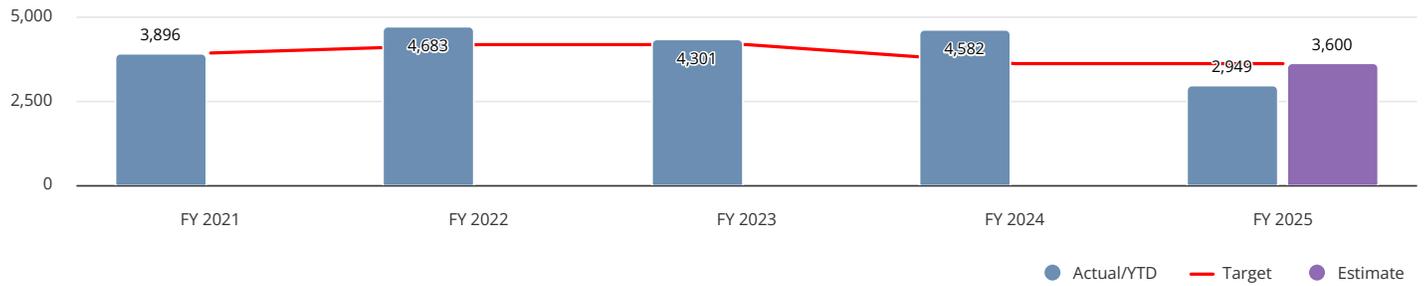
### Inspections: Annual Number of Residential Plans Reviewed

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The City/County Inspections Department measures the number of residential plans reviewed to assist with workload distribution. This information helps the department redistribute workloads to meet the department's customer service goals.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Inspections Department



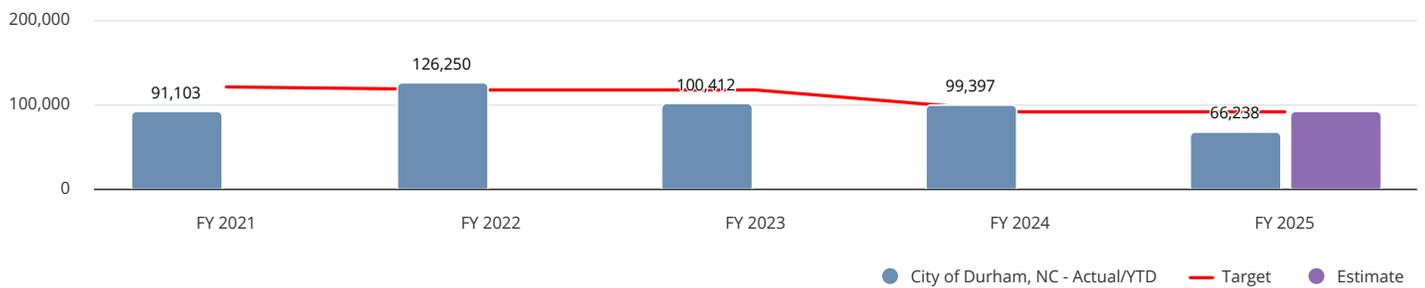
### Inspections: Annual Number of Inspections Performed

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The City/County Inspections Department measures the number of inspections performed to assist with workload distribution. This information helps the department redistribute workloads to meet the department's customer service goals.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Inspections Department



## City/County Inspections Performance Measures

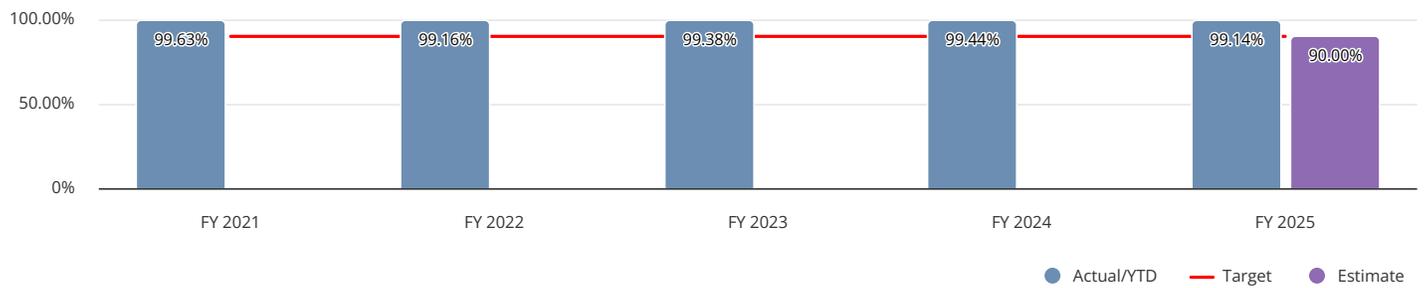
### Inspections: Annual Percentage of Responses to Requested Inspections Within 24 hours

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The City/County Inspections Department measures the percent of inspections performed within 24 hours in order to assist with maintaining the department's customer service goals. The projected percent of inspections performed within 24 hours is 90%. This target level has been benchmarked throughout the region (UNC School of Government) and is a highly acceptable standard throughout the construction industry.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Inspections Department



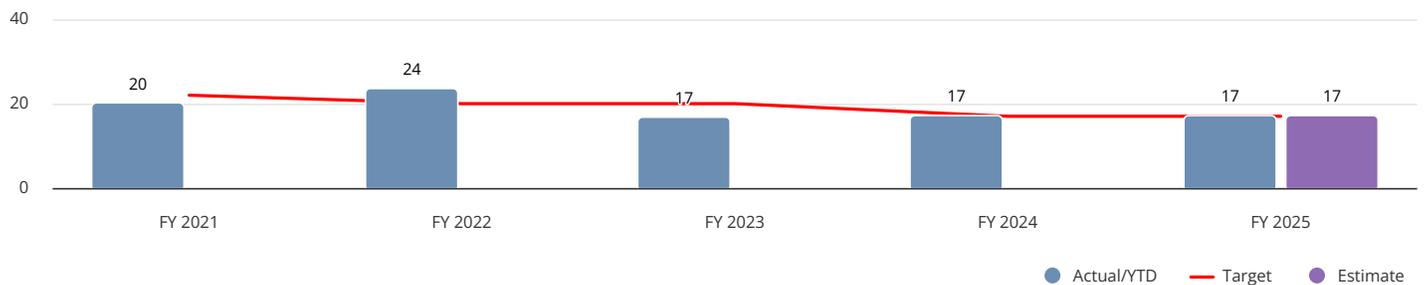
### Inspections: Annual Number of Inspections per Inspector per Day

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The City/County Inspections Department measures the number of inspections per inspector per day to assist with workload distribution. This information helps the department redistribute workloads in order to meet the department's customer service goals. The projected number of inspections per inspector per day is 22. This target level has been benchmarked throughout the region (UNC School of Government) and is above the state average, as determined by the Department of Insurance.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Planning Department



## City/County Inspections Performance Measures

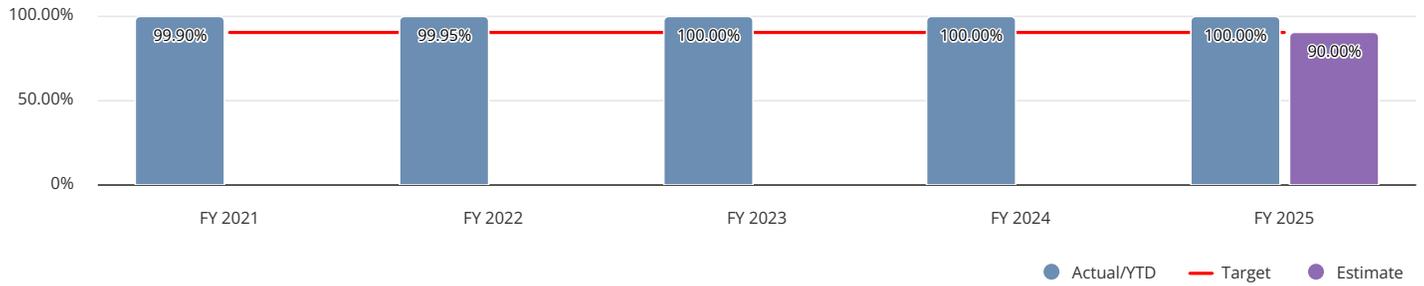
### Inspections: Percentage of Residential plans reviewed within five business days

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The City/County Inspections Department measures the number of plans reviewed within five business days to assist with workload distribution. This information helps the department redistribute workloads in order to meet the department's customer service goals. The projected percent of residential plans reviewed within five working days is 90%. This target level has been benchmarked throughout the region (UNC School of Government) and is a highly acceptable standard throughout the construction industry.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from Inspections Department





## Description

Cooperative Extension connects residents with essential resources, information, and education to improve their quality of life. Cooperative Extension promotes lifelong learning and helps people put research-based knowledge to work for their economic prosperity, environmental stewardship, and successful family development. North Carolina Cooperative Extension is an educational partnership between County government, the state’s land grant universities – North Carolina State University and North Carolina Agricultural and Technical State University – and federal partners. Local needs are addressed through educational programs delivered at the local county center as well as in the community.

## Programs

### **Agriculture and Natural Resource Management**

The Agriculture and Natural Resource Management program provides research-based agricultural and gardening information to the public— both consumers and agriculture and green industry professionals—such as educational workshops, soil testing, pest identification, professional pesticide certification, support and consultation for farmers, and business plan creation. Extension Master Gardener Volunteer and Extension Gardener programs educate consumers on plant care, landscaping, and other concerns through the Master Gardener office, workshops, classes, and community events. Volunteers receive training in horticulture and complete volunteer service and continuing education requirements.

### **Community Engagement and Capacity Building**

Community Engagement and Capacity Building develops the ability of youth and adults, groups, organizations, and the community to build skills and to address and resolve issues, improving quality of life, increasing student and family success, and developing active and informed citizens. Key programming includes Kids Voting K-12 civic education and enrichment program; parent and family advocacy trainings to help parents navigate their public schools to help their children succeed; family services in caregiving and financial resource management; and customized training and facilitation in Team Building, Leadership Development, Strategic planning, and Community dialogue.

### **Nutrition and Food Safety**

Nutrition and Food Safety education provides research-based workshops and information that give the public the knowledge and skills needed to practice safe food handling and make nutritious, healthful, and affordable food choices that improve and prevent dietary-related illnesses. Extension nutrition education programs promote optimal health by teaching participants lifestyle strategies for healthy eating and physical activity, reducing the occurrence of chronic diseases and increasing quality of life. Food safety training for food service providers ensures compliance with Durham County health regulations and adherence to the FDA Food code. Food safety education for both regulated industry and unregulated non-profit food service providers results in the reduction and prevention of food borne illness in local food establishments and institutions and stimulates the local economy through job creation and increased revenue.

### **Welcome Baby**

Welcome Baby strives to strengthen families with children ages 0 to 5 years by providing parents/caregivers with accurate child development education and practical support needed to increase positive parenting and safety practices, and to decrease inappropriate practices. The Welcome Baby Family Resource Center offers emotional and practical support, child development education, and prevention services to strengthen families and caregivers. All services and programs increase families’ capacity to nurture and prepare their children for success in school and are offered in English and Spanish. Programming includes individual consultation, supportive classes, and workshops such as Incredible Years, Motherread, Triple P, Very Important Parents (VIP) Teen Parenting, and Positive Discipline along with services like the Giving Closet, Cribs for Kids, and the Car Seat Safety program. Welcome Baby has been part of the Durham community for nearly 30 years.

**Youth Development: 4H**

4-H Youth Development programming provides enrichment, experiential learning, and leadership development activities for youth ages 5 to 19 to become engaged and responsible citizens and leaders. 4-H offers young people a variety of camps, workshops, and school enrichment opportunities using a positive youth development approach. Through partnerships with Durham Public Schools, Durham Parks & Recreation, and others, 4-H teaches life skills and career readiness as well as leadership and STEM education in the community. Through community clubs, 4-H engages and trains volunteers to work with youth in high need neighborhoods.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$2,450,419</b>	<b>\$2,625,554</b>	<b>\$2,363,391</b>	<b>\$3,675,556</b>	<b>\$3,318,406</b>	<b>26.39%</b>
Personnel	\$1,695,572	\$1,927,432	\$1,751,414	\$2,126,148	\$2,008,998	4.23%
Operating	\$747,384	\$698,122	\$611,977	\$1,549,408	\$1,309,408	87.56%
Capital	\$7,463					
Transfers Out						
<b>Revenue</b>	<b>\$295,277</b>	<b>\$492,517</b>	<b>\$315,899</b>	<b>\$798,515</b>	<b>\$758,515</b>	<b>54.01%</b>
Intergovernmental	\$272,767	\$469,515	\$300,461	\$771,515	\$731,515	55.80%
Contributions and Donations	\$1,400	\$150	\$36			-100.00%
Service Charges	\$21,110	\$22,852	\$15,402	\$27,000	\$27,000	18.15%
<b>Net County Cost</b>	<b>\$2,155,142</b>	<b>\$2,133,037</b>	<b>\$2,047,492</b>	<b>\$2,877,041</b>	<b>\$2,559,891</b>	<b>20.01%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
22.41	24.41	25.13	26.53	25.13

**Budget Highlights**

- Cooperative Extension is receiving funding for food security grants that will be distributed within the community to decrease food insecurity through partnerships with Durham County local nonprofit organizations. Through December 2025, food security funds will be spent out of the American Rescue Plan Act (ARPA) fund. Funding allocated within the General Fund for FY 2025-26 will continue the Food Security Grant program, once ARPA funding is no longer eligible to be spent. (\$332,000)

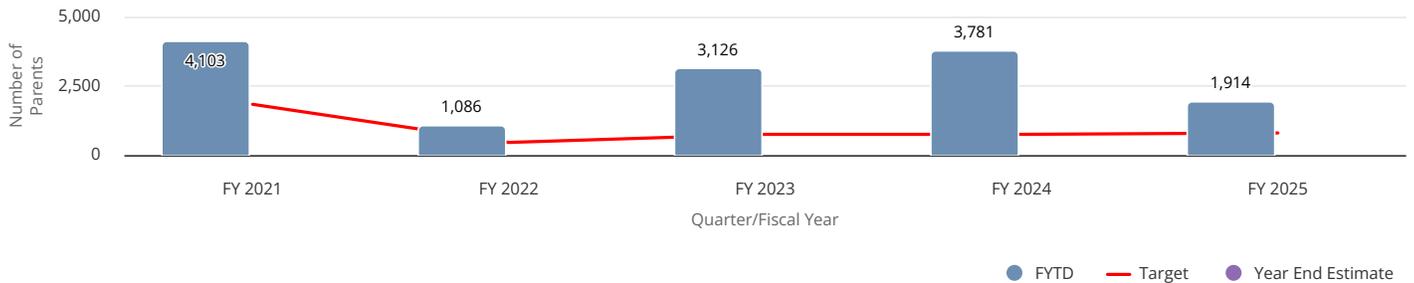
## Cooperative Extension Performance Measures

### Number of Children Being Served Through the Welcome Baby Giving Closet (Welcome Baby Program)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The giving closet is one of the most popular resources for Welcome Baby and we also use it as a recruiting tool for our parenting workshops and other services. This measure is important because it allows us to come in contact with parents in Durham with children ages 0-5 from all socioeconomic backgrounds. This measure shows families utilizing the Welcome Baby Giving Closet, which provides clothing and supplies to pregnant mothers and families with young children ages 0-5. The program accepts community donations and relies on staff and volunteers to sort the donations, ensuring that the items are of good quality. Each family may come to the Giving Closet six times each fiscal year and receive seasonally appropriate clothing, including coats in winter months. The Giving Closet is Welcome Baby's primary face-to-face recruitment tool for its evidence- and research-based parenting classes, increasing positive parenting practices.

#### EXPLANATION OF ACTUALS AND TRENDS

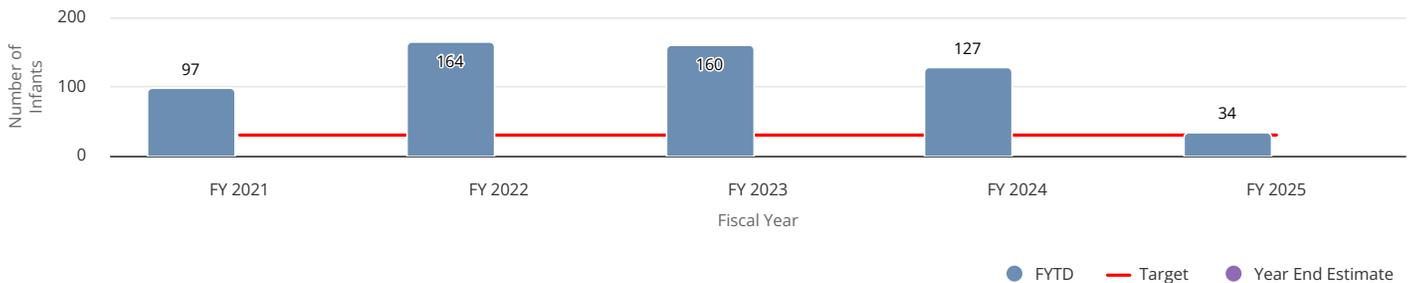


### Number of Infants Receiving a Safe Sleep Environment (Welcome Baby/Cribs for Kids Program)

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Children who are receiving safe sleep, in an effort to reduce Sudden infant Death Syndrome (SIDS). According to the CDC, in 2016 there were 3,600 SIDS related infant deaths. This measure shows the number of cribs distributed to parents with infants. The cribs are safe, and parents are taught how to assemble and use the cribs to create a safe sleep environment. The proper use of the crib helps prevent SIDS (Sudden Infant Death Syndrome). SIDS is one of the most common causes of infant death. Safe sleep programs, such as the national Back to Sleep Campaign, have demonstrated a documented decrease in SIDS of over 50%. The Cribs for Kids program is a public-private partnership where the department raises funds through the Agricultural Foundation and is expanding fundraising efforts to ensure more infants receive a safe sleep environment.

#### EXPLANATION OF ACTUALS AND TRENDS

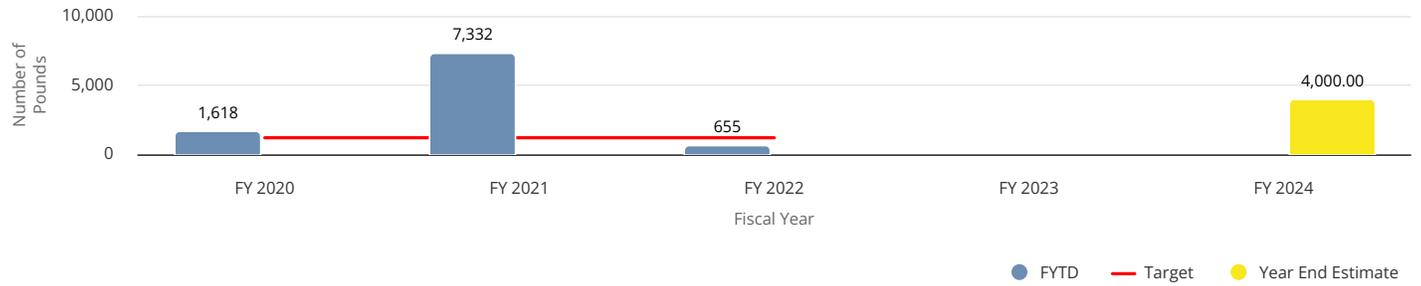


## Cooperative Extension Performance Measures

### Number of Pounds of Produce Donated to Food Pantries (Briggs Avenue Community Garden)

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS





## Description

The Department of Economic Development creates and implements initiatives that promote the economic equity and well-being of Durham County and its residents. The Department has three primary focus areas to include:

- Recruiting and retaining companies that share Durham County’s strategic priorities and offer new jobs that include well-paying, entry-level career pathways.
- Supporting the local small business ecosystem through connections to funding, technical assistance, and resources, particularly Minority and Women Business Enterprises.
- Expanding workforce development programming through coordinated systems to connect more residents in Durham to entry-level career pathways.

This mission is further achieved by working closely with and, in some cases, providing funding for local, regional, and state economic development partners.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$3,340,349</b>	<b>\$4,414,048</b>	<b>\$4,357,194</b>	<b>\$4,372,777</b>	<b>\$4,372,777</b>	<b>-0.93%</b>
Personnel	\$398,900	\$404,136	\$404,057	\$436,188	\$436,188	7.93%
Operating	\$1,408,082	\$1,352,181	\$1,375,496	\$1,353,858	\$1,353,858	0.12%
Other Expenditure	\$1,533,367	\$2,657,731	\$2,577,641	\$2,582,731	\$2,582,731	-2.82%
<b>Revenue</b>	<b>\$19,847</b>	<b>\$66,053</b>	<b>\$45,249</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>-31.87%</b>
Intergovernmental		\$66,053	\$45,249	\$45,000	\$45,000	-31.87%
Other Revenues	\$19,847					
<b>Net County Cost</b>	<b>\$3,320,502</b>	<b>\$4,347,995</b>	<b>\$4,311,945</b>	<b>\$4,327,777</b>	<b>\$4,327,777</b>	<b>-0.46%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
3.00	3.00	3.00	3.00	3.00

\*Funding for the Museum of Durham History was transferred to the County Manager’s Office for FY 2024-25.

## Budget Highlights

- Below is a list of Workforce Development nonprofit service providers supported by the Department of Economic Development. The following organizations are part of a continuum that aims to help residents in low-wage jobs transition into high-demand industries with opportunities for salary growth and upward mobility. When possible, the funded services include preparing for and enrolling students in certified training coursework as well as the provision of client support services.

Church World Service Durham	\$30,000
Durham Literacy Center	\$23,333
Durham Success Summit	\$25,000
El Centro Hispano	\$23,333
LIFE Skills Foundation	\$23,333
StepUp Durham	\$50,000
Triangle Literacy Council	\$16,667
<b>Total</b>	<b>\$191,666</b>

- The County supports organizations that its economic development, workforce development, and small business support goals through strategically aligned partnerships and collaborative efforts. This includes connecting residents and businesses to resources that will improve their opportunity to achieve professional success, enhancing and aligning systems, and fostering economic conditions that allow for all County residents to thrive. Payments to the Sports Commission are formula-based and set by the Inter-Local Agreement and payments to the Research Triangle Regional Partnership are membership dues, making partial adjustments to these line-items unavailable. The following organizations have been recommended for funding in FY 2025-2026:

Downtown Durham, Inc.	\$200,000
Greater Durham Black Chamber of Commerce	\$50,000
Greater Durham Chamber of Commerce	\$225,000
Made in Durham	\$250,000
Research Triangle Regional Partnership	\$48,829
Sports Commission	\$250,000
<b>Total</b>	<b>\$1,023,829</b>

- The County continues to maintain its Business Recruitment Program to attract and retain new business and industry. By successfully recruiting new jobs and capital investment, the County’s economy and tax base continues to grow, which allows for the provision of ongoing and new County services as a result. Recruiting projects that do not require an advanced degree include entry-level jobs, and align with the community goals articulated in the County’s Economic Development Incentive Policy continue to be a priority as well. The following companies are likely eligible for the maximum payment amount listed below if they achieve all scheduled performance criteria for FY 2024-2025. The amounts are governed by executed performance agreements approved by the Board of Commissioners following a public hearing. Upon verification of planned performance criteria, companies may be eligible for payment up to the following amounts:

21C Durham, LLC	\$200,000
Austin Lawrence Partners-East, LLC	\$264,873
Beam Therapeutics, Inc.	\$71,429
Catalent Pharma Solutions, LLC	\$21,429
Corning Inc.	\$385,714
Eli Lilly & Co. (Blue Jay)	\$364,286
Eli Lilly & Co. (Carter)	\$714,286
Grail, Inc.	\$132,143
Merck, Sharp & Dohme Corp.	\$428,571
<b>Total</b>	<b>\$2,582,731</b>

## Economic Development Department Performance Measures

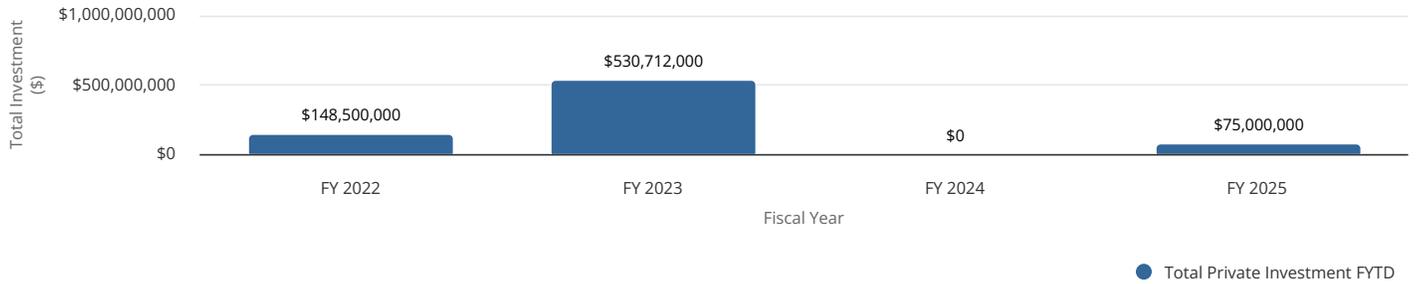
### Total Durham County Investment

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This metric looks at announced Economic Development projects by fiscal year and compares the amount of Durham County dollars to the amount of dollars invested by the recruited companies. The goal of this comparative metric is to gain an understanding of how Durham County funds are leveraging invested dollars from recruited projects.

#### EXPLANATION OF ACTUALS AND TRENDS

Project announcements, while still occurring, have slowed in number and scale due to high interest rates, changes in corporate strategy post-Covid, inflation, and economic and political uncertainty.



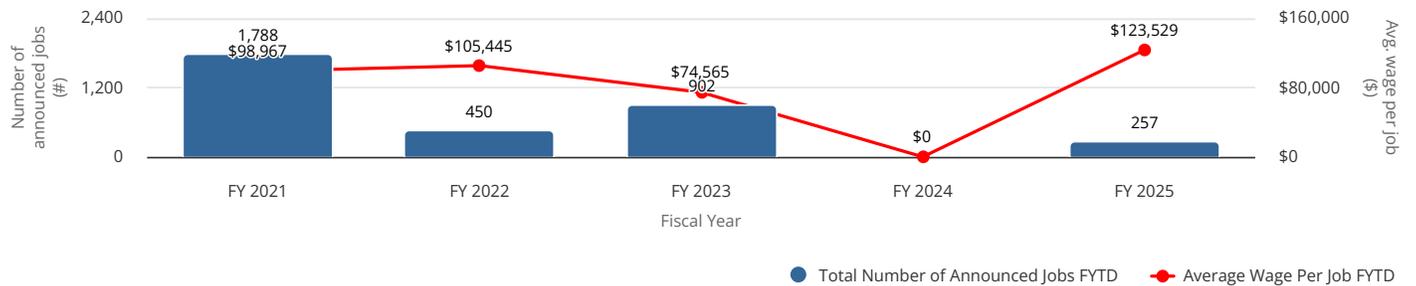
### Total number of announced jobs supported by Durham County incentives

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This metric captures all announced jobs as a result of Economic Development project that were successfully recruited by Durham County. The significance of this metric is that these jobs would not be created in Durham County but for Durham County incentive awards. This metric directly supports Strategic Plan Focus Area and Objective

#### EXPLANATION OF ACTUALS AND TRENDS

Average wages of recruited jobs tend to remain relatively high and competitive over the past several years. Job announcements, while still occurring, have slowed in number and scale due to high interest rates, changes in corporate strategy post-pandemic, inflation, and economic and political uncertainty.



## Economic Development Department Performance Measures

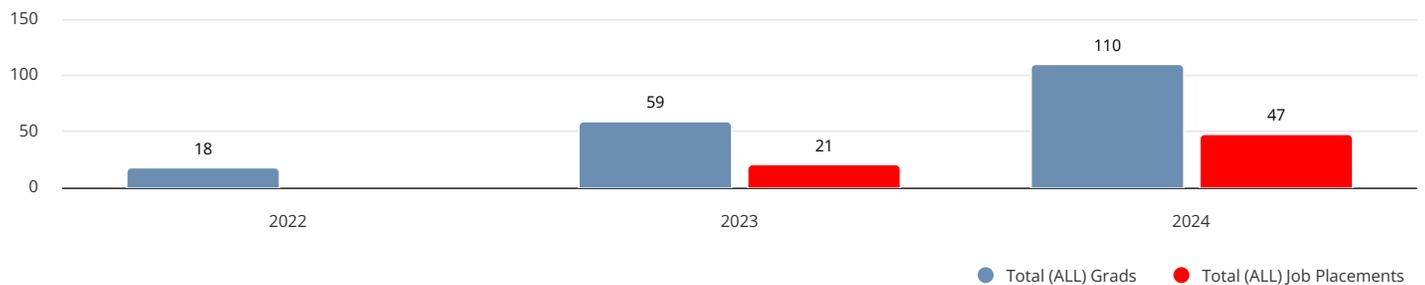
### Annual number of BULLS program graduates and job placements

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The BULLS Academies are a community partnership that connects Durham residents (18-25 years old) seeking economic mobility to industry certification and employment. To ensure that students are properly equipped for the coursework at Durham Tech, BULLS offers success coaching, engagement resources, and financial support. These metrics capture students that have graduated with a BioWork Certificate, as well as program graduates that have achieved employment in the Life Sciences industry.

#### EXPLANATION OF ACTUALS AND TRENDS

The BULLS Academies started in 2022 as a pilot with 3 cohorts. Over the following two years, the number of program participants increased as well as the graduation rate. To date, 9 cohorts have been completed, producing 132 graduates. Of those graduates, 47 are employed in the Life Sciences industry that we are able to track. For certificate programs like this, there is less infrastructure in place that maintains the status of all program graduates. As such, this is a point-in-time metric. At least 10 students have continued education at Durham Tech. Additionally, the graduation rate continues to improve as the program is refined. Over the last 4 cohorts, the graduation rate was 90.8%.



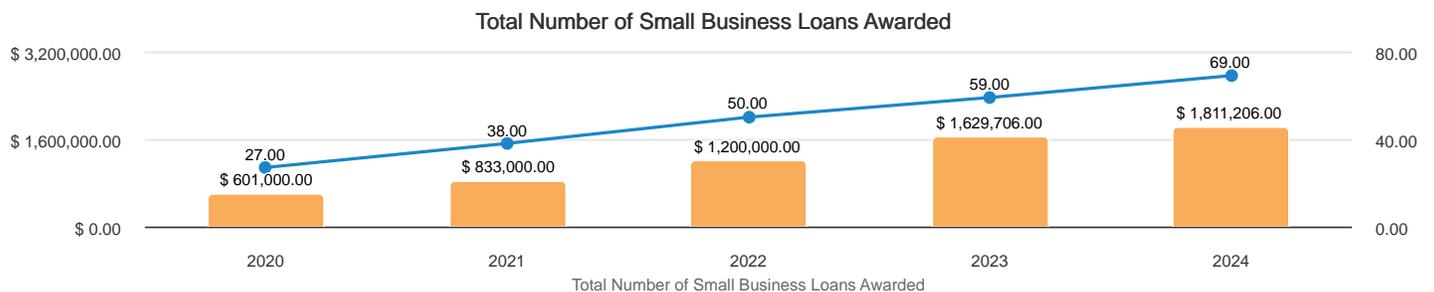
### Total Number of Small Business Loans Awarded

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The Durham Small Business Recovery Fund was established in 2020 to provide loan funds for businesses adversely affected by the Covid-19 pandemic. The fund consists of approximately \$2 million in public funds for loans from both the City of Durham and Durham County. Small businesses were able to apply for loans up to \$35,000 with a 10-year term.

#### EXPLANATION OF ACTUALS AND TRENDS

The loan fund has successfully distributed all available capital in 2024 and is currently not operational. The fund provided entrepreneurs with access to capital on competitive terms during the critical years of the pandemic. In sum, the fund awarded over \$1.8 million in loans to 69 small businesses with an average award size of \$29,000 representing a diverse collection of entrepreneurs.





## Description

It is the mission of the Soil and Water Conservation Department to conserve, enhance, and promote the natural resources of Durham County by providing technical assistance, environmental education information, and economic incentives to County citizens and by exhibiting a diversified program to meet its changing needs in accordance with North Carolina's General Statute 139.

The Soil and Water Conservation Department is assigned to the Soil and Water District Board to carry out its locally lead conservation programs. Soil and Water Conservation Districts are political subdivisions of State Government. There are 96 of them in North Carolina, covering the state's 100 counties. They approve soil and water conservation plans, identify, and plan local natural resource conservation work, and coordinate the conservation efforts of Federal and State agencies within the district.

Leading this effort are almost 500 District Supervisors who voluntarily lead local conservation programs. Each District has both elected and appointed supervisors who serve four years in office. Since 1974, supervisors have been elected in the County's General Election on a nonpartisan basis. Candidates must be registered voters and comply with the County's Election Laws.

Districts work closely with the United States Department of Agricultural (USDA), Natural Resource Conservation Service (NRCS), and the Division of Soil and Water Conservation in the North Carolina Department of Agricultural and Consumer Services (NCAGR). The federal, state, local governments, and other granting entities provide financial support to administer the cost-share programs. This funding reimburses landowners a percentage for installing Best Management Practices (BMP) which provides the county citizens with healthy natural resources for generations to come.

## Programs

### **Agriculture Development**

The Agriculture Development program protects and preserves Durham County's agricultural history and its farmland while expanding agriculture education, creating new markets, promoting, and supporting (existing and new) farmers and the local food system.

### **Community Outreach and Environmental Education**

The Community Outreach and Environmental Education Program engages the community in environmental stewardship by providing quality environmental education for the public including outdoor experiences, in-classroom training, and continuing education for teachers and others.

### **Environmental and Regulatory Compliance**

The purpose of the monitoring and reporting program is to adhere to state and federal regulations requiring the inspection of BMPs and easements to make sure they comply with rules, regulations, and policies of the various governmental entities and cost-share agreements. Additionally, this program helps meet the state and federal requirements of community engagement and participation as outlined in the three Nutrient Reduction Strategies (Falls, Jordan, Neuse) passed by the state.

### **Natural Resources Protection Projects**

Natural Resource Protection Projects are designed to protect and conserve Durham County's resources and to improve water quality by installing best management practices (BMPs) to help meet state-mandated nutrient reduction requirements. Program table will be in line with the 2<sup>nd</sup> program title as seen here.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$932,541</b>	<b>\$1,027,000</b>	<b>\$1,096,405</b>	<b>\$1,155,022</b>	<b>\$1,130,022</b>	<b>10.03%</b>
Personnel	\$581,424	\$599,544	\$588,121	\$699,500	\$699,500	16.67%
Operating	\$351,117	\$427,456	\$508,284	\$455,522	\$430,522	0.72%
<b>Revenue</b>	<b>\$29,788</b>	<b>\$29,788</b>	<b>\$29,788</b>	<b>\$29,788</b>	<b>\$29,788</b>	<b>0.00%</b>
Intergovernmental	\$29,788	\$29,788	\$29,788	\$29,788	\$29,788	0.00%
<b>Net County Cost</b>	<b>\$902,753</b>	<b>\$997,212</b>	<b>\$1,066,617</b>	<b>\$1,125,234</b>	<b>\$1,100,234</b>	<b>10.33%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
5.00	5.00	5.00	6.00	6.00

*\*The FY 2024-25 Estimate budget is greater than the FY 2024-25 Original budget due to more than \$65,000 in prior year spending obligations for participants in the Agriculture Economic Development Grant Program (also known as Small Farmer Grants), which gives organizations two years to spend their award.*

## Budget Highlights

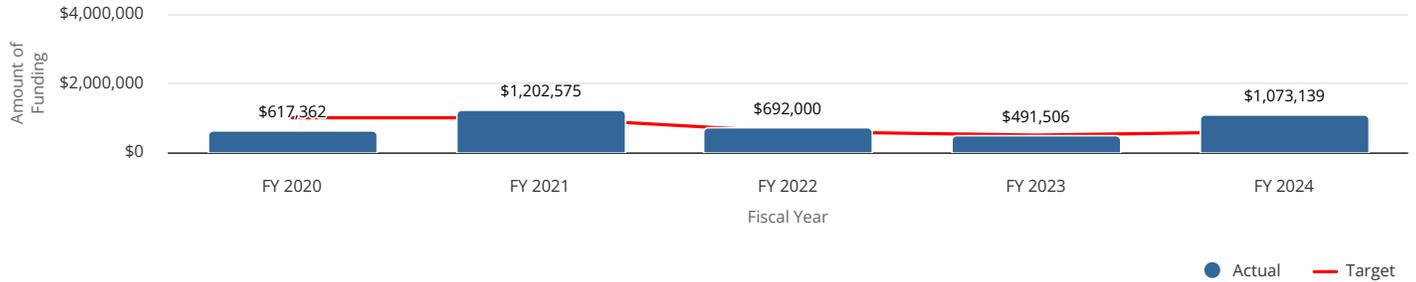
- The budget supports a full-time Environmental Education and Outreach Coordinator position that will assist with education and outreach programs for both the Soil and Water Department and the Durham Soil and Water Conservation District Board to advance environmental literacy and stewardship of Durham County’s natural resources. The position will plan, develop, and conduct environmental education and outreach to discuss the importance of clean water and healthy soil to ensure the health of county watersheds and high quality of life for county residents. The department has re-aligned \$50,000 to offset most of the cost of this position. (\$25,000)

## Soil & Water Conservation Performance Measures

### Federal, State, and Other Entity Funding Received to Provide Durham Residents Natural Resource Services/Benefits

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

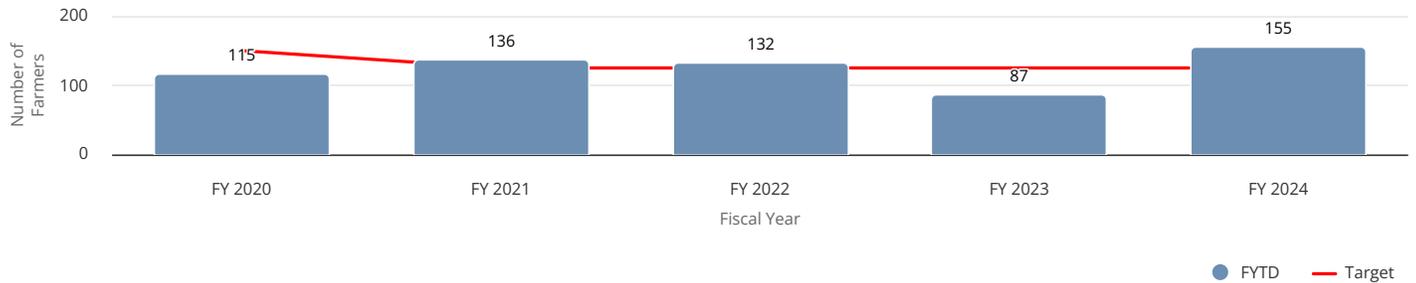
EXPLANATION OF ACTUALS AND TRENDS



### Number of Farmers Assisted with Agricultural Economic Development Grant

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

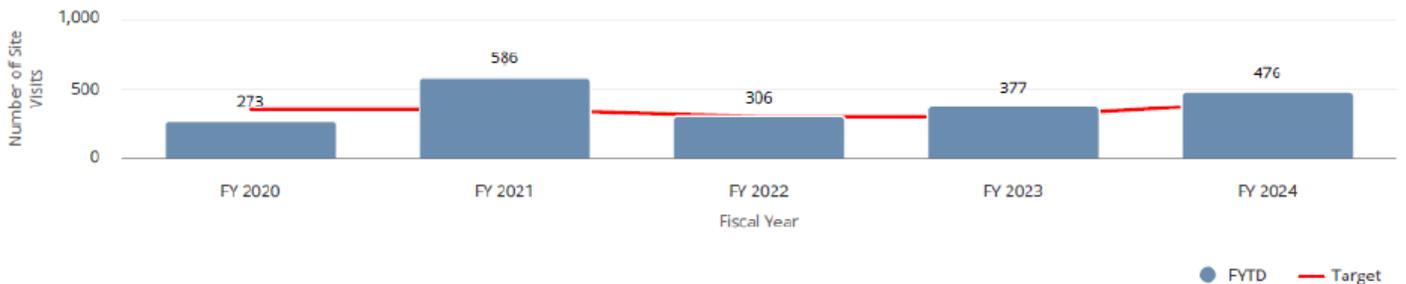
EXPLANATION OF ACTUALS AND TRENDS



### Total Number of Technical Assistance Provided by Department Staff

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

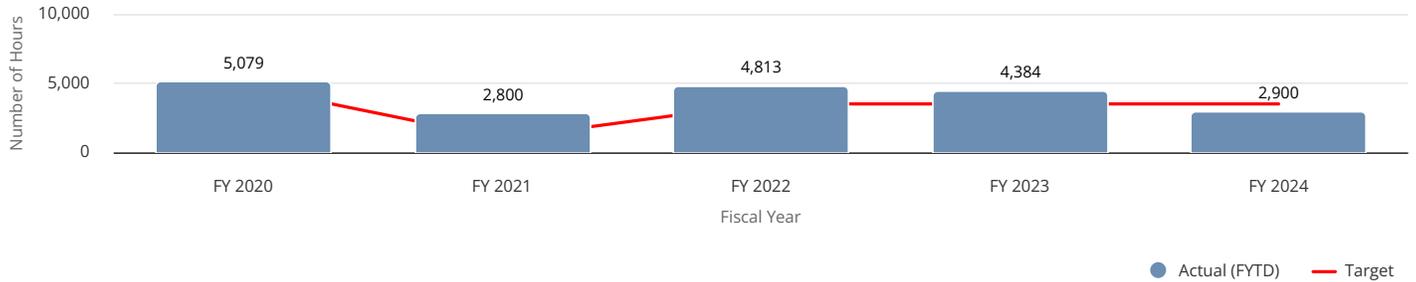


## Soil & Water Conservation Performance Measures

### Number of Green Job Training and Work Hours for Students/Teachers

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

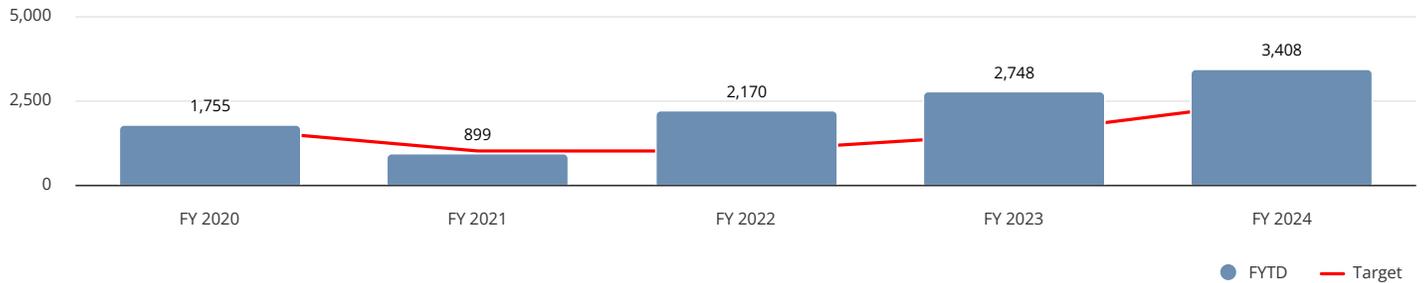
EXPLANATION OF ACTUALS AND TRENDS



### Number of Students Participating in Environmental Education (Pre-K-12)

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

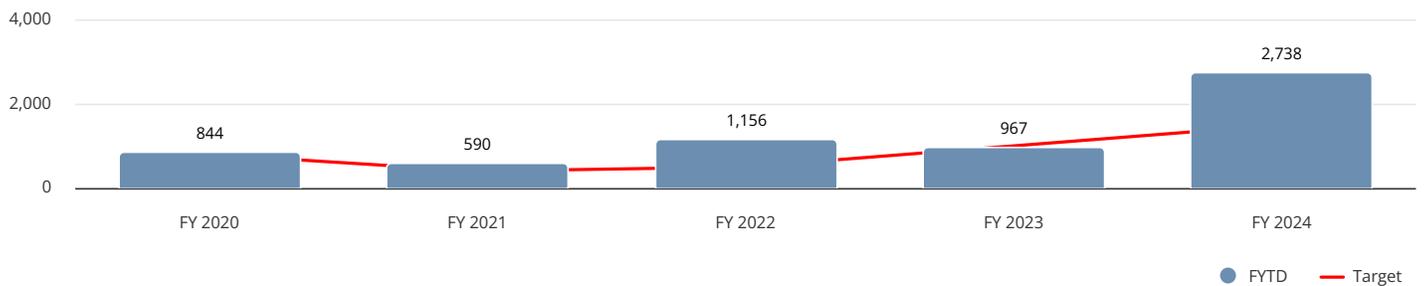


## Soil & Water Conservation Performance Measures

### Total Number of Individuals That Participated in Adult Education and Outreach Programs

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS





## Human Services

Departments and services charged with expenditures for the public welfare including public health, mental health, hospitals, and social services.

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
Public Health	\$34,772,561	\$35,973,215	\$33,515,784	\$39,565,117	\$39,565,117	9.98%	34.46%
Mental Health	\$9,421,857	\$6,503,802	\$2,000,000	\$6,503,802	\$4,503,802	-30.75%	3.92%
Social Services	\$62,600,514	\$66,121,355	\$63,931,521	\$68,936,683	\$67,380,307	1.90%	58.69%
Comm-Bd Interv And Supp Serv	\$3,943,978	\$4,264,376	\$3,817,679	\$2,981,086	\$2,831,086	-33.61%	2.47%
Other Human Services	\$6,976,987	\$380,356	\$1,861,298	\$660,000	\$535,356	40.75%	0.47%
<b>Total</b>	<b>\$117,715,897</b>	<b>\$113,243,104</b>	<b>\$105,126,282</b>	<b>\$118,646,688</b>	<b>\$114,815,668</b>	<b>1.39%</b>	<b>100.00%</b>



## Description

The Durham County Department of Public Health works with the community to prevent disease, promote health, and protect the environment. It does so through seven divisions: Leadership and Business Management, Allied Health, Health Education and Community Transformation, Dental, Medical Services, Nutrition, and Environmental Health. These divisions work collaboratively to accomplish the following goals:

- Promote optimal health and wellness of all
- Decrease premature death rates
- Prevent and control communicable disease, and
- Maximize organization productivity

In addition to conducting the day-to-day work of public health, the department is also focused on workforce development, communication and marketing, technology, access to medical and dental care, obesity and chronic illness, and education.

## Programs

### Allied Health

Allied Health is comprised of the laboratory and pharmacy operating within the department. The laboratory provides phlebotomy, specimen procurement, and testing services that aid in the diagnosis, treatment, and prevention of disease for the department's clinics, Lincoln Community Health Center, and community outreach events. The pharmacy provides medication services for clinics and DCo Wellness Clinic. The pharmacy maintains a comprehensive formulary enabling treatment and prevention options for a variety of diseases and conditions.

### Dental

The Dental Division provides access to comprehensive dental care for uninsured and underinsured children and youth up to 20 years old and pregnant women. Services are provided onsite in a state-of-the-art dental clinic and in the Tooth Ferry, a mobile dental unit that visits specific Durham Elementary schools. Staff members also provide dental screenings and oral health education sessions.

### Environmental Health

The Environmental Health Division enforces state and local laws and regulations to ensure that food and lodging establishments, institutions, childcare facilities, onsite waste treatment, water, and many other health-related services and industries are operated and maintained in a manner that protects public health and the environment. Environmental Health staff issue establishment and system operational permits. Information provided by Environmental Health and local Public Health Emergency Preparedness allows people to make informed decisions about their health and well-being as well as that of their families.

### Health Education and Community Transformation

The Health Education and Community Transformation Division addresses health by influencing the decisions and actions that individuals, groups, and communities make to promote health and prevent violence, injury, disease, and disability. Health Education also educates, mobilizes, assesses, and creates policy, systems, and environmental change to positively influence the health of Durham County residents. Staff members provide in-person and virtual education, screenings, and evidence-based programs to individuals, neighborhoods, faith-based organizations, and workplaces.

### Leadership and Business Management

The Leadership and Business Management Division provides support, guidance, and sound business management services to all divisions and programs in Public Health. These functions include administrative oversight of all public health domains,

including finance, purchasing, patient registration and billing, IT, registering of vital records, contracts services, and facilities services.

**Medical Services**

The Medical Services Division is the largest component of the department's budget, providing mandated and other health services that address unmet needs of our community. The Medical Services Division investigates, screens, educates, and provides treatment and other clinical care to those who seek or are referred for care. The division's staff is a multidisciplinary matrix of providers (advanced practice providers and contract physicians), nurses, social workers, and ancillary staff. The primary program areas are Care Management for at-risk Children, Detention Facility Health Services, Care Management for High Risk Pregnancies, Refugee Health, School Health, Women’s Health Clinic, and Communicable Disease Control.

**Nutrition/Chronic Care Initiative/Formerly Incarcerated Transition**

The Nutrition Division provides population-based and individual clinical services so Durham County residents can learn and put into practice behaviors that prevent disease and promote optimal health. Clinical services are provided for Durham residents and encompass individual counseling and/or guidance to prevent, treat, or stabilize diagnosed chronic illnesses. The Durham’s Innovative Nutrition Education (DINE) program teaches students in qualifying schools about nutrition and physical activity to move towards healthier behaviors. The Formerly Incarcerated Transition (FIT) Program provides health care navigation services for eligible individuals recently released from incarceration who are living with a chronic disease.

Population health concentrates on the health outcomes of a group of individuals including the distribution of such outcomes within the group. The population Health Divisions focuses on community engagement, data quality improvement, workforce development, strategic planning, accreditation, and policy development. The community-wide health coalition, Partnership for a Healthy Durham, Community Health Assessment, and COVID-19 data dashboards are housed within this division.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$34,772,561</b>	<b>\$35,973,215</b>	<b>\$33,515,784</b>	<b>\$39,565,117</b>	<b>\$39,565,117</b>	<b>9.98%</b>
Personnel	\$21,557,789	\$24,311,260	\$21,838,133	\$26,245,856	\$26,245,856	7.96%
Operating	\$13,146,856	\$11,661,955	\$11,677,251	\$13,319,261	\$13,319,261	14.21%
Capital	\$67,916		\$400	\$0	\$0	
<b>Revenue</b>	<b>\$14,315,912</b>	<b>\$10,400,161</b>	<b>\$11,445,634</b>	<b>\$11,154,282</b>	<b>\$11,154,282</b>	<b>7.25%</b>
Intergovernmental	\$13,741,633	\$9,924,598	\$10,930,626	\$10,613,063	\$10,613,063	6.94%
Contributions and Donations	\$1,000					
Service Charges	\$560,010	\$468,563	\$508,008	\$534,219	\$534,219	14.01%
Other Revenues	\$13,269	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
<b>Net County Cost</b>	<b>\$20,456,650</b>	<b>\$25,573,054</b>	<b>\$22,070,150</b>	<b>\$28,410,835</b>	<b>\$28,410,835</b>	<b>11.10%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
245.07	245.07	247.07	247.07	247.07

*\*Public Health received two mid-year FTE approvals including one grant-funded Community Health Worker and one Revenue Cycle Analyst to assist with increasing Public Health’s revenue*

**Budget Highlights**

- Public Health will receive increased funding for the Durham County Wellpath Contract, which provides medical and behavioral healthcare services to our residents in the Detention Center and Youth Home. This funding is for inflationary costs related to diagnosing and providing services and resources for behavioral health within the Detention Center and Youth Home. (\$378,959)
- Public Health will receive funding to implement the 2025-2029 Master Aging Plan through the County’s partnership with the Aging Well nonprofit organization. (Total: \$300,000, County Share: \$150,000)

# Public Health Department Performance Measures

## Number of Laboratory Tests Performed at Durham County Public Health

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure tracks the volume of tests processed by the laboratory. It includes testing through the clinics and Health Education outreach. Testing volume reflects the quantity of patients that require laboratory testing for diagnosis.

### EXPLANATION OF ACTUALS AND TRENDS

This measure has been holding steady since July 2022. This reflects the capacity of testing in our laboratory, which stabilized along with in-person appointments following the COVID-19 pandemic.



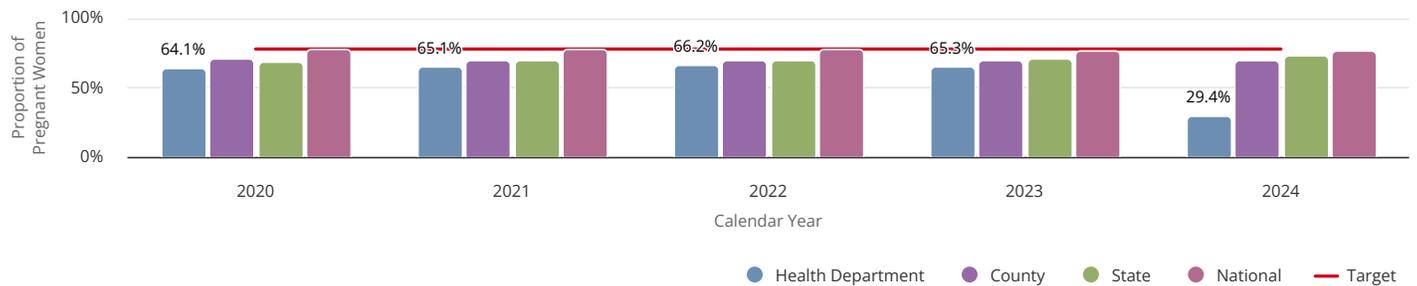
## Proportion of Pregnant Women Who Receive Prenatal Care Beginning in the First Trimester

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Early Prenatal care is crucial because it enables timely detection and management of potential complications, which can improve outcomes for both mothers and infants such as reducing to higher rates of preterm births, low birth weight and infant mortality. Addressing this gap can lead to better maternal and infant health outcomes and help reduce disparities in care.

### EXPLANATION OF ACTUALS AND TRENDS

Our data has adjusted significantly due to new requirements set in place by the insurance companies. In order for a client to have an encounter type of Initial Prenatal Care, they must be seen by a provider. We are still adjusting to this dramatic shift in our workflow thus our numbers are reflecting a lower percentage. We have a plan in place and have begun implementing this in order to verify and see more patients in the first trimester.



## Public Health Department Performance Measures

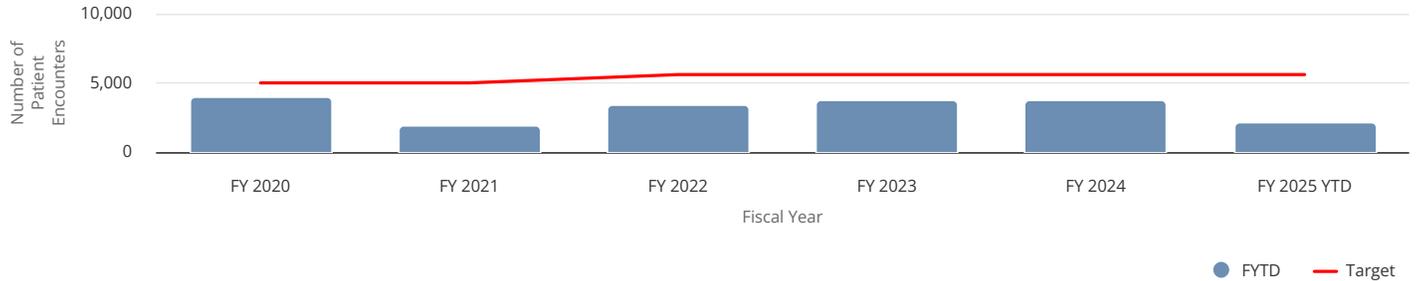
### Number of Patient Encounters in Dental Clinic

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The total number of appointments at the Public Health Department's Dental Clinic is being measured. This metric lets us know if we are maximizing the number of appointments available on daily basis and how we can evaluate staff production. Maximizing our production provides benefit to the community, ensuring as many children and OB patients as possible are having their oral health care needs met.

#### EXPLANATION OF ACTUALS AND TRENDS

The Dental Clinic strives to complete 5,600 encounters per year. Our goal is to treat 460 encounters per month. The data is collected through Epic Wisdom. This measure aligns with the County's goal of improving the quality of life across the lifespan through protecting the health of community, reducing barriers to access services and ensuring a network of integrated health.



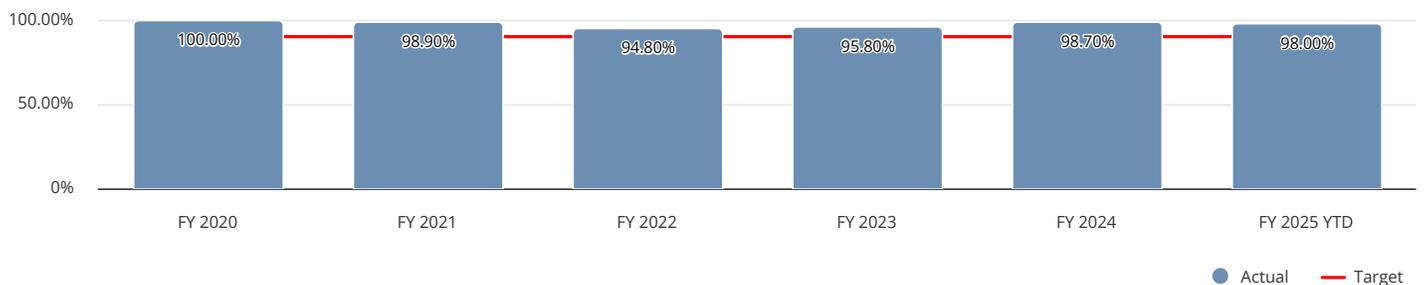
### Percentage of Food Service Establishments With a Score of 90 or Higher on Their Most Recent Inspection

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This relates to our efforts around risk-based inspections and providing high quality education for operators and their staff. Environmental Health staff must continue to build strong working relationships with food service operators and gain their trust, and also to educate operators on best and safest practices so that food doesn't get wasted and scores remain legitimately high. It should also be noted that inspection scores have a huge impact on the financial bottom line of retail food establishments in North Carolina.

#### EXPLANATION OF ACTUALS AND TRENDS

Overall, Durham's food service community continues to perform well. In accordance with Session Law 2023-137, staff have begun performing educational visits in category IV establishments. The educational visits replace one of the previously required four inspections per year (one inspection each quarter). The visit helps address noncompliance issues in areas of highest concern, i.e. those that have greatest potential to impact public health, without bogging down operations with a full-blown inspection. This could help scores increase as well by allowing corrections to be made before the next inspection occurs.





**Description**

Alliance Health (AllianceHealthPlan.org) is a public managed care organization serving Durham, Cumberland, Harnett, Johnston, Mecklenburg, Orange and Wake counties in North Carolina. Working with a network of more than 4,000 private providers, Alliance has responsibility for 470,000 Medicaid-eligible and uninsured individuals among a population of over 3.5M.

The Alliance Medicaid Behavioral Health and Intellectual/Developmental Disability Tailored Plan manages all the health care needs – physical, behavioral and pharmacy – for people with severe mental illnesses, substance use disorders, and long-term care needs including intellectual/developmental disability and traumatic brain injury.

Alliance is responsible for managing finances, service authorizations, contracts with direct service providers, service quality and regulatory standards, developing the service array, and ensuring appropriate customer choice.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$9,421,857</b>	<b>\$6,503,802</b>	<b>\$2,000,000</b>	<b>\$6,503,802</b>	<b>\$4,503,802</b>	<b>-30.75%</b>
Operating	\$9,421,857	\$6,503,802	\$2,000,000	\$6,503,802	\$4,503,802	-30.75%
<b>Net County Cost</b>	<b>\$9,421,857</b>	<b>\$6,503,802</b>	<b>\$2,000,000</b>	<b>\$6,503,802</b>	<b>\$4,503,802</b>	<b>-30.75%</b>

*\*Due to the influx of Federal and State grant funds, as well as mandates that Alliance must spend Federal and State funding before County funding, Alliance spent a small portion of their total allocation for FY 2024-25. The remaining unspent funding will be returned to Durham County government per the Memorandum of Understanding between the two organizations.*

**Budget Highlights**

- Funding continues to fully support Alliance’s contracted services. There is a reduction of \$2 million in the budget in response to increased state allocation for the Crisis Response Center, however, there will be no reduction in services provided. An additional \$2 million will be reallocated to support expanded behavioral health services in Durham Public Schools

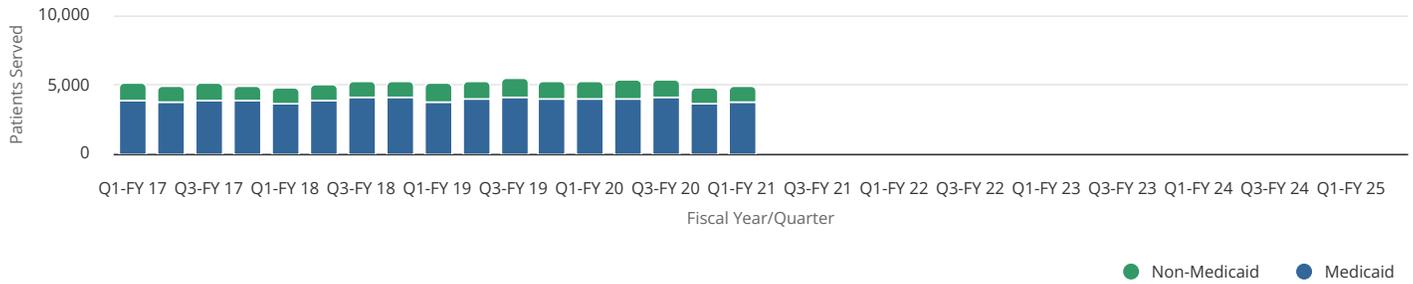
# Alliance Behavioral Health Performance Measures

## Average Number of Durham County Residents Served Monthly

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the average number of Durham County patients served per month. This number represents the monthly average number of unique individuals that received services from an Alliance provider during the quarter. This measure shows service utilization in both Medicaid and non-Medicaid individuals for Durham County specifically. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time.

### EXPLANATION OF ACTUALS AND TRENDS

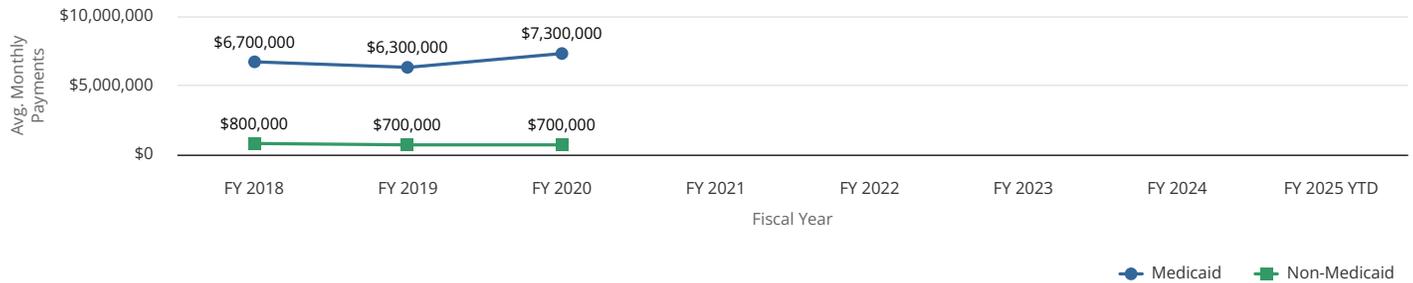


## Average Monthly Payments in Durham

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows spending in both Medicaid and non-Medicaid individuals for Durham County. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time. Any significant changes and trends that are noted receive more detailed data analysis to determine cause, effect on the service system, and to individuals served, and to determine if additional interventions are needed to mitigate negative trends. There is no specific target in relation to service utilization and spending. The data are compared quarterly within Durham County to identify changes in the service system and compared to other Alliance counties as a measure of how services are utilized differently or the same in each county.

### EXPLANATION OF ACTUALS AND TRENDS



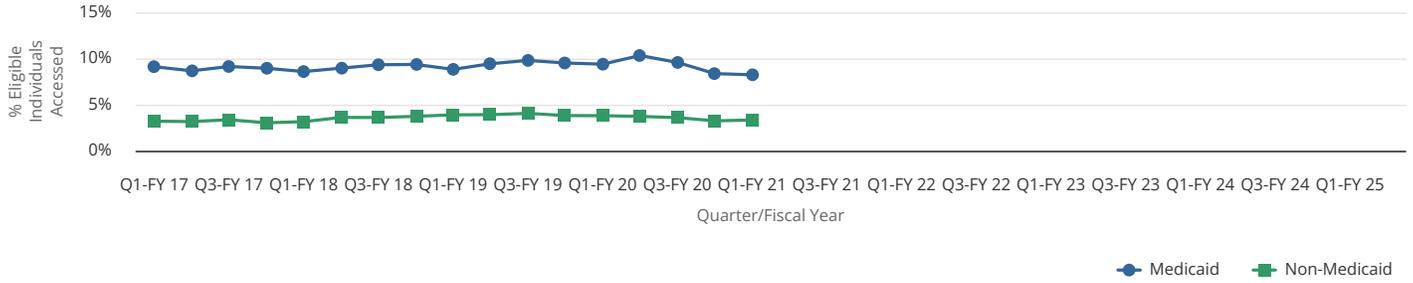
# Alliance Behavioral Health Performance Measures

## Percentage of Eligible Individuals Assessed

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the penetration rate, or the portion of individuals eligible for services in Durham County who accessed them during a quarter. The average penetration rate for non-Medicaid funded individuals, for example, is calculated by comparing the numbers of individuals who accessed services compared to the total number of individuals who are identified as indigent in Durham County.

### EXPLANATION OF ACTUALS AND TRENDS





## Description

Social Services programs provide for the protection of abused and neglected children and adults, the provision of services to prevent unnecessary institutionalization of disabled and elderly residents, Work First support services, school and community social work services, and child day care subsidies. Public assistance programs provide entitlement benefits for health access and nutrition services, foster care, and adoption payments as well as cash assistance through Work First. Programs include Food and Nutrition Assistance, Medicaid and North Carolina Health Choice for Children, and Work First Family Assistance. The Child Support Enforcement program ensures that non-custodial parents provide financial and medical support for their children. This includes the location of non-custodial parents and their assets, establishing support orders, and establishing paternity. As necessary, this service is also responsible for collection and distribution of payments and enforcement for nonpayment of legal child support obligations.

## Programs

### **Administration and Management**

Administration and Management is responsible for providing leadership and oversight for the agency functions including Adult Services, Child Support, Child Welfare, Customer Accountability and Talent Development, Family Economic Independence, and Business Operations. The division assists with the formulation and continual improvement of the agency's mission, vision, policies, and practices; implements operational management best practices to facilitate effective accountability for agency financial resources and successful attainment of agency outcomes; and disseminates information involving interpretation of policies, laws, and activities of the agency.

### **Adult Services**

Adult Services works to promote the independence and enhance the dignity of Durham County's older adults, persons with disabilities and their families, through a community-based system of opportunities, services, benefits, and protections.

### **Child Support**

Durham County Child Support Services is responsible for the location of non-custodial participants, establishment of paternity, and the establishment, modification, and enforcement of child support orders. North Carolina Child Support Services' mission is to "provide family centered child support services through mutual collaboration with families and partners using innovative strategies to reach a common goal and self-sufficiency" (North Carolina Child Support Services).

### **Child Welfare**

Child Welfare is one of the most important and critical services provided by the Department of Social Services. Federally mandated, the Child Welfare program works to assess, protect, and foster the safety of children from child abuse and neglect. It is a complex service involving the community, service-providers, and the legal system. It is critical to build the most effective Child Welfare program possible that both protects children and cultivates staff.

### **Customer Accountability and Talent Development**

This division includes Quality Assurance and Training, Program Integrity, Talent Development, and the Customer Information Center. Quality Assurance and Training and Talent Development team members provide record review and training support to all mandatory programs throughout the agency as well as contract monitoring to ensure compliance with HB 630. Program Integrity is a mandatory program conducting investigations of suspected fraud or agency errors related to Family Economic Benefits. The Customer Information Center employees are charged with providing first point of contact services to the residents of Durham County in Social Services call center, reception lobbies, and records management.

**Family Economic Independence**

Family Economic Independence provides an array of economic support programs to children, families, adults, disabled, and seniors that support health and wellness through mandated services. Family Economic Independence administers federally mandated programs that support economic sufficiency, promote health and well-being, and provide employment support for qualified individuals. The staff primarily conducts eligibility services, including applications, processing, and maintenance of cases. In addition, the division provides Social Work services in the areas of Work First and Child Care, including case management.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$62,600,514</b>	<b>\$66,121,355</b>	<b>\$63,931,521</b>	<b>\$68,936,683</b>	<b>\$67,380,307</b>	<b>1.90%</b>
Personnel	\$44,960,747	\$49,135,664	\$44,762,618	\$50,176,560	\$49,271,096	0.28%
Operating	\$17,641,165	\$16,985,691	\$18,898,639	\$18,260,123	\$17,609,211	3.67%
Capital	(\$1,398)		\$270,264			
Transfers Out				\$500,000	\$500,000	
<b>Revenue</b>	<b>\$39,940,188</b>	<b>\$37,652,839</b>	<b>\$38,924,387</b>	<b>\$38,682,724</b>	<b>\$38,682,724</b>	<b>2.74%</b>
Intergovernmental	\$39,686,647	\$37,447,339	\$38,792,487	\$38,529,724	\$38,529,724	2.89%
Contributions and Donations		\$2,500				-100.00%
Service Charges	\$8,389	\$3,000	\$4,287	\$3,000	\$3,000	0.00%
Other Revenues	\$245,152	\$200,000	\$127,613	\$150,000	\$150,000	-25.00%
<b>Net County Cost</b>	<b>\$22,660,326</b>	<b>\$28,468,516</b>	<b>\$25,007,134</b>	<b>\$30,253,959</b>	<b>\$28,697,583</b>	<b>0.80%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
602.00	602.00	602.00	602.00	587.00

**Budget Highlights**

- Fifteen FTEs, that have been historically vacant, have been reallocated to other departments within the organization that were in need of additional positions in the upcoming year. This reallocation will not affect programming or output of services within Social Services. (-\$1,400,000)

## Department of Social Services Performance Measures

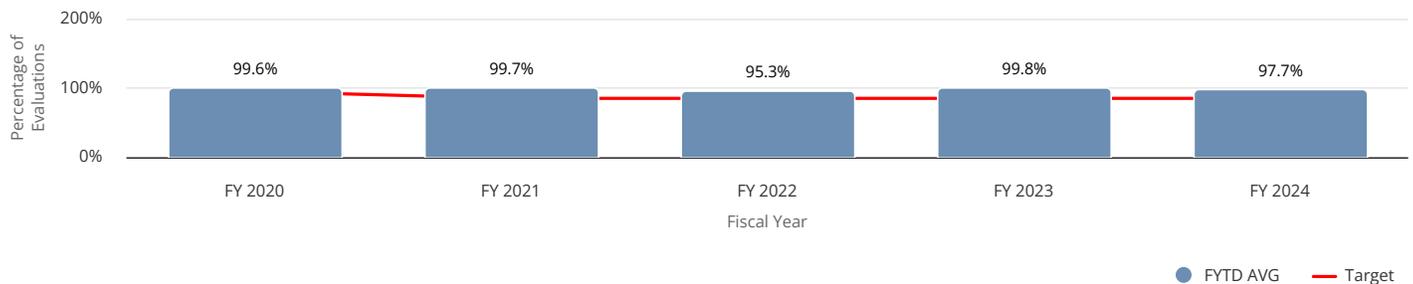
### Percentage of APS Evaluations Completed Involving Allegations of Abuse or Neglect Within 30 Days of the Report

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the timeliness of Adult Protective Services (APS) evaluations / case decisions (statutory completion time frame of 30 days for allegations of abuse and neglect). Timely APS evaluations / case decisions ensure the safety and wellbeing of disabled / vulnerable adults of Durham County. Timely assessments ensure that services and strategies designed to protect disabled and/or vulnerable adults are provided quickly and in manner that alleviates ongoing mistreatment.

#### EXPLANATION OF ACTUALS AND TRENDS

The department has continued to exceed its target of 85%. This has been accomplished through assigning cases in a timely manner and ensuring that information required to complete an evaluation is obtained expeditiously. Review of 5026 prior to information being entered in the APSR and monthly review of APSR reports have also assisted in reaching the target for this measure.



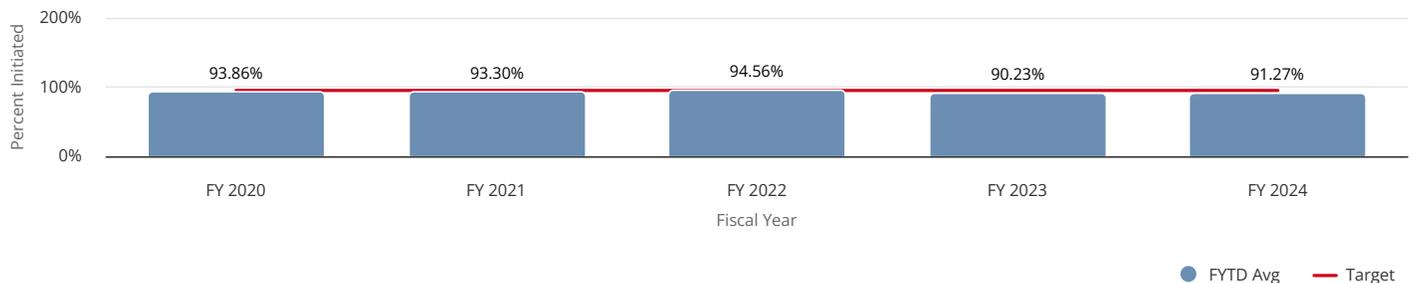
### Screened-In Reports Initiated Within Required Time Frames

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the percentage of all screened-in reports of abuse, neglect, and/or dependency that are initiated within the required timeframe of 24 or 72 hours. The goal is that 95% of all screened in reports are initiated within the required time frame of 24 or 72 hours. This measure aligns with the Strategic Plan goal of Safe and Resilient Community. Timely response to allegations of abuse, neglect or dependency ensure that we are assessing children's needs so that they are in an environment that is safe.

#### EXPLANATION OF ACTUALS AND TRENDS

The department has identified a variety of challenges and barriers to meeting this goal – late submissions of 5027s and 5094s, inaccurate or missing data and keying errors, families moving/moved out of state and unable to locate; other counties not submitting request to transfer cases to Durham County due to families establishing residency in Durham County thus impacting our initiate rate. To address these challenges, training and reassessment of current protocols, processes, procedures, and oversight were reviewed and revised.



## Department of Social Services Performance Measures

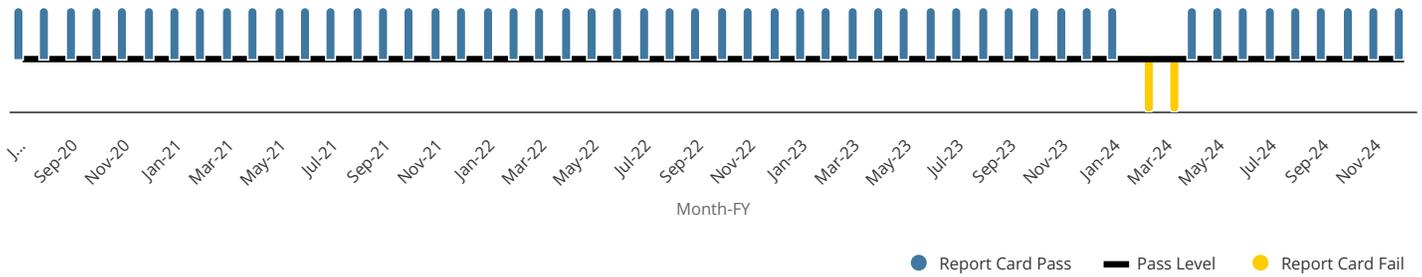
### Monthly State Report Card Results for Medicaid Application Processing

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The number of applications processed timely is being measured to ensure families receive medical benefits timely. This is a federal requirement and failure to process and dispose of applications in a timely manner can result in corrective action and/or financial liability to the county. This measure is critical for the department to assess and determine allocated resources needed to timely and effectively process Medicaid applications.

#### EXPLANATION OF ACTUALS AND TRENDS

The measure is currently trending upward because the agency is meeting the overall goal of processing 90% of applications timely. This measure is a pass or fail.



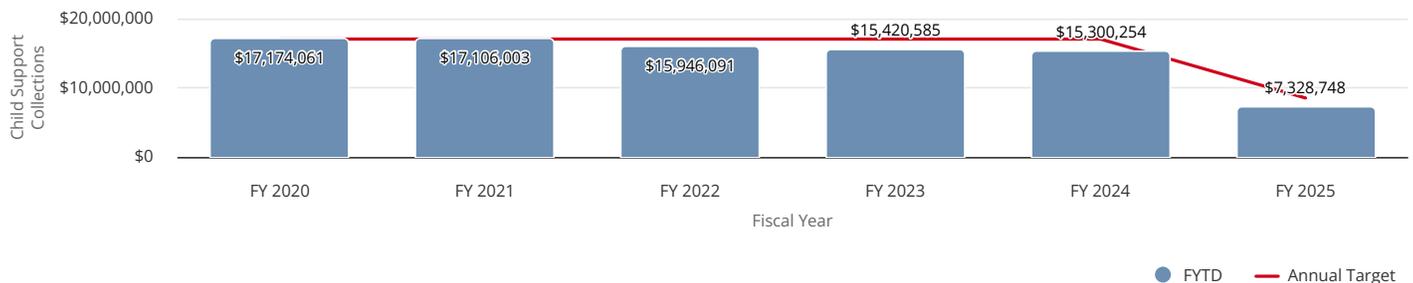
### Dollars of Child Support Collections Met

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The above performance indicator measures the amount of current collections in addition to arrears (past due child support) collected. This measure as well as all other indicators directly support strategies to (1) implement viable performance management system to inform departments and the public about County performance, (2) increase the percentage of community participation and awareness in County government-related activities, and (3) support household prosperity by providing case management and access to benefits.

#### EXPLANATION OF ACTUALS AND TRENDS

We are not currently on track to meet this metric. We can attribute the downward trend to our dwindling caseload sizes; we are currently seeing greater than a 5% decrease in the active cases from which we can collect support. The department is exploring techniques to increase interest in the child support program, with the intent of increasing the overall number of cases under an order.





**Description**

The Durham County Community Intervention and Support Services Department works within the community to prevent violence and provide services and resources for high-risk community members. It does so through three programs: the joint City-County funded Project BUILD and County-funded My Brother’s Keeper.

**Programs**

**Project BUILD**

Project BUILD is a gang intervention program that provides coordinated case management and services to youth and young adults between the ages of 14 and 21 who are at high risk of gang involvement. Project BUILD, a joint project of Durham County Government and the City of Durham, is based in Durham County Government offices. Project BUILD’s Street Outreach Workers work one-on-one with young people to model pro-social behavior, provide behavior coaching, support positive decision-making, encourage education and employment success, and support involvement in pro-social activities. Services for Project BUILD clients are coordinated by a team of professionals representing education, social services, mental health, substance abuse, and criminal justice agencies.

**My Brother’s Keeper**

In 2014, President Obama launched My Brother’s Keeper (MBK) and issued a powerful call to action to close opportunity gaps facing boys and young men of color. Durham County was one of the first local networks to accept the community challenge, which is aimed at reducing barriers and expanding opportunity for boys and young men of color. Today, MBK Durham leads a local call to action to build safe and supportive communities for boys and young men of color in where they feel valued and have clear pathways to opportunity.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	\$3,943,978	\$4,264,376	\$3,817,679	\$2,981,086	\$2,831,086	-33.61%
Personnel	\$1,849,753	\$2,503,944	\$1,995,700	\$1,335,047	\$1,335,047	-46.68%
Operating	\$2,094,226	\$1,760,432	\$1,821,979	\$1,646,039	\$1,496,039	-15.02%
<b>Revenue</b>	\$2,273,696	\$1,175,920	\$474,168	\$108,208	\$108,208	-90.80%
Intergovernmental	\$2,273,696	\$1,175,920	\$474,168	\$108,208	\$108,208	-90.80%
<b>Net County Cost</b>	<b>\$1,670,282</b>	<b>\$3,088,456</b>	<b>\$3,343,511</b>	<b>\$2,872,878</b>	<b>\$2,722,878</b>	<b>-11.84%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
37.00	37.00	16.00	15.00	15.00

\*FY 2024-25 Estimate include some rollover of spending obligations that were not completed in FY 2023-24.

\*\*FY 2024-25 Revenue estimates are lower than the original budget, primarily due to the conclusion of Bull City United. A significant portion of the department’s revenue had been allocated to city-funded full-time employees (FTEs) associated with Bull City United.

**Budget Highlights**

- The budget supports \$1,000,000 to the Hayti Reborn initiative to sustain ongoing programming efforts, marking the third consecutive year of funding for the organization.
- The department overall budget has decreased due to the conclusion of the Bull City United initiative. Some funding and positions were reallocated to My Brother’s Keeper and Project Build, with Project Build receiving the majority share. This resulted in a significant budget increase of \$497,514 for Project Build. The additional personnel funding for Project Build supports the reallocation of three full-time equivalent (FTE) Outreach Workers. This expansion enables the

program to serve youth aged 10–13 and enhance community engagement in schools. The increase in operating funds provides greater opportunities for young people to engage in pro-social activities and facilitates professional development for staff, including Behavioral and Mental Health training, to better support this age group.



### Description

The Other Human Services business area is comprised of services, typically contractual or interlocal agreements, that the County provides to residents experiencing homelessness. Contractual support funds are used to assist community partners, including Urban Ministries of Durham, with ongoing support for homeless housing and intervention services.

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$6,976,987</b>	<b>\$380,356</b>	<b>\$1,861,298</b>	<b>\$660,000</b>	<b>\$535,356</b>	<b>40.75%</b>
Personnel	\$12,517		\$0			
Operating	\$6,964,470	\$380,356	\$1,861,298	\$660,000	\$535,356	40.75%
<b>Net County Cost</b>	<b>\$6,976,987</b>	<b>\$380,356</b>	<b>\$1,861,298</b>	<b>\$660,000</b>	<b>\$535,356</b>	<b>40.75%</b>

*\*FY 2023-24 Actuals include a mid-year budget ordinance amendment that highlights an Interlocal Cooperation Agreement (ILCA) between the City of Durham and Durham County. This agreement facilitates joint funding of a \$6,050,000 contract with Housing for New Hope to acquire Carver Creek Supportive Housing. The City and County will each contribute \$3,025,000 to finance the project.*

*\*FY 2024-25 Estimates include a \$1.32 million rollover of spending obligations that were not completed in FY 2023-24, along with an additional \$152,740 in funding for Urban Ministries to support increased security costs.*

### Budget Highlight

- The budget supports an increase in operating support to Urban Ministries for security expenses. (\$155,000)



## Education

Provision of direct financial support to public educational systems within the County.

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
Durham Public Schools	\$187,951,627	\$208,601,332	\$208,601,332	\$230,579,667	\$222,954,882	6.88%	90.96%
Community Colleges	\$11,707,065	\$12,432,083	\$12,432,083	\$12,768,661	\$12,618,661	1.50%	5.15%
Other Education	\$8,976,079	\$9,488,185	\$9,544,488	\$10,816,026	\$9,552,408	0.68%	3.90%
<b>Total</b>	<b>\$208,634,771</b>	<b>\$230,521,600</b>	<b>\$230,577,903</b>	<b>\$254,164,354</b>	<b>\$245,125,951</b>	<b>6.34%</b>	<b>100.00%</b>



**Description**

Effective July 1, 1992, Durham County’s two public school systems merged, forming Durham Public Schools (DPS). All Durham County funding is from general funds. The supplemental taxing districts were discontinued with the merger.

DPS was merged under legislation establishing minimum requirements for local funding based on the highest per pupil expenditure in the last five years of either school system prior to the merger. Per pupil allocation used in the school funding formula is \$1,960. The amount of minimum funding is determined by multiplying the \$1,960 per pupil expense with the average daily membership (ADM) enrollment figure for the upcoming year. County funding for Durham Public Schools, including current expense, capital outlay (excluding bond-funded projects), and debt service, must be no less than the minimum funding required.

A comparison of the minimum funding required, and the approved funding level is shown below.

Per pupil funding	\$1,960
Multiply by total FY 2025-26 ADM	31,024
Minimum funding for FY 2025-26	\$60,807,040

In addition, if the ADM for charter schools was factored in (an additional 8,360 pupils, for a total of 39,384 pupils), the calculation would equate to \$77,192,640 minimum funding for FY 2025-26. Durham County funding significantly exceeds these thresholds.

	FY 2023-24 Actual	FY 2024-25 Approved	FY 2025-26 Requested	FY 2025-26 Recommended
Current Expense	\$181,951,627	\$206,601,332	\$222,579,667	\$216,954,882
Capital Outlay	\$6,000,000	\$2,000,000	\$8,000,000	\$6,000,000
<b>ARPA Capital Outlay</b>	<b>\$0</b>	<b>\$6,000,000</b>	<b>\$0</b>	<b>\$0</b>
<b>ARPA Title I Support</b>	<b>\$0</b>	<b>\$716,624</b>	<b>\$0</b>	<b>\$723,376</b>
<b>Total</b>	<b>\$187,951,627</b>	<b>\$215,317,956</b>	<b>\$230,579,667</b>	<b>\$223,678,258</b>
School Debt Service	\$43,886,484	\$51,719,972	\$61,792,616	\$61,792,616
<b>TOTAL FUNDING</b>	<b>\$231,838,111</b>	<b>\$267,037,928</b>	<b>\$292,372,283</b>	<b>285,470,874</b>

In addition to direct funding to Durham Public Schools, Durham County also funds a number of positions and programs through other departments that provide services within Durham Public Schools or in support of DPS goals. These positions/programs and their County-only funding for FY 2025-26 are shown below, but the actual funding is within related departments.

Program or Position (County Department)	FY 2025-26 Durham County Funding
28 School Resource Officers (Sheriff)	\$2,614,570
Public Health Services (School Nurses)	\$3,838,103
Community Intervention & Support Services - Project Build	\$1,084,006

Educational Non-Profit Support	FY 2025-26 Funding
Reach out and Read Program (Full Year)	\$50,000
Bull City Community Schools	\$127,050

## Budget Highlights

The Durham Board of Education’s FY 2025-26 budget request is a \$15,261,711 increase in current expense funding over its FY 2024-25 current budget (7.08%). Requests for additional “continuation” funding of \$6,353,550 from DPS include state salary and benefits cost increases for DPS positions supported by the County and increasing insurance and utility costs. DPS has also requested an additional \$9,434,911 (see table for more detail). DPS also requested annual capital outlay funding of \$8 million.

DPS Expansion Funding Requests	
Increase Local Teacher Supplement	\$2,264,351
Local Master’s Pay	\$1,444,342
Growing Together Positions	\$1,653,000
Social-Emotional Resources	\$607,095
Additional Exception Children Funding	\$1,107,355
Bus Driver Supplement	\$377,436
Charter School Share of Expansion	\$1,981,332
<b>Total</b>	<b>\$9,434,911</b>

The Manager’s FY 2025-26 Recommended budget supports an additional \$8,360,302 in County funding for Durham Public Schools. General Fund current expense funding increases from the current budget for Durham Public Schools \$10,353,500, bringing the total FY 2025-26 annual support for DPS up to \$216,954,882, a 5.01% increase. ARPA funding of \$1.44 million for Title I support was split over two years, with FY 2024-25 getting \$716,624 and FY 2025-26 getting the final \$723,376.

Recommended County capital outlay support increases from \$2 million to \$6 million. However, this \$6 million total amount is \$2 million less than the \$8 million received in FY 2024-25, which was a combination of General Fund (\$2 million) and ARPA funding (\$6 million).

In addition to direct funding to DPS for current expense needs, the Board of County Commissioners, working closely with the Board of Education, has provided an additional 15 Public Health School Nurses over the last two fiscal years to support child health needs at Durham Public Schools. These positions are in the Public Health department and the increase progresses the County towards the goal of a School Health Nurse in every Durham Public School. With the County creating these positions, the County and DPS avoid an effective “Charter School surcharge” of approximately 20%.

Total FY 2025-26 Durham County funding for Durham Public Schools increases 3.88% over FY 2024-25 ARPA and General Fund supported funding. With the General Fund taking over some of the ARPA one-time subsidy funding from FY 2024-25, the total net increase in General Fund spending for Durham Public Schools for FY 2025-26 is \$14,353,550

### Pre-K Support

A dedicated Article 46 sales tax allocation of \$508,140 directly supports Durham Public Schools efforts in Pre-K. The County also provides significant Pre-K support outside of direct DPS funding support. At the Whitted School up to 144 Pre-K students are now being educated in preparation for entering Durham Public Schools. The annual operating cost of the Pre-K program at Whitted School is budgeted at \$1.5 million for FY 2025-26, but that funding is housed outside of the Durham Public School budget as is the additional County Pre-K expansion support of \$7,246,365. More information about County Pre-K support can be found on the Other Education Nonprofit Agencies pages of this document.

### Article 46 Sales Tax

Durham County provides funding for DPS from two revenue sources: local property taxes and Article 46 sales taxes. The County estimates total Article 46 sales tax collection for DPS at \$15,528,084 and for Pre-K programs at \$508,140, for a total Article 46 funding support of DPS current expense of \$16,036,224. This is a significant decrease **(\$2,057,856)** from the previous year’s Article 46 funding because of lower over collected sales tax growth from previous years.

The County will also pay an estimated \$61.7 million in debt service for DPS. Annual DPS debt service supports the amortization payments related to major DPS capital projects paid for by Durham County. Major DPS capital projects include the construction of new schools as well as various major renovation projects.

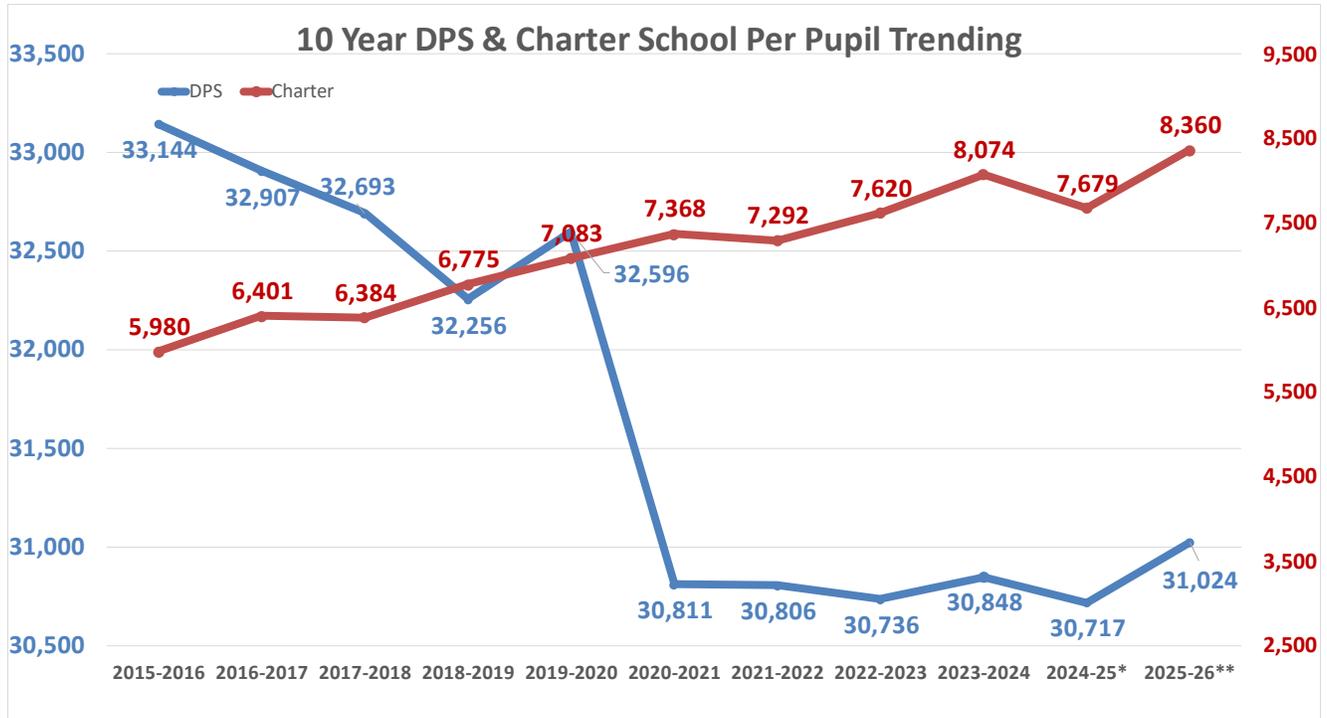
DPS’s and Durham County Charter School student projection for FY 2025-26 is 39,384, an increase of 988 students from the FY 2024-25 budgeted estimate. To clearly identify local per pupil current expense funding support for DPS and Charter School students, some funding folded up in the current expense allocation of \$216,954,882 needs to be subtracted out.

	FY 2024-25	FY 2025-26	Difference
Current Expense Funding	\$206,601,332	\$216,954,882	\$10,353,550
Annual Pre-K support (Article 46 Sales Tax)	(\$508,140)	(\$508,140)	\$ 0
<b>Net Current Expense funding</b>	<b>\$206,093,192</b>	<b>\$216,446,742</b>	<b>\$10,353,550</b>
DPS and Charter School pupil estimate	38,396	39,384	988
<b>Local Per Pupil funding</b>	<b>\$5,368</b>	<b>\$5,496</b>	<b>\$ 128</b>

Therefore, recommended FY 2025-26 County supported “current expense” funding per pupil is \$5,496 per pupil, an increase of \$128 per pupil from FY 2024-25. Including capital outlay and debt service funding, Durham County supports public education at \$7,064 per pupil, a \$350 per pupil increase from FY 2024-25, due largely to increasing debt service support for schools.

If indirect County funding for Durham Public Schools (\$7,713,729) is included along with annual DPS related debt service and current expense funding, local per pupil funding would be \$7,260.

Overall trending of DPS student attendance took a significant hit during the previous four years, two of which were COVID related, dropping by nearly 2,000 students in FY 2020-21 from FY 2019-20, and still down by nearly 1,500 in FY 2024-25. FY 2024-25 numbers are the second month pupil survey, while FY 2025-26 is estimated (planned) number of pupils. Mid-year tracking of pupil numbers for FY 2024-25 are indicating an increase in both DPS pupils and Charter School students. That uptick is expected to continue in FY 2025-26



## Durham Public Schools Performance Measures

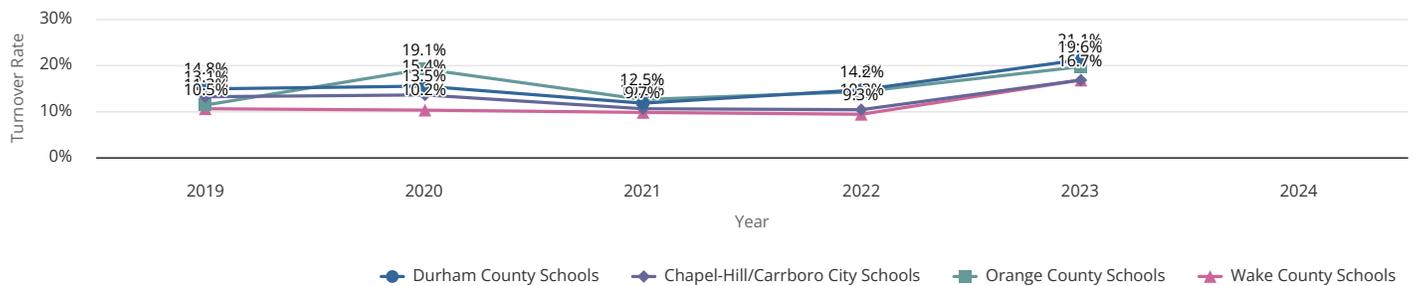
### DPS: DPS Teacher Turnover Rate

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the percentage of teachers employed by Durham Public Schools (DPS) in March of the previous school year who are no longer employed by the district in March of the current academic year. Excessive teacher turnover is disruptive to school culture and student achievement and is costly for school districts. Starting in the 2015-16 academic year, the State validated self-reported teacher turnover data against payroll records. Given the change in reporting, prior results cannot be compared to data from 2015-2016 and beyond.

#### EXPLANATION OF ACTUALS AND TRENDS

Requested from DPS



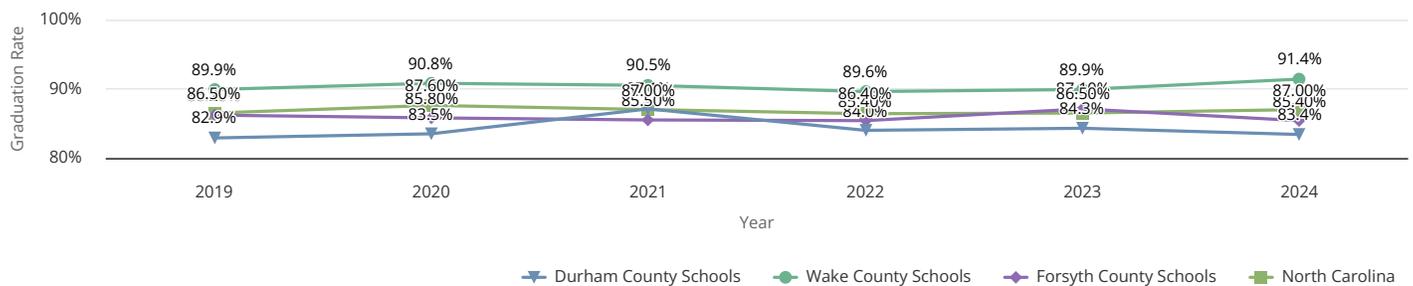
### DPS: Four-Year Cohort Graduation Rate

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the percentage of entering ninth graders graduating within four years. Priority 1 of the DPS Strategic Plan is to increase academic achievement, including the goal of attaining a 90 percent four-year cohort graduation rate by 2028.

#### EXPLANATION OF ACTUALS AND TRENDS

The DPS graduation rate decreased from a high of 87.1 in 2020-21 to 83.4 in 2023-24. In the same time period, four-year cohort graduation rates increased from 90.5 to 91.4 percent in Wake County, increased from 92.8 to 93.9 percent in Chapel Hill-Carrboro City Schools, and decreased from 84.2 to 79.7 percent in Orange County Schools. While DPS fell 0.1 percentage points short of the 87.2 percent target for the 2023-24 graduation rate in our Strategic Plan, we continue to strive towards the target of 87.9 percent graduation rate for the 2024-25 academic year.



## Durham Public Schools Performance Measures

### DPS: Percentage of students scoring at or above grade level proficiency on State end-of-grade and end-of-course exams

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the percentage of students scoring at or above grade level proficiency on State End-of Grade and End-of-Course exams (3rd-8th grade math and English Language Arts; 5th and 8th grade science; high school Biology, English II, and Math I or Math III).

#### EXPLANATION OF ACTUALS AND TRENDS

Grade level proficiency in DPS has fallen from its peak in FY 2019 of 49 percent to 47 percent in 2023-24. Proficiency rates in Orange County Schools and Chapel-Hill Carrboro City Schools have also fallen from 59.6 percent and 75.5 percent to 54.9 percent and 69.8 percent. Wake County has stagnated at 64.2 percent only increasing slightly over the past 5 year. DPS is dedicated to achieving its FY 2028 Strategic Goal of 70 percent. DPS fell 2.2 points short of the FY 2023-24 Goal of 49.2 percent. \* FY 2020 Data is not available at the local or state level\*

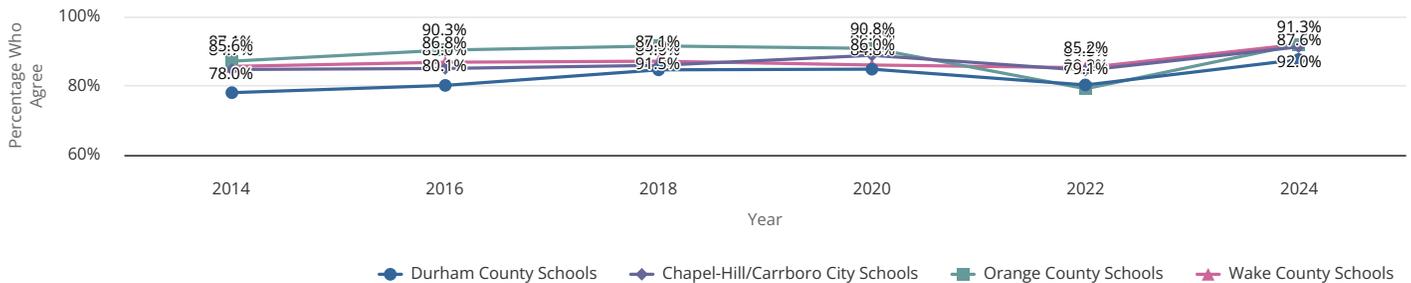
### DPS: Teacher working conditions survey: percent of teachers who agree that their school is a good place to teach and learn

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measures the percentage of teachers who agree or strongly agree that “overall their school is a good place to teach and learn.” Out of all the questions in the bi-annual Teacher Working Conditions Survey, this response best encapsulates the overall health of the school environment from the teachers’ perspective.

#### EXPLANATION OF ACTUALS AND TRENDS

The percentage of DPS teachers who agree that their school is a good place to teach and learn increased steadily from 80.1 percent in 2014 to 87.6 percent in 2024. DPS exceeded its goal for FY 2023-24 of 83.4 percent, but is still striving for the 90 percent benchmark goal in the Strategic Plan. Orange County, Wake County, and Chapel Hill-Carrboro schools saw significant increases from prior years attaining >90% for FY 2023-24.





## Description

Durham County provides support from the general fund to Durham Technical Community College. In accordance with North Carolina General Statute 115D-32, Durham County provides financial support under the following categories:

- Plant Fund, including acquisition of land, erection of buildings, and purchases of motor vehicles
- Current Expense Fund, including plant operation and maintenance
- Support Services, including building and motor vehicle insurance

As a comprehensive community college serving Durham and Orange counties, Durham Tech has a guided placement admissions philosophy to provide all students an opportunity to acquire meaningful credentials and secure living-wage employment through education and training. Offerings include postsecondary technical and occupational programs leading to a degree, diploma, or certificate; the first two years of a four-year degree; general education for personal growth; a wide variety of corporate and continuing education courses for workforce preparation and development; and college and career readiness instruction that includes an adult high school diploma program, high school equivalency preparation programs, and English language development courses. Durham Technical Community College serves more than 18,000 students annually, with 73% of the students coming from either Durham or Orange County, and 27% coming from outside the regional area.

	FY 2023-24 Actual	FY 2024-25 Original	FY 2025-26 Requested	FY 2025-26 Recommended
Current expense	11,164,565	\$11,872,083	\$12,180,661	\$12,058,661
Capital outlay	\$542,500	\$560,000	\$588,000	\$560,000
<b>TOTAL</b>	<b>\$11,707,065</b>	<b>\$12,432,083</b>	<b>\$12,768,661</b>	<b>\$12,618,661</b>
Debt service	\$2,925,765	\$4,309,998	\$10,493,086	\$10,493,086
<b>TOTAL FUNDING</b>	<b>\$14,632,830</b>	<b>\$16,742,081</b>	<b>\$23,261,747</b>	<b>\$23,111,747</b>

Durham County also provides large capital project support to Durham Technical Community College through long term debt issuances (mainly General Obligation Bonds).

<b>2007</b> GO Bond funds for DTCC capital projects	\$8,680,000
<b>2016</b> GO Bond funds for DTCC capital projects	\$20,000,000
<b>2022</b> GO Bond funds for DTCC capital projects	\$112,740,000

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$11,707,065</b>	<b>\$12,432,083</b>	<b>\$12,432,083</b>	<b>\$12,768,661</b>	<b>\$12,618,661</b>	<b>1.50%</b>
Operating	\$11,164,565	\$11,872,083	\$11,872,083	\$12,180,661	\$12,058,661	1.57%
Capital	\$542,500	\$560,000	\$560,000	\$588,000	\$560,000	0.00%

## Budget Highlights

- As the County continues to collect revenue from the Article 46 quarter cent sales tax, by Board of County Commissioners' resolution, Durham Technical Community College will receive \$2,075,192 for student scholarship support and other educational opportunities.
  - Article 46 Sales Tax revenue is decreasing by \$275,014 (dedicated for Durham student scholarship support). This decrease in dedicated funding is indicative of overall sales tax revenue collection slowing significantly

over the last couple of years and is largely related to inflation pressures on the current economy. This slowing growth in sales tax revenue may continue for the foreseeable future.

- Durham Technical Community College’s County funding increases \$186,578 or 1.57% from the FY 2024-25 Original Budget.
  - Additional funding helps support state directed 3% salary increases for certain DTCC employees, plus a 2% increase in retirement funding.
  - Capital support is held flat at \$560,000.
- Additional funding for a fifth year is available for the DTCC “Back to Work (BTW)” initiative and the “BULLS initiative and life sciences talent pipeline”. See following table for details. (\$500,000)

EXPENSE	Funding	NOTES
BULLS stipend	\$250,000	25-50 students with \$5-10K stipend
BTW scholarships	\$250,000	20 classes with 25 students @\$500 per class (covers tuition and other needs)
<b>TOTAL</b>	<b>\$500,000</b>	

# DTCC Performance Measures

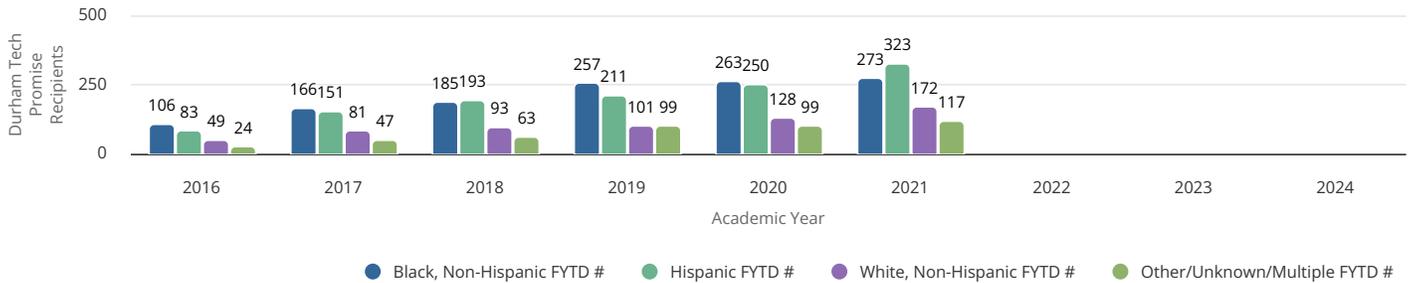
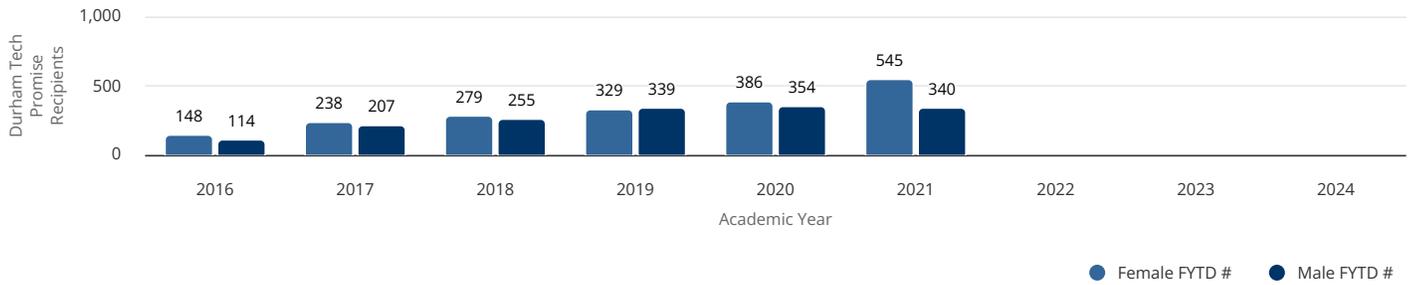
## DTCC: Promise Scholarship Recipients by Gender & Race/Ethnicity

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Durham Tech offers the Promise Scholarship to all recent high school graduates in Durham who enroll at the College within one year of graduation. Students are eligible to receive up to \$2,000 over two years; funds are automatically applied to the students' accounts at the point of enrollment, to cover tuition and fees. <https://www.durhamtech.edu/promise>

### EXPLANATION OF ACTUALS AND TRENDS

Requested from DTCC





### Description

The Other Education business area is comprised of three distinct fund centers that help track items related to education in Durham County. These fund centers are: Early Childhood, Pre-K, and New Non-Profits. The first table below reflects the expenditures and revenues for the entire business area, while the following sections display and highlight the more specific intention of each fund center.

### Other Education Business Area Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$8,976,079</b>	<b>\$9,488,185</b>	<b>\$9,544,488</b>	<b>\$10,816,026</b>	<b>\$9,552,408</b>	<b>0.68%</b>
Personnel	\$61,245	\$107,304	\$106,498	\$114,576	\$114,576	6.78%
Operating	\$8,914,834	\$9,380,881	\$9,437,990	\$10,701,450	\$9,437,832	0.61%
<b>Revenue</b>						
Intergovernmental						
<b>Net County Cost</b>	<b>\$8,976,079</b>	<b>\$9,488,185</b>	<b>\$9,544,488</b>	<b>\$10,816,026</b>	<b>\$9,552,408</b>	<b>0.68%</b>

### Early Childhood Fund Center

#### Description

Durham County is committed to ensuring that its youngest residents get a strong start in life. Through investments across the areas of early childhood education, maternal and infant health, and other family supports for families with young children birth to eight, Durham County is building a strong foundation for families to thrive. Systems-level investments in the Early Childhood fund center include over five million dollars a year for Durham PreK, Durham’s universal pre-k program that provides high-quality early childhood education to 4-year-olds, and funding toward the development and implementation of a comprehensive Durham County Early Childhood Action Plan, inspired by North Carolina’s state-level plan. This fund center also includes allocations that support early literacy initiatives, childcare navigation support, and diaper provision.

#### Early Childhood Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$377,299</b>	<b>\$388,606</b>	<b>\$423,219</b>	<b>\$659,493</b>	<b>\$659,493</b>	<b>69.71%</b>
Personnel	\$61,245	\$107,304	\$106,498	\$114,576	\$114,576	6.78%
Operating	\$316,053	\$281,302	\$316,721	\$544,917	\$544,917	93.71%
<b>Revenue</b>						
Intergovernmental						
<b>Net County Cost</b>	<b>\$377,299</b>	<b>\$388,606</b>	<b>\$423,219</b>	<b>\$659,493</b>	<b>\$659,493</b>	<b>69.71%</b>

### Pre-K Fund Center

#### Description

Traditional funding of education nonprofit agencies by Durham County has centered on support of various groups and agencies that directly enhance the goal of quality education opportunities for Durham County children. However, starting in FY 2017-18, the Board of County Commissioners added to this area funding support for enhanced Pre-K services, including Pre-K expansion at Whitted School. First year funding was set at \$1.5 million for expanded Pre-K services specifically at Whitted School, and that level of support is maintained.

Durham County continues to build its commitment to universal access to high quality Pre-K. Building on the \$1.5 million per year for eight new Pre-K classrooms in the renovated Whitted School building, the County added \$2.15 million in FY 2018-19 to bring on Child Care Services Association to manage Durham’s Pre-K expansion, including community engagement, teacher pipeline improvement and expansion, contracting and technical assistance for providers, and other work. In FY 2018-19, 18 classrooms entered the technical assistance pipeline and five new (conversion) Pre-K classrooms opened in March 2019. In FY 2019-20, an additional \$1.6 million funded roughly a dozen more classrooms entering the technical assistance pipeline and the opening of eight new Pre-K classrooms in the fall.

Fiscal Year	Pre-K Expansion Dollars	Total Annual Pre-k Budget
FY 2017-18	\$1,500,000	\$1,500,000
FY 2018-19	\$2,150,000	\$3,650,000
FY 2019-20	\$1,600,000	\$5,250,000
FY 2020-21	\$164,915	\$5,414,915
FY 2021-22	\$713,602	\$6,128,517
FY 2022-23	\$951,200	\$7,079,717
FY 2023-24	\$847,364	\$7,927,081
FY 2024-25	\$965,448	\$8,892,529
FY 2025-26	\$0	\$8,765,865

The FY 2019-20 expansion funded several critical aspects of this important, community-driven education. The Child Care Services Association has been chosen as the agent of Durham County in managing Pre-K expansion, a task to include community engagement, teacher pipeline improvement and expansion, contracting and technical assistance for providers, and other work. Funding also supported the instructional costs of an estimated six new Pre-K classrooms slated to start in January 2019 as well as conversion costs for 14 existing Pre-K classrooms (both public and private) slated to transition to the “Durham Pre-K” model. FY 2022-23 funding supported expansion of Durham Pre-K by serving an additional 54-100 children with high-quality Pre-K and 40 children with wrap-around care. FY 2023-24 additional funding supports up to an additional 100 available seats. Additional Pre-K support from Article 46 Sales Tax (per changes in BOCC policy related to this sales tax) is added in the amount of \$275,594. FY 2024-25 provides funding to increase Pre-K seats by 45-70 additional seats.

### Pre-K Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$8,377,480</b>	<b>\$8,892,529</b>	<b>\$8,894,219</b>	<b>\$10,020,133</b>	<b>\$8,765,865</b>	<b>-1.42%</b>
Operating	\$8,377,480	\$8,892,529	\$8,894,219	\$10,020,133	\$8,765,865	-1.42%
<b>Net County Cost</b>	<b>\$8,377,480</b>	<b>\$8,892,529</b>	<b>\$8,894,219</b>	<b>\$10,020,133</b>	<b>\$8,765,865</b>	<b>-1.42%</b>

Overall County funding options are limited for FY 2025-26 necessitating a pause on increased funding for Pre-K support. Additional discussion needs to occur between the County, private Pre-K providers, and DPS about seats, Pre-K standards, and span of control related to Pre-K’s continued expansion. While the overall Pre-K budget looks like a decrease, in reality it reflects a decrease in Article 46 revenue that has been designated for Pre-K funding. FY 2023-24 Article 46 collections were slightly under-collected, making that “extra” revenue not available for FY 2025-26 use.

### Nonprofit Fund Center

#### Description

FY 2025-26 funding supports annual funding of \$127,050 for Bull City Community Schools

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$221,300</b>	<b>\$207,050</b>	<b>\$227,050</b>	<b>\$136,400</b>	<b>\$127,050</b>	<b>-38.64%</b>
Operating	\$221,300	\$207,050	\$227,050	\$136,400	\$127,050	-38.64%
<b>Net County Cost</b>	<b>\$221,300</b>	<b>\$207,050</b>	<b>\$227,050</b>	<b>\$136,400</b>	<b>\$127,050</b>	<b>-38.64%</b>



## Culture/Recreation

Departments and services supporting cultural and recreational activities for the benefit of residents and visitors.

Business Area Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
Library	\$13,775,429	\$14,137,712	\$13,564,328	\$15,021,174	\$14,709,753	4.05%	84.94%
Other Cultural & Recreational	\$2,558,124	\$2,458,124	\$2,458,124	\$2,708,124	\$2,608,124	6.10%	15.06%
<b>Total</b>	<b>\$16,333,553</b>	<b>\$16,595,836</b>	<b>\$16,022,452</b>	<b>\$17,729,298</b>	<b>\$17,317,877</b>	<b>4.35%</b>	<b>100.00%</b>



## Description

The mission of Durham County Library is to encourage discovery, connect the community, and lead in literacy. The Library benefits the public good for all Durham residents by providing free access to materials, services, and programs. The available collection offers both print and downloadable books, music, movies, audiobooks, magazines, and other materials. The North Carolina Collection and Selena Warren Wheeler Collection preserve and provide access to the history of Durham. Services include access to computers, the Internet, programs, and classes. The Library removes barriers to information, education, and recreation for all members of the community regardless of origin, age, background, or views. The Library's collection and services support literacy at all ages, bridging the digital divide across income levels, strengthening the workforce, and capturing the culture of Durham.

## Programs

### **General Collection**

The Library offers both print and downloadable books, music, movies, audiobooks, magazines, and other materials for free checkout. Subscription databases, instructor led classes, and other online resources are part of the collection. This program area also includes the staff responsible for selecting, purchasing, cataloging, processing, and making the collection available to the public. It includes the special collections of the North Carolina Collection and Selena Warren Wheeler Collection.

### **Library Operations**

Library Operations include the staff that provide service directly to the public within the branches and the staff who carry out the day-to-day functions of the library system. This includes location staff, Library Human Resources, Facilities, and Library Administration. This program includes the expenses associated with building maintenance, professional development, supplies, and storage.

### **Programming, Community Outreach & Engagement**

The Library makes its services available to those who cannot come into a library branch, are unaware of the library, or cannot access library services for another reason. The Library makes it possible to check out materials, attend programs, and take classes through the Destination Literacy bookmobile and technology vehicles, Hispanic Services, Family Literacy and Community Services, Humanities, OASIS (Older Adult and Shut-in Service), and Library Marketing.

### **Technology Access**

The Library makes computers, office productivity software, maker equipment, MiFis, and other technology available for public use. This includes the expenses for the website, online catalog, public Internet access, Library purchased hardware, and the staff of Library IT.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$13,775,429</b>	<b>\$14,137,712</b>	<b>\$13,564,328</b>	<b>\$15,021,174</b>	<b>\$14,709,753</b>	<b>4.05%</b>
Personnel	\$10,309,310	\$10,884,128	\$10,176,157	\$11,295,864	\$11,295,864	3.78%
Operating	\$3,466,118	\$3,063,584	\$3,311,536	\$3,509,310	\$3,197,889	4.38%
Capital	\$0		\$55,635			
Transfers Out		\$190,000	\$21,000	\$216,000	\$216,000	13.68%
<b>Revenue</b>	<b>\$565,910</b>	<b>\$760,234</b>	<b>\$630,180</b>	<b>\$632,824</b>	<b>\$632,824</b>	<b>-16.76%</b>
Intergovernmental	\$336,008	\$495,734	\$363,430	\$309,324	\$309,324	-37.60%
Contributions and Donations	\$123,564	\$163,000	\$160,000	\$216,000	\$216,000	32.52%
Service Charges	\$106,369	\$101,500	\$106,761	\$107,500	\$107,500	5.91%
Other Revenues	(\$31)		(\$11)			
<b>Net County Cost</b>	<b>\$13,209,519</b>	<b>\$13,377,478</b>	<b>\$12,934,148</b>	<b>\$14,388,350</b>	<b>\$14,076,929</b>	<b>5.23%</b>

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
144.38	144.38	147.38	147.38	147.38

\*FY 2024-25 Estimated FTE includes (3) grant funded positions added mid-year to support NCCU Digital Equity Leadership Program.

\*\*FY 2024-25 Estimates includes a \$64,000 rollover of spending obligations that were not completed in FY 2023-24 and \$180,000 supplement for (3) grant funded positions added mid-year to support NCCU Digital Equity Leadership Program.

# Library Performance Measures

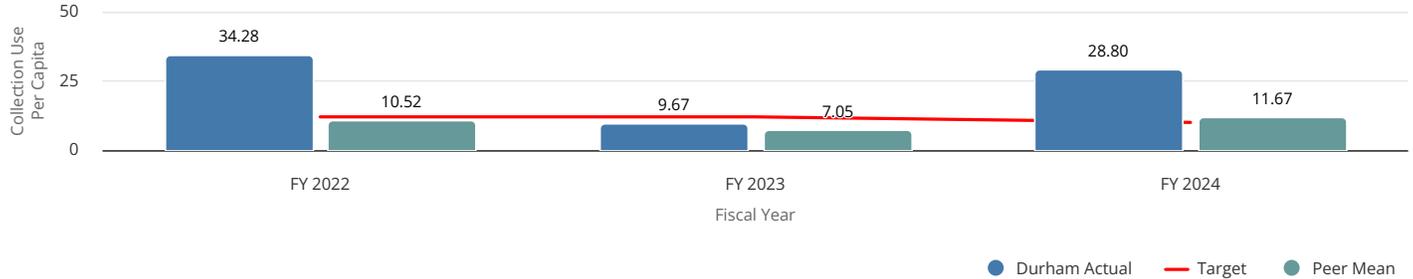
## Collection Use per Capita

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows how many times the library collection has been used per capita compared to our chosen peer group (Buncombe, Charlotte, Forsyth, New Hanover, Union, and Wake). Using a per capita measure makes it easier to compare peers with significantly different population sizes. This measure is an indicator of whether the library's entire collection of physical and digital materials is meeting the needs of the community. A high level of community engagement displayed by a high level of borrowing indicates the library consistently has the items the community wants.

### EXPLANATION OF ACTUALS AND TRENDS

The State Library changes how it measures collection use for some subscription databases from year to year. This sometimes creates large fluctuations. However, the ratio between Durham County Library and its peers remains accurate.



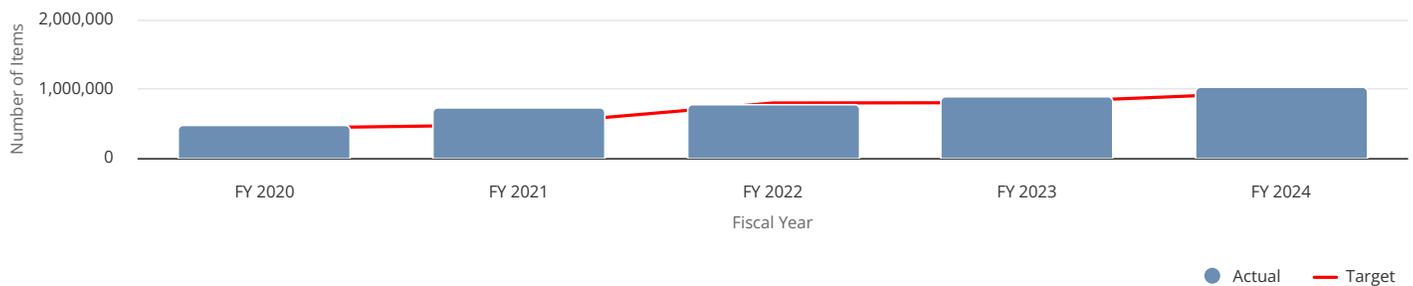
## Number of Virtual Items Circulated

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This shows the number of ebooks, eaudiobooks, downloadable music, and downloadable videos with a finite checkout period that have circulated each fiscal year. It also shows the permanent impact of COVID on online circulation. The digital versions of books and audiobooks are much more expensive than their physical counterparts.

### EXPLANATION OF ACTUALS AND TRENDS

Since COVID, many more users have discovered Durham County Library's digital content. While the demand for ebooks seems to have plateaued, the demand for downloadable eaudiobooks continues to increase at 14% per year. However, Durham County Library has hit a point where it cannot meet higher demand. Circulation will flatten without the funding to meet that demand. If the Library receives the requested funding for FY26, then the growth rate can continue at the current 14% a year to 1,174,040 online checkouts.



## Library Performance Measures

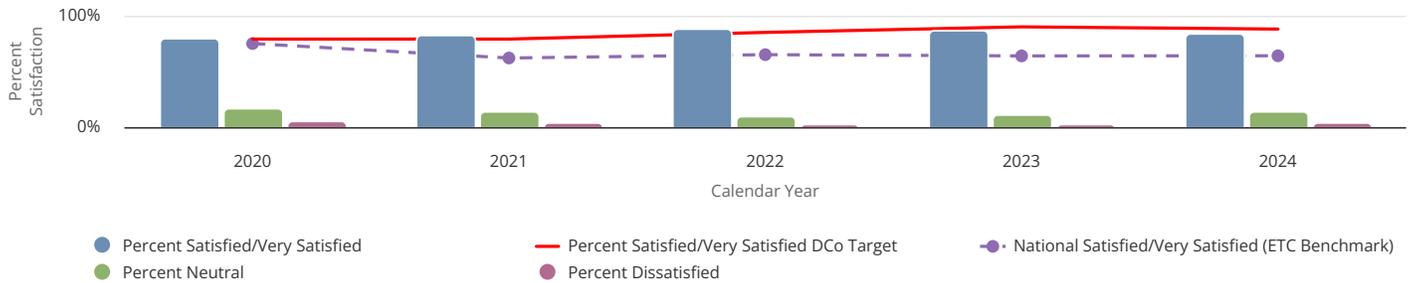
### Percentage of Community Satisfied with the Library Compared to Peer Communities Library Services

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the percentage of respondents to the Durham City/County Resident Satisfaction Survey who stated that they were satisfied or very satisfied with Library services and programs compared with the respondents to resident surveys in peer communities (ETC Benchmark).

#### EXPLANATION OF ACTUALS AND TRENDS

Peer library systems from ETC experienced a 13% drop in satisfaction immediately following COVID. In contrast, Durham County Library's satisfaction ranking increased significantly after the Main Library reopened. However, Durham County Library may be missing the "bump" in satisfaction that the reopening provided. Another factor could be user dissatisfaction with wait times for the collection, which could be addressed with a budget increase to improve services.



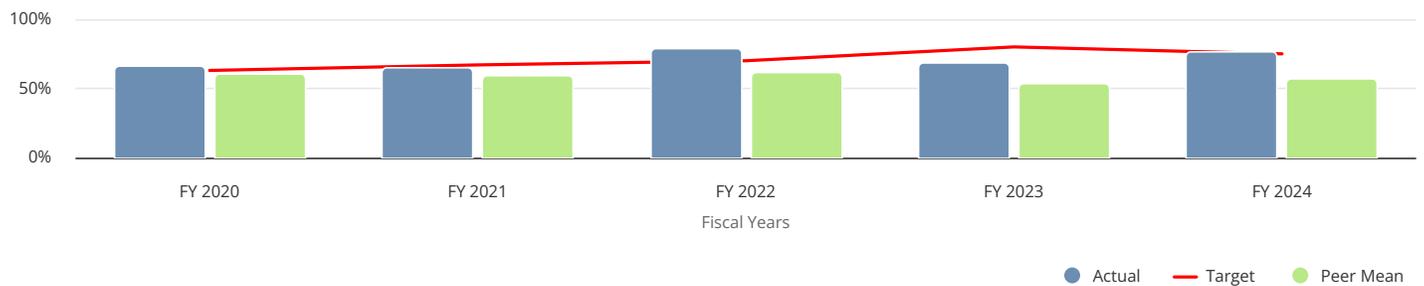
### Percentage of County Population who are Library Cardholders

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This shows the percentage of Durham County residents who have library cards. It is one gauge of the community's use of the library. There is overlap between juvenile cards and Durham Public School student accounts.

#### EXPLANATION OF ACTUALS AND TRENDS

The Library recently purged many expired digital accounts that were kept due to COVID. FY25 will probably have a lower percentage of card holders.





### Description

The Durham Convention Center, jointly built by the City and County in 1987, is a meeting destination within the Downtown Business District and complements functions held at the Arts Council, the Carolina Theatre, and the Armory while promoting and complementing a wide variety of economic impact generating activities in the downtown area. The facility includes two large ballrooms (that can be divided into various sizes), six breakout rooms and two executive boardrooms. The downtown Durham tourism infrastructure has grown over recent years, and, consequently, events hosted at the Durham Convention Center have become more robust. This has resulted in an increase in convention business, which is expected to continue to grow along with additional growth in the downtown core.

Oak View Group, formerly known as Spectra Venue Management, has been managing the Durham Convention Center since January 2011. This company and management team has experience handling such facilities and improving their bottom-line financial condition. Since managing the venue, the operating deficit has continued to decline, and the current management agreement incentivizes increased gross revenues and improved facility utilization.

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>
Operating	\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	0.00%
<b>Net County Cost</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>

### Budget Highlights

- With continued strong performance seen in the business at the Convention Center the owner’s contribution for FY 2025-26 is being maintained at \$100,000 for both the city and county. Should economic or other factors indicate a greater need, that request will be considered and brought to the Board of Commissioners as merited.
- FY 2023-24 saw the strongest fiscal performance to date for the Convention Center (FY 2024-25 to date is also showing positive trends) and continued stability is expected with hope for overall growth in events and future revenues. trends) and continued stability is expected with hope for overall growth in events and future revenues.





**Description**

The North Carolina Museum of Life and Science is a place of lifelong learning for the citizens of Durham County that encourages the discovery of the natural and physical sciences. A two-story science center, zoo, and expansive nature campus covering over 84 acres, the Museum is uniquely positioned to incorporate the principles of scientific inquiry in exhibits and programs—both onsite and online—that instill a lifelong love of science for learners of all ages, backgrounds, and abilities.

The Museum of Life and Science is also one of North Carolina’s top-rated family destinations. For eight decades, the Museum has inspired generations of Durham families and students to explore science, nature, and animal life. Voted Best Museum in Durham and the Triangle by multiple publications, including Durham Magazine and Indy Week, its 84-acre campus, located just north of downtown Durham, includes one of the largest butterfly conservatories on the East Coast, a conservation habitat for endangered red wolves and beautifully landscaped outdoor exhibits. Every year, the Museum welcomes hundreds of school field trips, special events, and private celebrations.

The Museum inspires people of all ages to discover and embrace the wonders of science and nature. It ignites a spark of curiosity and instills a lifelong love of learning in children, empowers students and youth with STEM education, provides quality family time, and empowers adults to use science for understanding and problem-solving. Working with over 20 nonprofit partners in the county, the Museum provides more than 1,200 \$5 memberships and 42 camp scholarships to families in underserved neighborhoods, offering valuable learning opportunities. In addition, last year the Museum welcomed nearly 15,000 Durham County residents with free admission and access to numerous Community Day events and programs. As an essential partner in Durham’s educational ecosystem, the Museum creates a brighter future for the Durham community and the world.

In addition to supporting Durham families and schools with fun and educational adventures, the Museum makes a vital impact on the local economy. With nearly 640,000 visitors annually, a recent economic impact study found that the Museum generates \$47.5 million for the local economy every year. The Museum is committed to equity in operations from hiring to contracting, applying a diversity, equity, and inclusion lens to all its endeavors. Durham County also provides large capital project support to the Museum through long term debt issuances (mainly General Obligation Bonds).

<b>2007 GO Bond funds for NCMLS capital projects</b>	\$4,170,812
<b>2016 GO Bond funds for NCMLS capital projects</b>	\$14,067,705
<b>2022 GO Bond funds for NCMLS capital projects</b>	\$13,995,000

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$2,358,124</b>	<b>\$2,358,124</b>	<b>\$2,358,124</b>	<b>\$2,608,124</b>	<b>\$2,508,124</b>	<b>6.36%</b>
Operating	\$2,358,124	\$2,358,124	\$2,358,124	\$2,608,124	\$2,508,124	6.36%
<b>Net County Cost</b>	<b>\$2,358,124</b>	<b>\$2,358,124</b>	<b>\$2,358,124</b>	<b>\$2,608,124</b>	<b>\$2,508,124</b>	<b>6.36%</b>

**Budget Highlights**

- County funding for NCMLS increases \$150,000 for FY 2025-26 after flat funding for FY 2024-25, with local funding supporting:
  - Salary adjustments for staff, including increased benefits costs.
  - Early childhood and school-readiness programming previously funded by grants being absorbed into operating budget.
  - Additional one-time expense for unanticipated legacy building construction programs including weatherproofing and stormwater infrastructure.

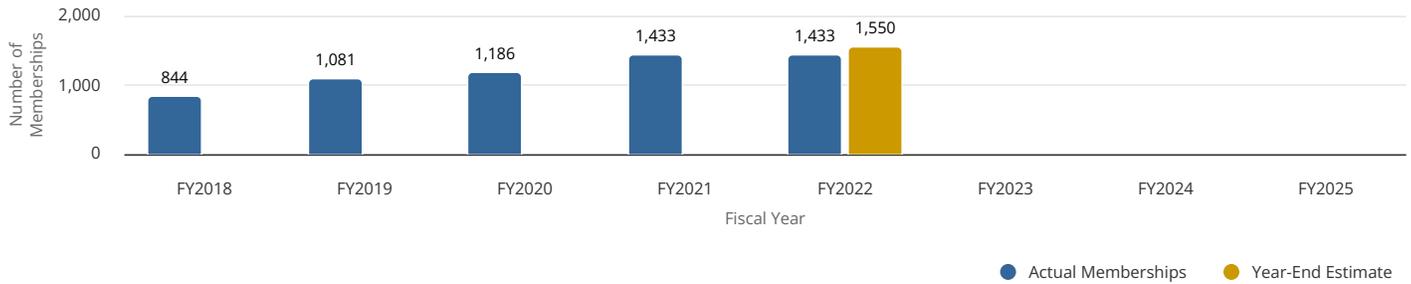
# North Carolina Museum of Life and Science Department Performance Measures

## IGNITE LEARNING MEMBERSHIPS

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

DATA SOURCE

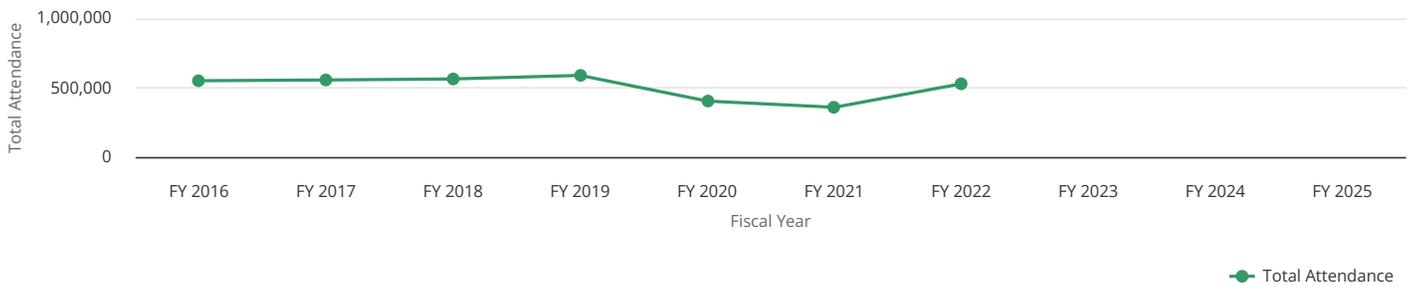
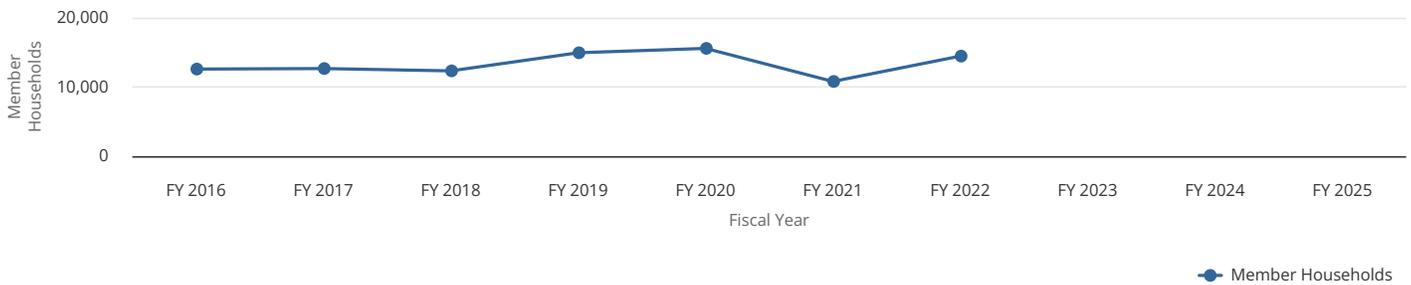


## MEMBER HOUSEHOLDS

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

DATA SOURCE



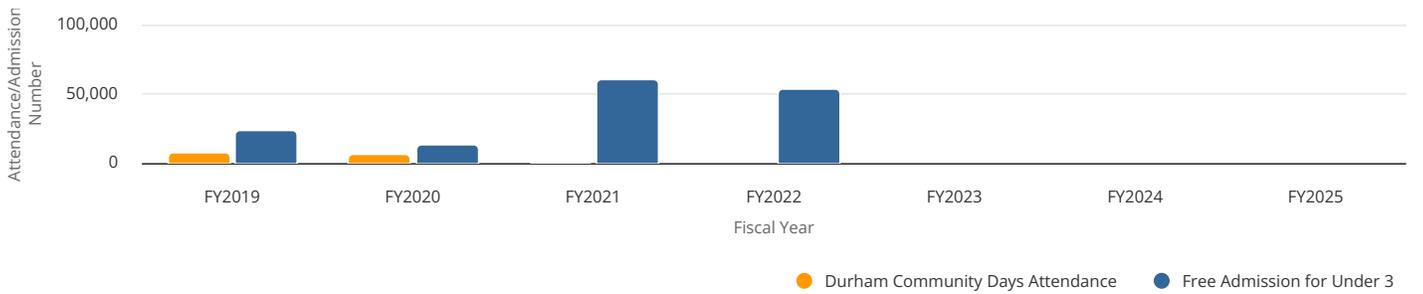
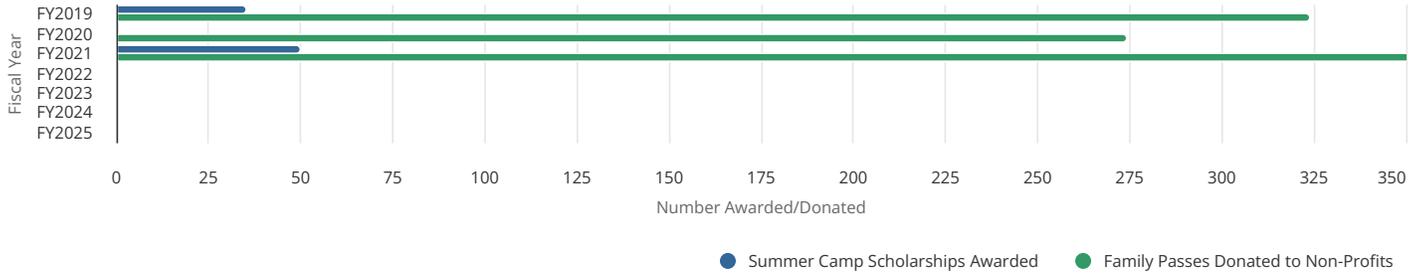
# North Carolina Museum of Life and Science Department Performance Measures

## COMMUNITY SCHOLARSHIPS AND DONATIONS

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

DATA SOURCE



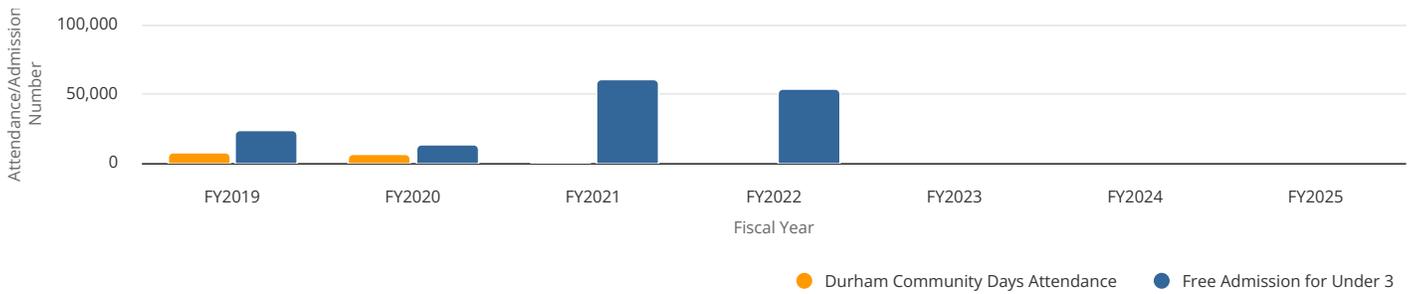
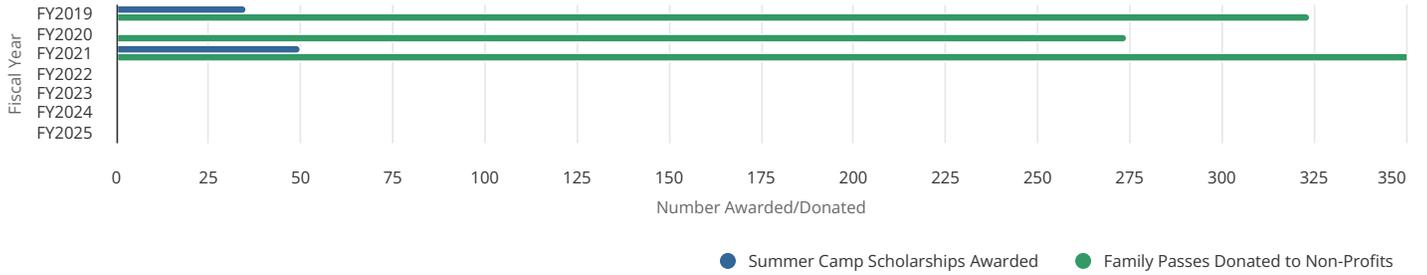
# North Carolina Museum of Life and Science Department Performance Measures

## COMMUNITY PROGRAMS

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

DATA SOURCE



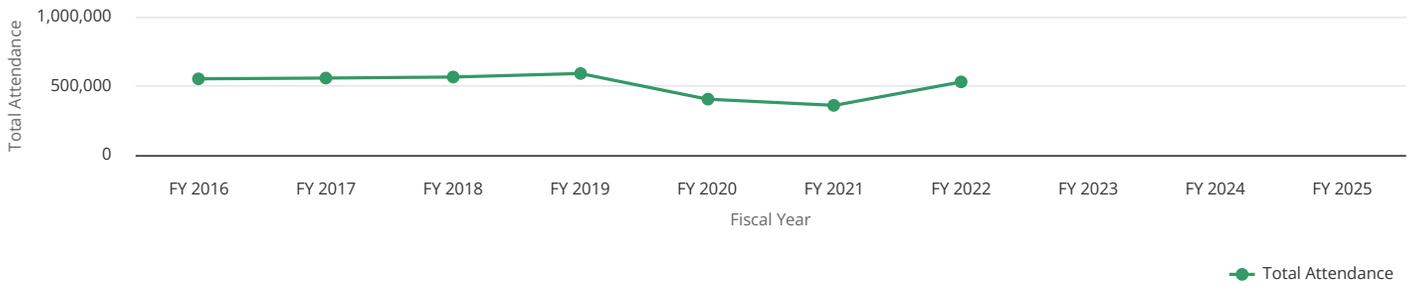
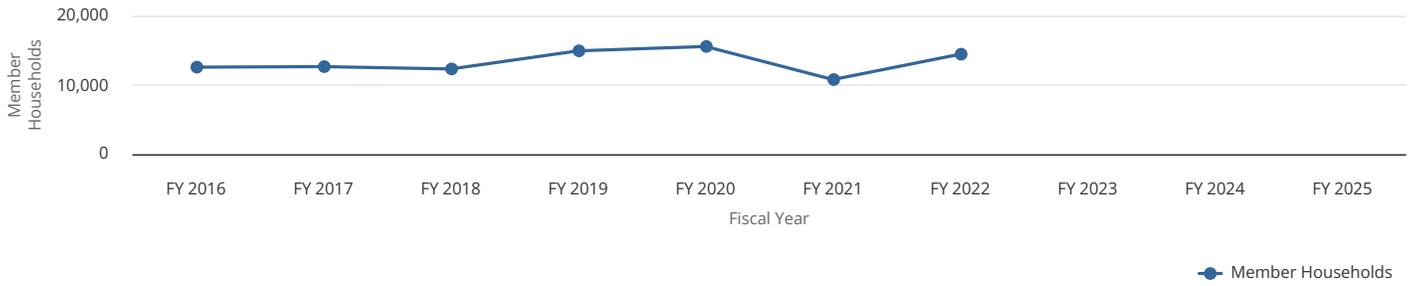
# North Carolina Museum of Life and Science Department Performance Measures

## TOTAL ATTENDANCE

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

DATA SOURCE





## Other General Funds

These are funds that for accounting purposes are grouped with the general funds.

Other General Funds Expenditures	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.
Risk Management	\$5,284,417	\$6,004,558	\$5,784,792	\$6,702,246	\$6,684,746	11.33%
Swap Agreement 05		\$500,000		\$2,500,000	\$2,500,000	400.00%
Reappraisal Reserve Fund	\$681,390	\$753,619	\$735,840	\$978,914	\$978,914	29.90%
Capital Improvement Plan	\$107,906,917	\$115,928,165	\$115,928,301	\$134,130,157	\$126,101,344	8.78%
Public Art Funds	\$178,352	\$500,000	\$327,006	\$416,443	\$300,000	-40.00%
Benefits Plan	\$39,286,233	\$44,343,109	\$46,481,641	\$50,630,558	\$50,630,558	14.18%
LEO Special Separation Allowance	\$687,671	\$683,700	\$738,279	\$750,027	\$750,027	9.70%
<b>Total</b>	<b>\$154,024,981</b>	<b>\$168,713,151</b>	<b>\$169,995,859</b>	<b>\$196,108,345</b>	<b>\$187,945,589</b>	<b>11.40%</b>



### Description

Durham County’s Risk Management function is a coordinated and ongoing effort to assess and respond to risks which affect the achievement of the County’ Strategic Plan. This is achieved through risk identification, assessment, and mitigation strategies to protect County employees, assets, and operations from loss. The Risk Management function also recommends risk financing methods to ensure the financial integrity of the County is not impaired should a significant loss occur.

### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$5,284,417</b>	<b>\$6,004,558</b>	<b>\$5,784,792</b>	<b>\$6,702,246</b>	<b>\$6,684,746</b>	<b>11.33%</b>
Personnel	\$655,569	\$864,456	\$661,713	\$879,168	\$879,168	1.70%
Operating	\$4,513,995	\$5,007,534	\$4,985,717	\$5,672,461	\$5,654,961	12.93%
Capital						
Transfers Out	\$114,854	\$132,568	\$137,362	\$150,617	\$150,617	13.61%
<b>Revenue</b>	<b>\$4,595,590</b>	<b>\$6,004,558</b>	<b>\$5,784,792</b>	<b>\$6,702,246</b>	<b>\$6,684,746</b>	<b>11.33%</b>
Investment Income	\$272,029					
Service Charges	\$4,323,561	\$4,323,561	\$4,323,561	\$6,421,787	\$6,421,787	48.53%
Transfers In		\$1,680,997	\$1,461,231	\$280,459	\$262,959	-84.36%
<b>Net County Cost</b>	<b>\$688,827</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
7.00	7.00	7.00	7.00	7.00

\*

### Budget Highlights

- The overall budget increase is driven by rising insurance premiums, which are projected to grow by 15% in FY 2025-26 due to market trends affecting cyber, property, and public safety coverage.

## Risk Management Performance Measures

### TOTAL COST OF RISK AS A PERCENTAGE OF DURHAM COUNTY BUDGET

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

DATA SOURCE

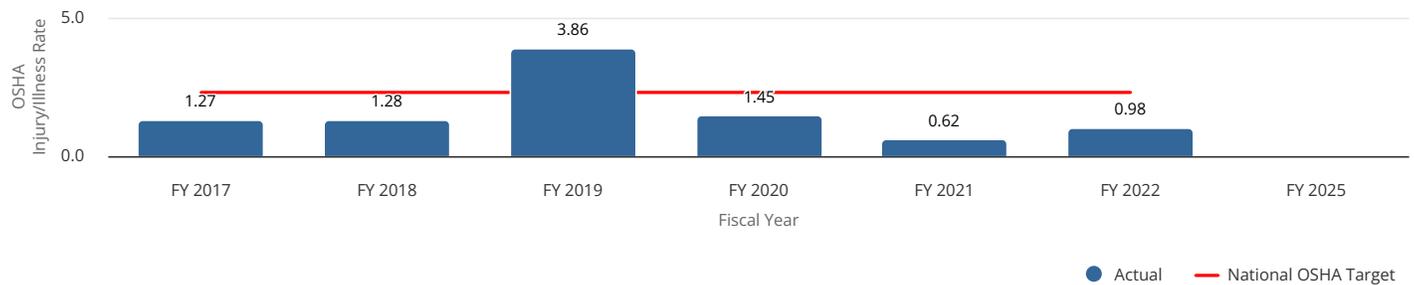


### DURHAM COUNTY OSHA RECORDABLE INJURY/ILLNESS RATE

MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

EXPLANATION OF ACTUALS AND TRENDS

DATA SOURCE





## Description

On July 30, 2004, Durham County entered a floating, or basis swap, on \$125,810,000 of its outstanding fixed rate bonds. The notional amount of the SWAP agreement is equal to the par value of selected bonds. The swap agreement allows the County to make payments to the counterparty based on the taxable-equivalent Bond Market Association (BMA) index and for the counterparty to make reciprocal payments based on a floating rate priced at six-month LIBOR (London Interbank Offered Rate) plus a net amount of .952%. The agreement matured March 1, 2023. The balance in this fund is the reflection of this agreement, which calls for net payments to be made on March 15 and September 15 each year. Payments are accrued on a monthly basis and paid to the County every six months.

The Board of County Commissioners established a policy requiring 50% of the savings be placed in a restricted account until such time the committed funds equal 110% of the liquidation value of the SWAP, and the balance available to support unrestricted needs. A total of \$36,380,350 has been received to date. Of these funds, \$20,766,000 is unspent, and most is available as the liquidation value currently of the SWAP fund is almost zero. The County will get two new payments in FY 2025-26 (September 2025 and March 2026), and a conservative estimate is the County will receive \$500,000. For FY 2025-26, \$2,000,000 of available SWAP Fund fund balance will be transferred to the Debt Service Fund to support annual debt service payments and help mitigate property tax rate increases dedicated for debt service support. Fund balance from this fund will also be used in future years to mitigate property tax rate increases needed to support long term debt payments.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Net County Cost</b>	<b>(\$1,207,390)</b>	<b>\$0</b>	<b>(\$1,000,000)</b>	<b>\$0</b>	<b>\$0</b>	
<b>Expenditure</b>		<b>\$500,000</b>		<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>400.00%</b>
Transfers Out		\$500,000		\$2,500,000	\$2,500,000	400.00%
<b>Revenue</b>	<b>\$1,207,390</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>400.00%</b>
Investment Income	\$569,833					
Other Revenues	\$637,558	\$500,000	\$1,000,000	\$500,000	\$500,000	0.00%
Transfers In				\$2,000,000	\$2,000,000	



**Description**

The goal of revaluation process is to ensure all real property has been reappraised in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the reappraisal year. The purpose of the General Reappraisal program is to meet statutory obligations to fairly appraise all real property within the County to determine its true value. North Carolina General Statute 105-286 requires every county to conduct a general reappraisal (revaluation) at least once every eight years or within the cycle set forth by a resolution adopted by the County Commissioners.

Durham County is currently on an four-year revaluation cycle and this annual funding supports personnel expenses and data collection necessary to meet statutory obligations.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$681,390</b>	<b>\$753,619</b>	<b>\$735,840</b>	<b>\$978,914</b>	<b>\$978,914</b>	<b>29.90%</b>
Personnel	\$398,034	\$377,784	\$450,632	\$393,828	\$393,828	4.25%
Operating	\$229,937	\$300,083	\$216,727	\$499,019	\$499,019	66.29%
Transfers Out	\$53,419	\$75,752	\$68,480	\$86,067	\$86,067	13.62%
<b>Revenue</b>	<b>\$339,926</b>	<b>\$753,619</b>	<b>\$502,917</b>	<b>\$978,914</b>	<b>\$978,914</b>	<b>29.90%</b>
Investment Income	\$24,009					
Transfers In	\$315,917	\$753,619	\$502,917	\$978,914	\$978,914	29.90%
<b>Net County Cost</b>	<b>\$341,464</b>	<b>\$0</b>	<b>\$232,923</b>	<b>\$0</b>	<b>\$0</b>	

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
4.00	4.00	4.00	4.00	4.00

**Budget Highlights:**

- Operating funds have increased, mainly within contracted services, to account for higher vendor costs and to provide the amount of funding needed to conduct the revaluation process every four years. (\$200,000)



**Description**

Concurrent with the 1986 bond referendum described in the Debt Service Fund section, the Board of County Commissioners established a Capital Financing Plan for the purpose of funding all major capital projects undertaken by the County. Revenues dedicated to the Capital Financing Plan are listed below with estimates for the upcoming fiscal year. In addition to debt service on general obligation bonds, these monies will be spent to retire debt associated with certificates of participation as well as to fund pay-as-you-go (county contribution) projects. The long-range Capital Financing Plan can be found in the FY 2024-33 Capital Improvement Plan. Durham County’s Capital Financing Policy follows.

Revenues	FY2025-26
Property Taxes (7.57 cents)	\$64,657,126
Sales Taxes (Art. 40, 42, & 46)	\$55,217,053
Occupancy Taxes	\$3,168,165
Interest Earnings	\$500,000
Miscellaneous Revenue	\$469,000
Fund Balance	\$2,090,000
<b>TOTAL RESOURCES</b>	<b>\$126,101,344</b>

Expenditures	FY2025-26
Motor Vehicle Tax Collection Fees (State)	\$89,999
Transfer to Debt Service	\$105,687,704
Transfer to Public Art Fund	\$300,000
County Contribution*	\$20,023,641
Transfer to General Fund	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$126,101,344</b>

<i>*Projects funded with County contribution. These projects include:</i>	
Ongoing HVAC Replacement	\$200,313
Ongoing Roof Replacement	\$400,678
Ongoing Building Envelope	\$857,768
Ongoing Security Improvements	\$867,209
County Stadium Upgrades	\$139,100
Ongoing Facilities Systems Upgrades	\$514,596
Ongoing Parking Lot Replacement	\$80,237
JCD Transition House	\$625,283
Open Space Land Acquisition	\$500,000
IT AI Automation	\$600,000
IT Disaster Recovery Site	\$55,000
IT Hardware Replacement	\$3,517,763
IT Security Program Support	\$386,720
EMS Stations Renovations	\$530,000
EMS Equipment Replacement	\$2,701,426
Durham to Roxboro Rail Trail	\$100,000
DTCC – Retrofit HVAC	\$1,470,000
Multi-Dept. Radios & Towers	\$2,250,000
EMS-Duke West (2 Bay)	\$337,080
EMS-Far East County (2 Bay)	\$250,000
EMS-MLK Blvd (4 Bay)	\$334,423
IT-Sheriff Body Worn & Car Cameras	\$565,045
Sheriff-RTP Annex	\$750,000
808 Pettigrew Street	\$500,000
CISS at Streets at Hope Valley	\$1,491,000
<b>TOTAL EXPENDITURES</b>	<b>\$20,023,641</b>

For FY 2025-26, the portion of the County-wide tax rate dedicated to the Capital Financing Plan is 7.57 cents, which is a 1.00 cent increase from estimated revaluation related “revenue neutral” property tax rate of 6.57 cents. The property tax rate increase is related to the County taking on (spending) close to the full amount of voter approved 2022 GO Bond debt that is supporting new school construction along with existing public school renovations and major capital projects at Durham Technical Community College and the Museum of Life and Science.

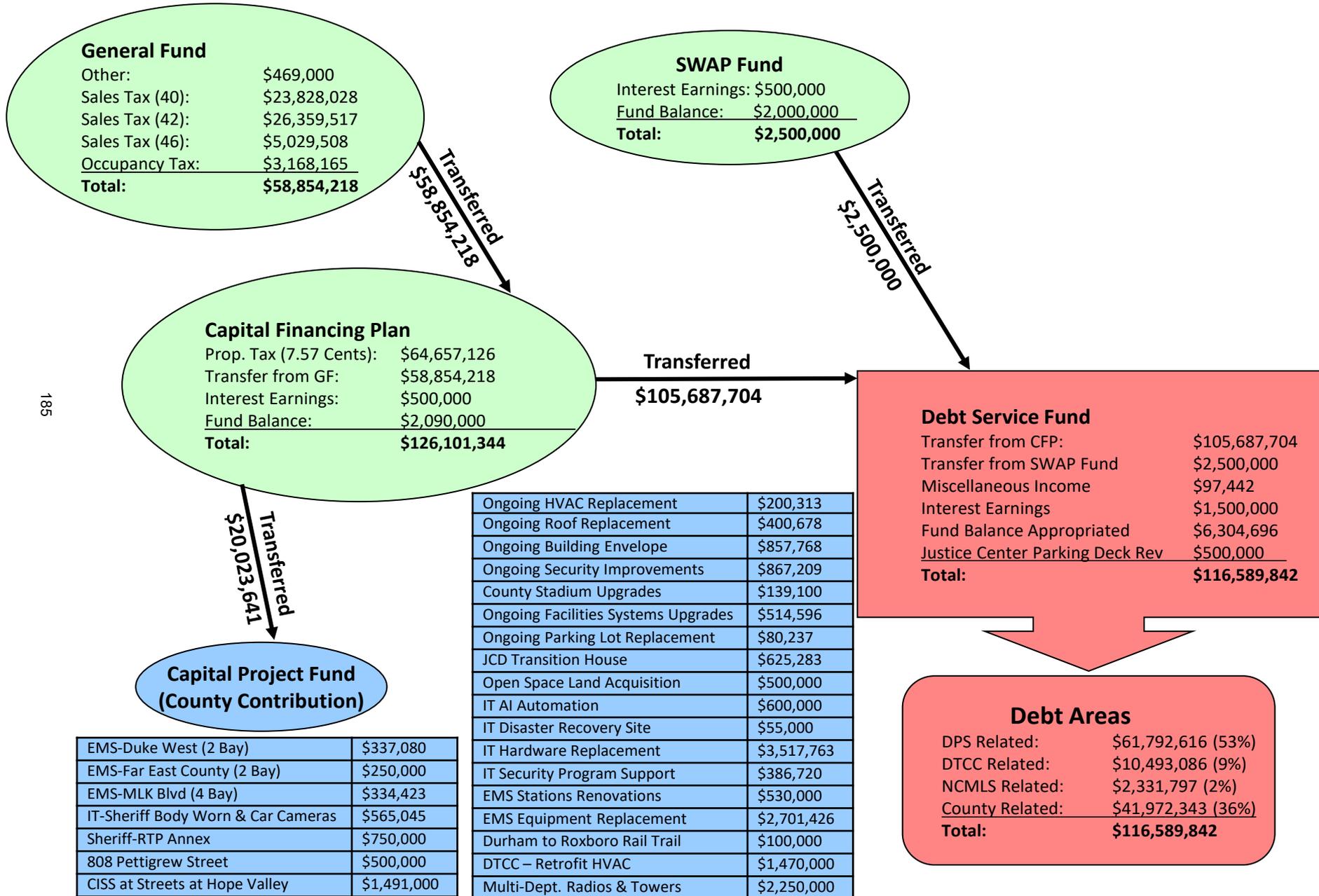
### Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$107,906,917</b>	<b>\$115,928,165</b>	<b>\$115,928,301</b>	<b>\$134,130,157</b>	<b>\$126,101,344</b>	<b>8.78%</b>
Operating	\$85,590	\$90,000	\$90,136	\$90,000	\$89,999	-0.00%
Transfers Out	\$107,821,327	\$115,838,165	\$115,838,165	\$134,040,157	\$126,011,345	8.78%
<b>Revenue</b>	<b>\$119,033,971</b>	<b>\$115,928,165</b>	<b>\$112,884,368</b>	<b>\$134,130,157</b>	<b>\$126,101,344</b>	<b>8.78%</b>
Taxes	\$52,216,825	\$53,874,186	\$54,002,152	\$72,685,885	\$64,657,126	20.02%
Investment Income	\$363,172	\$500,000	\$505,118	\$500,000	\$500,000	0.00%
Transfers In	\$66,453,974	\$61,553,979	\$58,377,098	\$60,944,272	\$60,944,218	-0.99%
<b>Net County Cost</b>	<b>(\$11,127,054)</b>	<b>\$0</b>	<b>\$3,043,933</b>	<b>\$0</b>	<b>\$0</b>	

### Budget Highlights

- Significant revenue growth (dedicated property tax and sales tax) in previous fiscal years has positioned the Capital Finance Fund to support a recently approved (November 2022) General Obligation bond referendum with 1.5 cent tax rate increase needed for the FY 2023-24 budget. However, slowing revenue growth, particularly in dedicated sales tax, as well as continued 2022 GO Bond spending means a significant property tax rate increase for FY 2025-26. Current estimated spending for FY 2025-26 creates the need for a 1.00 cent property tax rate increase from the revaluation related revenue neutral property tax rate of 6.57 cents. The total property tax rate needed to support capital project costs and annual debt service payments is 7.57 cents. Revenue growth over the past five years has increased the fund balance (savings account) of the Capital Finance Plan (those saved funds have since been transferred to the Debt Service Fund), and those “saved” funds will help minimize the needed tax rate increase for GO Bond issuance while also minimizing tax rate fluctuations in future years.
- County funding (Pay as You Go) of \$20 million is supporting a significant number of capital projects (25) for the FY 2025-26 year. Most of these projects are a part of the current Capital Improvement Plan and this spending was expected. Future year spending of County “cash” will likely not be as high.
- The Capital Financing Fund is appropriating \$2,090,000 of available Capital Financing Fund fund balance (noted in the first bullet point) to support capital project spending as well as annual debt service payments.
- Per Board of Count Commissioner policy \$300,000 of County funding is directed to support art installations at various County properties.
- A graphical representation of the Capital Financing Plan Debt Funding is included in this section. For more information on bonded capital projects, debt service, debt limits and principal and interest payments, refer to the Debt Service Fund section of the budget.

# Capital Improvement Plan Debt Funding FY 2025-26



## **DURHAM COUNTY CAPITAL FINANCING POLICY**

Durham County recognizes the goal of the Capital Financing Policy is to provide for the adequate funding of the County's capital program while avoiding erratic increases and decreases in the County's property tax rate. Thus, a Capital Financing Plan for the payment of debt related to projects financed by long-term borrowing shall be updated annually.

The County currently dedicates the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects:

- Article 40 and Article 42 one-half cent sales taxes;
- County share of the Occupancy Tax; and
- County-wide property taxes.

The County reserves up to 20% of these annually-dedicated revenues for pay-as-you-go projects. In addition, the Pay-As-You-Go Policy restricts dedicated property tax revenue to 20% of a maximum of 5 cents, or 1 cent, in County-wide property taxes.

Investment earnings on unexpended debt proceeds shall be restricted to the payment of debt. Investment earnings on amounts restricted for the payment of debt and pay-as-you-go funds shall bear the same restrictions as the principal amounts generating these investment earnings.

Excess funds, if available, within the Debt Service Fund may be used to provide advance funding for capital projects pending bond sale. Such advances or loans would be repaid with interest based on the monthly yield of the North Carolina Cash Management Trust short-term investment fund.

This policy applies to the Board of County Commissioners and County Administration and may be revised by the Board as it deems appropriate to meet the changing needs of the County for capital financing.

### **RESOLUTION OF THE DURHAM COUNTY BOARD OF COMMISSIONERS AMENDING ITS POLICY ON FINANCING CAPITAL PROJECTS**

WHEREAS, Durham County adopted on March 27, 1989, a policy setting forth that the County will annually update and review its capital needs and its plan for financing the payment of debt for projects financed by long-term borrowing; and

WHEREAS, Durham County recognizes that the goal of its capital financing policy is to provide for the adequate funding of the County's capital program while avoiding erratic increases and decreases in the County's property tax rate; and

WHEREAS, in an attempt to meet this goal, the Board identified in the policy certain sources of revenue to the County from which funds would be used for the satisfaction of the County's debt obligations; and

WHEREAS, this policy applies to the governing board and administration of the County and may be revised from time to time by the governing board as it deems appropriate to meet the changing needs of the County for capital financing:

NOW, THEREFORE BE IT RESOLVED that the Board of Commissioners of Durham County hereby amends its policy of financing capital projects and capital project debt revised and approved on June 26, 2006 as follows:

The county will annually designate:

1. Article 40 and Article 42 one-half cent sales taxes,
2. The County's share of the occupancy tax,
3. Countywide property taxes,
4. In addition, dedicated property tax revenue to 20% of a maximum of five cents (or 1 cent) in countywide property taxes for pay-as-you-go projects.

AND BE IT FURTHER RESOLVED that all provisions of the policy adopted on March 27, 1989, which are not inconsistent with the provisions hereof remain in full force and effect.



# LAW ENFORCEMENT OFFICERS' SPECIAL SEPARATION ALLOWANCE FUND

## Description

The Law Enforcement Officers' Special Separation Allowance (LEOSSA) is a statutorily mandated monthly payment made to eligible retired local law enforcement officers.

In addition to regular retirement benefits budgeted within the General Fund, the County must also pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service and/or those persons 55 years of age who have completed five or more years of creditable service. The annual allowance is 0.85% of base compensation at the time of retirement times the number of years of service. The officer is eligible to receive this benefit until age 62.

The North Carolina General Assembly in July 1986 required that a LEO Trust Fund be established, and Durham County established a LEO Trust Fund in July 1987. The LEO Trust Fund was originally structured as a pension trust fund, but the Governmental Accounting Standards Board later required that the County reclassify the LEOSSA Trust Fund to the General Fund. The County continues to fund LEOSSA through annual budget appropriations and reports committed fund balance for LEOSSA in the General Fund.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$687,671</b>	<b>\$683,700</b>	<b>\$738,279</b>	<b>\$750,027</b>	<b>\$750,027</b>	<b>9.70%</b>
Personnel	\$687,671	\$683,700	\$738,279	\$750,027	\$750,027	9.70%
Transfers Out	\$0		\$0			
<b>Revenue</b>	<b>\$648,054</b>	<b>\$683,700</b>	<b>\$738,279</b>	<b>\$750,027</b>	<b>\$750,027</b>	<b>9.70%</b>
Investment Income	\$44,054		\$45,000			
Transfers In	\$604,000	\$683,700	\$693,279	\$750,027	\$750,027	9.70%
<b>Net County Cost</b>	<b>\$39,617</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

\* FY 2024-25 Estimate is expected to exceed Original Budget due to a larger-than-anticipated distribution from the fund. These estimates are variable and sometimes difficult to predict since expenditures are dependent on the number of Law Enforcement Officers who have retired but have not yet reached age 62. The Fund maintains adequate fund balance to be able to handle variations such as this.



## Description

Durham County has a benefit plan that is fully self-funded with a specific stop-loss insurance policy that reimburses the County and prevents it from having to pay for catastrophic or unusually high overall claim costs. This plan allows for more effective and efficient management of health care costs for both the County and its employees. By retaining potential profits that would normally accrue to the administrator of a fully insured plan, the County is able to provide a core plan for all employees that includes health, dental, vision, and life insurance coverage at one times each employee's salary. The County also offers dependent coverage that more employees can afford. The County's benefit plan with its supplemental specific stop-loss policy is structured to protect the county from costs that could become a liability, while ensuring our employees continue to receive the care they need.

The fund balance policy was also revised so that unspent funds for the self-insured benefits (e.g., Health and Dental) can only be used as funding for these benefits and will be committed in the County's fund balance. By committing these unspent funds in the County's fund balance and establishing this process in amending the County's Fund Balance Policy, the Board added stronger internal controls to further ensure compliance. To be in compliance, the County is required to perform an annual review of the performance of the self-insured benefits and the reserves for these benefits.

The benefits plan provides health and financial benefit options that maintain or improve employees' physical, mental, and financial health and thereby enhance their overall personal and professional well-being. The County's comprehensive benefits package contributes to the physical, mental, and financial health of its employees and their family members. All full-time employees receive County-paid health, vision, dental, term life, and accidental death and dismemberment insurance (with the County paying a pro-rated portion for part-time employees who work at least 50% of their work schedule). In addition, the County pays a portion of the health insurance coverage for employees' family members and pays the entire cost of employee plus family vision coverage. Employees also have the option of purchasing additional life insurance for themselves and their spouses and children, as well as short and long-term disability, hospital confinement, long term care and legal insurance. Medical and dependent care flexible spending accounts are available, too. The County knows that a robust set of benefit offerings enhances our ability to attract talented and committed employees in the highly competitive Research Triangle area.

For FY 2025-26, the Benefits Fund will be funded through transfers from other funds to the Benefits Plan Fund to cover the cost of the plan:

- \$44,518,040 will be transferred from the General Fund for employees that reside in that fund
- \$796,118 charge for service from the Sewer Utility Enterprise Fund for employees that reside in that fund
- \$150,617 will be transferred from the Risk Management Fund for employees that reside in that fund
- \$86,067 will be transferred from the Reappraisal Reserve Fund for employees that reside in that fund
- \$236,684 charge for service from the Stormwater Fund for employees that reside in that fund
- \$43,032 will be transferred from the Opioid Fund for employees that reside in that fund
- \$4,800,000 funding source for employee contributions booked directly to the Benefits Plan Fund

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$39,286,233</b>	<b>\$44,343,109</b>	<b>\$46,481,641</b>	<b>\$50,630,558</b>	<b>\$50,630,558</b>	<b>14.18%</b>
Personnel	\$38,402,443	\$43,096,207	\$46,208,923	\$48,107,290	\$48,107,290	11.63%
Operating	\$883,789	\$1,246,902	\$272,718	\$2,523,268	\$2,523,268	102.36%
<b>Revenue</b>	<b>\$38,336,557</b>	<b>\$44,343,109</b>	<b>\$46,601,972</b>	<b>\$50,630,558</b>	<b>\$50,630,558</b>	<b>14.18%</b>
Investment Income	\$324,201					
Service Charges	\$3,442,322	\$6,496,915	\$5,501,499	\$5,875,834	\$5,832,801	-10.22%
Transfers In	\$34,570,034	\$37,846,194	\$41,100,473	\$44,754,724	\$44,797,757	18.37%
<b>Net County Cost</b>	<b>\$949,676</b>	<b>\$0</b>	<b>(\$120,331)</b>	<b>\$0</b>	<b>\$0</b>	

## Budget Highlights

- The Benefits Plan Fund is recommended to increase by \$6.3 million to \$50,630,558 in FY 2025-26, an increase of 14.2%. This continues a trend of substantial increases within the fund which can be attributed to several variables:
  - As the County vacancy rate has decreased and additional County positions are created, the Benefits Plan Fund will increase to accommodate the healthcare and related costs of our employees and their family members.
  - The Benefits Plan Fund has also grown to offset significant market rate inflation that is being seen across the healthcare industry, by other local government organizations, and mostly by higher benefits related expenditures within Durham County (expenditure trending continues to rise).
  - A Request for Proposal (RFP) was sent to numerous benefits providers in order to lower healthcare costs or limit growth. While actual savings from this RFP were not secured, growth in costs for FY 2025-26 were limited due to new contract proposals.



**Description**

Durham County’s Public Art Program funding is budgeted in the Public Art Fund. The Durham County Board of Commissioners approved in September 2019 a resolution establishing a county Public Art Program to enhance the County’s recreational and cultural environment by incorporating the work of local artists into the County’s capital improvements. Up to one percent (1%) of the annual Capital Improvement Program budget is set aside each year for eligible public art projects. That funding will be used for the advertisement and recruitment of artists, public outreach efforts, design, fabrication, and installation of artwork in, on, or on the grounds of county properties, as well as other costs required for administration of the program in compliance with adopted policy stipulations. The Public Art Program’s goals are to use art in public spaces to enhance the County’s identity, increase the quantity and quality of art in public spaces, and support emerging local artists.

A detailed county Public Art Program manual can be found on the county’s Web site.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$178,352</b>	<b>\$500,000</b>	<b>\$327,006</b>	<b>\$416,443</b>	<b>\$300,000</b>	<b>-40.00%</b>
Personnel					\$107,993	
Operating	\$178,352		\$327,006		\$8,450	
Transfers Out		\$500,000		\$416,443	\$183,557	-63.29%
<b>Revenue</b>	<b>\$515,757</b>	<b>\$500,000</b>		<b>\$300,000</b>	<b>\$300,000</b>	<b>-40.00%</b>
Investment Income	\$15,757					
Transfers In	\$500,000	\$500,000		\$300,000	\$300,000	-40.00%
<b>Net County Cost</b>	<b>(\$337,405)</b>	<b>\$0</b>	<b>\$327,006</b>	<b>\$116,443</b>	<b>\$0</b>	

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
			1.00	1.00

**Budget Highlights**

- \$300,000 will be appropriated to the Public Art Fund in FY 2025-26. Accumulated funding from previous years may be appropriated from Public Art Fund fund balance as needed. Future years should see the amount dedicated to the Public Art Fund increase as County revenue sources rebound from slowing growth.
- The County’s Public Art Coordinator position, which had been funded as a contracted service in Engineering, was moved to the Public Art Fund and made a permanent position. (\$113,193)



## Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose. The Special Revenue Funds include Fire Districts, Special Park District, and the Community Health Fund

Fund Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommend	% Change Rec. v. Orig.	Dept. % of Funct. Area
Lebanon Fire District	\$1,655,834	\$1,740,676	\$1,740,676	\$2,054,950	\$2,054,950	18.05%	11.19%
Redwood Fire District	\$1,647,163	\$1,458,595	\$1,458,595	\$1,564,064	\$1,564,064	7.23%	8.51%
New Hope Fire District	\$101,839	\$103,017	\$103,017	\$181,115	\$137,106	33.09%	0.75%
Eno Fire District	\$37,808	\$37,471	\$37,471	\$84,164	\$39,164	4.52%	0.21%
Bahama Fire District	\$2,223,100	\$2,019,380	\$2,019,380	\$2,571,279	\$2,571,279	27.33%	14.00%
Special Park District	\$2,138,746	\$2,618,697	\$2,618,447	\$3,716,650	\$3,716,650	41.93%	20.23%
Special Park District - Transportation	\$572,110	\$707,493	\$707,393	\$1,171,012	\$1,171,012	65.52%	6.37%
Durham Fire And Rescue Serv Tax District	\$5,534,198	\$5,483,555	\$5,317,384	\$5,835,549	\$5,835,549	6.42%	31.77%
Community Health Trust	\$1,250,000	\$1,285,681	\$1,285,681	\$1,280,000	\$1,280,000	-0.44%	6.97%
<b>Total</b>	<b>\$15,160,797</b>	<b>\$15,454,565</b>	<b>\$15,288,044</b>	<b>\$18,458,783</b>	<b>\$18,369,774</b>	<b>18.86%</b>	<b>100.00%</b>



### Description

Fire protection in Durham County is provided within six fire districts, which are property tax-supported by residents of each respective district. Fire protection services are provided by incorporated volunteer fire departments, and in addition provide emergency medical services within their districts. All departments respond to requests for assistance to surrounding departments and counties under mutual aid agreements. Coordination of these fire and rescue services is provided by the Fire Marshal’s Office and Emergency Medical Services. The RTP Special Park District is discussed in the next section of this document.

The following table displays tax rates (per \$100 valuation) for the upcoming fiscal year:

Tax Rate by District	FY 2024-25 Approved	FY 2025-26 Revenue Neutral	FY 2025-26 Requested	FY 2025-26 Recommended
Lebanon	12.51	7.69	9.19	9.19 (+1.5)
Redwood	12.75	8.33	9.07	9.07 (+0.74)
New Hope	7.56	4.91	8.00	6.41 (+1.50)
Eno	7.86	4.84	4.84	4.84
Bahama	9.87	7.78	8.83	8.83 (+1.05)
Durham County Fire & Rescue	12.99	8.79	8.29	8.29 (-0.5)

*\*The Durham County Fire and Rescue Service District was created in June of FY 2014-15. This combined district covers both the former Bethesda and Parkwood Fire Districts and allows better distribution of services across both districts. Starting in FY 2018-19, the fire protection and first response services for this district are provided through an Inter-local agreement with the City of Durham. This consolidation provides an economically sustainable method to deliver these life safety services to the citizens of this district.*

### Budget

The operating expenditures seen in the accompanying tables most often comprise two different expenses:

- Fire District funds dispersed directly to the corresponding fire department for their annual operating expenses as approved by the Fire Marshal.
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

The “Transfers Out” seen in the accompanying tables, when applicable, refer to funds that are held for small variances in annual District expenses. These small amounts allow for a small degree of flexibility within budget projections.

Where applicable, the “Transfers In” seen in the accompanying tables refers to a fund balance allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type (or one-time) expenses in a department’s operating budget.

For each District, the revenues and expenditures are equal, reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use only for expenses related directly to those districts.
- Where the table shows an over-expenditure versus revenue, there is actually a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Annual Comprehensive Financial Reports, commonly referred to as ACFR).

# FIRE DISTRICTS

Fund Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Lebanon Fire District</b>						
<b>Expenditure</b>	\$1,655,834	\$1,740,676	\$1,740,676	\$2,054,950	\$2,054,950	18.05%
Operating	\$1,286,677	\$1,740,676	\$1,740,676	\$2,054,950	\$2,054,950	18.05%
Transfers Out	\$369,157					
<b>Revenue</b>	\$1,709,568	\$1,740,676	\$1,724,005	\$2,054,950	\$2,054,950	18.05%
Taxes	\$1,697,437	\$1,675,676	\$1,723,733	\$2,054,950	\$2,054,950	22.63%
Investment Income	\$12,132		\$272			
Transfers In		\$65,000				-100.00%
<b>Redwood Fire District</b>						
<b>Expenditure</b>	\$1,647,163	\$1,458,595	\$1,458,595	\$1,564,064	\$1,564,064	7.23%
Operating	\$1,647,163	\$1,458,595	\$1,458,595	\$1,564,064	\$1,564,064	7.23%
<b>Revenue</b>	\$1,457,905	\$1,458,595	\$1,455,990	\$1,564,064	\$1,564,064	7.23%
Taxes	\$1,434,660	\$1,458,595	\$1,455,815	\$1,564,064	\$1,564,064	7.23%
Investment Income	\$23,245		\$175			
<b>New Hope Fire District</b>						
<b>Expenditure</b>	\$101,839	\$103,017	\$103,017	\$181,115	\$137,106	33.09%
Operating	\$101,839	\$103,017	\$103,017	\$181,115	\$137,106	33.09%
<b>Revenue</b>	\$106,257	\$103,017	\$103,881	\$181,115	\$137,106	33.09%
Taxes	\$104,673	\$103,017	\$103,873	\$171,115	\$137,106	33.09%
Investment Income	\$1,584		\$8			
Transfers In				\$10,000	\$0	
<b>Eno Fire District</b>						
<b>Expenditure</b>	\$37,808	\$37,471	\$37,471	\$84,164	\$39,164	4.52%
Operating	\$37,808	\$37,471	\$37,471	\$84,164	\$39,164	4.52%
<b>Revenue</b>	\$40,167	\$37,471	\$38,951	\$84,164	\$39,164	4.52%
Taxes	\$38,699	\$37,471	\$38,945	\$39,164	\$39,164	4.52%
Investment Income	\$1,468		\$6			
Transfers In				\$45,000	\$0	
<b>Bahama Fire District</b>						
<b>Expenditure</b>	\$2,223,100	\$2,019,380	\$2,019,380	\$2,571,279	\$2,571,279	27.33%
Operating	\$2,223,100	\$1,956,624	\$1,956,624	\$2,571,279	\$2,571,279	31.41%
Transfers Out		\$62,756	\$62,756			-100.00%
<b>Revenue</b>	\$2,203,954	\$2,019,380	\$2,263,486	\$2,571,279	\$2,571,279	27.33%
Taxes	\$2,180,771	\$2,019,380	\$2,263,374	\$2,571,279	\$2,571,279	27.33%
Investment Income	\$23,183		\$112			
<b>Durham Fire And Rescue Serv Tax District</b>						
<b>Expenditure</b>	\$5,534,198	\$5,483,555	\$5,317,384	\$5,835,549	\$5,835,549	6.42%
Operating	\$5,114,448	\$5,317,384	\$5,317,384	\$5,723,493	\$5,723,493	7.64%
Transfers Out	\$419,750	\$166,171		\$112,056	\$112,056	-32.57%
<b>Revenue</b>	\$6,077,649	\$5,483,555	\$5,870,583	\$5,835,549	\$5,835,549	6.42%
Taxes	\$6,007,484	\$5,438,555	\$5,820,270	\$5,785,549	\$5,785,549	6.38%
Investment Income	\$70,164	\$45,000	\$50,313	\$50,000	\$50,000	11.11%
<b>Net County Cost</b>	<b>\$22,795,441</b>	<b>\$21,685,388</b>	<b>\$22,133,419</b>	<b>\$24,582,242</b>	<b>\$24,404,224</b>	<b>12.54%</b>

## Budget Highlights

### Lebanon District

- Beginning on December 1, 2023, the district requested that they no longer have County employed firefighters. This decision is a result of rising County personnel costs, and natural growth in property tax that is unable to keep pace with these increasing expenses. Similar to other fire districts, the Lebanon Fire district will now be responsible for all firefighter coverage for its residents.
- Lebanon Fire Tax District is increasing the tax rate by 1.5 cents to cover increased personnel costs in salaries to remain competitive in the region, and increased vehicle maintenance and insurance costs.

### Redwood Fire District

- Redwood Fire Tax District is increasing the tax rate by 0.74 cents to address staffing and competitive pay, computer equipment, an increase in professional fees, equipment, and increased insurance costs.

### New Hope District

- New Hope Fire Tax District requested a tax rate increase of 3.09 cents, but an increase of only 1.5 cents is recommended to cover increases in personnel and associated operating costs (vehicle maintenance/repair, training). The volume of responses this Fire Department makes into Durham County is approximately 25% of their calls, while the prior tax rate only covered 7% of their revenue. The lower recommended tax rate increase, rather than the requested rate, reflects a plan to phase in the increase over a few fiscal years to spread out the impact on taxpayers.

### Bahama Fire District

- Bahama Fire Tax District is increasing the tax rate by 1.05 cents to continue staffing and maintaining competitive pay, continuing training of new and existing personnel, preparing for equipment and vehicle replacement, and replacing personal protective equipment for their staff.

### Durham County Fire and Rescue District

- When the consolidation with the city to provide fire protection for the District was being put into place, there were staggered tax rate increases projected in order to maintain adequate funding to support the DCFR District long term. Due to the strong growth in that District over the past few fiscal years, the District is able to sustain continued expenses and actually decrease the tax rate by 0.5 cents this fiscal year.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during the recent fiscal years. The new construction, conversion of older spaces to higher value uses (such as laboratories) and significant commercial growth is captured in Real Property valuation increases, creating significant natural growth to support continues needs in those districts.

*\*For Performance Measures related to these Fire Departments, see the Office of Emergency Services section of this document.*



**Description**

In 1986, the Board of County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park (RTP) located within Durham County. The purpose of the district is to provide and maintain certain services and facilities in addition to services and facilities currently provided by the County. Per State statute, the District is authorized to collect taxes for two different purposes. One to support the overall Service District and the other dedicated solely to Public Transportation projects or infrastructure within the District. Both tax rates in this District are allowed at a maximum of ten cents per \$100 valuation.

Note that the RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District; therefore, those residents’ tax rate is the combination of all tax rates for both Districts; for FY 2025-26, the total rate for RTP is 18.59 per \$100 valuation.

Tax Rate by District	FY 2024-25 Approved	FY 2025-26 Revenue Neutral	FY 2025-26 Requested	FY 2025-26 Recommended
RTP General Fund Tax	8.80	6.31	7.80	7.80 (+1.49)
RTP Public Transportation Tax	2.50	1.79	2.50	2.50 (+0.71)
Durham County Fire & Rescue	12.99	8.79	8.29	8.29 (-0.50)

**Budget**

The Operating expenditures seen in the accompanying tables most often comprise two different expenses:

- District funds dispersed directly to the corresponding District for the specific use of that tax rate for their annual operating expenses or to be held by the District for future large expenditures.
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

The “Transfers Out” seen in the accompanying tables, when applicable, refer to funds that are held for small variances in annual District expenses. These small amounts allow for a small degree of flexibility within budget projections.

Where applicable, the “Transfers In” seen in the accompanying tables refers to a fund balance allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type (or one-time) expenses in a department’s operating budget.

The revenues and expenditures for this district are equal, reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use, only for expenses related directly to this District.
- Where the table shows an over-expenditure versus revenue, there is a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Annual Comprehensive Financial Reports, commonly referred to as ACFR).

Fund Name	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimated	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Special Park District</b>						
<b>Expenditure</b>	\$2,138,746	\$2,618,697	\$2,618,447	\$3,716,650	\$3,716,650	41.93%
Operating	\$2,138,746	\$2,615,697	\$2,615,447	\$3,713,650	\$3,713,650	41.98%
Transfers Out		\$3,000	\$3,000	\$3,000	\$3,000	0.00%
<b>Revenue</b>	\$2,327,208	\$2,618,697	\$2,547,649	\$3,716,650	\$3,716,650	41.93%
Taxes	\$2,301,724	\$2,361,578	\$2,547,641	\$3,496,173	\$3,496,173	48.04%
Investment Income	\$25,484		\$8			
Transfers In		\$257,119		\$220,477	\$220,477	-14.25%
<b>Special Park District - Transportation</b>						
<b>Expenditure</b>	\$572,110	\$707,493	\$707,393	\$1,171,012	\$1,171,012	65.52%
Operating	\$572,110	\$705,993	\$705,893	\$1,169,512	\$1,169,512	65.65%
Transfers Out		\$1,500	\$1,500	\$1,500	\$1,500	0.00%
<b>Revenue</b>	\$656,896	\$707,493	\$721,764	\$1,171,012	\$1,171,012	65.52%
Taxes	\$651,254	\$670,903	\$721,762	\$1,120,568	\$1,120,568	67.02%
Investment Income	\$5,642		\$2			
Transfers In		\$36,590		\$50,444	\$50,444	37.86%
<b>Net County Cost</b>	<b>\$5,694,960</b>	<b>\$6,652,380</b>	<b>\$6,595,253</b>	<b>\$9,775,324</b>	<b>\$9,775,324</b>	<b>46.94%</b>

## Budget Highlights

- Research Triangle Foundation, on behalf of the District, requests a general fund tax rate of 7.8 cents per \$100 valuation for FY 2025-26. This is a 1 cent decrease from the FY 2024-25 rate, but a 1.49 cent increase from the FY 2025-26 revenue neutral rate.
- In FY 2023-24, the Research Triangle Foundation requested on behalf of the District, and the Board of Commissioners approved, the implementation of a new tax rate for the District dedicated solely to Public Transportation projects or infrastructure within the District. A rate of 2.5 cents per \$100 valuation was set and the same rate is requested for FY 2025-26. This represents a 0.71 cent increase over the revenue neutral rate. The accumulated tax revenue from inception will be held in a reserve until future projects are identified.
- Both tax increases over the revenue neutral rates are designated to support the anticipated growth in the district over the coming years as led by the Research Triangle Foundation.
- For FY 2025-26, the District is projected to receive a distribution of \$3,678,138 to support the overall Service District. The District is also projected to receive \$1,158,106 from the transportation tax to be used solely to support public transportation needs in the District. The remaining amount noted under expenditures is used to offset motor vehicle tax collection (NCVTS) fees and a 1% collection fee paid directly out of district receipts.
- The distribution amounts noted above for the Service District is comprised of two different items:
  - The District's annual distribution is \$3,457,661 and \$1,107,662 (respectively for their General Fund and Transportation Fund) which supports annual ongoing operations and needs.
  - One-time Fund Balance distributions of \$220,477 and \$50,444 will be made early in the fiscal year to support the general fund and transportation fund, respectively. These funds are available due to the significant growth seen the past several years in the District. This one-time distribution adheres to the County Fund Balance policy ensuring 4% of prior year amounts are maintained.
- Routine operating expenses are budgeted to be relatively consistent with the prior year. The large capital project(s) continue to be improvements to the Park trail system. Most of the trail system has aged and the items being addressed are deferred maintenance items relating to safety concerns, trail widening, and trail extensions to connect the RTP trails to surrounding communities. Additionally, a new public safety initiative is projected to begin in FY 2025-26 after accumulating funding over a three-year period.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during the past several fiscal years. The new construction, conversion of older spaces to higher value uses (such as laboratories), and significant commercial growth is captured in Real Property valuation increases, creating significant natural growth to support continued needs in those districts.



**Description**

The Community Health Fund was established in FY 1998-99 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs. The original balance in the trust fund was \$23 million. Due to revisions in the lease agreement for Durham Regional Hospital, beginning in FY 2009-10 Duke University Health System began paying Durham County \$3,950,000 annually for health-related costs. This amount was reduced to \$1,250,000 for FY 2019-20 and will continue at this amount annually through the conclusion of the agreement in FY 2030-31.

Community Health Fund funds are being used to support Emergency Medical Services (EMS) net expenditures, EMS employee health benefits, and replacement ambulances. FY 2019-20 was the final year that there was significant fund balance available in this fund to provide additional support for EMS related expenditures.

**Budget**

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$1,250,000</b>	<b>\$1,285,681</b>		<b>\$1,280,000</b>	<b>\$1,280,000</b>	<b>-0.44%</b>
Transfers Out	\$1,250,000	\$1,285,681		\$1,280,000	\$1,280,000	-0.44%
<b>Revenue</b>	<b>\$1,278,849</b>	<b>\$1,285,681</b>	<b>\$1,267,338</b>	<b>\$1,280,000</b>	<b>\$1,280,000</b>	<b>-0.44%</b>
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$28,849		\$17,338			
Transfers In		\$35,681		\$30,000	\$30,000	-15.92%
<b>Net County Cost</b>	<b>(\$28,849)</b>	<b>\$0</b>	<b>(\$1,267,338)</b>	<b>\$0</b>	<b>\$0</b>	

**Budget Highlights**

- An additional component of the Duke-County Agreement provides dedicated support to EMS. These funds are received, and can be seen, in that respective page. This contribution started in 2009 at \$2.2 million and increases annually for inflation (by the CPI). For FY 2025-26, this agreement is projected to provide \$3,103,526 to directly support the EMS division operations.
- The funding for the Oakleigh building that was previously provided by Duke had a 10-year term that expired in FY 2017-18. No funds have been budgeted in subsequent fiscal years.
- Funding for the Lincoln Community Health Center goes directly to Lincoln and is not recorded in the County’s Budget.
- The amounts listed under the Transfers In category reflect Fund Balance that is held by the County for this purpose. The total shown will be used this fiscal year to ensure maximizing use of these dedicated funds.



## **Debt Service Fund**

A fund established to account for the repayment of debt principal and interest



**Description**

The Debt Service Fund was established in 1987 to provide for the annual repayment of bonded debt principal and interest, lease-purchase principal and interest, and bond agency fees. Long-term debt, apart from the Enterprise Fund’s debt service, is accounted for in this fund. Prior to 1987, this appropriation was included in the General Fund.

- A bond referendum held in November 2007 was approved by voters, giving the County the authority to issue general obligation bonds in an aggregate principal amount not to exceed \$207.1 million to finance the construction of selected capital projects.
- In April 2007, the County issued the final \$34.09 million of general obligation bonds authorized in the 2003 bond referendum. All funds were allotted to Durham Public Schools projects. Also in April 2007, the County issued \$12.1 million in two-thirds general obligation debt to support six capital projects: \$3.8 million for Criminal Justice Resource Center renovations, \$500,000 for Main Library renovations, \$700,000 for Administration Building renovations, \$350,000 for Emergency Medical Services Station #1 renovations, \$2.7 million for Holton School (CIS Academy), and \$3.95 million for Durham Public Schools’ future land purchases.
- \$60 million of voter-approved 2007 GO bond funds were issued in 2010 for Durham Public Schools, Durham Technical Community College (DTCC), and the NC Museum of Life & Science (NCMLS). Another \$60 million was issued in 2012 for Durham Public Schools. A third issuance of \$51 million was carried out in 2014 for Durham Public Schools. \$39.9 million of unissued 2007 GO bonds is expected to be spent over the next three years for Durham Public Schools and Durham Technical Community College.
- Durham County issued \$125 million in non-general obligation bond funds during FY 2012-13 for various projects including the new Justice Center, (former) judicial building renovations, and a County storage facility.
- A General Obligation bond referendum in November of 2016 approved by a large majority of Durham County citizens supports Main Library renovations, Durham Public Schools infrastructure, Durham Technical Community College capital needs, and North Carolina Museum of Life and Science renovations.
- During the 2016 General Obligation Bond referendum, voters were told that up to 2.5 cents of additional property tax would be needed to support the additional GO Bond debt along with other debt issuances the County planned to make over the 10-year view of the 2017-26 Capital Improvement Plan (CIP). After several recent refinancings of existing debt, along with revised future debt costs and slower than expected debt issuance the property tax increase needed to support ongoing debt service resulted in a 1.75 cents property tax increase in FY 2017-18.
- Durham County’s most recent General Obligation Bond referendum was in November of 2022 and again was approved by a large majority of Durham County citizens. Approved funding was dedicated for Durham Public Schools (new schools and refurbishment or expansion of existing schools), Durham Technical Community College (new buildings), and North Carolina Museum of Life and Science site renovations.

<b>2007 Bond Authorization</b>	
Durham Public Schools Facilities	\$193,448,205
NC Museum of Life and Science	\$4,170,812
Durham Technical Community College	\$8,680,000
Issuance Costs	\$800,983
<b>TOTAL</b>	<b>\$207,100,000</b>

<b>2016 Bond Authorization</b>	
Durham Public Schools Facilities	\$90,000,000
NC Museum of Life and Science	\$14,067,705
Durham Technical Community College	\$20,000,000
Main Library Renovations	\$44,297,262
Issuance Costs	\$1,635,033
<b>TOTAL</b>	<b>\$170,000,000</b>

<b>2022 Bond Authorization</b>	
Durham Public Schools Facilities	\$423,505,000
NC Museum of Life and Science	\$13,995,000
Durham Technical Community College	\$112,740,000
<b>TOTAL</b>	<b>\$550,240,000</b>

- For FY 2025-26, the portion of the County tax rate dedicated to fund the Capital Financing Plan, which helps support debt service payments will increase 1.94 cents to 8.51 cents to provide funding support related to the 2022 GO Bond referendum. Additional tax increases may be needed to support this bond referendum’s full costs in future years.
- North Carolina law limits local government net debt to 8% of assessed value. Based on current valuations, the County could issue \$3.99 billion in debt. At this writing, the County has \$198.38 million in outstanding General Obligation debt. An additional \$429.55 million in Limited Obligation Bond debt and \$55.54 million of installment purchases (short term debt) is not included in this legal limit.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$130,144,113</b>	<b>\$108,841,636</b>	<b>\$108,013,174</b>	<b>\$116,589,842</b>	<b>\$116,589,842</b>	<b>7.12%</b>
Other Expenditure	\$126,330,725	\$107,749,942	\$93,030,782	\$116,589,842	\$116,589,842	8.20%
Transfers Out	\$3,813,389	\$1,091,694	\$14,982,392			-100.00%
<b>Revenue</b>	<b>\$149,971,497</b>	<b>\$108,841,636</b>	<b>\$109,078,422</b>	<b>\$116,589,842</b>	<b>\$116,589,842</b>	<b>7.12%</b>
Investment Income	\$1,939,420	\$890,823	\$2,140,816	\$1,597,442	\$1,597,442	79.32%
Service Charges	\$541,432	\$500,000	\$504,312	\$500,000	\$500,000	0.00%
Other Revenues	\$103,699					
Transfers In	\$147,386,946	\$107,450,813	\$106,433,294	\$114,492,400	\$114,492,400	6.55%
<b>Net County Cost</b>	<b>(\$19,827,384)</b>	<b>\$0</b>	<b>(\$1,065,248)</b>	<b>\$0</b>	<b>\$0</b>	

The following table shows bond payments for the Debt Service Fund. Note: Information on Enterprise Fund debt service may be found in the Enterprise Fund section of this document.

	2023-24 Actual Expenditures	2024-25 Original Budget	2024-25 12 Month Estimate	2025-26 Department Requested	2025-26 Manager Recommended
<b>BOND PRINCIPAL</b>	\$22,305,000	\$34,689,051	\$25,000,000	\$33,869,916	\$33,869,916
<b>BOND INTEREST</b>	\$9,614,287	\$18,246,107	\$14,000,000	\$17,220,514	\$17,220,514
<b>OTHER*</b>	\$98,224,826	\$55,906,478	\$69,013,174	\$65,499,412	\$65,499,412
<b>TOTAL</b>	<b>\$130,144,113</b>	<b>\$108,841,636</b>	<b>\$108,013,174</b>	<b>\$116,589,842</b>	<b>\$116,589,842</b>

\*Includes other debt service, bond agency fees, and debt sale expenditures.

## Budget Highlights

- Initial estimates for a tax rate increase needed to pay for costs related to the 2022 GO Bond referendum was an additional 2.5 cents on the property tax rate in the FY 2023-24 budget. Due to stronger than expected estimated revenue growth (dedicated to support debt service) the property tax rate increase needed for FY 2023-24 was approved at 1.5 cents and the FY 2024-25 capital financing related property tax rate stayed flat. The Recommended FY 2025-26 budget sees a 1.0 cent property tax increase above the revenue neutral property tax rate allocated to support continued 2022 GO Bond debt service and capital project allocations. Part of this property tax rate increase is due to lower-than-expected growth in dedicated sales tax revenue as well as a loss in occupancy tax revenue due to state law changes, and finally additional capital project costs related to inflation and new or expanded capital projects.
- FY 2023-24 estimates include actual issuance amounts that pass through the Debt Service Fund. And while they skew the totals versus budgeted amounts, they do not materially affect the overall spending related to debt service. They are technical allocations relating specifically to the issuances of long-term debt.



## **Enterprise Fund**

A fund established to account for operations that are financed and operated in a manner similar to private business where the services provided are funded directly through user charges.

Water and sewer operations are included in the Enterprise Fund.



## Description

The purpose of the Stormwater and Erosion Control program is to protect water quality through compliance with state regulations and enforcement of County ordinances. The Stormwater Enterprise Fund consists of revenues from plans review and permitting fees as well as the Durham County Stormwater Utility Fee.

The Durham County Stormwater and Erosion Control Division is tasked with finding ways to manage the ongoing challenge of stormwater impacts to the unincorporated areas of the County and meet state requirements (Jordan Lake and Falls Lake Rules) to reduce pollutants, especially nutrients like phosphorous and nitrogen, in our waterways. As the County continues to grow, the need to address increasing stormwater runoff and the pollutants it carries is a necessity. Nutrient management for both existing and new development is mandated by the North Carolina Department of Environmental Quality.

In order to pay for the projects that will be needed to address nutrient loading from existing development and meet state stormwater requirements, Durham County implemented a Stormwater Utility Fee in FY2021. It is a fair, equitable, and stable way for Durham County to collect revenue to help fund the activities required to meet the nutrient rules. It is estimated that it may cost Durham County more than \$70 million dollars over the next 20 years to reduce pollutants in our waterways to meet the state requirements.

Previously, the Stormwater and Erosion Control Division were included as part of the General Fund in the Engineering and Environmental Services. However, with the adoption of the Durham County Stormwater Utility Fee, the entirety of the Division moved to its own Enterprise Fund. Revenues for existing activities including stormwater and erosion control plans reviews, land disturbance permits, stormwater permits and annual inspection fees, and reinspection fees associated with enforcement actions, are combined with revenues from the Stormwater Fee to fund water quality protection programs throughout the County.

## Programs

### Erosion Control

The Erosion Control Program administers and enforces the sedimentation and erosion control sections of the Durham City-County Unified Development Ordinance. A state-delegated local program, it includes all privately funded, non-agricultural land-disturbing activities of more than 12,000 square feet in both the City of Durham and the unincorporated areas of the County. The Program conducts plan reviews, issues land disturbance permits, and inspects permitted projects for compliance.

### Stormwater

The Stormwater Program is responsible for administering the Durham County Stormwater Ordinance, which applies to all unincorporated areas of Durham County, and for enforcing the Neuse River, Falls Lake, and Jordan Lake nutrient management new development rules through development reviews including flood control, water quantity, and water quality control measures. It is also responsible for maintaining the County's compliance with the rules through stormwater retrofit identification, illicit discharge detection and elimination, and education and outreach activities.

### Stormwater Utility

The Stormwater Utility Fee is charged to all properties in the unincorporated areas of Durham County with development. The fee is based on the amount of impervious surface area on a property. It is divided into residential and non-residential charges, with residential properties paying one of three flat rate tiers. Non-residential properties pay per the total amount of impervious area with no maximum charge. Revenues from the Stormwater Utility Fee fund compliance actions required by the Neuse River, Falls Lake, and Jordan Lake nutrient management strategies.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$2,461,024</b>	<b>\$3,376,000</b>	<b>\$3,862,236</b>	<b>\$4,475,696</b>	<b>\$4,475,696</b>	<b>32.57%</b>
Personnel	\$1,052,108	\$1,235,335	\$1,083,817	\$1,288,512	\$1,288,512	4.30%
Operating	\$1,342,779	\$929,458	\$1,875,930	\$1,179,180	\$1,179,180	26.87%
Capital	\$66,137	\$56,000	\$47,282	\$52,000	\$52,000	-7.14%
Transfers Out		\$1,155,207	\$855,207	\$1,956,004	\$1,956,004	69.32%
<b>Revenue</b>	<b>\$3,755,540</b>	<b>\$3,376,000</b>	<b>\$3,838,168</b>	<b>\$4,475,696</b>	<b>\$4,475,696</b>	<b>32.57%</b>
Taxes	\$7,399	\$2,000	\$1,681	\$2,000	\$2,000	0.00%
Licenses and Permits	\$1,426,910	\$593,500	\$997,765	\$723,500	\$723,500	21.90%
Intergovernmental				\$500,000	\$500,000	
Investment Income	\$89,961					
Sewer Connection Fees	\$57,478	\$30,000	\$48,152	\$30,000	\$30,000	0.00%
Enterprise Charges	\$2,173,792	\$2,750,000	\$2,790,320	\$3,219,696	\$3,219,696	17.08%
Other Revenues		\$500	\$250	\$500	\$500	0.00%
Transfers In						
<b>Net County Cost</b>	<b>(\$1,294,516)</b>	<b>\$0</b>	<b>\$24,068</b>	<b>\$0</b>	<b>\$0</b>	

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
11.00	11.00	11.00	11.00	11.00

\*The FY 2023-24 Estimated Budget includes \$640,208 in prior-year spending obligations that were not completed in FY 2024-25.

## Budget Highlights

- The budget includes an increase to the Stormwater Utility fee from \$80 per Equivalent Residential Unit, or ERU, to \$96 per ERU in FY 2025-26. The increased revenue will cover the cost of complying with the Falls Lake and Jordan Lake Rules, a nutrient management strategy designed to restore water quality in the lakes by reducing the amount of pollution entering upstream. The Stormwater Enterprise Fund expects that Stormwater Utility fee revenue will increase from \$2,750,000 to \$2,790,320.
- The budget includes funding for the Whispering Pines Stream Restoration project. (\$500,000)
- The budget will also support a new mid-sized 4x4 vehicle. (\$50,000)

# Stormwater Enterprise Performance Measures

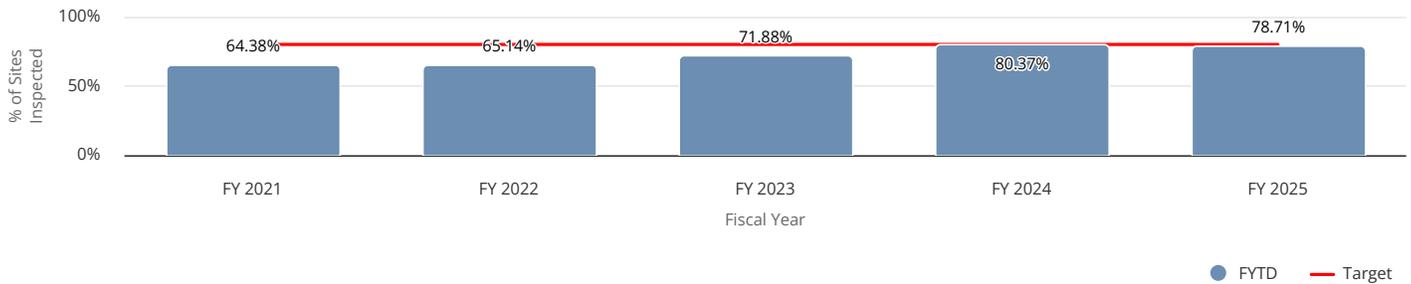
## Stormwater Utility: Average percentage of sites inspected monthly

### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

Measuring the percent (%) of permitted sites that are inspected monthly. Monthly inspections are critical in maintaining compliance with land disturbance permits and erosion control plans. Maintaining compliance is the best way to keep sediment out of our streams and rivers, thus protecting our environment and aligning with Goal 4.

### EXPLANATION OF ACTUALS AND TRENDS

Overall, this objective is trending in the right direction. There are a number of factors that can contribute to fluctuation in the number of sites inspected monthly. Weather can limit EC Technicians' ability to get to sites, and there were several big storms in the fall. Additionally, noncompliant and sites under enforcement require repeat visits meaning other sites go longer between inspections. Inspection continues to be the biggest factor in maintaining site compliance.



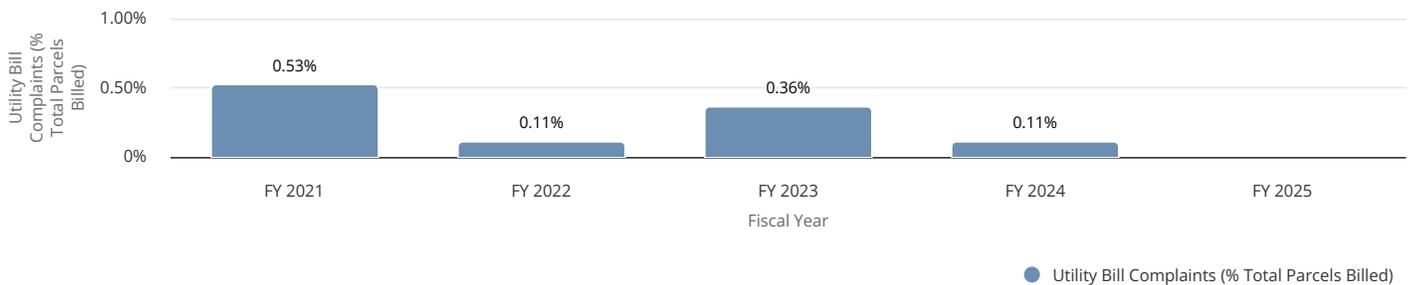
## Stormwater Utility: Utility Bill Complaints (as a Percent of Total Parcels Billed)

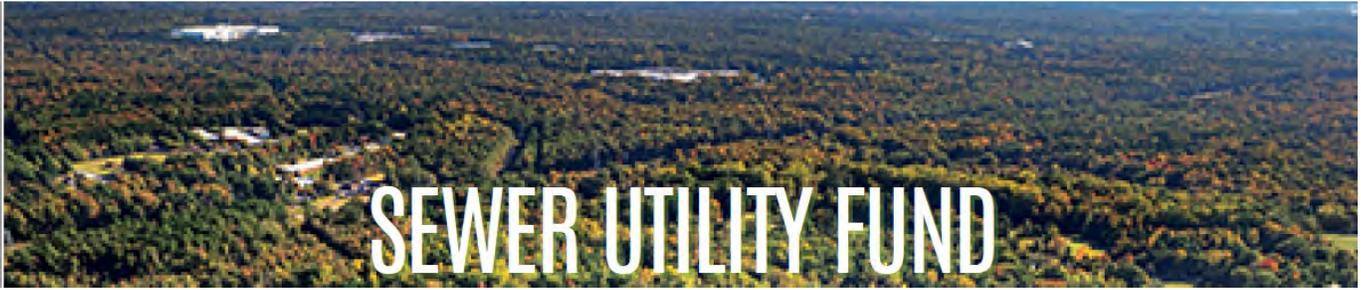
### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

The number of Stormwater Utility Bill complaints as a percentage of the total number of parcels billed. This gives an idea of the accuracy of billing as well as a general acceptance of the utility fee overall.

### EXPLANATION OF ACTUALS AND TRENDS

The number of complaints is minimal and as expected has dropped since adoption as most property owners become more accepting of the fee. Additionally, with the addition of the Stormwater Education Specialist position in FY24, increased education and outreach has increased understanding of the necessity and use of the fees.





## Description

The Utility Division is responsible for the operation of the County-Owned Triangle Wastewater Treatment Plant (TWWTP) and reclaimed water system, associated collection system, Wexford subdivision collection system, and the Rougemont Water System. The Utility Division's primary purpose is to provide wastewater services to Research Triangle Park and surrounding areas to support the Durham County portion of the Research Triangle Park Economic Engine. The Utility Division provides water service to a portion of Rougemont. Support for these services is provided through utility charges to users of the system. The Utility Division Office is located at 5926 NC Hwy 55 East, Durham, North Carolina, 27713. Office hours are Monday – Friday, 8:00 AM – 5:00 PM, Telephone: 919-560-9033; Fax: 919-544-8590.

## Budget

Category	FY 2023-24 Actuals	FY 2024-25 Original	FY 2024-25 Estimate	FY 2025-26 Requested	FY 2025-26 Recommended	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$15,202,622</b>	<b>\$17,318,580</b>	<b>\$18,170,975</b>	<b>\$21,383,590</b>	<b>\$21,383,590</b>	<b>23.47%</b>
Personnel	\$3,482,638	\$3,983,309	\$3,145,783	\$4,357,987	\$4,357,987	9.41%
Operating	\$5,043,248	\$5,591,540	\$7,808,350	\$5,926,755	\$5,926,755	6.00%
Capital	\$628,568	\$858,500	\$1,033,825	\$476,500	\$476,500	-44.50%
Other Expenditure	\$1,743,833	\$1,733,018	\$1,733,018	\$1,716,704	\$1,716,704	-0.94%
Transfers Out	\$4,304,335	\$5,152,213	\$4,450,000	\$8,905,644	\$8,905,644	72.85%
<b>Revenue</b>	<b>\$21,810,775</b>	<b>\$17,318,580</b>	<b>\$17,386,214</b>	<b>\$21,383,590</b>	<b>\$21,383,590</b>	<b>23.47%</b>
Licenses and Permits	\$146,019	\$50,000	\$61,105	\$65,000	\$65,000	30.00%
Investment Income	\$922,217					
Sewer Connection Fees	\$2,733,803	\$2,530,000	\$2,550,171	\$1,540,000	\$1,540,000	-39.13%
Service Charges	\$97,375	\$12,000	\$36,612	\$12,000	\$12,000	0.00%
Enterprise Charges	\$15,620,661	\$14,726,580	\$14,738,326	\$19,766,590	\$19,766,590	34.22%
Transfers In	\$2,290,700					
<b>Net County Cost</b>	<b>(\$6,608,153)</b>	<b>\$0</b>	<b>\$784,761</b>	<b>\$0</b>	<b>\$0</b>	

FY 2023-24 Actual FTE	FY 2024-25 Original FTE	FY 2024-25 Estimated FTE	FY 2025-26 Requested FTE	FY 2025-26 Recommended FTE
37.00	37.00	37.00	38.00	38.00

\*The FY 2023-24 Estimated Budget includes more than \$1 million in prior-year spending obligations that were not completed in FY 2024-25.

Payments for Sewer Utility Debt Service		
	FY 2024-25	FY 2025-26
<b>PRINCIPAL</b>	\$ 1,531,146	\$ 1,551,146
<b>INTEREST</b>	\$ 196,872	\$ 160,558
<b>Bond Agency Fees</b>	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>\$ 1,733,018</b>	<b>\$ 1,716,704</b>

## Budget Highlights

- The budget supports one new FTE, a Water & Distribution Technician, who will work with the Rougemont Water Distribution System and the Reclaimed Water Distribution System. A 4x4 vehicle is included in this request. (\$139,743)
- The Sewer Utility monthly consumption rate will increase from \$7.19/hundred cubic feet to \$8.05/hundred cubic feet, which is projected to bring in revenue of more than \$19.32 million. The funding will be used to support capital costs and annual capital debt.

## Sewer Utility Performance Measures

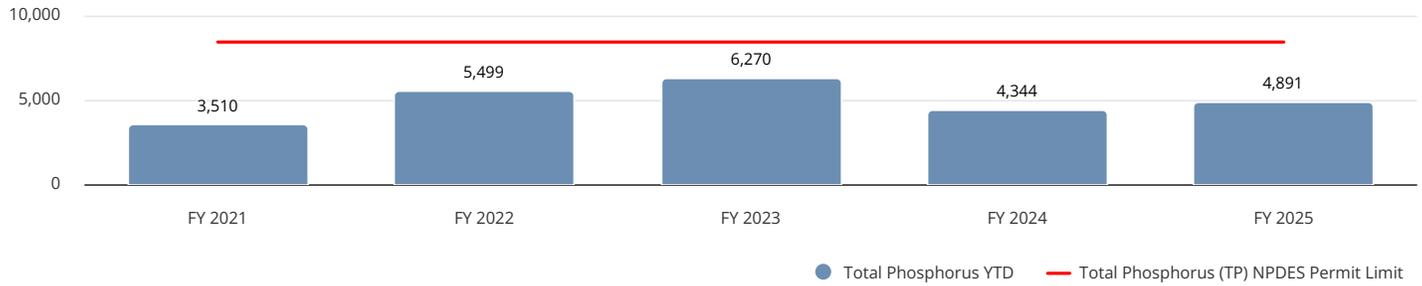
### ANNUAL POUNDS OF TOTAL PHOSPHORUS (TP) DISCHARGED FROM TRIANGLE WWTP

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the amount of total phosphorus being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the National Pollutant Discharge Elimination System (NPDES) permit, the WWTP can discharge a certain quantity of phosphorus per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Phosphorus in the right amount is needed to sustain life, but too much can make water harmful.

#### EXPLANATION OF ACTUALS AND TRENDS

Compliant for 2024.



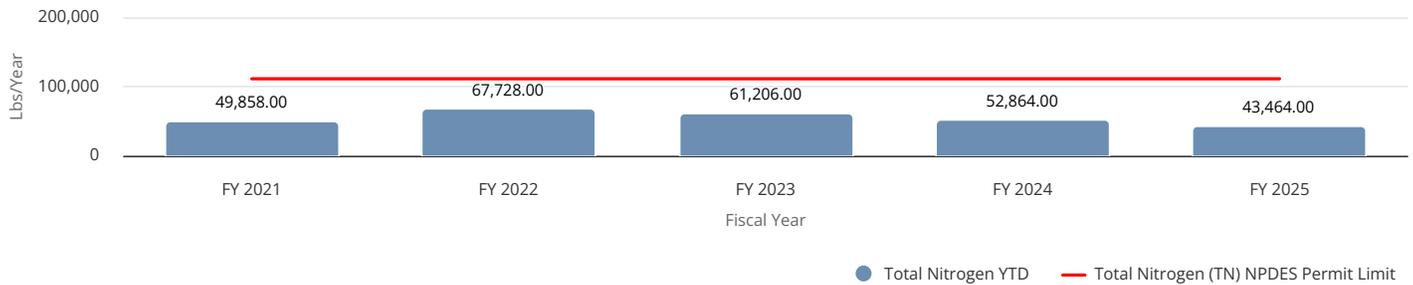
### ANNUAL POUNDS OF TOTAL NITROGEN (TN) DISCHARGED FROM TRIANGLE WWTP

#### MEASURE DESCRIPTION (WHY IS THIS IMPORTANT?)

This measure shows the amount of total nitrogen being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the National Pollutant Discharge Elimination System (NPDES) permit, the WWTP can discharge a certain quantity of nitrogen per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Nitrogen in the right amount is needed to sustain life, but too much can make water harmful.

#### EXPLANATION OF ACTUALS AND TRENDS

Compliant for 2024.





## **Appendix**

Additional supplementary material.

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# AMERICAN RESCUE PLAN ACT (ARPA) FUND AND OPIOID FUND

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The Opioid and American Rescue Plan Act Funds are categorized as Special Revenue Funds. The Opioid Fund is annually budgeted and handled as a separate ordinance and document. The American Rescue Plan Act Fund is a grant project ordinance as allowed by General Statute and recommended by UNC School of Government. These Funds are set up to span the life of the distributions as opposed to being constrained to fiscal years. There are some transfers (see Nondepartmental) to reimburse for expenses incurred that are allowable per the regulations directing these Funds.

## **Opioid Fund**

### **Description**

In July 2021, a bipartisan coalition of state attorneys general announced the National Opioid Settlement (NOS) – a historic \$26 billion agreement that will bring much needed help to communities harmed by the opioid epidemic. The funds can only be used to address the opioid epidemic and support treatment, recovery, harm reduction, and other life-saving programs and services.

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The State of North Carolina and all 100 counties joined the agreement. A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used throughout the state. To maximize funds flowing to North Carolina communities on the front lines of the opioid epidemic, the MOA allocates 15 percent of settlement funds to the State and sends the remaining 85 percent to NC's 100 counties and 17 municipalities. Durham County is expected to receive nearly \$11.6 million over an 18-year period.

Before spending settlement funds, Durham County must first select which opioid mitigation strategies it would like to fund. The Durham County Board of Commissioners is planning on how to best invest the settlement funds and has solicited community members' help with prioritizing how the funds will be spent. There are 12 strategies eligible for NOS funding, and public feedback will guide the BOCC in its decisions based upon priorities expressed from community feedback. This information will help Durham County identify what its current services lack, the parts of the community hardest hit by the opioid epidemic, the most important resources needed, and other identified issues.

## **ARPA Fund**

### **Description**

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by President Biden. ARPA, a \$1.9 trillion investment, established the Coronavirus State and Local Fiscal Recovery Fund. This fund provides \$350 billion to state, local, territorial, and Tribal governments nationwide for COVID-19 pandemic recovery assistance. This bill provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. ARPA funds are intended to help offset revenue losses resulting from the pandemic, as well as fund other community needs.

Durham County received \$62,445,275 to be encumbered by 2024 and spent by 2026. The City of Durham is a key partner in the distribution of ARPA funds. Joint engagement efforts occurred in FY 2021-22 to explore how funding could be spent to align with local priorities.

The Board of County Commissioners approved a spending plan in FY 2023-23. Major allocations include \$10 million for broadband infrastructure in unincorporated communities and \$5.5 million for workforce development programs. Another \$10 million is planned expenditure for housing security support. Expanded behavior health support services and crime intervention expenditures are planned at over \$6 million.



## **Fees**

Durham County and City Fees are adopted as part of the Annual Durham County Budget Ordinance

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
Lines highlighted in Yellow in this table are new or updated fees for FY 2025-26			
<b>All Departments</b>			
	8.5 x 11 paper copies	\$0.05/page (unless otherwise stated)	\$0.05/page (unless otherwise stated)
<b>Board of Elections</b>			
	Reports - 8.5 x 11 paper	\$0.05/page	\$0.05/page
	Diskettes and CDs - processing fee	\$5.00	\$5.00
	Labels - duplex on 8.5 x 11 paper	\$0.30 per label / Free with furnished labels	\$0.30 per label / Free with furnished labels
	Certificates	\$1.00	\$1.00
	Maps	8½" x 11" = \$0.05 22" x 34" = \$10 34" x 44" = \$15	8½" x 11" = \$0.05 22" x 34" = \$10 34" x 44" = \$15
	8.5 x 11 paper	\$0.05/page	\$0.05/page
	34 x 42 paper	\$10.00	\$10.00
<b>General Services</b>			
	Solid Waste Management fee (County)	\$169.63/year	\$181/year
	Solid Waste Management fee (City)	\$169.63/year	\$181/year
	Solid Waste Management fee (out of County users)	\$250/year	\$275/year
<b>Library</b>			
	Overdue fines on all materials (books, DVDs, CDs, etc.)	Fee structure is the same for all materials: No Fines on Overdue Items	Fee structure is the same for all materials: No Fines on Overdue Items
	Technology Lending	\$5/day/overdue item, no maximum	\$5/day/overdue item, no maximum
	Duplicating	\$0.10 per black and white 8 ½ x 11 page single-sided, \$.20 per black and white 8 ½ x 14 page single-sided, \$.25 per color 8 ½ x 11 page single-sided, \$.50 per color 8 ½ x 14 page single-sided	\$0.10 per black and white 8 ½ x 11 page single-sided, \$.20 per black and white 8 ½ x 14 page single-sided, \$.25 per color 8 ½ x 11 page single-sided, \$.50 per color 8 ½ x 14 page single-sided
	Out-of-County users	\$45.00	\$45.00
	Makerspace Fees	3-D printed filament = \$0.10 per gram Card Stock – 8 ½" x 11" = \$0.50 per sheet Birch Plywood - 6"x12"x1/8" = \$2/sheet 12"x24"1/8" = \$4/sheet Acrylic/Plexiglass 12"x12"x1/8" = \$8/sheet Iron-On - 10"x12" = \$1.50 per sheet Resin Board - 4"x4"x1.2" = \$10 per block Vinyl, Magnets, Sticker Paper, etc. = \$2 per sheet 2 Foot Poster – 24" x 24" = \$5 3 Foot Poster – 24" x 36" = \$10 6 Foot Poster – 24" x 72" = \$15 8 Foot Poster – 24" x 96" = \$21	3-D printed filament = \$0.10 per gram Card Stock – 8 ½" x 11" = \$0.50 per sheet Birch Plywood - 6"x12"x1/8" = \$2/sheet 12"x24"1/8" = \$4/sheet Acrylic/Plexiglass 12"x12"x1/8" = \$8/sheet Iron-On - 10"x12" = \$1.50 per sheet Resin Board - 4"x4"x1.2" = \$10 per block Vinyl, Magnets, Sticker Paper, etc. = \$2 per sheet 2 Foot Poster – 24" x 24" = \$5 3 Foot Poster – 24" x 36" = \$10 6 Foot Poster – 24" x 72" = \$15 8 Foot Poster – 24" x 96" = \$21
	Returned Check Fee	\$15 per returned check	\$15 per returned check
	Replacement Library Card	\$1 per replacement card	\$1 per replacement card
	Lost damaged items	Equal to the replacement cost of plus \$5 processing fee per item	Equal to the replacement cost of plus \$5 processing fee per item
	Meeting room rental fee	Nonprofits: no refreshments - free Refreshments - \$25 Commercial/For-profit: meetings up to 4 hours - \$100 Meetings more than 4 hours - \$200, Partners: free	Nonprofits: no refreshments - free Refreshments - \$25 Commercial/For-profit: meetings up to 4 hours - \$100 Meetings more than 4 hours - \$200, Partners: free
<b>Sheriff</b>			
	Driver/Criminal History Fees	\$10.00	\$10.00
	Fingerprinting Fees (2 cards)	\$15.00	\$15.00
	Fingerprinting Fees (Concealed Weapon)	\$10.00	\$10.00
	Fingerprinting Fees (thumbprint)	\$5.00	\$5.00
	Concealed Weapon Permits	\$90.00	\$80.00
	Concealed Weapon Permits - Renewal	\$75.00	\$75.00
	Concealed Weapon Permits - Duplicate	\$15.00	\$15.00
	Concealed Weapons Permit - Lamination	\$3.00	\$3.00
	Report Copies	\$3.00	\$3.00
	Civil Process (in state)	\$30.00	\$30.00
	Civil Process (out of state)	\$100.00	\$100.00
	Security Card	\$10.00	\$10.00
	US Marshals Federal Detainee Housing	\$100/day	\$100/day
	US Marshals Federal Detainee Transport	\$28/hour	\$28/hour
	State Prisoner Reimbursement	\$18.00	\$18.00
	State Inmate Backlog	\$40.00	\$40.00
	Inmate Mail Returns	\$0.50	\$0.50
	DVD/CD copy	\$5.00	\$5.00
	SMCP Per Diem Housing	\$40.00	\$40.00
	SMCP Transports Fee (Hourly)	\$25.00	\$25.00
<b>Animal Services</b>			
<b>Impoundment</b>			
	1st offense + boarding fee + civil penalty	\$25.00	\$25.00
	2nd offense + boarding fee + civil penalty	\$60.00	\$60.00
	3rd offense + boarding fee + civil penalty	\$95.00	\$95.00
	4th offense and subsequent offenses	\$150.00	\$150.00
<b>Boarding</b>			

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	Dogs	\$12/day	\$12/day
	Cats	\$8/day	\$8/day
	<b>Civil penalties</b>		
	1st offense	\$50.00	\$50.00
	2nd offense	\$100.00	\$100.00
	3rd offense and subsequent offenses	\$150.00	\$150.00
	Failure to vaccinate dog/cat	\$250.00	\$250.00
	Animal Rabies vaccination (at shelter or animal control office)	\$10.00	\$10.00
	<b>Public Health</b>		
<b>Nutrition</b>			
	MNT, initial visit, 15 minute unit	\$34.25	\$35.75
	MNT, subsequent visit, 15 minute unit	\$29.81	\$31.28
	DSMT individual visit, 30 minute unit	\$51.26	\$51.26
	DSMT group session of 2 or more, 30 minute unit	\$14.77	\$14.77
	Patient Education group visit	\$5.00	\$5.00
<b>Community Health</b>			
	Insert Drug Implant Device	\$270.16	\$270.16
	Removal non-biodegradable drug delivery implant	\$306.82	\$306.82
	Removal with reinsertion, non-biodegradable drug delivery implant	\$426.24	\$426.24
	Diaphragm fitting	\$104.87	\$104.87
	Colpo W/O biopsy	\$209.75	\$209.75
	Colposcopy of cervix w/biopsy(s) of the cervix and endocervical curettage	\$293.92	\$293.92
	Colposcopy of the cervix with endocervical curettage	\$229.98	\$229.98
	IUD Insert	\$139.83	\$139.83
	IUD Removal	\$181.92	\$181.92
	Fetal Non-Stress Test (FNST)	\$93.68	\$93.68
	Maternal Health package 4-6 vs	\$885.83	\$885.83
	Maternal Health package 7+ vs	\$1,583.62	\$1,583.62
	Postpartum Exam	\$359.08	\$359.08
	Pregnancy Test (urine)	\$16.29	\$16.29
	Tdap	\$52.95	\$52.95
	Varivax	\$141.60	\$141.60
	Pediarix (DTaP-HepB-Polio)	\$0.00	\$0.00
	Pneumonia Vaccine (PneumoVax)	\$119.48	\$119.48
	PR MENACWYD/MENACWY-CRM CONJ VACC GRPS ACWY IM USE//M	\$104.72	\$104.72
	Meningococcal	\$0.00	\$0.00
	Herpes Zoster (Shingles) vaccine	\$229.93	\$229.93
	Hepatitis B (ped)	\$0.00	\$0.00
	Hepatitis B (Adult)	\$63.25	\$63.25
	Medication Administration	\$17.04	\$17.04
	I-693 Form Competition	\$42.70	\$42.70
	Health Ed. Child/parenting Class	\$8.71	\$8.71
	OV, New, Minimal	\$91.29	\$91.29
	OV, Est, Comprehensive	\$276.27	\$276.27
	OV, New, Limited	\$142.55	\$142.55
	OV, Comprehensive	\$206.36	\$206.36
	OV, New, Detailed	\$314.86	\$314.86
	OV, New, Comprehensive	\$424.47	\$424.47
	OV, Est, Minimal	\$50.22	\$50.22
	OV, Est, Limited	\$83.69	\$83.69
	OV Est Expanded	\$139.15	\$139.15
	OV, Est, Detailed	\$204.99	\$204.99
	New FP Preventive Age 5-11	\$229.43	\$229.43
	New Preventive age 12-17	\$259.30	\$259.30
	New Preventive age 18-39	\$250.48	\$250.48
	New Preventive age 40-64	\$292.53	\$292.53
	New Preventive age 65>years	\$316.05	\$316.05
	Est Preventive age 5-11 years	\$201.60	\$201.60
	Est Preventive age 12-17	\$227.29	\$227.29
	Est Preventive age 18-39	\$226.04	\$226.04
	Est Preventive age 40-64	\$240.97	\$240.97
	Est Preventive age 65>years	\$240.97	\$240.97
	Smoking Cessation Couns 3-10 minutes	\$27.15	\$27.15
	Smoking Cessation Counseling >10minutes	\$54.30	\$54.30
	Prev. Counseling/Centering Pregnancy	\$40.73	\$40.73
	AV/Unplanned Pregnancy	\$0.00	\$0.00
	Depo-Provera IM	\$23.60	\$23.60
	Depo-SubQ Injection	\$1.04	\$1.04
	Rhogam	\$154.09	\$154.09
	Liletta IUD	\$93.19	\$93.19
	Mirena IUD	\$214.41	\$214.41
	IUD Device (Paragard)	\$295.12	\$295.12
	Etonogestrel Implant system (Nexplanon)	\$418.95	\$418.95
	Risk Screen - PMH	\$73.50	\$73.50
	Postpartum-PMH	\$220.50	\$220.50
	Childbirth Education Class	\$12.77	\$12.77
	DSV Counseling	\$128.02	\$128.02
	FP Pregnancy Test Counseling	\$128.02	\$128.02
	Postpartum Visit	\$128.02	\$128.02

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	Behavioral health Counseling	\$128.02	\$128.02
	Inmate Copay/DC Detention Center	\$20.00	\$20.00
	Destruction of Genital Warts Male	\$254.55	\$254.55
	TCA Vulva	\$251.50	\$251.50
	TB PPD	\$25.00	\$25.00
	Rabies Titer	\$50.00	\$50.00
	IM Admin	\$20.45	\$20.45
	IM Admin (additional vaccine)	\$20.45	\$20.45
	Oral Nasal Admin only Vaccine given on DOS	\$20.45	\$20.45
	Oral Nasal Admin any other vaccine on the DOS	\$20.45	\$20.45
	Hepatitis A (Adult)	\$59.85	\$59.85
	Hepatitis A (ped)	\$66.08	\$66.08
	Twinrix	\$121.56	\$121.56
	HIB (pedvax)	\$20.45	\$20.45
	HIB (ActHIB)	\$20.45	\$20.45
	Gardasil-HPV Females/males 9-26 payor 6	\$0.00	\$0.00
	Prevnar 13	\$20.45	\$20.45
	Pre-Exposure Rabies	\$390.41	\$390.41
	Shringrix	\$166.73	\$166.73
	Rotovirus	\$0.00	\$0.00
	Flu (6-35 months)	\$38.08	\$38.08
	Kinrix (DTaP-IPV)	\$0.00	\$0.00
	Pentacel (DTaP-IPV Hib)	\$0.00	\$0.00
	DTaP	\$0.00	\$0.00
	MMR, Live	\$89.05	\$89.05
	IPV	\$0.00	\$0.00
	Td(Tetanus and diphtheria)	\$48.24	\$48.24
	Indiv Counseling 15 min.	\$53.28	\$53.28
	Indiv Counseling 30 min.	\$106.57	\$106.57
	Indiv Counseling 45 min.	\$159.85	\$159.85
	Indiv Counseling 60 min.	\$213.14	\$213.14
	Flu Vaccine, 3 yrs & >, IM	\$38.08	\$38.08
	#PPD Positive result, for a contact (Report Only)	\$0.00	\$0.00
	#PPD Negative negative result, for a contact (Report Only)	\$0.00	\$0.00
	#PPD Not Read	\$0.00	\$0.00
	Phone Interpretation	\$0.00	\$0.00
	RN services up to 15 minutesX _____ units	\$27.33	\$27.33
	STD Control Treatment (RN) X _____ units	\$19.50	\$19.50
	PR POLIOMYELITIS IMMUNIZATN,INACTV,SUB-Q	\$39.13	\$39.13
	PR MENB-4C RECOMBNT PROT & OUTER MEMB VESIC VACC IM	\$196.72	\$196.72
	PR MENB-FHBP RECOMBNT LIPOPROTEIN VACC 2/3 DOSE IM	\$172.43	\$172.43
	CHG ECHOGRAPHY,TRANSVAGINAL	\$208.85	\$208.85
	PR 9VHPV VACC 2/3 DOSE SCHED IM USE	\$273.46	\$273.46
	PPD- PPD not read contact (person did not return) (Report Only)	\$0.00	\$0.00
	PPD- non- contact (person did not return) (Report Only)	\$0.00	\$0.00
	Reading a PPD that was placed elsewhere (Report Only)	\$0.00	\$0.00
	CHG IAADIADOO HIV1 ANTIGEN W/HIV1 & HIV2	\$0.00	\$0.00
	SMALLPOX&MONKEYPOX VAC 0.5ML	\$0.00	\$0.00
	CHI Services SDOH 60 min	\$75.20	\$75.20
	SDOH Risk Assessment	\$17.63	\$17.63
	CHI Services add. 30 min	\$47.05	\$47.05
	RSV vaccine - single-dose vial of lyophilized antigen	\$274.00	\$274.00
	RSV vaccine - single dose PFS	\$292.05	\$292.05
	RSV vaccine - 5 doses/BX PFS	\$292.05	\$292.05
	RSV vaccine - 5 doses/BX PFS 0.5mL	\$485.10	\$485.10
	RSV vaccine - 5 doses/BX PFS 1mL	\$485.10	\$485.10
	CHG COMPLETE CBC (w/o Differential)	\$8.23	\$8.23
	ADMN SARSCOV2 VACC 1 DOSE - VFC	\$20.45	\$20.45
	ADMN SARSCOV2 VACC 1 DOSE	\$65.00	\$65.00
	SARSCOV2 VACC SAPONIN BSD ADJT 5MCG/0.5ML IM USE	\$130.00	\$130.00
	SARSCOV2 VAC 3MCG TRS SUC IM	\$57.50	\$57.50
	SARSCV2 VAC 10MCG TRS SUC IM	\$77.00	\$77.00
	SARSCV2 VAC 30MCG TRS SUC IM	\$115.00	\$115.00
	SARSCOV2 VAC 25 MCG/.25ML IM	\$128.00	\$128.00
	SARSCOV2 VAC 50 MCG/0.5ML IM	\$128.00	\$128.00
	0503F for tracking purposes only: post partum clients MH or FP	\$0.00	\$0.00
	0500F for tracking purposes only: MH NOB appts	\$0.00	\$0.00
	PR INJECTION,THERAP/PROPH/DIAGNOST, IM OR SUBCUT [96372] (Desc Update)	\$25.05	\$25.05
<b>Dental</b>			
	Periodic Oral Exam	\$67.75	\$75.28
	BUCCAL/LABIAL FRENECTOMY (FRENULECTOMY)	\$568.36	\$614.47
	LINGUAL FRENECTOMY (FRENULECTOMY)	\$570.24	\$617.30
	PREFAB PORC/CERAMC CROWN-PRIM TOOTH	\$472.38	\$472.38
	Sealant Repair	\$76.50	\$76.50
	Recement Crown	\$149.61	\$149.61
	Limited Oral Exam (Palliative (emergency) treatment of dental pain- minor procedure	\$99.75	\$99.75
	Oral Exam, under 3 yrs	\$86.57	\$95.98
	Comp Exam, new/existing pt.	\$117.62	\$131.74
	Detailed, extensive oral exam	\$186.31	\$202.31

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	Limited Oral Reevaluation	\$90.34	\$101.63
	Intraoral, incl. bitewings	\$166.56	\$197.61
	Intraoral, periapical, first	\$38.58	\$45.17
	Intraoral, periapical, addl.	\$32.94	\$39.52
	Intraoral, occlusal film	\$49.87	\$59.28
	Bitewing, single	\$37.64	\$41.40
	Bitewing, two	\$58.34	\$63.99
	Bitewing 3	\$69.63	\$75.28
	Bitewing, four	\$82.81	\$89.35
	Panoramic film	\$145.85	\$159.97
	Prophylaxis Adult	\$117.62	\$129.86
	Prophylaxis Child	\$86.58	\$94.10
	Topical Fluoride varnish < 21	\$60.60	\$60.60
	Topical application of fluoride – excluding varnish	\$60.60	\$58.00
	Oral Hygiene Instruction	\$0.00	\$75.28
	Sealant – per tooth	\$70.57	\$75.28
	Interim caries arresting medicament application - per tooth	\$94.10	\$79.98
	CARIES PREVENTIVE MEDICAMENT APPLICATION - PER TOOTH	\$85.34	\$94.10
	Space Maintainer - unilateral	\$387.70	\$424.39
	SPACE MAINTAINER - FIXED - BILATERAL, MAXILLARY	\$517.55	\$553.31
	SPACE MAINTAINER - FIXED - BILATERAL, MANDIBULAR	\$529.78	\$563.66
	Amalgam: One Surface Primary or Permanent	\$185.38	\$207.02
	Amalgam: 2 Surfaces	\$235.25	\$260.65
	Amalgam: 3 Surfaces	\$285.12	\$317.12
	Amalgam: 4 Surfaces	\$338.76	\$376.40
	Resin-based Composite: 1 Surface	\$216.43	\$239.01
	Resin-based Composite: 2 Surfaces	\$262.54	\$284.18
	Resin-based Composite: 3 Surfaces	\$319.94	\$349.11
	Resin-based Composite: 4 or More Surfaces	\$398.04	\$435.68
	Resin-based Composite: Crown Anterior	\$581.54	\$658.70
	Resin-based Composite: 1 Surface Posterior	\$236.19	\$255.95
	Resin-based Composite: 2 Surface Posterior	\$297.36	\$325.59
	Resin-based Composite: 3 Surface Posterior	\$367.00	\$395.22
	Resin-based Composite: 4 Surface Posterior	\$430.00	\$465.79
	Prefab Crown Stainless steel crown - PERM	\$405.58	\$169.38
	Resin-based Crown	\$437.56	\$479.91
	Prefab esthetic coated	\$445.09	\$489.32
	Sedative Filling - PROTECTIVE RESTORATION	\$164.68	\$183.49
	Core Buildup, including pins	\$340.64	\$378.28
	Restoration - PIN RETN - PER TOOTH ADDITION	\$97.86	\$111.03
	Pulp Caps	\$109.16	\$120.45
	Therapeutic pulpotomy	\$268.18	\$292.65
	Endodontic Therapy - anterior tooth	\$959.82	\$1,053.92
	Ginevectomy	\$799.85	\$867.60
	Periodontal Scaling/Root planing; 1-3 Teeth	\$242.78	\$267.24
	Periodontal Scaling/Root planing; 4+ Teeth	\$323.70	\$346.28
	Full mouth debridement	\$234.31	\$255.95
	Periodontal Maintenance	\$173.14	\$187.26
	Extraction, coronal remnants - deciduous	\$170.32	\$2,016.56
	Extraction – Erupted Tooth	\$243.72	\$276.65
	Surgical Extract. Erupted Tooth	\$362.28	\$397.10
	Removal Impacted Tooth Soft Tissue	\$407.45	\$446.98
	Prefab Crown Stainless steel Primary	\$338.76	\$338.76
	Removal Impacted Tooth: Partially Bony	\$501.55	\$540.13
	Removal Impacted Tooth: Completely Bony	\$611.65	\$655.88
	Removal Impacted Tooth: Completely Bony Unusual Surgical	\$713.27	\$762.21
	Surgical Removal of residual tooth roots	\$389.57	\$422.51
	Incision and drainage of abscess	\$310.53	\$336.88
	Nitrous Oxide (Analgesia)	\$98.81	\$115.74
	Pulp Cap-Indirect	\$268.18	\$268.18
	Recement Bilateral Space Maintainer - Maxillary	\$119.51	\$119.51
	Recement Bilateral Space Maintainer - Mandibular	\$119.51	\$119.51
	Recement Unilateral Space Maintainer	\$124.21	\$124.21
	Removal of Fixed Unilateral Space Maintainer	\$114.80	\$114.80
	Removal of Fixed Bilateral Space Maintainer - Maxillary	\$129.86	\$129.86
	Removal of Fixed Bilateral Space Maintainer - Mandibular	\$131.74	\$131.74
	Scaling Pres Gen Mod.Sev Ging Inf	\$213.60	\$213.60
	CHG X-RAY teeth Partial	\$0.00	\$0.00
	Adjust partial denture - maxillary	\$115.74	\$115.74
	Adjust partial denture - mandibular	\$115.74	\$115.74
	Oral Hygiene Instruction	\$68.69	\$68.69
	Teledentistry - asynchronous	\$148.68	\$148.68
	Repair resin partial denture base, mandibular	\$282.30	\$282.30
	Repair resin partial denture base, maxillary	\$282.30	\$282.30
	Unspecified Adjunctive Procedure	\$228.66	\$228.66
	Teledentistry - synchronous	\$271.00	\$271.00
	Maxillary partial denture - resin base	\$1,788.00	\$1,788.00
	Mandibular partial denture - resin base	\$1,788.00	\$1,788.00
<b>Pharmacy</b>			
	Cephalexin 500mg	\$0.07	\$0.13

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	Cipro 250mg	\$0.13	\$0.14
	Cipro 500mg	\$0.12	\$0.14
	Climara 0.0375 mg/day	\$7.96	\$7.48
	Clotrimazole Cream 1%	\$1.04	\$2.66
	Cryselle	\$3.52	\$3.92
	Dicloxacillin 500mg	\$0.37	\$0.82
	Diphenhydramine HCL 25MG	\$0.01	\$0.02
	Doxylamine 25mg	\$0.21	\$0.22
	Ella	\$17.82	\$19.57
	Famotidine 20mg	\$0.03	\$0.08
	Folic Acid	\$0.14	\$0.03
	Fluconazole	\$0.64	\$0.65
	Hydrocortisone Cream 1%	\$2.78	\$1.89
	Loratadine 10mg	\$0.04	\$0.02
	Miconazole 7	\$3.20	\$5.25
	Miralax	\$7.94	\$7.96
	Misoprostol 200mg	\$0.20	\$0.18
	Nifedipine 10mg	\$0.34	\$0.24
	Nitrofurantoin	\$0.39	\$0.26
	Norethindrone	\$2.47	\$0.66
	Ondansetron	\$0.03	\$0.12
	Permethrin 5% Cream	\$1.74	\$0.00
	Plan B/My Choice	\$2.49	\$2.53
	Portia	\$3.90	\$0.37
	Procto-Med HC 2.5% Cream	\$7.50	\$8.43
	Seasonique	\$3.34	\$2.46
	Sertraline 50mg	\$0.10	\$0.02
	Sprintec	\$1.54	\$1.39
	Sulfamethoxazole/Trimethoprim	\$0.05	\$0.14
	Terbinafine 1% Cream	\$6.76	\$6.80
	Tolnaftate % Cream	\$1.98	\$2.00
	Triamcinolone Acetonide Cream 0.1%	\$6.13	\$2.68
	Tri Lo Marzia	\$0.00	\$0.81
	Triamcinolone Ointment 0.1%	\$0.00	\$4.56
	Tivicay	\$0.00	\$0.00
	Linezolid	\$0.00	\$0.00
	Lo Loestrin	\$0.00	\$0.28
	Desogestrel/EE0.15mg/0.02mg	\$0.00	\$6.72
	Prenavite	\$2.16	\$2.16
	Nitrofurantoin	\$0.58	\$0.58
	Cipro 250mg	\$0.19	\$0.19
	Cipro 500mg	\$0.30	\$0.30
	Metrogel	\$1.67	\$1.67
	Septra DS	\$0.04	\$0.04
	Lo/ovral	\$3.62	\$3.62
	Sronyx	\$2.25	\$2.25
	Desogen	\$1.89	\$1.89
	Micronor	\$2.16	\$2.16
	Miconazole 7	\$3.20	\$3.20
	Diflucan	\$0.73	\$0.73
	Chewable vitamins	\$2.53	\$2.53
	Ferrous Sulfate	\$0.01	\$0.01
	Colace	\$0.01	\$0.01
	Phenergan	\$0.02	\$0.02
	Ranitidine	\$0.05	\$0.05
	Zofran	\$0.12	\$0.12
	Ortho Tri-cyclen	\$2.79	\$2.79
	Ortho Cyclen	\$1.44	\$1.44
	Ortho Tri-cyclen lo	\$0.27	\$0.27
	Levora	\$3.90	\$3.90
	Plan B	\$2.49	\$2.49
	Terconazole	\$3.07	\$3.07
	Yasmin	\$3.64	\$3.64
	Depo	\$24.38	\$24.38
	NuvaRing	\$8.34	\$8.34
	Dipjenhydramine HCL 25MG	\$0.01	\$0.01
	Seasonique	\$3.34	\$3.34
	Nortrel	\$4.79	\$4.79
	Nortrel 7/7/7	\$1.93	\$1.93
	PR MEDROXYPROGESTERONE ACETATE	\$10.99	\$10.99
	PR PENICILLIN G BENZATHINE INJ	\$0.00	\$0.00
	PR RHO D IMMUNE GLOBULIN INJ	\$0.00	\$0.00
	Sulfamethoxazole/Trimethoprim	\$0.00	\$0.00
	Fuconazole	\$0.64	\$0.64
	Antifungal Cream	\$1.04	\$1.94

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	Docusate	\$0.00	\$0.00
	Promethazine	\$0.04	\$0.04
	Ondansetron	\$0.03	\$0.03
	Folic Acid	\$0.00	\$0.00
	Metronidazole Gel	\$0.00	\$0.00
	Cryselle	\$3.52	\$3.52
	Aviane	\$1.41	\$1.41
	Apri	\$1.52	\$1.68
	Norethindrone	\$2.47	\$2.47
	Tri-Sprintec	\$0.83	\$0.83
	Sprintec	\$1.54	\$1.54
	Tri-Lo Sprintec	\$0.00	\$0.00
	Portia	\$3.90	\$3.90
	Plan B/My Choice	\$0.00	\$0.00
	Ocella	\$4.83	\$4.83
	PR CEFTRIAXONE SODIUM INJECTION	\$0.00	\$0.00
	PR GARAMYCIN GENTAMICIN INJ	\$0.00	\$0.00
	PR DRUGS UNCLASSIFIED	\$0.00	\$0.00
	PR AZITHROMYCIN DIHYDRATE, ORAL	\$0.00	\$0.00
	Rho(D) Immune Globulin (Human), Intramuscular Or Intravenous, 100 lu, Injection (name change)	\$5.09	\$5.09
	Acyclovir 400mg	\$0.00	\$0.00
	Azithromycin 500mg	\$0.00	\$0.00
	Ceftriaxone 500mg injection	\$0.00	\$0.00
	Clindamycin 300mg	\$0.00	\$0.00
	Clindamycin Vaginal Cream 2%	\$0.00	\$0.00
	Doxycycline 100mg	\$0.00	\$0.00
	Ethambutol 100mg	\$0.00	\$0.00
	Ethambutol 400mg	\$0.00	\$0.00
	Gentamicin 80mg/2ml	\$0.00	\$0.00
	Ibuprofen 800mg	\$0.00	\$0.00
	Imiquimod Cream 5%	\$0.00	\$0.00
	Isoniazid 100mg	\$0.00	\$0.00
	Isoniazid 300mg	\$0.00	\$0.00
	Isoniazid 50mg/5ml Solution	\$0.00	\$0.00
	Levofloxacin 500mg	\$0.00	\$0.00
	Metronidazole 250mg	\$0.00	\$0.00
	Metronidazole 500mg	\$0.00	\$0.00
	Moxifloxacin 400mg	\$0.00	\$0.00
	Narcan	\$0.00	\$0.00
	Podofilox Solution 0.5%	\$0.00	\$0.00
	Prenatal Vitamin	\$0.00	\$0.00
	Prenatal Vitamin (chewable)	\$0.00	\$0.00
	Pyrazinamide 500mg	\$0.00	\$0.00
	Pyridoxine 50mg	\$0.00	\$0.00
	Rifabutin 150mg	\$0.00	\$0.00
	Rifampin 150mg	\$0.00	\$0.00
	Rifampin 300mg	\$0.00	\$0.00
	Rifapentine 150mg	\$0.00	\$0.00
	Tinidazole 500mg	\$0.00	\$0.00
	Truvada	\$0.00	\$0.00
	Valacyclovir 1GM	\$0.00	\$0.00
	Valacyclovir 500mg	\$0.00	\$0.00
	Miralax	\$7.94	\$7.94
	Permethrin 1% Cream Rinse	\$10.53	\$10.53
	Miconazole 7	\$3.20	\$3.20
	Clotrimazole Cream 1%	\$1.04	\$1.04
	Climara 0.0375 mg/day	\$7.96	\$7.96
	Albuterol Inhaler	\$15.92	\$15.92
	Nix Lice Control Spray	\$21.23	\$21.23
	Pyridoxine 25mg	\$0.01	\$0.01
	Famotidine 20mg	\$0.03	\$0.03
	Metoclopramide 10mg	\$0.03	\$0.03
	Loratadine 10mg	\$0.04	\$0.04
	Omeprazole 20mg	\$0.04	\$0.04
	Aspirin 81mg	\$0.05	\$0.05
	Cephalexin 500mg	\$0.07	\$0.13
	Amoxicillin 500mg	\$0.08	\$0.08
	Sertraline 50mg	\$0.10	\$0.10
	Misoprostol 200mg	\$0.20	\$0.20
	Doxylamine 25mg	\$0.21	\$0.21
	Amoxicillin/Clavulanate Potassium 875-125	\$0.27	\$0.31
	Nifedipine 10mg	\$0.34	\$0.34
	Dicloxacillin 500mg	\$0.37	\$0.37
	Amoxicillin/Clavulanate Potassium 500-125	\$0.50	\$0.69
	Ampicillin 500mg	\$0.56	\$0.47
	Nitrofurantoin	\$1.79	\$1.79
	Ella	\$17.82	\$17.82
	Permethrin 5% Cream	\$1.74	\$1.74
	Tolnaftate % Cream	\$1.98	\$1.98
	Hydrocortisone Cream 1%	\$2.78	\$2.78

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	Triamcinolone Acetonide Cream 0.1%	\$6.13	\$6.13
	Terbinafine 1% Cream	\$6.76	\$6.76
	Procto-Med HC 2.5% Cream	\$7.50	\$7.50
	Endodontic Therapy, Molar Tooth		\$1,456.67
	Pulpal Therapy, Post-Primary Tooth		\$406.51
	Fixed Appliance Therapy		\$1,247.77
	Well Permit	\$425.00	\$425.00
<b>Lab</b>	Bacteriological Sample (Total Coliform/E-coli)	\$135.00	\$135.00
	Inorganic Water Sample (includes Nitrate/Nitrite)	\$135.00	\$135.00
	Pesticide Water Sample	\$135.00	\$135.00
	Petroleum Water Sample	\$135.00	\$135.00
	Application for Improvement Permit -a(2) IP only	\$250.00	\$250.00
	Improvement Permit Site Revisit Fee	\$100.00	\$100.00
	Pumped Conventional Permit ≤ 600 gpd	\$350.00	\$350.00
	Low Pressure Pipe/Drip Irrigation Permit > 600 gpd	\$525.00 + \$100.00 per 500gpd or fraction thereof	\$525.00 + \$100.00 per 500gpd or fraction thereof
	Appeal Charge (0-2 acres) within 1 year of orig. eval.	\$200.00	\$200.00
	Appeal Charge (2-5 acres) within 1 year of orig. eval.	\$200.00	\$200.00
	Appeal Charge (5 + acres) within 1 year of orig. eval.	\$200.00	\$200.00
	Appeal of Permit Condition	\$200.00	\$200.00
	Wastewater System Reconnection Permit	\$200.00	\$200.00
	Application for Structural Alterations/Additions	\$100.00 (no design flow increase)	\$100.00 (no design flow increase)
	Each Additional Pool per Complex	\$350.00	\$350.00
	Pool Plan Review	\$350.00	\$350.00
	Pool Permit Inspection Revisit	\$100.00	\$100.00
	Tattoo Artist Permit	\$300.00	\$300.00
	Temporary/Apprentice Tattoo Artist Permit	\$150.00	\$150.00
	Food Service Plan Review	\$250.00	\$250.00
	Existing Food Establishment Plan Review	\$150.00	\$150.00
	Temp. Food Event Permit	\$75.00	\$75.00
	Type V/VI Operational Permit Renewal Fee (every 5 years)	\$50.00	\$50.00
	Limited Food Service Establishment	\$75.00	\$75.00
	Mobile Food Unit/Push Cart/ Caterer Plan Review	\$200.00	\$200.00
	Engineered Option Permit (aka EOP)	\$35.00	\$35.00
	Well Repair Permit	\$0.00	\$0.00
	Multiple Trip Fee	\$50.00	\$50.00
	Re-review of Food Service Plans	\$100.00	\$100.00
	Restaurant Remodel/Renovation	\$250.00	\$250.00
	Swimming Pool Lighting Inspection	\$100.00	\$100.00
	Construction Authorization Type I & II - a(2) CA only	\$80.00	\$80.00
	Improvement Permit + Type I or II Construction Authorization - a(2)	\$180.00	\$180.00
	Construction Authorization Type III (pump) - a(2) CA only	\$140.00	\$140.00
	Improvement Permit + Type III (pump) Construction Authorization - a(2)	\$240.00	\$240.00
	Construction Authorization Type IV/V/VI - a(2) CA only	\$210.00	\$210.00
	Improvement Permit + Type IV/V/VI Construction Authorization - a(2)	\$310.00	\$310.00
	Authorized On-Site Wastewater Evaluation Permit (AOWE)	\$35.00	\$35.00
	Venipuncture	\$8.57	\$8.57
	Urinalysis Routine Without Microscopy	\$4.16	\$4.16
	CBC Without Differential	\$10.00	\$10.00
	Conventional System Septic Permit	\$200.00	\$200.00
	Basic Metabolic Panel	\$13.70	\$13.70
	Comprehensive Metabolic Panel	\$14.39	\$14.39
	Lipid Panel	\$20.87	\$20.87
	Hepatic Function Panel	\$13.18	\$13.18
	Urinalysis	\$4.62	\$4.62
	Urine Micro	\$4.77	\$4.77
	Pregnancy Test, Urine - Result Positive+	\$10.07	\$10.07
	Pregnancy Test, Urine - Result Negative -	\$10.07	\$10.07
	Albumin	\$12.20	\$12.20
	Creatinine (blood)	\$12.16	\$12.16
	Glucose	\$12.00	\$12.00
	Glucose Challenge (GCT)	\$12.20	\$12.20
	GTT - 3 hour	\$29.07	\$29.07
	GTT - 3 hour	\$29.07	\$29.07
	HDL	\$13.39	\$13.39
	Triglycerides	\$12.42	\$12.42
	Uric Acid	\$12.22	\$12.22
	Hemoglobin (Hgb)	\$8.00	\$8.00

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	CBC with automated diff. & platelets	\$8.48	\$8.48
	RPR	\$13.02	\$13.02
	RPT Titer	\$15.81	\$15.81
	SARS-CoV-2	\$100.00	\$100.00
	Dark Field	\$16.40	\$16.40
	Gram Stain	\$11.80	\$11.80
	Wet Prep	\$10.36	\$10.36
	Chlamydia	\$32.80	\$32.80
	Gonorrhea	\$32.80	\$32.80
	Trichomonas Detection	\$20.80	\$20.80
	Glucose Tolerance Test Each Assit Beyond 3 Spec	\$0.00	\$0.00
	Urinalysis, By Dip Stick Or Tablet Reagent For Bilirubin, Glucose, Hemoglobin	\$7.75	\$7.75
	Ua, By Dip Stick Or Tablet; Automated, Wo Micro	\$3.25	\$3.25
	Microscopic Urine Exam	\$0.00	\$0.00
	CHG BLOOD,OCCULT,FECAL HGB,FECES,1-3 SIMULT	\$0.00	\$0.00
	CHG SMEAR,FLUOR STAIN,INTERP	\$9.83	\$9.83
	CHG IADNA TRICHOMONAS VAGINALIS AMPLIFIED PROBE TECH	\$12.00	\$12.00
	Erythrocyte Sedimentation Rate (test # 005215)	\$5.00	\$5.00
	Reticulocyte Count (test# 005280)	\$7.09	\$7.09
	Quantitative HCG (test #004416)	\$13.50	\$13.50
	HIV 1 & 2 (test# 083935)	\$38.01	\$38.01
	CHG BILE ACIDS, TOTAL	\$15.41	\$15.41
	CHG HEMATOCRIT	\$8.00	\$8.00
	Phosphorus, Serum (test# 001024)	\$8.11	\$8.11
	Acute HEP Panel (#322744)	\$77.03	\$77.03
	Magnesium (test# 001537)	\$11.46	\$11.46
	UDS (test # 794370)	\$10.00	\$10.00
Med SVCS	IM Admin	\$20.45	\$21.00
	IM Admin (additional vaccine)	\$20.45	\$21.00
	Oral Nasal Admin only Vaccine given on DOS	\$20.45	\$21.00
	Oral Nasal Admin any other vaccine on the DOS	\$20.45	\$21.00
	SMALLPOX&MONKEYPOX VAC 0.5ML	\$0.00	\$259.20
	PR MENACWYD/MENACWY-CRM CONJ VACC GR	\$104.72	\$148.79
	PR MENB-4C RECOMBNT PROT & OUTER MEMB VESIC VACC IM	\$196.72	\$223.00
	PR MENB-FHBP RECOMBNT LIPOPROTEIN VACC 2/3 DOSE IM	\$172.43	\$206.57
	Meningococcal Pentavalent Vaccine	\$295.00	\$295.00
	Hepatitis A (Adult)	\$59.85	\$80.57
	Twinrix (Hep A & Hep B Combo) 3 shot series	\$121.56	\$124.70
	Influenza virus vaccine, quadrivalent (qIRV), mRNA; (	\$0.00	\$197.20
	PR 9VHPV VACC 2/3 DOSE SCHED IM USE	\$273.46	\$306.86
	FluZone 24-25 (6mth-up)	\$0.00	\$19.38
	Vaxneuvance (pneumo 15)	\$0.00	\$228.45
	Vaxneuvance (pneumo 15)	\$0.00	\$0.00
	Pre-Exposure Rabies	\$390.41	\$393.80
	Prevnar 20 (10 ct)	\$0.00	\$273.85
	Prevnar 20 (10 ct)	\$0.00	\$0.00
	RSV vaccine - single dose PFS	\$292.05	\$306.80
	RSV vaccine - single-dose vial of lyophilized antigen	\$274.00	\$294.00
	Rotovirus	\$0.00	\$98.06
	DTAP-IPV-HIB-HEPB VACCINE IM	\$0.00	\$156.68
	MMR, Live	\$89.05	\$90.24
	PR POLIOMYELITIS IMMUNIZATN,INACTV,SUB-Q	\$39.13	\$39.74
	Varivax	\$141.60	\$182.25
	Hepilisav-B	\$0.00	\$129.91
	Hepatitis B (ped)	\$0.00	\$27.67
	Hepatitis B (Adult)	\$66.08	\$68.06
	Shringrix (Shingles)	\$166.72	\$197.90
	SARSCV2 VAC 30MCG TRS_SUC IM	\$115.00	\$135.38
	Comprehensive Audiometry Threshold Evaluation An	\$0.00	\$34.34
	HEADSS - Edinburgh Postnatal Depression Screening	\$0.00	\$9.20
	Blood Pressure Education/Training and Device Calibration	\$0.00	\$9.00
	Automatic Blood Pressure Monitor	\$0.00	\$62.98
	Outpt. Consult, Minor- Phys Time Approx 15 Min.	\$0.00	\$27.57
	Outpt. Consult, Moderate- Phys Time Approx 30 Min.	\$0.00	\$58.18
	Outpt. Consult, Moderate- Phys Time Approx 30 Min.	\$0.00	\$58.18
	Outpt. Consult, Severe- Phys Time Approx 40 Min.	\$0.00	\$81.09
	Outpt. Consult, Severe- Phys Time Approx 40 Min.	\$0.00	\$81.09
	Outpt. Consult, Severe- Phys Time Approx 60 Min.	\$0.00	\$128.77
	Outpt. Consult, Severe- Phys Time Approx 60 Min.	\$0.00	\$128.77
	Outpt. Consult, Severe- Phys Time Approx 80 Min.	\$0.00	\$160.63
	Outpt. Consult, Severe- Phys Time Approx 80 Min.	\$0.00	\$160.63

**FY 2025-26 Recommended  
Fees and Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2024-25 Approved Fee and Other Charges	FY 2025-26 Recommended Fee and Other Charges
	<b>Register of Deeds</b>		
	Copy fees - uncertified copies	\$.25/page from copier; \$.10/page from computer	\$.25/page from copier; \$.10/page from computer
	Copy fee - map	18 x 24 \$2	18 x 24 \$2
	Instruments in general	\$26 for pages 1-15, then, \$4.00 each additional page	\$26 for pages 1-15, then, \$4.00 each additional page
	Multiple instruments as one, each	\$10.00	\$10.00
	Additional assignment instrument index reference, each	\$10.00	\$10.00
	Deeds of Trust and Mortgages	\$64 for first 15 pages, \$4 for each additional page	\$64 for first 15 pages, \$4 for each additional page
	Non-standard document	\$25, plus recording fee	\$25, plus recording fee
	Plats	\$21 each sheet	\$21 each sheet
	Highway Maps	\$21, \$5 each additional page	\$21, \$5 each additional page
	Certified copies	\$5 for first page, \$2 each additional page	\$5 for first page, \$2 each additional page
	Comparison of copy for certification	\$5.00	\$5.00
	Notary public qualification	\$10.00	\$10.00
	Marriage licenses	\$0.00	\$0.00
	Issuing a license	\$60.00	\$60.00
	Issuing a delayed certificate with 1 certified copy	\$30.00	\$30.00
	Proceeding for correction with 1 certified copy	\$20.00	\$20.00
	Certified Copies of birth, death and marriages	\$10.00	\$10.00
	Passport Execution Fees	\$35.00	\$35.00
	Passport Photo	\$15.00	\$15.00
	<b>Emergency Management</b>		
	Non Extremely Hazardous Substances Above Reporting Threshold	\$65.00	\$65.00
	Extremely Hazardous Substances Above Reporting Threshold	\$125.00	\$125.00
	Clean Air Act 112 Risk Management Plan (RMP) Regulated Facility	\$500.00	\$500.00
	Maximum Preparedness Fee Per Facility	\$7,500.00	\$7,500.00
	<b>Emergency Medical Services (EMS)</b>		
	Treatment no Transport	\$250.00	\$250.00
	BLS NE A0428	\$527.00	\$540.00
	BLS E A0429	\$843.00	\$863.00
	ALS NE A0426	\$632.00	\$648.00
	ALS E A0427	\$1,001.00	\$1,025.00
	ALS 2 A0433	\$1,449.00	\$1,484.00
	Mileage A0425	\$18.00	\$18.00
	Supplies	\$50/transport	\$50/transport
	Extra attendant	\$100/transport	\$100/transport
	Special event coverage (3-hour minimum)	\$250/hour	\$250/hour
	Special event quick response vehicle	\$150.00	\$150.00
	Treatment (without transport)	\$250.00	\$250.00
	QRV transport	\$125/hour	\$125/hour
	Foot medic/supervisor	\$150/hour	\$150/hour
	Bike Team (2 medics)	\$150/hour	\$150/hour
	Franchise Fee	\$2,500.00	\$2,500.00

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2024-25		
<b>A. Zoning Map Change (Rezoning)</b>		
Base fees shall be calculated based on the type of application (zoning map change without a development plan, text-only development plan, or graphic development plan), plus the per-acre fee, if noted, for the acreage rounded up to the next whole.		
<b>A.1. Comprehensive Plan Inconsistency Fees:</b> For all zoning map changes, add fees for each of the following when the proposal is not consistent with the adopted Comprehensive Plan map(s) on the date the case is submitted:	a. Place Type Map (PTM): \$1,040.00. b. Urban Growth Boundary (UGB): \$2,080.00.	a. Place Type Map (PTM): \$1,040.00. b. Urban Growth Boundary (UGB): \$2,080.00.
<b>A.2. General Rezoning (No Development Plan), 5 Acres or less.</b>	\$1,352.00 per case, plus additional fees for advertising, letter notice, and signs.	\$1,352.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.3. General Rezoning (No Development Plan), more than 5 acres.</b>	\$2,392.00 per case, plus additional fees for advertising, letter notice, and signs.	\$2,392.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.4. Textual Development Plan, 5 Acres or Less:</b>	\$2,912.00 per case, plus additional fees for advertising, letter notice, and signs.	\$2,912.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.5. Textual Development Plan, 6 to 10 Acres:</b>	\$3,952.00 per case, plus additional fees for advertising, letter notice, and signs.	\$3,952.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.6. Textual Development Plan, More than 10 Acres:</b>	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
<b>A.7. Modification to Text Commitments on Existing Development Plans</b> (this can only be used for changing text; changing or adding graphics is charged at the applicable Development Plan rate listed below)	\$1,872.00 per case, plus additional fees for advertising, letter notice, and signs.	\$1,872.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.8. Graphic Development Plan:</b>	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
<b>A.9. Public Hearing Continuance or Referral Back to Administration</b>	For each instance where a public hearing is continued or referred back to administration (unless staff requests the action), a processing fee of \$500.00 will be charged to the applicant. Additional re-review fees may also apply depending on changes made by the applicant.	For each instance where a public hearing is continued or referred back to administration (unless staff requests the action), a processing fee of \$500.00 will be charged to the applicant. Additional re-review fees may also apply depending on changes made by the applicant.
<b>A.10. Engineering Zoning Review</b>	\$104.00 per case, in addition to the applicable zoning map change fee.	\$104.00 per case, in addition to the applicable zoning map change fee.
<b>B. Consolidated Annexation</b>		
<b>B.1. All Consolidated Annexation, except those Provided in Section 1, Paragraph B.2 or B.3, Below</b>	\$1,440.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	\$1,440.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
<b>B.2. Consolidated Annexation of One Single-Family or Two-Family Residential Lot</b>	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
<b>B.3. Annexation of Right-of-Way Only</b>	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
<b>C. Comprehensive Plan Amendment (Each Requires a Separate Fee)</b>		
<b>C.1. Comprehensive Plan Map Amendment, All Except Paragraph C.2, Not Associated with a Zoning Map Change</b>	\$2,184.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	\$2,184.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
<b>C.2. Comprehensive Plan Map Amendment, Urban Growth Boundary, Not Associated with a Zoning Map Change</b>	\$4,264.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	\$4,264.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<b>C.3. Comprehensive Plan Text Amendment</b>	\$4,160.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	\$4,160.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
<b>D. Development Agreement (per N.C. Gen. Stat. 160D, Art. 10):</b>	\$7,280.00 per case, plus additional fees for advertising, letter notice, and signs. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.	\$7,280.00 per case, plus additional fees for advertising, letter notice, and signs. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.
<b>E. Board of Adjustment Applications</b>		
<b>E.1. Appeal of an Administrative Decision</b>	\$416.00 per case, plus additional fees for letter notice, and signs, as applicable.	\$416.00 per case, plus additional fees for letter notice, and signs, as applicable.
<b>E.2. Single-Family and Two-Family Variance for Additions to Existing, Nonconforming Residential Buildings Only (not for new construction of structures or accessory dwelling units (ADUs) where there is a nonconforming residential building on site, nor for vacant nonconforming lots)</b>	\$260.00 per case, plus additional fees for letter notice and signs.	\$260.00 per case, plus additional fees for letter notice and signs.
<b>E.3. Single-Family and Two-Family Projects (other variances, minor special use permits, etc.) and Reasonable Accommodation Requests</b>	\$494.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.	\$494.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.
<b>E.4. Wireless Communication Facilities Minor Special Use Permit:</b>	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.
<b>E.5. All Other BOA Applications, not Listed Elsewhere in this Section E:</b>	\$1,560.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.	\$1,560.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.
<b>F. Major Special Use Permit Applications</b>		
<b>F.1. Transportation Special Use Permit:</b>	\$2,340.00 per case, plus additional fees for letter notice, signs, and recordation.	\$2,340.00 per case, plus additional fees for letter notice, signs, and recordation.
<b>F.2. Wireless Communication Facilities Major Special Use Permit:</b>	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.
<b>F.3. All Other Major Special Use Permit Applications</b>	\$2,106.00 per case, plus additional fees for letter notice, signs, and recordation.	\$2,106.00 per case, plus additional fees for letter notice, signs, and recordation.
<b>G. Site Plans</b>		
<b>G.1. Administrative Site Plan – Level 1:</b> defined as a site plan with no new impervious surfaces added, no changes in stormwater management, no new, habitable building area, less than 12,000 square feet of land disturbance, and requiring only Planning Department and Inspections Department review.	\$468.00	\$468.00
<b>G.2. Administrative Site Plan – Level 2:</b> Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, no more than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	\$936.00	\$936.00
<b>G.3. Administrative Site Plan – Level 3:</b> Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, greater than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	\$2,184.00	\$2,184.00
<b>G.4. Administrative Site Plan – Level 4:</b> Defined as a site plan that does not meet the definitions of a Level 1, Level 2, Level 3, or Major Site Plan, and proposes:	N/A see below	
<b>G.4.a. From 0 to 5,000 square feet of new, habitable building area.</b>	\$4,992.00	\$4,992.00
<b>G.4.b. From 5,001 to 10,000 square feet of new, habitable building area.</b>	\$6,032.00	\$6,032.00
<b>G.4.c. From 10,001 to 50,000 square feet of new, habitable building area.</b>	\$8,632.00	\$8,632.00
<b>G.4.d. From 50,001 to 100,000 square feet of new, habitable building area.</b>	\$11,752.00	\$11,752.00
<b>G.4.e. Greater than 100,000 square feet of new, habitable building area.</b>	\$4,992.00, plus \$52.00 per 1,000 square feet (rounded up)	\$4,992.00, plus \$52.00 per 1,000 square feet (rounded up)
<b>G.4.f. A site plan for a development of new lots with no more than 5,000 total square feet of incidental nonresidential development (see Example A in G.7.e).</b>	\$4,992.00, plus \$52.00 per new lot	\$4,992.00, plus \$52.00 per new lot
<b>G.4.g. A site plan with a mixture of nonresidential or multifamily buildings totaling more than 5,000 square feet and new lots, such as townhomes or other residential lots (see Example B in G.7.f).</b>	\$4,992.00, plus \$52.00 per new lot; plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the total square footage of the building(s)	\$4,992.00, plus \$52.00 per new lot; plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the total square footage of the building(s)

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

<b>Type of Fee</b>	<b>FY2024-2025 Approved Fee</b>	<b>FY 2025-26 Recommended Fee</b>
<b>G.5. Major Site Plan.</b> A site plan that involves at least one of the following: a. The requirements of a Major Special Use Permit or Transportation Special Use Permit; or b. Standards that require Governing Body approval; or c. A site located in a Watershed Protection Overlay Critical Area (A) with proposed impervious surfaces that exceed the maximum permitted by the Low-Density Option under UDO Section 8.7, Watershed Protection Overlay Standards.	\$6,032.00, plus \$78.00 per 1,000 square feet of new, habitable building area (rounded up), or \$78.00 per new lot, whichever is the higher fee, plus additional fees for letter notice	\$6,032.00, plus \$78.00 per 1,000 square feet of new, habitable building area (rounded up), or \$78.00 per new lot, whichever is the higher fee, plus additional fees for letter notice
<b>G.6. Notes for Section 1.G, Site Plans:</b> a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings. b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area. c. Townhomes and other single buildings on multiple lots require the per-lot fee. d. Open space and common area lots are considered new lots being created. e. <b>Example A:</b> Calculation of fees for a 50-lot townhome development with common building(s) totaling 5,000 square feet or less and 3 open space lots, proposed on one existing lot. 1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 new lots x \$52.00/lot = \$2,704.00. 2) + \$4,992.00 application fee 3) Total fee = \$7,696.00 f. <b>Example B:</b> Calculation of fees for a 50-lot townhome development with new common building(s) totaling 5,000 square feet or less and 3 open space lots proposed on an existing lot, plus a new 10,000 square foot nonresidential building on a separate, new lot: 1) Calculate the townhome portion, including the common building, as in Example A, for a total of \$7,696.00. 2) Add \$6,032.00 for a new 10,000 square foot nonresidential building on its own lot (Administrative Site Plan Level 4, Tier 2 (4.b, above)). 3) Total fee = \$7,696.00 + 6,032.00 = \$13,728.00. g. Site Plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	<b>GG.6. Notes for Section 1.G, Site Plans:</b> a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings. b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area. c. Townhomes and other single buildings on multiple lots require the per-lot fee. d. Open space and common area lots are considered new lots being created. e. <b>Example A:</b> Calculation of fees for a 50-lot townhome development with common building(s) totaling 5,000 square feet or less and 3 open space lots, proposed on one existing lot. 1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 new lots x \$52.00/lot = \$2,704.00. 2) + \$4,992.00 application fee 3) Total fee = \$7,696.00 f. <b>Example B:</b> Calculation of fees for a 50-lot townhome development with new common building(s) totaling 5,000 square feet or less and 3 open space lots proposed on an existing lot, plus a new 10,000 square foot nonresidential building on a separate, new lot: 1) Calculate the townhome portion, including the common building, as in Example A, for a total of \$7,696.00. 2) Add \$6,032.00 for a new 10,000 square foot nonresidential building on its own lot (Administrative Site Plan Level 4, Tier 2 (4.b, above)). 3) Total fee = \$7,696.00 + 6,032.00 = \$13,728.00. g. Site Plans which do not require an initial re-review will be	<b>GG.6. Notes for Section 1.G, Site Plans:</b> a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings. b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area. c. Townhomes and other single buildings on multiple lots require the per-lot fee. d. Open space and common area lots are considered new lots being created. e. <b>Example A:</b> Calculation of fees for a 50-lot townhome development with common building(s) totaling 5,000 square feet or less and 3 open space lots, proposed on one existing lot. 1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 new lots x \$52.00/lot = \$2,704.00. 2) + \$4,992.00 application fee 3) Total fee = \$7,696.00 f. <b>Example B:</b> Calculation of fees for a 50-lot townhome development with new common building(s) totaling 5,000 square feet or less and 3 open space lots proposed on an existing lot, plus a new 10,000 square foot nonresidential building on a separate, new lot: 1) Calculate the townhome portion, including the common building, as in Example A, for a total of \$7,696.00. 2) Add \$6,032.00 for a new 10,000 square foot nonresidential building on its own lot (Administrative Site Plan Level 4, Tier 2 (4.b, above)). 3) Total fee = \$7,696.00 + 6,032.00 = \$13,728.00. g. Site Plans which do not require an initial re-review will be
<b>H. Floodplain Reviews</b>		
<b>H.1. Floodplain As-Built Review:</b> Review of floodplain permit as-built documentation when construction is complete, and prior to a Certificate of Completion or final approval	\$104.00 base fee per phase of construction.	\$104.00 base fee per phase of construction.
<b>H.2. Enhanced Floodplain Building Permit Review:</b> Review of a building permit application that is associated with an enhanced building permit review on a parcel with floodplain, to confirm whether a floodplain development permit is required:	\$208.00	\$208.00
<b>H.3. Floodplain Development Permit, Large:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that requires review of a flood study, no rise certification, CLOMR, or LOMR, etc.	\$780.00	\$780.00
<b>H.4. Floodplain Development Permit, Medium:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development that obstructs or modifies the floodplain without increasing the dimensions of the floodway and non-encroachment areas, and that requires review and approval of flood hazard calculations or an engineer's certification:	\$390.00	\$390.00
<b>H.5. Floodplain Development Permit, Small:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that does not modify or obstruct floodway or non-encroachment areas:	\$208.00	\$208.00
<b>H.6. No Practical Alternatives/Authorization Certificate (NPAA) (Jordan Basin Only):</b>	\$104.00	\$104.00
<b>I. Subdivision Plats</b>		
<b>I.1. Exempt Private Easement Plat or Right-of-Way Withdrawal Plat:</b>	\$624.00	\$624.00
<b>I.2 Exempt Plat, All Others</b>	\$208.00	\$208.00
<b>I.3. Major Final Plat</b>	\$1,248.00, plus \$52.00 per new lot; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	\$1,248.00, plus \$52.00 per new lot; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
<b>I.4. Minor Plat,</b> defined as the subdivision of land into six lots or less that does not require right-of-way dedication, does not require new utilities or the extension of utilities, does not require stormwater management, and does not require a preliminary plat	\$624.00	\$624.00

**FY 2025-26 Recommended  
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Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<b>I.5. Preliminary Plat</b>	\$4,784.00, plus \$52.00 per new lot, plus additional fees for letter notice on projects requiring governing board approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	\$4,784.00, plus \$52.00 per new lot, plus additional fees for letter notice on projects requiring governing board approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
<b>I.6. Preliminary Plat Amendments</b>	\$1,872.00	\$1,872.00
<b>J. Landscape Extensions</b>		
<b>J.1. Major Nonresidential or Multifamily on One Lot, defined as greater than 25,000 square feet in gross floor area</b>	\$312.00 per lot	\$312.00 per lot
<b>J.2. Minor Nonresidential or Multifamily on One Lot, defined as less than or equal to 25,000 square feet in gross floor area</b>	\$156.00 per lot	\$156.00 per lot
<b>J.3. Residential</b>	\$78.00 per lot	\$78.00 per lot
<b>K. Site Compliance</b>		
<b>K.1. Site Plan Field Changes that Require Plan Review</b>	\$208.00 per plan	\$208.00 per plan
<b>K.2. Site Compliance Inspection Fees</b>		
<b>K.2a. First Site Compliance Inspection for All Building Permits, Except Attached Units on Individual Lots</b>	\$104.00 per building permit for first inspection.	\$104.00 per building permit for first inspection.
<b>K.2b. First Site Compliance Inspection of Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses)</b>	\$26.00 per building permit for first inspection.	\$26.00 per building permit for first inspection.
<b>K.2.c. Street Tree in the Right-of-Way:</b>	\$104.00 per building permit (which includes two inspections maximum). Additional re-inspections will be \$52.00 each.	\$104.00 per building permit (which includes two inspections maximum). Additional re-inspections will be \$52.00 each.
<b>K.3. Site Compliance Re-Inspection Fees</b>		
<b>K.3.a. Site Compliance Re-Inspection for All Building Permits, Except Attached Units on Individual Lots:</b>	1) First Re-Inspection: \$104.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$104.00. (For example, the total fee per building permit for the first re-inspection will be \$104.00; the total fee per building permit for the second re-inspection will be \$208.00; and the total fee per building permit for the third re-inspection will be \$312.00.)	1) First Re-Inspection: \$104.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$104.00. (For example, the total fee per building permit for the first re-inspection will be \$104.00; the total fee per building permit for the second re-inspection will be \$208.00; and the total fee per building permit for the third re-inspection will be \$312.00.)
<b>K.3.b. Site Compliance Re-Inspection for Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses):</b>	1) First Re-Inspection: \$26.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$26.00. (For example, the total fee per building permit for the first re-inspection will be \$26.00; the total fee per building permit for the second re-inspection will be \$52.00; and the total fee per building permit for the third re-inspection will be \$78.00.)	1) First Re-Inspection: \$26.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$26.00. (For example, the total fee per building permit for the first re-inspection will be \$26.00; the total fee per building permit for the second re-inspection will be \$52.00; and the total fee per building permit for the third re-inspection will be \$78.00.)
<b>L. Historic Preservation Fees</b>		
<b>L.1. Historic District Designation or Repeal</b>	\$20,800.00 per application, plus additional fees for advertising, letter notice, and signs.	\$20,800.00 per application, plus additional fees for advertising, letter notice, and signs.
<b>L.2. Historic Landmark Designation or Repeal</b>	\$416.00 per application, plus additional fees for advertising, letter notice, and recordation.	\$416.00 per application, plus additional fees for advertising, letter notice, and recordation.
<b>L.3. Historic Landmark Sign Designation or Repeal</b>	\$156.00 per sign, plus additional fees for advertising, and letter notice.	\$156.00 per sign, plus additional fees for advertising, and letter notice.
<b>L.4. Major Works Certificate of Appropriateness - Historic Preservation Commission Review for New Construction or Large Additions (greater than 25% of the existing building square footage)</b>	\$312.00 per application, plus additional fees for letter notice and signs.	\$312.00 per application, plus additional fees for letter notice and signs.
<b>L.5. Major Works Certificate of Appropriateness, Historic Preservation Commission Review Except New Construction, and/or</b>	\$104.00 per application, plus additional fees for letter notice and signs.	\$104.00 per application, plus additional fees for letter notice and signs.
<b>L.6. Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of a Primary Structure</b>	\$520.00 per application, plus additional fees for letter notice and signs	\$520.00 per application, plus additional fees for letter notice and signs
<b>L.7. Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of an Accessory</b>	\$156.00 per application, plus additional fees for letter notice and signs.	\$156.00 per application, plus additional fees for letter notice and signs.
<b>L.8. Master Certificate of Appropriateness, Historic Preservation Commission Review</b>	\$312.00 per application, plus additional fees for letter notice and signs.	\$312.00 per application, plus additional fees for letter notice and signs.
<b>L.9. Master Works Certificate of Appropriateness, Staff Review</b>	\$104.00 per application.	\$104.00 per application.
<b>L.10. Minor Works Certificate of Appropriateness, Staff Review</b>	\$42.00 per application.	\$42.00 per application.

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<b>L.11. After-the-Fact Application Fee</b> shall be added to any base application fee for work in this paragraph L done without obtaining the required approval before work commenced	First after-the-fact, \$52.00; Second after-the-fact, \$104.00; Third after-the-fact and each thereafter, \$208.00. <i>After-the-fact fees apply to individual applicants rather than the property location.</i>	First after-the-fact, \$52.00; Second after-the-fact, \$104.00; Third after-the-fact and each thereafter, \$208.00. After-the-fact fees apply to individual applicants rather than the property location.
<b>M. Signage</b>		
<b>M.1. Banner Plan Review</b>	\$182.00 per banner, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.	\$182.00 per banner, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.
<b>M.2. Common Signage or Wayfinding Signage Plan Review</b>	\$234.00 per plan or amendment.	\$234.00 per plan or amendment.
<b>M.3. Permanent Signs Requiring Permits (as defined by the Durham UDO)</b>	\$182.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.	\$182.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.
<b>M.4. Temporary Signs Requiring Permits (as defined by the Durham UDO)</b>	\$104.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay \$156.00 per sign including one inspection	\$104.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay \$156.00 per sign including one inspection
<b>M.5. Sign Compliance Inspection Fee</b>	\$52.00 for each re-inspection per sign.	\$52.00 for each re-inspection per sign.
<b>N. Street or Alley Closing</b>	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation.	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation.
<b>O. Street, Alley, or Driveway Renaming</b>	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation, in addition to reimbursement for all street sign replacement costs.	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation, in addition to reimbursement for all street sign replacement costs.
<b>P. Unified Development Ordinance Text Amendment</b>	\$4,160.00, plus additional fees for advertising.	\$4,160.00, plus additional fees for advertising.
<b>Q. Planning Department Development Services</b>		
<b>Q.1. Architectural Review, as Required by the Durham UDO</b>	\$234.00	\$234.00
<b>Q.2. Copies - Large Format:</b>	\$1.00 per square foot, plus technology fees. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of \$18.00).	\$1.00 per square foot, plus technology fees. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of \$18.00).
<b>Q.3. Custom Letters, Maps, and Reports:</b>	\$104.00	\$104.00
<b>Q.4. Departmental Publications:</b>	Copies of publications on hand: \$5.00. Reproductions or new publications will be priced according to costs including technology fees	Copies of publications on hand: \$5.00. Reproductions or new publications will be priced according to costs including technology fees
<b>Q.5. Due Diligence Property Information:</b>	See Q.5.a - Q.5.c, below.	See Q.5.a - Q.5.c, below.
<b>Q.5.a. Business Verification Letters, including DMV letters</b>	\$52.00 per address	\$52.00 per address
<b>Q.5.b. Family Care Home Verification Letters</b>	\$52.00 per address	\$52.00 per address
<b>Q.5.c. Zoning Verification Letters</b>	\$26.00 per lot or address.	\$26.00 per lot or address.
<b>Q.6. Formal Letter of Interpretation:</b>	\$208.00	\$208.00
<b>Q.7. Home Occupation Permit:</b>	\$52.00 per home occupation at one address (not transferable)	\$52.00 per home occupation at one address (not transferable)
<b>Q.8. Multi-Departmental Pre-Submittal Meetings:</b>	\$276.00 per hour, with a one-hour minimum charge.	\$276.00 per hour, with a one-hour minimum charge.
<b>Q.9. Off-Site File Retrieval Fee:</b>	\$21.00 per hard-copy file when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.	\$21.00 per hard-copy file when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.
<b>Q.10. Outdoor Seating Permit:</b>	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year by July 1st: \$260.00; Renewal of annual permit prior to expiration - \$104.00	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year by July 1st: \$260.00; Renewal of annual permit prior to expiration - \$104.00
<b>Q.11. Planning Review of Building Permit</b>	\$104.00 per building permit.	\$104.00 per building permit.
<b>Q.12. Property Report for One Single-Family or Two-Family Residential Lot:</b>	\$42.00.	\$42.00.
<b>Q.13. Property Report for Nonresidential or Multifamily Lot:</b>	\$83.00.	\$83.00.
<b>Q.14. Street (Mobile) Vendor Registration and Annual Renewals by July 1st:</b>	\$10.40 per cart or truck.	\$10.40 per cart or truck.
<b>Q.15. Temporary Use Permit and Extensions:</b>	\$104.00 per use, per term or renewal.	\$104.00 per use, per term or renewal.
<b>Q.16. Permit Choice/Vested Rights Determination: Formal determination by the Planning Director of the applicants' choice of</b>	\$104.00 per determination.	\$104.00 per determination.
<b>R. Site Specific Vesting Plan</b>	\$5,200.00 application fee, plus additional fees for advertising, letter notice, and signs.	\$5,200.00 application fee, plus additional fees for advertising, letter notice, and signs.
<b>S. Watershed Determination</b>	\$2,600.00 application fee.	\$2,600.00 application fee.
<b>T. Temporary Right-of-Way Closure</b>		
<b>T.1. Administrative Fee</b>	Administrative Fee: \$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.	Administrative Fee: \$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.

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Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<b>T.2. Renewals, Extensions, and Changes:</b>	\$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.	\$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.
<b>T.3 Additional Temporary Closure Fees shall be added to the base fee for use and occupation of portions of the right of way, as</b>		
<b>T.3.a. Roadway Closure</b>	Major Thoroughfare - \$73.00 per travel lane, per day; All Other City Streets - \$21.00 per travel lane, per day.	Major Thoroughfare - \$73.00 per travel lane, per day; All Other City Streets - \$21.00 per travel lane, per day.
<b>T.3.b. Sidewalks between Street Intersections in Design Districts:</b>	Partial or complete closure of a sidewalk in Design Districts - \$11.00 per sidewalk, per day	Partial or complete closure of a sidewalk in Design Districts - \$11.00 per sidewalk, per day
<b>T.3.c. Sidewalks between Street Intersections in All Other Districts:</b>	Partial or complete closure of a sidewalk in Other Districts - \$2.00 per day	Partial or complete closure of a sidewalk in Other Districts - \$2.00 per day
<b>T.4. Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in</b>	Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in	Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall
<b>U. Additional Fees</b>		
<b>U.1. Table of Additional Fees by Planning Application Type. An "x" in the table means the Additional Fee Category is not applicable to the Application Type.</b>		
<b>Additional Fee Category</b>		
<b>Application Type</b>	<b>Additional Fee Categories: Advertising (Published), Each</b>	
a. Annexation of One 1-Family or 2-Family Lot or Annexation of Right-of-Way Only	Advertising: \$260.00; Letters: \$130.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$260.00; Letters: \$130.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)
b. Annexation, with Direct Translation Zoning, All Other	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)
c. Annexation with Concurrent Zoning Map Change, All Other	Advertising: \$624.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$624.00; Recording: \$49.00 (\$54.00 Digital)
d. Appeal of an Administrative Decision <sup>7</sup>	Letters: \$130.00; Sign (each): \$182.00	Letters: \$130.00; Sign (each): \$182.00
e. Board of Adjustment - Reasonable Accommodation or Variance	Letters: \$130.00; Sign (each): \$182.00	Letters: \$130.00; Sign (each): \$182.00
f. Board of Adjustment, 1- or 2-Family Variance for Addition to a Nonconforming Residential Building Only	Letters: \$104.00; Sign (each): \$182.00	Letters: \$104.00; Sign (each): \$182.00
g. Board of Adjustment – Minor Special Use Permit	Letters: \$130.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)	Letters: \$130.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)
h. Certificate of Appropriateness – Major or Master (w/HPC Review)	Letters: \$11.00; Sign (each): \$182.00	Letters: \$11.00; Sign (each): \$182.00
i. Comprehensive Plan Map Amendment (fee is not charged for inconsistent zoning map change)	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00
j. Comprehensive Plan Text Amendment	Advertising: \$624.00	Advertising: \$624.00
k. Development Agreement, Statutory	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: by applicant	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: by applicant
l. Historic District Designation or Repeal; Historic District Preservation Plan Text Amendment	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00
m. Historic Landmark Designation or Repeal	Advertising: \$624.00; Letters: \$22.00; Recording: \$27.00 (\$32.00 digital)	Advertising: \$624.00; Letters: \$22.00; Recording: \$27.00 (\$32.00 digital)
n. Landmark Sign Designation or Repeal	Advertising: \$624.00; Letters: \$11.00	Advertising: \$624.00; Letters: \$11.00
o. Major Preliminary Plat or Major Site Plan	Letters: \$234.00	Letters: \$234.00
p. Major, Transportation, and WCF Special Use Permits (All)	Letters: \$338.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)	Letters: \$338.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)
q. Street or Alley Permanent Closing, City jurisdiction <sup>4</sup>	Advertising: \$624.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$624.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)
r. Street or Alley Permanent Closing, County jurisdiction <sup>4,5</sup>	Advertising: \$1,248.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$1,248.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)
s. Street, Alley, or Driveway Renaming	Letters: \$208.00; Recording: \$49.00 (\$54.00 Digital)	Letters: \$208.00; Recording: \$49.00 (\$54.00 Digital)
t. Unified Development Ordinance Text Amendment	Advertising: \$624.00	Advertising: \$624.00
u. Statutory Vested Rights Determination	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00
v. Zoning Map Change (All)	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00
<b>U.2. Footnotes to Section 1, Table U.1:</b>		
<b>V. Technology Surcharge on All Fees:</b>	The technology fee of 4% is included in the listed fee. Technology fees are not refundable except when the payment is incorrect, or the case or permit is withdrawn prior to any review.	The technology fee of 4% is included in the listed fee. Technology fees are not refundable except when the payment is incorrect, or the case or permit is withdrawn prior to any review.

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<p><b>W. Re-Review Fees, Applicable to All Development Applications:</b></p>	<p>Half of filing fee, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review. The Planning Director may amend the re-review fees for reviews after the first re-review for a development application using the following criteria:</p> <ol style="list-style-type: none"> <li>1. The number of departments required and involved in the re-review;</li> <li>2. Whether the re-review includes new comments due to (1) a change submitted by the applicant, either substantial or minor change, or (2) Staff error;</li> <li>3. Whether the re-review includes major and/or minor Staff comments;</li> <li>4. The scope of the review and the Staff time to complete such review, and</li> <li>5. Any other criteria that the Planning Director deems relevant and appropriate so long as the fee is proportional to Staff time and effort.</li> </ol> <p>Reduced re-review fees shall be charged consistent with the review level fee that most closely aligns with the amount of staff time involved with the re-review. The fee charged shall be roughly proportional to the cost of staff time and other measures, as determined at the absolute and sole discretion of the Planning Director.</p>	<p>Half of filing fee, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review. The Planning Director may amend the re-review fees for reviews after the first re-review for a development application using the following criteria:</p> <ol style="list-style-type: none"> <li>1. The number of departments required and involved in the re-review;</li> <li>2. Whether the re-review includes new comments due to (1) a change submitted by the applicant, either substantial or minor change, or (2) Staff error;</li> <li>3. Whether the re-review includes major and/or minor Staff comments;</li> <li>4. The scope of the review and the Staff time to complete such review, and</li> <li>5. Any other criteria that the Planning Director deems relevant and appropriate so long as the fee is proportional to Staff time and effort.</li> </ol> <p>Reduced re-review fees shall be charged consistent with the review level fee that most closely aligns with the amount of staff time involved with the re-review. The fee charged shall be roughly proportional to the cost of staff time and other measures, as determined at the absolute and sole discretion of the Planning Director.</p>

**FY 2025-26 Recommended  
Stormwater Erosion Control Fee Schedule**

<b>Fee Category</b>	<b>FY 2024-25 Approved Fee(s) and Other Charges</b>	<b>FY 2025-26 Recommended Fee(s) and Other Charges</b>
Lines Highlighted in Yellow in this Table are proposed new or updated fees for FY 2025-26		
Stormwater Utility Fee - Residential - Tier 0	\$0/yr	\$0/yr
Stormwater Utility Fee - Residential - Tier 1	\$40/yr	\$48/yr
Stormwater Utility Fee - Residential - Tier 2	\$80/yr	\$96/yr
Stormwater Utility Fee - Residential - Tier 3	\$160/ry	\$192/ry
Stormwater Utility Fee - Non-Residential	\$80/ERU/yr	\$96/ERU/yr
Stormwater Plan Review - Less than 1 acre	\$225	\$225
Stormwater Plan Review - Greater than 1 acre	\$325 per disturbed acre	\$325 per disturbed acre
Stormwater Permit	\$2,500 per Stormwater Control Measure	\$2,500 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued 2018 and prior	\$250 per Stormwater Control Measure	\$250 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued January 2019 and after	None	None
Stormwater Control Measure Annual Inspection	\$100 per Stormwater Control Measure	\$100 per Stormwater Control Measure
Stream Delineation (Cape Fear River Basin) - Base Fee	\$750	\$750
Stream Delineation (Cape Fear River Basin) - Acreage Fee	\$100 per acre	\$100 per acre
Land Disturbance Plan Review - Greater than 20,000 sq ft to 1 acre	\$100	\$100
Land Disturbance Plan Review Fee - Single Family Lots (Applies only to a single-family lot in a residential development or common plan of development that is less than one acre)	\$100 per lot	\$100 per lot
Land Disturbance Plan Review - Greater than 1	\$125 per acre	\$125 per acre
Land Disturbance Permit - 12,000 sq ft to 1 acre	\$275	\$275
Land Disturbance Permit - Greater than 1 acre to 10 acres	\$525 per acre	\$525 per acre
Land Disturbance Permit - Greater than 10 acres	\$800 per acre	\$800 per acre
Land Disturbance Permit Extension	25% of the original permit fee	25% of the original permit fee
Re-Inspection Fee for Notice of Violation without Civil Penalty - First Re-Inspection Fee	\$1,000	\$1,000
Re-Inspection Fee for Notice of Violation without Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	\$500
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - First Re-Inspection Fee	\$1,000	\$1,000
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	\$500
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - First Re-Inspection Fee	\$5,000	\$5,000
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	\$500
Unauthorized Land Disturbance Activity	200% the required permit fee	200% the required permit fee
Performance Security - 5 acres or greater	\$4,000 per disturbed acre	\$4,000 per disturbed acre

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2024-25		
<b>A. Zoning Map Change (Rezoning)</b>		
Base fees shall be calculated based on the type of application (zoning map change without a development plan, text-only development plan, or graphic development plan), plus the per-acre fee, if noted, for the acreage rounded up to the next whole.		
<b>A.1. *NEW* Comprehensive Plan Inconsistency Fees:</b> For all zoning map changes, add fees for each of the following when the proposal is not consistent with the adopted Comprehensive Plan map(s) on the date the case is submitted:	<b>a. Place Type Map (PTM):</b> \$1,040.00. <b>b. Urban Growth Boundary (UGB):</b> \$2,080.00.	<b>a. Place Type Map (PTM):</b> \$1,040.00. <b>b. Urban Growth Boundary (UGB):</b> \$2,080.00.
<b>A.2. General Rezoning (No Development Plan), 5 Acres or less.</b>	\$1,352.00 per case, plus additional fees for advertising, letter notice, and signs.	\$1,352.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.3. General Rezoning (No Development Plan), more than 5 acres.</b>	\$2,392.00 per case, plus additional fees for advertising, letter notice, and signs.	\$2,392.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.4. Textual Development Plan, 5 Acres or Less:</b>	\$2,912.00 per case, plus additional fees for advertising, letter notice, and signs.	\$2,912.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.5. Textual Development Plan, 6 to 10 Acres:</b>	\$3,952.00 per case, plus additional fees for advertising, letter notice, and signs.	\$3,952.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.6. Textual Development Plan, More than 10 Acres:</b>	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
<b>A.6. Modification to Text Commitments on Existing Development Plans</b> (this can only be used for changing text; changing or adding graphics is charged at the applicable Development Plan rate listed below)	\$1,872.00 per case, plus additional fees for advertising, letter notice, and signs.	\$1,872.00 per case, plus additional fees for advertising, letter notice, and signs.
<b>A.7. Graphic Development Plan:</b>	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.	\$4,992.00 per case, plus \$78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
<b>A.8. Public Hearing Continuance or Referral Back to Administration</b>	For each instance where a public hearing is continued or referred back to administration (unless staff requests the action), a processing fee of \$500.00 will be charged to the applicant. Additional re-review fees may also apply depending on changes made by the applicant.	For each instance where a public hearing is continued or referred back to administration (unless staff requests the action), a processing fee of \$500.00 will be charged to the applicant. Additional re-review fees may also apply depending on changes made by the applicant.
<b>A.9. Engineering Zoning Review</b>	\$104.00 per case, in addition to the applicable zoning map change fee.	\$104.00 per case, in addition to the applicable zoning map change fee.
<b>B. Consolidated Annexation</b>		
<b>B.1. All Consolidated Annexation, except those Provided in Section 1, Paragraph B.2 or B.3, Below</b>	\$1,440.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	\$1,440.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
<b>B.2. Consolidated Annexation of One Single-Family or Two-Family Residential Lot</b>	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
<b>B.3. *NEW* Annexation of Right-of-Way Only</b>	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	\$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
<b>C. Comprehensive Plan Amendment (Each Requires a Separate Fee)</b>		
<b>C.1. Comprehensive Plan Map Amendment, All Except Paragraph C.2, Not Associated with a Zoning Map Change</b>	\$2,184.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	\$2,184.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
<b>C.2. *NEW* Comprehensive Plan Map Amendment, Urban Growth Boundary, Not Associated with a Zoning Map Change</b>	\$4,264.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	\$4,264.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.

**FY 2025-26 Recommended**  
**Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<b>C.3. Comprehensive Plan Text Amendment</b>	\$4,160.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	\$4,160.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
<b>D. Development Agreement (per N.C. Gen. Stat. 160D, Art. 10):</b>	\$7,280.00 per case, plus additional fees for advertising, letter notice, and signs. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.	\$7,280.00 per case, plus additional fees for advertising, letter notice, and signs. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.
<b>E. Board of Adjustment Applications</b>		
<b>E.1. Appeal of an Administrative Decision</b>	\$416.00 per case, plus additional fees for letter notice, and signs, as applicable.	\$416.00 per case, plus additional fees for letter notice, and signs, as applicable.
<b>E.2. *NEW* Single-Family and Two-Family Variance for Additions to Existing, Nonconforming Residential Buildings Only (not for new construction of structures or accessory dwelling units (ADUs) where there is a nonconforming residential building on site, nor for vacant nonconforming lots)</b>	\$260.00 per case, plus additional fees for letter notice and signs.	\$260.00 per case, plus additional fees for letter notice and signs.
<b>E.3. Single-Family and Two-Family Projects (other variances, minor special use permits, etc.) and Reasonable Accommodation Requests</b>	\$494.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.	\$494.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.
<b>E.4. Wireless Communication Facilities Minor Special Use Permit:</b>	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.
<b>E.4. All Other BOA Applications, not Listed Elsewhere in this Section E:</b>	\$1,560.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.	\$1,560.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.
<b>F. Major Special Use Permit Applications</b>		
<b>F.1. Transportation Special Use Permit:</b>	\$2,340.00 per case, plus additional fees for letter notice, signs, and recordation.	\$2,340.00 per case, plus additional fees for letter notice, signs, and recordation.
<b>F.2. Wireless Communication Facilities Major Special Use Permit:</b>	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.	\$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus \$5,000.00 for independent professional consultant review.
<b>F.3. All Other Major Special Use Permit Applications</b>	\$2,106.00 per case, plus additional fees for letter notice, signs, and recordation.	\$2,106.00 per case, plus additional fees for letter notice, signs, and recordation.
<b>G. Site Plans</b>		
<b>G.1. Administrative Site Plan – Level 1, defined as a site plan requiring only Planning Department and Inspections Department</b>	\$468.00	\$468.00
<b>G.2. Administrative Site Plan – Level 2: Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, no more than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.</b>	\$936.00	\$936.00
<b>G.3. Administrative Site Plan – Level 3: Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, greater than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.</b>	\$2,184.00	\$2,184.00
<b>G.4. Administrative Site Plan – Level 4: Defined as a site plan that does not meet the definitions of a Level 1, Level 2, Level 3, or Major Site Plan, and proposes:</b>	N/A see below	N/A see below
<b>G.4.a. From 0 to 5,000 square feet of new, habitable building area.</b>	\$4,992.00	\$4,992.00
<b>G.4.b. From 5,001 to 10,000 square feet of new, habitable building area.</b>	\$6,032.00	\$6,032.00
<b>G.4.c. From 10,001 to 50,000 square feet of new, habitable building area.</b>	\$8,632.00	\$8,632.00
<b>G.4.d. From 50,001 to 100,000 square feet of new, habitable building area.</b>	\$11,752.00	\$11,752.00
<b>G.4.e. Greater than 100,000 square feet of new, habitable building area.</b>	\$4,992.00, plus \$52.00 per 1,000 square feet (rounded up)	\$4,992.00, plus \$52.00 per 1,000 square feet (rounded up)
<b>G.4.f. A site plan for a development of new lots with no more than 5,000 total square feet of incidental nonresidential development (see Example A in G.7.e).</b>	\$4,992.00, plus \$52.00 per new lot	\$4,992.00, plus \$52.00 per new lot
<b>G.4.g. A site plan with a mixture of nonresidential or multifamily buildings totaling more than 5,000 square feet and new lots, such as townhomes or other residential lots (see Example B in G.7.f).</b>	\$4,992.00, plus \$52.00 per new lot; plus the new, habitable building area total fee from G.4.a-G.4.e, according to the total square footage of the building(s)	\$4,992.00, plus \$52.00 per new lot; plus the new, habitable building area total fee from G.4.a-G.4.e, according to the total square footage of the building(s)
<b>G.5. Major Site Plan</b>	\$6,032.00, plus \$78.00 per 1,000 square feet (rounded up), or \$78.00 per new lot, whichever is the higher fee, plus additional fees for letter notice	\$6,032.00, plus \$78.00 per 1,000 square feet (rounded up), or \$78.00 per new lot, whichever is the higher fee, plus additional fees for letter notice
<b>G.6. Development Plan as Site Plan</b>	Deleted as a case type	Deleted as a case type

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<p><b>G.7. Notes for Section 1.G, Site Plans:</b></p> <p>a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings.</p> <p>b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area.</p> <p>c. Townhomes and other single buildings on multiple lots require the per-lot fee.</p> <p>d. Open space and common area lots are considered new lots being created.</p> <p>e. <b>Example A:</b> Calculation of fees for a 50-lot townhome development with common building and 3 open space lots, proposed on one existing lot.</p> <p>1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 lots x \$45.00 = \$2,340.00.</p> <p>2) \$4,300.00 base application fee = \$6,640.00.</p> <p>3) 4% technology fees on the subtotal (\$6,640.00 x 0.04 = \$265.60).</p> <p>4) Total fee = \$6,905.60.</p> <p>f. <b>Example B:</b> Calculation of fees for a 50-lot townhome development with common building and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot:</p> <p>1) Calculate the townhome portion, including the common building, as in Example A, for a total of \$6,905.60.</p> <p>2) Add \$5,300.00 + 4% technology fees for nonresidential building area = \$5,512.00.</p> <p>3) Total fee = \$6,509.60 + \$5,512.00 = \$12,417.60.</p> <p>g) Site Plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fee.</p>	<p><b>G.7. Notes for Section 1.G, Site Plans:</b></p> <p>a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings.</p> <p>b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area.</p> <p>c. Townhomes and other single buildings on multiple lots require the per-lot fee.</p> <p>d. Open space and common area lots are considered new lots being created.</p> <p>e. <b>Example A:</b> Calculation of fees for a 50-lot townhome development with common building and 3 open space lots, proposed on one existing lot.</p> <p>1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 lots x \$52.00 = \$2,704.00.</p> <p>2) + \$4,992.00 base application fee = \$6,640.00.</p> <p>3) Total fee - \$7,696.00</p> <p>f. <b>Example B:</b> Calculation of fees for a 50-lot townhome development with common building and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot:</p> <p>1) Calculate the townhome portion, including the common building, as in Example A, for a total of \$7,696.00.</p> <p>2) Add \$6,032.00 for a new 10,000 square foot nonresidential building on its own lot (Administrative Site Plan Level 4, Tier 2 (4.b, above)).</p> <p>3) Total fee = \$7,696.00 + 6,032.00 = \$13,728.00.</p> <p>g) Site Plans which do not require an initial re-review will</p>	<p><b>G.7. Notes for Section 1.G, Site Plans:</b></p> <p>a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings.</p> <p>b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area.</p> <p>c. Townhomes and other single buildings on multiple lots require the per-lot fee.</p> <p>d. Open space and common area lots are considered new lots being created.</p> <p>e. <b>Example A:</b> Calculation of fees for a 50-lot townhome development with common building and 3 open space lots, proposed on one existing lot.</p> <p>1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 lots x \$52.00 = \$2,704.00.</p> <p>2) + \$4,992.00 base application fee = \$6,640.00.</p> <p>3) Total fee - \$7,696.00</p> <p>f. <b>Example B:</b> Calculation of fees for a 50-lot townhome development with common building and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot:</p> <p>1) Calculate the townhome portion, including the common building, as in Example A, for a total of \$7,696.00.</p> <p>2) Add \$6,032.00 for a new 10,000 square foot nonresidential building on its own lot (Administrative Site Plan Level 4, Tier 2 (4.b, above)).</p> <p>3) Total fee = \$7,696.00 + 6,032.00 = \$13,728.00.</p> <p>g) Site Plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the</p>
<b>H. Floodplain Reviews</b>		
<b>H.1. Floodplain As-Built Review:</b> Review of floodplain permit as-built documentation when construction is complete, and prior to a Certificate of Completion or final approval	\$104.00 base fee per phase of construction.	\$104.00 base fee per phase of construction.
<b>H.2. Enhanced Floodplain Building Permit Review:</b> Review of a building permit application that is associated with an enhanced building permit review on a parcel with floodplain, to confirm whether a floodplain development permit is required:	\$208.00	\$208.00
<b>H.3. Floodplain Development Permit, Large:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that requires review of a flood study, no rise certification, CLOMR, or LOMR, etc.	\$780.00	\$780.00
<b>H.4. Floodplain Development Permit, Medium:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development that obstructs or modifies the floodplain without increasing the dimensions of the floodway and non-encroachment areas, and that requires review and approval of flood hazard calculations or an engineer's certification:	\$390.00	\$390.00
<b>H.5. Floodplain Development Permit, Small:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that does not modify or obstruct floodway or non-encroachment areas:	\$208.00	\$208.00
<b>I. Subdivision Plats</b>		
<b>I.1. *NEW* Exempt Private Easement Plat or Right-of-Way Withdrawal Plat:</b>	\$624.00	\$624.00
<b>I.2 Exempt Plat, All Others</b>	\$208.00	\$208.00
<b>I.2. Major Final Plat</b>	\$1,248.00, plus \$52.00 per new lot; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	\$1,248.00, plus \$52.00 per new lot; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
<b>I.3. Minor Plat</b> , defined as the subdivision of land into six lots or less that does not require right-of-way dedication, does not require new utilities or the extension of utilities, does not require stormwater management, and does not require a preliminary plat	\$624.00	\$624.00
<b>I.4. Preliminary Plat</b>	\$4,784.00, plus \$52.00 per new lot, plus additional fees for letter notice on projects requiring governing board approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	\$4,784.00, plus \$52.00 per new lot, plus additional fees for letter notice on projects requiring governing board approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
<b>I.5. Preliminary Plat Amendments</b>	\$1,872.00	\$1,872.00
<b>I.6. Development Plan as Site Plan or Preliminary Plat:</b>	Deleted as a case type	Deleted as a case type

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<b>J. Landscape Extensions</b>		
J.1. Major Nonresidential or Multifamily on One Lot, defined as greater than 25,000 square feet in gross floor area	\$312.00	\$312.00
J.2. Minor Nonresidential or Multifamily on One Lot, defined as less than or equal to 25,000 square feet in gross floor area	\$156.00	\$156.00
J.3. Residential	\$78.00 per lot	\$78.00 per lot
<b>K. Site Compliance</b>		
K.1. *NEW* Site Plan Field Changes that Require Plan Review	\$208.00 per plan	\$208.00 per plan
<b>K.2. Site Compliance Inspection Fees</b>		
K.2.a. First Site Compliance Inspection for All Building Permits, Except Attached Units on Individual Lots	\$104.00 per building permit for first inspection.	\$104.00 per building permit for first inspection.
K.2.b. First Site Compliance Inspection of Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses)	\$26.00 per building permit for first inspection.	\$26.00 per building permit for first inspection.
K.2.c. Street Tree in the Right-of-Way:	\$104.00 per building permit (which includes two inspections maximum). Additional re-inspections will be \$52.00 each.	\$104.00 per building permit (which includes two inspections maximum). Additional re-inspections will be \$52.00 each.
<b>K.3. Site Compliance Re-Inspection Fees</b>		
K.3.a. Site Compliance Re-Inspection for All Building Permits, Except Attached Units on Individual Lots:	1) First Re-Inspection: \$104.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$104.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be \$104.00; the total fee per building permit for the second re-inspection will be \$208.00; and the total fee per building permit for the third re-inspection will be \$312.00.)	1) First Re-Inspection: \$104.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$104.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be \$104.00; the total fee per building permit for the second re-inspection will be \$208.00; and the total fee per building permit for the third re-inspection will be \$312.00.)
K.3.b. Site Compliance Re-Inspection for Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses):	1) First Re-Inspection: \$26.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$26.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be \$26.00; the total fee per building permit for the second re-inspection will be \$52.00; and the total fee per building permit for the third re-inspection will be \$78.00.)	1) First Re-Inspection: \$26.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$26.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be \$26.00; the total fee per building permit for the second re-inspection will be \$52.00; and the total fee per building permit for the third re-inspection will be \$78.00.)
<b>L. Historic Preservation Fees</b>		
L.1. Historic District Designation or Repeal	\$20,800.00 per application, plus additional fees for advertising, letter notice, and signs.	\$20,800.00 per application, plus additional fees for advertising, letter notice, and signs.
L.2. Historic Landmark Designation or Repeal	\$416.00 per application, plus additional fees for advertising, letter notice, and recordation.	\$416.00 per application, plus additional fees for advertising, letter notice, and recordation.
L.3. Historic Landmark Sign Designation or Repeal	\$156.00 per sign, plus additional fees for advertising, and letter notice.	\$156.00 per sign, plus additional fees for advertising, and letter notice.
L.4. Major Works Certificate of Appropriateness - Historic Preservation Commission Review for New Construction or Large Additions (greater than 25% of the existing building square footage)	\$312.00 per application, plus additional fees for letter notice and signs.	\$312.00 per application, plus additional fees for letter notice and signs.
L.5. Major Works Certificate of Appropriateness, Historic Preservation Commission Review Except New Construction, and/or	\$104.00 per application, plus additional fees for letter notice and signs.	\$104.00 per application, plus additional fees for letter notice and signs.
L.6. Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of a Primary	\$520.00 per application, plus additional fees for letter notice and signs	\$520.00 per application, plus additional fees for letter notice and signs
L.7. Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of an Accessory	\$156.00 per application, plus additional fees for letter notice and signs.	\$156.00 per application, plus additional fees for letter notice and signs.
L.8. Master Certificate of Appropriateness, Historic Preservation Commission Review	\$312.00 per application, plus additional fees for letter notice and signs.	\$312.00 per application, plus additional fees for letter notice and signs.
L.9. *NEW* Master Works Certificate of Appropriateness, Staff Review	\$104.00 per application.	\$104.00 per application.
L.10. Minor Works Certificate of Appropriateness, Staff Review	\$42.00 per application.	\$42.00 per application.
L.11. After-the-Fact Application Fee shall be added to any base application fee for work in this paragraph L done without obtaining the required approval before work commenced	First after-the-fact, \$52.00; Second after-the-fact, \$104.00; Third after-the-fact and each thereafter, \$208.00. <i>After-the-fact fees apply to individual applicants rather than the property location.</i>	First after-the-fact, \$52.00; Second after-the-fact, \$104.00; Third after-the-fact and each thereafter, \$208.00. <i>After-the-fact fees apply to individual applicants rather than the property location.</i>
<b>M. Signage</b>		
M.1. Banner Plan Review-Only	\$182.00 per banner, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.	\$182.00 per banner, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.
M.2. Common Signage Plan Review	\$234.00 per plan or amendment.	\$234.00 per plan or amendment.
M.3. Permanent Signs Requiring Permits (as defined by the Durham UDO)	\$182.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.	\$182.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay \$312.00 per sign including one inspection.

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

Type of Fee	FY2024-2025 Approved Fee	FY 2025-26 Recommended Fee
<b>M.4. Temporary Signs Requiring Permits (as defined by the Durham UDO)</b>	\$104.00 per sign. Applications associated with projects begun or completed without required approval pay double the application fee.	\$104.00 per sign. Applications associated with projects begun or completed without required approval pay double the application fee.
<b>M.5. Sign Compliance Inspection Fee</b>	\$52.00 for each re-inspection per permanent sign.	\$52.00 for each re-inspection per permanent sign.
<b>N. Street or Alley Closing</b>	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation.	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation.
<b>O. Street, Alley, or Driveway Renaming</b>	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation, in addition to reimbursement for all street sign replacement costs.	\$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation, in addition to reimbursement for all street sign replacement costs.
<b>P. Unified Development Ordinance Text Amendment</b>	\$4,160.00, plus additional fees for advertising.	\$4,160.00, plus additional fees for advertising.
<b>Q. Planning Department Development Services</b>		
<b>Q.1. Architectural Review, as Required by the Durham UDO</b>	\$234.00	\$234.00
<b>Q.2. Copies - Large Format:</b>	\$1.00 per square foot, plus technology fees. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of \$18.00).	\$1.00 per square foot, plus technology fees. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of \$18.00).
<b>Q.3. Custom Letters, Maps, and Reports:</b>	\$104.00	\$104.00
<b>Q.4. Departmental Publications:</b>	Copies of publications on hand: \$5.00, plus technology fees. Reproductions or new publications will be priced according to costs including technology fees	Copies of publications on hand: \$5.00, plus technology fees. Reproductions or new publications will be priced according to costs including technology fees
<b>Q.5. Due Diligence Property Information (<del>Zoning Verification or Business Verification Letters</del>):</b>	See Q.5.a - Q.5.c, below.	See Q.5.a - Q.5.c, below.
<b>Q.5.a. Business Verification Letters, including DMV Letters</b>	\$52.00 per address	\$52.00 per address
<b>Q.5.b. Family Care Home Verification Letters</b>	\$52.00 per address	\$52.00 per address
<b>Q.5.c. Zoning Verification Letters</b>	\$26.00 per lot or address.	\$26.00 per lot or address.
<b>Q.6. Formal Letter of Interpretation:</b>	\$208.00	\$208.00
<b>Q.7. Home Occupation Permit:</b>	\$52.00 per home occupation at one address (not transferable)	\$52.00 per home occupation at one address (not transferable)
<b>Q.8. Multi-Departmental Pre-Submittal Meetings:</b>	\$276.00 per hour, with a one-hour minimum charge.	\$276.00 per hour, with a one-hour minimum charge.
<b>Q.9. Off-Site File Retrieval Fee:</b>	\$21.00 per hard-copy file when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.	\$21.00 per hard-copy file when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.
<b>Q.10. Outdoor Seating Permit:</b>	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year by July 1st: \$260.00; Renewal of annual permit prior to expiration - \$104.00	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year by July 1st: \$260.00; Renewal of annual permit prior to expiration - \$104.00
<b>Q.11. Planning Review of Building Permit</b>	\$104.00 per building permit.	\$104.00 per building permit.
<b>Q.12. Property Report for One Single-Family or Two-Family Residential Lot:</b>	\$42.00.	\$42.00.
<b>Q.13. Property Report for Nonresidential or Multifamily Lot:</b>	\$83.00.	\$83.00.
<b>Q.14. Street (Mobile) Vendor Registration and Annual Renewals:</b>	\$10.40 per cart or truck.	\$10.40 per cart or truck.
<b>Q.15. Temporary Use Permit:</b>	\$104.00 per use, per term or renewal.	\$104.00 per use, per term or renewal.
<b>Q.16. Permit Choice/Vested Rights Determination:</b> Formal determination by the Planning Director of the applicants' choice of development rules to follow, based on either the application date or subsequent ordinance changes.	\$104.00 per determination.	\$104.00 per determination.
<b>R. Site Specific Vesting Plan</b>	\$5,200.00 application fee, plus additional fees for advertising, letter notice, and signs.	\$5,200.00 application fee, plus additional fees for advertising, letter notice, and signs.
<b>S. Watershed Determination</b>	\$2,600.00 application fee.	\$2,600.00 application fee.
<b>T. Temporary Right-of-Way Closure</b>		
<b>T.1. Administrative Fee</b>	Administrative Fee: \$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.	Administrative Fee: \$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.
<b>T.2. *NEW* Renewals, Extensions, and Changes:</b>	\$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.	\$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.
<b>T.3 Additional Temporary Closure Fees shall be added to the base fee for use and occupation of portions of the right of way</b>		
<b>T.3.a. Roadway Closure</b>	Major Thoroughfare - \$73.00 per day per lane; All Other City Streets - \$21.00 per day per lane.	Major Thoroughfare - \$73.00 per day per lane; All Other City Streets - \$21.00 per day per lane.
<b>T.3.b. Sidewalks between Street Intersections in Design Districts:</b>	Partial or complete closure of a sidewalk in Design Districts - \$11.00 per day	Partial or complete closure of a sidewalk in Design Districts - \$11.00 per day
<b>T.3.c. Sidewalks between Street Intersections in All Other Districts:</b>	Partial or complete closure of a sidewalk in Other Districts - \$2.00 per day	Partial or complete closure of a sidewalk in Other Districts - \$2.00 per day
Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in addition to this Part 6-101(T).	Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in addition to this Part 6-101(T).	Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in addition to this Part 6-101(T).
<b>U. Additional Fees</b>		
<b>U.1. Table of Additional Fees by Planning Application Type. An "x" in the table means the Additional Fee Category is not applicable to the Application Type.</b>		
<b>Additional Fee Category</b>		
<b>Application Type</b>	<b>Additional Fee Categories: Advertising (Published), Each Hearing<sup>1</sup>; Letter Notice, Each Hearing<sup>1,3</sup>; Each Sign<sup>2,3</sup>; Recording Fees<sup>6</sup></b>	<b>Additional Fee Categories: Advertising (Published), Each Hearing<sup>1</sup>; Letter Notice, Each Hearing<sup>1,3</sup>; Each Sign<sup>2,3</sup>; Recording Fees<sup>6</sup></b>

**FY 2025-26 Recommended  
Durham City-County Planning Department Fee Schedule**

<b>Type of Fee</b>	<b>FY2024-2025 Approved Fee</b>	<b>FY 2025-26 Recommended Fee</b>
a. Annexation of One 1-Family or 2-Family Lot or Annexation of Right-of-Way Only	Advertising: \$260.00; Letters: \$130.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$260.00; Letters: \$130.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)
b. Annexation, with Direct Translation Zoning, All Other	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: \$49.00 (\$54.00 Digital)
c. *NEW* Annexation with Concurrent Zoning Map Change, All Other	Advertising: \$624.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$624.00; Recording: \$49.00 (\$54.00 Digital)
d. Appeal of an Administrative Decision <sup>7</sup>	Letters: \$130.00; Sign (each): \$182.00	Letters: \$130.00; Sign (each): \$182.00
e. Board of Adjustment - Reasonable Accommodation or Variance	Letters: \$130.00; Sign (each): \$182.00	Letters: \$130.00; Sign (each): \$182.00
f. *NEW* Board of Adjustment, 1- or 2-Family Variance for Addition to a Nonconforming Residential Building Only	Letters: \$104.00; Sign (each): \$182.00	Letters: \$104.00; Sign (each): \$182.00
g. Board of Adjustment – Minor Special Use Permit	Letters: \$130.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)	Letters: \$130.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)
h. Certificate of Appropriateness – Major or Master (w/HPC Review)	Letters: \$11.00; Sign (each): \$182.00	Letters: \$11.00; Sign (each): \$182.00
i. Comprehensive Plan Map Amendment (fee is not charged for inconsistent zoning map change)	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00
j. Comprehensive Plan Text Amendment	Advertising: \$624.00	Advertising: \$624.00
k. Development Agreement, Statutory	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: by applicant	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00; Recording: by applicant
l. Historic District Designation or Repeal; Historic District Preservation Plan Text Amendment	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00
m. Historic Landmark Designation or Repeal	Advertising: \$624.00; Letters: \$22.00; Recording: \$27.00 (\$32.00 digital)	Advertising: \$624.00; Letters: \$22.00; Recording: \$27.00 (\$32.00 digital)
n. Landmark Sign Designation or Repeal	Advertising: \$624.00; Letters: \$11.00	Advertising: \$624.00; Letters: \$11.00
o. Major Preliminary Plat or Major Site Plan	Letters: \$234.00	Letters: \$234.00
p. Major, Transportation, and WCF Special Use Permits (All)	Letters: \$338.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)	Letters: \$338.00; Sign (each): \$182.00; Recording: \$27.00 (\$32.00 digital)
q. Preliminary Plat or Site Plan as Development Plan	N/A - no longer a case type	N/A - no longer a case type
q. Street or Alley Permanent Closing, City jurisdiction <sup>4</sup>	Advertising: \$624.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$624.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)
r. *NEW* Street or Alley Permanent Closing, County jurisdiction <sup>4,5</sup>	Advertising: \$1,248.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)	Advertising: \$1,248.00; Letters: \$312.00; Signs (2): \$364.00; Recording: \$49.00 (\$54.00 Digital)
s. Street, Alley, or Driveway Renaming	Letters: \$208.00; Recording: \$49.00 (\$54.00 Digital)	Letters: \$208.00; Recording: \$49.00 (\$54.00 Digital)
t. Unified Development Ordinance Text Amendment	Advertising: \$624.00	Advertising: \$624.00
u. Statutory Vested Rights Determination	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$260.00; Sign (each): \$182.00
v. Zoning Map Change (All)	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00	Advertising: \$624.00; Letters: \$338.00; Sign (each): \$182.00
U.2. Footnotes to Section 1, Table U.1:		
1. Newspaper advertising fees and letter notice fees are listed for each public hearing. If two public hearings are required, the listed fees will be doubled. If three are required, such as for UDO text amendments and Comprehensive Plan text amendments, the fees listed will be tripled.		
2. Additional Notification Sign Postings on Property: Properties with multiple frontages require at least one sign per road or street frontage. If additional signs are necessary to adequately notify neighbors, \$182 per additional sign will be charged at the time of case intake.		
3. Resident Signs in Lieu of Letter Notices for Multifamily Properties: At least one Resident Sign will be posted at each existing multifamily property within the required letter notice area in lieu of sending letters to individual multifamily residents for all application types. Applicants will be charged \$182 at the time of case intake for each Resident Sign needed. This fee is in addition to signs posted on the road or street frontage at the project site.		
4. For all permanent street or alley closings, at least two signs are required along the street frontage and included in the table; if more signs are needed, additional sign fees will be charged at the time of intake at the rate of \$182 per sign.		
5. For permanent street or alley closing in the County's jurisdiction, newspaper notice for street closings is required for four consecutive weeks instead of the standard two weeks. The extra two weeks are included in the table for a total of \$1,248. However, if the required advertising length is changed, advertising fees will be charged at the rate of \$624 (for two weeks) + \$312 per additional week of required advertising.		
6. Recording fees are set by the Durham County Register of Deeds and may be increased if needed to cover recordation of additional sheets.		
7. For Appeal of Administrative Decision, signs are not required when the appeal is not site specific.		
<b>V. Technology Surcharge on All Fees:</b>	The technology fee of 4% is included in the listed fee. Technology fees are not refundable except when the payment is incorrect, or the case or permit is withdrawn prior to any review.	The technology fee of 4% is included in the listed fee. Technology fees are not refundable except when the payment is incorrect, or the case or permit is withdrawn prior to any review.
<b>W. Re-Review Fees, Applicable to All Development Applications:</b>	Half of filing fee, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.	Half of filing fee, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.

**FY 2025-26 RECOMMENDED  
Sewer Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2024-25 Approved Fees and Other Charges	FY 2025-26 Recommended Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2025-26			
<b>Utilities</b>			
Monthly Service Fees (County customers with City water)	Consumption Rate Charge	\$7.19/hundred cubic feet	\$8.05/hundred cubic feet
Monthly Service Fees (County customers without City water)	1 or 2 bedrooms	\$70.17	\$78.59
Monthly Service Fees (County customers without City water)	3 bedrooms	\$105.26	\$117.89
Monthly Service Fees (County customers without City water)	4 or more bedrooms	\$140.35	\$157.19
Monthly Service Fees (County customers without City water)	All Other Facility Types	Consumption Rate multiplied by consumption determined using NCDEQ 15A NCAC 02T .0114	Consumption Rate multiplied by consumption determined using NCDEQ 15A NCAC 02T .0114
Monthly Sewer Service Charge - Water Meter Size	5/8"	\$4.53	\$4.53
Monthly Sewer Service Charge - Water Meter Size	1"	\$6.08	\$6.08
Monthly Sewer Service Charge - Water Meter Size	1.5"	\$8.28	\$8.28
Monthly Sewer Service Charge - Water Meter Size	2"	\$8.96	\$8.96
Monthly Sewer Service Charge - Water Meter Size	3"	\$21.78	\$21.78
Monthly Sewer Service Charge - Water Meter Size	4"	\$49.10	\$49.10
Monthly Sewer Service Charge - Water Meter Size	6"	\$62.48	\$62.48
Monthly Sewer Service Charge - Water Meter Size	8" and larger	\$75.55	\$75.55
Monthly Sewer Service Charge - Maintenance Fee	Wexford STEP System Sewer Maintenance Fee	\$23.60 per house	\$25.96 per house
Construction Inspection Fees	Not Ready Inspection Fee (for each occurrence)(must be paid before as-built approval)	\$115.00	\$120.00
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (8" - 12")	\$3.50 per linear foot	\$3.70 per linear foot
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (above 12")	\$5.75 per linear foot	\$6.00 per linear foot
Construction Inspection Fees	Force Main	\$3.50 per linear foot	\$3.70 per linear foot
Construction Inspection Fees	Private Lift Station	\$575	\$605
Construction Inspection Fees	Public Lift Station	\$2,500	\$2,625
Construction Inspection Fees	Sewer Lateral Inspection Fee	\$345 per building connection	\$360 per building connection
Construction Inspection Fees	Oil/Grease/Sediment Trap Inspection	\$285 each unit	\$300 each unit
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - Single Family	\$35 per lot (each inspection)	\$37 per lot (each inspection)
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - All Other Development	\$115 per building connection	\$120 per building connection
Construction Inspection Fees	Construction Re-Inspection / Failed Inspection Fee (Includes Sewer, Water, & Reclaimed)(excludes CO inspection)	\$115 per hour (based on scheduled inspection time)	\$120 per hour (based on scheduled inspection time)
Technology Fee	Technology Fee	5% of the review fee	5% of the review fee
Development Review Fees	Construction Review - Single Family House	Base - \$460; Re-Review - \$225	Base - \$480; Re-Review - \$235
Development Review Fees	Construction Review - Single Family / Townhome Development	Base - \$1725 + \$20/lateral; Re-Review - \$925	Base - \$1810 + \$22/lateral; Re-Review - \$970
Development Review Fees	Construction Review - Multi-Family Development	Base - \$1725 + \$85/building; Re-Review - \$925	Base - \$1810 + \$90/building; Re-Review - \$970
Development Review Fees	Construction Review - Municipal / Commercial / Industrial Development	Base - \$1725 + \$0.85/LF of main; Re-Review - \$925	Base - \$1810 + \$0.90/LF of main/force main; Re-Review - \$970

**FY 2025-26 RECOMMENDED  
Sewer Utilities Fee Schedule**

<b>Fee Category</b>	<b>Fee and Other Charge Type</b>	<b>FY 2024-25 Approved Fees and Other Charges</b>	<b>FY 2025-26 Recommended Fees and Other Charges</b>
Development Review Fees	Construction Review - Commercial / Industrial Development - Single Lateral only	Base - \$700; Re-Review - \$400	Base - \$735; Re-Review - \$420
Development Review Fees	Construction Review - Sewer Extension Permit Application Re-Review	\$115 each (each review above two)	\$120 each (each review above two)
Development Review Fees	Construction Review - Building Plumbing Plans - Restaurant / Cafeteria	Base - \$575; Re-Review - \$345	Base - \$605; Re-Review - \$360
Development Review Fees	Construction Review - Core & Shell Building Plumbing Plans	Base - \$575; Re-Review - \$345	Base - \$605; Re-Review - \$360
Development Review Fees	Construction Review - Building Plumbing Plans - Upfit/Renovation	Base - \$925; Re-Review - \$515	Base - \$970; Re-Review - \$540
Development Review Fees	Construction Review - Grease Trap / Pretreatment Units	Base - \$285; Re-Review - \$60	Base - \$300; Re-Review - \$65
Development Review Fees	Construction Review - Field Change - Single-Family House	\$60 each review	\$65 each review
Development Review Fees	Construction Review - Private Lift Station	Base - \$1000; Re-Review - \$550	Base - \$1050; Re-Review - \$580
Development Review Fees	Construction Review - Public Lift Station	Base - \$5000; Re-Review - \$2750	Base - \$5250; Re-Review - \$2875
Development Review Fees	Construction Review - Field Change - All other development	\$575 each review	\$605 each review
Development Review Fees	As-Built for Single Family House Review	Base - \$60; Re-Review \$60	Base - \$65; Re-Review \$65
Development Review Fees	As-Built for Commercial / Industrial Development - Single Lateral Only	Base - \$345; Re-Review \$225	Base - \$360; Re-Review \$235
Development Review Fees	As-Built for All Other Development Review	Base - \$345 + \$0.30/LF of main; Re-Review \$225	Base - \$360 + \$0.30/LF of main; Re-Review \$235
Development Review Fees	Sewer Video Inspection - Optional Review	\$3.50 per linear foot	\$3.70 per linear foot
Development Review Fees	Comment Review Meeting	\$175 per hour (\$175 minimum)	\$185 per hour (\$185 minimum)
Development Review Fees	Sewer Video Inspection Each Reviews	\$1.75 per linear foot (\$500 minimum)	\$1.85 per linear foot (\$500 minimum)
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 1	\$60 Initial Review/\$30 Re-Review	\$65 Initial Review/\$32 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 2	\$115 Initial Review/\$60 Re-Review	\$120 Initial Review/\$65 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 3	\$345 Initial Review/\$175 Re-Review	\$360 Initial Review/\$185 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 4	\$575 Initial Review/\$285 Re-Review	\$605 Initial Review/\$300 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Exempt	\$60 Initial Review/\$60 Re-Review	\$65 Initial Review/\$65 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Minor Plat / Final Plat	\$85 Initial Review/\$85 Re-Review	\$90 Initial Review/\$90 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Major Plat	\$285 Initial Review/\$285 Re-Review	\$300 Initial Review/\$300 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat	\$575 Initial Review/\$575 Re-Review	\$605 Initial Review/\$605 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat Amendment	\$345 Initial Review/\$345 Re-Review	\$360 Initial Review/\$360 Re-Review
Development Review Fees	Variance Request	\$285	\$300 each
Development Review Fees	Alternative Design Application Fee - Minor	\$1,150	\$1210 each

**FY 2025-26 RECOMMENDED  
Sewer Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2024-25 Approved Fees and Other Charges	FY 2025-26 Recommended Fees and Other Charges
Development Review Fees	Alternative Design Application Fee - Major	\$2,875	\$3020 each
Development Review Fees	Sewer Capacity Analysis	\$5150/meter for up to 3 months; Additional months will be At Cost + 10%	\$5410/meter for up to 3 months; Additional months will be At Cost + 10%
Development Review Fees	Engineering Capacity Analysis	At Cost + 10%	At Cost + 10%
Development Review Fees	Dye Testing		\$120
System Development Fees	Single family (min. 2 bedrooms)	\$4,000 each	\$4,000 each
System Development Fees	Single family (each bedroom above 2)	\$2,000/bedroom	\$2,000/bedroom
System Development Fees	Multi-family units (apartments, duplexes, condominiums; min. 2 bedrooms)	\$4,000 each	\$4,000 each
System Development Fees	Multi-family units (apartments, duplexes, condominiums; each bedroom above 2)	\$2,000/bedroom	\$2,000/bedroom
System Development Fees	Multi-family (motels, hotels)	\$2,000/bedroom	\$2,000/bedroom
System Development Fees	Multi-family (motels, hotels with cooking facilities in room)	\$2,917/room	\$2,917/room
System Development Fees	Swimming Pool, Bathhouses, and Spa	\$167/person	\$167/person
System Development Fees	Nursing/Rest home	\$1,000/bed	\$1,000/bed
System Development Fees	Nursing/Rest home with laundry	\$2,000/bed	\$2,000/bed
System Development Fees	Office - per shift	\$417/person	\$417/person
System Development Fees	Factories excluding Industrial Waste - per shift	\$417/person	\$417/person
System Development Fees	Factories or Businesses with Showers or Food Prep - per shift	\$583/person	\$583/person
System Development Fees	Medical/Dental/Veterinary Office	\$4,167/practitioner	\$4,167/practitioner
System Development Fees	Warehouse	\$1,667/loading bay	\$1,667/loading bay
System Development Fees	Self-Storage Facility	\$17/unit	\$17/unit
System Development Fees	Service Station/Gas Station	\$4,167/plumbing fixture	\$4,167/plumbing fixture
System Development Fees	Convenience Store with Food Prep	\$1,000/100 sq. ft.	\$1,000/100 sq. ft.
System Development Fees	Convenience Store without Food Prep	\$4,167/plumbing fixture	\$4,167/plumbing fixture
System Development Fees	Store/Shopping Center/Mall	\$1,667/1,000 sq. ft.	\$1,667/1,000 sq. ft.
System Development Fees	Store/Shopping Center/Mall with food service	\$2,167/1,000 sq. ft.	\$2,167/1,000 sq. ft.
System Development Fees	Restaurant - Full Service (greater of per seat or per 15 sq. ft. of dining area)	\$667	\$667
System Development Fees	Restaurant - Single Service Articles	\$333/seat	\$333/seat
System Development Fees	Restaurant - Catering or Carry Out Only	\$833/100 sq. ft.	\$833/100 sq. ft.
System Development Fees	School (Day) - with cafeteria, gym, showers	\$250/student	\$250/student
System Development Fees	School (Day) - with cafeteria only	\$200/student	\$200/student
System Development Fees	School (Day) - with neither cafeteria nor showers	\$167/student	\$167/student
System Development Fees	School - boarding	\$1,000/person	\$1,000/person
System Development Fees	Church without Food Service, Day Care, Camps)	\$50/seat	\$50/seat
System Development Fees	Church with Kitchen	\$83/seat	\$83/seat
System Development Fees	Church with Daycare or Camps	\$417/person	\$417/person
System Development Fees	Sports Centers (Mini Golf, Pool Hall, Arcade, etc.)	\$4,167/plumbing fixture	\$4,167/plumbing fixture
System Development Fees	Miscellaneous (based on daily average flow of facilities not described above)	\$16.69*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations.	\$16.69*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations.

**FY 2025-26 RECOMMENDED  
Sewer Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2024-25 Approved Fees and Other Charges	FY 2025-26 Recommended Fees and Other Charges
Surcharge Fees	BOD (Biochemical Oxygen Demand) <i>Surcharge is applied for discharge concentrations greater than 250 mg/L</i>	\$419.02/1,000 lbs.	\$502.00/1,000 lbs.
Surcharge Fees	TSS (Total Suspended Solids) <i>Surcharge is applied for discharge concentrations greater than 180 mg/L</i>	\$72.53/1,000 lbs.	\$87.00/1,000 lbs.
Surcharge Fees	TKN (Total Kjeldahl Nitrogen) <i>Surcharge is applied for discharge concentrations greater than 40 mg/L</i>	\$0.90/lb.	\$1.10/lb.
Surcharge Fees	TP (Total Phosphorous) <i>Surcharge is applied for discharge concentrations greater than 5 mg/L</i>	\$8.24/lb.	\$9.90/lb.
Industrial User Fees	Initial Permit Application Fee	Single-Tenant: \$1,725; Multi-Tenant: \$1725 + \$115/tenant space; BSL: \$1,150; Flow Reporting Permit: \$920	Single-Tenant: \$1,825; Multi-Tenant: \$1825 + \$120/tenant space; BSL: \$1,210; Flow Reporting Permit: \$950
Industrial User Fees	Permit Renewal Application Fee	Single-Tenant: \$690/discharge monitoring point; Multi-Tenant: \$690 + \$115/tenant space; BSL: \$575; Flow Reporting Permit: \$345	Single-Tenant: \$725/discharge monitoring point; Multi-Tenant: \$725 + \$120/tenant space; BSL: \$605; Flow Reporting Permit: \$365
Industrial User Fees	Permit modification Fee	Single-Tenant: \$400/discharge monitoring point; Multi-Tenant: \$400 + \$60/tenant space; BSL: \$400; Flow Reporting Permit: \$345	Single-Tenant: \$420/discharge monitoring point; Multi-Tenant: \$420 + \$65/tenant space; BSL: \$420; Flow Reporting Permit: \$365
Industrial User Fees	Authorization to Construct Fee	\$400	\$420
Industrial User Fees	Annual Permit Maintenance Fee	Single-Tenant: \$1,380; Multi-Tenant: \$1,380; BSL: \$690; Flow Reporting Permit: \$575	Single-Tenant: \$1,500; Multi-Tenant: \$1,500; BSL: \$725; Flow Reporting Permit: \$605
Industrial User Fees	Industrial User Re-Inspection Fee	\$230	\$250
Industrial User Fees	Supplemental Document Review Fee	\$100 per document	\$100 per document
Industrial User Fees	Annual FOG Maintenance Fee	\$230	\$250
Industrial User Fees	FOG Re-Inspection Fee	\$575	\$650
Industrial User Fees	Pollutant Headworks Analysis Fee	At cost + 15%	At cost + 15%
Monitoring Fees	Monitoring Administrative Fee	\$115	\$150
Monitoring Fees	Sampling	\$121	\$138
Monitoring Fees	1,4-Dioxane	\$140	\$140
Monitoring Fees	Aluminum	\$14	\$17
Monitoring Fees	Ammonia	\$18	\$22
Monitoring Fees	Antimony	\$14	\$17
Monitoring Fees	Arsenic	\$14	\$17
Monitoring Fees	Barium		\$17
Monitoring Fees	Beryllium	\$14	\$17
Monitoring Fees	Bismuth	\$60	\$60
Monitoring Fees	BOD5	\$26	\$28
Monitoring Fees	Cadmium	\$14	\$17
Monitoring Fees	Chloride	\$14	\$17
Monitoring Fees	Chromium	\$14	\$17
Monitoring Fees	COD	\$23	\$28
Monitoring Fees	Copper	\$14	\$17
Monitoring Fees	Cyanide	\$29	\$33
Monitoring Fees	Fluoride	\$20	\$24
Monitoring Fees	Lead	\$14	\$17
Monitoring Fees	Mercury (Method 1631)	\$150	\$154
Monitoring Fees	Molybdenum	\$14	\$17
Monitoring Fees	Nickel	\$14	\$17
Monitoring Fees	NO2 + NO3	\$18	\$19
Monitoring Fees	Oil and grease (total)	\$41	\$41
Monitoring Fees	Oil and grease (nonpolar)	\$58	\$58
Monitoring Fees	Oil and grease (polar)	\$58	\$58

**FY 2025-26 RECOMMENDED  
Sewer Utilities Fee Schedule**

<b>Fee Category</b>	<b>Fee and Other Charge Type</b>	<b>FY 2024-25 Approved Fees and Other Charges</b>	<b>FY 2025-26 Recommended Fees and Other Charges</b>
Monitoring Fees	Organic Compounds (EPA 624 & 625)	\$386	\$386
Monitoring Fees	Pesticides (EPA 608 & 614)	\$259.00	\$402
Monitoring Fees	pH		\$10
Monitoring Fees	PFAS	\$600.00	\$600
Monitoring Fees	Selenium	\$14	\$17
Monitoring Fees	Silver	\$14	\$17
Monitoring Fees	Tellurium	\$46.00	\$55
Monitoring Fees	Tin	\$14	\$17
Monitoring Fees	TKN	\$26	\$31
Monitoring Fees	Total Petroleum Hydrocarbons (TPH)	\$87	\$150
Monitoring Fees	Total Phosphorous	\$20	\$25
Monitoring Fees	Total Residual Chlorine (TRC)	\$20	\$20
Monitoring Fees	TSS	\$20.00	\$20
Monitoring Fees	Total Toxic Organics	\$570.00	\$605
Monitoring Fees	Volatile Organic Chemicals(EPA 8260)	\$127.00	\$138
Monitoring Fees	Zinc	\$14.00	\$17
Monitoring Fees	Acetone	\$110 for complete Pharma test group	\$138 for complete Pharma test group
Monitoring Fees	Ethyl Acetate	\$110 for complete Pharma test group	\$138 for complete Pharma test group
Monitoring Fees	Isopropyl Acetate	\$110 for complete Pharma test group	\$138 for complete Pharma test group
Monitoring Fees	Methylene Chloride	\$110 for complete Pharma test group	\$138 for complete Pharma test group
Monitoring Fees	n-Amyl Acetate	\$110 for complete Pharma test group	\$138 for complete Pharma test group
Reclaimed Water Fee	Administrative Fee	\$11.50	\$11.50
Monthly Reclaimed Base Charge - Water Meter Size	5/8" or 3/4"	\$18	\$18
Monthly Reclaimed Base Charge - Water Meter Size	1"	\$18	\$18
Monthly Reclaimed Base Charge - Water Meter Size	1.5"	\$24	\$24
Monthly Reclaimed Base Charge - Water Meter Size	2"	\$30	\$30
Monthly Reclaimed Base Charge - Water Meter Size	3"	\$80	\$80
Monthly Reclaimed Base Charge - Water Meter Size	4"	\$120	\$120
Monthly Reclaimed Base Charge - Water Meter Size	6" or above	\$150	\$150
Monthly Reclaimed service fees	Usage Charge	\$2.94 (per 1,000 gallons)	\$2.94 (per 1,000 gallons)
Reclaimed Water	Reclaimed - New Account Deposit	\$100	\$100
Reclaimed Water	Reclaimed - Service Initiation Fee	\$20	\$20
Reclaimed Water	Reclaimed - Security Deposit	Two times Base Charge	Two times Base Charge
Reclaimed Water	Reclaimed - Disconnection Fee	\$75	\$75
Reclaimed Water	Reclaimed - Reconnection Fee	\$100	\$100
Reclaimed Water	Reclaimed - After Hour Service Charge	\$40	\$40
Reclaimed Water	Reclaimed - Late Fee	\$25	\$25
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Fee	At Cost + 10%	At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Tap Fee	At Cost + 10%	At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (≤ 2" meter)	\$100	\$105
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (> 2" meter)	\$500	\$525
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (≤2" meter)	\$285 each unit	\$300 each unit
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (>2" meter)	\$175 per inch of diameter of meter	\$185 per inch of diameter of meter
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Line Inspection (Main extension only)	\$3.50 per linear foot	\$3.70 per linear foot
Reclaimed Water - Construction Inspection Fees	Backflow Preventer Inspection	\$115 each inspection	\$120 each inspection
Reclaimed Water - Construction Inspection Fees	Inspection Service Charge	\$60 each inspection	\$65 each inspection

**FY 2025-26 RECOMMENDED  
Sewer Utilities Fee Schedule**

<b>Fee Category</b>	<b>Fee and Other Charge Type</b>	<b>FY 2024-25 Approved Fees and Other Charges</b>	<b>FY 2025-26 Recommended Fees and Other Charges</b>
Water Fees:	Usage charge	\$ 6.83 per 1,000 gallons (up to 10,000 gallons per month)	\$ 7.17 per 1,000 gallons (up to 10,000 gallons per month)
Water Fees:	Usage charge	\$ 10.25 per 1,000 gallons (10,000 to 20,000 gallons per month)	\$ 10.76 per 1,000 gallons (10,000 to 20,000 gallons per month)
Water Fees:	Usage charge	\$13.68 per 1,000 gallons (greater than 20,000 gallons per month)	\$14.36 per 1,000 gallons (greater than 20,000 gallons per month)
Water Fees:	Base Facility Charge (water meter <1")	Monthly Base Charge = \$18.00	Monthly Base Charge = \$18.00
Water Fees:	Administrative Fee	\$5.00 per month	\$5.00 per month
Water Fees - Construction Inspection	Water Meter Fee	At cost + 10%	At cost + 10%
Water Fees - Construction Inspection	Water Tap Fee (installed by Dco)	At cost + 10%	At cost + 10%
Water Fees - Construction Inspection	Water Meter Set Fee (≤ 2" meter)	\$100	\$105
Water Fees - Construction Inspection	Water Meter Set Fee (> 2" meter)	\$500	\$525
Water Fees - Construction Inspection	Water Line Extension (Main extension only)	\$3.50 per linear foot	\$3.70 per linear foot
Water Fees: Construction Inspection	Water Tap Inspection (≤ 2" meter)	\$285 each unit	\$300 each unit
Water Fees:	Disconnection Fee	\$75	\$75
Water Fees:	Reconnection Fee	\$100 must be paid prior to service reconnection	\$100 must be paid prior to service reconnection
Water Fees:	Backflow Preventer Inspection Fee	\$60 per inspection	\$65 per inspection
Water Fees:	*New Account Deposit	\$100	\$100
Water Fees:	Inspection Service Charge	\$60 per inspection	\$60 per inspection
Water Fees:	*Service Initiation Fee	\$20	\$20
Water Fees:	Security Deposit	\$50	\$50
Water Fees:	After-Hour Service Charge	\$40	\$40
Water Fees:	Late Fee	\$5	\$5
Water Fees:	Meter Extraction Fee	\$100	\$100
Water Fees:	Vacancy Service Charge	\$25	\$25

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## GLOSSARY TERMS

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**Account:** The detailed record of a particular asset, liability, owners' equity, revenue, or expense.

**Accrual basis:** Where revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.

**Ad valorem tax:** Commonly referred to as property tax; levied on both real and personal property according to the property's valuation and the tax rate.

**Appropriated fund balance:** The estimated fund balance appropriated into the annual budget.

**Appropriation:** A legal authorization to incur obligations and make expenditures for specific purposes.

**Approved budget:** The final budget the Board of County Commissioners adopts by July 1.

**Assessed valuation:** The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

**Asset:** Anything owned by an individual or a business that has commercial or exchange value.

**Balanced budget:** Where revenues and expenditures are budgeted at equal amounts.

**Base budget:** Cost of continuing the existing levels of service.

**Basis of accounting:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

**Basis of budgeting:** The annual budget is prepared on the modified accrual basis of accounting as required by North Carolina law.

**Board of County Commissioners (BOCC):** The governing body of Durham County, consisting of five commissioners elected at-large and serving for four-year terms.

**Bond:** A written promise to repay debt on a specific date in the future along with payment of a specified amount of interest at predetermined intervals while the debt is outstanding.

**Bond agency fees:** Fees charged by bond agencies for services related to debt issuance.

**Bond covenant:** Provision in a bond or debt contract which require the debt issuer to meet certain standards or do certain things.

**Bond rating:** Grade indicating a unit's investment qualities; ratings range from AAA (highest) to D (lowest).

**Budget:** Plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

**Budget amendment:** A means for the Board of County Commissioners to recognize new revenues or expenditures and amend the operating budget.

**Business and Personal Property:** Valuation term referring to items used or possessed in the conduct of a trade or business (such as machinery, equipment, furniture, fixtures, computers, farm equipment, leasehold improvements, and supplies) and individually owned items (such as boats, mobiles, homes, airplanes, etc.)

**Business area:** Group of related activities performed by one or more organizational units (fund centers) for the purpose of accomplishing a function for which the government is responsible.

**Capital expenditure (or outlay):** Fixed asset that has a value of \$5,000 or more and has a useful economic lifetime of more than one year.

**Capital Improvement Plan (CIP):** Long-range plan that outlines major capital needs and the means of financing proposed acquisitions.

**Certificates of participation (COPs):** Shares in a debt obligation created by a capital lease that are sold to or placed with investors. The certificates are secured by the property financed with the debt.

**Code:** System of numbering accounts and transactions in order to produce desired information; see *commitment item*.

**Commitment item:** Accounting code used to classify an expenditure or a revenue; examples: 5100011000 – Salary, 5200110200 – Telephone.

**Constant dollars:** Actual dollar amounts adjusted for inflation.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Debt:** Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

**Debt service:** Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department:** The organizational unit of county government providing a specific service.

**Designated fund balance:** Designations of fund balance represent tentative management plans that are subject to change.

**Elected officials:** Positions decided upon by voters and include the Board of County Commissioners, Sheriff, and Register of Deeds.

**Employee benefits:** Benefits beyond salary compensation, including health care, retirement, disability, life insurance, etc.

**Encumbrances:** A reservation of budget authority for a particular purpose. An encumbrance typically occurs when a purchase order or contract is approved.

**Enterprise fund:** A separate fund that accounts for a government-owned enterprise such as solid waste or water-sewer systems.

**Expenditure:** Payment of cash on the transfer of property or services for the purpose of acquiring an asset or service, or settling a loss.

**Federal and state revenues:** Funds received from federal, state, or other local government sources.

**Fire district:** Special district taxes are levied for fire protection in five districts: Bahama, Eno, Lebanon, New Hope, and Redwood.

**Fiscal year:** A declared accounting year, not necessarily a calendar year. The fiscal year for Durham County is July 1 to June 30.

**Fixed asset:** Assets of long-term character that are intended to continue to be held or used such as land, buildings, furniture, and other equipment.

**Full-time equivalent (FTE):** A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, a part-time worker may be considered 0.5 FTE.

**Function:** Grouping of agencies that provide similar services. For example, the “Public Safety” function includes the Sheriff, Emergency Services, Justice Services (formerly Criminal Justice Resource Center), and Emergency Communications, among others.

**Fund:** Fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund balance:** Funds accumulated through the under-expenditure of appropriations and/or the act of exceeding anticipated revenues.

**Funds center:** One organizational unit within a department or business area that has a specific purpose in accomplishing a function for which the agency is responsible.

**General Fund:** The main operating fund accounting for governmental functions, supported by general taxes and revenues as well as financial resources that legal requirements do not require to be accounted for in another fund.

**General obligation bond:** Bond that is backed by the full faith, credit, and taxing power of the government.

**Generally Accepted Accounting Principles (GAAP):** Accounting rules used to prepare, present, and report financial statements. For local and state governments, GAAP is determined by the Governmental Accounting Standards Board (GASB).

**Goal:** A broad statement of desired conditions to be maintained or achieved through the efforts of an organization; standard against which progress is measured.

**Governmental Accounting Standards Board (GASB):** A private, nongovernmental organization that establishes and improves standards of local and state governmental accounting and financial reporting; see [www.gasb.org](http://www.gasb.org).

**Grant:** Gift of money from one organization to another.

**Intergovernmental revenues:** Funds received from federal, state, and other local government sources.

**Internal service fund:** A fund that may be used to account for any activity that provides goods or services to other departments or funds within the same government.

**Lease:** A contract where a party being the owner of an asset provides the asset for use at a consideration (rental), for a certain period with an understanding that at the end of such period the asset either will be returned to the lessor or disposed of per the lessor's instructions.

**Liability:** A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

**Mission:** The mission of Durham County Government is to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

**Modified accrual basis:** Under this accounting basis, revenues are considered available when collectible, either during the current period or after the end of the current period, but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

**Motor Vehicle:** Valuation term referring to the value of motor vehicles

**Net assets:** The difference between total assets and current liabilities including non-capitalized, long-term liabilities.

**Object of expenditure:** An expenditure classification related to the type of goods or services purchased, such as office supplies.

**Objective:** A specific statement of desired results which represents a single step in the achievement of a goal. Objectives are measurable and can be accomplished within a specific time interval.

**Operating expense:** Cost for personnel, materials, and equipment required for a department to function.

**Ordinance:** A legal document adopted by the governing body setting policy and procedures.

**Other financing sources:** A revenue category containing appropriated fund balance and transfers from other funds.

**Pass-through funds:** Funds from other jurisdictions, such as the federal government, which are used often for a specific purpose or activity administered by the county.

**Performance budget:** A budget in which expenditures are based primarily upon measurable performance of activities and work programs.

**Performance indicator:** Specific quantitative and qualitative measures of work performed.

**Personal property:** Classified within two divisions: 1) Tangible property includes items that are visible and movable; 2) Intangible property includes stocks, bonds, bank deposits, etc.

**Personnel services:** Expenditures for salaries, wages, and fringe benefits.

**Property taxes:** Levied on real and personal property and set at a rate of cents on each dollar of value of the property.

**Public Service:** Valuation term referring to public utilities such as railways, electricity, buses, etc.

**Real property:** Valuation term referring to land, buildings, and items permanently affixed to land or buildings.

**Reappraisal (or revaluation):** The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

**Reclassification:** A change in the classification and corresponding job title of an existing position, which results from a major change in assigned responsibilities.

**Recommended budget:** The County Manager presents a recommended budget to the Board of County Commissioners based on requests for funding from departments. By North Carolina law, the recommended budget must be provided to the Board by June 1.

**Reserved fund balance:** Amounts that are not appropriable or legally segregated for a specific purpose.

**Revenue:** Any type of funds that can be used to pay for expenses. Types of revenue include property taxes, sales taxes, state funds, federal funds, grant funds, fees, interest earnings, loans, etc.

**Revenue bond:** Bond secured by and repaid from specific and limited revenues. The pledged revenues are most often net revenues, or earnings, from a self-supporting utility or enterprise.

**Service level:** The amount of service provided during a fiscal year as indicated by one or more performance indicators.

**Special assessments:** Charges to property owners that finance public improvements or services deemed to benefit specific properties.

**Special revenue fund:** A fund used to account for the proceeds of special revenue sources (other than for capital projects) that are legally restricted to expenditures for a specific purpose.

**Statute:** A law enacted by the North Carolina General Assembly.

**Tax levy:** Revenue produced by applying a given tax rate to a property's assessed, or tax, value.

**Transfers in/out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trend:** A continuing direction of movement of a chronological series of data charted on a graph.

**Unassigned fund balance:** The amount of fund balance available for future appropriations.

**User charges:** Payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Valuation Types:** See above under Business and Personal Property, Public Service, Real Property and Motor Vehicles for definitions of each type

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# BUDGET AND AMENDMENT PROCESS

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## OVERVIEW

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential government services. The Budget and Management Services Department serves as a coordinating resource to the Board of County Commissioners, County Manager, departments, external agencies, and citizens, each playing a pivotal role in the budget creation and review process. Through the budget, Durham County fulfills its mission to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

## GOVERNING STATUTES

The North Carolina Local Government Budget and Fiscal Control Act provides the legal framework in which all cities and counties in the state conduct their budgetary processes. The legislation is found in Chapter 159 of the General Statutes and establishes several important dates and provisions including:

- By April 30 – Departments must submit requests to the Budget Officer (N.C. Gen. Stat. § 159-10)
- By June 1 – Recommended budget must be submitted to the Board of County Commissioners (N.C. Gen. Stat. § 159-11(b))
- Before adoption – A public hearing must be held (N.C. Gen. Stat. § 159-12(b))
- By July 1 – From 10 days after submitted to the Board of County Commissioners, but by July 1, a balanced budget must be adopted (N.C. Gen. Stat. § 159-13(a))

## BUDGET PROCESS

All Durham County departments are required to submit requests for appropriation to the County Manager on or before March 15 of each year. This is done through a customized version of ERP software that compiles requested revenues, expenditures, and new positions from each department. The Budget and Management Services Department is responsible for advising and supporting county departments throughout the entire budget process; performing budget software maintenance and training; publishing recommended and approved budget documents; analyzing and assisting in the County Manager's recommendation of requests; and updating and distributing a budget manual, among other important duties.

The Budget and Management Services Department, under the direction of the County Manager, uses the departmental requests as the starting point for developing a recommended budget. Departments are asked to provide a continuation budget and identify expansion items through a priority ranking system. This information is ultimately reviewed and adjusted in order to create a balanced recommended budget that the County Manager presents to the Board of County Commissioners for review prior to May 31 of each year. The Board is required to hold public hearings on the recommended budget and to adopt a final budget no later than June 30, the close of Durham County's fiscal year. The Board typically holds multiple budget work sessions to address issues in the recommended budget. As required by North Carolina law, the Board adopts a budget ordinance setting a tax rate and spending authority for the fiscal year.

## AMENDMENT PROCESS

The adopted budget is prepared by fund, function (e.g., Public Safety), and department/agency (e.g., Sheriff); however, the appropriations are formally budgeted and approved on a functional basis. The County Manager is authorized to transfer budget amounts within a function up to 15% cumulatively without reporting to the Board of County Commissioners. The County Manager is authorized to transfer budget amounts between functions of the same fund up to \$20,000 with an official report of such transfer being made at the next regular meeting of the Board. Departments routinely submit budget amendments as agenda items to the Board after review by the Budget and Management Services Department. The amendments are typically placed on the consent agenda but can be pulled for discussion. Upon approval by the Board, the Budget and Management Services Department updates the financial system to reflect the amendment.

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# DURHAM COUNTY FISCAL POLICIES

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The County's long-term financial goal is to maintain its AAA bond rating. Some factors required for a AAA bond rating (e.g., a stabilized rate of population growth and diversification of the County's tax base) can be influenced, but not controlled by county government. However, the county government should ensure that factors under its control – the quality of its financial and overall management – meet the standards required of highly-rated communities. Characteristics of the County's financial operation should not stand in the way of the County maintaining its AAA bond rating. Durham County operates on a sound financial basis, as indicated by its AAA bond rating with Moody's Investors Service, Standard & Poor's, and the Carolinas Municipal Advisory Council. The bond rating serves as a shorthand statement of a locality's economic, financial, and managerial condition.

Municipal bond ratings represent the business community's assessment of the investment quality of a local government. The most obvious advantage of a AAA bond rating is Durham County's ability to successfully market its bonds when required and to borrow money at lower, more favorable interest rates than communities with lower ratings. Since bond ratings are based on demonstrated managerial competence and financial health, high bond ratings also relate to economic development activities and provide citizens with an indication of the quality of their local government. The following financial policies are consistent with the standards associated with the highest bond ratings available. For the complete list of financial policies, contact the Finance Department at (919) 560-0039.

## **Policy I: Fund Balance**

- 1.01 Durham County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.
- 1.02 The Unassigned General Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. Use of the Unassigned General Fund Balance shall be done only to cover a shortfall in revenues. When a revenue shortfall requiring the use of the Unassigned General Fund Balance occurs, the County will increase its General Fund revenues through appropriation of unassigned fund balance or decrease its expenditures. The latter method will be used when preventing the use of Unassigned General Fund Balance two consecutive fiscal years in a row to subsidize General Fund operations.

The Unassigned General Fund Balance will be provided as follows:

- 1.03 An Unassigned General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.
- 1.04 The Unassigned General Fund Balance goal will be sixteen per cent (16.00%) of total actual prior fiscal year expenditures. These funds can only be appropriated by a resolution of the BOCC.
- 1.05 In the event the Unassigned General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Unassigned General Fund Balance to the prior year's balance within two (2) fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Unassigned General Fund Balance to that level, such funds will be provided in at least two approximately equal contributions to be provided during each fiscal year but no later than June 30. This process would begin the first fiscal year following the fiscal year in which the event occurred.
- 1.06 Funds in excess of the annual requirements of Policy No. I.1.05 above may be considered to supplement "pay as you go" capital outlay expenditures or as additions to unassigned fund balance to be utilized at a future date.
- 1.07 A Total Fund Balance ratio of 35% (LGC requires 8%) of fund balance available as a percentage of expenditures shall be the County's goal.
- 1.08 Once the 35% level has been achieved, the amount over 35% shall be used to fund the annual Other Post Employment Benefits (OPEB) contribution to meet the OPEB obligation, pay-as-you-go capital projects or other non-recurring expenditures. This funding shall take place only after meeting requirements set out in Policy I.1.04 above. In addition, the OPEB portion of the Total Fund Balance for the General Fund shall not exceed 25% of the Total Fund Balance to ensure that the Committed for OPEB portion of fund balance remains reasonably proportionate to the Total Fund Balance for the General Fund as a whole to include unassigned fund balance.

## **Policy II: Fiscal Planning**

- 2.01 The County Manager shall submit to the BOCC a proposed annual budget with his recommendations and shall execute the budget as finally adopted.
- 2.02 The County Manager will budget revenues and expenditures on the basis of a fiscal year, which begins July 1 and ends on the following June 30, and in conformity with the Local Budget and Fiscal Control Act.
- 2.03 The County Manager will prepare a budget, which is consistent within the guidelines established by the Government Finance Officers Association in its Distinguished Budget Presentation Awards Program.
- 2.04 The County Manager shall provide annually a budget preparation schedule outlining the preparation timelines for the proposed budget.
- 2.05 Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to County departments to complete. Department heads and elected officials shall prepare and return their budget proposals to the Budget Officer as required in the budget preparation schedule.
- 2.06 The proposed budget will contain the following:
  - a) Revenue estimates by major category
  - b) Expenditure estimates by department and functional levels
  - c) Debt service summarized by issues detailing principal and interest amounts by fund
  - d) Reappraisal reserve funding as per G.S. 153A-150.
- 2.07 The proposed budget also will contain information regarding:
  - a) Proposed personnel staffing levels
  - b) A detailed schedule of additional capital needs
  - c) A summary schedule of capital projects
  - d) Any additional information, data, or analysis requested of management by the BOCC
- 2.08 The proposed budget will be balanced (e.g., estimated revenues plus appropriated fund balance equaling estimated expenditures).
- 2.09 The BOCC will adopt the budget for the subsequent fiscal year no later than June 30.
- 2.10 Three quarterly reports on the status of the General Fund budget (budget to actual) and trends will be prepared by the Budget Officer and presented to the BOCC within 45 days of the end of the first, second, and third quarters. The report will provide the BOCC with projections through the end of the current fiscal year.
- 2.11 Budgeting procedures will conform to the Local Government Budget and Fiscal Control Act.
- 2.12 Alternatives for improving the efficiency and effectiveness of the County's functions and programs and the productivity of its employees will be considered during the budget process.
- 2.13 Duplication of services and inefficiencies in the delivery of these services should be eliminated wherever they are identified. The County will continue to examine alternative service delivery options for all County functions.
- 2.14 Performance measurement and productivity indicators will be integrated into the budget process where appropriate.
- 2.15 The County will fund current expenditures with current revenues and other recurring funding revenue sources.
- 2.16 The County will not balance the current budget at the expense of meeting future years' expenditures, such as accruing future years' revenues or rolling over short-term debt, to avoid planned retirement.
- 2.17 If a deficit is projected during any fiscal year, the County will take steps to reduce expenditures, increase revenues, or consider using the Undesignated General Fund Balance to the extent necessary to ensure continued compliance with the Local Budget and Fiscal Control Act.
- 2.18 The County will annually appropriate a contingency amount within the budget to provide for increases in costs of providing services and unanticipated needs that may arise throughout the fiscal year.
- 2.19 The contingency amount will be established at a minimum of 0.075% and not more than 0.25% of the estimated General Fund revenues (net of pass-through dollars) for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.
- 2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.
- 2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:

- a) Developing and maintaining a five-year plan for fleet and capital equipment with a value greater than \$5,000 and will consider the approval of capital equipment in concert with this adopted plan
  - b) Providing for adequate maintenance in the annual operating budget of such capital plant and equipment through the use of an adopted Capital Improvement Plan and Capital Plant and Equipment Replacement Schedule
  - c) Providing for adequate maintenance of capital plant and equipment replacement under \$5,000 in the annual operating budget through the use of a Capital Plant and Equipment Replacement Schedule.
- 2.23 The County will not establish a trend of using the Undesignated General Fund Balance to finance current operations.
- 2.24 The County shall establish Memoranda of Understanding with its component unit(s) regarding the amount of annual General Fund support received each fiscal year.

**Policy III: Revenues and Collections**

- 3.01 The County's goal is a revenue system balanced between ad valorem taxes, other local taxes, licenses and permits, intergovernmental grants and transfers, investment and rental, charges for services, and other revenue sources.
- 3.02 Major revenue sources should provide for the following principles:
- a) Vertical Equity: Revenue sources should provide appropriate treatment of taxpayers at different levels of economic well-being
  - b) Horizontal Equity: Revenue sources should treat taxpayers with the same income or wealth equally
  - c) Neutrality: Revenue sources should not unduly influence economic decisions by consumers or businesses
  - d) Administrative and Compliance Costs: Revenue administration and enforcement should not absorb an undue percentage of total revenues
- 3.03 The County will monitor all taxes to ensure they are equitably administered and collections are timely and accurate.
- 3.04 Fees and charges should be based on benefits and/or privileges received from the County or based on costs of a particular service.
- 3.05 Periodically, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other attendant costs. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.
- 3.06 The County will reevaluate all property at least every eight years, with a goal of every four years, to be effective as of January 1 of the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers. On October 24, 2016 by resolution, the BOCC advanced the general reappraisal to conduct a three year reappraisal effective for tax year January 1, 2019 and then a four year reappraisal cycle thereafter. The North Carolina (NC) Department of Revenue provided new reappraisal standards and guidelines in 2016 and recommended that all counties in NC move to a four year reappraisal cycle.
- 3.07 Personal property assessments are set on an annual basis, as of January 1, based on the market value of the property. Nationally recognized valuation guides, North Carolina Department of Revenue Trending Schedules, and market based appraisals are used to establish market value.
- 3.08 The County will provide, as appropriate, funding or tax exemptions to churches and governmental entities pursuant to the state and local guidelines. Other charitable or beneficial activities may be subsidized through direct grants irrespective of whether or how much property they own. Such grants should be part of the annual appropriation process and based on such consideration as benefits to the County as well as fiscal capacity of the County.
- 3.09 The County's goal is to achieve an annual assessment to sales ratio of 100% under current real estate market conditions when the January 1 assessment is compared to sales in the succeeding calendar year.
- 3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
- a) Establishing new charges and fees as needed and as permitted by law at reasonable levels
  - b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees
  - c) Aggressively collecting ad-valorem tax revenues, late penalties, and related interest as authorized
- 3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
- a) Present and future funding requirements
  - b) Cost of administering the funds
  - c) Costs associated with special conditions or regulations attached to the grant award

- 3.12 The County will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of state and federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

**Policy IV: Capital Improvement Plan and Fixed Assets**

- 4.01 The County's policy on the financing of capital projects states that the County will dedicate the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects: Articles 40 and 42 one-half cent sales taxes, the County's share of the Occupancy Tax, county-wide property taxes, and enterprise revenues. The County reserves up to 20% of these annually dedicated revenues for pay-as-you-go projects. In addition, the pay-as-you-go policy restricts dedicated property tax revenue up to 20% of a maximum of five cents, or one cent, in county-wide property taxes.
- 4.02 The County Manager will submit a 10-year Capital Improvement Plan for review by the BOCC pursuant to established timeline. This plan will be updated every two years and presented to the BOCC. The Capital Improvement Plan should include capital improvements for all agencies for which the County sets tax rates and assesses levies and/or establishes user fees/charges and/or approves budgets or programs. The Capital Improvement Plan shall include the following elements:
- a) An implementation plan for each of the capital project
  - b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget
- 4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.
- 4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.
- 4.05 In an effort to efficiently allocate resources, the County shall establish Memoranda of Understanding with the School Board regarding the development and coordination of the County's Capital Improvement Plan. The Memorandum of Understanding will address the following areas:
- a) Plan for required capital improvements.
  - b) Debt issuance schedules.
- 4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. 4.02 above, the Capital Improvement Plan should:
- a) Present a plan for required capital improvements
  - b) Systematically improve and maintain the capital structure of the County
  - c) Meet the debt ratio targets as defined in Policy Nos. 5.05 and 5.06
  - d) Provide a schedule of proposed debt issuance

**Policy V: Debt Management**

- 5.01 The County will not use long-term debt to fund current operations and will continue to emphasize pay-as-you-go capital financing.
- 5.02 The County will not use tax revenue anticipation notes (TRANS) to fund current operations.
- 5.03 The County does not intend to issue bond anticipation notes (BANs) for a period longer than three years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.
- 5.04 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 5.05 Whenever the County finds it necessary to issue General Obligation (GO) Bonds, the following policy will be adhered to:
- a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
  - b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (Local Government Commission sets limit of 8%).
  - c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.

- e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
  - f) Total debt service shall not exceed 15% of total current expenditures net of pass-through including current debt service.
- 5.06 Whenever the County finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
- a) Revenue Bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other non-tax sources of the County.
  - b) Revenue Bonds/Special Obligation (SO) Bonds of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County Revenue Bonds/SO Bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.
  - c) Revenue Bonds/SO Bonds should be structured to allow an approximately equal annual debt service amount over the life of the issue.
  - d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - e) Interest earnings on the designated fund balances only will be used to pay debt service on the bonds.
  - f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.
- 5.07 The County shall comply with all Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
- 5.08 The County shall comply with all legal requirements regarding the issuance of bonds and certificates of the County and its debt issuing authorities.
- 5.09 The County shall establish Memoranda of Understanding with the School Board and any other agency prior to the issuance of debt establishing guidelines regarding the issuance of debt which would be included in Policy No. 5.05(e) above.
- 5.10 Whenever the County finds it necessary to issue Certificates of Participation (COPs) or Installment Purchase Contracts, the following guidelines will be adhered to:
- a) When COPs are issued, the County should attempt to deal with only one financial institution.
  - b) The terms of the debt issued should not exceed the life of the asset.
  - c) The terms should not exceed 25 years.
  - d) An escrow account may be used.

## FY 2025-26 BUDGET CALENDER

November 2024		
Tuesday	Nov. 19th	Joint City and County Budget Review meeting (2-4pm)
December 2024		
Wednesday	Dec. 11	Budget Kickoff at Department Head Meeting (9:30am to 1pm)
January 2025		
Monday	Jan. 13	IS&T new spending request due which includes additional enterprise business system license may be required, new technology needs for new staff coming onboard, and new technology-related projects planned.
Monday	Jan. 13	<b>SAP Budget System (BWP/UPSPL) opens</b> for entry of departmental budget requests. Refer to budget materials distributed in December. Schedule an individual training session with your budget analyst as needed.
Tuesday	Jan. 14	UPSPL Training (10am-12pm)
Wednesday	Jan. 15	Virtual Office Hours (1pm-3pm)
Wednesday	Jan. 29	Virtual Office Hours (10am-12pm)
Thursday	Jan. 30	UPSPL Training (10am-12pm)
February 2025		
Monday	Feb. 3-Feb. 21	For any additional UPSPL training, please contact your designated budget analyst to schedule individual training.
Friday	Feb. 21	<b>DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES – Requests entered into SAP Budget System (BWP/UPSPL) and supporting documents saved in Microsoft Team (including program budgets and strategies)</b>
Friday	Feb. 21	BOCC Annual Budget Retreat Day
Tuesday	Feb. 25	Budget Book Kickoff Presentation (Budget Office Only)
Friday	Feb. 28	Budget Office Review of Priority Requests (10am-2pm) (Budget Office Only)
March 2025		
Wednesday	Mar. 1	Send out Fee Template
Monday-Friday	Mar. 3-31	Departmental Budget Presentations with County Leadership and Budget Office
Monday	Mar. 24	Advance Public Comments at Board of County Commissioners Meeting
April 2025		
Tuesday	April 1	OSP Departmental Measures Due to Budget Office
Wednesday	April 9	City/County Budget Meeting (1-5pm)
Tuesday	April 18	Fee Updates due from Departments to Budget Office
Tuesday	April 22	Submit Public Hearing Notice to PIO
Wednesday	April 30	Complete Budget Book Pages Due
May 2025		
Tuesday	May. 6	Notice of Public Hearing Published for May 28 Public Hearing
Monday	May. 12	County Manager delivers Recommended Budget to Board of County Commissioners (7pm)
Tuesday	May 20	Board of County Commissioners Budget Worksession (9-3:30pm)
Thursday	May 22	Board of County Commissioners Budget Worksession (1-5pm)
Tuesday	May 27	Board of County Commissioners holds public hearing on Recommended Budget (7pm)
Thursday	May 29	Board of County Commissioners Budget Worksession (9-3:30pm)
June 2025		
Tuesday	Jun 3rd	Board of County Commissioners Budget Worksession (9-3:30pm)
Thursday	June 5th	Board of County Commissioners Budget Worksession (1-5pm)
Monday	June 9th	Board of County Commissioners Adoption of FY 2025-26 Annual Budget Ordinance
July 2025		
Tuesday	Jul. 1	FY 2025-26 Budget Available in SAP Budget System

## DURHAM COUNTY GOVERNMENT

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919-560-0000

Agency	Director
Board of County Commissioners	Nida Allam
Board of Elections	Derek Bowens
Budget and Management Services	Keith Lane
City/County Inspections	Thomas Hosey
City/County Planning	Sara Young
Community Intervention & Support Services	Krystal Harris
Clerk to the Board of County Commissioners	Monica Wallace
Cooperative Extension Service	Donna Rewalt
County Attorney	Larissa Williamson
County Manager	Claudia Hager
Engineering and Environmental Services	Jay Gibson
Justice Services Department	Roshanna Parker
Emergency Services	Mark Lockhart
Finance	Crystally Wright (Interim)
General Services	Motiryo Keambiroiro
Human Resources	Kathy Everett-Perry
Information Technology	Greg Marrow
Internal Audit	Richard Edwards (Interim)
Library	Tammie Hall (Interim)
Public Health	Rodney Jenkins
Public Information Office	Deborah Craig-Ray
Register of Deeds	Sharon Davis
Sewer Utility	Stephanie Brixey
Sheriff	Clarence Birkhead
Social Services	Maggie Clapp
Soil and Water Conservation	Eddie Culberson
Stormwater	Ryan Eaves
Tax Administration	Keyar Doyle
Veteran Services	Lois Harvin-Ravin
Youth Home	Angela Nunn

