



# FY 2026-27 MANAGER'S RECOMMENDED BUDGET

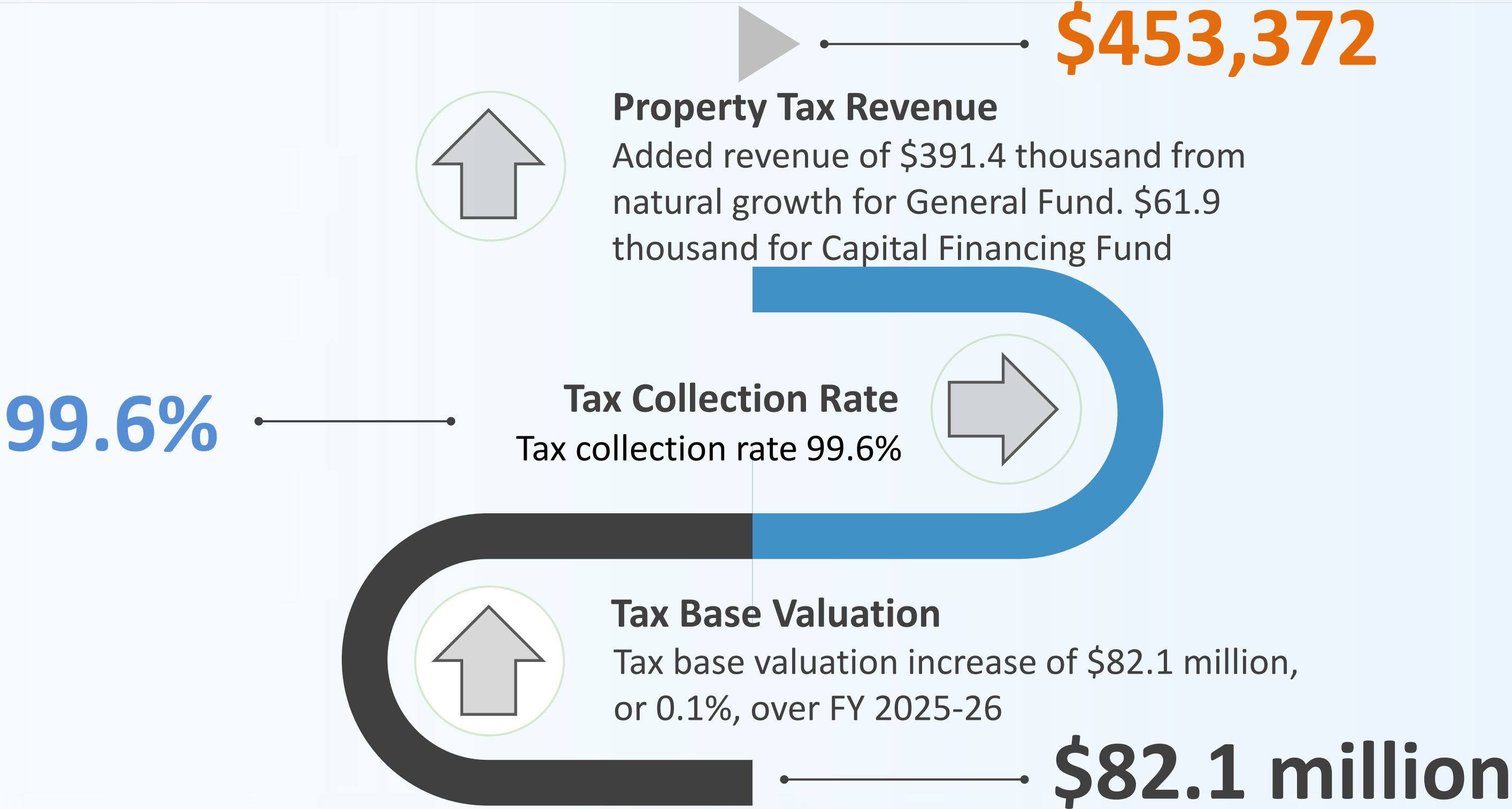
May 11, 2026

# FY 2026-27 Manager Priorities



- Maintain County's fiscal stability
  - Decrease use of Fund Balance to ensure sustainability into the future
  - Maximize existing revenue and recommend responsible tax rate
- Provide adequate funding for Durham Public Schools
- Support existing County employees
- Limiting property tax growth
- Provide services at current levels
- Focus on key Public Safety needs
- Provide adequate funding for planned capital projects

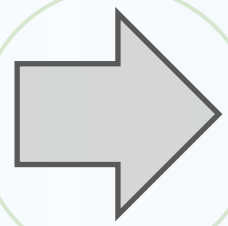
# FY 2026-27 Property Tax Natural Growth



# FY 2026-27 Property Tax

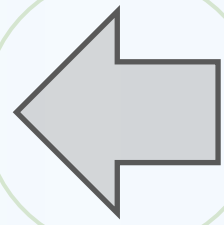


## 2.0 Cent Increase

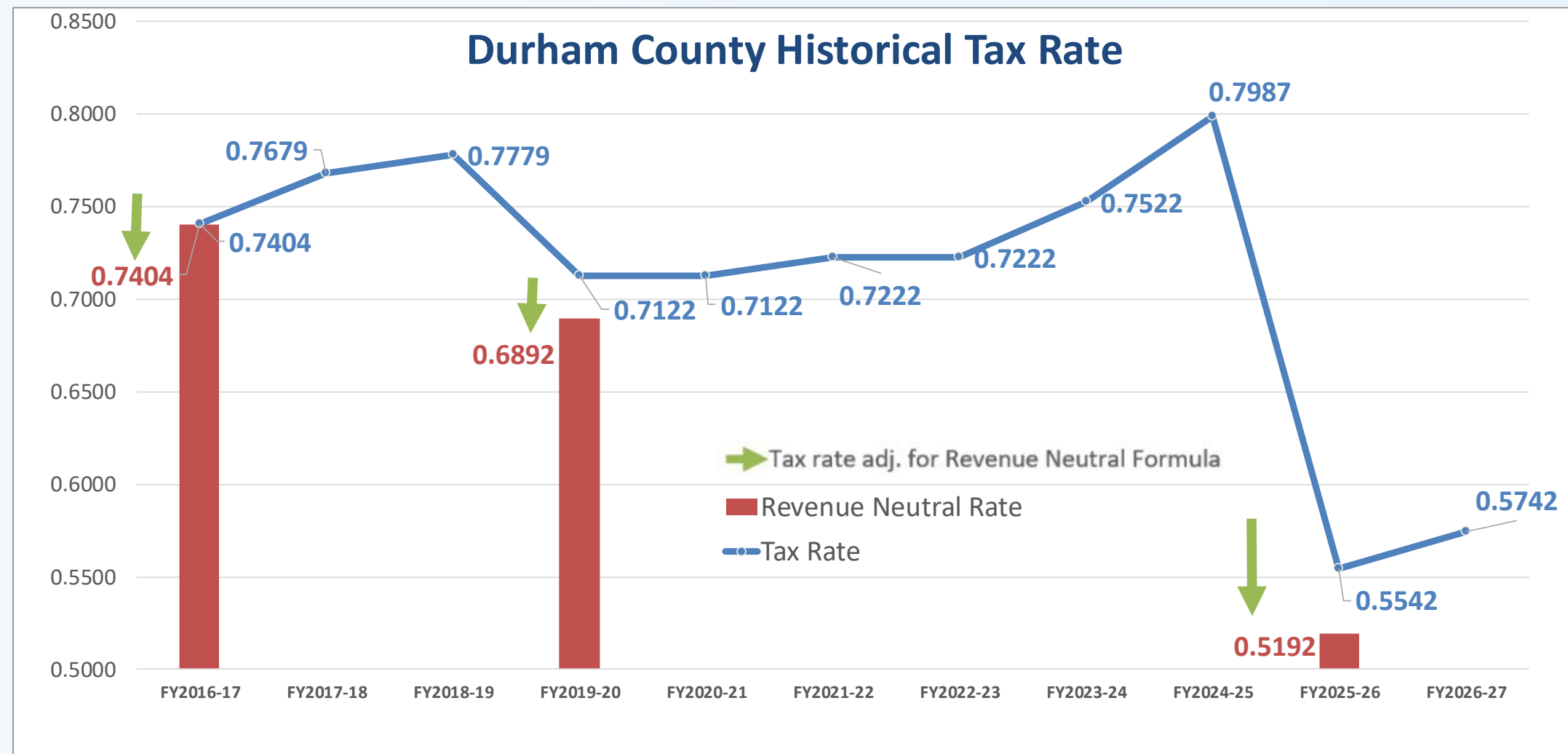


**Property Tax Rate 57.42 cents**  
General Fund (2.0 cents)

**One Cent of Tax Rate Change**  
**\$8.55 million**



**Additional Property Tax Revenue**  
**\$17.1 Million General Fund**  
from tax rate change



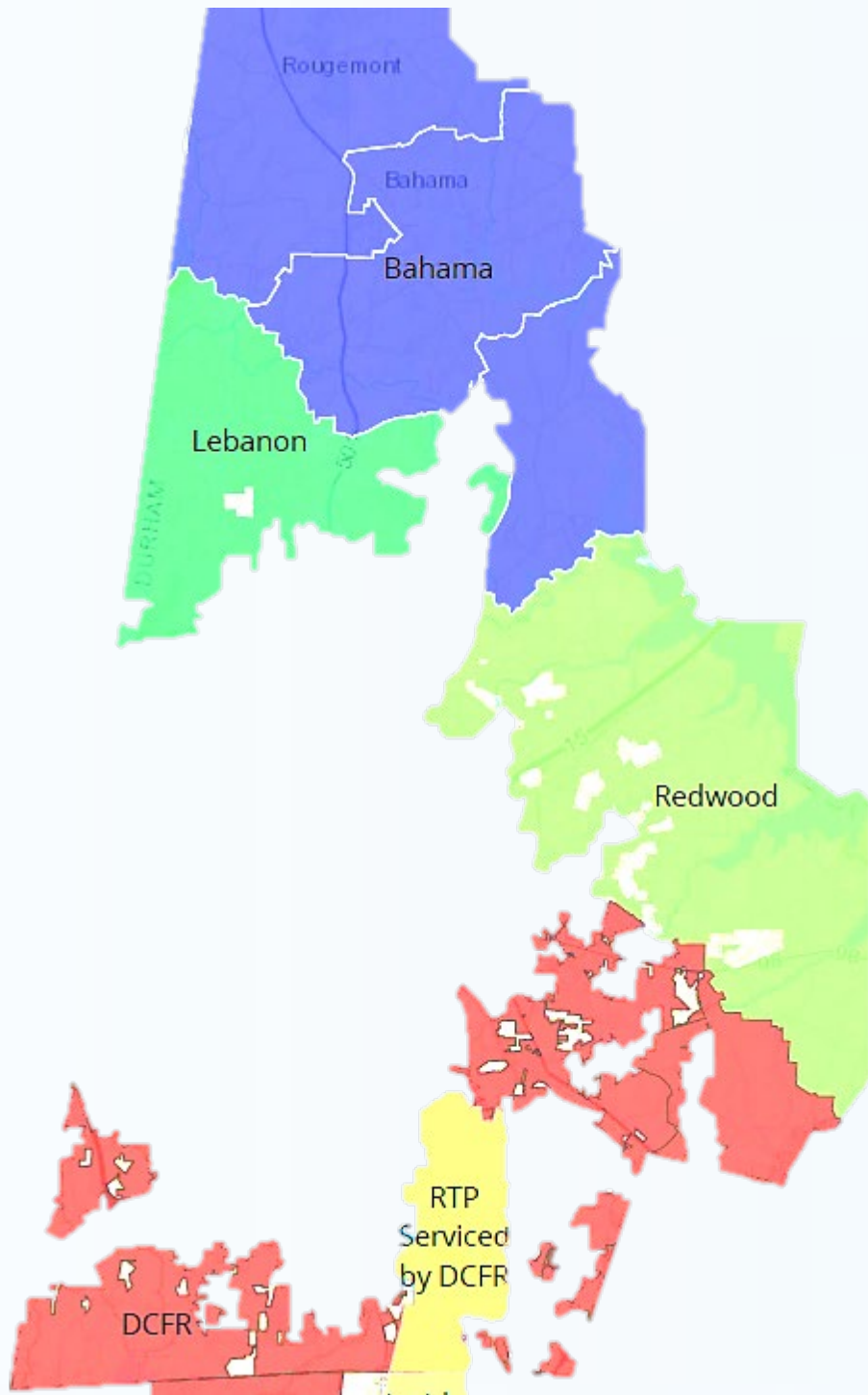
# FY 2026-27 Property Tax



<b>PROPERTY TAX</b>	<b>FY 2025-26 Approved Tax Rate</b>	<b>FY 2026-27 Recommended Tax Rate</b>	<b>FY 2026-27 Projected Revenue</b>
<b>General Fund</b>	<b>47.85</b>	<b>49.85</b>	<b>\$426,688,200</b>
<b>Capital Financing Fund</b>	<b>7.57</b>	<b>7.57</b>	<b>\$64,719,049</b>
<b>TOTAL</b>	<b>55.42</b>	<b>57.42</b>	<b>\$491,407,249</b>

**FY 2026-27 Total General Fund property tax revenue increase = \$17.5 million**

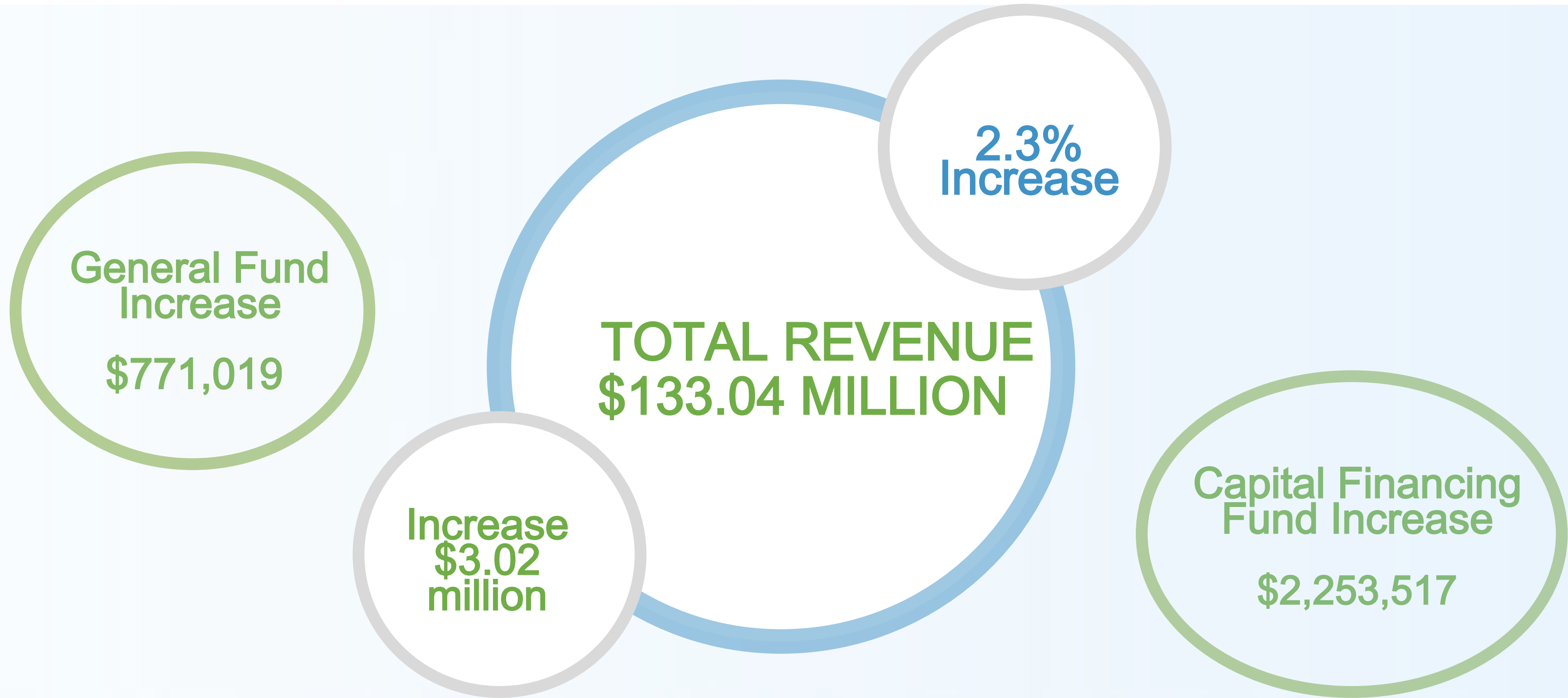
# Special Tax Districts



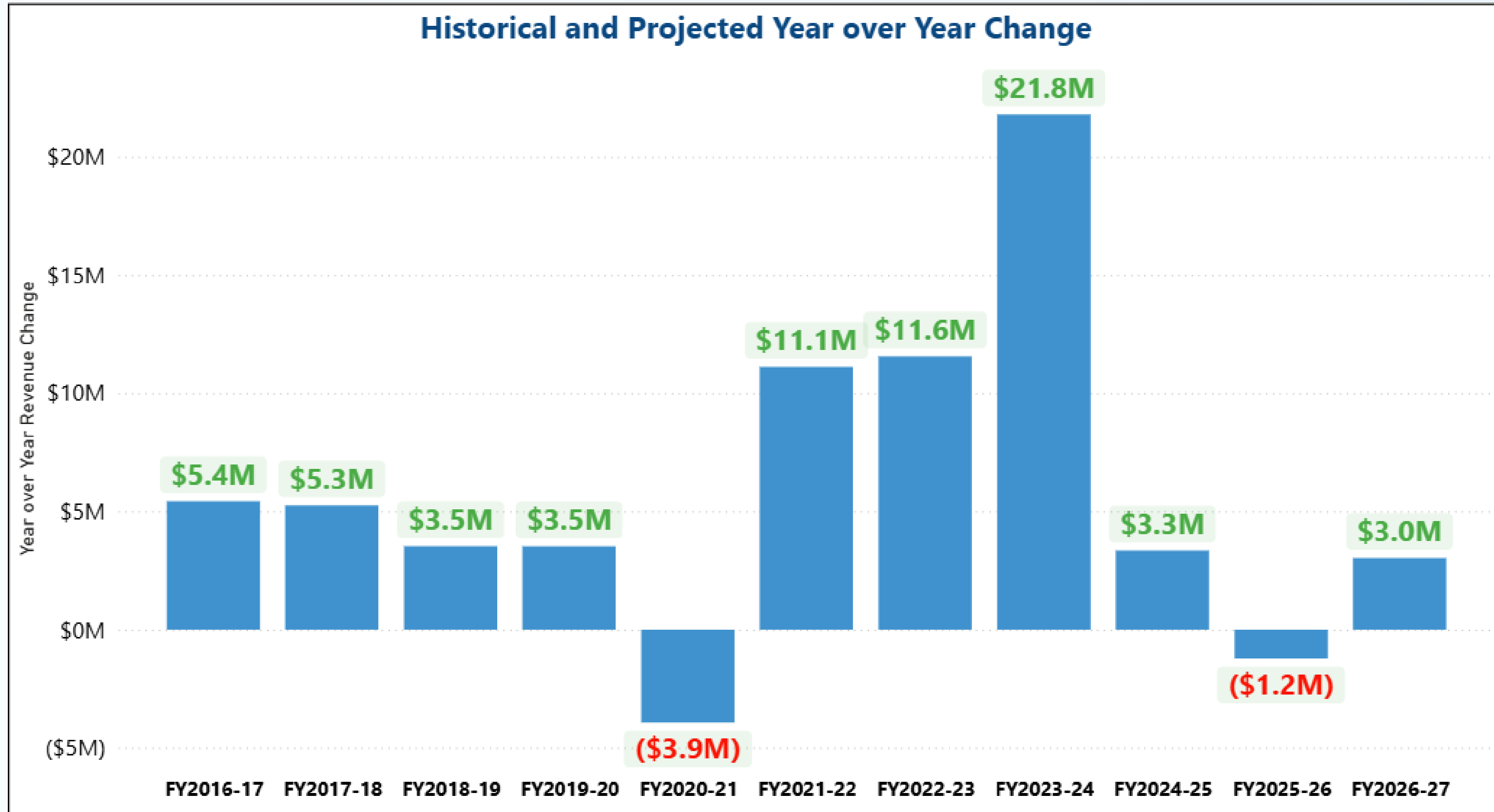
## FY 2026-27 Recommended Property Tax Rates

<b>Bahama</b>	8.83 tax rate	<b>No change</b>
<b>Lebanon</b>	9.19 tax rate	<b>No change</b>
<b>New Hope</b>	7.91 tax rate	<b>1 ½ cent ↑</b>
<b>Eno</b>	6.84 tax rate	<b>2 cent ↑</b>
<b>Redwood</b>	9.32 tax rate	<b>¼ cent ↑</b>
<b>Mangum</b>	4.70 tax rate	<b>NEW Tax District</b>
<b>DCFR</b>	8.29 tax rate	<b>No change</b>
<b>RTP</b>	Service Fund 7.80 tax rate Transportation Fund 2.50 tax rate	<b>No change</b>

# FY 2026-27 Sales Tax



# FY 2026-27 Sales Tax



## EMS Patient Fees

- Increase of **\$2 million**, total revenue budget of **\$18.07 million**

## Register of Deeds

- Increase of **\$1 million**, total revenue budget of **\$6.9 million**

## Investment Revenue

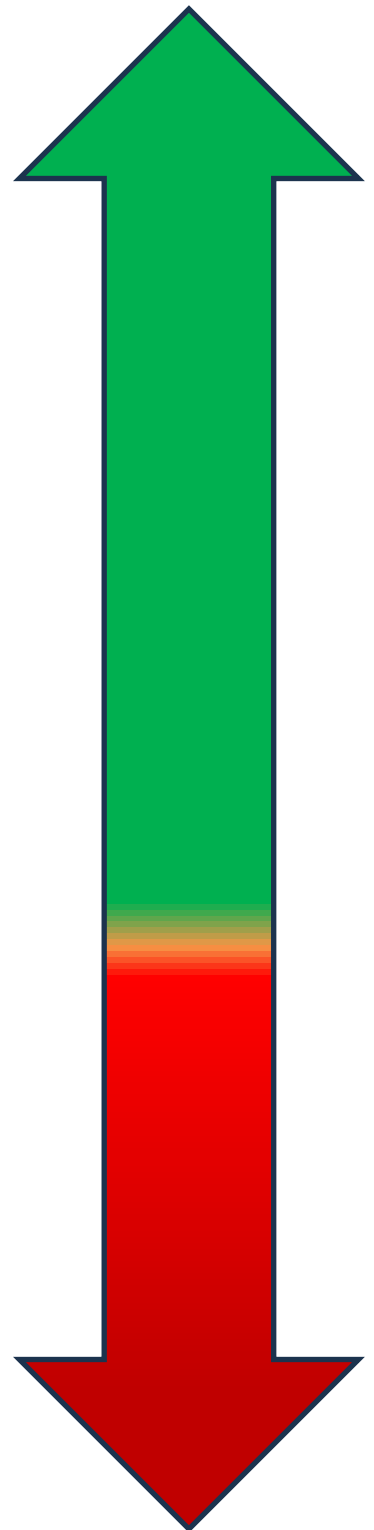
- Increase of **\$500,000**, total revenue budget of **\$7.8 million**

## State Hold Harmless

- Decrease of **(\$1 million)**, total revenue budget of **\$9 million**

## Lower Fund Balance Appropriation Included

- Decrease of **(\$4.5 million)**, total revenue budget of **\$19.4 million**



# FY 2026-27 Expenditure Summary



**0.67%**

**\$1.045  
BILLION**

**TOTAL COUNTY  
BUDGET**

Functional Area Name	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimated	FY 2026-27 Requested	FY 2026-27 Recommend	\$ Change Rec. v. Orig.	% Change Rec. v. Orig.
General Government	\$157,608,714	\$193,312,411	\$200,132,095	\$205,352,503	\$198,495,560	\$5,183,149	2.68%
Public Safety	\$84,759,982	\$95,104,406	\$91,190,451	\$100,991,777	\$94,304,587	(\$799,819)	-0.84%
Transportation	\$1,541,844	\$4,544,472	\$4,753,125	\$3,540,686	\$3,379,501	(\$1,164,971)	-25.63%
Environmental Protection	\$6,048,888	\$7,866,848	\$10,991,046	\$7,082,487	\$6,698,784	(\$1,168,064)	-14.85%
Econom. & Physical Devlp.	\$9,458,279	\$10,419,457	\$10,501,211	\$11,101,018	\$10,478,754	\$59,297	0.57%
Human Services	\$101,200,148	\$114,315,668	\$109,686,862	\$114,802,435	\$109,983,320	(\$4,332,348)	-3.79%
Education	\$229,475,707	\$246,826,645	\$246,329,603	\$278,622,527	\$259,631,318	\$12,804,673	5.19%
Cultural & Recreational	\$16,232,094	\$17,317,877	\$16,243,817	\$18,045,111	\$16,938,710	(\$379,167)	-2.19%
<b>Total</b>	<b>\$606,325,656</b>	<b>\$689,707,784</b>	<b>\$689,828,210</b>	<b>\$739,538,544</b>	<b>\$699,910,534</b>	<b>\$10,202,750</b>	<b>1.48%</b>

**1.48%**

**\$699.9  
MILLION**

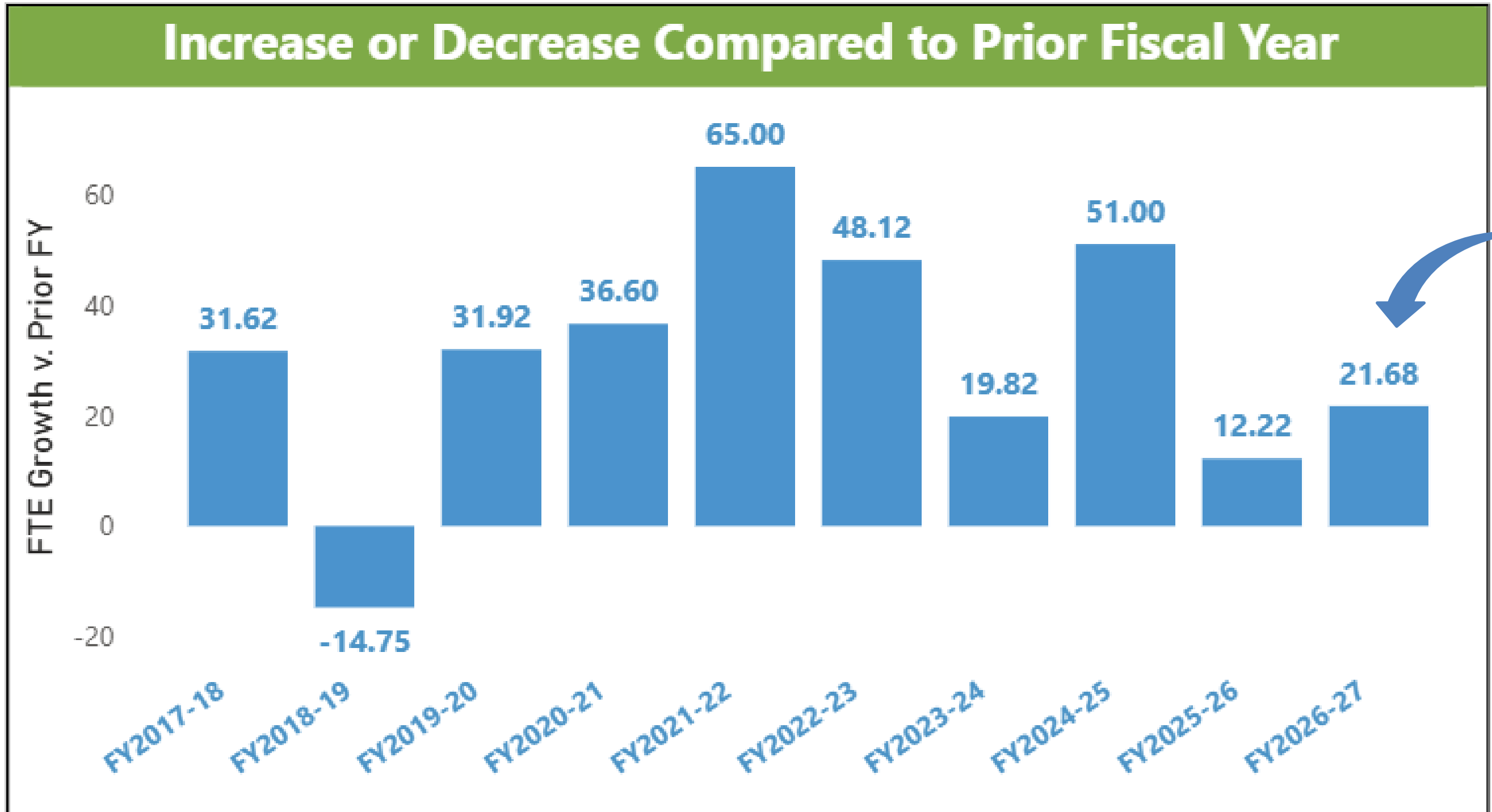
**GENERAL FUND  
BUDGET**

All Funds Summary	FY 2024-25 Actuals	FY 2025-26 Original	FY 2025-26 Estimate	FY 2026-27 Requested	FY 2026-27 Recommend	\$ Change Rec. v. Orig.	% Change Rec. v. Orig.
General Funds	\$766,033,966	\$877,653,373	\$872,377,577	\$928,121,037	\$886,439,765	\$8,786,392	1.00%
Special Revenue Funds	\$16,322,069	\$18,369,774	\$18,306,330	\$19,102,089	\$19,215,101	\$845,327	4.60%
Debt Service Funds	\$103,059,190	\$116,589,842	\$110,439,044	\$113,147,262	\$111,634,693	(\$4,955,149)	-4.25%
Enterprise Funds	\$32,401,378	\$25,859,286	\$27,482,082	\$28,134,146	\$28,134,146	\$2,274,860	8.80%
<b>Total</b>	<b>\$917,816,603</b>	<b>\$1,038,472,275</b>	<b>\$1,028,605,033</b>	<b>\$1,088,504,534</b>	<b>\$1,045,423,705</b>	<b>\$6,951,430</b>	<b>0.67%</b>

## Priority Expenditures

- |  |                        |
|--|------------------------|
| <b>1. Additional funding support for DPS:</b>                                | <b>\$10.89 million</b> |
| <b>2. Additional funding support for Pre-K</b>                               | <b>\$1.27 million</b>  |
| <b>3. Employee Benefits (Insurance):</b>                                     | <b>\$1.6 million</b>   |
| <b>4. Employee compensation increases:</b>                                   | <b>\$3.6 million</b>   |
| COLA: 2%   |                        |
| <b>5. Public Safety Needs</b>  | <b>\$1.23 million</b>  |
| • EMS: New Ambulance Unit - \$1.23 million                                   |                        |
| • Five new LEO positions reallocated from vacant Detention Officer positions |                        |
| <b>5. Departmental Reductions</b>  | <b>(\$6.2 million)</b> |

# New Position Growth



**7.03 New FTEs in  
FY 2026-27 Budget**

*14.65 FTEs added during  
FY 2025-26*

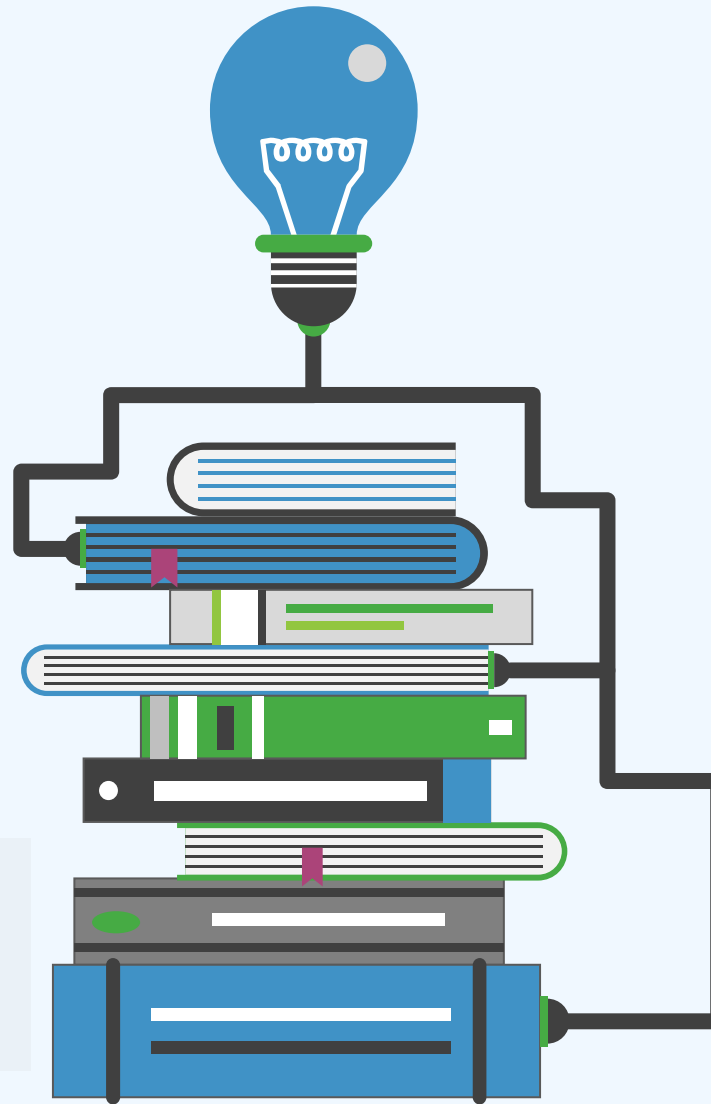
Durham County's population grew by 15.4% over the past decade. Additional staffing supported increased service demands. Some positions are offset by revenues.

# Durham Public Schools Funding



**4.85% increase  
over FY 2025-26  
Budget**

**\$5 million recurring Capital Funding**



## Other DCo spending to support DPS

SROs \$2.6 million

Public Health \$3.7 million

Non-Profits \$177,050

DPS Debt Service \$70.3 million

Project Build Support \$1.2 million

Pre-K Support \$9.6 million

**Total = \$87.57 million**

**\$10.9 million current expense increase**

**Total Funding = \$235,428,901**

# Durham Public Schools Per -Pupil Funding



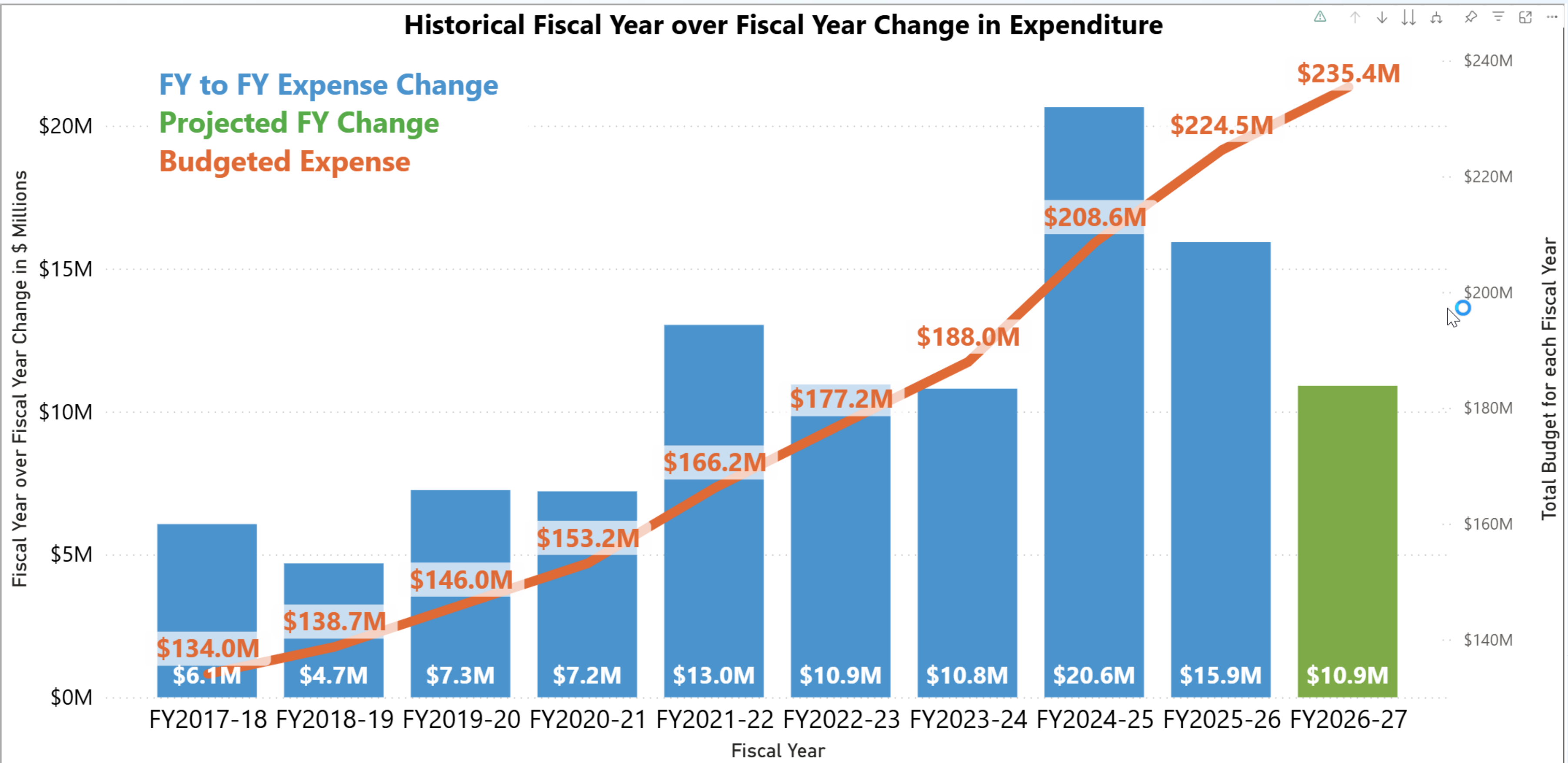
Per Pupil Funding Increases  
\$368 (6.6%) to \$5,929



# Durham Public Schools Allocations Historical Trends



## Historical Fiscal Year over Fiscal Year Change in Expenditure



# Durham Public Schools, CIP Funding



- County staff will continue collaborating with Durham Public Schools administration to evaluate short- and long-term capital needs.
- Additional discussions are anticipated in Fall 2026 in conjunction with the County's update of the FY 2027–FY 2036 Capital Improvement Plan.

# Durham Technical Community College



**Total Funding =  
\$12,997,305**

**3% increase**

Work Pipeline Funding =  
\$500,000

\$2,108,837-student  
scholarship support and  
other educational  
opportunities

## DURHAM TECH PROMISE

Our Commitment to College Access

DURHAM & ORANGE COUNTIES

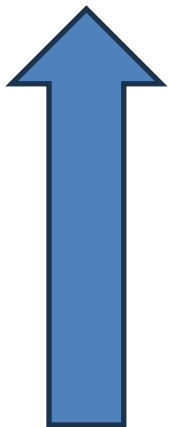


# Durham Pre-K Support



**Total Funding =  
\$10,162,529**

**\$1.27 Million  
Increase**



## Office of Emergency Services



**6 Replacement Vehicles, include  
5 ambulances, 1 SUV  
Cost of one ambulance = \$488**

**10 Paramedic Positions  
1 New Ambulance**

## Sheriff's Office



39 Vehicles:  
38 Replacement Units  
One Replacement Motorcycle

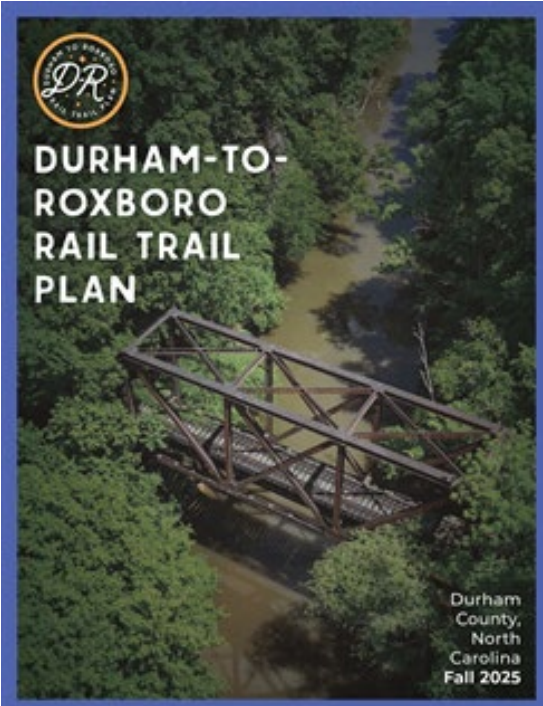


- 5 New LEOs for County Coverage
- Detention Center Food Contract Increase

# Transportation



- \$700,000 for services related to the Durham Transit Plan Update
- The costs are fully reimbursable via Durham Transit Plan administrative costs, creating a net-zero increase for County costs



**Help determine the future of transit in Durham!**

# Human Services



## Public Health

Master Aging Plan (\$300,000)

Detention Health Care Cost Increase (\$653,179)

## Community Intervention Services

Joint Violence Reduction Plan: \$250,000

## Homeless Strategic Plan

Implementation

\$500,000

# Benefits Plan



**Insurance Cost Increase  
\$1.6 Million**



**County continues 100% premium contribution for employee health insurance at the base plan level**

**Additional Employee Wellness Support  
\$250,000**



## Stormwater & Erosion Control Fund

**\$80 to \$96 per ERU**

**Sewer Utility Fund**

**Fee increase – 10%**

# FY 2026-27 Budget Timeline



May 19<sup>th</sup>, May 21<sup>st</sup>  
Budget Work Sessions



May 26<sup>th</sup>  
Public Hearing for FY 2026 -27 Budget



May 28<sup>th</sup>, June 2<sup>nd</sup> and 4<sup>th</sup> (if needed)  
Budget Work Sessions



June 8<sup>th</sup>  
FY 2026-27 Budget Approval

## BUDGET WORKSESSIONS

### MAY 2026

**19** WORKSESSION 9:00AM-3:30PM  
*Board of County Commissioners Chambers*

**21** WORKSESSION 1:00PM-5:00PM  
*Board of County Commissioners Chambers*

**26** PUBLIC HEARING 7:00PM  
*Board of County Commissioners Chambers*

**28** WORKSESSION 9:00AM-3:30PM  
*Board of County Commissioners Chambers*

### JUNE 2026

**2** WORKSESSION 9:00AM-3:30PM  
*Board of County Commissioners Chambers*

**4** WORKSESSION 1:00PM-5:00PM  
*Board of County Commissioners Chambers*

**8** BUDGET ADOPTION 7:00PM  
*Board of County Commissioners Chambers*

*Worksessions provide County Commissioners time to explore citizen feedback and speak with County Management, department leaders, and community partners in order to shape a comprehensive budget for the upcoming fiscal year*



# Budget Document Online Locations



Durham County Website:  
[www.dconc.gov](http://www.dconc.gov)

Interactive Reports of  
FY 2026-27 Recommended  
Budget:

[www.dconc.gov](http://www.dconc.gov) **Budget  
Department Page** →

