



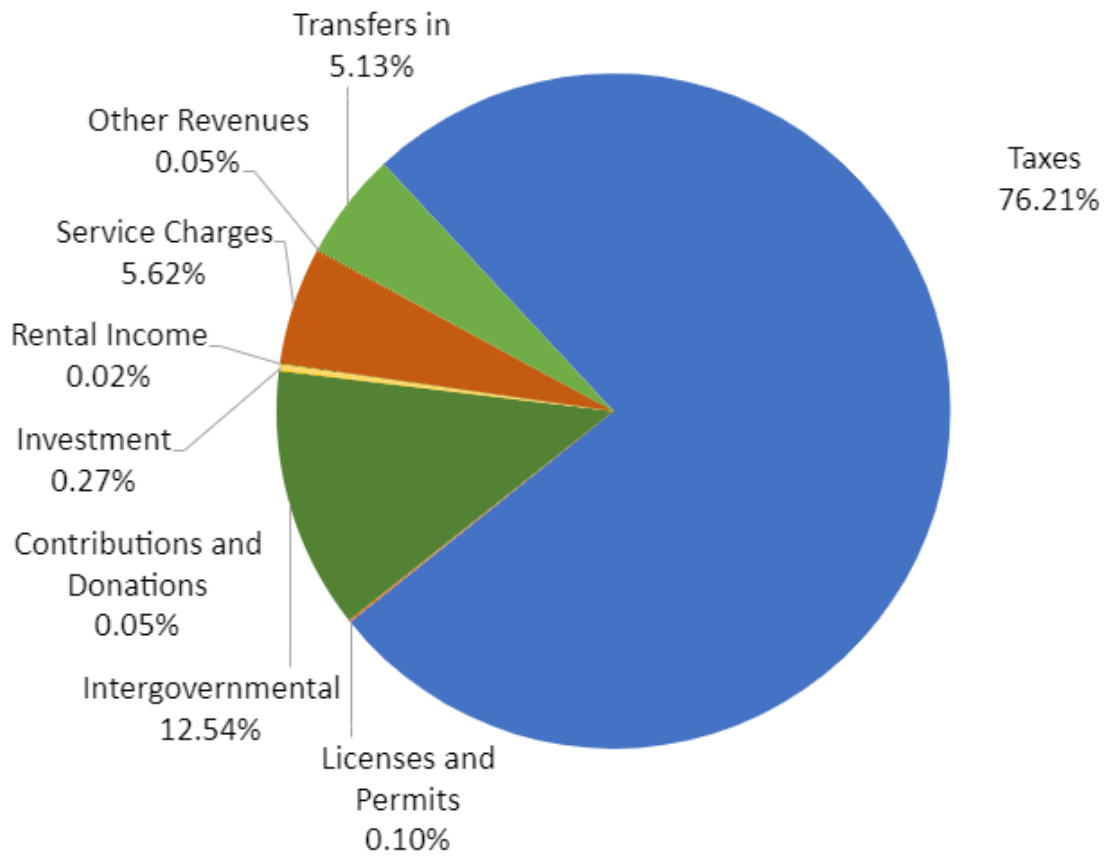
## **Summary**

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

# General Fund Revenues

FY 2022-23 Approved Budget

Total General Fund Revenues: \$548,970,442



# GENERAL FUNDS REVENUES

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

All General Funds Summary	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
General Fund	\$503,400,464	\$504,763,473	\$534,736,710	\$529,843,906	\$548,970,442	8.76%
Other General Funds	\$117,283,675	\$123,727,677	\$131,444,233	\$138,834,618	\$139,133,207	12.45%
<b>Total</b>	<b>\$620,684,139</b>	<b>\$628,491,150</b>	<b>\$666,180,943</b>	<b>\$668,678,524</b>	<b>\$688,103,649</b>	<b>9.49%</b>
Transfers within General Funds	\$75,883,802	\$74,251,414	\$79,876,324	\$85,483,349	\$85,483,349	15.13%
<b>Total</b>	<b>\$544,800,337</b>	<b>\$554,239,736</b>	<b>\$586,304,619</b>	<b>\$583,195,175</b>	<b>\$602,620,300</b>	<b>8.73%</b>

General Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>Taxes</b>	<b>\$386,095,298</b>	<b>\$390,117,233</b>	<b>\$405,617,092</b>	<b>\$416,703,857</b>	<b>\$418,380,567</b>	<b>7.24%</b>
Finance	\$97,829,020	\$94,855,673	\$100,941,616	\$106,411,598	\$106,411,598	12.18%
Tax Administration	\$288,199,710	\$295,219,560	\$304,633,476	\$310,250,259	\$311,926,969	5.66%
General Services	\$66,568	\$42,000	\$42,000	\$42,000	\$42,000	0.00%
<b>Licenses and Permits</b>	<b>\$626,990</b>	<b>\$540,000</b>	<b>\$536,228</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>0.00%</b>
Finance	\$511,264	\$475,000	\$475,000	\$475,000	\$475,000	0.00%
Tax Administration	\$17,276	\$20,000	\$16,228	\$20,000	\$20,000	0.00%
County Sheriff	\$98,450	\$45,000	\$45,000	\$45,000	\$45,000	0.00%
<b>Intergovernmental</b>	<b>\$75,734,996</b>	<b>\$58,400,400</b>	<b>\$87,021,625</b>	<b>\$58,440,122</b>	<b>\$68,844,966</b>	<b>17.88%</b>
Board Of County Commissioners				\$50,000	\$50,000	
County Administration	\$36,694					
Finance	\$11,864,105	\$11,137,419	\$11,685,000	\$10,690,000	\$19,434,568	74.50%
Elections	\$2,190,142		(\$362,186)			
General Services	\$951,629	\$30,000	\$50,000	\$40,000	\$40,000	33.33%
Veterans Services	\$2,084	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
County Sheriff	\$2,249,563	\$3,096,784	\$3,068,270	\$2,693,110	\$2,693,110	-13.04%
Office of Emergency Services	\$8,073,936	\$3,007,062	\$3,106,590	\$3,049,999	\$3,168,739	5.38%
Criminal Justice Resource Center	\$1,198,895	\$1,094,372	\$1,132,673	\$1,213,301	\$1,253,301	14.52%
Youth Home	\$22,315	\$19,000	\$19,000	\$19,000	\$19,000	0.00%
Other Transportation		\$477,000	\$715,303	\$697,669	\$697,669	46.26%
Engineering & Environ Svcs	\$174,107		\$14,000			
Cooperative Extension Service	\$214,493	\$197,525	\$151,796	\$208,756	\$273,756	38.59%
Soil And Water Conservation	\$214,880	\$29,788	\$29,788	\$30,000	\$30,000	0.71%
Economic Development	\$370,000		\$370,000			
Public Health	\$11,835,243	\$8,801,602	\$18,149,966	\$8,294,092	\$9,410,044	6.91%
Social Services	\$35,640,115	\$30,266,173	\$48,755,115	\$30,041,740	\$30,321,953	0.18%
Comm-Bd Interv And Supp Serv				\$1,142,195	\$1,182,566	
Other Human Services	\$371,899					
Other Education			\$2,000			
Library	\$324,896	\$241,675	\$132,310	\$268,260	\$268,260	11.00%
<b>Contributions and Donations</b>	<b>\$270,366</b>	<b>\$207,720</b>	<b>\$211,334</b>	<b>\$231,008</b>	<b>\$281,008</b>	<b>35.28%</b>
Legal	(\$1,000)					
County Sheriff	\$68,817	\$70,000	\$72,792	\$75,000	\$75,000	7.14%
Criminal Justice Resource Center	\$1,034		\$0			
Cooperative Extension Service		\$100	\$100	\$100	\$100	0.00%
Public Health	\$325					
Social Services	\$524	\$2,620	\$810	\$2,620	\$2,620	0.00%
Library	\$200,666	\$135,000	\$137,632	\$153,288	\$203,288	50.58%
<b>Investment Income</b>	<b>\$289,989</b>	<b>\$1,010,000</b>	<b>\$754,698</b>	<b>\$1,505,000</b>	<b>\$1,505,000</b>	<b>49.01%</b>
Finance	\$284,309	\$1,000,000	\$751,485	\$1,500,000	\$1,500,000	50.00%
Tax Administration	\$5,680	\$10,000	\$3,213	\$5,000	\$5,000	-50.00%
<b>Rental Income</b>	<b>\$112,476</b>	<b>\$128,316</b>	<b>\$123,316</b>	<b>\$133,316</b>	<b>\$133,316</b>	<b>3.90%</b>
Finance	\$1,200	\$6,200	\$1,200	\$1,200	\$1,200	-80.65%
General Services	\$94,757	\$106,000	\$106,000	\$116,000	\$116,000	9.43%
Criminal Justice Resource Center	\$16,519	\$16,116	\$16,116	\$16,116	\$16,116	0.00%

# GENERAL FUNDS REVENUES

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

General Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>Service Charges</b>	\$25,252,102	\$25,190,918	\$27,694,580	\$27,431,086	\$30,838,586	22.42%
Tax Administration	\$2,369,850	\$2,039,100	\$2,285,553	\$2,191,500	\$2,191,500	7.47%
Legal	\$5,586			\$2,500	\$2,500	
Elections	\$20	\$659,300	\$660,353	\$615	\$615	-99.91%
Register Of Deeds	\$7,403,227	\$6,520,000	\$8,721,394	\$9,225,000	\$9,225,000	41.49%
General Services	\$2,617,911	\$2,576,757	\$2,582,900	\$2,654,144	\$2,654,144	3.00%
County Sheriff	\$620,931	\$740,500	\$584,959	\$685,000	\$685,000	-7.49%
Office of Emergency Services	\$11,094,131	\$11,485,000	\$12,017,635	\$11,497,682	\$14,897,682	29.71%
Criminal Justice Resource Center	\$109,054	\$96,000	\$91,652	\$95,000	\$95,000	-1.04%
Youth Home	\$565,787	\$650,000	\$300,871	\$650,000	\$650,000	0.00%
Engineering & Environ Svcs	\$3,303		\$377			
Cooperative Extension Service	\$6,064	\$10,775	\$2,493	\$11,620	\$11,620	7.84%
Public Health	\$395,934	\$329,110	\$375,789	\$367,235	\$367,235	11.58%
Social Services	\$3,728	\$4,376	\$3,790	\$2,290	\$2,290	-47.67%
Library	\$56,576	\$80,000	\$66,814	\$48,500	\$56,000	-30.00%
<b>Enterprise Charges</b>	\$14,248	\$13,000	\$9,950	\$12,000	\$12,000	-7.69%
Engineering & Environ Svcs	\$14,248	\$13,000	\$9,950	\$12,000	\$12,000	-7.69%
<b>Other Revenues</b>	\$1,027,594	\$471,992	\$1,374,598	\$276,325	\$276,325	-41.46%
Board Of County Commissioners			\$1			
County Administration	\$100,000					
Finance	\$138,999		\$54,667			
Tax Administration	\$14,573	\$25,000	\$26,433	\$15,000	\$15,000	-40.00%
Register Of Deeds	\$313	\$520	\$156	\$225	\$225	-56.73%
General Services	\$791	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
Human Resources	\$18,905	\$20,000	\$12,488	\$15,000	\$15,000	-25.00%
County Sheriff	\$557,802	\$241,000	\$335,533	\$236,000	\$236,000	-2.07%
Emergency Communications			\$399,268			
Office of Emergency Services	\$250		\$6,312			
Criminal Justice Resource Center	\$152					
Other Transportation	\$25					
Engineering & Environ Svcs		\$350				-100.00%
Planning			\$451,820			
Public Health	\$1,329	\$200	(\$488)			-100.00%
Social Services	\$194,456	\$174,922	\$69,594			-100.00%
Library	(\$1)		\$49	\$100	\$100	
Nondepartmental			\$8,765			
<b>Transfers In</b>	\$13,976,404	\$28,683,894	\$11,393,289	\$24,571,192	\$28,158,674	-1.83%
Finance		\$23,362,765	\$6,000,000	\$22,452,700	\$26,098,378	11.71%
Nondepartmental	\$13,976,404	\$5,321,129	\$5,393,289	\$2,118,492	\$2,060,296	-61.28%
<b>Total</b>	<b>\$503,400,463</b>	<b>\$504,763,473</b>	<b>\$534,736,710</b>	<b>\$529,843,906</b>	<b>\$548,970,442</b>	<b>8.76%</b>

\*For General Fund revenue detail refer to Departmental pages in the General Funds Tab

Other General Funds Revenues	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Risk Management	\$4,110,306	\$4,824,117	\$4,764,698	\$4,973,674	\$4,973,674	3.10%
Swap Agreement 05	\$1,723,903	\$1,500,000	\$1,600,000	\$1,500,000	\$1,500,000	0.00%
Reappraisal Reserve Fund	\$841,449	\$712,695	\$693,461	\$638,794	\$710,432	-0.32%
Capital Improvement Plan	\$77,939,438	\$82,613,213	\$90,145,036	\$91,821,585	\$92,048,536	11.42%
Public Art Funds				\$500,000	\$500,000	
Benefits Plan	\$32,141,012	\$33,512,652	\$33,632,798	\$38,750,565	\$38,750,565	15.63%
LEO Special Separation Allowance	\$527,568	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
<b>Total</b>	<b>\$117,283,675</b>	<b>\$123,727,677</b>	<b>\$131,444,233</b>	<b>\$138,834,618</b>	<b>\$139,133,207</b>	<b>12.45%</b>

# GENERAL FUNDS REVENUES

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

General Fund Tax Revenue Detail	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Article 39 (1 Cent)	\$27,004,588	\$27,825,156	\$28,407,000	\$30,420,279	\$30,420,279	9.33%
Article 40 (1/2 Cent)	\$17,690,774	\$16,389,296	\$17,889,208	\$18,332,756	\$18,332,756	11.86%
Article 42 (1/2 Cent)	\$20,007,554	\$19,585,353	\$20,700,582	\$21,833,774	\$21,833,774	11.48%
Article 44 (1/2 Cent)	\$757		(\$416)			
Article 46 (1/2 Cent)	\$17,422,928	\$16,956,287	\$17,902,671	\$19,100,000	\$19,100,000	12.64%
City Sales Tax ILA	\$15,479,072	\$13,799,581	\$15,767,571	\$16,424,789	\$16,424,789	19.02%
Local Occupancy Tax (General Fund)	\$1,680,342	\$2,309,194	\$2,950,000	\$3,650,000	\$3,650,000	58.06%
Local Occupancy Tax (NCMLS)		\$264,186	\$500,000	\$500,000	\$500,000	89.26%
Other General Funds Revenues	\$1,587,732	\$1,222,000	\$1,667,470	\$1,457,000	\$1,457,000	19.23%
Property Tax (All Except Vehicle)	\$267,498,782	\$274,989,491	\$282,032,754	\$285,566,255	\$287,223,429	4.45%
Property Tax (Vehicles Only)	\$17,722,768	\$16,776,689	\$17,800,252	\$19,419,004	\$19,438,540	15.87%
<b>Total</b>	<b>\$386,095,298</b>	<b>\$390,117,233</b>	<b>\$405,617,092</b>	<b>\$416,703,857</b>	<b>\$418,380,567</b>	<b>7.24%</b>

General Fund Transfers Revenue Detail	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Transfer Fr Special Revenue Fd	\$935,323	\$971,129	\$971,129	\$868,492	\$810,296	-16.56%
Trfr Frm Comm Hlt Trust Fund	\$1,250,000	\$1,350,000	\$1,350,000	\$1,250,000	\$1,250,000	-7.41%
Transfer from Capital Finance Plan Fund	\$7,452,545					
Transfer From Debt Service Fnd	\$810,394	\$3,000,000	\$3,000,000			-100.00%
Transfer From Capital Projects	\$2,900,000					
Fund Balance Appropriated -- 4900810000		\$23,362,765	\$6,000,000	\$22,452,700	\$26,098,378	11.71%
<b>Total</b>	<b>\$13,348,262</b>	<b>\$28,683,894</b>	<b>\$11,321,129</b>	<b>\$24,571,192</b>	<b>\$28,158,674</b>	<b>-1.83%</b>

Transfers within All General Funds	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>General</b>	<b>\$7,752,545</b>					
Transfer From Risk Mgmt Fund	\$300,000					
Transfer from Capital Finance Plan Fund	\$7,452,545					
<b>Risk Management</b>	<b>\$243,960</b>					
Transfer From General Fund	\$243,960					
<b>Reappraisal Reserve Fund</b>	<b>\$840,700</b>	<b>\$693,461</b>	<b>\$693,461</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>-56.74%</b>
Transfer From General Fund	\$840,700	\$693,461	\$693,461	\$300,000	\$300,000	-56.74%
<b>Capital Improvement Plan</b>	<b>\$37,655,132</b>	<b>\$42,540,881</b>	<b>\$48,882,395</b>	<b>\$49,199,170</b>	<b>\$49,199,170</b>	<b>15.65%</b>
Transfer From General Fund	\$37,655,132	\$42,540,881	\$48,882,395	\$49,199,170	\$49,199,170	15.65%
<b>Public Art Funds</b>				<b>\$500,000</b>	<b>\$500,000</b>	
Transfer from Capital Finance Plan Fund				\$500,000	\$500,000	
<b>Benefits Plan</b>	<b>\$28,866,465</b>	<b>\$30,452,072</b>	<b>\$29,692,228</b>	<b>\$34,834,179</b>	<b>\$34,834,179</b>	<b>14.39%</b>
Transfer From General Health Benefits	\$26,812,680	\$27,769,086	\$26,559,928	\$31,740,735	\$31,740,735	14.30%
Transfer From Risk Mgmt Health Benefits	\$79,987	\$85,972		\$98,421	\$98,421	14.48%
Transfer From Reappraisal Reserve Health Benefits	\$19,668	\$57,315		\$65,614	\$65,614	14.48%
Transfer From General Dental Benefits	\$1,142,138	\$1,196,860	\$1,801,851	\$1,377,827	\$1,377,827	15.12%
Transfer From Risk Mgmt Dental Benefits	\$3,410	\$3,257		\$4,272	\$4,272	31.16%
Transfer From Reappraisal Reserve Dental Benefits	\$1,279	\$2,172		\$2,848	\$2,848	31.12%
Transfer From General Fund	\$804,495	\$1,330,449	\$1,330,449	\$1,536,522	\$1,536,522	15.49%
Transfer From Risk Mgmt Fund	\$1,686	\$4,177		\$4,764	\$4,764	14.05%
Transfer From Reappraisal Reserve Fund	\$1,124	\$2,784		\$3,176	\$3,176	14.08%
<b>LEO Special Separation Allowance</b>	<b>\$525,000</b>	<b>\$565,000</b>	<b>\$608,240</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>15.04%</b>
Transfer From General Fund	\$525,000	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
<b>Total</b>	<b>\$75,883,802</b>	<b>\$74,251,414</b>	<b>\$79,876,324</b>	<b>\$85,483,349</b>	<b>\$85,483,349</b>	<b>15.13%</b>

## REVENUE HIGHLIGHTS

Durham County revenue continues to benefit from the strength of its economy during Fiscal Year 2021-22. With the current fiscal year seeing healthy natural growth in property taxes, historical sales tax revenue collections, and other key revenues sources also seeing increases, the revenue outlook for FY 2022-23, in turn, will be stronger than typical. One of the easiest ways to illustrate this is one cent of the property tax rate is projected to provide \$220,000 more than the same cent last year. With the approved tax rate staying flat at \$72.22 this provides natural growth in revenue, *with no tax rate change*, of \$16.8 million from property taxes alone for the General and Capital Financing Plan Fund. This increase in revenue, again without a tax rate increase, allows for increased investment in County needs without additional burden to the citizen. This one example combined with other natural revenue growth provides a sturdy foundation for the FY 2022-23 Budget.

This section of the budget document will address the revenue picture for FY 2022-23 while also evaluating FY 2021-22 revenue trends, as they are integral to the fiscal year look ahead.

### Federal Stimulus Funds

To combat the health, economic, and fiscal effects of the COVID pandemic, the federal and state government have provided a once in a generation investment of stimulus funds into the American economy. These funds provided crucial support to citizens directly through stimulus checks as well as to local governments. Durham County has seen funds come from the Coronavirus Relief Funds (CRF) provided by the State (through Federal, Coronavirus Aid, Relief, and Economic Security Act (CARES)), Federal Emergency Management Administration (FEMA), and the American Rescue Plan Act (ARPA). These investments allowed, and continue to support, the County in providing significant recovery provisions to the local economy while limiting the financial burden on Durham County citizens. While these stimulus funds are significant, they must be thought of as a separate source of revenue dedicated for specific areas of support. This revenue summary will focus on the recurring local revenues that support ongoing County initiatives that make up the annual budget. Other documents can be referenced to provide details about the key use of these external dollars that are a large part of the County’s response to the pandemic and its effect on Durham County.

### FY 2021-22 In Review

To plan and budget for FY 2022-23, a review of the prior fiscal years is a prudent exercise. This analysis provides a historical lens that allows more refined projections for future years, in particular the fiscal year coming up. One of the ongoing challenges of projecting revenue for the upcoming fiscal year is 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, thereby creating a situation where a future budget must rely on estimated or incomplete information from the prior fiscal year. The analysis and projections from the prior fiscal year illustrate some of this complication and lead to sometimes significant updated projections for FY 2022-23.

One example of this is seen in reviewing Register of Deeds collections. At this time last year, the projected revenue was \$5.4 million, yet Register of Deeds revenue actually ended FY 2020-21 at just under \$7.2 million. The first three quarters of FY 2020-21 saw these collections mildly increased from the prior year (FY 2019-20) at 5%, while the final quarter increased by 43% (April – June). The ramifications of that last quarter surge are seen in the table noting that the Register of Deeds Fees FY 2021-22 estimate far surpasses the budgeted amount. In other words, had it been known how strong the last three months were going to be and where FY 2020-21 would end, the budget for FY 2021-22 would have been more accurate.

Some of the key revenues seeing significant growth this year are shown in this table. Further discussion of these revenue sources is seen later in this section of the budget document.

Revenue Category	FY 2021-22 Original	FY 2020-21 Estimate	\$ Change Est. v. Orig.	% Change Est. v. Orig.
Property Tax	\$331,217,899	\$340,437,875	\$9,219,976	102.78%
Sales Tax	\$94,555,673	\$100,667,032	\$6,111,359	106.46%
Occupancy Tax	\$2,573,380	\$3,450,000	\$876,620	134.06%
Register of Deeds Fees	\$6,300,000	\$8,500,578	\$2,200,578	134.93%
Medicaid Hold Harmless	\$4,000,000	\$9,000,000	\$5,000,000	225.00%
<b>Total</b>	<b>\$438,646,952</b>	<b>\$462,055,485</b>	<b>\$23,408,533</b>	<b>105.34%</b>

## Looking Ahead to FY 2022-23

With strong growth of key revenues in FY 2021-22, the revenue forecast for FY 2022-23 is more positive than some of the recent previous fiscal years. Property tax revenue is anticipated to grow by 5.1% through strong growth in property valuation (largely within the City of Durham and in the RTP), while sales tax revenues are projected to be up over 12.2%, by capturing the unprecedented growth in the revenue collected this year and a modest yet sustained collection increase projected for next year (5%). Growth in these two primary revenue sources, which provide 75.2% of all General Fund revenue, result in estimated new revenue of \$28.3 million. As significant is the growth in some of the other key County revenues, most of which are one-time adjustments coming out of the pandemic. The term “one-time” is important to note, because for these sources there is not an expectation of similar significant annual growth becoming the norm in future years. The total of the natural growth from property and sales tax and the one-time adjustments of these primary revenue sources allow a total increase in available revenue from these primary sources of just over \$41 million.

Key Revenues	FY 2019-20 Actuals	FY2020-21 Actuals	FY2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
Property Tax	\$314,699,826	\$324,441,552	\$331,217,899	\$340,437,875	\$348,001,335	\$16,783,436	5.07%
Sales Tax	\$87,505,306	\$97,605,674	\$94,555,673	\$100,666,616	\$106,111,598	\$11,555,925	12.22%
EMS Patient Fees	\$7,964,928	\$8,712,436	\$9,430,000	\$9,800,000	\$12,670,000	\$3,240,000	34.36%
Deed Registratration and Transfer Fees	\$6,249,260	\$7,172,713	\$6,300,000	\$8,500,578	\$9,000,000	\$2,700,000	42.86%
State Hold Harmless Funds	\$5,197,314	\$8,543,940	\$4,000,000	\$9,000,000	\$9,000,000	\$5,000,000	125.00%
Occupancy Tax	\$3,622,475	\$1,680,342	\$2,573,380	\$3,450,000	\$4,150,000	\$1,576,620	61.27%
Investment Revenue	\$2,570,282	\$306,963	\$1,010,005	\$760,005	\$1,510,000	\$499,995	49.50%
<b>Total</b>	<b>\$427,809,391</b>	<b>\$448,463,619</b>	<b>\$449,086,957</b>	<b>\$472,615,074</b>	<b>\$490,442,933</b>	<b>\$41,355,976</b>	<b>9.21%</b>

## Assessed Valuation/Property taxes

As part of understanding and developing estimated FY 2022-23 property tax revenue, it is important to assess how FY 2021-22 collection of property tax is progressing. As of April 2022, when the budget was being developed, overall property tax revenue collection for FY 2021-22 was projected to surpass budgeted revenue by \$9.3 million, or 102.8% of budget. Actual property tax revenue collection over the budgeted amount can occur for a variety of reasons including: conservative budget estimates, excessive “holdback” of property valuation in anticipation of appeals and exemptions, greater actual property valuation growth than estimated, better than expected collection rates, or some mixture of all of the above.

Over the past several years, it has been impossible not to notice the rise in residential real estate prices in Durham and around the country. However, many real estate transactions (existing property) do not directly create natural growth in the tax base (the revaluation process, done between four and eight years, captures the home resale pricing increase). Rather, natural property valuation growth is mostly driven by new construction, a mainstay of the modern Durham, including office buildings, new apartments, and new housing. The new property valuation growth in these areas is likely part of the driving force behind the projected over-collection of property tax revenue for FY 2021-22.

Another portion of the complex puzzle that is property tax estimates that has contributed to the over-collection in FY 2021-22 is Motor Vehicle valuations and levy. Exacerbating the complexity of this revenue source for this and next fiscal year is that typically automobiles depreciate in value year over year, but in the current market some of these are actually gaining value, if not depreciating as fast. This, coupled with the supply chain shortages creating decreased supply in new cars, has driven up the cost of vehicles overall. This area of property valuation is reappraised yearly by the state and therefore allows this increase to be captured in each fiscal year. In fact, projections for the end of FY 2021-22 have Motor Vehicle collections coming in approximately 106.1% of the budget. Capturing this year’s growth and estimating FY 2022-23 motor vehicle property tax valuation growth is supporting a 15.9% increase in this portion of overall property tax valuation for FY 2022-23.

Another factor in overcollection of property tax revenue is the diligence of the County tax office in ensuring taxpayers meet their fiscal responsibility. Included in the total amount of property tax revenue for FY 2022-23 is the collection of taxes from delinquent, or prior years', taxes. Through March 2022, the County has collected nearly \$2 million in prior year taxes. The table to the right illustrates how this is a substantial change from recent history which is likely a clear representation of the difficulties some had in meeting their obligations in recent years. The budget for FY 2022-23 is being adjusted accordingly.

Real / Personal Property Prior FY Collections	
FY 2017-18	\$398,662
FY 2019-20	\$436,368
FY 2020-21	\$406,371
FY 2021-22 (thru March)	\$1,959,397
<b>FY 2022-23 Budget</b>	<b>\$1,250,000</b>

One final piece of the property tax puzzle is the collection rate of available property tax bills charged. Despite this increase in prior year collections, at the outset of the pandemic and maintained last year, the collection rate was adjusted from 99.6% to 99.1%. All indications for both of these fiscal years are that the actual tax bill collections were higher and closer to the already excellent history of our tax administration. The collection rate for FY 2022-23 is being adjusted upward to 99.5% to reflect the reality of collections coming in reliably.

For FY 2022-23, the County continues to rely on property tax as the major source of revenue supporting community services. Within the General Fund, property tax revenue makes up 55.9% of total revenue budgeted. The County-wide property tax is being maintained at 72.22 cents per \$100 valuation. This tax rate supports two distinct funds – the General Fund, where most day-to-day operations occur, will be supported by 63.61 cents of the total tax rate, while the Capital Financing Plan Fund will have 8.61 cents dedicated for capital and debt service expenses

Valuation growth from all four property tax categories combined for FY 2022-23 is projected to be \$2.0 billion more than the prior year. This valuation growth provides a corresponding “natural growth” of property tax levy of \$15.8 million for the General Fund (note: this number does not include the increase in budget for prior year collections). Notable in this table is the consistent growth in Real Property valuation and the significant change in Motor Vehicle valuation, as previously discussed. Growth in Real Property valuation occurs when new property is completed and added to the tax base. While the valuation of Real Property is only completed on an irregular basis (maximum of once every eight years), the other three categories are revalued every year. Thus, for these three, the growth from fiscal year to fiscal year includes both new properties added and revaluation of existing property.

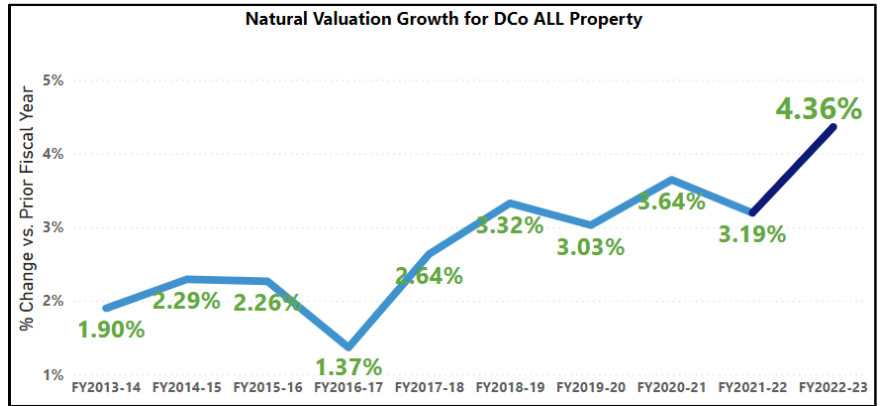
Property Category	FY 2021-22 Original	FY 2022-23 Budgeted	% Change FY to FY
Real Property	\$38,935,169,830	\$40,165,505,307	3.16%
Business & Personal Property	\$4,010,118,264	\$4,333,586,595	8.07%
Public Service	\$630,273,733	\$684,131,080	8.55%
Motor Vehicle	\$2,661,381,956	\$3,071,250,000	15.40%
<b>Total</b>	<b>\$46,236,943,783</b>	<b>\$48,254,472,982</b>	<b>4.36%</b>

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

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



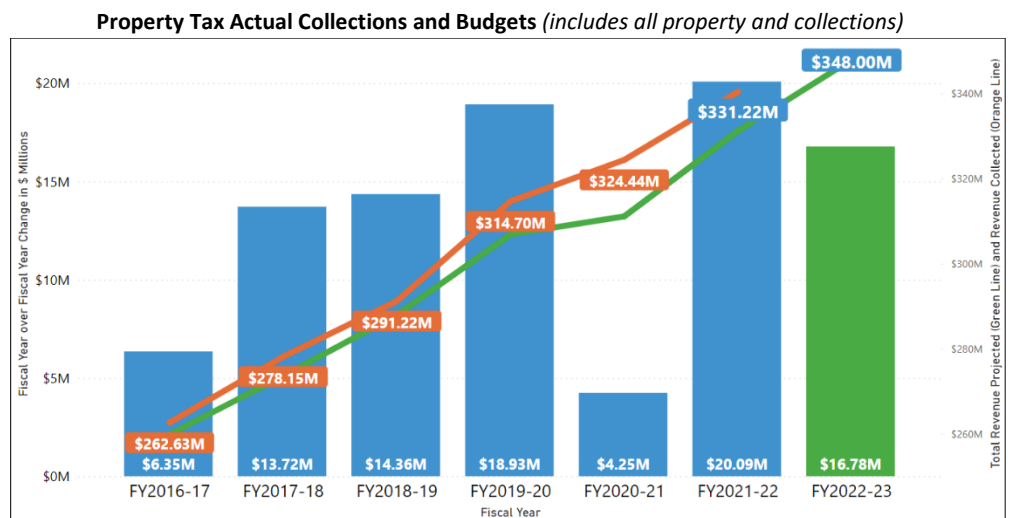
Over the past ten fiscal years, the annual natural growth in property valuation has ranged around 1.5% to 4%, with the last four years seeing particularly strong growth (when comparing actual valuation to prior fiscal years). This year's budget to budget growth of 4.36% continues that strong trend. *An important note is that the actual growth for FY 2022-23 will not be final until the final tax office report is available in early calendar year 2023.*



Estimated revenue collected from the FY 2022-23 property tax rate of 72.22 cents per \$100 valuation is projected to be just over \$348 million, representing a 5.1% increase when compared to FY 2021-22. Of this revenue, \$306.7 million will support General Fund expenditures while \$41.3 million supports the Capital Financing Fund. The anticipated property tax collection rate for FY 2022-23 is being raised to 99.5%, bringing it much closer to the 99.6% which had been the standard prior to the pandemic. For reference, one additional cent of property tax collects an additional \$4.8 million of new property tax revenue for the County.

Fund Name	FY 2019-20 Actuals	FY2020-21 Actuals	FY2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
<input type="checkbox"/> General							
Property Tax (All Except Vehicle)	\$260,769,345	\$267,498,782	\$274,989,491	\$282,032,754	\$287,223,429	\$12,233,938	4.45%
Property Tax (Vehicles Only)	\$15,870,394	\$17,722,768	\$16,776,689	\$17,800,252	\$19,438,540	\$2,661,851	15.87%
<b>Total</b>	<b>\$276,639,738</b>	<b>\$285,221,551</b>	<b>\$291,766,180</b>	<b>\$299,833,006</b>	<b>\$306,661,969</b>	<b>\$14,895,789</b>	<b>5.11%</b>
<input type="checkbox"/> Capital Improvement Plan							
Property Tax (All Except Vehicle)	\$35,855,827	\$36,782,461	\$37,180,892	\$38,171,329	\$38,708,241	\$1,527,349	4.11%
Property Tax (Vehicles Only)	\$2,204,261	\$2,437,540	\$2,270,827	\$2,433,540	\$2,631,125	\$360,298	15.87%
<b>Total</b>	<b>\$38,060,088</b>	<b>\$39,220,001</b>	<b>\$39,451,719</b>	<b>\$40,604,869</b>	<b>\$41,339,366</b>	<b>\$1,887,647</b>	<b>4.78%</b>
<b>Total</b>	<b>\$314,699,826</b>	<b>\$324,441,552</b>	<b>\$331,217,899</b>	<b>\$340,437,875</b>	<b>\$348,001,335</b>	<b>\$16,783,436</b>	<b>5.07%</b>

Increasing growth in property tax revenue, resulting from a combination of natural growth and tax rate increases over past years, continues to provide the essential funding support needed for Durham County to accomplish its goals each year. 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 (and FY 2022-23 green column) illustrate the year-to-year increase in the budgeted amount (i.e., for FY 2022-23 the budget for property tax revenue is \$348 million, an increase of \$16.8 million from FY 2021-22).

For every \$100,000 in valuation, a Durham County Property owner would pay \$10 per cent of the tax rate. So, at 72.22 per \$100 valuation, a \$100,000 property owner would pay \$722. This table shows sample impacts for various property valuations. Please use the link here to go to an online report that will calculate the estimated property tax bill for your home: [Property Tax Bill Calculator](#).

Property Valuation	Tax Bill
\$100,000	\$722
\$200,000	\$1,444
\$300,000	\$2,167
\$400,000	\$2,889

### Sales tax

Sales taxes represent the second-largest revenue source for Durham County (19.3% 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 up into four distinct sales tax entities, usually described by the state statute article number that made it law.

Article 39 sales tax is a one cent tax on every retail dollar and is collected based on where the retail item is actually received (“point of delivery”). An example is when an individual purchases a shirt at a local mall, this shirt may cost \$50, creating a collection of Article 39 sales tax of \$0.50 which will go to the county and/or municipality where the mall is located if the individual leaves with the merchandise. If the individual were to buy the item in one county, and have it shipped to another county for delivery, then the tax would be reflected in the receiving county’s collections. This particular sales tax is Durham County’s single largest sales tax and generally reflects the broadest retail sales trends within the County.

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

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

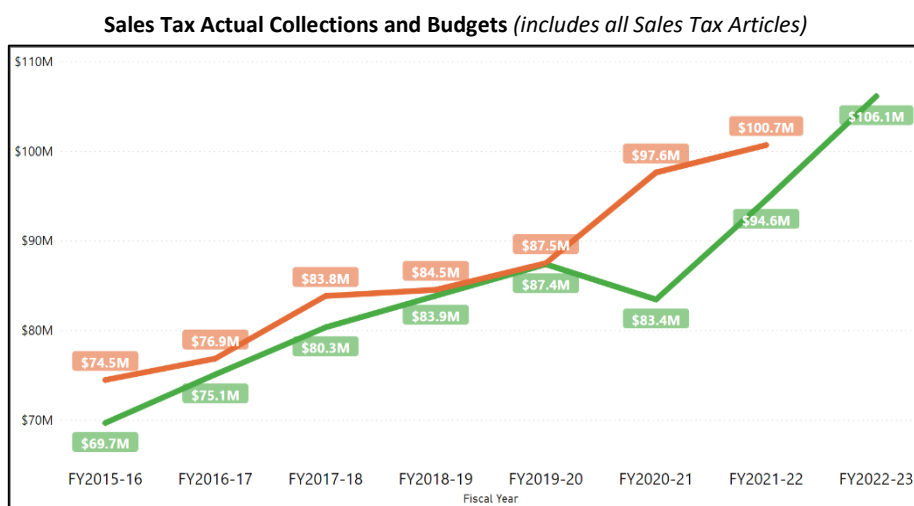
Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is received (“point of delivery”), similar to Article 39 sales tax. This sales tax, unlike any of the others, had to be approved by Durham County voters, and was in 2011. It also will not 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 legislative changes or changes to the overall economy that were unforeseen.

For the last two fiscal years (FY 2020-21 & FY 2021-22), it was noted that “the challenge to realistically estimate sales tax revenue is high in a normal year, but during a global pandemic with potential massive economic ramifications, it is nearly impossible,” and that proved accurate. In response to the uncertainty surrounding the economic impact of the pandemic and the community’s response, and in concert with our peers, sales tax projections were conservatively budgeted. Actual sales tax revenue collection versus initial conservative projections continue to surprise experts across the state. What appears to have happened, explaining the continued strength of overall sales tax collections, is primarily related to two factors: 1) The impact of state legislation implemented in late 2018 that began the mandatory collection of sales taxes on items purchased online certainly proved fortuitous in these years when many consumers purchasing habits were forced to change, 2) COVID stimulus funding seemed to support significantly increased spending across the entire state. This shows in overall increases in all articles of sales tax growth. There are real, but somewhat unknowable, questions about FY 2022-23 spending patterns which, in turn, will drive sales tax collection: 1) Has COVID stimulus spending slowed down? 2) How is inflation changing/limiting spending patterns? 3) Will a possible recession change spending patterns in the upcoming fiscal year? The answers to these questions could create significant variances from current Budget Office estimates for the upcoming fiscal year. With that in mind, FY 2022-23 budgeted sales tax revenue collection is relatively conservative compared to the most recent previous years’ actual collections.

For FY 2022-23, there is a significant increase in projected sales tax collections of 12.2% for all major articles of sales taxes from the FY 2021-22 budget. It is important to note that this increase is in many ways capturing growth for two fiscal years. Because of the uncertainty facing the budget process in FY 2020-21, the estimated budgeted collections were reduced (green line in chart), but actual collections for the fiscal year were strong and significant growth was realized



That same growth trend is occurring for FY 2021-22. This growth in current year actuals is then captured and further increased as budget projections for FY 2022-23 also apply an estimated 5% growth, similar to prior years. This effect can be seen in the chart above that shows while the budget estimate was adjusted downward for FY 2020-21 (Green line), the actual collections (Orange line) are on a very stable upward trend. However, as noted in the previous paragraph, there are major challenges related to economic conditions that might occur in the upcoming fiscal year which could have a negative impact on sales tax collection and therefore actual sales tax revenue collected by the County versus budget estimates.

Sales Tax	FY 2019-20 Actuals	FY2020-21 Actuals	FY2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
Article 39 (1 Cent)	\$24,050,427	\$27,004,588	\$27,825,156	\$28,407,000	\$30,420,279	\$2,595,123	9.33%
Article 40 (1/2 Cent)	\$15,155,927	\$17,690,774	\$16,389,296	\$17,889,208	\$18,332,756	\$1,943,460	11.86%
Article 42 (1/2 Cent)	\$17,470,492	\$20,007,554	\$19,585,353	\$20,700,582	\$21,833,774	\$2,248,421	11.48%
Article 46 (1/2 Cent)	\$15,207,500	\$17,422,928	\$16,956,287	\$17,902,671	\$19,100,000	\$2,143,713	12.64%
City Sales Tax ILA	\$15,610,623	\$15,479,072	\$13,799,581	\$15,767,571	\$16,424,789	\$2,625,208	19.02%
<b>Total</b>	<b>\$87,494,969</b>	<b>\$97,604,916</b>	<b>\$94,555,673</b>	<b>\$100,667,032</b>	<b>\$106,111,598</b>	<b>\$11,555,925</b>	<b>12.22%</b>

### State Medicaid Hold Harmless

One final revenue area that has seen huge growth over the past few years is State Medicaid Hold Harmless funds. Back in FY 2007-08, the State repealed Article 44 Sales Tax collection and elected to directly pay Medicaid expenses rather than passing those Medicaid costs and reimbursements through county governments. When this was done local governments were assured no loss in revenue would be passed on to them in the event that their Article 44 revenue surpassed their Medicaid Expense. The first few years of this legislation most counties, Durham included, did not see additional revenue. However, with increased consumer spending, now many more counties, again including Durham, are starting to see what would have been Article 44 collections far surpass Medicaid expenses. That overcollection amount of Article 44 sales tax is now redistributed back to Durham County, and it has become significant. Due to the reliance of this revenue source on two different key components, Medicaid expenses and Article 44 sales tax collections, an upcoming fiscal year estimate can be hard to determine. However, as seen in the accompanying table, reviewing recent years quickly illustrates the positive impact this legislation has had for Durham County. An interesting component of FY 2021-22 is the sales tax revenue increased by 20%, but so did the Medicaid expense paid by the State by an even larger 26%. With current projections of sales tax for FY 2022-23 returning more to traditional amounts (which still captures the growth seen in recent years) and unknown estimates on Durham County Medicaid expenses a conservative projected increase is included in the FY 2022-23 budget (\$9 million), which still allows a \$5 million increase over last year’s budget estimate (\$4 million).

State Medicaid Hold Harmless Revenue	
FY 2007-08 to FY 2013-14	\$0
FY 2014-15	\$967,362
FY 2015-16	\$2,209,666
FY 2016-17	\$2,207,970
FY 2017-18	\$4,698,898
FY 2019-20	\$4,507,538
FY 2020-21	\$9,581,459
FY 2021-22	\$10,639,082
<b>Total</b>	<b>\$34,811,975</b>
FY 2022-23	\$9,000,000

### Intergovernmental Revenues

The majority of budgeted intergovernmental revenues in Durham County are received by the two major Human Services agencies – Public Health and the Department of Social Services. Other departments receiving small amounts of intergovernmental revenue include Emergency Medical Services, Criminal Justice Resource Center, the County Sheriff, and the Office of Emergency Services, among others.

Public Health has a total budget of \$31.8 million, of which \$22.5 million is supported with County dollars and \$9.3 million is received from other sources. Of this \$9.3 million in revenues, 96.1% comes from intergovernmental sources, mostly state and federal government funds. There is a minor projected increase of \$158,000 in intergovernmental funds for FY 2022-23. 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 other 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 \$55.5 million, of which \$25.1 million is supported with County dollars and \$30.3 million is received from other sources. Of the revenues from other sources, 99.98% comes from intergovernmental sources, mostly the state and federal government. For FY 2022-23, DSS related intergovernmental revenue increased minimally by less than 1%. 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.

### 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 that the County takes special note of every year when developing its annual budget.

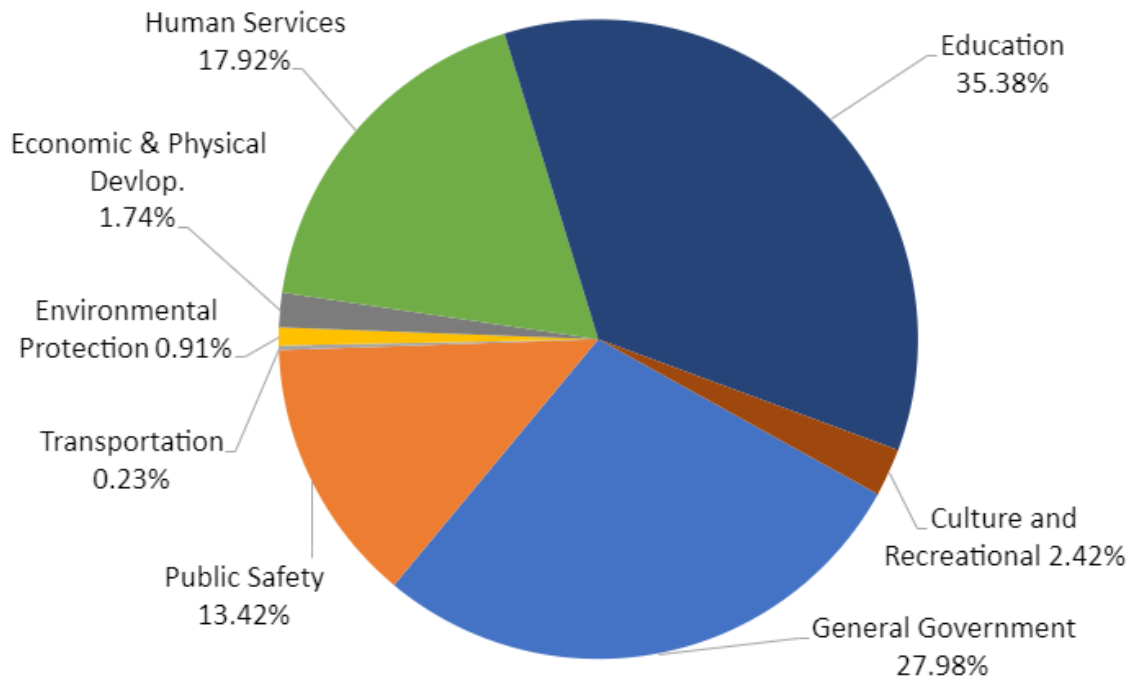
Key Revenues	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
ABC Net Profit Distribution	\$2,410,192	\$2,400,000	\$2,500,000	\$2,500,000	\$2,600,000	\$100,000	4.00%
Deed Registratration and Transfer Fees	\$6,249,260	\$7,172,713	\$6,300,000	\$8,500,578	\$9,000,000	\$2,700,000	42.86%
EMS Patient Fees	\$7,964,928	\$8,712,436	\$9,430,000	\$9,800,000	\$12,670,000	\$3,240,000	34.36%
Investment Revenue	\$2,570,282	\$306,963	\$1,010,005	\$760,005	\$1,510,000	\$499,995	49.50%
Local Occupancy Tax (General Fund)	\$3,122,475	\$1,680,342	\$2,309,194	\$2,950,000	\$3,650,000	\$1,340,806	58.06%
Local Occupancy Tax (NCMLS)	\$500,000		\$264,186	\$500,000	\$500,000	\$235,814	89.26%
Solid Waste Management Fee Co	\$2,194,660	\$2,380,270	\$2,321,057	\$2,321,488	\$2,387,744	\$66,687	2.87%
<b>Total</b>	<b>\$25,011,796</b>	<b>\$22,652,724</b>	<b>\$24,134,442</b>	<b>\$27,332,071</b>	<b>\$32,317,744</b>	<b>\$8,183,302</b>	<b>33.91%</b>

- 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, as the ABC Board completes their budget process.
- Register of Deeds fees are charges made for new deeds of trust, changing of deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount. These fees have grown steadily over the past few years and did so even in the current economic climate. Projections for next fiscal year reflect this continued growth, but perhaps not as strong as FY 2021-22 due to understanding that market availability of property may be tighter next year.
- Emergency Medical Services Patient Fees are charges related to the services provided. In FY 2021-22, a new fee structure was implemented that more accurately charged for the level of service required on the incident and transport to the higher level of care facility. For FY 2022-23, the structure of billing is remaining the same while the billing rate percentage is being increased to better capture actual expenses incurred for each charged incident.
- Investment income is interest earned on County cash deposited in banks. The real impact of the pandemic on this item has proven quite significant. Over the years prior to the pandemic, this income had been steadily increasing. With the onset of the pandemic and Federal Government’s intervention to stabilize the economy by lowering interest rates the revenue dropped off precipitously. Now with inflation being prevalent and interest rates rising, a projected higher collection of this income is likely (although it may take a few years and a stable economy to see where the new “normal” will end up). It is important to note that while a lower yield affects income generated off funds held in accounts, conversely this low yield provides excellent long-term debt service rates. Lower long-term interest rates the County was able to obtain in FY 2020-21 on long term debt will more than make up for any lower interest income (in other words, a decrease is seen in this revenue in the short-term but save millions of dollars over the long-term with lower interest rates on debt service loans).
- Occupancy tax is based on room occupancy and rates received for the rental of any room, lodging or accommodation furnished by a hotel, motel, inn, or similar place within the County. Durham County policy dedicates these funds to support the Capital Financing Plan, with a small portion allocated for the Sports Commission. This industry was likely the most impacted by the pandemic. The volume of business is steadily increasing and projections for next year are returning to pre-pandemic levels.
- The Solid Waste management fee is an annual fee assessed on the property tax bill of unincorporated Durham County residential properties. The fee provides offsetting revenue for expenses in the Solid Waste Division which provides services for unincorporated residents such as curbside recycling and litter control and access to the Solid Waste Convenience Sites. Solid Waste has lost approximately 300 households through annexation to the City of Durham, decreasing the number of solid waste users in FY 2022-23. The consolidation of the Bahama and Rougemont to the Northern Convenience site however has led to system savings and reorganization. The FY 2022-23 budget the sticker fee will increase by one dollar, to \$165 per household annually.

# General Fund Expenditures

FY 2022-23 Approved Budget

Total General Fund Expenditures: \$548,970,442



# GENERAL FUNDS EXPENDITURES

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

All General Funds Summary	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
General Fund	\$471,522,177	\$504,763,473	\$535,345,827	\$552,859,848	\$548,970,442	8.76%
Other General Funds	\$116,173,721	\$123,727,677	\$123,447,923	\$138,906,257	\$139,133,207	12.45%
<b>Total</b>	<b>\$587,695,898</b>	<b>\$628,491,150</b>	<b>\$658,793,750</b>	<b>\$691,766,105</b>	<b>\$688,103,649</b>	<b>9.49%</b>
Transfers within General Funds	\$75,639,842	\$74,251,414	\$82,269,316	\$85,483,349	\$85,483,349	15.13%
<b>Total</b>	<b>\$512,056,056</b>	<b>\$554,239,736</b>	<b>\$576,524,434</b>	<b>\$606,282,756</b>	<b>\$602,620,300</b>	<b>8.73%</b>

General Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>General Government</b>	<b>\$122,594,994</b>	<b>\$137,071,662</b>	<b>\$139,788,837</b>	<b>\$151,891,672</b>	<b>\$153,588,500</b>	<b>12.05%</b>
Board Of County Commissioners	\$617,485	\$770,827	\$730,314	\$829,988	\$879,988	14.16%
County Administration	\$3,309,488	\$3,717,490	\$3,738,516	\$4,488,057	\$4,474,182	20.35%
Finance	\$2,922,526	\$3,343,013	\$3,380,671	\$4,132,249	\$4,120,969	23.27%
Tax Administration	\$5,692,094	\$6,372,838	\$6,403,248	\$6,896,303	\$6,821,303	7.04%
Legal	\$2,804,718	\$2,608,504	\$2,580,000	\$2,912,613	\$3,192,613	22.39%
Court Facilities	\$338,279	\$383,805	\$324,849	\$557,456	\$557,456	45.24%
Elections	\$4,386,776	\$3,095,065	\$2,762,230	\$2,608,837	\$2,608,837	-15.71%
Register Of Deeds	\$2,060,494	\$1,973,208	\$2,206,403	\$2,010,430	\$2,059,430	4.37%
General Services	\$14,467,028	\$15,475,206	\$15,392,156	\$18,008,794	\$16,240,635	4.95%
Information Technology	\$11,271,881	\$12,275,193	\$12,211,807	\$15,593,488	\$14,165,680	15.40%
Human Resources	\$2,732,717	\$2,934,972	\$3,325,239	\$3,590,840	\$2,828,596	-3.62%
Budget & Management Services	\$729,304	\$882,521	\$745,536	\$926,814	\$855,860	-3.02%
Veterans Services	\$396,479	\$367,529	\$367,510	\$613,920	\$500,774	36.25%
Geographic Information Systems	\$519,091	\$468,927	\$420,386	\$481,263	\$481,263	2.63%
Nondepartmental	\$70,346,633	\$82,402,564	\$85,199,972	\$88,240,620	\$93,800,914	13.83%
<b>Public Safety</b>	<b>\$67,397,619</b>	<b>\$66,720,468</b>	<b>\$67,403,138</b>	<b>\$72,074,520</b>	<b>\$73,693,564</b>	<b>10.45%</b>
County Sheriff	\$39,578,167	\$38,433,906	\$38,304,637	\$42,156,970	\$41,634,604	8.33%
Emergency Communications	\$1,453,272	\$1,566,863	\$1,556,668	\$1,623,946	\$1,704,233	8.77%
Office of Emergency Services	\$19,889,617	\$19,476,888	\$20,811,980	\$20,036,174	\$22,058,329	13.25%
Medical Examiner	\$287,050	\$350,000	\$206,250	\$350,000	\$350,000	0.00%
Criminal Justice Resource Center	\$4,721,459	\$5,427,764	\$5,070,146	\$6,241,644	\$6,248,910	15.13%
Youth Home	\$1,468,054	\$1,465,047	\$1,453,457	\$1,665,786	\$1,697,488	15.87%
<b>Transportation</b>	<b>\$291,640</b>	<b>\$977,472</b>	<b>\$1,175,547</b>	<b>\$1,319,527</b>	<b>\$1,273,389</b>	<b>30.27%</b>
Other Transportation	\$291,640	\$977,472	\$1,175,547	\$1,319,527	\$1,273,389	30.27%
<b>Environmental Protection</b>	<b>\$5,091,437</b>	<b>\$4,590,170</b>	<b>\$4,735,018</b>	<b>\$5,125,057</b>	<b>\$4,996,509</b>	<b>8.85%</b>
General Services	\$2,245,851	\$2,442,757	\$2,144,658	\$2,369,008	\$2,361,559	-3.32%
Engineering & Environ Svcs	\$2,791,934	\$2,088,773	\$2,531,720	\$2,665,605	\$2,544,506	21.82%
Other Environmental Protection	\$53,653	\$58,640	\$58,640	\$90,444	\$90,444	54.24%
<b>Econom. &amp; Physical Devlp.</b>	<b>\$8,473,238</b>	<b>\$7,610,196</b>	<b>\$9,128,258</b>	<b>\$9,837,370</b>	<b>\$9,566,211</b>	<b>25.70%</b>
Open Space Management	\$86,205	\$100,175	\$232,469	\$100,000	\$100,000	-0.17%
Planning	\$1,461,777	\$1,339,063	\$1,307,944	\$1,307,159	\$1,307,159	-2.38%
Cooperative Extension Service	\$2,657,119	\$1,715,691	\$2,884,571	\$2,575,546	\$2,634,306	53.54%
Soil And Water Conservation	\$705,226	\$650,278	\$747,520	\$750,936	\$757,017	16.41%
Economic Development	\$3,562,912	\$3,804,989	\$3,955,754	\$5,103,729	\$4,767,729	25.30%
<b>Human Services</b>	<b>\$84,749,240</b>	<b>\$92,456,205</b>	<b>\$117,575,246</b>	<b>\$100,901,004</b>	<b>\$98,362,911</b>	<b>6.39%</b>
Public Health	\$27,485,436	\$31,811,300	\$39,767,690	\$32,979,599	\$31,734,925	-0.24%
Mental Health	\$6,336,753	\$6,349,700	\$6,349,700	\$6,477,777	\$6,349,700	0.00%
Social Services	\$50,464,869	\$53,618,023	\$70,995,673	\$57,722,507	\$55,463,800	3.44%
Comm-Bd Interv And Supp Serv			\$0	\$3,396,121	\$3,069,103	
Other Human Services	\$462,182	\$677,182	\$462,183	\$325,000	\$1,745,383	157.74%

# GENERAL FUNDS EXPENDITURES

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

General Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>Education</b>	\$169,784,329	\$181,205,477	\$181,790,614	\$196,070,050	\$194,200,324	7.17%
Durham Public Schools	\$155,077,778	\$166,206,627	\$166,206,627	\$179,081,627	\$177,151,627	6.59%
Community Colleges	\$7,872,799	\$8,954,166	\$8,954,166	\$9,868,434	\$9,743,434	8.81%
Other Education	\$6,833,752	\$6,044,684	\$6,629,821	\$7,119,989	\$7,305,263	20.85%
<b>Cultural &amp; Recreational</b>	\$13,139,680	\$14,131,823	\$13,749,169	\$15,640,648	\$13,289,034	-5.96%
Library	\$11,111,839	\$11,830,982	\$11,448,328	\$13,140,770	\$12,831,034	8.45%
Other Cultural & Recreational	\$2,027,841	\$2,300,841	\$2,300,841	\$2,499,878	\$458,000	-80.09%
<b>Total</b>	<b>\$471,522,177</b>	<b>\$504,763,473</b>	<b>\$535,345,827</b>	<b>\$552,859,848</b>	<b>\$548,970,442</b>	<b>8.76%</b>

\*For General Fund expenditure detail refer to Departmental pages in the General Funds Tab

Other General Funds Expenditures	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Risk Management	\$4,403,921	\$4,824,117	\$4,649,167	\$4,973,674	\$4,973,674	3.10%
Swap Agreement 05	\$776,041	\$1,500,000		\$1,500,000	\$1,500,000	0.00%
Reappraisal Reserve Fund	\$485,228	\$712,695	\$667,712	\$710,432	\$710,432	-0.32%
Capital Improvement Plan	\$76,960,596	\$82,613,213	\$84,846,620	\$91,821,585	\$92,048,536	11.42%
Public Art Funds				\$500,000	\$500,000	
Benefits Plan	\$33,011,148	\$33,512,652	\$32,676,184	\$38,750,566	\$38,750,565	15.63%
LEO Special Separation Allowance	\$536,786	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
<b>Total</b>	<b>\$116,173,721</b>	<b>\$123,727,677</b>	<b>\$123,447,923</b>	<b>\$138,906,257</b>	<b>\$139,133,207</b>	<b>12.45%</b>

\*For Other General Fund expenditures detail refer to the last section in the General Funds Tab

Transfers within All General Funds	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>General</b>	\$67,780,144	\$74,095,737	\$81,940,866	\$84,804,254	\$84,804,254	14.45%
Transfer To Health Benefits	\$26,812,680	\$27,769,086	\$29,272,701	\$31,740,735	\$31,740,735	14.30%
Transfer To Dental Benefits	\$1,142,138	\$1,196,860	\$1,196,860	\$1,377,827	\$1,377,827	15.12%
Transfer To Reappraisal Reserv	\$840,700	\$693,461	\$693,461	\$300,000	\$300,000	-56.74%
Transfer To Benefits Plan Fund	\$804,495	\$1,330,449	\$1,330,449	\$1,536,522	\$1,536,522	15.49%
Trfr To Capital Finan Plan Fnd	\$37,655,132	\$42,540,881	\$48,882,395	\$49,199,170	\$49,199,170	15.65%
Transfer To Leo Special Separation Allowance	\$525,000	\$565,000	\$565,000	\$650,000	\$650,000	15.04%
<b>Risk Management</b>	\$385,083	\$93,406	\$50,459	\$107,457	\$107,457	15.04%
Transfer To Health Benefits	\$79,987	\$85,972	\$48,379	\$98,421	\$98,421	14.48%
Transfer To Dental Benefits	\$3,410	\$3,257	\$2,080	\$4,272	\$4,272	31.16%
Transfer To General Fund	\$300,000					
Transfer To Benefits Plan Fund	\$1,686	\$4,177		\$4,764	\$4,764	14.05%
<b>Reappraisal Reserve Fund</b>	\$22,070	\$62,271	\$23,374	\$71,638	\$71,638	15.04%
Transfer To Health Benefits	\$19,668	\$57,315	\$21,984	\$65,614	\$65,614	14.48%
Transfer To Dental Benefits	\$1,279	\$2,172	\$1,390	\$2,848	\$2,848	31.12%
Transfer To Benefits Plan Fund	\$1,124	\$2,784		\$3,176	\$3,176	14.08%
<b>Capital Improvement Plan</b>	\$7,452,545		\$254,617	\$500,000	\$500,000	
Transfer To General Fund	\$7,452,545		\$254,617			
Transfer To Public Arts Fund				\$500,000	\$500,000	
<b>Total</b>	<b>\$75,639,842</b>	<b>\$74,251,414</b>	<b>\$82,269,316</b>	<b>\$85,483,349</b>	<b>\$85,483,349</b>	<b>15.13%</b>

\*These transfers are between General Funds. They are removed to capture actual All General Funds Expenditures (so they are not duplicated)



# ALL FUNDS SUMMARY OF REVENUES

Fund, Revenue Category	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>General Funds</b>	\$620,685,405	\$628,491,150	\$666,180,955	\$668,678,524	\$688,103,649	9.49%
Taxes	\$425,405,583	\$429,568,952	\$446,259,035	\$457,816,272	\$459,719,933	7.02%
Licenses and Permits	\$626,990	\$540,000	\$536,228	\$540,000	\$540,000	0.00%
Intergovernmental	\$75,752,673	\$58,400,400	\$87,021,625	\$58,440,122	\$68,844,966	17.88%
Contributions and Donations	\$270,366	\$207,720	\$211,334	\$231,008	\$281,008	35.28%
Investment Income	\$358,208	\$1,070,005	\$764,800	\$1,515,000	\$1,515,000	41.59%
Rental Income	\$723,085	\$738,924	\$733,924	\$133,316	\$133,316	-81.96%
Service Charges	\$32,338,005	\$32,186,862	\$35,561,095	\$35,820,714	\$39,228,214	21.88%
Enterprise Charges	\$14,248	\$13,000	\$9,950	\$12,000	\$12,000	-7.69%
Other Revenues	\$2,749,532	\$1,971,992	\$2,974,598	\$1,776,325	\$1,776,325	-9.92%
Transfers In	\$82,446,716	\$103,793,295	\$92,108,366	\$112,393,767	\$116,052,887	11.81%
<b>Special Revenue Funds</b>	\$11,926,760	\$13,119,727	\$12,080,512	\$14,140,802	\$14,345,170	9.34%
Taxes	\$10,670,984	\$10,919,742	\$10,730,491	\$11,521,822	\$11,683,622	7.00%
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$5,776		\$21			
Transfers In		\$949,985	\$100,000	\$1,368,980	\$1,411,548	48.59%
<b>Debt Service Funds</b>	\$137,202,020	\$80,988,909	\$90,554,675	\$76,009,637	\$76,009,637	-6.15%
Investment Income	\$254,552	\$267,458	\$282,458	\$225,881	\$225,881	-15.55%
Service Charges	\$459,865	\$500,000	\$500,000	\$500,000	\$500,000	0.00%
Other Revenues	\$5,873					
Transfers In	\$136,481,729	\$80,221,451	\$89,772,217	\$75,283,756	\$75,283,756	-6.16%
<b>Enterprise Funds</b>	\$15,544,552	\$13,408,017	\$14,536,809	\$15,105,404	\$15,105,404	12.66%
Licenses and Permits	\$1,007,021	\$616,500	\$825,317	\$637,500	\$637,500	3.41%
Intergovernmental			\$40,000			
Contributions and Donations	\$5,805					
Investment Income	(\$41,900)	\$300,000				-100.00%
Sewer Connection Fees	\$2,935,508	\$800,500	\$1,712,999	\$900,000	\$900,000	12.43%
Service Charges	\$196		\$21,040	\$10,000	\$10,000	
Enterprise Charges	\$11,624,944	\$11,690,517	\$11,936,953	\$13,557,404	\$13,557,404	15.97%
Other Revenues	\$12,977	\$500	\$500	\$500	\$500	0.00%
<b>Trust Funds</b>	\$8					
Investment Income	\$8					
<b>Total</b>	<b>\$785,358,745</b>	<b>\$736,007,803</b>	<b>\$783,352,951</b>	<b>\$773,934,367</b>	<b>\$793,563,860</b>	<b>7.82%</b>

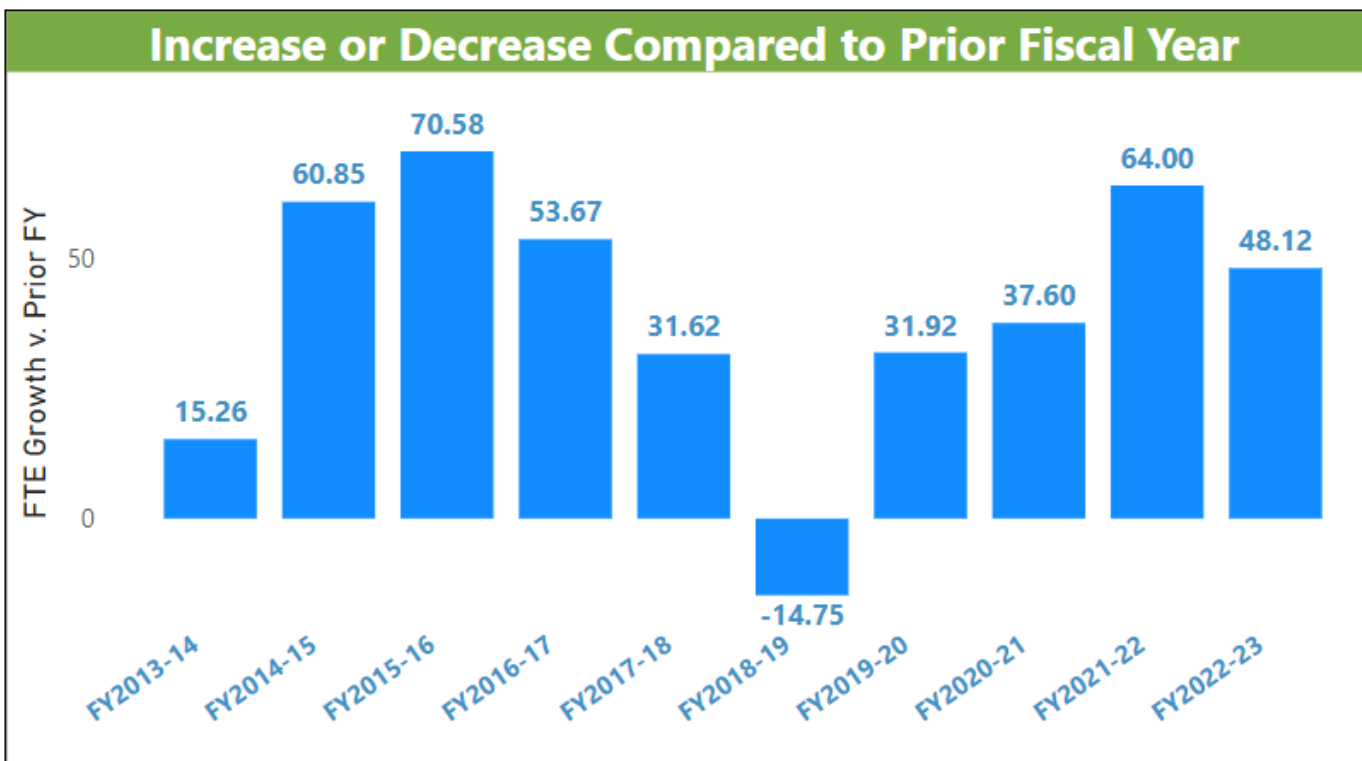
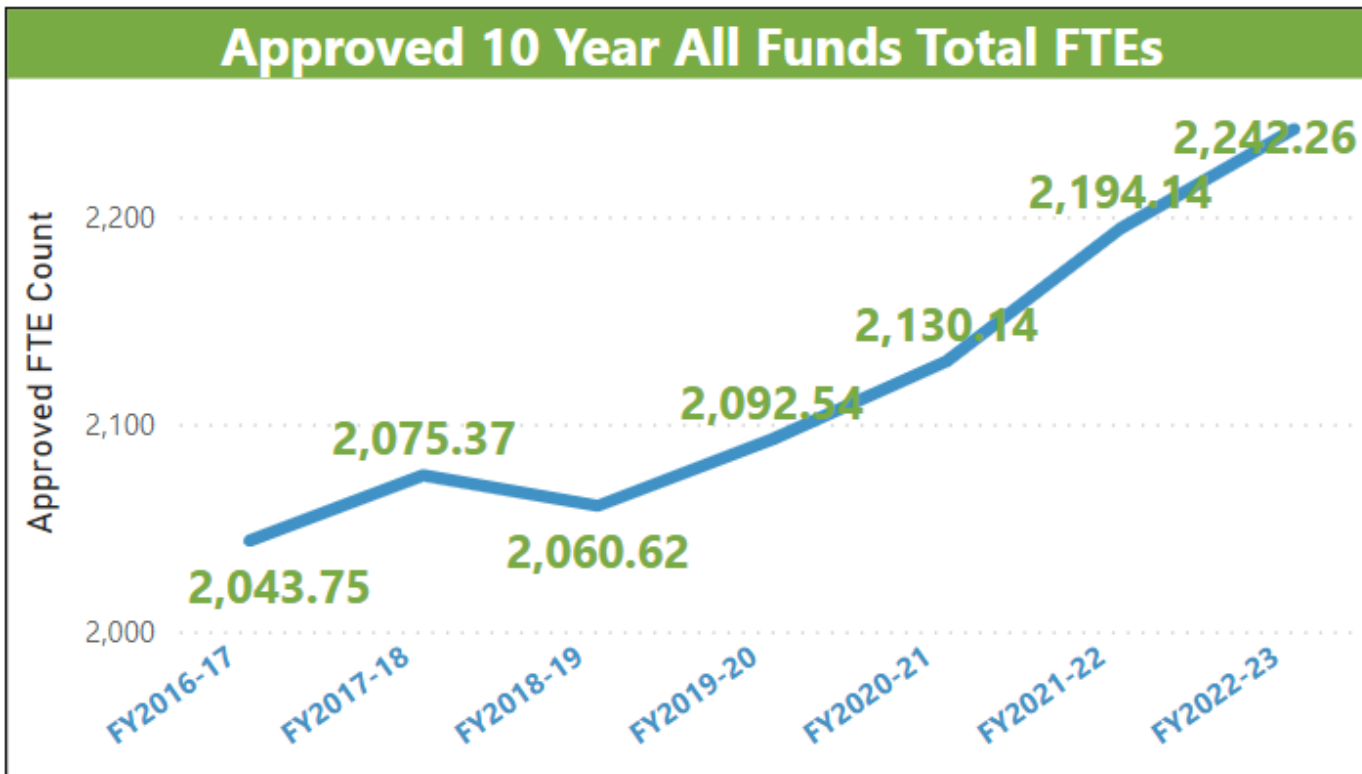
# ALL FUNDS SUMMARY OF EXPENDITURES

Fund Groups, Fund	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
<b>General Funds</b>	\$587,695,898	\$628,491,150	\$658,793,750	\$691,766,105	\$688,103,649	9.49%
General	\$471,522,177	\$504,763,473	\$535,345,827	\$552,859,848	\$548,970,442	8.76%
Risk Management	\$4,403,921	\$4,824,117	\$4,649,167	\$4,973,674	\$4,973,674	3.10%
Swap Agreement 05	\$776,041	\$1,500,000		\$1,500,000	\$1,500,000	0.00%
Reappraisal Reserve Fund	\$485,228	\$712,695	\$667,712	\$710,432	\$710,432	-0.32%
Capital Improvement Plan	\$76,960,596	\$82,613,213	\$84,846,620	\$91,821,585	\$92,048,536	11.42%
Public Art Funds				\$500,000	\$500,000	
Benefits Plan	\$33,011,148	\$33,512,652	\$32,676,184	\$38,750,566	\$38,750,565	15.63%
LEO Special Separation Allowance	\$536,786	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
<b>Special Revenue Funds</b>	\$11,340,596	\$13,119,727	\$12,034,675	\$14,140,802	\$14,345,170	9.34%
Lebanon Fire District	\$1,546,052	\$1,657,824	\$1,586,577	\$1,814,369	\$1,814,369	9.44%
Redwood Fire District	\$1,093,802	\$1,119,690	\$1,119,361	\$1,210,228	\$1,230,228	9.87%
New Hope Fire District	\$97,344	\$99,932	\$99,911	\$100,115	\$100,115	0.18%
Eno Fire District	\$36,248	\$36,773	\$36,740	\$37,554	\$37,554	2.12%
Bahama Fire District	\$1,507,487	\$1,508,241	\$1,508,119	\$1,524,064	\$1,524,064	1.05%
Special Park District	\$1,290,361	\$1,506,933	\$1,507,706	\$1,800,668	\$1,855,036	23.10%
Durham Fire And Rescue Serv Tax District	\$4,519,301	\$5,840,334	\$4,826,261	\$6,403,804	\$6,533,804	11.87%
Community Health Trust	\$1,250,000	\$1,350,000	\$1,350,000	\$1,250,000	\$1,250,000	-7.41%
<b>Debt Service Funds</b>	\$137,022,996	\$80,988,909	\$85,586,257	\$76,009,637	\$76,009,637	-6.15%
Debt Service	\$137,022,996	\$80,988,909	\$85,586,257	\$76,009,637	\$76,009,637	-6.15%
<b>Enterprise Funds</b>	\$16,604,801	\$13,408,017	\$12,872,539	\$15,105,404	\$15,105,404	12.66%
Stormwater	\$855,332	\$1,413,936	\$1,249,149	\$2,230,824	\$2,230,824	57.77%
Sewer Utility	\$15,749,470	\$11,994,081	\$11,623,390	\$12,874,580	\$12,874,580	7.34%
<b>Total</b>	<b>\$752,664,292</b>	<b>\$736,007,803</b>	<b>\$769,287,221</b>	<b>\$797,021,948</b>	<b>\$793,563,860</b>	<b>7.82%</b>

## ALL FUNDS FTEs (Full Time Equivalent Positions)

Fund Group, Fund, Department	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved FTEs	# Change Appr. v. Orig.
<b>General Funds</b>	2,097.14	2,154.14	2,163.54	2,260.26	2,198.26	44.12
<b>General</b>	2,087.14	2,144.14	2,153.54	2,250.26	2,188.26	44.12
Board Of County Commissioners	4.00	4.00	4.00	4.00	4.00	0.00
County Administration	21.00	23.00	25.00	28.00	28.00	5.00
Finance	26.00	27.00	27.00	30.00	30.00	3.00
Tax Administration	65.00	65.00	65.00	66.00	66.00	1.00
Legal	20.00	20.00	20.00	21.00	23.00	3.00
Elections	11.00	11.00	11.00	11.00	11.00	0.00
Register Of Deeds	19.00	19.00	19.00	20.00	20.00	1.00
General Services	92.00	94.00	94.00	101.00	98.00	4.00
Information Technology	50.00	50.00	50.00	62.00	54.00	4.00
Human Resources	20.00	20.00	20.00	22.00	22.00	2.00
Budget & Management Services	7.00	8.00	8.00	8.00	7.00	-1.00
Veterans Services	5.00	5.00	5.00	8.00	6.00	1.00
County Sheriff	485.00	488.00	491.00	492.00	491.00	3.00
Emergency Services	204.00	204.00	204.00	203.00	202.00	-2.00
Criminal Justice Resource Center	51.80	51.80	51.80	51.80	51.80	0.00
Youth Home	21.12	21.12	21.12	27.12	26.12	5.00
Other Transportation	1.00	1.00	1.00	3.00	3.00	2.00
Engineering & Environ Svcs	15.00	16.00	16.00	18.00	17.00	1.00
Cooperative Extension Service	18.76	18.76	20.16	20.41	20.41	1.65
Soil And Water Conservation	5.00	5.00	5.00	6.00	5.00	0.00
Economic Development	1.00	3.00	3.00	3.00	3.00	0.00
Public Health	237.55	269.55	235.55	252.55	241.55	-28.00
Social Services	558.00	571.00	573.00	603.00	573.00	2.00
Comm-Bd Interv And Supp Serv			35.00	38.00	36.00	36.00
Other Education	1.00	1.00	1.00	1.00	1.00	0.00
Library	147.91	147.91	147.91	150.38	148.38	0.47
<b>Risk Management</b>	6.00	6.00	6.00	6.00	6.00	0.00
Risk Management Administration	6.00	6.00	6.00	6.00	6.00	0.00
<b>Reappraisal Reserve Fund</b>	4.00	4.00	4.00	4.00	4.00	0.00
Tax Administration	4.00	4.00	4.00	4.00	4.00	0.00
<b>Enterprise Funds</b>	37.00	40.00	40.00	43.00	44.00	4.00
<b>Stormwater</b>	8.00	8.00	8.00	9.00	9.00	1.00
Engineering & Environ Svcs	8.00	8.00	8.00	9.00	9.00	1.00
<b>Sewer Utility</b>	29.00	32.00	32.00	34.00	35.00	3.00
Water And Sewer	29.00	32.00	32.00	34.00	35.00	3.00
<b>Total</b>	<b>2,134.14</b>	<b>2,194.14</b>	<b>2,203.54</b>	<b>2,303.26</b>	<b>2,242.26</b>	<b>48.12</b>

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 2022-23 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)**

Position	FTEs	Salary and Benefits	Anticipated Starting Date
<b>Goal 2: Health and Well-being for All</b>	<b>8.72</b>	<b>\$682,344</b>	
Library - Sr. Library Assistant	0.47	\$18,445	07.01.2022
Veteran Services - Veteran Services Officer	1.00	\$55,693	07.01.2022
Public Health - School Health Nurses	3.00	\$265,275	07.01.2022
Public Health - Environmental Specialist	1.00	\$100,420	07.01.2022
Public Health - Processing Assistant	1.00	\$55,521	07.01.2022
Public Health - Maternal Health Nurse	1.00	\$114,118	07.01.2022
Cooperative Extension - Youth Engagement Coordinator	0.25	\$13,282	07.01.2022
CISS - Administrative Officer	1.00	\$59,590	07.01.2022
<b>Goal 3: Safe Community</b>	<b>3.00</b>	<b>(\$6,495)</b>	
Assistant Fire Marshal - Office of Emergency Services	1.00	\$81,056	07.01.2022
Lebanon Fire District - Firefighters	-3.00	(\$151,456)	-
Youth Home Counselors - Youth Home*	5.00	\$63,905	01.01.2023
<b>Goal 4: Environmental Stewardship</b>	<b>8.00</b>	<b>\$578,986</b>	
Engineering - Energy Project Manager	1.00	\$73,000	07.01.2022
Register of Deeds - Deputy Register of Deeds	1.00	\$41,241	07.01.2022
Other Transportation - Contract and Financial Administrative Support Specialist	1.00	\$62,350	07.01.2022
Other Transportation - Transportation Planner*	1.00	\$46,140	07.01.2022
Sewer Utility Fund - Grant Administrator/Writer	1.00	\$101,709	07.01.2022
Sewer Utility Fund - Pretreatment Technician	1.00	\$61,805	07.01.2022
Sewer Utility Fund - Engineering Technician*	1.00	\$93,526	07.01.2022
Stormwater Utility Fund - Stormwater & Erosion Control Technician	1.00	\$99,215	07.01.2022
<b>Goal 5: Accountable, Efficient and Visionary Government</b>	<b>19.00</b>	<b>\$1,550,591</b>	
Budget - Performance Management Analyst	-1.00	(\$70,954)	-
County Administration - Chief Equity Officer*	1.00	\$52,997	07.01.2022
County Administration - Public Information Officer	1.00	\$81,056	07.01.2022
County Administration - Grants Administrator*	1.00	\$51,128	07.01.2022
Finance - Compliance Specialist	2.00	\$172,088	07.01.2022
Finance - Accountant	1.00	\$65,467	07.01.2022
Human Resources - Sr. Human Resources Analyst	1.00	\$99,760	07.01.2022
Human Resources - Data Analyst	1.00	\$87,290	07.01.2022
General Services - Security Technician	1.00	\$87,290	07.01.2022
General Services - Electrical Supervisor	1.00	\$103,293	07.01.2022
General Services - Stadium Events Coordinator*	1.00	\$50,532	07.01.2022
General Services - Warehouse Technician*	1.00	\$20,005	07.01.2022
IS&T - Information Technology Business Analyst	2.00	\$187,052	07.01.2022
IS&T - Technology Support Specialist	1.00	\$68,586	07.01.2022
IS&T - Project Manager	1.00	\$105,996	07.01.2022
Tax Administration - Sr. Personal Property Appraiser	1.00	\$63,598	07.01.2022
County Attorney - Attorney	1.00	\$131,840	07.01.2022
County Attorney - Transportation Attorney	1.00	\$131,840	07.01.2022
County Attorney - Legal Secretary	1.00	\$61,727	07.01.2022
<b>Total</b>	<b>38.72</b>	<b>\$2,805,426</b>	
<i>Positions Changes by Board Action During FY 2021-22</i>	<i>9.40</i>		
<i>Total FY 2021-22 Approved Budget Change to FY 2022-23 Rec. Budget</i>	<i>48.12</i>		

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

\*July 1 start date provides authority to begin hiring process in advance

**NET COUNTY POSITIONS AND EXPENSES -- NEW FISCAL YEAR**

Position	FTEs	Salary and Benefits
Reduced Positions Supported by the Fire Tax District (no net General Fund Impact)	-3.00	(\$151,456)
Enterprise Fund Supported Positions	4.00	\$356,255
<b>New General Fund Supported Positions</b>	<b>38.72</b>	<b>\$2,600,627</b>

*Orange Shade: Reduced General Fund Supported Positions*



# Fund summaries, tax rates, and graphs

## General Fund Revenues

General Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Taxes	\$386,095,298	\$390,117,233	\$405,617,092	\$416,703,857	\$418,380,567	7.24%
Licenses and Permits	\$626,990	\$540,000	\$536,228	\$540,000	\$540,000	0.00%
Intergovernmental	\$75,734,996	\$58,400,400	\$87,021,625	\$58,440,122	\$68,844,966	17.88%
Contributions and Donations	\$270,366	\$207,720	\$211,334	\$231,008	\$281,008	35.28%
Investment Income	\$289,989	\$1,010,000	\$754,698	\$1,505,000	\$1,505,000	49.01%
Rental Income	\$112,476	\$128,316	\$123,316	\$133,316	\$133,316	3.90%
Service Charges	\$25,252,102	\$25,190,918	\$27,694,580	\$27,431,086	\$30,838,586	22.42%
Enterprise Charges	\$14,248	\$13,000	\$9,950	\$12,000	\$12,000	-7.69%
Other Revenues	\$1,027,594	\$471,992	\$1,374,598	\$276,325	\$276,325	-41.46%
Transfers In	\$13,976,404	\$28,683,894	\$11,393,289	\$24,571,192	\$28,158,674	-1.83%
<b>Total</b>	<b>\$503,400,463</b>	<b>\$504,763,473</b>	<b>\$534,736,710</b>	<b>\$529,843,906</b>	<b>\$548,970,442</b>	<b>8.76%</b>

## General Fund Expenditures

General Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
General Government	\$122,594,994	\$137,071,662	\$139,788,837	\$151,891,672	\$153,588,500	12.05%
Public Safety	\$67,397,619	\$66,720,468	\$67,403,138	\$72,074,520	\$73,693,564	10.45%
Transportation	\$291,640	\$977,472	\$1,175,547	\$1,319,527	\$1,273,389	30.27%
Environmental Protection	\$5,091,437	\$4,590,170	\$4,735,018	\$5,125,057	\$4,996,509	8.85%
Econom. & Physical Devlp.	\$8,473,238	\$7,610,196	\$9,128,258	\$9,837,370	\$9,566,211	25.70%
Human Services	\$84,749,240	\$92,456,205	\$117,575,246	\$100,901,004	\$98,362,911	6.39%
Education	\$169,784,329	\$181,205,477	\$181,790,614	\$196,070,050	\$194,200,324	7.17%
Cultural & Recreational	\$13,139,680	\$14,131,823	\$13,749,169	\$15,640,648	\$13,289,034	-5.96%
<b>Total</b>	<b>\$471,522,177</b>	<b>\$504,763,473</b>	<b>\$535,345,827</b>	<b>\$552,859,848</b>	<b>\$548,970,442</b>	<b>8.76%</b>