

2022-23 CITY OF DURHAM BUDGET ORDINANCE

WHEREAS, the budget estimate for fiscal year 2023 for the City of Durham, North, Carolina was submitted to the City Council on May 16, 2022 by the City Manager (Budget Officer) and filed in the Office of the City Clerk; and has continuously been made available for public inspection; and a copy of same has been made available to all news media in Durham County; and a statement has been published in the Durham Herald-Sun on May 26, 2022, stating that the budget estimate will be presented to the City Council, a copy of same is on file in the Office of the City Clerk, and the City would hold a public hearing during a remote meeting on June 6, 2022 at which time any persons who wish to comment on the budget are invited and allowed to do so as set forth in N.C. Gen. Stat. 166A-19.24(e); and the budget estimate for fiscal year 2022-23 for the City of Durham, North Carolina, was submitted to the City Council and filed in the Office of the City Clerk at least ten (10) days prior to the adoption of this ordinance; and

WHEREAS, on June 6, 2022, the City Council of the City of Durham, North Carolina held a public hearing, at which time any persons who wished to comment on the budget were invited and allowed to do so as set forth in N.C. Gen. Stat. 166A-19.24(e); now therefore, pursuant to North Carolina General Statute 159-13,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DURHAM:

- Section 1. That for the purpose of financing the City of Durham, North Carolina for the fiscal year 2022-23 beginning July 1, 2022 and ending June 30, 2023, the amounts included in Attachment 1 are appropriated from the taxes and other revenues collectible for the use of the various departments and subdivisions of the City, and for the payment of its bonded indebtedness. This budget authorizes all full-time positions; a summary is included in Section IV of the Fiscal Year 2022-23 Adopted Budget book.
- Section 2. Appropriations made for purposes other than those authorized by North Carolina General Statute 160A-209 are hereby made and authorized from revenues derived by sources other than the levy of property taxes.
- Section 3. It is estimated that the revenues sources included in Attachment 2 will be available during the fiscal year 2022-23 beginning July 1, 2022 and ending June 30, 2023 to meet the appropriations included in Attachment 1.
- Section 4. The following tax rates are hereby levied on each one hundred dollars (\$100) valuation of taxable real and personal property within the corporate limits of the City of Durham, North Carolina as listed on the first day of January, 2022, for the purpose of raising revenue to defray expenses for the proper governance of the City for fiscal year 2022-23 (as shown in the Revenue Section of this Ordinance as General Property Taxes):

2022-23 CITY OF DURHAM BUDGET ORDINANCE, CONTINUED

General Fund Operations	\$0.3155
Debt	\$0.1150
Solid Waste	\$0.0559
Transit Operations	\$0.0375
Dedicated Housing Funding	\$0.0338

Total Rate per \$100 Valuation of Taxable Property \$0.5577

Section 5. The following tax rate is hereby levied on each one hundred dollars (\$100) valuation of taxable real and personal property within the established boundaries of the Municipal Service District (commonly referred to as the Business Improvement District) of the City of Durham, North Carolina as listed on the first day of January, 2022, for the purpose of raising revenue to fund downtown service enhancements for fiscal year 2022-23. This is shown in the Revenue Section of this Ordinance under the Business Improvement District Fund as General Property Taxes:

**Business Improvement District
Rate per \$100 Valuation of Taxable Property \$0.0700**

Section 6. That the taxes hereby levied shall be due and collectible on September 1, 2022.

Section 7. That any operating funds encumbered on the financial records as of June 30, 2022 are hereby re-appropriated to the FY 2022-23 budget.

Section 8. A copy of this ordinance shall be furnished to the Finance Director (as Finance Officer) to be kept on file in his office for his direction in the disbursement of City funds, and to the Director of Budget and Management Services.

Section 9. This ordinance shall be in full force and effect from and after its passage.

**2022-23 City of Durham Budget Ordinance
Appropriations**

General Fund	\$	256,174,168
Emergency Telephone System Fund		1,317,371
Business Improvement District Fund		1,795,055
Inspection Fund		8,045,605
Dedicated Housing Fund		13,999,337
Debt Service Fund		47,690,823
Impact Fee Fund		4,670,939
Water and Sewer Fund		120,373,222
Transit Fund		40,532,827
Solid Waste Disposal Fund		32,890,429
Storm Water Fund		28,867,667
Ballpark Fund		2,171,205
Parking Facilities Fund		7,046,775
Durham Performing Arts Center Fund		4,820,575
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Total	\$	570,395,998

**2022-23 City of Durham Budget Ordinance
Revenues**

General Fund

General Property Taxes	\$ 126,272,305
Other Local Taxes	89,419,881
Licenses and Permits	528,102
Intergovernmental Revenue	19,899,707
Charges for Current Services	10,363,893
Investment and Rental Income	864,939
Other Revenue	472,500
Transfer from Other Funds	160,000
Appropriation from Fund Balance	8,192,841
Subtotal	\$ 256,174,168

Emergency Telephone System Fund

Other Local Taxes	\$ 652,126
Investment and Rental Income	9,631
Transfer from Other Funds	655,614
Subtotal	\$ 1,317,371

Business Improvement District Fund

General Property Taxes	\$ 1,359,421
Transfer from Other Funds	250,000
Appropriation from Fund Balance	185,634
Subtotal	\$ 1,795,055

Inspection Fund

Licenses and Permits	\$ 7,746,857
Investment and Rental Income	105,843
Charges for Services	192,905
Subtotal	\$ 8,045,605

Dedicated Housing Fund

General Property Taxes	\$ 13,358,784
Other Revenue	70,168
Appropriation from Fund Balance	570,385
Subtotal	\$ 13,999,337

Debt Service Fund

General Property Taxes	\$ 45,543,348
Interest	153,988
Transfer from Other Funds	1,993,487
Subtotal	\$ 47,690,823

Impact Fee Fund

Operating Revenue	\$ 4,670,939
Subtotal	\$ 4,670,939

**2022-23 City of Durham Budget Ordinance
Revenues**

Water and Sewer Fund

Licenses and Permits	\$ 110,440
Operating Revenue	118,744,155
Other Revenue	811,015
Investment Income	707,612
Subtotal	\$ 120,373,222

Transit Fund

General Property Taxes	\$ 14,851,092
Licenses and Permits	2,861,100
Intergovernmental Revenue	22,503,188
Interest	10,634
Other Revenue	306,813
Subtotal	\$ 40,532,827

Solid Waste Disposal Fund

General Property Taxes	\$ 22,138,028
Intergovernmental Revenue	200,000
Operating Revenue	8,667,454
Investment and Rental Income	236,711
Transfer from Other Funds	82,422
Appropriation From Fund Balance	1,565,814
Subtotal	\$ 32,890,429

Storm Water Fund

Operating Revenue	\$ 19,768,691
Investment and Rental Income	65,352
Transfer from Other Funds	109,047
Appropriation From Fund Balance	8,924,577
Subtotal	\$ 28,867,667

Ballpark Fund

Operating Revenue	\$ 358,637
Investment and Rental Income	15,445
Transfer From Other Funds	1,150,360
Appropriation From Fund Balance	646,763
Subtotal	\$ 2,171,205

Parking Facilities Fund

Operating Revenue	\$ 5,274,757
Investment and Rental Income	131,764
Transfers from Other Funds	738,089
Appropriation From Fund Balance	902,165
Subtotal	\$ 7,046,775

**2022-23 City of Durham Budget Ordinance
Revenues**

<u>Durham Performing Arts Center Fund</u>	
Other Local Taxes	\$ 1,400,000
Operating Revenue	3,085,091
Investment and Rental Income	35,484
Other Revenues	300,000
Subtotal	\$ 4,820,575
Total All Revenues	\$ 570,395,998