



DURHAM COUNTY NC

APPROVED BUDGET
FY 2022-23

**DURHAM COUNTY, NORTH CAROLINA
FY 2022-23 APPROVED BUDGET
BOARD OF COUNTY COMMISSIONERS**



Brenda Howerton, Chair



Wendy Jacobs, Vice-Chair



Heidi Carter



Nimasheena Burns



Nida Allam

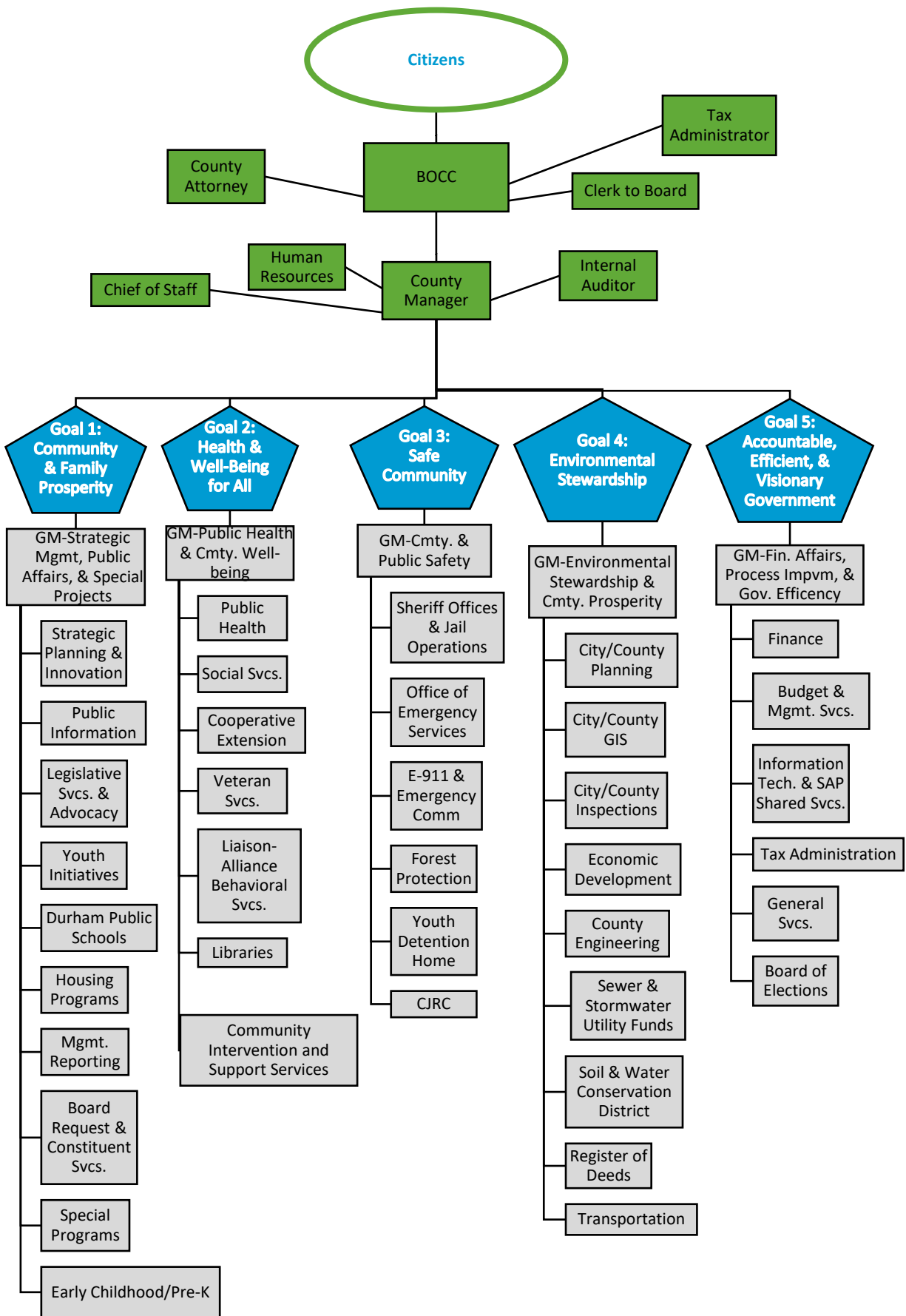
COUNTY OFFICIALS

Dr. Kimberly J Sowell, County Manager
Jay Gibson, General Manager
Gudrun Parmer, General Manager
Joanne Pierce, General Manager
Deborah Craig-Ray, General Manager

Drew Cummings, Chief of Staff
Willie Darby, County Attorney
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STAFF**

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Erick Peña, Budget Analyst



History

Durham began as a railroad station and settlement named for Dr. Bartlett Durham and 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 his death in 1949. E.S. Swindell, Jr. succeeded him and served until his retirement in December 1984. John P. Bond, III was named County Manager and served until his resignation in 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. He retired after 13 years of service in January 2014. Wendell M. Davis, former Deputy Manager of 12 years, was the seventh County Manager and managed until June 2021. Claudia Odom Hager served as Interim County Manager from June 2021 until March 2022. Dr. Kimberly J. Sowell is currently serving as the eighth county manager and is the first permanent female County Manager for Durham County Government.

Organizational Overview

Policy-making and legislative authority are vested in the Board of County Commissioners, consisting of the chair, vice-chair, and three members. In late 2020 Durham became the first County in North Carolina to have a Board consisting entirely of female elected officials. The governing board is responsible, among other things, for 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 chairman and the vice-chairman 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 and 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, Criminal Justice, and Culture and Recreation Services. Funding is provided for Durham Public Schools and Durham Technical Community College. Also, the County funds services provided in conjunction with the City of Durham through inter-local agreements, including Planning, Emergency Management, Emergency Communications, Inspections, Geographic Information Systems (GIS), among others.

Economy

The tobacco manufacturing industry focused worldwide attention on the area after the Civil War, and because of this thriving business, Durham grew and prospered tremendously.

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. Recently, Hub RTP is a new venture aimed at merging residential and mixed-use developments to create new urban centers in the Park.

The success of RTP continues with its growth 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 leading organizations are located in the northern section of Durham County in the growing Treyburn Corporate Park; home to 5,300 acres of land. Developed in the late 1980s, the park is now home to some of the County's largest companies to include, bioMérieux, Merck, Corning, and AW North Carolina.

Quality of Life

Durham County today has evolved from an agricultural and manufacturing economy to achieve world-class research status. It has also become one of the country's most desirable places to live. In 2021, *U.S. News & World Report* ranked the Raleigh and Durham area #2 out of 150 U.S. Metro Areas for best places to live.

General

Incorporated in
1881

Form of Government
Commission-Manager



Land Area
286^{SQ} MI



Elevation
332^{FT}



Climate*

Mean Temperature

59° F



Mean Annual Rainfall

48"



* Source: www.usclimatedata.com

Raleigh and **Durham** are ranked **#2**
in the **150 BEST PLACES** to Live in the United States*



* Source: 2021 US News and World Report

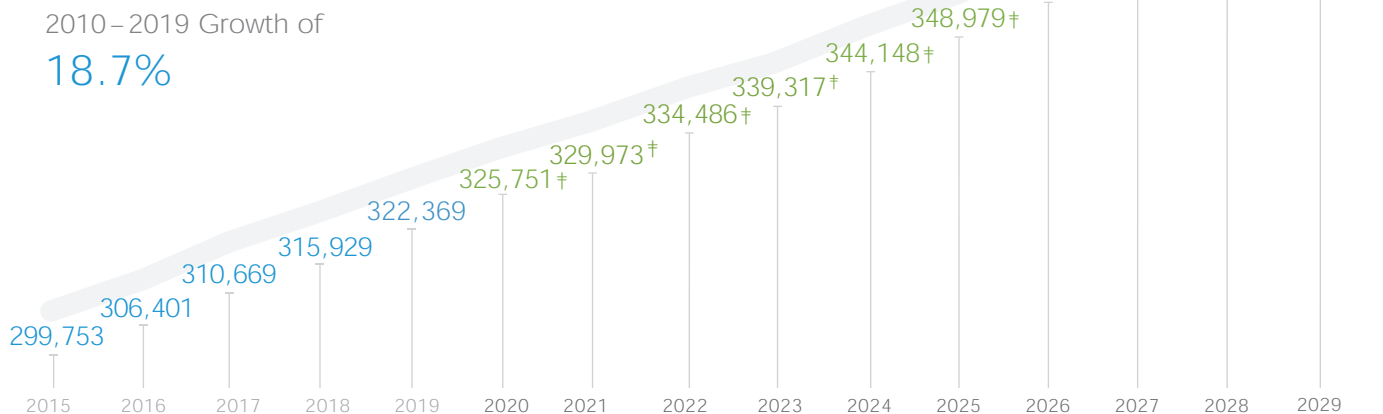
General Statistics

Population

- Projected growth*
- Past/actual*



2020 – 2029 Growth of
13.1%



* Source: North Carolina Office of State Budget and Management

[†] Projection

Education

Higher

12 Universities and colleges in or near Durham



Public

29 Elementary Schools

9 Middle Schools



10 High Schools

6 Other

Libraries

7 Locations



3 Vehicle Programs: Technology, Bookmobile, and Older Adult Service

Age Breakdown

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



* Source: United States Bureau of Census

Registered Voters in 2022

233,087

*Source: Durham County Board of Elections

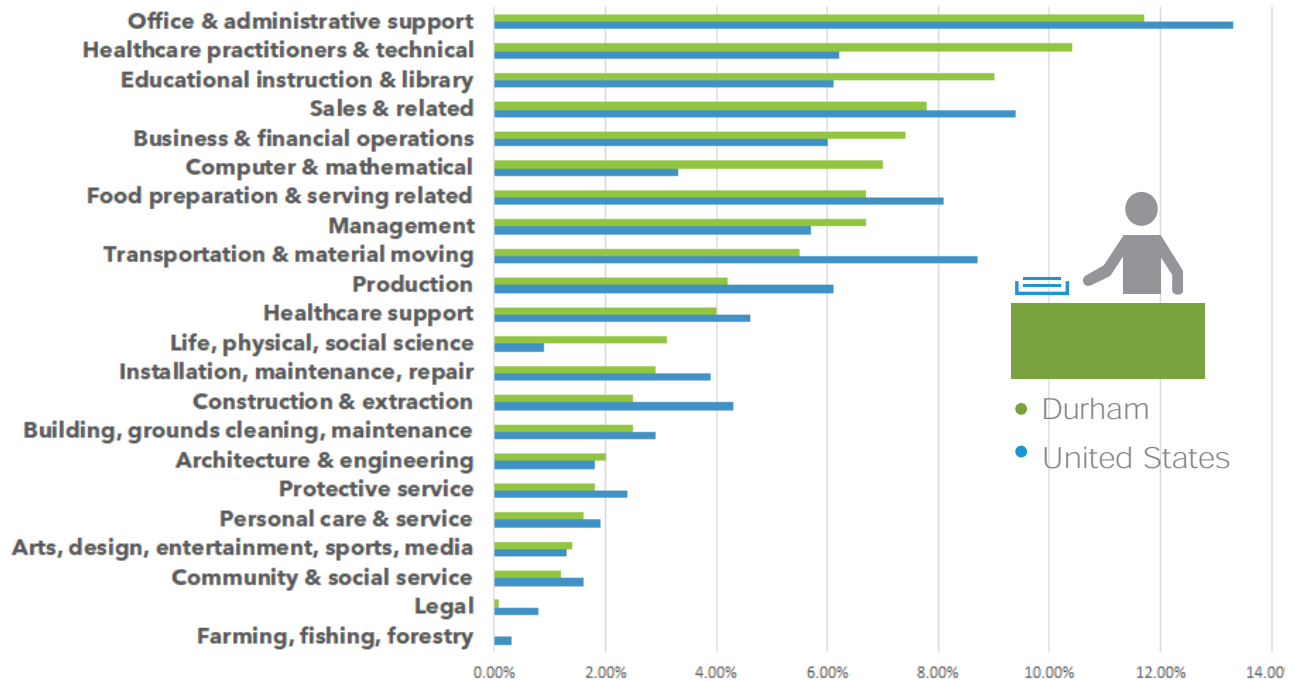
Voters Turnout in 2020
General Election

180,602 (74%)

*Source: North Carolina State Board of Elections



Employment Rate by Type of Occupation



* Source: United States Department of Labor, Bureau of Labor Statistics – Southeast Information Office

Public Safety

Sheriff Protection

5 Stations



363 Officers

179

Law Enforcement

184 Detention



Fire Protection

3

County Volunteer Fire
Departments Operating
out of 8 stations



READER'S 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, 2022 through June 30, 2023 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. Departments with more than one program have a business area summary sheet that precedes the programs.

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** refers to a fixed asset with an estimated purchase price of \$5,000 or more and a useful life of more than one year. These items typically include furniture, office equipment, automobiles, and other capital equipment. Items in excess of \$100,000 with a useful life of 20 years, such as buildings, are included in the Capital Improvement Plan (CIP).

The remaining budgeted funds are described below.

Other General Funds

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 over \$2.75 million in revenue to the County each year. The revenue is used to offset yearly debt service payments.

Reappraisal Reserve Fund: This fund recognizes a State statute requiring funds to be reserved and budgeted for future reappraisals to ensure adequate resources for this less-than-annual recurring expense. The creation of the fund in this way is in accordance with the Government Accounting and Standards Board (GASB) best practice.

Capital Financing Plan Fund: 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.

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, and Community Health 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 recent 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 changed effective July 1, 2016.

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, 2022. In addition, the section contains a summary of FTEs for all funds.

The **Appendix** contains supplemental information that includes the FY 2022-23 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, Durham County fiscal policies, and information about the non-profits funded through the Durham County Non-Profit Funding Program.

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.

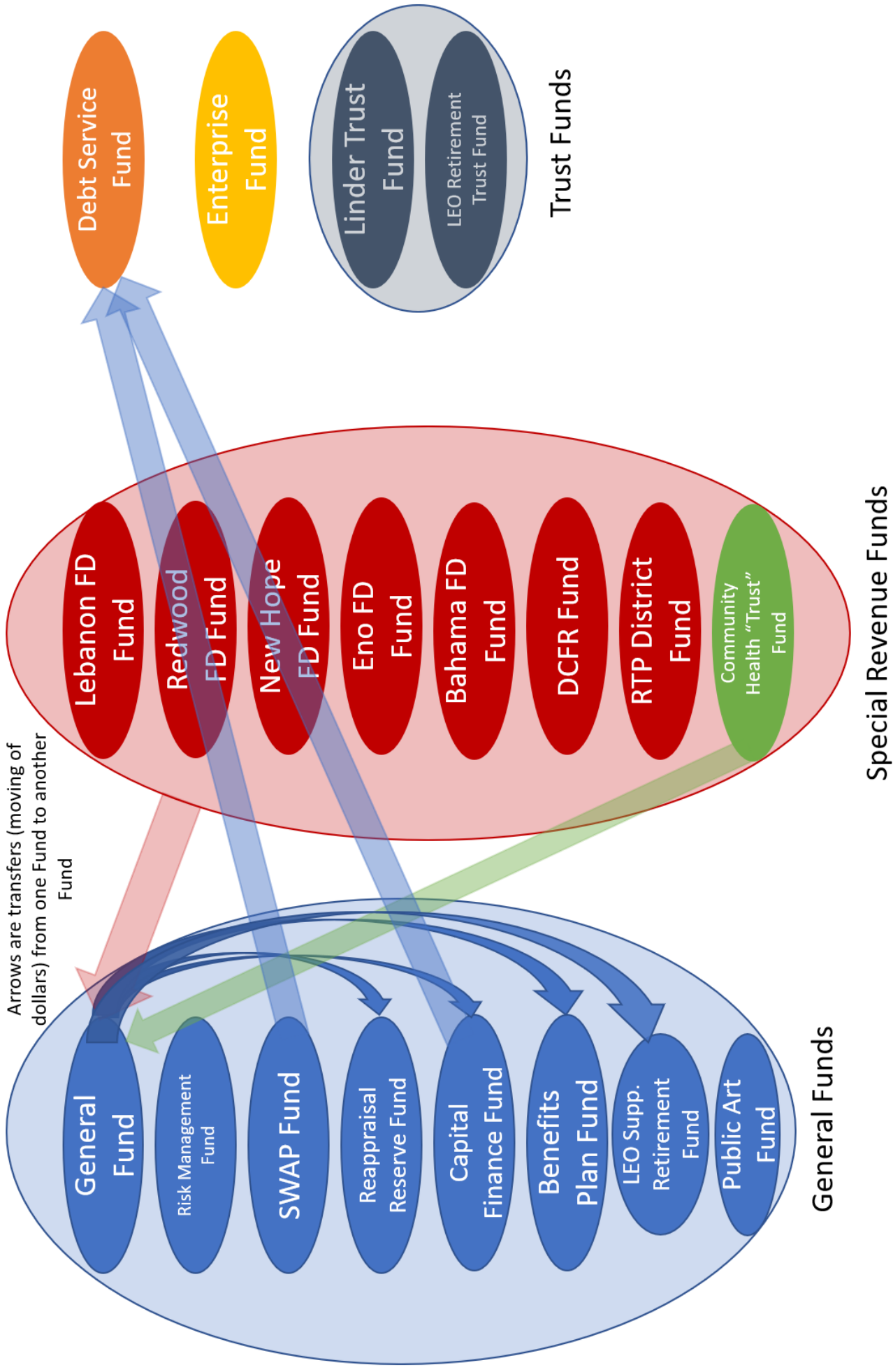
Year-to-date **performance measures** are updated at least through the end of December 2021. All other performance measures are updated as indicated. Where applicable, performance measures have current year-end estimates and targets for next year.



- A Resident Satisfaction Survey icon next to a measure means that measure and data come from the annual City/County Resident Satisfaction Survey.
- A Strategic Plan icon next to a measure means that measure comes from the 2017-2021 Durham County Strategic Plan.

Updated data for the **Strategic Plan Community Indicators** from the 2017-2021 Durham County Strategic Plan is provided in the front of this document.

This document was prepared by the Durham County Budget and Management Services Department and is available online at www.dconc.gov. If further information is needed, contact Budget and Management Services at 200 East Main Street, Ground Floor, Durham, North Carolina 27701, by phone at (919) 560-0017, or by email at budgetdept@dconc.gov.

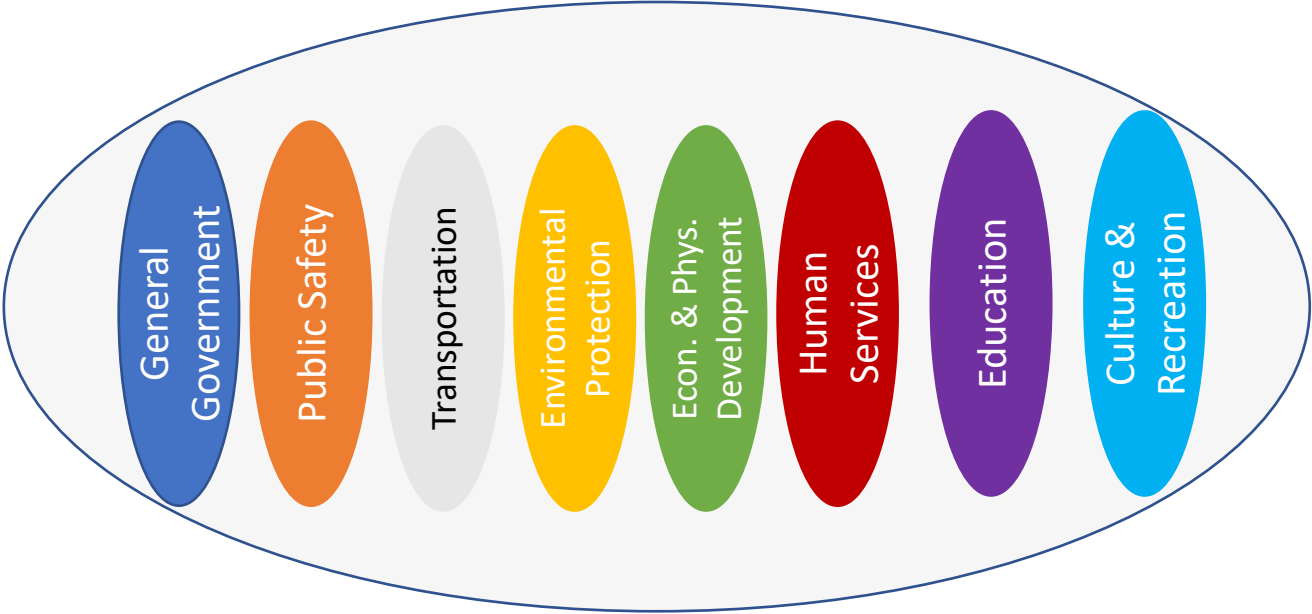


Board of County Commissioners
 County Administration
 Finance
 Tax Administration
 Legal
 Court Facilities
 Register of Deeds
 General Services
 Information Services & Technology
 Human Resources
 Budget & Management Services
 Veterans Services
 Nondepartmental
*Nondepartmental
 Transfers
 Vehicles &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

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

Durham Public Schools
 Community Colleges
 Other Education

Library
 Other Cultural & Recreational
*NCMLS
 Others*



County Sheriff
 Emergency Communications
 Medical Examiner
 Criminal Justice Resource Center
 Youth Home
 Emergency Management (Fire Marshal, Emergency Medical 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

**DURHAM COUNTY
FY 2022-23 APPROVED BUDGET**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Durham County
North Carolina**

For the Fiscal Year Beginning

7/1/2021

Christopher P. Morill

Executive Director



COUNTY OF DURHAM

July 1, 2022

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 the Durham Board of County Commissioners' approved comprehensive spending plan for Durham County Government for fiscal year 2022-23. 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, 2022. The FY 2022-23 Board approved budget, guided by Board priorities, provides funding for the continuation of vitally important County services, focuses on supporting the County's employees, applies key ARPA funding to continue abating the effects of the COVID-19 pandemic, as well as, addressing funding gaps that from increased service demands.

For more detailed information on the
Recommended Budget and **MFR** data:
www.data-dconc.org

All recommended budget appropriations presented in the County Manager's Recommended budget were supported by the Board of County Commissioners. The Board also made additional investments in specific areas. This message includes changes to the Manager's Recommended Budget made by the Board of County Commissioners over the course of four budget work sessions. The Durham County budget was adopted at the June 13, 2022, Board of County Commissioners' Meeting.

The Board of County Commissioners Approved 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. The annual budget development process that culminates in this document can be conceived as a census of County needs, a re-evaluation of County direction, and a fiscal application of County resources to meet those needs and expectations. This undertaking is much more than just how much a year's worth of County services. It is a dynamic opportunity for organizational self-reflection, it offers a chance for process realignment, and as always, a chance for Commissioners, as County representatives, and Durham County residents themselves, to be active participants in guiding County outcomes through fiscal application.

To understand the continued challenges that Durham County faces in light of the on-going pandemic and increasing inflationary concerns, we need to take a moment to ponder the current environment of the County. As of July 2022, Durham County reported over 85,000 confirmed COVID-19 cases, including 345 deaths. Vaccines and other preventive measures have kept the overall number of cases down. However, there is a slow uptick of positive COVID-19 cases across the nation, a pattern the Durham County Public Health Department is monitoring closely. We remain hopeful that the COVID-19 levels will not return to high infection rates. Another community pressure is the number of residents that find themselves housing insecure resulting from increased home prices and apartment rates among the highest levels ever seen. Regional population growth, low housing supply, rising prices, coupled with high housing demand are some of the factors that presents tremendous challenges for residents seeking homes.

In early 2021, a trend began across the country called the "Great Resignation," in which, employees voluntarily retired or quit their jobs. This unprecedented a pattern was resultant from the impact of the pandemic affected both

private and public sectors. For Durham County Government, the retention and recruitment of talented employees has always been a high priority. Without our employees, we are unable to provide services to our residents. With nearly 18% of employees able to retire in five years or less, competitive market salaries in both private and other public sector venues, and a 20% vacancy rate, tremendous pressure is on Durham County Government to explore creative and competitive solutions to retain and recruit a thriving workforce.

These highlighted environmental factors (and many more) have helped create a set of variables that frame the attention of Commissioners and County staff for the upcoming fiscal year, as well as set the extent to which the County can support new or existing programs and services.

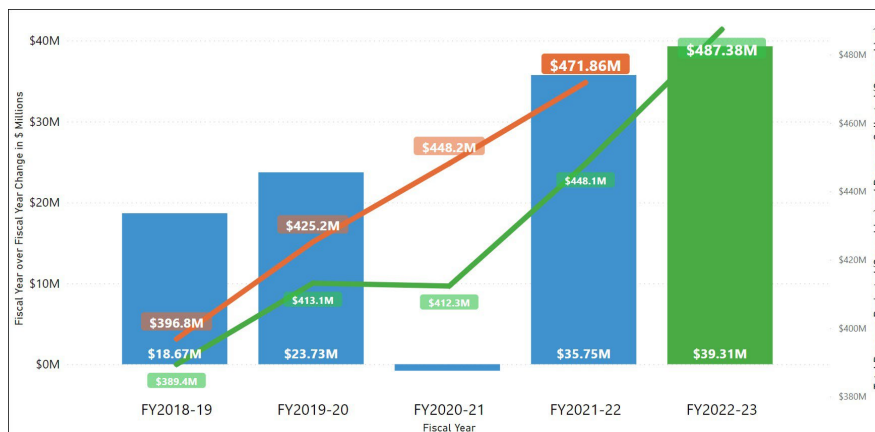
Budget Outlook

The development of the FY 2022-23 budget was largely predicated on a second straight fiscal year's significant growth in major revenue sources. Durham County, from downtown, to the Research Triangle Park and all points in between, continues to grow in terms of business location, job expansion, and as a desired place to live. These economic drivers are, in turn, pushing major revenue sources higher. Those major revenues include *property tax, sales tax, Medicaid Hold Harmless funds, occupancy tax, and EMS patient fees*. In fact, Durham County, like many other counties across the state, saw strong growth in sales tax revenue, a direct reflection on booming local economic activity, as well as growth in City and County property valuation which in turn increases property tax revenue collection. Simply put, due to a stronger than expected recent and current economy, the County is budgeting better than expected growth for next fiscal year in key revenues.

How these revenue sources grow (delta) from one fiscal year to the next largely drive the funding choices made in any given fiscal year, within the framework of Board of County Commissioners' guiding principles, sound financial planning, and department needs, and as always, inflationary increases across the organization.

The graph below shows the increase in revenue related to the major revenue types listed in the above paragraph.

Those revenue sources alone have grown from FY 2018-19 (green line) to FY 2022-23 by almost \$100 million annually (25% increase over five years). The orange line shows actual and estimated actual revenue growth, while the columns show available new dollars, year over year. As part of FY 2020-21 budget staff expected that the pandemic would create something of a mini-recession due to mandates and quarantines. This was also based on regional and national



economic forecast on the 2020 and 2021 fiscal outlook. Fortunately, for Durham County, that did not happen. Actual collections (orange line) showed revenues paced at a higher level than budgeted.

The fundamental challenge for the FY 2022-23 General Fund budget is that even with significant natural growth in key revenues (including property tax [without a tax rate increase], dedicated General Fund sales tax, and Medicaid Hold Harmless funds) totaling approximately \$30 million, six key priorities consumed almost all of this revenue growth, as illustrated below. These priorities total approximately \$31.6 million.

1. Employee compensation increases	\$11.88 million
2. Additional funding support for Durham Public Schools	\$10.95 million
3. Employee Health Insurance	\$4.36 million
4. New employee investment to address service demands	\$2.6 million
5. Economic Development incentives	\$987,000
6. Vehicle replacement schedule	\$855,000

Covering these major and ongoing initiatives left little new revenue available for additional resourcing of many programs and services. As part of this FY 2022-23 budget, there is no General Fund property tax rate increase. Instead, growth in

other available revenue sources, noted above, and judicious application of those dollars will provide the resources needed for the upcoming year.

Fund Name	FY 2021-22 Approved	FY 2022-23 Recommended	FY 2022-23 Projected Revenue
General Fund	63.61	63.61	\$305,411,969
Capital Finance Plan Fund	8.61	8.61	\$41,339,366
Total	72.22	72.22	\$346,751,335

And while there is no property tax rate increase for the upcoming fiscal year, there may be an increase requested in FY 2023-24 related to support the potential passage of a \$550 million General Obligation bond referendum. This budget was approved with the understanding that it is important that the County, where possible, limit property tax rate hikes, and their impact on residents, by maximizing efficiency of current processes and services, and limiting expansion of services to areas that provide the highest return on investment for all Durham County residents.

This FY 2022-23 Commissioners approved budget endeavors to balance the demand for additional resources while managing within the fiscal realities that there is a limited amount of available funds. The following section highlights key components in the FY 2022-23 budget.

FY 2022-23 Key Budget Outcomes

- Maintain sound fiscal standing
- Support Durham County's existing human capital (2.5% to 3.5% COLA for all employees July 1st, Pay for Performance increases of 3% to 4%)
- Increase funding for Durham Public Schools
- Apply significant use of ARPA funds
- Expand maternal health investments
- Provide necessary operational increases for key service areas
- Make new employee investment to address service demands

Ultimately, this budget, as previous budgets, is about meeting the needs of the community, with an eye toward the ongoing sustainability of Durham County's vibrant economy, culture and life as we have grown to know it. Through the last couple of years in particular, Durham County government continued its vital work, expansion of services, and support for employees working in the face of significant harm, while also trying to provide a roadmap and resources that move the community toward recovery.

Federal Recovery Funds (ARPA)

It has taken a significant amount of dedicated time and attention from staff, management, and engagement to arrive at a comprehensive ARPA spending plan. A summary of that planned spending by County strategic plan goal areas is shown and reflects the proposed funding strategy to support ARPA allocations (including already allocated FY 2021-22 funds). The ultimate goal of this overall spending plan is to ensure ARPA allocations are transformative, equitable, and support evidence-based programming.

GOAL 1: COMMUNITY EMPOWERMENT AND ENRICHMENT*	Total Budget
Objective 1.1: Education – Provide and support learning and enrichment opportunities that support educational achievement and life success	\$ 8,000,000
Objective 1.2: Workforce Development – Strengthen the workforce by supporting the provision of effective education, training and workforce supports, particularly for hard-to-employ groups	\$ 5,500,000
Objective 1.3: Family Success – Support and provide programs, services and systems which improve life skills and increase family success and prosperity	\$ 12,500,000
GOAL 2: HEALTH AND WELL-BEING FOR ALL	
Objective 2.1: Healthy Lives – Increase the number of healthy years that residents live	\$ 7,750,000
Objective 2.3: Healthy Children and Youth – Support the optimal growth and development of children and youth	\$ 1,100,000
GOAL 3: SAFE COMMUNITY	
Objective 3.3: Prevention Services – Reduce the number of people entering and involved with the criminal justice system	\$ 3,000,000
GOAL 4: ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY	
Objective 4.2: Community Prosperity – Promote and support the community and economic vitality for all residents of Durham County	\$ 14,000,000
GOAL 5: ACCOUNTABLE, EFFICIENT AND VISIONARY GOVERNMENT	
Objective 5.3: Sound Business Systems – Ensure sound fiscal, operational and technology systems	\$ 11,056,808
TOTAL	\$ 62,906,808

The allocation plan designates funding into categories that align with the Durham County Strategic Plan, grouped by goal area, with more specific parameters in goal area sections. The totality of this funding must be spent by FY 2026, either through the annual budget process or in special projects.

Within the FY 2022-23 General Fund budget, approximately \$6.82 million of ARPA funds are budgeted across a number of departments in support of the overall ARPA allocation plan. In upcoming months, additional allocations will occur through a Request for Proposal (RFP) process.

Employee Compensation

The last two years, within the specter of a pandemic, County staff has steadfastly worked the COVID-19 frontlines, worked from home, worked on vacations, not taken vacations, provided emergency services and public safety for residents, met directly with those in need, and zealously protected the health and safety of County residents and employees. In short, they have done and continue to do an astounding job. All the while, stress levels and job vacancies continue to rise. We all owe a debt of gratitude to the many “front-line” County employees for their extraordinary work over the past two years in the face of very serious health consequences.

There has been a very real struggle to fill vacant positions, keep employees from leaving high stress jobs, and overcoming the organizational knowledge drain from increasing retirements. We must continue to recognize that the foundation of effective local government is the employees working to make Durham County an exceptional place to live, work and grow. To that end, during the FY 2021-22 fiscal year, in trying to combat the pay, vacancy, and work/life issues facing employees, the County supported a 3% COLA, increased pay for approximately 350 “hard to fill” positions, implemented referral bonuses, longevity pay, vacation incentives, retention bonuses, and vacation time incentives.

All our employees deserve to have salary increases that, at a minimum, keep up with inflation and surrounding County compensation trends. The major compensation funding for FY 2022-23 helps us acknowledge and demonstrate our very real appreciation. \$4.5 million of funding is provided for implementation of a full year cost of living adjustment (COLA) for employees with incomes under \$75,000 receiving a 3.5% COLA and employees earning over \$75,000 receiving a 2.5% COLA. \$2.8 million is budgeted for the annual merit pay increases based off of annual performance reviews, but for FY 2022-23 the merit range is recommended to increase to 3% for “meets expectations” and 4% for “exceeds expectations”. In total, all employees will be eligible to receive anywhere from a minimum of 5.5% pay increase to a maximum of 7.5%.

But that alone does not offset or directly confront the continuing vacancy issue being experienced by nearly every department in the County, especially public facing departments like our Public Safety departments. To that end, longevity pay along with hiring bonuses are also part of the overall compensation changes in the upcoming recommended budget. Specifically related to Public Safety, additional funding is budgeted for EMS salary adjustments to remain competitive with surrounding counties (\$2 million), along with a 5% salary increase for Sheriff LEOs, Detention Officers, and Youth Home Counselor positions and a nighttime shift differential pay increase for Detention Officers and Youth Home Counselors (\$910,000).

FY 2022-23 Budget

Despite slightly over \$45 million in total new General Fund revenue, we did not have the capacity to fund the myriad of requests presented by departments. These department requests arose out of Board of County Commissioners’ goals, “ground level” knowledge of citizen needs, rising costs of providing existing services and programs, expansion of services into important new areas, and needed positional support to carry out a myriad County programs. Departments and staff put in a tremendous amount of work in developing the Recommended Budget given the significant constraints they continued operating under. This was no easy feat and was accomplished while staff continued to carry out their day-to-day work. We have a committed, dedicated workforce, and to all of our Durham County employees I say a great big, THANK YOU!

The Durham County Board of County Commissioners approved Fiscal Year (FY) 2022-23 budget totals \$793,563,860, with no proposed property tax increase in either the General Fund or Capital Finance Fund. Funding continues to

support Durham Public Schools current expense growth, employee compensation changes, and department operational growth.

Fund SubCategory	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	Commissioner Approved	BoCC v. Last Yr. BoCC \$	BoCC v. Last Yr. BoCC %
General Funds	\$587,695,898	\$628,491,150	\$658,793,750	\$691,766,105	\$688,103,649	\$59,612,499	9.49%
Special Revenue Funds	\$11,340,596	\$13,119,727	\$12,034,675	\$14,140,802	\$14,345,170	\$1,225,443	9.34%
Debt Service Funds	\$137,022,996	\$80,988,909	\$85,586,257	\$76,009,637	\$76,009,637	(\$4,979,272)	-6.15%
Enterprise Funds	\$16,604,801	\$13,408,017	\$12,872,539	\$15,105,404	\$15,105,404	\$1,697,387	12.66%
Total	\$752,664,292	\$736,007,803	\$769,287,221	\$797,021,948	\$793,563,860	\$57,556,057	7.82%

The total Durham County budget increase is \$57,556,057 million or 7.82% over the FY 2021-22 approved (original) budget, while the General Fund budget increases \$44.2 million or 8.76% over the FY 2021-22 approved budget.

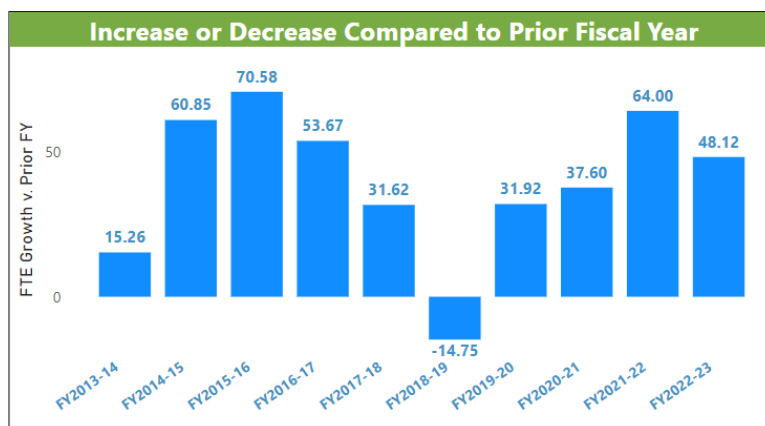
Functional Area Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	Commissioner Approved	BoCC v. Last Yr. BoCC \$	BoCC v. Last Yr. BoCC %
General Government	\$122,594,994	\$137,071,662	\$139,788,837	\$151,891,672	\$153,588,500	\$16,516,838	12.05%
Public Safety	\$67,397,619	\$66,720,468	\$67,403,138	\$72,074,520	\$73,693,564	\$6,973,096	10.45%
Transportation	\$291,640	\$977,472	\$1,175,547	\$1,319,527	\$1,273,389	\$295,917	30.27%
Environmental Protection	\$5,091,437	\$4,590,170	\$4,735,018	\$5,125,057	\$4,996,509	\$406,339	8.85%
Econom. & Physical Devlp.	\$8,473,238	\$7,610,196	\$9,128,258	\$9,837,370	\$9,566,211	\$1,956,015	25.70%
Human Services	\$84,749,240	\$92,456,205	\$117,575,246	\$100,901,004	\$98,362,911	\$5,906,706	6.39%
Education	\$169,784,329	\$181,205,477	\$181,790,614	\$196,070,050	\$194,200,324	\$12,994,847	7.17%
Cultural & Recreational	\$13,139,680	\$14,131,823	\$13,749,169	\$15,640,648	\$13,289,034	(\$842,789)	-5.96%
Total	\$471,522,177	\$504,763,473	\$535,345,827	\$552,859,848	\$548,970,442	\$44,206,969	8.76%

Addressing Customer Service Demands

The County's work is largely employee driven and any expansion or increase in services, and/or any increase in needs related to population growth or changing economic needs, necessitates additional position needs throughout various County departments. Over the past three years, from FY 2020-21 through this FY 2022-23 approved budget, the County will have increased its number of positions by approximately 150 FTEs. These new positions run the gamut of County departments and needs, from additional Public Health School Nurses, DSS social workers, additional Sheriff staff, self-supported Enterprise Fund positions, additional Veteran Services officers, Information and Services and Technology analysts, and General Services support positions, just to name a few areas. Some of the increased positions have revenue offsets, which reduce the dollars needed in local funding.

The FY 2022-23 Approved Budget includes an increase of 38.72 positions (A net of 34.72 in the General Fund and 4.00 in our Enterprise Funds), largely focusing on internal service departments or departments that help other County departments carry out their business. These internal service departments have waited several years to get employee needs fulfilled, while other areas, namely Human Services and Public Safety positions, took center stage in terms of need. Currently those broad service areas, Human Services and Public Safety,

have high vacancy rates due to several factors including compensation and work-related stress. Hopefully, the



planned class and compensation study will alleviate some of the challenges in these areas. But while there are significant vacancies in those areas, there is little impetus to create new positions, therefore this budget focuses on departments that have had growing needs but have had to wait patiently for their opportunity.

Moving forward, it should be noted that continuing increases in the number of County positions will put pressure on available workspace for those employees. In turn, the County should continue to be proactive and flexible in defining how and where work can be done in order to mitigate the need and high cost for new construction that inevitably comes with an expanding workforce.

Strategic Investments by Goal Area

Goal 1: Community Empowerment and Enrichment

Durham Public Schools

The Board of County Commissioners' commitment to public education remains a high priority as expressed by the Board of County Commissioners in the Strategic Plan and as reiterated in recent Board retreats. This budget reflects that priority. Durham Public Schools (DPS) continues to be the single largest expenditure for Durham County Government in the current fiscal year (FY 2021-22) at \$166.2 million, or 32.9% of the entire General Fund budget. For FY 2022-23 Durham Public Schools (DPS) requested an increase of \$12.875 million in additional County current expense funding, of which \$2.6 million is additional offset for increased Charter School funding.

The DPS approved budget provides salary support for state teacher salary and benefits increases, classified position (bus drivers, custodians, administrative staff, etc.) salary increases, teacher supplement increases (started in FY 2017-18 with available DPS fund balance), additional custodial support at the new Lyons Farm Elementary school, and additional IT positions.

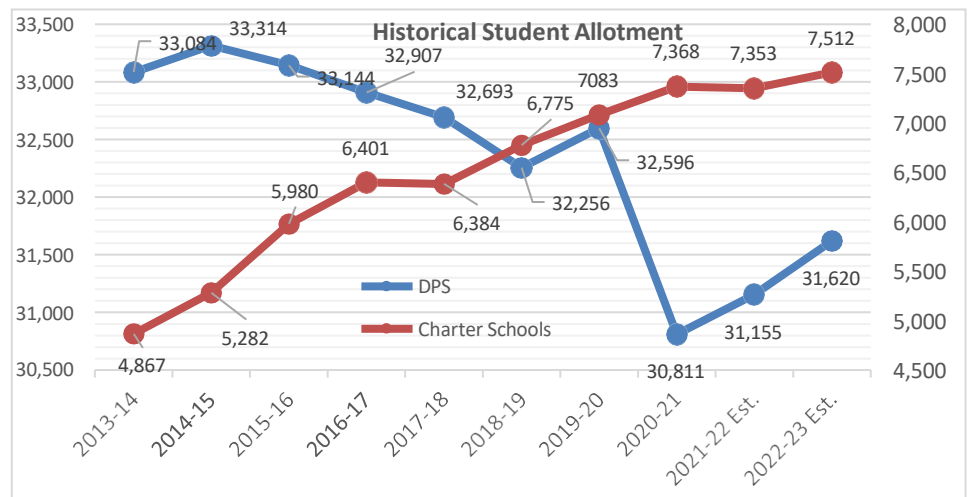
Annual capital funding, budgeted at \$6 million for FY 2021-22 and staying at that amount for FY 2022-23, supports a myriad of maintenance needs across the entire school system. This annual capital funding is different than major capital project funding in that it does not incur long term debt repayment, rather these funds are used to support small scale projects such as gym floor replacements, emergency chiller or HVAC replacement or repairs, and other relatively smaller capital issues.

DPS will be receiving significant federal COVID-related funding over the next several years, up to \$136.57 million. This federal funding support will go a long way toward supporting student needs coming out of the pandemic.

FY 2022-23 Local Funding Request		
Local Budget Requirements for DPS and Charter Schools - FY 2022-23		
	Line-Item Description	Cost
DPS Anticipated State Salary/Benefit and Fixed Cost Increases	Certified Salary Increase (2.5% estimate for FY 2022-23)	\$875,000
	Classified Salary Increase (2.5% estimate for FY 2022-23)	\$850,000
	Bus driver pay increases implemented in October 2021 due to national shortage - new range is \$17.43-\$24.60/hr.	\$1,050,000
	Retirement (22.89% to 24.5%)	\$750,000
	Health Insurance (\$7,019 to \$7,500)	\$975,000
	Utilities, Property/Liability Insurance, Workers Compensation, and Other Contract Increases	\$800,000
	Subtotal	\$5,300,000
Teacher Salary Supplement Increase	Increase starting supplement from \$5,675 to \$6,500 with commensurate increases for all years of experience	\$4,000,000
	Subtotal	\$4,000,000
Lyons Farm Elementary	3.5 FTE custodial positions for the 85,000 sq. ft. facility	\$180,000
	3 FTE front office staff (treasurer, data manager, and administrative assistant)	\$195,000
	Assistant Principal	\$110,000
	Subtotal	\$485,000
Information Technology	Seven workstation technicians to phase-in local support of 1:1 initiative	\$515,000
	Subtotal	\$515,000
	Total DPS Annual Operating Requirements	\$10,300,000
Charter School Requirements	Additional charter funds associated with requested DPS operating budget increase (based on 19.2% of total Durham County K-12 enrollment)	\$2,575,000
	Charter School New Money Requirements	\$2,575,000
	Grand Total	\$12,875,000

Summary of Federal Emergency COVID Relief Funds					
Emergency Federal Relief Fund	Date Passed	North Carolina K-12 Education Appropriations	DPS Appropriation	Percent Expended/Encumbered	Fund Expiration Date
Coronavirus Aid Relief, and Economic Security Act (CARES/ ESSER I)	Mar-20	\$390M	\$11.9M	71%	Sep-22
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSSA/ ESSER II)	Dec-20	\$1.6B	\$46.57M	0%	Sep-23
American Rescue Plan Act ('ESSER III')	Mar-21	\$3.6B (estimated)	\$90M (estimated)	0%	Sep-24

In direct support of Durham Public Schools, the FY 2022-23 approved budget includes a \$10.95 million increase in current expense funding, bringing the total annual County funding amount to \$177,151,627 (a 6.59% increase) which equates to \$4,361 per pupil (a \$387 or 9.7% increase). This keeps Durham County Public Schools as one of the top three County-supported school districts in the state. COVID-19 has decreased pupil population estimates for the current and upcoming fiscal years, while charter school pupil growth continues to grow at a significant pace.



Approximately \$5.3 million of the DPS increase supports the ongoing costs of supporting state salary increases for positions funded by County dollars. Currently there are approximately 1,200 DPS positions supported with local funding. Funding is also available to help continue increasing the teacher supplement schedule, one of the best in the state, which will continue to help attract high quality teachers to the system.

FY 2022-23 also sees the County finding available funding (\$880,000) to support increased dollars for Pre-K, with a total budget of \$6.4 million. This funding is pass-through funding for Child Care Services Association to expand Durham Pre-K and serve 54-100 additional children with high-quality Pre-K and 40 children with wrap-around care. The goal of the Board has been funding increases toward supporting universal Pre-K support for all Durham County children, but the pandemic and its aftermath have presented additional challenges for continued expansion. Estimated costs of full universal Pre-K support across the County are more than \$20 million annually.

Durham Technical Community College

Another integral part of Durham County's support for education of all its residents is funding for Durham Technical Community College (DTCC). This educational system provides a myriad of services, degrees, and opportunities that either continue education after high school and towards college, or towards a high paying, stable, and lifelong career. The County has worked with DTCC in the past to support specific academies for Emergency Medical Service positions (technicians and paramedics), to support local resident scholarships to attend, and to build the newest facilities to enhance learning.

Total funding for DTCC for FY 2022-23 is set at \$9,743,434, an increase of \$789,268 (8.81%). An additional \$689,268 is for current expense and an additional \$100,000 for current capital. Of that current expense increase, \$379,988 is dedicated for Durham student scholarship support.

In further support of DTCC, I am excited to announce second year funding of \$500,000 in the FY 2022-23 budget for the DTCC "Back to Work Initiative" and the "BULLS initiative and life sciences talent pipeline." As noted above, DTCC supports and enhances an extremely important pipeline of trained workers for technical jobs in the region. When outside businesses see the quality and availability of skilled workers in the County, they are more apt to locate in the County, bringing with them tax benefits to the County government and life altering jobs for residents. In turn, these new businesses create more demand for an ever-larger pipeline of skilled workers, which is where DTCC plays its vital role.

As a number of life science-oriented companies have chosen to locate in Durham County, the County is supporting up to \$500,000 in the upcoming year to provide or enhance the skills of local residents so they can get and keep these jobs. More jobs filled by local workers means more dollars in the local economy, which means a more vibrant economy for all Durham residents.

I think it is worth noting here that in the fall of 2022, the County will be asking residents to vote on a \$550 million General Obligation bond referendum supporting Durham Public Schools, Durham Technical Community College, and the NC Museum of Life & Science capital projects and upgrades. This will be the biggest voter decided bond program Durham County has ever requested, and on top of high annual funding, would bring updates to multiple areas of education within the County.

2022 GO Bonds	Amount
DPS	\$423,503,630
NCMLS	\$13,990,770
DTCC	\$112,736,600
Total	\$550,231,000

Goal 2: Health and Well Being for All

Public Health

I am excited to note the continued support and expansion of the School Health Nurse program for Durham Public Schools with the addition of three School Health Nurse FTEs. This addition continues County Management and the Board of County Commissioners' ongoing initiative to have one School Health Nurse in every Durham Public School to promote a healthy school environment and resilient learners. With the addition of these three (3) FTEs, the total School Health Nurse positions will be brought to 32 FTEs, which is only 12 short of having a school nurse position in every Durham public school.

The National Association of School Nurses recommends a school nurse ratio of 1 nurse to every 750 students. This is the benchmark goal from all professional organizations, including the Centers for Disease Control (CDC) and the State and National Nursing and Medical associations. This number is based on average school size and allows every school and student to have access to the full variety of services available from a qualified school nurse. Additional school nurses and the resulting increase in services create opportunities to provide additional services for case management for chronically ill students, additional nurse time for assessments and interventions for injuries, health education and prevention activities, management of immunizations and communicable diseases, and increased instructional time for educators and teachers.

In addition to the expansion of the School Health program, County Management and Commissioners have long focused on improving Durham County Maternal Health. I am happy to announce that this budget includes two (2) FTEs, a Maternal Health Specialist and Maternal Health Nurse-Lactation Specialist, with accompanying operating funding to assist these specialists with their important work. The Maternal Health Clinic serves primarily minority Medicaid-eligible women and is one of the busiest areas of the Public Health department, averaging 30-50 patients per day. The United States is the only developed country to see maternal mortality rates rising and continues to report a higher maternal mortality rate among minority, low-income families. The Maternal Health Specialist position will provide support and train clinical staff on a more comprehensive educational model which encompasses the Center for Disease Control's HEAR HER campaign. The HEAR HER campaign seeks to raise awareness of urgent maternal warning signs during and after pregnancy and improve communication between patients and their healthcare providers. The Maternal Health Nurse-Lactation Specialist position will be an International Board-Certified Lactation Consultant (IBCLC), which is the highest level of certification in lactation care. IBCLCs are trained to provide holistic care and use an evidence-based, but a family-centered approach.

Department of Social Services

In October 2021, North Carolina implemented the Families First Prevention Services Act (FFPSA), which changed the funding structure for foster care. The implementation of FFPSA changed the funding structure for foster care funds from being subsidized by the Federal Government at 50%, the State Government at 25%, and the County Government at 25% to a cost share by the State Government at 50% and County Government at 50%. The Durham County Department of Social Services funding includes an expansion of foster care funds to cover mandated services by the FFPSA. This funding expansion aims to prevent children from entering foster care through expansion of mental health services, substance use treatment, and in-home parenting skill training to families and children. The funds will also

assist in improving the well-being of children already in foster care by reducing placement of children in group and congregate care.

Library

The reopening of the Durham County Library system was highly anticipated, especially the grand opening of the beautiful new downtown Main Library. I am pleased to announce additional funding to increase the Library's digital and print collection, which is driven in part by increased usage of the collections by patrons. Digital collection usage in particular increased during the COVID-19 pandemic, and usage is expected to remain at a high level. The Library will also purchase a new software-based Integrated Library System (ILS) to help improve efficiency, eliminate redundancies among the core library systems, and allow the staff to spend more time serving patrons.

Cooperative Extension Services

The pandemic and its effects brought into focus the need for food security for our most vulnerable citizens. Support in this area has increased over the last two years, but this budget takes a real step forward in defining the problem and potential solutions with \$475,000 that will be dispersed in the form of grants to support Durham County emergency food providers with food, infrastructure, materials/supplies, and other operational funding needs. Another \$150,000 is budgeted to conduct a community-centered Durham County food system assessment and create a food security plan. The purpose of this plan is to understand the extent of the negative impacts of Covid-19 on Durham County's food system, understand strengths and weaknesses of our food system, inform food system priorities and recommendations, and guide food security work throughout the County. I am also happy to point out that this funding will be offset by expected FEMA reimbursement revenue for early pandemic related costs incurred by the County.

Veteran Services

I am pleased to announce the addition of one Veteran Services Officer for the Veteran Services department, which will ensure the County serves as many veterans as possible through expanded outreach efforts in the community and increased access to benefits.

Goal 3: Safe Community

Sheriff's Office

The Sheriff's Office, like other public safety departments, is experiencing high vacancy and employee recruitment challenges. To combat these pressures, this budget includes a 5% Law Enforcement Officer and Detention Officer pay adjustment in addition to the broader COLA and Merit program. This increase is necessary to retain current staff as officers are leaving the office for more competitive salaries in other agencies or leaving the profession entirely. In addition, a 3% "night shift" differential pay is included to incentivize staff and recruit new employees for night shifts at the Durham County detention facility, as night shift work often leads to long-term impacts on health, social, and family life. The approved budget also includes funding for the installation of two body scanners at the detention facility which will detect objects internally and externally on a person's body. This added security feature will reduce the amount of contraband entering the facility.

Lastly, the Sheriff's office must annually replace vehicles that are reaching life span expectancy. This budget includes the replacement of 36 vehicles, which adheres to the regular replacement schedule of the office. These replacements include 20 hybrid SUVs and will enable the Sheriff's Office to continue to provide efficient and effective response to county emergencies. I am excited that this budget supports the County's effort to reduce local government greenhouse gas emissions by focusing on hybrid vehicle replacement where feasible.

Office of Emergency Services (including Emergency Medical Services)

Similar to the challenges that the Sheriff's office is facing, the Emergency Medical Services Division is also experiencing significant employee recruitment and retention issues, and for this reason, the approved budget includes a salary adjustment for front-line EMS employees. This increase is necessary to retain current staff, as employees are leaving for more competitive salaries in surrounding communities, as well as recruit new employees. Additionally, APRA

funding will be used for additional medical supplies due to increased call volume and inflationary/supply chain pressures.

Our County continues to experience strong economic and community growth, and as a result, the demands on the Fire Marshal's Office have increased, particularly in the area of fire inspections. This budget includes a new Assistant Fire Marshal position and two (2) part-time fire inspector contract positions that will allow the existing building and inspection program and associated operational permitting to be serviced in a timely manner as statutorily mandated.

Updated fee schedules (charges to users of the services) have been approved for both the EMS Division and Fire Marshal Division. EMS Division proposes an updated fee schedule that provides greater parity across all fee categories and addresses rising costs due to supply chain issues and increase in call volume. Durham County's fire prevention program fee schedule has been redesigned to align with current responsibilities, including plan review, construction permit issuance, operational permit issuance, and existing building inspections.

Finally, funding is included for four replacement vehicles and one chassis remount. One of these vehicles is being replaced with a hybrid model to comply with the County's 2030 Green Initiative. While the budget would normally contain annual ambulance replacements, we were able to replace an additional seven ambulances in FY 2021-22 to optimize pricing guarantees and mitigate delivery backlog.

Youth Home

In Fall 2023, a 36-bed Youth Home facility, currently under construction, will open. To have staff trained and in place for the opening of this facility, the Youth Home budget contains partial-year funding for five (5) new youth home counselors. Vacancy issues are also altering work schedules in the Youth Home as the job skills are unique and the applicant pool generally small. As a result, this budget includes similar compensation adjustments that we are providing to the Sheriff's Office Detention Officers and Law Enforcement Officers. Youth Home counselors will receive a 5% pay adjustment and night shift employees will receive a 3% differential pay adjustment to recruit and retain employees to work these shifts, which often have impacts on health, social, and family life.

Criminal Justice Resource Center

As noted earlier in the message, ARPA funding will be used to support a feasibility study and renovation/expansion of the Transitional House, a short-term step-down residential facility for individuals released from incarceration who are at risk for stable housing. Renovations and expansion items include room reconfiguration to reduce congregate living space, health/safety upgrades, the addition of apartment-style housing, and virtual services space.

To support a smooth return of justice-impacted offenders into the community, continued funding of an Integrated Reentry Case Manager is provided in this budget. This position has been funded with a four-year U.S. Bureau of Justice Assistance grant that is ending in Fall 2022 and this budget will move that position to County funding.

Court Services

Equitable access to services is one of the continued commitments that the Board has made to the Durham community, and this includes access to residents engaged with the judicial branch. For this reason, time-limited funding for a second Assistant Public Defender (APD) contract position and a second Assistant District Attorney (ADA) contract position is provided to address caseload backlogs and continued low bond cases. In addition, the pandemic has illustrated the need to explore continued alternatives to in-person proceedings. These time limited positions will be supported with ARPA funding for the upcoming fiscal year.

Fire Districts

I am excited to note that all Fire Districts are able to provide continued services with no tax increase requested. This means there is no tax rate increase recommended for any County taxing district in FY 2022-23.

The Lebanon Fire District, which has historically provided funds for 12 County full time employees, paid for through district property tax revenue is decreasing the number of County employees to nine, implementing a move towards

part-time staffing at the request of the district. This revised approach will ensure services are not compromised and will be analyzed going forward.

Goal 4: Environmental Stewardship & Community Prosperity

Economic Development

Durham County will continue to fund initiatives that increase economic growth and prosperity across the County, including \$50,000 for an Economic Development Strategic Planning Assessment, which will provide valuable Durham-specific industry and market analysis, as well as local data that is challenging or not possible for current staff to collect. The assessment is the first step in a comprehensive, multi-year plan to create a robust strategic planning document that will guide county economic development investments.

The County will also continue to support its Economic Development Investment Program, which the county relies on to attract and retain new businesses and industry. Businesses qualify for incentive payments if they meet scheduled performance criteria, and the Economic Development department anticipates that all current companies and investors will meet their performance criteria for the current fiscal year. This budget supports a total of more than \$3.3 million in incentive payouts for FY 2022-23, a \$978,000 increase from the previous fiscal year due to an increased number of incentive agreements.

Register of Deeds

The County Register of Deeds office, custodian and manager of a significant number of public records, has experienced a 25% increase in the number of documents processed over the past five years. Providing prompt, accurate records to county residents is an essential county service, but it should not put unnecessary stress on county employees. This approved budget includes a Deputy Register of Deeds position to work in the office's Vital Records Division, increasing the division's capacity to handle registration, maintenance and issuance of birth records, death records, marriage records, and military discharges.

Funding is also included continue the essential work of the county's "Hacking into History Initiative", a collaborative project with DataWorks NC, Research Action Design, the School of Library and Information Sciences at North Carolina Central University and the Register of Deeds, that explores the impact of racially restrictive agreements in Durham property deeds.

Transportation

Public transportation is one of the most pressing and impactful issues facing growing jurisdictions, and an area of intense focus by the Board of County Commissioners. With a steadily increasing population and continued economic development, the County needs a thoughtful and comprehensive transportation plan that ensures access and equity for all residents. To that end, the creation of a Transportation Planner position is added to support the administration of the Durham Transit Plan Initiative, GoDurham ACCESS (a shared-ride service), job access projects, orphan road projects, and coordination with the Durham-Chapel Hill Metropolitan Planning Organization (DCHC MPO) and the North Carolina Department of Transportation (NCDOT). The position would improve accountability to all Durham residents in the Durham Transit plan and ensure an emphasis on County priorities.

A Contract and Financial Administrative Support position is also included to provide specialized administrative support to both Transportation and Economic Development departments. These two departments have a rapidly growing number of contracts, grants, interlocal agreements and projects. Transportation manages multiple grant-funded programs that require monthly or quarterly invoicing, grant reporting and reimbursement requests, while Economic Development manages more than 50 contracts with a combined value of more than \$47M.

County Engineering & Environmental Services

In February 2022, the Durham County Board of Commissioners approved a comprehensive plan to transition all County operations to renewable energy by 2050, and at least 80 percent of operations by 2030. This approved budget supports the strong implementation of that important plan with the addition of one (1) oversight position. The new position will be responsible for selecting and sequencing projects, hiring and managing contractors, evaluating technologies, and

collecting and analyzing data. The Renewable Energy plan-related project position will work with several County divisions inside and outside of Engineering & Environmental Service, taking direction on project selection from the Sustainability Division and implementation direction from the Project Management Division. It will also work closely with General Services on existing facilities and fleet projects as well as with other operational areas. The position will assist with the implementation of the Renewable Energy Plan.

The budget also supports an appropriation of \$150,000 to the Durham Cultural Advisory Board to create a Durham Community Cultural Plan. The previous cultural plan, which was adopted in 2004, expired in 2019. The new plan will address challenges such as the constrained real estate market and the COVID-19 impact, as well as reflect the city's current demographics and cultural identity. The City of Durham will match the funding (\$150,000) for a total appropriation of \$300K to the Durham Cultural Advisory Board.

Sewer Utility

The Sewer Utility department, an Enterprise fund agency that fully supports its operational costs through fees charged to customers, has three new positions added. The first is a Grant Administrator/Writer, who would be responsible for all phases of grant development, evaluation, and compliance, including research, pre-award grant writing, the coordination of grant applications, post-award support for grant-funded projects, managing the grant reporting process, and successfully closing out grant projects with final budget. The second FTE is a Pretreatment Technician that would monitor, evaluate, and enforce all aspects of the county's Pretreatment Program. The position would also be responsible for, but not limited to, reviewing Industrial Waste Surveys, conducting inspections, and compliance tracking. The third is an Engineering Technician to assist with plan review and capital work. This position will assist with ensuring timely processing and bolster development services efficiency and is slated for addition mid-FY.

A significant number of major water/sewer capital projects are set to begin in the next couple of years, meeting continued business and residential growth of the County in and around RTP. Applying for and being awarded as much available grant revenue as possible is a high priority and will help limit water/sewer rate increases that will support the cost of new and expansion projects.

Sewer Utilities monthly consumption rate charge will increase from \$5.25/hundred cubic feet to \$5.78/hundred cubic feet, bringing in an additional \$1 million in revenue, a 10% increase from last fiscal year. Such increases help support new positions as well as pay for capital costs and related annual debt.

Stormwater and Erosion Control

Stormwater and Erosion Control is an Enterprise fund agency that fully supports its operations through fees. It has one new position included in the budget, a Stormwater and Erosion Control Technician. The position will increase inspection frequency, improve compliance and complaint response, and reduce plan review workload on current staff. Stormwater's goal is to inspect 80 percent of all permitted sites per month, and currently are only able to inspect roughly 60 percent. The position will also investigate complaints, instigate enforcement actions, conduct between 15-20 plan reviews per month, meet with contractors, and issue new permits.

Additionally, the Board of County Commissioners approved an increase in the Stormwater Utility Fee – the department's primary revenue source – from \$24 to \$48 per Equivalent Residential Unit, or ERU, which will result in more than \$815,000 in increased revenue. The rate increase is one step in a larger plan to eventually increase the Stormwater Utility fee to \$96 per ERU by FY 2025-26. The increased revenue will cover the cost of complying with the Falls Lake and Jordan Lake rules, nutrient management strategies designed to restore water quality in the lakes by reducing the amount of pollution entering upstream.

Fee increases related to Stormwater and Erosion Control have been limited for the past few years to limit the fiscal effect on residents and businesses during the pandemic, and while the County recognizes that the growth in this fee over the next several years is significant, we also have a duty to meet unfunded Federal and State mandates concerning regional water quality.

Goal 5: Accountable, Efficient, and Visionary Government

Employee Health Benefits

As part of our overall employee compensation, Durham County provides superior health, dental, and vision benefits. Those benefits allow employee and family members peace of mind, as well as support an overall healthier and more productive workforce. However, those benefits do not come cheaply, nor do the costs stay static. In fact, for the current fiscal year, FY 2021-22, health benefits costs grew by over \$1.5 million, and saw \$2.8 million growth the year before. Previous years' budgeting has consistently under-budgeted benefits costs, with the need to go back to the Board for additional benefits funding late in the fiscal year.

After detailed trending analysis of health benefits actual spending, the Budget department has projected the need or a significant increase in health benefits budget amount for FY 2022-23. Based on that analysis, and to avoid needing additional budget amendments late in the fiscal year, a \$4.36 million increase in General Fund related health benefits costs is included in this budget. While a jump from previous year budget amount, it is not a huge increase from actual health benefits spending. And remember, the key here is for the budget amount to accurately reflect, within reason, actual spending. Total County benefits costs for FY 2022-23 are \$38,750,566.

County Administration

I am excited to announce a new Durham County on the Go (DCo on the Go) vehicle! This new initiative will serve as a "county on wheels," providing direct services to Durham County residents. It is my intent that this vehicle will visit neighborhoods, events, and other community gatherings to connect residents with county employees, expanding the reach of County services and improving the outcomes for our residents. Examples of possible services include engagement with social service workers, workforce development resources, and connections to Wi-Fi.

In addition to this expanded outreach opportunity, this budget includes additional investment in personnel to bolster our commitment to the community. A new Chief Equity Officer, Grants Program Manager, and Public Information Officer will ensure that equal access, fiscal opportunities, and internal and external county communications are optimized. Finally, additional operating dollars are included to support a contracted Lobbyist position to advocate for Durham County at the North Carolina General Assembly in Raleigh, NC.

The second year of joint Durham County and City of Durham funding for a Master Aging Plan is included in this budget, which will continue to support Durham's older adults. Lastly, the County Manager's contingency fund is increased to provide additional funds and flexibility to address issues that may arise mid-year.

Board of Elections

There is one scheduled election in FY 2022-23, the November Midterm elections. Federal, State, and County elections are fully funded by Durham County. Durham County also receives revenue reimbursements from the City of Durham for municipal elections, but the amount of revenue received in the upcoming fiscal year will be lower than the previous year because there are fewer elections being held. This budget also supports a pay increase for all temporary election workers, including poll workers, to a minimum of \$15 an hour, keeping pay levels in line with a living wage for all Durham County employees

Finance

Increased intergovernmental funding received by Durham County and related compliance, such as federal APRA funds and FEMA funds, necessitates additional human resources needed for our Finance Department. Two Compliance Specialists and one Accountant position are included to ensure that our County is compliant with federal and state awards and grant specific requirements, and to assist with the centralization of County-wide electronic payments.

General Services

Durham County does not currently have a vehicle pool for employees to borrow from for routine trips. Therefore, departments purchase vehicles that are used below the optimal level. Due to the underutilization, these vehicles have increased maintenance costs from sitting idle and they

take up valuable parking spaces. The proposed solution is to combine underutilized downtown vehicles into a motor pool that employees from many departments can check out. This will allow us to reduce greenhouse gas emissions, right-type and right-size our vehicles, decrease the liability of personal vehicle usage, and control mileage reimbursements. It also aligns with the County's 2030 Green Initiative. Funding of \$91,000 will allow for a pilot study of this energy, financially, vehicle use efficient concept.

General Services must annually replace vehicles that are reaching life expectancy. This budget supports seven (7) new replacement vehicles and six new vehicles to support new FTEs or other General Services' functions. Where feasible, vehicles purchased are hybrids that continue to support the County's 2030 Green Initiative.

This budget also includes the addition of four new building support FTEs. The positions include a Security Technician, Electrical Supervisor, Stadium Events Coordinator, and a Maintenance Technician. The increasing complexity of building systems (existing and new buildings), the expansion of County space (Admin. II building, and Main Library), and the need to more timely deal with emerging issues that arise during a normal year have created the need for a substantial increase for related position oversight.

The Solid Waste Sticker Fee will increase by \$1 to \$165 per household and the FY 2022-23 Approved Budget and supports a replacement vehicle and the North Durham Solid Waste drop off site.

Human Resources

As the demands of the Human Resources Department continue to grow, it is important to invest in positions that will support the increased workload on the department. Therefore, two (2) new positions are added in this budget. A Senior Human Resources Analyst position will improve internal processes, respond to classification and compensation requests, conduct internal equity analyses, and work to resolve backdated organizational or position changes. A Data Analyst will assist other Human Resources' employees by providing information that will assist them in making data-driven decisions that have a major impact on the bottom line. This budget also supports continued investment in our employees by recommending additional funding for the Tuition Reimbursement program for County employees.

County Attorney

Three additional FTEs, a Paralegal Secretary, an additional Attorney, and a Transportation Attorney - are included in the County Attorney's office. There is currently one Legal Secretary position to support the current staff of four attorneys and two paralegals, which is overwhelming for a single position to manage with the case numbers and complexity increasing annually. This additional Paralegal Secretary will ease the overwhelming caseload increases by splitting the workload for the Child Welfare Team, thus providing much needed support to the Team. The new Attorney position will assist with shepherding the nondiscrimination ordinance and an increasing number of public record requests. The Transportation Attorney will focus efforts on the increasingly complex transportation issues that our county is facing.

Information Services and Technology

The Information Services and Technology (IS&T) budget contains a \$1.1 million net increase in operating costs, primarily driven by the maintenance and renewal of current IT infrastructure supporting remote work demands and disaster recovery efforts. Also included are four new FTEs (two IT Business Analysts, one Technology Support Specialist, and one IT Project Manager). The IT Business Analysts will work to determine business challenges, needs, and processes as they relate to new technology project requests. The Technology Support Specialist will work to ensure proper computer operation for all Durham County employees by assisting with IT support such as password resets, configuration of new hardware, and Microsoft Office application help, while the IT Project Manager will manage major IT projects, an average of 15 to 20 per year. This IT Project Manager is currently a contract position, but with this budget will become a full time County position.

We will need to maximize technology applications to maximize efficiencies and minimize employee needs moving forward. To do that, we need an appropriately staffed IS&T department that can implement technology solutions where appropriate and then support departments using said solutions.

Tax Administration

One new FTE, a Senior Personal Property Appraiser, is being added in the Tax Administration department. This position will assess real property and alleviate the administrative workload for each Appraiser, allowing the department to end a current contract with a vendor that assists with its compliance program. The compliance program will consequently be handled in-house by the Tax Administration department.

Conclusion

It was a whirlwind couple of months getting up-to-speed with Durham County's complexity, its many voices and needs, understanding Commissioners' goals, hearing employee concerns and stresses, and listening to the various communities (and their needs) that make this community thrive. As a new manager, I am delighted to work in an organization where there is tremendous support from the governing body, employees, community stakeholders and residents.

This approved budget continues promoting and funding specific Board of County Commissioners' objectives while recognizing that ongoing services, state mandated and Board policy driven, are funded in a way that can promote maximum effectiveness for the residents and businesses being served. This budget also attempts to recognize the push and pull of program expansion against the cost related to those programs. Ultimately, the decisions the Board makes, that departments consider, and management compiles and oversees are ones that give and take from Durham County residents in varying degrees. That process, that responsibility, of balancing the "give and take" is one I and all County staff respect and take to heart. Every visitor, every student, every County employee, every business, every resident has a stake, an integral part in the development of, the support of, payment for, and use of the many services, programs, and ultimately, outcomes that make up a fiscal year, a career, and/or a life in Durham County.

Departmental dedication and thoughtful Board deliberations have produced an approved budget that will result in many important and needed outcomes that the Durham County community will experience through our dynamic programs and services.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kimberly J. Sowell". The signature is fluid and cursive, with the first name "Kimberly" being more prominent than the last name "Sowell".

Dr. Kimberly J. Sowell

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Flat tax rate for FY 2022 – 23

72.22¢

per
\$100 valuation



Property tax collection percentage to

99.50%



Sales Taxes revenue
are projected to
increase

12.22%

from the current year
approved budget

Total # of Durham
County Employees
(Full – Time Equivalents)

2,242.26



38.72 new General Fund employees

4 new Enterprise Fund employees

State mandated increase in
County contribution to the Local
Government Employees
Retirement System (LGERS) from

11.39%

to

12.14%



and from

12.04%

to

13.10%

for Local Law
Enforcement Officers
(LEO)

Increase merit pay to **3 – 4%** to
support the Pay for Performance
system

\$2.8 million





2.5 – 3.5% COLA

starting July 1st

\$4.5 million



Budget Highlights


Ongoing current expense funding to Durham Public Schools increases **\$10.95** million  to **\$177,151,627** or **6.59%**

 Local expense per pupil funding increases to **\$4,361**, up **\$387** from FY 2021 – 22


 DCo is continuing its contract with Cigna as the administrator of our health insurance plan 

\$4.36 million increase in general fund benefits plan expenses


 **70** New and Replacement Vehicles for Durham County Departments **\$3.49** million 

 **\$6.82** million

Marked as a potential revenue from The American Rescue Plan Act (ARPA)

 The General Fund balance appropriation increased from **\$23.26** million to **\$28.85** million

Annual debt service payments decreased from **\$80.98** million to **\$76.01** million

 with dedicated property tax staying at **8.61¢**

Durham County Strategic Plan



Goal 1: COMMUNITY EMPOWERMENT AND ENRICHMENT

Goal Statement: Provide access to educational, vocational, economic and cultural opportunities while empowering citizens to choose pathways for their own success.

Objectives

- Education** – Provide and support learning and enrichment opportunities that support educational achievement and life success
- Workforce Development** – Strengthen the workforce by supporting the provision of effective education, training and workforce supports, particularly for hard-to-employ groups
- Family Success** – Support and provide programs, services and systems which improve life skills and increase family success and prosperity
- Cultural Opportunities** – Foster a strong, diverse, artistic and cultural environment



Goal 2: HEALTH AND WELL-BEING FOR ALL

Goal Statement: Improve 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 and human services available to people in need.

Objectives

- Healthy Lives** – Increase the number of healthy years that residents live
- Healthy Community** – Increase the quality of life in Durham County
- Healthy Children and Youth** – Support the optimal growth and development of children & youth



Goal 3: SAFE COMMUNITY

Goal Statement: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies and ensure accessible and fair justice.

Objectives

- Emergency Response Services** – Increase safety and security throughout the community by responding to emergency crisis situations
- Criminal Justice Services** – Improve life outcomes for people involved in the criminal justice system
- Prevention Services** – Reduce the number of people entering and involved with the criminal justice system
- Emergency Management Services** – Enhance Durham's ability to decrease harmful impacts of emergency events on people and property
- Community Services** – Increase residents' ability to help themselves and others be safe and



Goal 4: ENVIRONMENTAL STEWARDSHIP & COMMUNITY PROSPERITY

Goal Statement: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

Objectives

- Natural Resource Stewardship and Protection** – Protect and steward natural resources through comprehensive compliance and educational programs
- Community Prosperity** – Promote and support the community and economic vitality for all residents of Durham County
- Development and Community Services** – Provide responsive and efficient services to promote community prosperity, smart growth and quality development for all residents of Durham County



Goal 5: ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT

Goal Statement: An effective organization committed to continuous innovation, exceptional customer service, transparency and fiscal responsibility.

Objectives

- Customer Engagement and Responsiveness** – Bolster engagement and responsiveness to both internal and external customers
- Talented Workforce** – Attract, recruit and retain talented workforce
- Sound Business Systems** – Ensure sound fiscal, operational and technology systems
- Performance Management and Accountability** – Improve the strategic use of data to promote ongoing process improvement, innovation and accountability






Introduction

In FY 2016-17, Durham County citizens, Commissioners, and staff embarked on a “refresh” of the Durham County Strategic Plan. The update involved a deliberate process of outreach and engagement with key County stakeholders to ensure varied perspectives and interests were represented. In seeking community input for the Strategic Plan, a series of meetings were held to solicit input from diverse stakeholder groups across all County demographics (i.e. Senior Citizens, Hispanic Advocacy Organizations, etc.) Innovative methods of using technology were also used to solicit community input for the plan such as connecting to citizens through social media and online community forums. Finally, County leaders also received input from about 550 County employees as part of the update process.

As the plan was being refreshed, the County was also coordinating alignment of the Strategic Plan with Durham County’s change management model, Managing for Results (MFR), implemented across all County Departments in 2014. Aligning the MFR model with the Strategic Plan improves County effectiveness at achieving Strategic Plan goals and directs the development of County departmental work plans for current and future years.

Once community outreach and engagement processes ended, the process resulted in a refreshed Durham County Strategic Plan which was finalized and published in 2017. The full Durham County Strategic Plan can be found here: <https://www.dcomanagingforresults.org/>.

The refreshed plan established the following five community wide Strategic Plan Goals:

-  Goal 1: Community Empowerment and Enrichment
-  Goal 2: Health and Well-Being for All
-  Goal 3: Safe Community
-  Goal 4: Environmental Stewardship and Community Prosperity
-  Goal 5: Accountable, Efficient, and Visionary Government

Within each of the five goal areas, the refreshed Strategic Plan included a series of global metrics that serve as a means with which to gauge overall County progress toward achieving Strategic Plan Goals. The metrics (measures) include 17 “Community” Indicators, which are broad and high-level gauges of the community which can be used to inform the creation of community wide policy and overarching progress toward the five Strategic Plan goals.

Initial data collection and analysis of the 17 Strategic Plan Community Indicators has been compiled with basic trend analysis and benchmarking of the indicators included on subsequent pages. Additional measures related to Strategic Plan objectives and implemented strategies are defined in the Strategic Plan document noted above, and will be reported on at least bi-annually in a separate, more detailed document for citizen, Commissioners, and County staff assessment and programmatic review. This in-depth review process will continually direct organizational focus towards strategies and services that support Strategic Plan goals. Ultimately that organizational focus and service provision will inform budget allocations which is where the Strategic Plan connects to the annual budget document. As the Strategic Plan implementation process evolves more specific related measures will be included in the annual budget document to support specific dollar allocations.

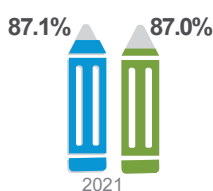
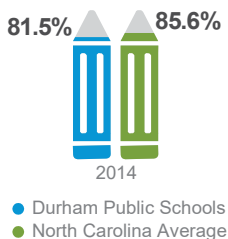
Reporting tools and mechanisms to monitor all aspects of the Strategic Plan that, in turn, will assist internal and external County Stakeholders in achieving Strategic Plan Goals, are currently being developed. These tools will also allow citizens to view and assess Strategic Plan progress always using appropriate metric dashboards. Finally, the Budget and Management Services department has increased its capacity to assist other County departments with deepening their integration of departmental workplans and the Managing for Results process with the Strategic Plan Goals (and objectives and strategies).



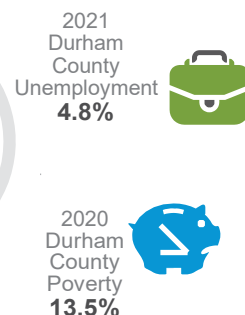
GOAL 1

Community Empowerment and Enrichment

Four-Year High School Graduation Rate



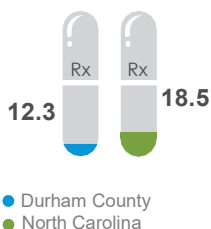
Housing | Unemployment | Poverty Rates



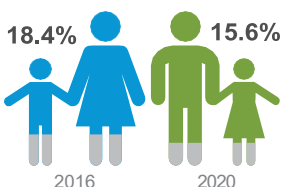
GOAL 2

Health and Well-Being for All

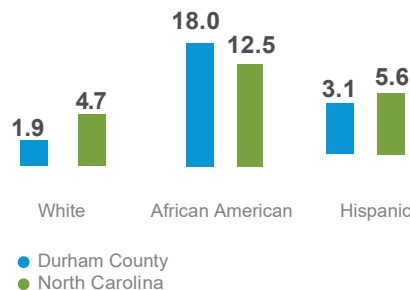
Drug Overdose Death Rate* Per 100k Pop



Uninsured Durham County Adults Rate



2019 North Carolina Infant Mortality Rates*



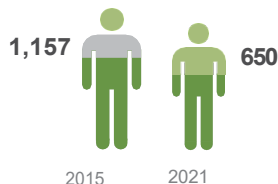
GOAL 3

Safe Community

Crime Rate*: Durham County

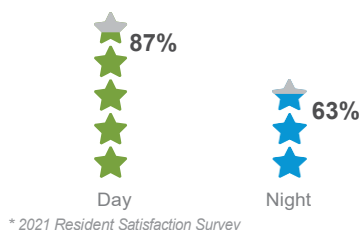


Number of Residents Involved in the Criminal Justice System*



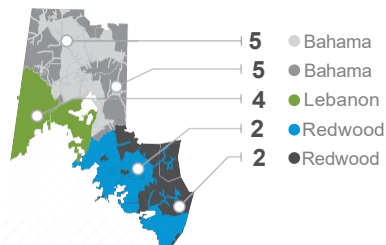
*(rate per 100k persons in the County population)

Percentage of Residents that Feel Safe Walking Alone in Their Neighborhood*



* 2021 Resident Satisfaction Survey

ISO Insurance Ratings Durham County Volunteer Fire Districts

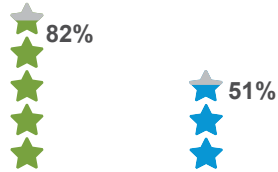




GOAL 4

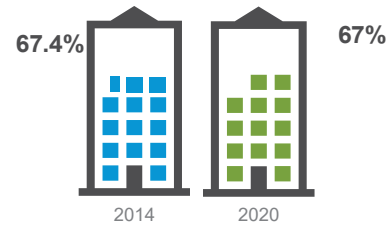
Environmental Stewardship and Community Prosperity

Percentage of Residents Who Said
the Community is a Good Place to Live*



Durham County National Benchmark
* 2021 Resident Satisfaction Survey

Durham County
Employment



GOAL 5

Accountable, Efficient, and Visionary Government

Percentage of Residents Who Were
Satisfied with the Quality of Services
Provided by the County*



Durham County National Benchmark
* 2021 Resident Satisfaction Survey

Percentage of Residents Who Said
the Value Received for Local Taxes
and Fees is Good or Excellent*



Durham County National Benchmark
* 2021 Resident Satisfaction Survey

Bond Rating



Maintain Durham County
Triple A Bond Rating



**DURHAM
COUNTY**

Community Indicators: Select Trend & Benchmark Data

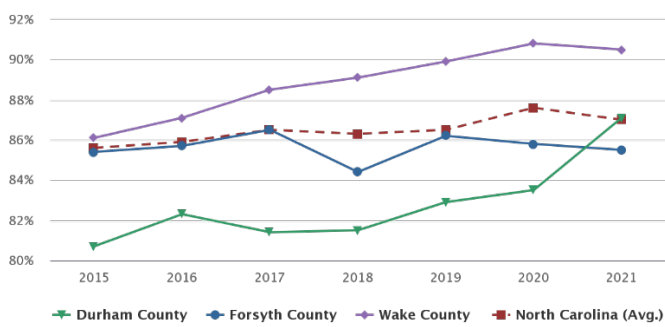
Strategic Plan



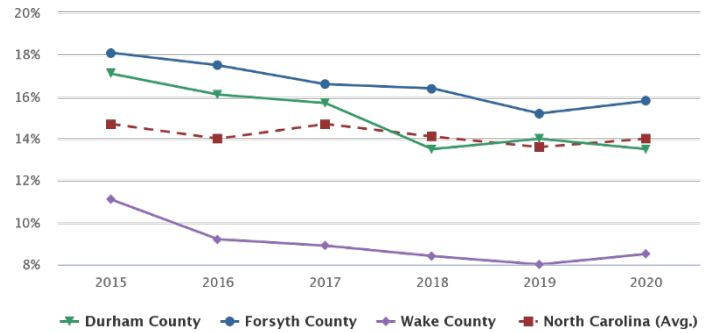
GOAL 1

Community Empowerment and Enrichment

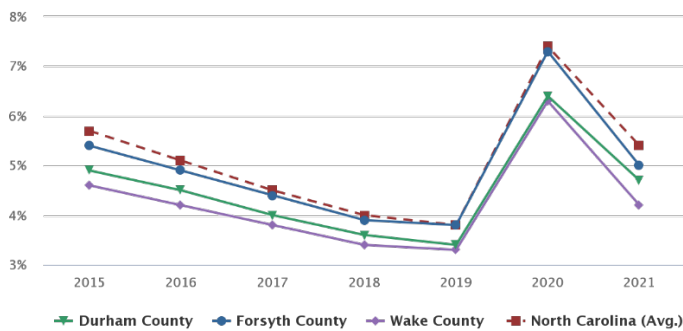
DPS high school / four-year graduation rate



Percentage of population living in poverty



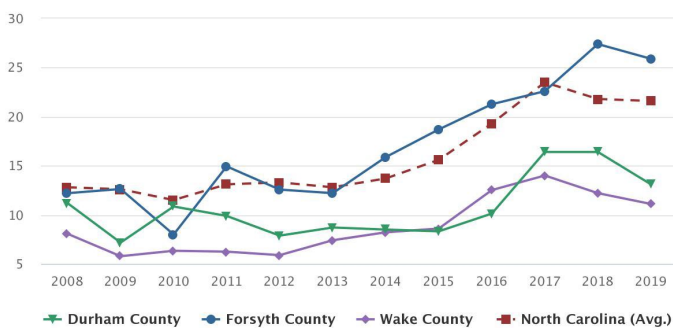
Local unemployment rate



GOAL 2

Health and Well-Being for All

Drug overdose death rate





**DURHAM
COUNTY**

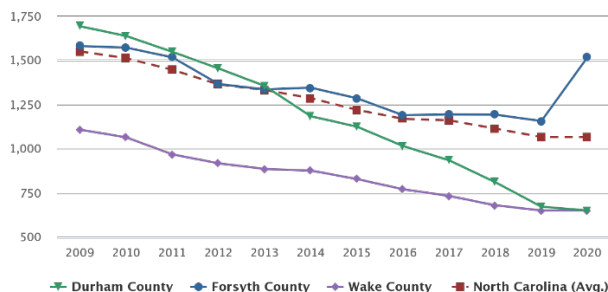
Community Indicators: Select Trend & Benchmark Data

Strategic Plan



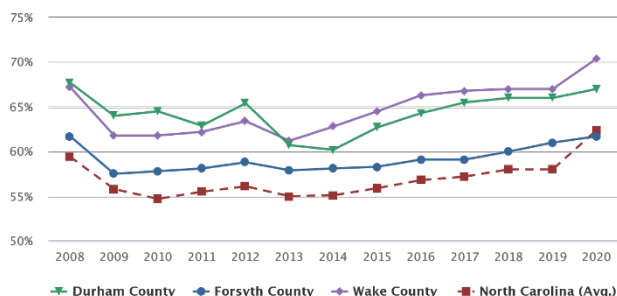
GOAL 3 Safe Community

Number of residents involved in the criminal justice system



GOAL 4 Environmental Stewardship and Community Prosperity

Employment growth (percent employment)



SOURCES:

DPS high school / 4-year graduation rate: <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/cohort-graduation-rates>.
Durham County Renters Who Have Difficult Affording Their Home: <https://nchousing.org/wp-content/uploads/2017/01/NCH-CountyProfile-Durham.pdf>
Local unemployment rate: US Bureau of Labor Statistics: https://www.bls.gov/regions/southeast/nc_durham_msa.htm.
Percentage of population living in poverty: US Census Bureau: <https://data.census.gov/cedsci/table?q=DP03&g=1600000US3719000&tid=ACSDP5Y2015.DP03>
Drug overdose death rate: CDC: <https://www.cdc.gov/nchs/nvss/vsrr/drug-overdose-data.htm>.
Percentage of uninsured adults and children: US Census Bureau: <https://data.census.gov/cedsci/table?q=health%20insurance&g=0500000US37063&tid=ACSST5Y2016.S2701>
Infant mortality rates by race/ethnicity: North Carolina State Center for Health Statistics: <https://schs.dph.ncdhhs.gov/data/vital.cfm>.
Crime Rate Durham County (violent crime): North Carolina State Bureau of Investigation: <https://crime.reporting.ncsbi.gov/>
Number of residents involved in the criminal justice system: NC Office of State Budget and Management: <https://linc.osbm.nc.gov/pages/home/>
Percentage of residents that reported that they feel very safe or safe (day/night in neighborhood), according to the Resident Satisfaction Survey: 2021 Resident Satisfaction Survey: <https://www.dconc.gov/home/showpublisheddocument/36358/637822411391700000>
ISO insurance ratings for each fire department: Durham Open Data Portal: <https://live-durhamnc.opendata.arcgis.com/>.
Percentage of residents who rated the community as good or excellent as a place to live, according to the Resident satisfaction Survey: 2021 Resident Satisfaction Survey: <https://www.dconc.gov/home/showpublisheddocument/36358/637822411391700000>
Employment growth (percent employment): US Census Bureau: <https://data.census.gov/cedsci/table?q=employment&g=0500000US37063&tid=ACSDP5Y2020.DP03>
Percentage of Residents who were very satisfied or satisfied with the overall quality of services provided by the County: 2021 Resident Satisfaction Survey: <https://www.dconc.gov/home/showpublisheddocument/36358/637822411391700000>
Residents who rated the value received for local taxes and fees as good or excellent: 2021 Resident Satisfaction Survey: <https://www.dconc.gov/home/showpublisheddocument/36358/637822411391700000>
Maintain Durham County Triple A Bond Rating: Annual Financial Reports: Durham County: <https://www.dconc.gov/county-departments/departments-f-z/finance/annual-financial-reports>.

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Ordinance

The legally adopted plan for raising and spending money in a Fiscal Year for Durham County.



ANNUAL BUDGET ORDINANCE

Durham County

North Carolina

FY 2022-23

WHEREAS the proposed budget for Fiscal Year 2022-23 (FY 2022-23) was submitted to the Board of Commissioners on May 9, 2022, by the Durham County Manager and filed with the Clerk to the Board on that date pursuant to G.S. 159-11;

WHEREAS, on May 23, 2022, the Durham County Board of Commissioners held a public hearing on the budget pursuant to G.S. 159-12;

WHEREAS, on June 13, 2022, the Durham County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners considers sufficient and proper in accordance with G.S. 159-13;

BE IT ORDAINED by the Durham County Board of Commissioners that for the purpose of financing the operations of Durham County, North Carolina for the fiscal year beginning July 1, 2022, and ending June 30, 2023, there are hereby appropriated from taxes and other revenues the following by function and fund.

Section 1: Summary of Appropriations by Fund and Function - Fiscal Year 2022-23

Fund and Function	General Fund	Swap Fund	Capital Financing Fund	Public Art Fund	Reappraisal Reserve Fund	LEO Separation Allowance Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	Total
General Government	\$153,588,500	\$1,500,000	\$92,048,536		\$710,432	\$650,000	\$2,606,546	\$76,009,637	\$750,000	\$327,863,651
Public Safety	\$73,693,564						\$9,883,588			\$83,577,152
Transportation	\$1,273,389									\$1,273,389
Environmental Protection	\$4,996,509			\$500,000					\$2,230,824	\$7,227,333
Econom. & Physical Devlp.	\$9,566,211						\$1,855,036			\$11,421,247
Human Services	\$98,362,911									\$98,362,911
Education	\$194,200,324									\$194,200,324
Cultural & Recreational	\$13,289,034									\$13,289,034
Utilities									\$12,124,580	\$12,124,580
Total	\$548,970,442	\$1,500,000	\$92,048,536	\$500,000	\$710,432	\$650,000	\$14,345,170	\$76,009,637	\$15,105,404	\$749,839,621

Section 2: Summary of Revenues by Fund and Revenue Category - Fiscal Year 2022-23

Fund and Revenue Category	General Fund	Swap Fund	Capital Financing Fund	Public Art Fund	Reappraisal Reserve Fund	LEO Separation Allowance Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	Total
Taxes	\$418,380,567		\$41,339,366				\$11,683,622			\$471,403,555
Licenses and Permits	\$540,000								\$637,500	\$1,177,500
Intergovernmental	\$68,844,966						\$1,250,000			\$70,094,966
Contributions and Donations	\$281,008									\$281,008
Investment Income	\$1,505,000		\$10,000					\$225,881		\$1,740,881
Rental Income	\$133,316									\$133,316
Sewer Connection Fees									\$900,000	\$900,000
Service Charges	\$30,838,586							\$500,000	\$10,000	\$31,348,586
Enterprise Charges	\$12,000								\$13,557,404	\$13,569,404
Other Revenues	\$276,325	\$1,500,000							\$500	\$1,776,825
Transfers In	\$28,158,674		\$50,699,170	\$500,000	\$710,432	\$650,000	\$1,411,548	\$75,283,756		\$157,413,580
Total	\$548,970,442	\$1,500,000	\$92,048,536	\$500,000	\$710,432	\$650,000	\$14,345,170	\$76,009,637	\$15,105,404	\$749,839,621

Section 3. For the purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the county on January 1, 2023, at an anticipated collection rate of 99.50 percent. Rates are per \$100.00 of assessed valuation of taxable property.

District	Rate
Durham County-countywide	\$0.7222

Section 4. For the purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the county on January 1, 2023, at the anticipated collection rates noted below. Rates are per \$100.00 of assessed valuation of taxable property.

District	Rate	Collection Rate	Rate	Collection Rate	
Bahama Fire District	\$0.0987	98.7%	Redwood Fire District	\$0.1225	98.3%
Eno Fire District	\$0.0786	98.3%	Durham Fire & Rescue		
Lebanon Fire District	\$0.1251	98.7%	Service District	\$0.1549	98.7%
New Hope District	\$0.0756	98.7%			

Section 5. There is hereby levied a tax at the rate shown below, per \$100.00 valuation of property listed for taxes as of January 1, 2023, for property located within the Durham County portion of the Durham-Wake Counties Research Triangle Park Research and Production Service District for the raising of revenue for said district. The anticipated collection rate is 98.7 percent.

	Tax Rate	Appropriation
Research & Production Service District	\$0.0780	\$1,623,320

There is hereby appropriated to the Durham-Wake Counties Research and Production Service District from the net proceeds of this tax the amount of \$1,604,212 for use in said district in such manner and for such expenditures as is permitted by law from the net proceeds of this tax. In the event the actual net proceeds from the tax levy of the Research and Production Service District exceed the appropriated amount, the actual net proceeds from the tax shall constitute the appropriation from said tax levy.

Section 6. Charges for services and fees by county departments are levied in the amounts set forth in the attached Fee and Other Charges Schedules. (See Attachments 1-6)

Section 7. The following authorities shall apply to transfers and adjustments within the budget:

- a) The County Manager may authorize transfers within a function up to 15% cumulatively without report to the Board.
- b) The County Manager may transfer amounts up to \$20,000 between functions of the same fund with a report to the Board of Commissioners at the subsequent regular meeting of the Board.
- c) The Budget Officer may approve intradepartmental transfer requests between appropriation units and between departmental programs within the limits of the approved budget.
- d) The County Manager may enter into the following agreements within funds:
 - Form and execute grant agreements within budgeted appropriations;
 - Execute leases of up to \$15,000 for normal and routine business within budgeted appropriations (County as Tenant only);
 - Enter consultant, professional, maintenance, or other service agreements of up to \$40,000 within budgeted appropriations;
 - Approve renewals for service and maintenance contracts and leases;
 - Purchase of apparatus, supplies, materials or equipment and construction or repair work not requiring formal bids by law;
 - Reject any and all bids and re-advertise to receive bids;
 - Waive any bonds or deposits, or performance and payment bonds requirements when authorized or permitted by applicable law.
- e) County Manager can transfer between functions, and/or funds for merit, pay plan adjustments, health benefits, reclassifications, and LEO Separation Allowance.
- f) Transfers between funds and transfers from the contingency account may be executed **only** by the Board of Commissioners.

Section 8. In accordance with North Carolina General Statute 115D-54, the following appropriations are made to Durham Technical Community College. All accumulated and unexpended and unencumbered amounts at the end of the fiscal year shall be reported to Durham County within 30 days of the completion of the external audit.

Current Expense	\$9,200,934
<u>Capital Outlay</u>	<u>\$542,500</u>
Total Appropriation	\$9,743,434

- a) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that Durham Technical Community College allocates current expense funding of \$1,892,670 for needs based financial assistance for enrolled students from Durham County and the Gateway to College program (an educational option for DPS students between the ages of 16-21 who have dropped out of high school but have a desire to now earn a diploma.)

Section 9. In accordance with G.S. 115C-429(b), the following appropriations are made to the Durham Public Schools. The budget resolution adopted by the Durham Public Schools Board of Education shall conform to the appropriations set forth in the budget ordinance.

The total local appropriation for Durham Public Schools for FY 2022-23 is as below:

		*Includes Article 46 Sales Tax Revenue:	DPS	Pre-K
Current Expense*	\$171,151,627			
Capital Outlay	\$6,000,000	<i>FY 2020-21 Over-collection</i>	\$1,476,640	\$0
Total Appropriation	\$177,151,627	<i>FY 2022-23 Estimated Revenue</i>	<u>\$12,685,680</u>	\$0
		<i>Board Policy Pre-K amount</i>		<u>\$508,140</u>
		<i>FY 2019-20 Article 46 Total</i>	\$14,162,320	\$508,140

- a) In addition, the Durham Public Schools budget should reflect local appropriations by purpose, function, and object. Once adopted, such resolution shall not be amended without the prior approval of the Board of Commissioners if the cumulative effect of such amendment would be to increase or decrease the amount of county appropriations allocated by purpose, function, or object by 15 percent or more.
- b) The Board of Commissioners and the County Manager shall be informed in writing of the audited fund balance amounts within 30 days of completion of the external audit.
- c) Transfers between capital outlay and current expense shall be approved by the Board of Commissioners.
- d) Durham Public Schools is authorized to use Public School Building Capital Funds, and Lottery Funds for capital outlay requests, with the approval of the Board of Commissioners.
- e) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that the Board of Education allocate current expense funding of \$508,140 for expanded support of Durham Public School related Pre-Kindergarten programs.
- f) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that the Board of Education allocate current expense funding in support of a minimum \$15 an hour living wage for DPS classified employees.
- g) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that the Board of Education support \$5.3 million of anticipated state salary, benefits, and fixed cost increases as proposed by the Board of Education through increased local current expense funding, and an additional \$4 million of increased local current expense funding for Board of Education requested teacher salary supplement increases
- h) Board of Education members shall receive a monthly stipend of \$1,667 and the Board Chair shall receive a monthly stipend of \$1,875.

The annual local appropriation (including debt service) exceeds the required merger agreement rate of \$1,960 per pupil.

Section 10. The 2022-23 local teacher salary supplement schedule starts at \$6,450 in the first two years for a teacher with a Bachelor's degree and subsequently increases by \$155 per year up to \$11,050 for teacher with a Bachelor's degree and 31+ years of experience. The starting supplement and annual step increases are higher for teachers with advanced degrees and/or National Board certification.

Section 11. In accordance with G.S. 159-13.1, the following financial plans for intragovernmental service funds are hereby approved.

RISK MANAGEMENT FUND

Revenue	\$4,973,674
Expense	\$4,973,674

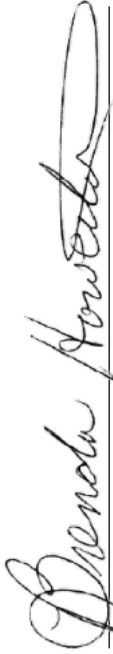
BENEFITS PLAN FUND


Revenue	\$38,750,565
Expense	\$38,750,565

Section 12. This ordinance incorporates the County's Capital Financing Policy to designate up to 20% of dedicated revenues as County Contribution for pay-as-you-go projects. For Fiscal Year 2022-23, the County Contribution is designated at 19.12%.

Section 13. In accordance with G.S. 159-13, a copy of this ordinance shall be filed with the County Manager, the Finance Officer, the Clerk to the Board, and the County Tax Administrator.

Adopted this the 13th day of June 2022.


Brenda Howerton, Chair


Monica Toomer, Clerk to the Board

**FY 2022-23 Approved Fees and
Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Lines highlighted in Yellow in this table are new or updated fees for FY 2022-23			
All Departments			
	8.5 x 11 paper copies	\$0.05/page (unless otherwise stated)	\$0.05/page (unless otherwise stated)
Board of Elections			
	Reports - 8.5 x 11 paper	\$0.05/page	\$0.05/page
	Diskettes and CDs - processing fee	\$5	\$5
	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	\$1
	Maps	8 ½" 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	\$10
General Services			
	Solid Waste Management fee (County)	\$164/year	\$165/year
	Solid Waste Management fee (City)	\$164/year	\$165/year
	Solid Waste Management fee (out of County users)	\$250/year	\$250/year
Library			
	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	\$45
	Uncollected Interlibrary Loan	\$11 per uncollected out of County Interlibrary Loan	\$11 per uncollected out of County Interlibrary Loan
	Makerspace Fees	\$.25 per gram of 3-D printed PLA Card Stock – 8 ½" x 11" = \$0.50 per sheet 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" = \$20	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" = \$20
	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
Sheriff			
	Gun Permits (Issued)	\$5	\$5
	Driver/Criminal History Fees	\$10	\$10
	Fingerprinting Fees (2 cards)	\$15	\$15
	Fingerprinting Fees (Concealed Weapon)	\$10	\$10
	Fingerprinting Fees (thumbprint)	\$5	\$5
	Concealed Weapon Permits	\$90	\$90
	Concealed Weapon Permits - Renewal	\$75	\$75
	Concealed Weapon Permits - Duplicate	\$15	\$15
	Concealed Weapons Permit - Lamination	\$3	\$3
	Report Copies	\$3	\$3
	Civil Process (in state)	\$30	\$30

**FY 2022-23 Approved Fees and
Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Sheriff continued			
	Civil Process (out of state)	\$100	\$100
	Security Card	\$10	\$10
	US Marshals Federal Detainee Housing	\$100/day	\$100/day
	US Marshals Federal Detainee Transport	\$28/hour	\$28/hour
	State Prisoner Reimbursement	\$18	\$18
	State Inmate Backlog	\$40	\$40
	Inmate Mail Returns	\$1	\$1
	DVD/CD copy	\$5	\$5
	SMCP Per Diem Housing	\$40	\$40
	SMCP Transports Fee (Hourly)	\$25	\$25
Animal Services			
	Impoundment		
	1st offense + boarding fee + civil penalty	\$25	\$25
	2nd offense + boarding fee + civil penalty	\$60	\$60
	3rd offense + boarding fee + civil penalty	\$95	\$95
	4th offense and subsequent offenses	\$150	\$150
	Boarding		
	Dogs	\$12/day	\$12/day
	Cats	\$8/day	\$8/day
	Civil penalties		
	1st offense	\$50	\$50
	2nd offense	\$100	\$100
	3rd offense and subsequent offenses	\$150	\$150
	Failure to vaccinate dog/cat	\$250	\$250
	Animal Rabies vaccination (at shelter or animal control office)	\$10	\$10
	Animal Rabies vaccination (field vaccinations)	\$20	\$0
	Euthanasia at the shelter	\$50	\$0
	Surrendered animals picked up in the field	\$20	\$0
Public Health			
Nutrition	MNT, initial visit, 15 minute unit	\$36.38	\$36.38
	MNT, subsequent visit, 15 minute unit	\$31.48	\$31.48
	DSMT individual visit, 30 minute unit	\$54.24	\$54.24
	DSMT group session of 2 or more, 30 minute unit	\$14.96	\$14.96
	Patient Education group visit	\$5.00	\$5.00
Community Health	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	\$0.00	\$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)	\$20.45	\$0.00
	Pneumonia Vaccine (PneumoVax)	\$113.07	\$113.07
	Meningococcal	\$127.44	\$127.44
	Herpes Zoster (Shingles) vaccine	\$229.93	\$229.93
	Hepatitis B (ped)	\$20.45	\$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	\$83.49	\$91.29

**FY 2022-23 Approved Fees and
Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Public Health continued			
Community Health continued	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	\$42.70	\$50.22
	OV, Est, Limited	\$82.81	\$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	\$291.20	\$292.53
	New Preventive age 65>years	\$291.20	\$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	\$47.04	\$93.79
	Mirena IUD	\$316.24	\$248.90
	IUD Device (Paragard)	\$229.22	\$252.89
	Etonogestrel Implant system (Nexplanon)	\$408.82	\$399.99
	Risk Screen - PMH	\$50.00	\$73.50
	Postpartum-PMH	\$150.00	\$220.50
	Childbirth Education Class	\$10.86	\$12.77
	DSV Counseling	\$87.09	\$128.02
	FP Pregnancy Test Counseling	\$87.09	\$128.02
	Postpartum Visit	\$87.09	\$128.02
	Behavioral health Counseling	\$87.09	\$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	\$45.00	\$20.97
	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)	\$20.45	\$0.00
	Twinrix	\$97.25	\$121.56
	HIB (pedvax)	\$20.45	\$20.45
	HIB (ActHIB)	\$20.45	\$20.45
	Gardasil-HPV Females/males 9-26 payor 6	\$216.40	\$232.00
	Prenar 13	\$20.45	\$20.45
	Pre-Exposure Rabies	\$304.45	\$304.45
	Rotavirus	\$20.45	\$0.00
	Flu (6-35 months)	\$37.27	\$38.08
	Kinrix (DTaP-IPV)	\$20.45	\$0.00
	Pentacel (DTaP-IPV Hib)	\$20.45	\$0.00
	DTaP	\$20.45	\$0.00
	MMR, Live	\$89.05	\$89.05
	IPV	\$20.45	\$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

**FY 2022-23 Approved Fees and
Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Public Health continued			
Community Health continued	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	\$0.00	\$0.00
	#PPD Negative	\$0.00	\$0.00
	#PPD Not Read	\$0.00	\$0.00
	Phone Interpretation	\$0.00	\$0.00
	RN services up to 15 minutesX _____ units	\$19.50	\$27.33
	STD Control Treatment (RN) X _____ units	\$19.50	\$19.50
Dental	Periodic Oral Exam	\$45.22	\$45.22
	Limited Oral Exam (Palliative (emergency) treatment of dental pain-minor procedure	\$75.97	\$75.97
	Oral Exam, under 3 yrs	\$69.64	\$69.64
	Comp Exam, new/existing pt.	\$80.50	\$80.50
	Detailed, extensive oral exam	\$136.00	\$136.00
	Limited Oral Reevaluation	\$53.36	\$53.36
	Intraoral, incl. bitewings	\$105.00	\$105.00
	Intraoral, periapical, first	\$26.23	\$26.23
	Intraoral, periapical, addl.	\$23.52	\$23.52
	Intraoral, occlusal film	\$41.61	\$41.61
	Bitewing, single	\$26.23	\$26.23
	Bitewing, two	\$42.51	\$42.51
	Bitewing 3	\$46.00	\$46.00
	Bitewing, four	\$59.69	\$59.69
	Panoramic film	\$123.01	\$123.01
	Prophylaxis Adult	\$94.97	\$94.97
	Prophylaxis Child	\$66.03	\$66.03
	Topical Fluoride varnish < 21	\$60.60	\$60.60
	Topical application of fluoride – excluding varnish	\$60.60	\$60.60
	Oral Hygiene Instruction	\$0.00	\$0.00
	Sealant – per tooth	\$51.55	\$51.55
	Interim caries arresting medicament application - per tooth	\$31.00	\$31.00
	CARIES PREVENTIVE MEDICAMENT APPLICATION - PER TOOTH		\$31.00
	Space Maintainer - unilateral	\$333.75	\$333.75
	SPACE MAINTAINER - FIXED - BILATERAL, MAXILLARY	\$466.70	\$466.70
	SPACE MAINTAINER - FIXED - BILATERAL, MANDIBULAR		\$356.00
	Amalgam: One Surface Primary or Permanent	\$112.15	\$130.00
	Amalgam: 2 Surfaces	\$146.52	\$146.52
	Amalgam: 3 Surfaces	\$178.18	\$178.18
	Amalgam: 4 Surfaces	\$216.17	\$216.17
	Resin-based Composite: 1 Surface	\$140.19	\$140.19
	Resin-based Composite: 2 Surfaces	\$179.08	\$179.08
	Resin-based Composite: 3 Surfaces	\$218.88	\$218.88
	Resin-based Composite: 4 or More Surfaces	\$258.68	\$258.68
	Resin-based Composite: Crown Anterior	\$369.00	\$414.00
	Resin-based Composite: 1 Surface Posterior	\$163.71	\$163.71
	Resin-based Composite: 2 Surface Posterior	\$214.36	\$214.36
	Resin-based Composite: 3 Surface Posterior	\$265.91	\$265.91
	Resin-based Composite: 4 Surface Posterior	\$326.51	\$326.51
	Prefab Crown Stainless steel crown - PERM	\$300.28	\$300.28
	Resin-based Crown	\$320.18	\$300.28
	Prefab esthetic coated	\$295.00	\$327.00
	Sedative Filling	\$101.30	\$101.30
	Core Buildup, including pins	\$230.00	\$230.00
	Restoration	\$62.00	\$62.00
	Temp Crown (fractured tooth)	\$240.00	\$240.00
	Pulp Caps	\$75.88	\$75.88
	Therapeutic pulpotomy	\$165.00	\$165.00
	Endodontic Therapy	\$648.06	\$648.06
	Ginevectomy	\$563.00	\$563.00

**FY 2022-23 Approved Fees and
Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Public Health continued			
Dental continued	Periodontal Scaling/Root planing; 1-3 Teeth	\$151.00	\$151.00
	Periodontal Scaling/Root planing; 4+ Teeth	\$206.00	\$206.00
	Full mouth debridement	\$173.66	\$173.66
	Periodontal Maintenance	\$62.00	\$62.00
	Extraction, coronal remnants - deciduous	\$109.44	\$109.44
	Extraction – Erupted Tooth	\$145.62	\$145.62
	Surgical Extract. Erupted Tooth	\$256.87	\$256.87
	Removal Impacted Tooth Soft Tissue	\$263.00	\$263.00
	Prefab Crown Stainless steel Primary	\$265.66	\$265.66
	Removal Impacted Tooth: Partially Bony	\$199.00	\$199.00
	Removal Impacted Tooth: Completely Bony	\$199.00	\$199.00
	Removal Impacted Tooth: Completely Bony Unusual Surgical	\$232.02	\$232.02
	Surgical Removal of residual tooth roots	\$272.24	\$272.24
	Incision and drainage of abscess	\$287.62	\$287.62
	Nitrous Oxide (Analgesia)	\$64.22	\$64.22
Pharmacy	Prenavite	\$2.16	\$2.16
	Nitrofurantoin	\$0.58	\$0.40
	Cipro 250mg	\$0.06	\$0.57
	Cipro 500mg	\$0.11	\$0.20
	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	\$3.51	\$3.51
	Diflucan	\$0.73	\$0.73
	Antifungal Cream	\$1.50	\$1.50
	Chewable vitamins	\$2.53	\$2.53
	Ferrous Sulfate	\$0.01	\$0.02
	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	\$3.69	\$3.69
	Ferrous Gluconate	\$0.05	\$0.05
	Terconazole	\$3.07	\$3.07
	Yasmin	\$3.64	\$3.64
	Depo	\$24.38	\$24.38
	NuvaRing	\$8.34	\$0.00
Environmental Health	Well Permit	\$425.00	\$425.00
	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 (0-2 acres)	\$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

**FY 2022-23 Approved Fees and
Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Public Health continued			
Environmental Health continued	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)	\$150.00	\$150.00
	Well Repair Permit	\$0.00	\$0.00
	Lab	\$5.71	\$6.21
Lab	Venipuncture	\$5.71	\$6.21
	Conventional System Septic Permit	\$200.00	\$200.00
	Basic Metabolic Panel	\$13.70	\$16.28
	Comprehensive Metabolic Panel	\$14.39	\$17.59
	Lipid Panel	\$20.87	\$20.87
	Hepatic Function Panel	\$13.18	\$16.15
	Urinalysis	\$4.62	\$7.75
	Urine Micro	\$4.77	\$8.44
	Pregnancy Test, Urine - Result Positive+	\$10.07	\$16.29
	Pregnancy Test, Urine - Result Negative -	\$10.07	\$16.29
	Albumin	\$12.20	\$14.18
	Bilirubin, Total	\$12.22	\$14.18
	Bilirubin, Direct	\$12.20	\$14.22
	Calcium	\$12.19	\$14.18
	Carbon Dioxide	\$12.22	\$14.18
	Chloride	\$12.37	\$14.18
	Cholesterol, Total	\$12.35	\$14.22
	Creatinine (blood)	\$12.16	\$14.18
	Glucose	\$12.20	\$14.18
	Glucose Challenge (GCT)	\$12.20	\$14.18
	GTT - 3 hour	\$29.07	\$32.97
	GTT - 3 hour	\$29.07	\$32.97
	HDL	\$13.39	\$15.54
	Alkaline Phosphatase	\$12.24	\$14.18
	Potassium	\$12.37	\$14.18
	Total Protein	\$12.18	\$14.19
	Sodium	\$12.37	\$14.18
	Aspartate Amino Transferase (AST)	\$12.20	\$14.18
	Alanine Amino Transferase (ALT)	\$12.22	\$14.18
	Triglycerides	\$12.42	\$14.22
	BUN (Blood Urea Nitrogen)	\$12.21	\$14.18
	Uric Acid	\$12.22	\$14.22
	Hemoglobin (Hgb)	\$8.48	\$11.13
	CBC with automated diff. & platelets	\$8.48	\$11.13
	RPR	\$8.56	\$11.02
	RPT Titer	\$11.23	\$13.81
	SARS-CoV-2	\$100	\$100.00
	Dark Field	\$16.40	\$17.81
	Gram Stain	\$7.10	\$9.80
	Wet Prep	\$5.78	\$8.36
	Chlamydia	\$32.80	\$32.80
	Gonorrhea	\$32.80	\$32.80
	Trichomonas Detection	\$20.80	\$29.84
Register of Deeds			
	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	19 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	\$10

**FY 2022-23 Approved Fees and
Other Charges Schedule**

Division	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Register of Deeds Continued			
	Additional assignment instrument index reference, each	\$10	\$10
	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
	Right of way plans	\$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	\$5
	Notary public qualification	\$10	\$10
	Marriage licenses	\$0	\$0
	Issuing a license	\$60	\$60
	Issuing a delayed certificate with 1 certified copy	\$30	\$30
	Proceeding for correction with 1 certified copy	\$20	\$20
	Certified Copies of birth, death and marriages	\$10	\$10
	Passport Execution Fees	\$35	\$35
Office of Emergency Services			
Emergency Management			
	Non Extremely Hazardous Substances Above Reporting Threshold	\$65	\$65
	Extremely Hazardous Substances Above Reporting Threshold	\$125	\$125
	Clean Air Act 112 Risk Management Plan (RMP) Regulated Facility	\$500	\$500
	Maximum Preparedness Fee Per Facility	\$7,500	\$7,500
Emergency Medical Services (EMS)			
	Treatment no Transport	\$250	\$250
	BLS NE A0428	\$371	\$473
	BLS E A0429	\$594	\$757
	ALS NE A0426	\$446	\$568
	ALS E A0427	\$706	\$899
	ALS 2 A0433	\$1,022	\$1,301
	Mileage A0425	\$12	\$16
	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	\$150
	Treatment (without transport)	\$250	\$250
	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	\$2,500

**FY 2022-23 Approved Sewer
Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2022-23			
Utilities			
Monthly Service Fees (County customers with City water)	Consumption Rate Charge	\$5.25/hundred cubic feet	\$5.78/hundred cubic feet
Monthly Service Fees (County customers without City water)	1 or 2 bedrooms	\$28.53	\$31.38
Monthly Service Fees (County customers without City water)	3 bedrooms	\$64.16	\$70.58
Monthly Service Fees (County customers without City water)	4 or more bedrooms	\$103.06	\$113.37
Monthly Service Fees (County customers without City water)	Commercial/ Church Facility		\$125.00
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
Construction Inspection Fees	Not Ready Inspection Fee		\$100.00
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (8" - 12")	Base -\$2 per linear foot; Re-Inspection - \$1 per linear foot (\$50 minimum)	Initial - \$3 per linear foot
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (above 12")	Base -\$4 per linear foot; Re-Inspection - \$2 per linear foot (\$100 minimum)	Initial - \$5 per linear foot
Construction Inspection Fees	Force Main		Initial - \$3 per linear foot
Construction Inspection Fees	Private Pump Station		Initial - \$500
Construction Inspection Fees	Sewer Lateral Inspection Fee	Base - \$300 per building connection; Re-Inspection - \$150 per building connection	Initial - \$300 per building connection
Construction Inspection Fees	Oil/Grease/Sediment Trap Inspection	Base - \$150 each; Re-Inspection - \$75 each	Initial - \$250 each unit
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - Single Family	Base - \$25 per lot; Re-Inspection - \$25 per lot	Initial - \$30 per lot; Re-Inspection - \$30 per lot
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - All Other Development	Base - \$100 per building connection; Re-Inspection - \$100 per building connection	Initial - \$100 per building connection
Construction Inspection Fees	Construction Re-Inspection / Failed Inspection Fee (Includes Sewer, Water, & Reclaimed)		\$100 per hour (based on Bookings)
Technology Fee	Technology Fee	4% of the review fee	5% of the review fee
Development Review Fees	Construction Review - Single Family House	Base - \$400; Re-Review - \$200	Base - \$400; Re-Review - \$200
Development Review Fees	Construction Review - Single Family / Townhome Development	Base - \$1200 + \$10/lateral; Re-Review - \$500	Base - \$1500 + \$15/lateral; Re-Review - \$800
Development Review Fees	Construction Review - Multi-Family Development	Base - \$1200 + \$50/building; Re-Review - \$500	Base - \$1500 + \$75/building; Re-Review - \$800
Development Review Fees	Construction Review - Municipal / Commercial / Industrial Development	Base - \$1200 + \$0.50/LF of main; Re-Review - \$500	Base - \$1500 + \$0.75/LF of main; Re-Review - \$800
Development Review Fees	Construction Review - Commercial / Industrial Development - Single Lateral only	Base - \$500; Re-Review - \$500	Base - \$600; Re-Review - \$350
Development Review Fees	Construction Review - Permit Application Re-Review		\$100 each Re-Review
Development Review Fees	Construction Review - Building Plumbing Plans - Restaurant / Cafeteria	Base - \$400; Re-Review - \$200	Base - \$500; Re-Review - \$300
Development Review Fees	Construction Review - Building Plumbing Plans - Other	Base - \$800; Re-Review - \$500	0
Development Review Fees	Construction Review - Core & Shell Building Plumbing Plans		Base - \$500; Re-Review - \$300
Development Review Fees	Construction Review - Building Plumbing Plans - Upfit		Base - \$800; Re-Review - \$450
Development Review Fees	Construction Review - Grease Trap / Pretreatment Units	Base - \$250; Re-Review - \$50	Base - \$250; Re-Review - \$50
Development Review Fees	Construction Review - Field Change - Single-Family House	\$50 each review	\$50 each review

**FY 2022-23 Approved Sewer
Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Development Review Fees	Construction Review - Field Change All other development	\$400 each review	\$500 each review
Development Review Fees	As-Built for Single Family House Review	Base - \$50; Re-Review \$50	Base - \$50; Re-Review \$50
Development Review Fees	As-Built for Commercial / Industrial Development - Single Lateral Only		Base - \$300; Re-Review \$200
Development Review Fees	As-Built for All Other Development Review	Base - \$200; Re-Review \$200	Base - \$300 + \$0.25/LF of main; Re-Review \$200
Development Review Fees	Sewer Video Inspection - Optional Review	\$3.00 per linear foot	\$3.00 per linear foot
Development Review Fees	Comment Review Meeting		\$150 per hour (150 minimum)
Development Review Fees	Sewer Video Inspection Each Reviews	\$500 (500 linear feet or less) + \$1.00 per linear foot over 500 linear feet	\$1.50 per linear foot (\$500 minimum)
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 1	\$50 Initial Review/\$25 Re-Review	\$50 Initial Review/\$25 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 2	\$100 Initial Review/\$50 Re-Review	\$100 Initial Review/\$50 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 3	\$300 Initial Review/\$150 Re-Review	\$300 Initial Review/\$150 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 4	\$500 Initial Review/\$250 Re-Review	\$500 Initial Review/\$250 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Exempt	\$50 Initial Review/\$50 Re-Review	\$50 Initial Review/\$50 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Minor Plat / Final Plat	\$75 Initial Review/\$75 Re-Review	\$75 Initial Review/\$75 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Major Plat	\$250 Initial Review/\$250 Re-Review	\$250 Initial Review/\$250 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat	\$500 Initial Review/\$500 Re-Review	\$500 Initial Review/\$500 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat Amendment	\$300 Initial Review/\$300 Re-Review	\$300 Initial Review/\$300 Re-Review
Development Review Fees	Variance Request		\$250
Development Review Fees	Alternative Design Application Fee - Minor	\$1,000	\$1,000
Development Review Fees	Alternative Design Application Fee - Major	\$2,500	\$2,500
System Development Fees	Single family (min. 2 bedrooms)	\$1242 each	\$1242 each
System Development Fees	Single family (each bedroom above 2)	\$619/bedroom	\$619/bedroom
System Development Fees	Multi-family units (apartments, duplexes, condominiums; min. 2 bedrooms)	\$1242 each	\$1242 each
System Development Fees	Multi-family units (apartments, duplexes, condominiums; each bedroom above 2)	\$619/bedroom	\$619/bedroom
System Development Fees	Multi-family (motels, hotels)	\$619/bedroom	\$619/bedroom
System Development Fees	Multi-family (motels, hotels with cooking facilities in room)	\$908/room	\$908/room
System Development Fees	Nursing/Rest home	\$310/bed	\$310/bed
System Development Fees	Office - per shift	\$130/person	\$130/person
System Development Fees	Factory - per shift	\$130/person	\$130/person
System Development Fees	Factory with showers - per shift	\$182/person	\$182/person
System Development Fees	Store/Shopping Center/Mall	\$517/1,000 sq. ft.	\$517/1,000 sq. ft.
System Development Fees	Store/Shopping Center/Mall with food service (ADD)	\$155/1,000 sq. ft.	\$155/1,000 sq. ft.
System Development Fees	Restaurant (greater of per seat or per 15 sq. ft. of dining area)	209	\$209
System Development Fees	Restaurant - 24-hour service	\$266/seat	\$266/seat
System Development Fees	Restaurant - single service (exclusive of fast food)	\$105/seat	\$105/seat
System Development Fees	School - day with cafeteria, gym, showers	\$80/student	\$80/student
System Development Fees	School - day with cafeteria only	\$66/student	\$66/student
System Development Fees	School - day with neither cafeteria nor showers	\$52/student	\$52/student
System Development Fees	School - boarding	\$310/person	\$310/person

**FY 2022-23 Approved Sewer
Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
System Development Fees	Church (not including food service, day care, camps)	\$14/seat	\$14/seat
System Development Fees	Miscellaneous (based on daily average flow of facilities not described above)	\$5.21*/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.	\$5.21*/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.
Surcharge Fees	BOD (Biochemical Oxygen Demand) <i>Surcharge is applied for discharge concentrations greater than 250 mg/L</i>	\$349.18/1,000 lbs.	\$349.18/1,000 lbs.
Surcharge Fees	TSS (Total Suspended Solids) <i>Surcharge is applied for discharge concentrations greater than 180 mg/L</i>	\$60.44/1,000 lbs.	\$60.44/1,000 lbs.
Surcharge Fees	TKN (Total Kjeldahl Nitrogen) <i>Surcharge is applied for discharge concentrations greater than 40 mg/L</i>	\$0.75/lb.	\$0.75/lb.
Surcharge Fees	TP (Total Phosphorous) <i>Surcharge is applied for discharge concentrations greater than 5 mg/L</i>	\$6.87/lb.	\$6.87/lb.
Industrial User Fees	Initial Permit Application Fee	\$500 per each point of discharge	Single-Tenant: \$1,500; Multi-Tenant: \$1,500 + \$100/tenant space; BSL: \$1,000; Flow Reporting Permit: \$800
Industrial User Fees	Permit Renewal Application Fee		Single-Tenant: \$600/discharge monitoring point; Multi-Tenant: \$600 + \$100/tenant space; BSL: \$500; Flow Reporting Permit: \$300
Industrial User Fees	Permit modification Fee	\$300 per each point of discharge	Single-Tenant: \$350/discharge monitoring point; Multi-Tenant: \$350 + \$50/tenant space; BSL: \$350; Flow Reporting Permit: \$300
Industrial User Fees	Authorization to Construct Fee	\$300	\$350
Industrial User Fees	Annual BSL Permit Maintenance Fee	\$500	\$600
Industrial User Fees	Annual Permit Maintenance Fee	\$1,000	Single-Tenant: \$1,200; Multi-Tenant: \$1,200; Flow Reporting Permit: \$500
Industrial User Fees	Industrial User Re-Inspection Fee	\$200	\$200
Industrial User Fees	Supplemental Document Review Fee	\$75 per document	\$85 per document
Industrial User Fees	Annual FOG Maintenance Fee		\$200
Industrial User Fees	FOG Re-Inspection Fee		\$500
Industrial User Fees	Annual FOG Inspection Fee	\$200 Initial Inspection; \$500 Re-Inspection	0
Industrial User Fees	Pollutant Headworks Analysis Fee	At cost + 10%	At cost + 10%
Monitoring Fees	Monitoring Administrative Fee	\$75	\$100
Monitoring Fees	Sampling	\$105	\$121
Monitoring Fees	Aluminum	\$11	\$14
Monitoring Fees	Ammonia	\$16	\$18
Monitoring Fees	Antimony	\$11	\$14
Monitoring Fees	Arsenic	\$11	\$14
Monitoring Fees	Beryllium	\$11	\$14
Monitoring Fees	Bismuth	\$28	\$29
Monitoring Fees	BOD5	\$22	\$26
Monitoring Fees	Cadmium	\$11	\$14
Monitoring Fees	Chloride	\$11	\$14
Monitoring Fees	Chromium	\$11	\$14
Monitoring Fees	COD	\$21	\$23
Monitoring Fees	Copper	\$11	\$14
Monitoring Fees	Cyanide	\$28	\$29
Monitoring Fees	Fluoride	\$19	\$20
Monitoring Fees	Gallium	\$38.50	\$46.00
Monitoring Fees	Indium	\$38.50	\$46.00
Monitoring Fees	Lead	\$11	\$14
Monitoring Fees	Mercury (Method 1631)	\$132	\$150
Monitoring Fees	Molybdenum	\$11	\$14
Monitoring Fees	Nickel	\$11	\$14
Monitoring Fees	NO2 + NO3	\$16	\$18

**FY 2022-23 Approved Sewer
Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Monitoring Fees	Oil and grease (total)	\$39	\$41
Monitoring Fees	Oil and grease (nonpolar)	\$55	\$58
Monitoring Fees	Oil and grease (polar)	\$55	\$58
Monitoring Fees	Organic Compounds (EPA 624 & 625)	\$369	\$386
Monitoring Fees	Pesticides (EPA 608 & 614)	\$247.50	\$259.00
Monitoring Fees	Selenium	\$11	\$14
Monitoring Fees	Silver	\$11	\$14
Monitoring Fees	Tellurium	\$38.50	\$46.00
Monitoring Fees	Tin	\$11	\$14
Monitoring Fees	TKN	\$21	\$26
Monitoring Fees	Total Petroleum Hydrocarbons (TPH)	\$121	\$87
Monitoring Fees	Total Phosphorous	\$17	\$20
Monitoring Fees	Total Residual Chlorine (TRC)	\$17	\$20
Monitoring Fees	TSS	\$16.50	\$20.00
Monitoring Fees	Total Toxic Organics	\$544.50	\$570.00
Monitoring Fees	Volatile Organic Chemicals(EPA 8260)	\$121.00	\$127.00
Monitoring Fees	Zinc	\$11.00	\$14.00
Monitoring Fees	Acetone	\$104.50 for complete Pharma test group	\$110 for complete Pharma test group
Monitoring Fees	Ethyl Acetate	\$104.50 for complete Pharma test group	\$110 for complete Pharma test group
Monitoring Fees	Isopropyl Acetate	\$104.50 for complete Pharma test group	\$110 for complete Pharma test group
Monitoring Fees	Methylene Chloride	\$104.50 for complete Pharma test group	\$110 for complete Pharma test group
Monitoring Fees	n-Amyl Acetate	\$104.50 for complete Pharma test group	\$110 for complete Pharma test group
Reclaimed Water Fee	Administrative Fee	\$10	\$10
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	Connection Fee (including meter cost)	At Cost + 10%	\$0
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Fee		At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Tap Fee		At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (≤ 2" meter)		\$100
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (> 2" meter)		\$500
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (≤ 2" meter)		Initial - \$250
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (> 2" meter)	Base - \$150 per inch of diameter (\$100 minimum); Re-Inspection - \$100	Initial - \$150 per inch of diameter of meter
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Line Inspection (Main extension only)		Initial - \$3 per linear foot
Reclaimed Water - Construction Inspection Fees	Backflow Preventer Inspection	\$50 each inspection	\$100 each inspection
Reclaimed Water - Construction Inspection Fees	Inspection Service Charge	\$50 each inspection	\$50 each inspection
Water Fees:	Usage charge	\$ 6.13 per 1,000 gallons (up to 10,000 gallons per month)	\$ 6.31 per 1,000 gallons (up to 10,000 gallons per month)

**FY 2022-23 Approved Sewer
Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Water Fees:	Usage charge	\$ 9.20 per 1,000 gallons (10,000 to 20,000 gallons per month)	\$ 9.48 per 1,000 gallons (10,000 to 20,000 gallons per month)
Water Fees:	Usage charge	\$12.28 per 1,000 gallons (greater than 20,000 gallons per month)	\$12.65 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	\$2.00 per month	\$2.00 per month
Water Fees - Construction Inspection	Water Meter Fee		At cost + 10%
Water Fees - Construction Inspection	Water Tap Fee (installed by Dco)		At cost + 10%
Water Fees - Construction Inspection	Water Meter Set Fee (≤ 2" meter)		\$100
Water Fees - Construction Inspection	Water Meter Set Fee (> 2" meter)		\$500
Water Fees - Construction Inspection	Water Line Extension (Main extension only)		Initial - \$3 per linear foot
Water Fees: Construction Inspection	Water Tap Inspection (≤ 2" meter)	Base - \$200; Re-Inspection - \$100	Initial - \$250
Other Water Fees: *This charge is waived once for initial project participants	*Water Connections Fee (including meter cost)	At Cost + 10%	0
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	\$50 per inspection	\$50 per inspection
Water Fees:	*New Account Deposit	\$100	\$100
Water Fees:	Inspection Service Charge	\$50 per inspection	\$50 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	\$75	\$100
Water Fees:	Meter Yoke Extraction Fee	\$150	\$0
Water Fees:	Vacancy Service Charge	\$25	\$25

**FY 2022-23 Approved Stormwater and
Erosion Control Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2021-22 Approved Fees and Other Charges	FY 2022-23 Approved Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2022-23			
Stormwater Utility Fee - Residential - Tier 0	\$0/yr, Impervious 0-400 sq ft	\$0/yr	\$0/yr
Stormwater Utility Fee - Residential - Tier 1	\$12/yr, Impervious 401-2700 sq ft	\$12/yr	\$24/yr
Stormwater Utility Fee - Residential - Tier 2	\$24/yr, Impervious 2701-6000 sq ft	\$24/yr	\$48/yr
Stormwater Utility Fee - Residential - Tier 3	\$48/yr, Impervious >6000 sq ft	\$48/yr	\$96/yr
Stormwater Utility Fee - Non-Residential	\$24/ERU/yr, ERU = 4,300 sq ft of Impervious	\$24/ERU/yr	\$48/ERU/yr
Stormwater Plan Review - Less than 1 acre	\$225.00	\$225.00	\$225.00
Stormwater Plan Review - Greater than 1 acre	\$325 per disturbed acre	\$325 per disturbed acre	\$325 per disturbed acre
Stormwater Permit	\$2,500 per Stormwater Control Measure	\$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	\$250 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued January 2019 and after	None	None	None
Stormwater Control Measure Annual Inspection	\$100 per Stormwater Control Measure	\$100 per Stormwater Control Measure	\$100 per Stormwater Control Measure
Stream Delineation (Cape Fear River Basin) - Base Fee	\$750	\$750.00	\$750.00
Stream Delineation (Cape Fear River Basin) - Acreage Fee	\$100 per acre	\$100 per acre	\$100 per acre
Land Disturbance Plan Review - Greater than 20,000 sq ft to 1 acre	\$100	\$100.00	\$100.00
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
Land Disturbance Plan Review - Greater than 1 acre	\$125 per acre	\$125 per acre	\$125 per acre
Land Disturbance Permit - 12,000 sq ft to 1 acre	\$275	\$275.00	\$276.00
Land Disturbance Permit - Greater than 1 acre to 10 acres	\$525 per acre	\$525 per acre	\$525 per acre
Land Disturbance Permit - Greater than 10 acres	\$800 per acre	\$800 per acre	\$800 per acre
Land Disturbance Permit Extension	25% of the original permit fee	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	\$1,000.00	\$1,000.00
Re-Inspection Fee for Notice of Violation without Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	\$500.00	\$500.00
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - First Re-Inspection Fee	\$1,000	\$1,000.00	\$1,000.00
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	\$500.00	\$500.00
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - First Re-Inspection Fee	\$5,000	\$5,000.00	\$5,000.00
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	\$500.00	\$500.00
Unauthorized Land Disturbance Activity	200% the required permit fee	200% the required permit fee	200% the required permit fee
Performance Security - 5 acres or greater	\$4000 per disturbed acre	\$4000 per disturbed acre	\$4000 per disturbed acre

**FY 2022-23 Approved Durham County Fire Prevention and Protection Code
Fee Schedule for Inspection, Permit Services, and Violations**

Violation Description	FY 2021-22 Approved Amount	FY 2022-23 Approved Amount
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2022-23		
Permit not posted or kept on premises	\$75	\$0
Unpermitted open burning (Immediate)	\$750	\$0
Unauthorized Use of Open Flame in Place of Assembly (Immediate)	\$750	\$0
Use of non-approved heating appliance	\$75	\$0
Breach in fire wall/fire stops	\$75	\$0
Fire or exit door inoperative	\$200	\$0
"No Smoking" signs not posted where appropriate	\$75	\$0
Smoking in prohibited areas (Immediate)	\$750	\$0
Sprinkler or fire alarm inoperative	\$200	\$0
Fire hydrants not complying with code	\$75	\$0
Sprinkler system not complying with code	\$75	\$0
Alternative Automatic Suppression System not complying with code	\$75	\$0
Standpipe system not complying with code	\$75	\$0
Sprinkler head(s) blocked/covered (Immediate)	\$200	\$0
Street address numbers not posted or not visible	\$75	\$0
Storage in or on fire escape (Immediate)	\$750	\$0
Blocked egress	\$750	\$250
Locked exit doors (Immediate)	\$750	\$0
Overcrowding (Immediate)	\$750	\$0
Fire exit or aisle blocked (Immediate) <i>*see Blocked egress</i>	\$750	\$0
Exit or egress door needs repair	\$75	\$0
Egress illumination and exit signs	\$75	\$0
Out of service Exit/Emergency Light	\$75	\$50 per unit
Approved fire evacuation plan required	\$75	\$0
Fire drill performance not acceptable	\$75	\$0
No monthly fire drill reported	\$75	\$0
Improper use of flammable liquids indoors (Immediate)	\$750	\$0
Flammable liquid not stored according to code	\$75	\$0
Improper dispensing of flammable liquid (Immediate)	\$750	\$0
Tank installation not according to code	\$75	\$0
Tank storage not according to code	\$75	\$0
Spray painting in non-approved area	\$75	\$0
Spray booth not complying to code	\$75	\$0
Compressed gas cylinders not secured	\$75	\$0
Chemical storage is not according to code	\$75	\$0
Occupancy Certificate (Maximum) not posted (NCAC 204.11.2)	\$75	\$0
Improper use of open flames	\$75	\$0
Failure to obtain permits required by code - 1st violation	\$500	\$1,000
Failure to obtain permits required by code - 2nd violation		\$3,000
Stop work order		\$1,000
All other violations of the code	\$65	\$0
Fire Prevention Permit Fees		
Activities Requiring Permits	FY 2021-22 Approved Amount	FY 2022-23 Approved Amount
Construction Permits		
Alternative Fire Extinguishing Systems		\$150
Battery Systems	\$75	\$150
Compressed Gases		\$150
Cryogenic Fluids		\$150
Emergency Responder Radio Coverage System	\$75	\$500
Fire Alarm & Detection System	\$75	0 - 10,000 sq. feet = \$150 \$0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.
Fire Pumps and related equipment	\$75	\$500
Flammable & Combustible Liquids		\$175 per pipeline, tank or system.
Gates and barricades across fire apparatus access roads	\$75	\$100
Hazardous Materials		\$150
Industrial Ovens		\$150
Private Fire Hydrants		\$150
Smoke control or smoke exhaust system	\$75	\$200
Solar photovoltaic power systems	\$75	\$200
Spraying & Dipping Operations		\$200
Sprinkler System		0 - 10,000 sq. feet = \$150 \$0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.

**FY 2022-23 Approved Durham County Fire Prevention and Protection Code
Fee Schedule for Inspection, Permit Services, and Violations**

Fire Prevention Permit Fees		
Standpipe Systems	\$75	\$200
Temporary membrane structure, tents, and air supported structure	\$150 per tent	\$150
Operational Permits		
Aerosol Products	\$75	\$75
Amusement Buildings	\$75	\$150
Aviation Facilities	\$75	\$75
Carbon Dioxide Systems - beverage dispensing applications		\$50
Carnivals and Fairs	\$250	\$250
Cellulose Nitrate Film	\$150	\$150
Combustible Dust-Producing Operations	\$75	\$75
Combustible Fibers	\$75	\$75
Compressed Gases - Corrosive	\$75	\$75
Compressed Gases - Flammable	\$75	\$75
Compressed Gases - Highly Toxic	\$75	\$75
Compressed Gases - Inert & Simple Asphyxiant	\$75	\$75
Compressed Gases - Oxidizing	\$75	\$75
Compressed Gases - Pyrophoric	\$75	\$75
Compressed Gases - Toxic	\$75	\$75
Covered Malls, Buildings	\$150	\$150
Cryogenic Fluids	\$75	\$75
Cutting and Welding	\$75	\$75
Dry Cleaning	\$150	\$150
Exhibits and Trade Shows	\$150	\$150
Blasting, Explosives (90-day permit for blasting) <i>*change from 60-day permit</i>	\$300	\$350
Fire Hydrants and Valves	\$75	\$75
Flammable and Combustible Liquids	\$150	\$150
Floor Finishing	\$75	\$150
Fruit and Crop Ripening	\$75	\$150
Fumigation & Thermal Insecticide Fogging	\$150	\$150
Hazardous Materials (Up to 500gals/lbs.)(Table 105.6.21)	\$150	\$0
Hazardous Materials (> to 500gals/lbs.)(Table 105.6.21)	\$350	\$0
Hazardous Materials		\$150
HPM Facilities	\$200	\$150
High-Piled Storage	\$75	\$75
Hot Work Operations	\$75	\$75
Industrial Ovens	\$150	\$75
Lumber Yards and Woodworking Plants	\$150	\$150
Liquid- or Gas-fueled Vehicles in Assembly Buildings	\$150	\$150
Magnesium	\$150	\$150
Miscellaneous Combustible Storage	\$75	\$150
Motor Fuel-Dispensing Facilities	\$250	\$150
Open Burning	\$75	\$150
Open Flames and Torches	\$75	\$75
Open Flames and Candles	\$75	\$75
Organic Coatings	\$75	\$75
Places of Assembly	\$75	\$75
Private Fire Hydrants	\$75	\$75
Pyrotechnic Special Effects Material	\$75	\$175/location
Pyroxylin Plastics	\$75	\$75
Refrigeration Equipment	\$75	\$75
Repair Garages	\$150	\$150
Rooftop Heliports	\$150	\$150
Spraying or Dipping	\$75	\$150
Storage of Scrap Tires & Tire Byproducts	\$75	\$75
Temporary Membrane Structures and Tents		\$75
Tire-Rebuilding Plants	\$150	\$150
Waste Handling, Junk Yard, Wrecking Yard	\$150	\$150
Wood Products	\$65	\$150
User Fees (Historical)		
Description	FY 2021-22 Approved Penalty Amount	FY 2022-23 Approved Amount
Plans Review for all Life Safety Permits:		
Subdivision (plus \$20 per fire hydrant required)	\$30	\$0
Building - New and Renovations:		
Building less than 5,000 sq. ft.	\$75	\$0
Building 5,000 - 10,000 sq. ft.	\$125	\$0
Building 10,000 sq. ft. or more (plus \$25 per 5,000 sq. ft. over 10,000 sq. ft.)	\$125	\$0
Hazardous Chemicals:		
Class A - 55 gals. or 500 lbs.	\$50	\$0
Class B - 55 to 550 gals. or 550 to 5,000 lbs.	\$200	\$0

**FY 2022-23 Approved Durham County Fire Prevention and Protection Code
Fee Schedule for Inspection, Permit Services, and Violations**

User Fees (Historical)		
Class C - 550 to 5,500 gals. or 5,000 to 50,000 lbs.	\$300	\$0
Class D - 5,500 gals. or 50,000 lbs.	\$400	\$0
Inspection Fee Schedule (Updated)		
All owners or tenants of buildings in Durham County, which are required to be inspected by the Durham County Fire Marshal's Division are subject to the following inspection fee schedule:		
Inspection	FY 2021-22 Approved Amount	FY 2022-23 Approved Amount
Fire Inspection Fees		
Up to 999 sf		\$30
1,000 to 2,499 sf		\$45
2,500 to 10,000 sf		\$100
10,001 to 25,000 sf		\$140
25,001 to 50,000 sf		\$180
50,001 to 75,000 sf		\$225
75,001 to 100,000 sf		\$300
100,001 to 200,000 sf		\$425
200,001 to 300,000 sf		\$475
300,001 to 400,000 sf		\$525
400,001 to 500,000 sf		\$600
500,001 to 600,000 sf		\$675
600,001 to 700,000 sf		\$750
700,001 to 800,000 sf		\$825
800,001 to 900,000 sf		\$900
900,001 to 1,000,000 sf		\$975
1,000,000 and greater		\$1,200
Fire Re-Inspection Fees		
First re-inspection for non-compliance if code requirements are met	None	\$0
First re-inspection for non-compliance if code requirements are not met	\$200	\$0
Second and subsequent re-inspections for non-compliance	\$400	\$0
First re-inspection		\$50
Second re-inspection		\$100
Third re-inspection		\$200
Life Safety Plan Review		
Life Safety Review - New Construction: Building less than 5,000 sq.ft.		\$75
Life Safety Review - New Construction: Building 5,000-10,000 sq.ft.		\$125
Life Safety Review - New Construction: Building over 10,000 sq. ft. (plus \$25/5,000 sq. ft. over 10,000 sq ft.)		\$125
Site Plan Review		\$75
Before and After Hours Inspections		\$300/hr
Expedited Review		\$300/hr

**FY 2022-23 Approved Durham City-County Planning
Department Fee Schedule**

Fee Type	FY2021-2022 Approved Fee	FY2022-2023 Approved Fee
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2022-23		
A. Zoning Map Change (Rezoning)		
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.		
A.1. Rezoning without a Development Plan, 5 Acres or less.	\$1,000.00 per case, plus additional fees for for advertising, letter notice, and signs, and technology. Add \$1,000.00, plus technology, if the request is not consistent with the adopted Future Land Use Map.	\$1,000.00 per case, plus additional fees for for advertising, letter notice, and signs, and technology. Add \$1,000.00, plus technology, if the request is not consistent with the adopted Future Land Use Map.
A.2. Rezoning without a Development Plan, 5 Acres or More:	\$2,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.	\$2,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
A.3. Text-Commitment-Only Development Plan, 5 Acres or Less:	\$2,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.	\$2,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
A.4. Text-Commitment-Only Development Plan, More than 5 Acres:	\$3,500.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.	\$3,500.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
A.5. Modification to Text Commitments on Existing Development Plans (this can only be used for changing text; changing or adding graphics is charged at the applicable Development Plan rate listed below)	\$1,500.00 per case, plus additional fees for advertising, letter notice, signs, and technology.	\$1,500.00 per case, plus additional fees for advertising, letter notice, signs, and technology.
A.6. Graphic Development Plan:	\$4,500.00, plus \$65.00 per acre, rounded up, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.	\$4,500.00, plus \$65.00 per acre, rounded up, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
A. Zoning Map Change (Rezoning)		
A.7. Development Plan as Site Plan or Preliminary Plat:	Half of the zoning base fee, plus half of the site plan or preliminary plat base fee, plus \$100.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology, if the request is not consistent with the adopted Future Land Use Map.	Half of the zoning base fee, plus half of the site plan or preliminary plat base fee, plus \$100.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology, if the request is not consistent with the adopted Future Land Use Map.
A.7. Engineering Zoning Review	\$100.00, in addition to the applicable zoning map change fee, plus technology fees.	\$100.00, in addition to the applicable zoning map change fee, plus technology fees.
B. Consolidated Annexation		
B.1. All Consolidated Annexation, except as in Section 1, Paragraph B.2, Below:	\$800.00 per case, additional fees for advertising, letter notice, signs, recordation, and technology. This does not include any other associated application fees.	\$800.00 per case, additional fees for advertising, letter notice, signs, recordation, and technology. This does not include any other associated application fees.
B.2. Consolidated Annexation of One Single- Family or Two-Family Residential Lot	\$400.00 per case, additional fees for advertising, letter notice, signs, recordation, and technology. This does not include any other associated application fees.	\$400.00 per case, additional fees for advertising, letter notice, signs, recordation, and technology. This does not include any other associated application fees.
C. Comprehensive Plan Amendment		
C.1. Future Land Use Map Plan Amendment, Not Associated with a Zoning Map Change:	\$2,100.00 per case, plus additional fees for advertising, letter notice, signs, and technology as applicable.	\$2,100.00 per case, plus additional fees for advertising, letter notice, signs, and technology as applicable.
C.2. Comprehensive Plan Text Amendment	\$3,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology as applicable.	\$3,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology as applicable.
D. Development Agreement:	\$7,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. 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.	\$7,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. 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.
E. Board of Adjustment Applications		

**FY 2022-23 Approved Durham City-County Planning
Department Fee Schedule**

Fee Type	FY2021-2022 Approved Fee	FY2022-2023 Approved Fee
E.1. Appeal of an Administrative Decision	\$300.00 per case, plus additional fees for advertising, letter notice, signs, and technology, as applicable.	\$300.00 per case, plus additional fees for advertising, letter notice, signs, and technology, as applicable.
E.2. Single-Family and Two-Family Projects (variances, minor special use permits, etc.) and Reasonable Accommodations Requests	\$475.00, per case plus additional fees for advertising, letter notice, signs, recordation fees for special permits order, and technology.	\$475.00, per case plus additional fees for advertising, letter notice, signs, recordation fees for special permits order, and technology.
E.3. Wireless Communication Facilities Minor Special Use Permit:	\$3,165.00 per case, plus additional fees for advertising, letter notice, signs, recordation, and technology. Plus \$5,000 for independent professional consultant review.	\$3,165.00 per case, plus additional fees for advertising, letter notice, signs, recordation, and technology. Plus \$5,000 for independent professional consultant review.
E. Board of Adjustment Applications (Continued)		
E.4. All Other BOA Applications, not Listed Elsewhere in this Section:	\$1,300.00 per case, plus additional fees for advertising if required, letter notice, signs, recordation fees for special use permit orders, and technology.	\$1,300.00 per case, plus additional fees for advertising if required, letter notice, signs, recordation fees for special use permit orders, and technology.
F. Major Special Use Permit Applications		
F.1. Transportation Special Use Permit:	\$2,025.00 per case, plus additional fees for advertising if required, letter notice, and signs, recordation, and technology.	\$2,025.00 per case, plus additional fees for advertising if required, letter notice, and signs, recordation, and technology.
F.2. Wireless Communication Facilities Major Special Use Permit:	\$3,165.00 per cases, plus additional fees for advertising, letter notice, and signs, recordation, and technology; plus \$5,000.00 for independent professional consultant review.	\$3,165.00 per cases, plus additional fees for advertising, letter notice, and signs, recordation, and technology; plus \$5,000.00 for independent professional consultant review.
F.3. All Other Major Special Use Permit Applications	\$2,025.00 per cases, plus additional fees for advertising if required, letter notice, signs, recordation, and technology.	\$2,025.00 per cases, plus additional fees for advertising if required, letter notice, signs, recordation, and technology.
G. Site Plans		
G.1. Administrative Site Plan – Level 1, defined as a site plan requiring only Planning Department and Inspections Department review	\$210.00, plus technology fees.	\$210.00, plus technology fees.
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.	\$650.00, plus technology fees.	\$650.00, plus technology fees.
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.	\$1,800.00, plus technology fees	\$1,800.00, plus technology fees
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:	N/A see below	N/A see below
G.4.a. From 0 to 5,000 square feet of new, habitable building area.	\$4,300.00, plus technology fees	\$4,300.00, plus technology fees
G.4.b. From 5,001 to 10,000 square feet of new, habitable building area.	\$5,300.00, plus technology fees	\$5,300.00, plus technology fees
G.4.c. From 10,001 to 50,000 square feet of new, habitable building area.	\$7,800.00, plus technology fees	\$7,800.00, plus technology fees
G.4.d. From 50,001 to 100,000 square feet of new, habitable building area.	\$10,800.00, plus technology fees	\$10,800.00, plus technology fees
G.4.e. Greater than 100,000 square feet of new, habitable building area.	\$4,300.00, plus \$45.00 per 1,000 square feet (rounded up), plus technology fees	\$4,300.00, plus \$45.00 per 1,000 square feet (rounded up), plus technology fees
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).	\$4,300.00, plus \$45.00 per new lot, plus technology fees	\$4,300.00, plus \$45.00 per new lot, plus technology fees
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).	\$4,300.00, plus \$45.00 per new lot; plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the square footage of the building(s); plus technology fees on the total	\$4,300.00, plus \$45.00 per new lot; plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the square footage of the building(s); plus technology fees on the total
G.5. Major Site Plan	\$5,500.00 base fee, plus \$65.00 per 1,000 square feet (rounded up), or \$65.00 per new lot, whichever is the higher fee, plus technology fees, plus additional fees for letter notice.	\$5,500.00 base fee, plus \$65.00 per 1,000 square feet (rounded up), or \$65.00 per new lot, whichever is the higher fee, plus technology fees, plus additional fees for letter notice.
G.6. Development Plan as Site Plan or Preliminary Plat	Half of zoning base fee, plus half of the site plan base fee, plus FLUM inconsistency fees, plus \$100.00 Engineering Zoning Review, plus additional fees for zoning map changes.	Half of zoning base fee, plus half of the site plan base fee, plus FLUM inconsistency fees, plus \$100.00 Engineering Zoning Review, plus additional fees for zoning map changes.
G.7. Notes for Section 1.G, Site Plans:		
H. Floodplain Reviews		

**FY 2022-23 Approved Durham City-County Planning
Department Fee Schedule**

Fee Type	FY2021-2022 Approved Fee	FY2022-2023 Approved Fee
H.1. Floodplain As-Built Review: Review of floodplain permit as-built documentation when construction is complete, and prior to a Certificate of Completion or final approval	\$100.00 base fee, plus technology surcharge.	\$100.00 base fee, plus technology surcharge.
H.2. Floodplain Building Permit Review: Review of a building permit application on a parcel with floodplain to confirm whether a floodplain development permit is required or not	\$90.00, plus technology surcharge.	\$90.00, plus technology surcharge.
H.3. Enhanced Floodplain Building Permit Review: 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:	\$150.00, plus technology fees.	\$150.00, plus technology fees.
H.3. Floodplain Development Permit, Large: 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.	\$600.00, plus technology fees.	\$600.00, plus technology fees.
H.4. Floodplain Development Permit, Medium: 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:	\$340.00, plus technology fees.	\$340.00, plus technology fees.
H.5. Floodplain Development Permit, Small: 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:	\$150.00, plus technology fees.	\$150.00, plus technology fees.
I. Subdivision Plats		
I.1. Exempt Plat or Right-of-Way Withdrawal Plat:	\$125.00, plus technology surcharge.	\$125.00, plus technology surcharge.
I.2. Major Final Plat	\$850.00, plus \$45.00 per lot, plus technology fees; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fees.	\$850.00, plus \$45.00 per lot, plus technology fees; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fees.
I.3. Minor Plat, 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	\$250.00 plus technology surcharge.	\$250.00 plus technology surcharge.
I.4. Preliminary Plat	\$4,300.00 base fee, plus \$45.00 per lot, plus additional fees for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fees.	\$4,300.00 base fee, plus \$45.00 per lot, plus additional fees for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fees.
I.5. Preliminary Plat Amendments	\$1,000.00 plus technology fees.	\$1,000.00 plus technology fees.
I.6. Development Plan as Site Plan or Preliminary Plat:	Half of zoning base fee, plus half of the preliminary plat base fee, plus \$100.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, and signs. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the adopted Future Land Use Map.	Half of zoning base fee, plus half of the preliminary plat base fee, plus \$100.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, and signs. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the adopted Future Land Use Map.
J. Landscape Extensions		
J.1. Major Nonresidential or Multifamily on One Lot, defined as greater than 25,000 square feet in gross floor area	\$300.00 plus technology fees.	\$300.00 plus technology fees.
J.2. Minor Nonresidential or Multifamily on One Lot, defined as less than or equal to 25,000 square feet in gross floor area	\$150.00 plus technology fees	\$150.00 plus technology fees
J.3. Residential	\$75.00 per lot plus technology fees	\$75.00 per lot plus technology fees
K. Site Compliance		
K.1. Site Compliance Inspection Fees		
K.1.a. First Site Compliance Inspection for All Building Permits, Except Attached Units on Individual Lots	\$100.00 per building permit, plus technology fees for first inspection.	\$100.00 per building permit, plus technology fees for first inspection.
K.1.b. First Site Compliance Inspection of Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses)	\$25.00 per building permit, plus technology fees for first inspection.	\$25.00 per building permit, plus technology fees for first inspection.
K.1.c. Street Tree in the Right-of-Way:	\$100.00 per building permit (which includes two inspections maximum), plus technology fees. Additional re-inspections will be \$50.00 each, plus technology fees.	\$100.00 per building permit (which includes two inspections maximum), plus technology fees. Additional re-inspections will be \$50.00 each, plus technology fees.
K.2. Site Compliance Re-Inspection Fees		

**FY 2022-23 Approved Durham City-County Planning
Department Fee Schedule**

Fee Type	FY2021-2022 Approved Fee	FY2022-2023 Approved Fee
K.2.a. Site Compliance Re-Inspection for All Building Permits, Except Attached Units on Individual Lots:	1) First Re-Inspection: \$100.00 per building permit, plus technology fees. 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: \$100.00 per building permit, plus technology fees. 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. Site Compliance (Continued)		
K.2.b. Site Compliance Re-Inspection for Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses):	1) First Re-Inspection: \$25.00 per building permit, plus technology fees. ii. 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: \$25.00 per building permit, plus technology fees. ii. 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.)
L. Historic Preservation Fees		
L.1. Historic District Designation	\$20,000.00 per application, plus additional fees for advertising, letter notice, signs, and technology.	\$20,000.00 per application, plus additional fees for advertising, letter notice, signs, and technology.
L.2. Historic Landmark Designation	\$800.00 per application, plus additional fees for advertising, letter notice, recordation, and technology.	\$800.00 per application, plus additional fees for advertising, letter notice, recordation, and technology.
L.3. Historic Signs	\$150.00 per sign, plus additional fees for advertising, letter notice, and technology. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology fees.	\$150.00 per sign, plus additional fees for advertising, letter notice, and technology. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology fees.
L.4. Major Works Certificate of Appropriateness - Historic Preservation Commission Review	\$150.00 base fee per application, plus \$100.00 additional charge if demolition or new construction is proposed, or \$200.00 if both demolition and new construction are proposed for the same project, plus additional charges for letter notice, signs, and technology. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology fees.	\$150.00 base fee per application, plus \$100.00 additional charge if demolition or new construction is proposed, or \$200.00 if both demolition and new construction are proposed for the same project, plus additional charges for letter notice, signs, and technology. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology fees.
L.5. Master Certificate of Appropriateness, Historic Preservation Commission Review	\$300.00 per application, plus additional charges for letter notice, signs, and technology. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.	\$300.00 per application, plus additional charges for letter notice, signs, and technology. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
L.6. Minor Works Certificate of Appropriateness, Staff Review	\$75.00 per application, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.	\$75.00 per application, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
M. Signage		
M.1. Banner Plan Review Only	\$75.00 per banner, plus technology fees.	\$75.00 per banner, plus technology fees.
M.2. Common Signage Plan Review	\$175.00, plus technology fees.	\$175.00, plus technology fees.
M.3. Permanent Signs Requiring Permits (as defined by the Durham UDO)	\$75.00 per sign, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.	\$75.00 per sign, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
M.4. Temporary Signs Requiring Permits (as defined by the Durham UDO)	\$50.00 per sign, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.	\$50.00 per sign, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
M.5. Sign Compliance Inspection Fee	\$50.00 for each inspection and re-inspection per sign, plus technology fees.	\$50.00 for each inspection and re-inspection per sign, plus technology fees.
N. Street or Alley Closing	\$850.00, plus additional charges for advertising, letter notice, signs, recordation, and technology.	\$850.00, plus additional charges for advertising, letter notice, signs, recordation, and technology.

**FY 2022-23 Approved Durham City-County Planning
Department Fee Schedule**

Fee Type	FY2021-2022 Approved Fee	FY2022-2023 Approved Fee
O. Street, Alley, or Driveway Renaming	\$600.00, plus additional charges for advertising, letter notice, signs, recordation, and technology, in addition to reimbursement for all street sign replacement costs.	\$600.00, plus additional charges for advertising, letter notice, signs, recordation, and technology, in addition to reimbursement for all street sign replacement costs.
P. Unified Development Ordinance Text Amendment	\$3,000.00, plus additional charges for advertising, and technology.	\$3,000.00, plus additional charges for advertising, and technology.
Q. Development Services Center Products		
Q.1. Architectural Review, as Required by the Durham UDO:	\$210.00, plus technology fees.	\$210.00, plus technology fees.
Q.2. Copies - Large Format:	\$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, plus technology fees, equals \$18.72).	\$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, plus technology fees, equals \$18.72).
Q.3. Custom Letters, Maps, and Reports:	\$100.00, plus technology fees.	\$100.00, plus technology fees.
Q. Development Services Center Products		
Q.4. Departmental Publications:	Copies of publications on hand: \$5.00, plus technology fees. Reproductions or new publications will be priced according to costs, plus technology fees.	Copies of publications on hand: \$5.00, plus technology fees. Reproductions or new publications will be priced according to costs, plus technology fees.
Q.5. Due Diligence Property Information:	\$25.00 per lot, plus technology fees.	\$25.00 per lot, plus technology fees.
Q.6. Formal Letter of Interpretation:	\$40.00, plus technology fees.	\$40.00, plus technology fees.
Q.7. Home Occupation Permit:	\$25.00, plus technology fees	\$25.00, plus technology fees
Q.8. Multi-Departmental Pre-Submittal Meetings:	\$265.00 per hour, with a one-hour minimum charge, plus technology fees.	\$265.00 per hour, with a one-hour minimum charge, plus technology fees.
Q.9. Off-Site File Retrieval Fee:	\$20.00 per hard-copy file, plus technology fees, 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.	\$20.00 per hard-copy file, plus technology fees, 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.
Q.10. Outdoor Seating Permit:	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year: \$250.00, plus technology fees; Renewal of annual permit: \$100.00, plus technology fees.	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year: \$250.00, plus technology fees; Renewal of annual permit: \$100.00, plus technology fees.
Q.11. Planning Review of Building Permit:	\$40.00, plus technology fees.	\$40.00, plus technology fees.
Q.12. Property Report for One Single-Family or Two-Family Residential Lot:	\$40.00, plus technology fees.	\$40.00, plus technology fees.
Q.13. Property Report for Nonresidential or Multifamily Lot:	\$80.00, plus technology fees.	\$80.00, plus technology fees.
Q.14. Street (Mobile) Vendor Registration and Annual Renewals:	\$10.00 per cart or truck, plus technology fees.	\$10.00 per cart or truck, plus technology fees.
Q.15. Temporary Use Permit:	\$100.00 per use, plus technology fees.	\$100.00 per use, plus technology fees.
R. Vested Rights Determination	\$5,000.00 application fee, plus additional fees for advertising, letter notice, signs, and technology.	\$5,000.00 application fee, plus additional fees for advertising, letter notice, signs, and technology.
S. Watershed Determination	\$2,500.00 application fee, plus technology fees.	\$2,500.00 application fee, plus technology fees.
T. Temporary Right-of-Way Closure	\$125.00 base fee, plus applicable fees as follows, plus technology fees applied to the total fee.	\$125.00 base fee, plus applicable fees as follows, plus technology fees applied to the total fee.
T.1. Roadway Closure	Major Thoroughfare - \$70.00 per day per lane; All Other City Streets - \$20.00 per day per lane.	Major Thoroughfare - \$70.00 per day per lane; All Other City Streets - \$20.00 per day per lane.
T.2.. Sidewalks, Parking Spaces, and Loading Zones or Loading Spaces in Design Districts:	Sidewalks - \$10.00 per day; Unmetered, on-street parking space, loading zone, or loading space - \$5.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.	Sidewalks - \$10.00 per day; Unmetered, on-street parking space, loading zone, or loading space - \$5.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.
T.3. Sidewalks, Parking Spaces, and Loading Zones or Loading Spaces in All Other Districts:	Sidewalks - \$2.00 per day; Unmetered, on-street parking space, loading zone, or loading space - \$2.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.	Sidewalks - \$2.00 per day; Unmetered, on-street parking space, loading zone, or loading space - \$2.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.
U. Additional Fees		
Technology Surcharge on All Fees Listed with the Notation, "Plus Technology Fees":	Addition of 4% of the Listed Fee. Technology fees are not refundable unless payment is made incorrectly or the case is withdrawn prior to any review.	Addition of 4% of the Listed Fee. Technology fees are not refundable unless payment is made incorrectly or the case is withdrawn prior to any review.
V. Re-Review Fees, Applicable to All Development Applications:	Half of filing fee, plus technology fees, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.	Half of filing fee, plus technology fees, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.

**FY 2022-23 Approved Durham City-County Planning
Department Fee Schedule**

Fee Type	FY2021-2022 Approved Fee	FY2022-2023 Approved Fee
U. Additional Fees		
U.2. Table of Additional Fees by Planning Application Type. Note that fees listed in the following Table U.1 include technology fees. An "x" in the table means the Additional Fee Category is not applicable to the Application Type. (Note that the previous fiscal years' surcharges by notice means are hereby deleted).		
Additional Fee Category		
Application Type	Each Sign*	Other Fees (Type)
a. Annexation, All Except a 1-Family or 2-Family Lot	\$104.00*	\$54.00 (Recording)
b. Annexation of One 1-Family or 2-Family Lot	\$104.00*	\$54.00 (Recording)
c. Appeal of an Administrative Decision	\$104.00*	\$0
d. Board of Adjustment - Reasonable Accommodation or Variance	\$104.00*	\$0
e. Board of Adjustment – Minor Special Use Permit	\$104.00*	\$0
f. Certificate of Appropriateness – Major or Master	\$104.00*	\$0
g. Comprehensive Plan Map Amendment, no Tier Boundary Change (Stand-Alone Only, with No Rezoning)	\$104.00*	\$0
h. Comprehensive Plan Text Amendment	\$0	\$0
i. Development Agreements	\$104.00*	(Recording)
j. Historic District Designation	\$104.00*	\$0
k. Historic Landmark Designation	\$0	\$0
l. Landmark Sign Designation	\$0	\$0
m. Major Preliminary Plat or Major Site Plan	\$0	\$0
n. Major, Transportation, and WCF Special Use Permits (All)	\$104.00*	\$32.00 (Recording)
o. Preliminary Plat or Site Plan as Development Plan	\$104.00*	\$0
p. Street or Alley Permanent Closing	\$104.00*	\$54.00 (Recording)
q. Street, Alley, or Driveway Renaming	\$104.00*	\$54.00 (Recording)
r. Unified Development Ordinance Text Amendment	\$0	\$0
s. Vested Rights Determination	\$104.00*	\$0
t. Zoning Map Change (All)	\$104.00*	\$0
u. Footnotes to Section 1, Table U.1: * Properties with multiple frontages require at least one sign per road or street frontage. If additional signs are necessary to adequately notify neighbors, additional signs will be charged for at the time of case intake. ** Recording fees are set by the Durham County Register of Deeds, and may be increased if needed to cover recordation of additional sheets. Recording fees listed include a \$5.00 digital recording fee. † If the case must be heard by both governing boards, the newspaper advertising fees are increased by \$479.00 to \$958.00. ‡ As long as published notice is required by the UDO for all Board of Adjustment and Major, Transportation, and WCF Special Use Permits, the advertising fee is \$240.00. However, if the UDO text amendment, currently in progress, to remove that requirement is adopted, the advertising fee will be rescinded on the effective date of that text amendment.		
* Properties with multiple frontages require at least one sign per road or street frontage. If additional signs are necessary to adequately notify neighbors, additional signs will be charged for at the time of case intake. ** Recording fees are set by the Durham County Register of Deeds, and may be increased if needed to cover recordation of additional sheets. Recording fees listed include a \$5.00 digital recording fee. † If the case must be heard by both governing boards, the newspaper advertising fees are increased by \$479.00 to \$958.00. ‡ As long as published notice is required by the UDO for all Board of Adjustment and Major, Transportation, and WCF Special Use Permits, the advertising fee is \$240.00. However, if the UDO text amendment, currently in progress, to remove that requirement is adopted, the advertising fee will be rescinded on the effective date of that text amendment.		

**FY 2022-23 Approved Durham City-County Inspections Department
Building Permit Fee Schedule**

Fee Type	FY 2021-22 Approved Fees	FY 2022-23 Approved Fees
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2022-23		
Part 4-101 (Building Fees)		
All building plan reviews will require a plan review fee at the time of building plan application submittal. The amount of the plan review fee will be subtracted from the cost of the building permit fee at the time of permit issuance. If the building permit application exceeds six months with no activity, the building permit application will be voided, and the plan review fee will not be refunded.		
Schedule A		
New residential dwellings (1 and 2 family, including townhouse unit ownership)		
Up to 1,200 sq. ft. (gross area)	\$146	\$146
1,201 to 1,800 sq. ft.	\$146	\$146
1,801 to 2,400 sq. ft.	\$146	\$146
2,401 to 3,000 sq. ft.	\$146	\$146
3,001 to 3,600 sq. ft.	\$146	\$146
3,601 to 4,200 sq. ft.	\$146	\$146
4,201 to 5,000 sq. ft.	\$146	\$146
5,001 sq. ft. and over	\$146	\$146
Schedule B		
New multi-family residential buildings (apartments, condominiums, triplex and fourplex)		
1 st unit	\$450	\$450
Each additional unit, per building	\$0	\$0
Schedule C		
Accessory buildings		
No footing	\$50	\$50
Footing	\$50	\$50
Schedule D		
Residential renovations and additions		
Additions:		
\$0 to \$10,000 - no footing	\$125	\$125
(add \$40 if footing required)		
\$10,000 and over - no footing	\$125	\$125
(add \$40 if footing required)		
Interior renovations:		
\$0 to \$10,000	\$125	\$125
\$10,000 and over	\$125	\$125
Schedule E		
Nonresidential Buildings (Cost will be based on construction contracts unless a reason is identified to base cost on other information)		
\$0 to \$5,000	\$104	\$104
\$5,001 to \$50,000	\$104	\$104
(plus \$7.80 per 1,000 or fraction thereof over \$5,000)		
\$50,001 to \$100,000	\$230	\$230
(plus \$6.60 per 1,000 or fraction thereof over \$50,000)		
\$100,001 to \$500,000	\$400	\$400
(plus \$4.32 per 1,000 or fraction thereof over \$100,000)		
Over \$500,000	\$1,300	\$1,300
(plus \$1.25 per 1,000 or fraction thereof over \$500,000)		
Schedule F		
Miscellaneous		
Mobile home (unit installation and foundation)	\$150	\$150
Modular unit (unit installation and foundation)	\$200	\$200
Moving permit (including new foundation)	\$125	\$125
Demolition permit:		

**FY 2022-23 Approved Durham City-County Inspections Department
Building Permit Fee Schedule**

Fee Type	FY 2021-22 Approved Fees	FY 2022-23 Approved Fees
Up to 5,000 sq. ft.	\$75	\$75
Over 5,000 sq. ft. (no additional cost per 1,000)	\$150	\$150
Demolition associated with forthcoming permit	\$75	\$75
Residential reroofing (addition)	\$75	\$75
Commercial roofing/reroofing:		
\$0 to \$20,000	\$100	\$100
Over \$20,000	\$150	\$150
Residential decks (1 and 2 family)	\$100	\$100
Change of occupancy permit (if no building permit is otherwise required/no construction necessary)	\$50	\$50
Reinspection fees:		
Not ready for inspection	\$100	\$100
8 or more code violations found	\$100	\$100
2 nd reinspection	\$100	\$100
3 rd reinspection	\$200	\$200
4 th reinspection	\$300	\$300
Search and duplication fee for past permit, inspection and Certificate of Compliance records	\$10/page	\$10/page
Re-Stamp Plans or replacement copy of Digital Plans	\$20 per plan	\$20 per plan
Change of address, PIN, or PID on permitsv(building, electrical, plumbing, mechanical, and/or fire)	\$10 per trade	\$10 per trade
Issuance of duplicate placard	\$5	\$5
Work begun without permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Stocking approval	\$100	\$100
Partial occupancy approval	\$200	\$200
Posting of occupancy (not associated with a permit)	\$50	\$50
Homeowner's recovery fund	\$10	\$10
Change of impervious surface on a permit	\$250	\$250
Plans Review - re-review (applies to each trade re-review):		
1st re-review	\$0	\$0
2nd re-review	\$200	\$200
3rd re-review	\$300	\$300
Floodplain development permit (small; does not require review of a flood study or approval by an elected body)	\$150	\$150
Floodplain development permit (large; does require review of a flood study or approval by an elected body)	\$500	\$500
Schedule G		
Fire Prevention Construction Permits and Plans Review Fees:		
Emergency Responder Radio Coverage (ERRC) Systems Permit		\$65
Gate and Barricade Permit		\$65
Smoke Control or Smoke Exhaust System Fees:		
Smoke Control /Smoke Exhaust System Permit		\$65
Smoke Control /Smoke Exhaust System Review Fee		\$70
Solar Photovoltaic Power Systems Fees:		
Solar Photovoltaic Power Systems Permit		\$65
Solar Photovoltaic Power Systems Review Fee		\$70
Building plans review		\$53
Sprinkler plans review		\$60
Fire alarm plans review		\$70
Other plans review		\$53
Fire protection construction permits		\$65

**FY 2022-23 Approved Durham City-County Inspections Department
Building Permit Fee Schedule**

Fee Type	FY 2021-22 Approved Fees	FY 2022-23 Approved Fees
Schedule H		
Enhanced Plan Review		\$600
Schedule I		
After Hours Inspections / hour		\$125
Part 4-102 (Sign Fees)		
The following schedule of fees applies to permits required by the Unified Development Ordinance (UDO):		
Freestanding signs, per sign	\$75	\$0
Temporary signs, per sign	\$50	\$0
All other signs requiring sign permits, per sign	\$17	\$0
Minimum fee for any sign permit	\$50	\$0
Work not ready and reinspection. When a permit holder has failed to have work ready for a required inspection after having called for such an inspection, the permit holder shall pay a fee of \$50. When a permit holder has failed to correct any code violation(s) which had been cited on a previous called inspection, any subsequent inspection necessary to approve the work shall constitute an extra inspection and the permit holder shall pay a fee according to the following schedule:		
2 nd reinspection	\$50	\$0
3 rd reinspection	\$75	\$0
4 th reinspection	\$100	\$0
Any inspection, other than an extra inspection, which is performed to determine that the work authorized by the sign permit meets the requirements of applicable laws and regulations, shall be performed without further charge.		
Work begun without permit	Double fee	\$0
Voiding of permits (no maximum)	15% of permit cost	\$0
Part 4-103 (Temporary Electrical Service)		
Application for permit for temporary electrical service	\$100	\$100
Each additional inspection	\$50	\$0
Part 4-104 (Electric Wiring and Equipment)		
Schedule A		
New residential (1 and 2 family, including townhouse unit ownership) Multi-family residential (apartments, condominium, triplex, and fourplex)		
100 to 200 amp service	\$156	\$156
400 amp service	\$187	\$187
Schedule B		
Outlets		
1 to 10 outlets	\$21	\$21
Each additional outlet	\$0.83	\$0.83
Schedule C		
Fixtures		
1 to 10 fixtures	\$21	\$21
Each additional fixture	\$0.83	\$0.83
Schedule D		
Motors and generators of one-sixth horsepower (hp) or larger		
Electric motors and generators		
Minimum charge	\$18	\$18
Each motor	\$3.22	\$3.22
Additional charge per hp or fraction thereof, applied against total hp	\$0.62	\$0.62
Schedule E		
Branch circuits supplying appliances, devices, or equipment		
Disposal under 1 hp	\$10.90	\$10.90
Dryers and dishwashers	\$10.90	\$10.90
Electric water heaters or boilers	\$10.90	\$10.90
Electric signs and outline lighting:		
1 st circuit	\$10.90	\$10.90
Each additional circuit for same sign	\$3.22	\$3.22

**FY 2022-23 Approved Durham City-County Inspections Department
Building Permit Fee Schedule**

Fee Type	FY 2021-22 Approved Fees	FY 2022-23 Approved Fees
Electric heat:		
Wall or baseboard heaters, 1 st unit	\$10.90	\$10.90
Each additional unit	\$3.95	\$3.95
Electric unit heaters:		
1 st kW	\$10.90	\$10.90
Each additional kW	\$1.56	\$1.56
Electric furnaces, duct heating units, supplementary or auxiliary units installed in ducts or plenums:		
1 st kW	\$10.90	\$10.90
Each additional kW	\$1.56	\$1.56
All other devices, appliances or equipment which are installed on individual branch circuits and not covered in other schedules, each	\$10.90	\$10.90
Schedule F		
Miscellaneous wiring not covered in Schedules A, B, C, D, E		
Lampholders for marquee and/or festoon lighting	\$55	\$55
Service equipment as determined by ampacity of buses in equipment:		
Up to 100 amperes	\$34	\$34
Each additional 100 amperes or fraction thereof	\$6.97	\$6.97
Transformers, dry or liquid type, each:		
Up to 45 kVA	\$33	\$33
46 to 150 kVA	\$43	\$43
Over 150 kVA	\$55	\$55
Feeders of all types:		
Each feeder up to 100 amps	\$10.90	\$10.90
Additional charge per 100 amps or fraction thereof applied against total ampacity after deducting 100 amps per feeder	\$1.56	\$1.56
Schedule G		
Miscellaneous		
Fire Prevention Construction Permits and Plan Review Fees:		
Emergency Responder Radio Coverage (ERRC) Systems Permit	\$65	\$65
Gate and Barricade Permit	\$65	\$65
Smoke Control or Smoke Exhaust System Fees:		
Smoke Control /Smoke Exhaust System Permit	\$65	\$65
Smoke Control /Smoke Exhaust System Review Fee	\$70	\$70
Solar Photovoltaic Power Systems Fees:		
Solar Photovoltaic Power Systems Permit	\$65	\$65
Solar Photovoltaic Power Systems Review Fee	\$70	\$70
Solar panel inspections:		
Residential	\$100	\$100
Commercial roof top	\$150	\$150
Commercial ground-mounted	\$150	\$150
Commercial ground-mounted, charge per trip for 3rd and subsequent inspections	\$50	\$50
Service or saw pole - 1 inspection only	\$65	\$65
Service or saw pole - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$47	\$47
Temporary service connection - residential		\$100
Temporary service connection - commercial	\$150	\$150
Mobile home - 1 inspection	\$65	\$65
Mobile home - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$47	\$47
Modular unit	\$69	\$69
Commercial reinspection	\$65	\$65

**FY 2022-23 Approved Durham City-County Inspections Department
Building Permit Fee Schedule**

Fee Type	FY 2021-22 Approved Fees	FY 2022-23 Approved Fees
Minimum electrical permit fee	\$65	\$65
Reinspection fees:		
Not ready for inspection	\$100	\$100
5 or more code violations found	\$100	\$100
2 nd reinspection	\$100	\$100
3 rd reinspection	\$200	\$200
4 th reinspection	\$300	\$300
HVAC replacement - one inspection	\$65	\$65
HVAC replacement - additional inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$50	\$50
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Minimum fee for any permit requiring a rough-in inspection:		
Commercial	\$150	\$150
Residential	\$100	\$100
Schedule H		
After Hours Inspections / hour		\$125
Part 4-105 (Mechanical (Heating and Air) Code-related)		
Schedule A		
Residential (One- and Two-Family, including Townhouses and Condominiums, per Dwelling Unit or Side)		
Installation of a heating/cooling system with any concealed ductwork or component	\$125	\$125
Replacement or conversion of a heating/cooling system - 1st inspection	\$65	\$65
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$50	\$50
Installation of fireplace stoves, factory-built fireplaces, floor furnaces and wall furnaces	\$52	\$52
Gas piping	\$65	\$65
Fuel Lines	\$65	\$65
Schedule B		
Multi-family residential (Apartments, Triplexes and Fourplexes)		
Installation of a heating/cooling system (each dwelling unit)	\$100	\$100
Replacement or conversion of a heating/cooling system	\$65	\$65
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$50	\$50
Schedule C		
Nonresidential heating/cooling: Installation of heating/cooling system, including boiler, furnace, duct heater, unit heater, air handling units and air distribution system		
Upfits per sq. ft. (minimum \$98; maximum \$3,000)	\$0.058	\$0.058
Heating system in total BTU input per floor or per individual system:		
0 to 150,000	\$131	\$131
150,001 to 300,000	\$205	\$205
300,001 to 500,000	\$290	\$290
500,001 to 1,000,000	\$426	\$426
1,000,001 to 2,500,000	\$510	\$510
2,500,001 to 5,000,000	\$644	\$644
5,000,001 to 10,000,000	\$774	\$774
Over 10,000,000	\$929	\$929
Replacement of any component of heating/cooling system such as furnace, boiler, unit heater, duct heater, condensate receiver, feedwater pump, etc.	\$70	\$70
Schedule D		
Commercial cooling (with separate distribution system): Installation of a complete cooling system, including the distribution system and air handling units, with either a condenser, receiver, cooling tower or evaporative condenser coils		

**FY 2022-23 Approved Durham City-County Inspections Department
Building Permit Fee Schedule**

Fee Type	FY 2021-22 Approved Fees	FY 2022-23 Approved Fees
Cooling or chiller in total tons:		
0 to 25 tons	\$83	\$83
Over 25 tons	\$166	\$166
Replacement of any component of cooling system	\$83	\$83
Schedule E		
Commercial ventilation and exhaust systems: Installation of ventilation and/or exhaust systems, including fans, blowers and duct systems for the removal of dust, gases, fumes, vapors, etc.		
Total motor horsepower:		
0 to 5	\$72	\$72
6 to 15	\$111	\$111
16 to 25	\$178	\$178
26 to 50	\$219	\$219
Over 50	\$262	\$262
Schedule F		
Hood for commercial type cooking, per hood	\$150	\$150
Minimum fee for any heating/cooling permit or ventilation:	\$65	\$65
Schedule G		
Reinspection fees:		
4 or more code violations	\$100	\$100
Not ready for inspection	\$100	\$100
2 nd reinspection	\$100	\$100
3 rd reinspection	\$200	\$200
4 th reinspection	\$300	\$300
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Schedule H		
After Hours Inspections / hour		\$125
Part 4-106 (Plumbing)		
Schedule A		
New residential construction; 1 and 2 family, including townhouse unit ownership; installation of new plumbing fixtures, building water and sewer service		
All dwellings	\$170	\$170
See Note 1.		
Schedule B		
New multi-family construction (3 and 4 family apartments); installation of new plumbing fixtures, building water and sewer		
Per fixture	\$6.24	\$6.24
Minimum, per building	\$127	\$127
See Note 1.		
Schedule C		
New non-residential; installation of new plumbing fixtures, building water and sewer		
Per fixture	\$7.90	\$7.90
Minimum (without water and sewer)	\$187	\$187
Minimum (with water and sewer)	\$265	\$265
See Note 1.		
Schedule D		
Additions, residential and non-residential; installation of new plumbing fixtures, building water and sewer		
1 to 4 fixtures	\$65	\$65
1 to 7 fixtures	\$94	\$94
8 to 15 fixtures	\$119	\$119
Over 15 fixtures (per fixture)	\$7.90	\$7.90
See Note 1.		
Schedule E		

**FY 2022-23 Approved Durham City-County Inspections Department
Building Permit Fee Schedule**

Fee Type	FY 2021-22 Approved Fees	FY 2022-23 Approved Fees
Fixture replacement; no change to rough-in		
1 to 4 fixtures	\$65	\$65
5 fixtures and over:		
Per fixture	\$6.86	\$6.86
Electric water heater (permit required)	\$65	\$65
See Note 1.		
Schedule F		
Miscellaneous		
Residential sprinkler permit	\$170	\$170
Gas piping	\$65	\$0
Mobile home	\$65	\$65
Modular unit	\$78	\$78
Not listed above but has water or sewer connection	\$65	\$65
Reinspection fees:		
4 or more code items	\$100	\$100
Not ready for inspection	\$100	\$100
1 st reinspection	\$100	\$100
2 nd reinspection	\$200	\$200
3 rd reinspection	\$300	\$300
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Note 1: For inspections under all Schedules in this Part 4-106: When due to the length of water or sewer work more than two trips are required, an additional charge for each trip after the second trip is imposed, of \$50.00.		
Schedule H		
After Hours Inspections / hour		\$125
Part 4-107 (Surcharge for Paper Application)		
\$5 surcharge added to the total fee for each plumbing, electrical or mechanical application submitted manually (paper submittal) as opposed to electronic submittal (paperless submittal)	\$5	\$5

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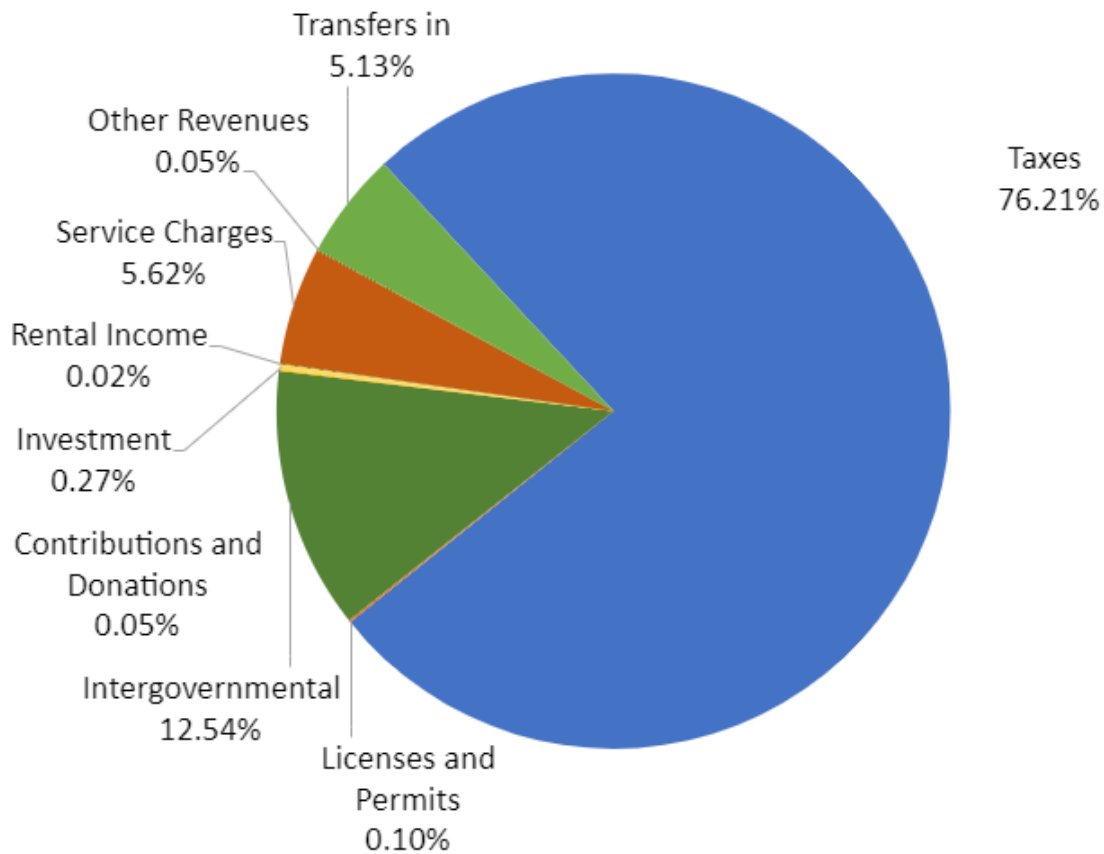
Summary

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%
Total	\$620,684,139	\$628,491,150	\$666,180,943	\$668,678,524	\$688,103,649	9.49%
Transfers within General Funds	\$75,883,802	\$74,251,414	\$79,876,324	\$85,483,349	\$85,483,349	15.13%
Total	\$544,800,337	\$554,239,736	\$586,304,619	\$583,195,175	\$602,620,300	8.73%

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%
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%
Licenses and Permits	\$626,990	\$540,000	\$536,228	\$540,000	\$540,000	0.00%
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%
Intergovernmental	\$75,734,996	\$58,400,400	\$87,021,625	\$58,440,122	\$68,844,966	17.88%
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%
Contributions and Donations	\$270,366	\$207,720	\$211,334	\$231,008	\$281,008	35.28%
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%
Investment Income	\$289,989	\$1,010,000	\$754,698	\$1,505,000	\$1,505,000	49.01%
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%
Rental Income	\$112,476	\$128,316	\$123,316	\$133,316	\$133,316	3.90%
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.
Service Charges	\$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%
Enterprise Charges	\$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%
Other Revenues	\$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			
Transfers In	\$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%
Total	\$503,400,463	\$504,763,473	\$534,736,710	\$529,843,906	\$548,970,442	8.76%

*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%
Total	\$117,283,675	\$123,727,677	\$131,444,233	\$138,834,618	\$139,133,207	12.45%

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%
Total	\$386,095,298	\$390,117,233	\$405,617,092	\$416,703,857	\$418,380,567	7.24%

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%
Total	\$13,348,262	\$28,683,894	\$11,321,129	\$24,571,192	\$28,158,674	-1.83%

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.
General	\$7,752,545					
Transfer From Risk Mgmt Fund	\$300,000					
Transfer from Capital Finance Plan Fund	\$7,452,545					
Risk Management	\$243,960					
Transfer From General Fund	\$243,960					
Reappraisal Reserve Fund	\$840,700	\$693,461	\$693,461	\$300,000	\$300,000	-56.74%
Transfer From General Fund	\$840,700	\$693,461	\$693,461	\$300,000	\$300,000	-56.74%
Capital Improvement Plan	\$37,655,132	\$42,540,881	\$48,882,395	\$49,199,170	\$49,199,170	15.65%
Transfer From General Fund	\$37,655,132	\$42,540,881	\$48,882,395	\$49,199,170	\$49,199,170	15.65%
Public Art Funds				\$500,000	\$500,000	
Transfer from Capital Finance Plan Fund				\$500,000	\$500,000	
Benefits Plan	\$28,866,465	\$30,452,072	\$29,692,228	\$34,834,179	\$34,834,179	14.39%
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%
LEO Special Separation Allowance	\$525,000	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
Transfer From General Fund	\$525,000	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
Total	\$75,883,802	\$74,251,414	\$79,876,324	\$85,483,349	\$85,483,349	15.13%

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%
Total	\$438,646,952	\$462,055,485	\$23,408,533	105.34%

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%
Total	\$427,809,391	\$448,463,619	\$449,086,957	\$472,615,074	\$490,442,933	\$41,355,976	9.21%

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
FY 2022-23 Budget	\$1,250,000

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

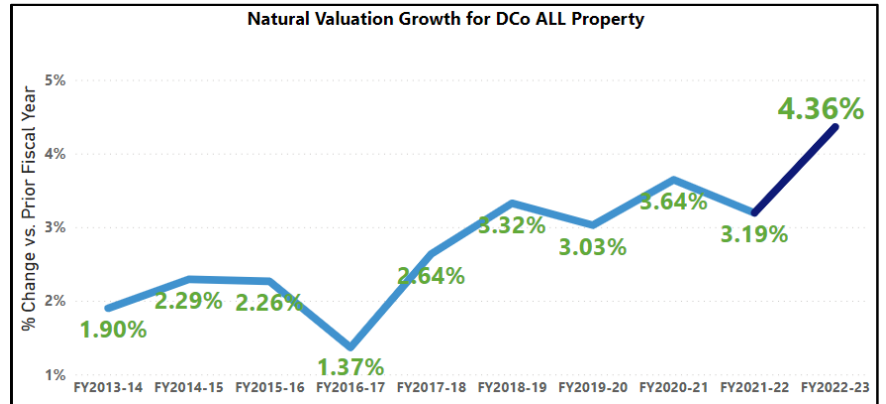
Valuation growth from all four property tax categories combined for FY 2022-23 is projected to be \$2.0 billion more than the prior year. This valuation growth provides a corresponding “natural growth” of property tax levy of \$15.8 million for the General Fund (note: this number does not include the 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%
Total	\$46,236,943,783	\$48,254,472,982	4.36%

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.*

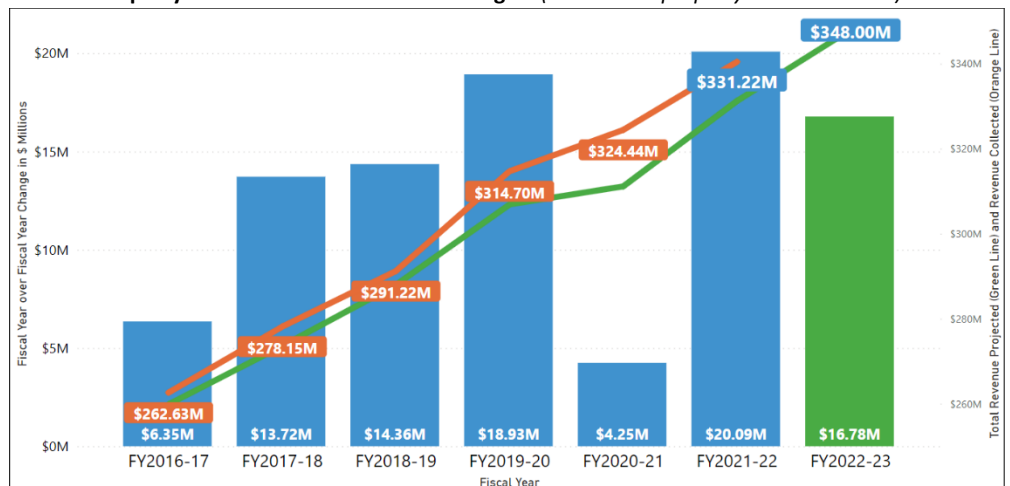


Estimated revenue collected from the FY 2022-23 property tax rate of 72.22 cents per \$100 valuation is projected to be just over \$348 million, representing a 5.1% increase when compared to FY 2021-22. Of this revenue, \$306.7 million will support General Fund expenditures while \$41.3 million supports 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%
Total	\$276,639,738	\$285,221,551	\$291,766,180	\$299,833,006	\$306,661,969	\$14,895,789	5.11%
<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%
Total	\$38,060,088	\$39,220,001	\$39,451,719	\$40,604,869	\$41,339,366	\$1,887,647	4.78%
Total	\$314,699,826	\$324,441,552	\$331,217,899	\$340,437,875	\$348,001,335	\$16,783,436	5.07%

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

Property Tax Actual Collections and Budgets (includes all property and collections)



(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.

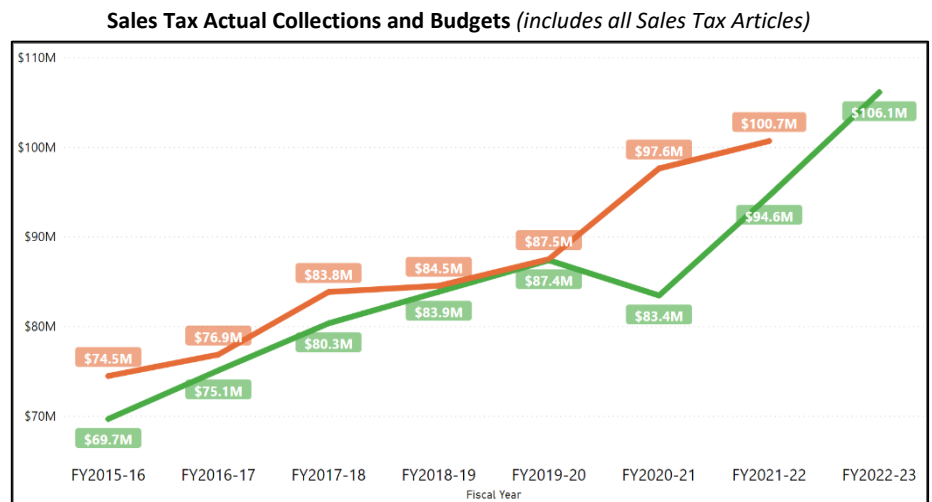
Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is received (“point of delivery”), similar to Article 39 sales tax. This sales tax, unlike any of the others, had to be approved by Durham County voters, and was in 2011. It also will not 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%
Total	\$87,494,969	\$97,604,916	\$94,555,673	\$100,667,032	\$106,111,598	\$11,555,925	12.22%

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

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
Total	\$34,811,975
FY 2022-23	\$9,000,000

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).

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.

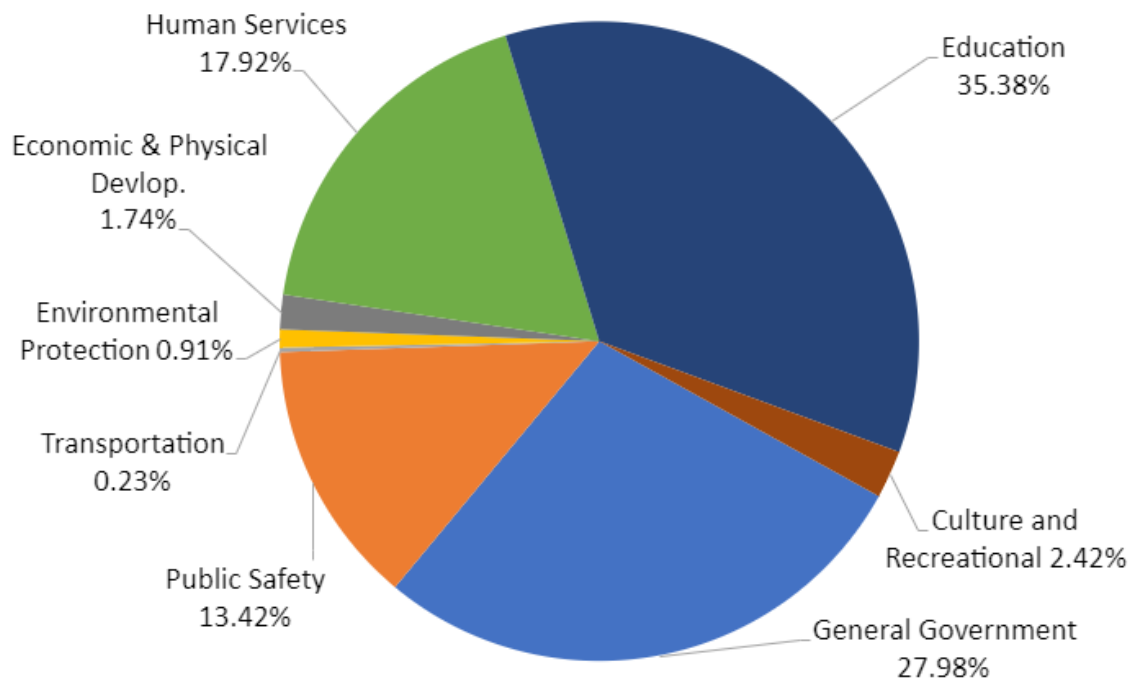
Key Revenues	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimate	FY 2022-23 Approved	\$ Change Orig. v. Appr.	% Change Orig. v. Appr.
ABC Net Profit Distribution	\$2,410,192	\$2,400,000	\$2,500,000	\$2,500,000	\$2,600,000	\$100,000	4.00%
Deed Registratration and Transfer Fees	\$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%
Total	\$25,011,796	\$22,652,724	\$24,134,442	\$27,332,071	\$32,317,744	\$8,183,302	33.91%

- 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%
Total	\$587,695,898	\$628,491,150	\$658,793,750	\$691,766,105	\$688,103,649	9.49%
Transfers within General Funds	\$75,639,842	\$74,251,414	\$82,269,316	\$85,483,349	\$85,483,349	15.13%
Total	\$512,056,056	\$554,239,736	\$576,524,434	\$606,282,756	\$602,620,300	8.73%

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%
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%
Public Safety	\$67,397,619	\$66,720,468	\$67,403,138	\$72,074,520	\$73,693,564	10.45%
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%
Transportation	\$291,640	\$977,472	\$1,175,547	\$1,319,527	\$1,273,389	30.27%
Other 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%
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%
Econom. & Physical Devlp.	\$8,473,238	\$7,610,196	\$9,128,258	\$9,837,370	\$9,566,211	25.70%
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%
Human Services	\$84,749,240	\$92,456,205	\$117,575,246	\$100,901,004	\$98,362,911	6.39%
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.
Education	\$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%
Cultural & Recreational	\$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%
Total	\$471,522,177	\$504,763,473	\$535,345,827	\$552,859,848	\$548,970,442	8.76%

*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%
Total	\$116,173,721	\$123,727,677	\$123,447,923	\$138,906,257	\$139,133,207	12.45%

*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.
General	\$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%
Risk Management	\$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%
Reappraisal Reserve Fund	\$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%
Capital Improvement Plan	\$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	
Total	\$75,639,842	\$74,251,414	\$82,269,316	\$85,483,349	\$85,483,349	15.13%

*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.
General Funds	\$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%
Special Revenue Funds	\$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%
Debt Service Funds	\$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%
Enterprise Funds	\$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%
Trust Funds	\$8					
Investment Income	\$8					
Total	\$785,358,745	\$736,007,803	\$783,352,951	\$773,934,367	\$793,563,860	7.82%

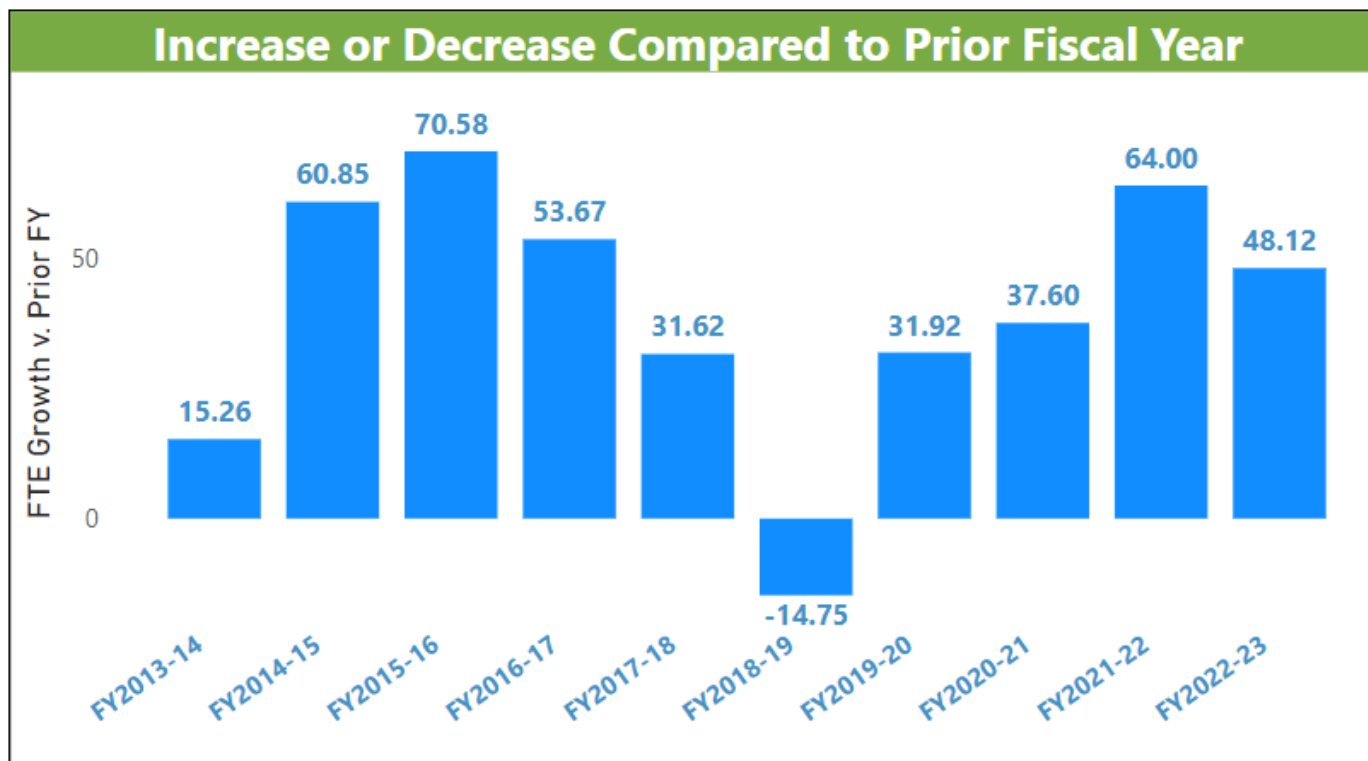
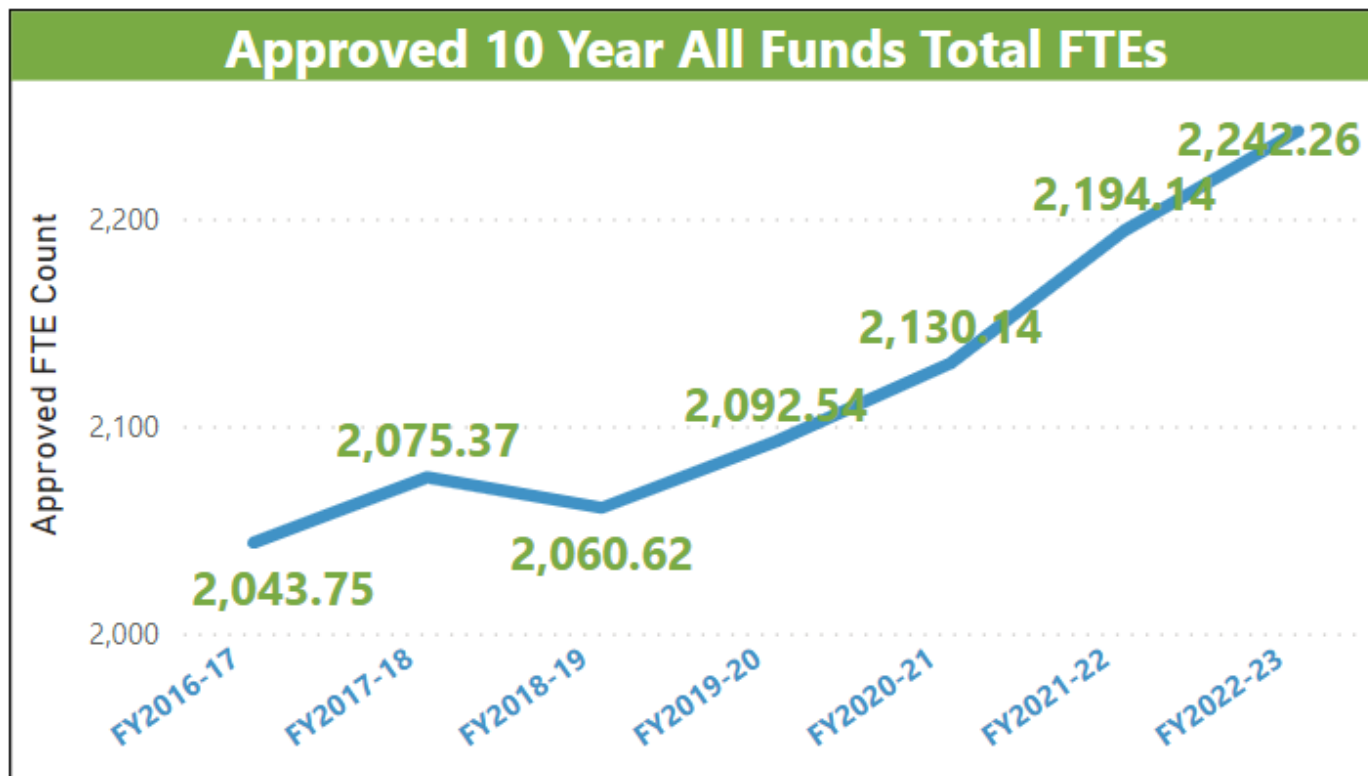
ALL FUNDS SUMMARY OF EXPENDITURES

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.
General Funds	\$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%
Special Revenue Funds	\$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%
Debt Service Funds	\$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%
Enterprise Funds	\$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%
Total	\$752,664,292	\$736,007,803	\$769,287,221	\$797,021,948	\$793,563,860	7.82%

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.
General Funds	2,097.14	2,154.14	2,163.54	2,260.26	2,198.26	44.12
General	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
Risk Management	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
Reappraisal Reserve Fund	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
Enterprise Funds	37.00	40.00	40.00	43.00	44.00	4.00
Stormwater	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
Sewer Utility	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
Total	2,134.14	2,194.14	2,203.54	2,303.26	2,242.26	48.12

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
Goal 2: Health and Well-being for All	8.72	\$682,344	
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
Goal 3: Safe Community	3.00	(\$6,495)	
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
Goal 4: Environmental Stewardship	8.00	\$578,986	
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
Goal 5: Accountable, Efficient and Visionary Government	19.00	\$1,550,591	
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
Total	38.72	\$2,805,426	
<i>Positions Changes by Board Action During FY 2021-22</i>	<i>9.40</i>		
Total FY 2021-22 Approved Budget Change to FY 2022-23 Rec. Budget	48.12		

*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
New General Fund Supported Positions	38.72	\$2,600,627

Orange Shade: Reduced General Fund Supported Positions



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 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%
Total	\$503,400,463	\$504,763,473	\$534,736,710	\$529,843,906	\$548,970,442	8.76%

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%
Total	\$471,522,177	\$504,763,473	\$535,345,827	\$552,859,848	\$548,970,442	8.76%



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 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Board Of County Commissioners	\$617,485	\$770,827	\$730,314	\$829,988	\$879,988	14.16%	0.57%
County Administration	\$3,309,488	\$3,717,490	\$3,738,516	\$4,488,057	\$4,474,182	20.35%	2.91%
Finance	\$2,922,526	\$3,343,013	\$3,380,671	\$4,132,249	\$4,120,969	23.27%	2.68%
Tax Administration	\$5,692,094	\$6,372,838	\$6,403,248	\$6,896,303	\$6,821,303	7.04%	4.44%
Legal	\$2,804,718	\$2,608,504	\$2,580,000	\$2,912,613	\$3,192,613	22.39%	2.08%
Court Facilities	\$338,279	\$383,805	\$324,849	\$557,456	\$557,456	45.24%	0.36%
Elections	\$4,386,776	\$3,095,065	\$2,762,230	\$2,608,837	\$2,608,837	-15.71%	1.70%
Register Of Deeds	\$2,060,494	\$1,973,208	\$2,206,403	\$2,010,430	\$2,059,430	4.37%	1.34%
General Services	\$14,467,028	\$15,475,206	\$15,392,156	\$18,008,794	\$16,240,635	4.95%	10.57%
Information Technology	\$11,271,881	\$12,275,193	\$12,211,807	\$15,593,488	\$14,165,680	15.40%	9.22%
Human Resources	\$2,732,717	\$2,934,972	\$3,325,239	\$3,590,840	\$2,828,596	-3.62%	1.84%
Budget & Management Services	\$729,304	\$882,521	\$745,536	\$926,814	\$855,860	-3.02%	0.56%
Veterans Services	\$396,479	\$367,529	\$367,510	\$613,920	\$500,774	36.25%	0.33%
Geographic Information Systems	\$519,091	\$468,927	\$420,386	\$481,263	\$481,263	2.63%	0.31%
Nondepartmental	\$70,346,633	\$82,402,564	\$85,199,972	\$88,240,620	\$93,800,914	13.83%	61.07%
Total	\$122,594,994	\$137,071,662	\$139,788,837	\$151,891,672	\$153,588,500	12.05%	100.00%

BOARD OF COUNTY COMMISSIONERS

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$269,982	\$395,002	\$359,457	\$419,830	\$469,830	18.94%
Personnel	\$178,427	\$188,292	\$183,848	\$194,220	\$194,220	3.15%
Operating	\$91,555	\$106,710	\$175,609	\$125,610	\$125,610	17.71%
Transfers Out		\$100,000		\$100,000	\$150,000	50.00%
Revenue			\$1	\$50,000	\$50,000	
Intergovernmental				\$50,000	\$50,000	
Other Revenues			\$1			
Net County Cost	\$269,982	\$395,002	\$359,456	\$369,830	\$419,830	6.29%

Budget Highlights:

- The Board of County Commissioners was approved to receive an increase in base stipend to better align with market compensation rates for elected officials. (\$50,000)
- This budget also includes increases to operating expenses to return to pre-COVID in-person meetings and training and travel. (\$18,900)

CLERK TO THE BOARD



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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 provide 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, 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 and aligns with the Strategic Plan Goal 5 - Accountable, Efficient and Visionary Government.

General Government Records Management

The General Government Records Management program controls of the creation, recording, identification, receipt, maintenance, preservation, retrieval, use, and disposition of government records—this includes the processes for capturing and maintaining documentation of 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 (BOCC) 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$347,503	\$375,825	\$370,857	\$410,158	\$410,158	9.14%
Personnel	\$269,057	\$275,316	\$294,878	\$305,580	\$305,580	10.99%
Operating	\$78,446	\$100,509	\$75,979	\$104,578	\$104,578	4.05%
Net County Cost	\$347,503	\$375,825	\$370,857	\$410,158	\$410,158	9.14%
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE		
4.00	4.00	4.00	4.00	4.00	4.00	

Budget Highlights

- The Clerk to the Board was approved to receive an increase in operating funds to return to in-person meetings and pre-COVID level training and travel. (\$4,069)

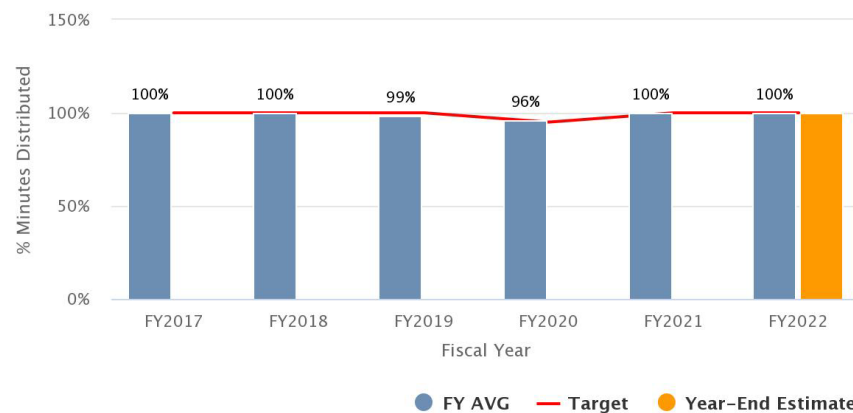
Performance Measures

Measure: PERCENTAGE OF AGENDAS DISTRIBUTED TO THE BOCC AT LEAST FOUR BUSINESS DAYS PRIOR TO MEETING



Measure description: This measures the percent of agendas distributed to the Board of County Commissioners (BOCC) at least four (4) business days prior to a meeting. Agendas allow the public and the Board to know which topics will be discussed at meetings and which official actions may take place. Despite the pandemic, the Clerk managed to continue distributing the agenda to the BOCC in a timely manner which ensures the advancement of County business. The Clerk has worked to create a seamless virtual environment in which County staff and the Board are connected enough to prevent any significant mishaps that could delay agenda distribution. Clerk staff also strives to quickly respond to County staff when questions arise or Legistar troubleshooting help is needed. The Clerk will continue to provide the necessary resources to County staff which promotes the submission of agenda items (and the distribution of the agenda) in a timely fashion. One such resource is the Agenda Processing Schedule, which is distributed at the beginning of every calendar year and available on the County's MyDCo system.

Measure: PERCENTAGE OF MINUTES DISTRUBUTED WITHIN 40 DAYS OF A MEETING



Measure description: This measure indicates the rate at which meeting minutes are completed and distributed to the Board for approval within 40 days of the meeting. Receiving the minutes in a timely manner allows the Commissioners and staff to follow up with directives given during meetings. Reorganization of duties has contributed to the Clerk's Office's ability to better adhere to the deadline requirements for completion of minutes.

COUNTY ADMINISTRATION



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

Description

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

County Administration identifies, recommends, and monitors financial, capital, human, and strategic resources to meet current and future needs of Durham County. This office ensures that budgeted service levels are provided to Durham County residents in a satisfactory and timely manner. As chief executive officer, the County Manager is mandated by the laws of North Carolina to direct and supervise all county offices, departments, boards, commissions and agencies under the general control and direction of the Board of County Commissioners.

Programs

Community Engagement and Partnerships

Community Engagement and Partnerships creates a two-way process that drives effective decision making to enhance the quality of life for our community members. The approach provides information and education about programs and services provided by Durham County Government. We use a variety of communication techniques including social media, printed materials, broadcast videos, blogs, online forums, and regular meetings across the community to ensure that residents receive timely communication about the operations of Durham County.

Executive Leadership and Management

Executive Leadership and Management provides internal oversight of County policies, practices, procedures, and service delivery. The structure helps ensure effective leadership in the community and in the organization by facilitating the work of the Board, supporting strategic planning and departmental operations, creating a culture of innovation, and encouraging leadership development within the organization.

Internal Audit

The Internal Audit program provides systematic, independent, and objective examination of internal controls in county activities to ensure the effectiveness, efficiency, and integrity of the operation. Internal Audit reports to the County Manager as well as receives oversight from an independent oversight committee specifically tasked to provide guidance and advice on audit matters. The primary audit guidance is the Generally Accepted Government Auditing Standards (GAGAS) as promulgated by the Comptroller General of the United States. These standards set rules for objectivity, training, and education requirements; audit planning; evidence gathering; audit documentation; and reporting. The standards also mandate that every three to five years a peer review be conducted by a recognized audit team to determine if the quality of audits and audit administration meets the proscribed standards and that procedures are adequate to achieve the audit objective.

State and Legislative Affairs

The State and Legislative Affairs program exists to protect, advocate, serve, remain lawful, support policy making, work collaboratively, guard against unfunded mandates, support legislation that benefits our community members and operations, and seek legislative funding for residents to enhance their quality of life. Legislative Affairs provides advocacy between Durham County Commissioners, administration, and state and federal lawmakers to ensure that Durham County's perspectives are included as a part of major state and federal legislation being introduced and ultimately enacted. The County works intentionally with the advocates from NCACC and other urban communities on similar areas of interest.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$3,309,488	\$3,717,490	\$3,738,516	\$4,488,057	\$4,474,182	20.35%
Personnel	\$2,349,246	\$2,802,732	\$2,383,350	\$3,057,503	\$3,161,628	12.81%
Operating	\$960,242	\$807,918	\$1,355,166	\$1,130,554	\$1,012,554	25.33%
Capital		\$6,840				-100.00%
Transfers Out		\$100,000		\$300,000	\$300,000	200.00%
Revenue	\$136,694					
Intergovernmental	\$36,694					
Other Revenues	\$100,000					
Net County Cost	\$3,172,794	\$3,717,490	\$3,738,516	\$4,488,057	\$4,424,182	19.01%

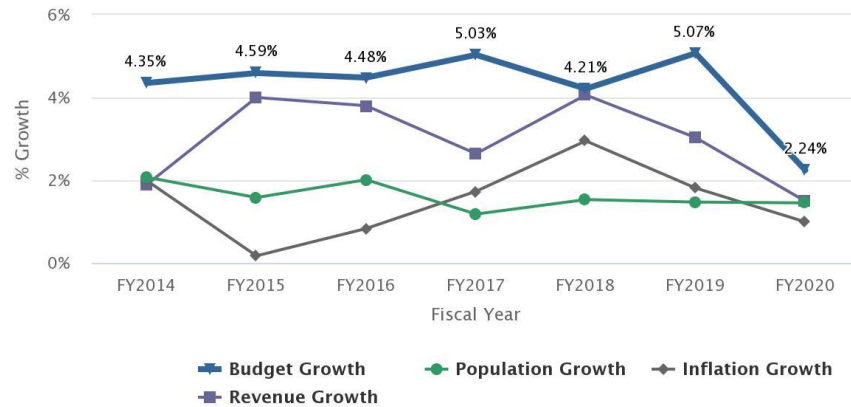
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
21.00	23.00	25.00	28.00	28.00

Budget Highlights

- This Budget funds the activities of the County Manager's Office, Internal Audit, Strategic Planning, and Public Information Broadcasting. Included in this budget is funding for the In Touch with Durham County Public Access Television program, and funding of internal process review and improvement through the Strategic Initiatives Office.
- The County Manager's contingency fund is increased in the FY 2022-23 budget to provide the new County Manager with additional funds and flexibility during her first year of service. (\$300,000)
- Three new FTEs are included in the FY 2022-23 budget:
 - Chief Equity Officer, Half Year Funding (1 FTE) - The Chief Equity Officer will ensure that equity, equality, and equal opportunity is established, maintained, and fostered throughout the county. (\$52,997)
 - Grants Program Manager, Half Year Funding (1 FTE) - Grants manager will serve as primary grant liaison with departments to determine funding needs, research grant funding opportunities, and report to management on award progress. (\$51,128)
 - Public Information Officer (1 FTE) - The public information officer will join a team of two. This team is tasked with managing and directing communications on behalf of Durham County Government. Those tasks include but are not limited to internal and external communications, social media, locally produced TV broadcasts and videos, and centralized support for media requests and e-newsletters. (\$81,056)
- The Internal Audit office received three new FTEs in February 2022. Those three positions are reflected between the "Original FTE" count and the "Estimated FTE" count.
- The second year of joint Durham County and City of Durham funding for a Master Aging Plan is supported in the FY 2022-23 budget. In the prior fiscal year, funds for the Master Aging Plan were in the Nondepartmental fund center. (\$150,000)
- Additional operating dollars are included to support a contracted Lobbyist position to advocate for Durham County at the North Carolina General Assembly in Raleigh, NC. This position does not count as an FTE. (\$60,000)
- The Durham County on the Go Vehicle will be a "city hall on wheels," providing direct services to Durham County residents. The vehicle will visit neighborhoods, events, and other community gatherings to connect residents with county employees, expanding the reach of County services and improving the outcomes for residents. Examples of possible services include social service workers, workforce development resources, connections to WIFI, etc. The funds for the vehicle are in Vehicles and Equipment fund center in Nondepartmental. (\$550,000)

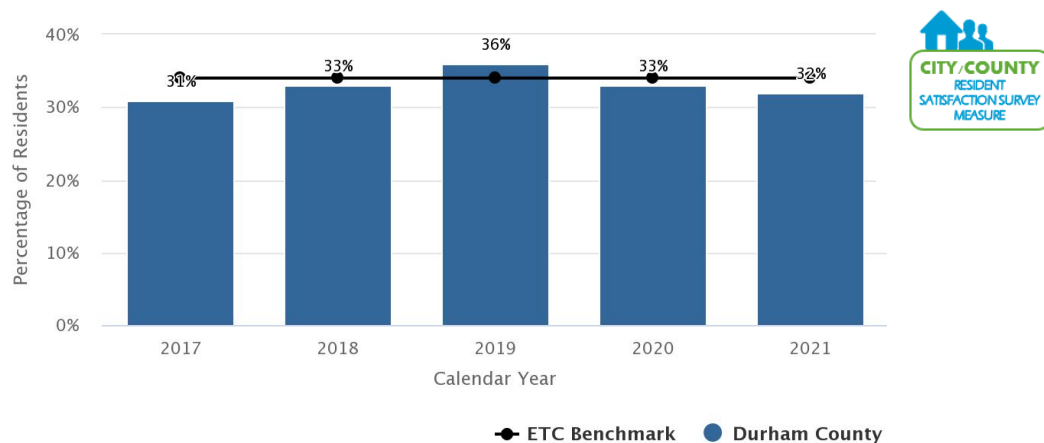
Performance Measures

DURHAM COUNTY BUDGET GROWTH COMPARED TO POPULATION AND INFLATION GROWTH



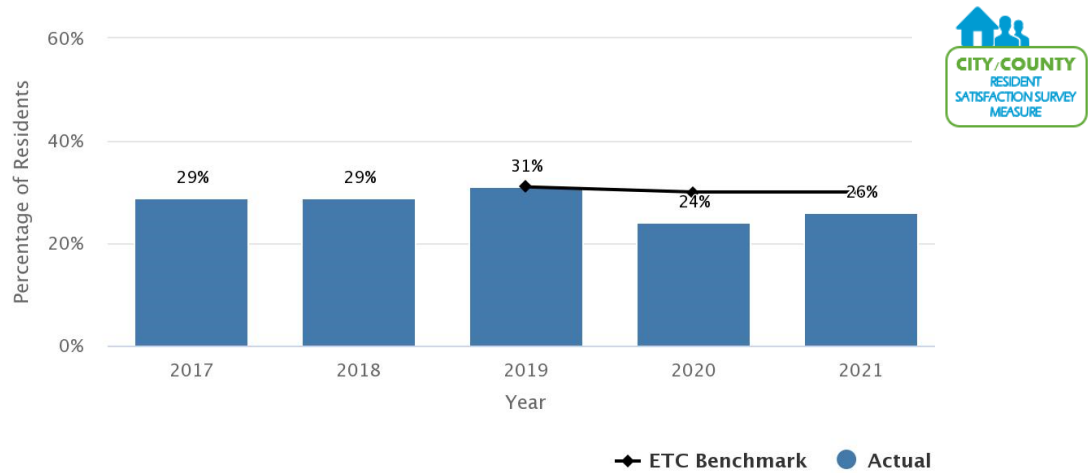
Measure description: This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential “growth in cost” drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund budget may not be directly responsive with these other variables, this measure is intended to provide high-level comparative insight. Historically, growth of the General Fund budget has tracked similarly to the other three variables. Recent data points reflect the emerging realities of the potential economic impact of the pandemic. While the COVID-19 crisis only “impacted” the last three to four months of FY 2019-20, the effect is seen in the three measures that are directly economic related. The CPI alone appears to have been on pace to grow as in recent years, if not greater, and since April has instead showed marked drops. The County revenue growth has also shown a similar decline as expected with curtailed Sales Tax revenue and potential decreased Property Tax collection. These led to the obvious slowing of budget growth as seen in the percentage being half of the past five or six years. *Note: Budget, revenue, and population growth are fiscal year and inflation growth is calendar year. It is important to note that all data points in this measure come from growth percentages calculated from July of the year indicated to July of the prior year.*

Measure: PERCENTAGE OF DURHAM COUNTY RESIDENTS SATISFIED OR VERY SATISFIED WITH COUNTY EFFORTS TO KEEP THEM INFORMED ABOUT LOCAL ISSUES



Measure description: 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. During COVID-19, departments have adapted to maintain consistency in their connections to community. We are in the early years of administering the City/County Resident Satisfaction 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.

Measure: PERCENTAGE OF RESIDENTS SATISFIED OR VERY SATISFIED WITH THE LEVEL OF PUBLIC INVOLVEMENT IN LOCAL DECISIONS (WITH COUNTY)



Measure description. The measure of resident satisfaction with public involvement in local decisions aligns with the effectiveness of the County’s communication and engagement strategy, which is in the early stages of development. Public participation is an essential component of the local decision-making process. Residents affected by local decisions have the right to be involved in the decision-making process. 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. Traditional engagement has been challenging during COVID-19; however, departments have adapted during this time and maintained consistency in their connections to community. The target is the established ETC benchmark. 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.

FINANCE



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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.

Minority & Women-Owned Businesses

The Minority and Women-Owned Businesses (MWBE) Program is to develop a diverse and thriving business community by recruiting and attracting MWBEs for increased participation with the County, to review bid proposals for compliance with County MWBE requirements and to track participation to the County's goals. The MWBE Program ensures the County provides the opportunity for minority and women-owned businesses to provide goods and services and to participate in County projects whenever possible. The program is designed to assist MWBE firms in participating in all aspects of the County's procurement and contracting activities for goods and services.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$2,922,526	\$3,343,013	\$3,380,671	\$4,132,249	\$4,120,969	23.27%
Personnel	\$2,114,710	\$2,469,289	\$2,236,260	\$2,693,018	\$2,693,018	9.06%
Operating	\$792,957	\$873,724	\$1,125,720	\$1,439,231	\$1,427,951	63.43%
Capital	\$14,860		\$18,691			
Revenue	\$110,628,896	\$130,837,057	\$119,908,968	\$141,530,498	\$153,920,744	17.64%
Taxes	\$97,829,020	\$94,855,673	\$100,941,616	\$106,411,598	\$106,411,598	12.18%
Licenses and Permits	\$511,264	\$475,000	\$475,000	\$475,000	\$475,000	0.00%
Intergovernmental	\$11,864,105	\$11,137,419	\$11,685,000	\$10,690,000	\$19,434,568	74.50%
Investment Income	\$284,309	\$1,000,000	\$751,485	\$1,500,000	\$1,500,000	50.00%
Rental Income	\$1,200	\$6,200	\$1,200	\$1,200	\$1,200	-80.65%
Other Revenues	\$138,999		\$54,667			
Transfers In		\$23,362,765	\$6,000,000	\$22,452,700	\$26,098,378	11.71%
Net County Cost	(\$107,706,370)	(\$127,494,044)	(\$116,528,297)	(\$137,398,249)	(\$149,799,775)	17.50%
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE		
26.00	27.00	27.00	30.00	30.00		

*The FY 2021-22 Estimated includes increased operating funds to support temporary staffing.

Budget Highlights

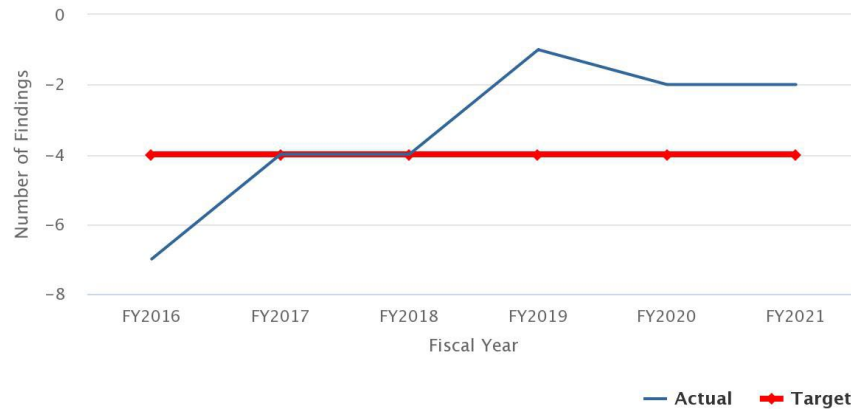
- Finance was approved to receive two Compliance Specialist FTEs and one Accountant FTE. These positions will focus on compliance to address increased intergovernmental funding received by Durham County. (\$243,066)
- Miscellaneous Contracted Services is increasing primarily due to inflationary costs, the acquisition of a new financial report preparation software, temporary staffing contracts, and increased banking services fees. (\$442,965)
- The American Rescue Plan Act is providing Durham County Government \$62,445,275. As a part of the FY 2022-23 budget, \$6,819,568 of ARPA revenue is being budgeted to offset General Fund initiatives that qualify for reimbursement, or as a general offsetting revenue. Final reimbursement will only occur once all compliance and audit reviews are complete. Funding areas include:
 - Criminal Justice Resource Center – Transitional Housing Renovation/Expansion: Funding will be used to support a feasibility study and renovation/expansion of the Transitional House, a short-term step-down residential facility for individuals released from incarceration who are at risk for stable housing. Renovations and expansion items include room reconfiguration to reduce congregate living space, health/safety upgrades, the addition of apartment-style housing, and virtual services space. (\$500,000)
 - Office of Emergency Services – Medical Supplies: Funding will be used for additional supplies needed due to increased call volume and inflationary increases. (\$33,524)
 - Courts – AV Equipment: Funding will be used to purchase AV equipment to better facilitate remote hearings in courtrooms. (\$45,000)
 - Courts – Two FTEs (One Assistant District Attorney, one Assistant Public Defender): Court caseload has drastically increased during the Pandemic, these two additional positions will address this increase in caseload. (\$159,100)
 - County Manager – DCo on the Go: This new initiative will serve as a “county on wheels,” providing direct services to Durham County residents. It is my intent that this vehicle will visit neighborhoods, events, and other community gatherings to connect residents with county employees, expanding the reach of County services and

improving the outcomes for our residents. Examples of possible services include engagement with social service workers, workforce development resources, and connections to Wi-Fi. (\$550,000)

- General Services – Personal Protective Equipment: Funds will be used to provide Personal Protective Equipment to the entire county. Funding also covers increased costs due to inflation. (\$408,000)
- Finance – Three FTEs (one Accountant, two Compliance Specialists): Funding will support positions that will help ensure the County is in compliance with requirements tied to increased intergovernmental funding like the American Rescue Plan Act funding. (\$243,066)
- Early Childhood – Funding will be used for the implementation of the Durham County Early Childhood Action Plan, which was developed jointly by Durham County Government and community partners. (\$100,000)
- Public Health School Health Nurses – Funds will continue support for the school health nurse program, which helps students to achieve the maximum benefit from their educational experience by helping them to manage their health care needs in an educational environment. Funding includes partial reimbursement for prior fiscal year nurse salaries and supports the addition of three new nurses in FY 2023. (\$815,275)
- Finance – General Fund revenue replacement: Funding will be used to replace lost revenue due to COVID-19 pandemic impacts. (\$535,603)
- County Manager – Funding will be used to provide a full year of shelter services to continue non-congregate housing support for those affected by homelessness. (\$1.3 million.)
- Other Education – Funding will be used to expand Durham PreK to serve 54-100 additional children with high-quality pre-K and 40 children with wrap-around services in FY 2023. (\$880,000)
- Cooperative Extension – Food Assessment Plan: Funding will be used to create the Durham County Food Assessment Plan, which will be used to understand the extent of the negative impacts of COVID-19 on Durham County's food system, understand strengths and weaknesses of the food system, inform food system priorities and recommendations, and guide food security work in Durham County. (\$150,000)
- Cooperative Extension – Food Security Grants: Funding will be used to support food security efforts reaching the county's most vulnerable residents, especially communities disproportionately impacted by the negative economic impacts of COVID-19. The funding will be disbursed in the form of grants to support Durham County emergency food providers with food, infrastructure, materials/supplies, and other operational funding needs. (\$475,000)
- Criminal Justice Resources Building Study – Funding will be used to conduct a feasibility site study of CJRC's main site at 326 East Main St to include a programming update, assessment of the current facility, and potentially investigate alternative locations. (\$75,000)
- Register of Deeds "Hacking into History" continuation – Funding will be used to continue a project that explores the impact of racially restrictive agreements in Durham County property deeds (\$50,000)
- Economic Development Long Range Plan – Funds will be used to gather industry and market analysis and provide much needed data at the local level to help plan long-range economic development investments. (\$50,000)
- Engineering "Cultural Plan Development" – Funding will be used to address challenges such as the constrained real estate market and the impact of COVID-19, as well as reflect the city's current demographics and cultural identity. (County Share: \$150,000)

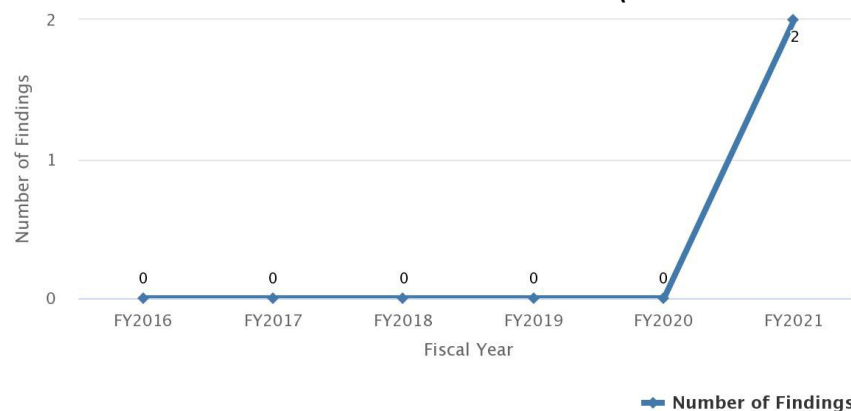
Performance Measures

Measure: MAINTAIN A MINIMAL NUMBER OF AUDIT FINDINGS AND REPEAT FINDINGS (COMPLIANCE)



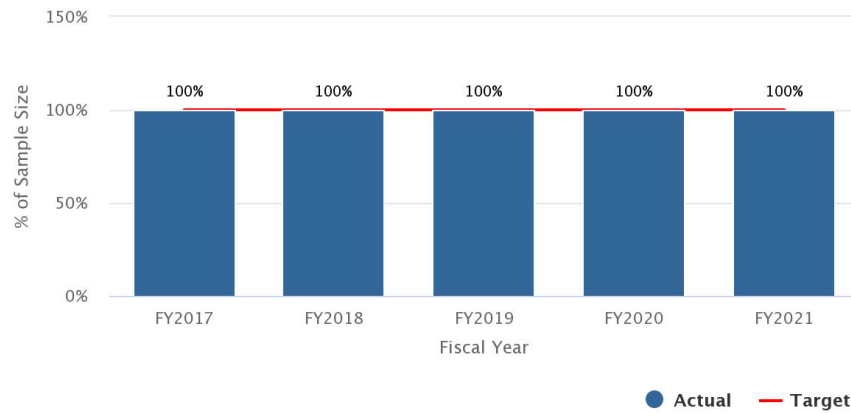
Measure description: This measures the number of findings received during the annual Single Audit related to grant and federal/state award programs. The goal is to "successfully complete the single audit with limited findings and no recurring findings for services funded with grants and/or federal and state awards and successfully complete the Compliance Report." Therefore, the goal is to reduce the number of new and recurring findings. A lack of sufficient monitoring of Durham County's funded programs to ensure compliance could result in a negative impact in the amount of federal, state, and/or grant funding (e.g., reduced and/or loss of funding) received, affecting the level of service the County is able to provide. The trend in findings has been positive compared to our target metric due to enacting testing and monitoring during the past several fiscal years of both the programs and the corrective action plans by the Finance Compliance Manager and the DSS Quality Assurance staff. This measure is trending favorably. Given the large volume of program funds flowing through the County, achieving, or exceeding the target of only four findings is excellent. Having a target of zero Single Audit findings would be unrealistic primarily due to the large volume of program funding flowing through the County per fiscal year. Having exceeded the target for the past three fiscal years, the County is committed to continuing to try to achieve this target in future fiscal years. Data for updating this measure will be available for fiscal year 2022 after October 31, 2022.

Measure: NUMBER OF FINDINGS FROM AUDIT MANAGEMENT LETTER (FINANCIAL REPORTING & CONTROL)



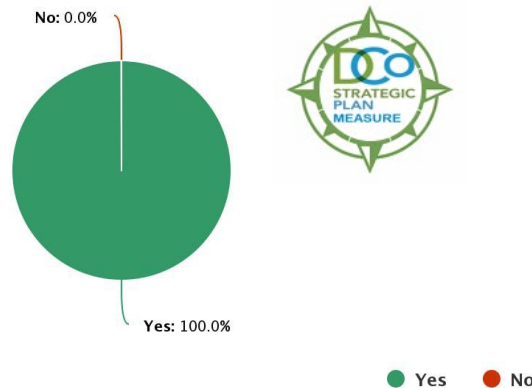
Measure description: This measure is based on the results of the financial audit conducted at the end of each fiscal year. The Finance Department is evaluated on the financial accounting, reporting, and monitoring of the County's financial activity. The goal is to "successfully complete the required annual financial audit with the audit results receiving an unqualified (clean) audit opinion and successfully complete the Comprehensive Annual Financial Report (CAFR)." The ideal result upon completion of the annual audit is to have zero management letter findings. Data for updating this measure will be available for fiscal year 2022 after October 31, 2022.

Measure: PERCENTAGE OF SAMPLE SIZE OF GRANTS & FEDERAL/STATE AWARDS WITHOUT MATERIAL FINDINGS



Measure description: Sample sizes for selected programs to be audited are determined by 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. The goal is to "successfully complete the single audit with limited findings and no recurring findings for services funded with grants and/or federal and state awards and successfully complete the Compliance Report." 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). Since there were no material findings for any of the previous fiscal years, this measure is trending favorably. Given the sample size tested for Durham County, having only two Single Audit findings, which were not material, is excellent. Data for updating this measure will be available for fiscal year 2022 after October 31, 2022.

Measure: MAINTAIN TRIPLE A BOND RATING



Measure description: Issuers given a triple A rating from the bond agencies are judged to have the lowest credit risk (the Moody's designation is Aaa; the S&P designation is AAA). Triple A is the highest rating that can be awarded to an entity. The County's financial strength, fiscal management, economy, adherence to County policies and procedures, strength in the County's internal controls, policies, and procedures, etc. are assessed by the bond rating agency. Upon completion of the assessment, the rating agency provides the County the awarded rating. This measure is trending favorably. According to Moody's Investors Service Inc., Durham County maintains its Aaa rating for outstanding general obligation debt. Per the most recent data available as of December 2019 from the rating agencies, Durham County is one of 9 counties out of 100 in North Carolina with a Aaa bond rating, per Moody's Investors Service, and Durham County is one of 10 counties out of 100 in North Carolina with a AAA bond rating, per S&P Global Ratings. Our credit strengths include a large tax base and diverse economy, strong reserves and liquidity supported by formal policies, and proactive management and manageable long-term liabilities and fixed costs. To be in such a small pool of counties that achieve the top bond ratings for both agencies is excellent. The County is committed to maintaining the triple A bond rating in future years. Entities rated at triple A are judged to be of the highest credit quality. This allows triple A rated entities to issue debt at lower interest rates. Durham County continues to set the target for this measure at triple A to continue to receive the lowest interest rates on issued debt, freeing up funds for other needs.

TAX ADMINISTRATION



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

Description

The mission of Tax Administration is to equitably and accurately assess property valuation and to collect county tax revenues together with 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, 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. Tax Administration 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$5,692,094	\$6,372,838	\$6,251,892	\$6,896,303	\$6,821,303	7.04%
Personnel	\$4,350,999	\$4,699,840	\$4,660,140	\$5,165,965	\$5,165,965	9.92%
Operating	\$1,341,096	\$1,672,998	\$1,585,402	\$1,730,338	\$1,655,338	-1.06%
Capital			\$6,350			
Revenue	\$290,607,090	\$297,313,660	\$306,964,903	\$312,481,759	\$314,158,469	5.67%
Taxes	\$288,199,710	\$295,219,560	\$304,633,476	\$310,250,259	\$311,926,969	5.66%
Licenses and Permits	\$17,276	\$20,000	\$16,228	\$20,000	\$20,000	0.00%
Investment Income	\$5,680	\$10,000	\$3,213	\$5,000	\$5,000	-50.00%
Service Charges	\$2,369,850	\$2,039,100	\$2,285,553	\$2,191,500	\$2,191,500	7.47%
Other Revenues	\$14,573	\$25,000	\$26,433	\$15,000	\$15,000	-40.00%
Net County Cost	(\$284,914,995)	(\$290,940,822)	(\$300,713,011)	(\$305,585,456)	(\$307,337,166)	5.64%

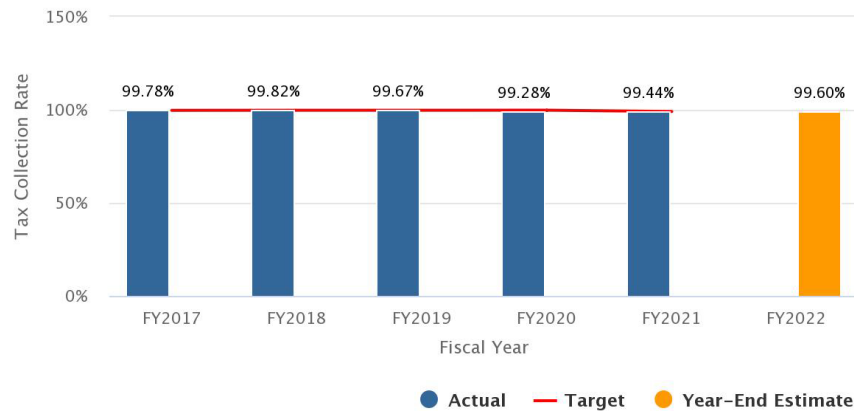
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
65.00	65.00	65.00	66.00	66.00

Budget Highlights

- The department is approved for one new FTE, a Senior Personal Property Appraiser. The position will allow for a new program to audit lower-tier business accounts internally. The primary goal of beginning an internal business auditing program is to educate businesses on proper listing procedures. (\$65,098)
- Tax Administration is approved for a Mobile Assessor tool, which will improve operational efficiency and allow the department to move toward a near paperless workflow and environment. (\$126,132)

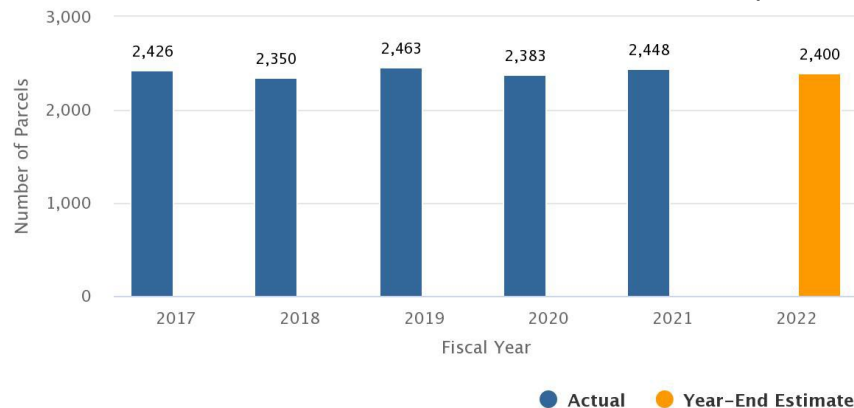
Performance Measures

Measure: DURHAM COUNTY TAX COLLECTION RATE



Measure description: This is a measure of the percentage of property taxes collected for budgetary purposes. Revenues derived from property taxes are a primary source of funding for local governments. A high collection rate is an indication of taxpayers paying their fair share to help fund the services and programs used by the citizens of Durham County. Staff estimates a year-end collection rate of 99.6% in FY 2021-22.

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



Measure description: This 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 evidence 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 receive a defined exclusion off the appraised value of their property. Revitalization of certain areas has caused housing costs to rise in response to demand. Increased property taxes can lead to the displacement of long-time residents and these programs can offer 'relief' to a property owner who may not otherwise be able to afford rising property taxes. Staff estimates 2,400 participants in FY 2021-22.

COUNTY ATTORNEY



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

Description

The County Attorney's office serves as the legal advisor to and provides legal representation/defense (in matters other than workers' compensation) for the Board of County Commissioners, the County, and the agencies of the County from actions brought against them, to aid in carrying out the mission of the County. 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, providing an occupational safety program, 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 so that the Department can 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, the departments of Durham County Government, as well as various Boards and Commissions, in order to comply with laws and mitigate liability.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
▲ Expenditure	\$2,804,718	\$2,608,504	\$2,580,000	\$2,912,613	\$3,192,613	22.39%
Personnel	\$2,399,624	\$2,436,144	\$2,418,119	\$2,736,491	\$3,000,171	23.15%
Operating	\$405,094	\$172,360	\$161,881	\$176,122	\$192,442	11.65%
Revenue	\$4,586			\$2,500	\$2,500	
Contributions and Donations	(\$1,000)					
Service Charges	\$5,586			\$2,500	\$2,500	
Net County Cost	\$2,800,132	\$2,608,504	\$2,580,000	\$2,910,113	\$3,190,113	22.30%

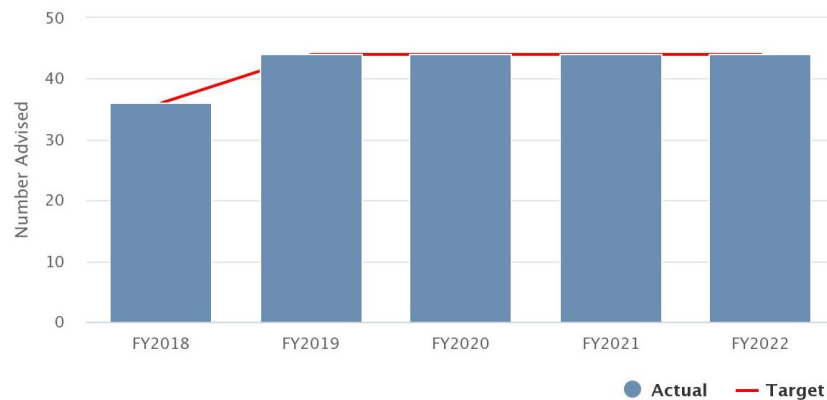
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
▲ 20.00	20.00	20.00	21.00	23.00

Budget Highlights

- The FY 2022-23 budget supports three additional FTEs in the County Attorney's office:
 - A Paralegal Secretary (1 FTE) who will ease the significant caseload increases by providing much-needed support to the Child Welfare Team. There is currently only one Legal Secretary position to support four attorneys and two paralegals. Increasing case numbers and case complexity has made it overwhelming for a single position to manage. The new position will split the workload for the Child Welfare Team. (\$66,164)
 - A new Attorney (1 FTE) is supported in this budget to assist with shepherding the nondiscrimination ordinance and an increasing number of public records requests. (\$140,000)
 - A Transportation Attorney (1 FTE) is also supported in the FY 2022-23 budget. (\$140,000)

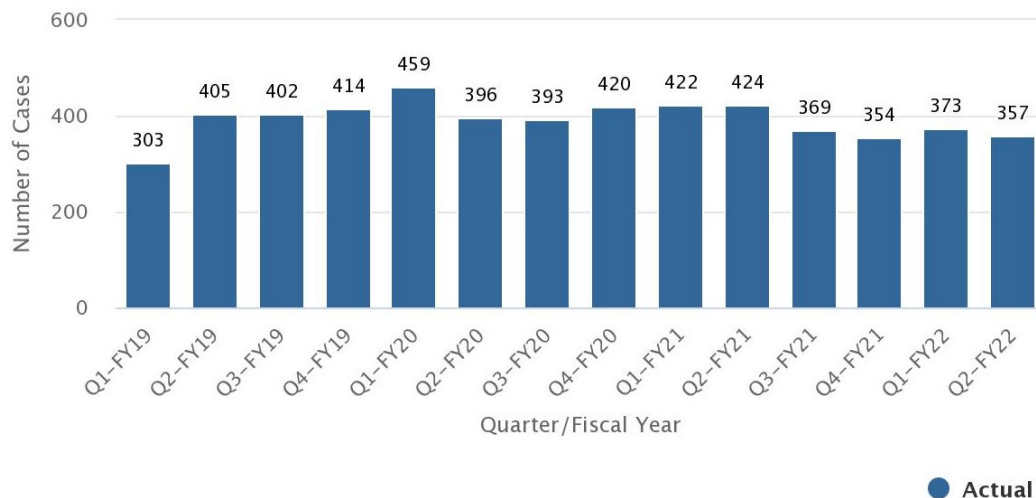
Performance Measures

Measure: AVERAGE NUMBER OF DEPARTMENTS, BOARDS, AND COMMISSIONS ADVISED



Measure description: 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. The target for FY FY2022-23 remains the same at 44 because there is no expectation that the current number of departments, boards, or commissions will change.

Measure: NUMBER OF TOTAL ABUSE, NEGLECT, AND DEPENDENCY ("AND") CASES WITH COURT REPRESENTATION FROM DSS ATTORNEYS



Measure description: 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 disadvantage to intercede and protect children living in homes with reports of abuse and neglect. These cases fluctuate depending on various factors, including newly enacted laws, changing policies, and population changes. These laws and/or policies can affect the number of incoming cases staff will handle. The County Attorney's Office has seen increases in caseloads due to increased number of petitions, but staff have also been able to close several cases over the last few months. There is no target for this measure; although the ultimate goal is to get this number as low as possible, there are various factors that determine this metric that are outside the control and/or purview of this office (i.e., economy, pandemic, etc.) making it impossible to predict future numbers.

Measure: NUMBER OF GENERAL LEGAL SERVICES ACTIVE CASES/TRANSACTIONS (CUMULATIVE)



● Actual

Measure description: This measures the total number of cases the County Attorney's Office has open on the internal case list going back 10 years. 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. 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/dismissed 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.

COURT SUPPORTIVE SERVICES



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

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. In FY 2016-17, funding was reinstated (last funded in 2008) for one Assistant Public Defender to expedite first court appearances, particularly identifying those with low bond amounts.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
District Attorney	\$77,094	\$110,646	\$84,014	\$186,518	\$186,518	68.57%
Clerk Of Superior Court	\$4,324	\$14,689	\$2,608	\$14,689	\$14,689	0.00%
Court Facilities	\$132,848	\$142,683	\$136,833	\$188,138	\$188,138	31.86%
Public Defender	\$115,232	\$105,158	\$94,894	\$157,482	\$157,482	49.76%
Superior Court	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
Dept Of Juvenile Justice	\$5,740	\$6,429	\$5,296	\$6,429	\$6,429	0.00%
District Court	\$2,042	\$3,200	\$204	\$3,200	\$3,200	0.00%
Net County Cost	\$338,279	\$383,805	\$324,849	\$557,456	\$557,456	45.24%

Budget Highlights

- Additional funding is provided for a second Assistant Public Defender (APD) contract position and a second Assistant District Attorney (ADA) contract position to handle caseload backlogs and continued low bond cases. These positions are time-limited until backlog cases are completed. (\$159,100)
- AV technology and equipment will be installed in courtrooms to hold remote criminal and civil hearings. This funding is part of a state-wide initiative supported by the state Administrative Office of the Courts, and represents approximately 19% of the Phase I project cost. (\$45,000)
- 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.

ELECTIONS



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$4,386,776	\$3,095,065	\$2,762,230	\$2,608,837	\$2,608,837	-15.71%
Personnel	\$2,454,363	\$1,892,637	\$1,442,877	\$1,708,460	\$1,708,460	-9.73%
Operating	\$1,919,543	\$1,202,428	\$1,143,353	\$900,377	\$900,377	-25.12%
Capital	\$12,869		\$176,000			
Revenue	\$2,190,162	\$659,300	\$298,167	\$615	\$615	-99.91%
Intergovernmental	\$2,190,142		(\$362,186)			
Service Charges	\$20	\$659,300	\$660,353	\$615	\$615	-99.91%
Net County Cost	\$2,196,614	\$2,435,765	\$2,464,063	\$2,608,222	\$2,608,222	7.08%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
11.00	11.00	11.00	11.00	11.00

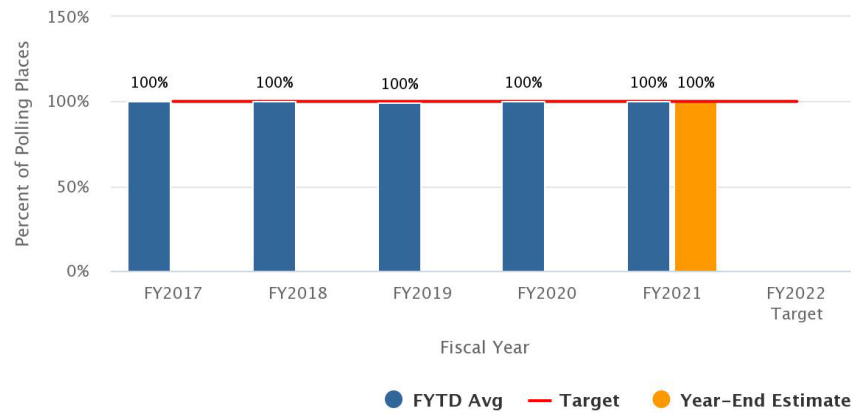
*The FY 2021-22 Estimate includes a \$362,186 refund to a grantor in September 2021. The County received a grant revenue to support the 2020 Presidential Election. If all grant revenue was not spent, it was required to be returned to the grantee in September 2021. The intergovernmental revenue negative charge reflects that return.

Budget Highlights

- There is one scheduled election in FY 2022-23, the November Midterm elections. Federal, State, and County elections are fully funded by Durham County. Durham County receives revenue reimbursements from the City of Durham for municipal elections. The significant decrease in service charge revenue is because the City of Durham does not have any municipal elections in FY 2022-23.
- This budget supports a pay increase for all temporary election workers, including poll workers, to a minimum of \$15 an hour. (\$149,469)

Performance Measures

Measure: AVERAGE PERCENT OF POLLING PLACES REACHING ADA COMPLIANCE



Measure description: This measure shows the average percent of polling places in Durham County with accessibility meeting the compliance standards set forth in the Americans with Disabilities Act (ADA) of 1990. The current average percent of polling places meeting ADA compliance is consistent with previous reporting periods at 100%. In the event that staff finds a polling place that is not ADA compliant, an alternative facility will need to be used if ADA measures cannot be remedied.

Measure: NUMBER OF POLLING PLACES IN PRECINCT OR IN AN ADJACENT PRECINCT



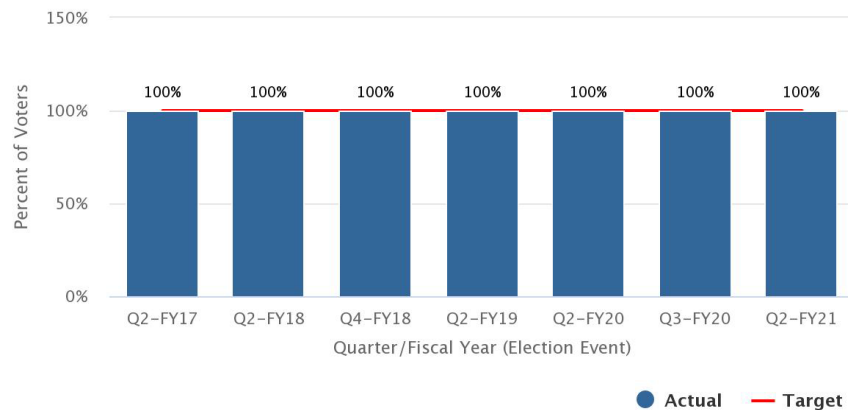
Measure description: This measure shows the number of polling places located within or adjacent to the 57 precincts in Durham County. Providing every citizen in Durham County access to a polling place within close proximity of their home ensures access to elections. The current number of polling places in precinct or in an adjacent precinct is consistent with data that were entered for previous quarters and this number should remain unchanged for FY 2021-22.

Measure: PERCENT OF VOTER REGISTRATION REQUESTS PROCESSED WITHIN 48 HOURS



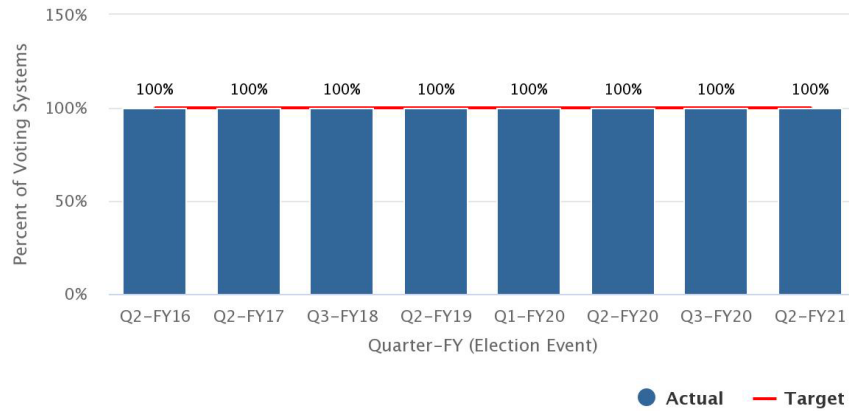
Measure description: The measure shows the percent of voter registration requests processed within 48 hours. For optimal efficiency and customer service, it is the mission of the Board of Elections to process all voter registration applications received timely at our office within 2 business days of receipt. The current percent of voter registration requests processed within 48 hours is consistent with data entered previously. All voter registration requests are currently processed the same day received or no later than 24 hours. No changes are anticipated for FY 2021-22.

Measure: PERCENT OF VOTERS CASTING BALLOTS IN APPROPRIATE JURISDICTIONS



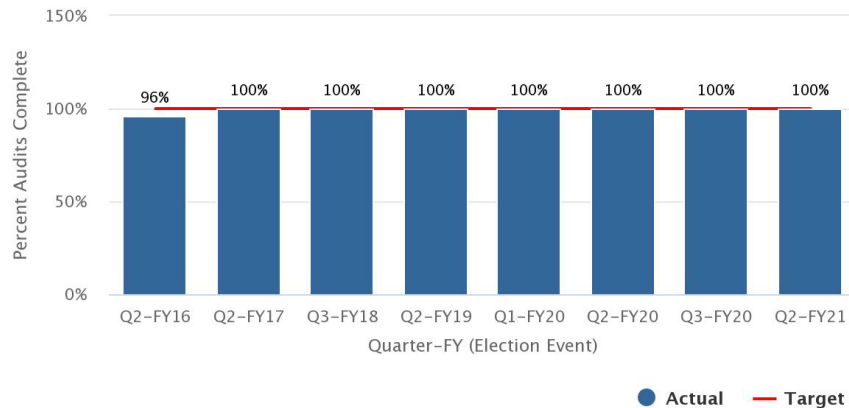
Measure description: The measure shows the percent of voters in Durham County who are able to cast a ballot appropriate for the political jurisdiction in which they reside, which is essential to the conduct of a free, fair, and valid election. Our goal is to ensure that every ballot in Durham County is properly cast. The percent of voters casting ballots in appropriate jurisdictions is trending consistently to previous quarters where elections were present. There was one election (2020 General) during FY 2020-21 Q2, and it was completed with successful canvass results.

Measure: PERCENT OF VOTING SYSTEMS RECEIVING LOGIC AND ACCURACY TESTING



Measure description: This measures the percent of voting systems receiving logic and accuracy testing. Testing of voting equipment and electronic pollbooks for logic and accuracy ensures no widespread system failures occur, which may negatively impact voting. The percent of voting systems receiving logic and accuracy testing is trending favorably this quarter, as in previously entered quarters. Logic and accuracy testing is performed on all voting equipment and electronic pollbooks to ensure proper coding and election information is in place for election day events.

Measure: PERCENT OF POST-ELECTION AUDITS COMPLETED



Measure description: 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 57 precincts. The percent of post-election audits completed are trending consistently and favorably. All precincts completed successful post-election audits with the 2020 General Election during this quarter (FY 2020-21 Q2).

REGISTER OF DEEDS



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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-214's) 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$2,060,494	\$1,973,208	\$2,206,403	\$2,010,430	\$2,059,430	4.37%
Personnel	\$1,375,858	\$1,305,356	\$1,398,668	\$1,379,721	\$1,379,721	5.70%
Operating	\$684,636	\$667,852	\$807,735	\$621,174	\$670,174	0.35%
Capital				\$9,535	\$9,535	
Revenue	\$7,403,540	\$6,520,520	\$8,721,550	\$9,225,225	\$9,225,225	41.48%
Service Charges	\$7,403,227	\$6,520,000	\$8,721,394	\$9,225,000	\$9,225,000	41.49%
Other Revenues	\$313	\$520	\$156	\$225	\$225	-56.73%
Net County Cost	(\$5,343,046)	(\$4,547,312)	(\$6,515,147)	(\$7,214,795)	(\$7,165,795)	57.58%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
19.00	19.00	19.00	20.00	20.00

**FY 2021-22 Estimate is higher than FY 2021-22 Original budget because more than \$209K in ROD Automation Fund charges was carried forward from previous Fiscal Year, almost doubling the Automation Fund budget after the budget had been approved*

Budget Highlights

- The budget supports one new FTE, a Deputy Register of Deeds, to work in the Vital Records division on registration, maintenance, issues and correction of all birth records, death records, marriage records, Notary Public records, and Military Discharges. (\$43,241)
- The budget supports the purchase of a large computer screen to allow better viewing of condo and plat maps, which are too large to be viewed on a traditional computer screen. This is fully funded by the Register of Deeds' non-reverting Automation Fund. (\$9,535)
- The budget recommends funding for the Hacking into History Initiative, a collaborative project with DataWorks NC, Research Action Design, the School of Library and Information Sciences at North Carolina Central University, and the Register of Deeds. The project explores the impact of racially restrictive agreements contained in Durham County property deeds. (\$50,000)
- The budget supports the cost of travel and admission to two conferences, as well as costs associated with the Register of Deeds' travel responsibilities as President of the North Carolina Register of Deeds Association. (\$25,000)

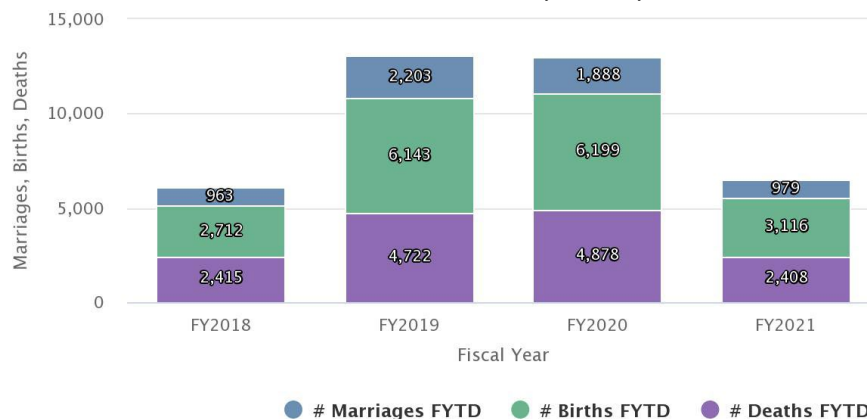
Performance Measures

Measure: AVERAGE PERCENTAGE OF REAL ESTATE DOCUMENTS SUBMITTED ELECTRONICALLY



Measure description: This is a measure of the percentage 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. As individuals gain access to more sophisticated technology, options such as electronically recording documents become easier to do. Users who conduct business regularly with the Register of Deeds Office have found that using this method of filing can save time and money by reducing transportation and filing times, which in turn allows them to operate their business more efficiently. This measure will likely remain static since the entities most likely to benefit from this service have already been contacted and integrated. The remaining 25% will be comprised mainly of individuals who cannot use the service or have chosen not to. This number is projected to remain relatively consistent for the rest of FY 2022 and FY 2023 because even though more documents will likely be filed in the office, the rate of submission will be the same for each method of filing.

Measure: DURHAM COUNTY MARRIAGES, BIRTHS, AND DEATHS



Measure description: Three pieces of Durham County demographic data are being collected with this measure: marriages, births, and deaths. These indicators are high level measures of how the population of Durham may be trending. These indicators have elements connected to all five of Durham County's strategic goals. This measure gives a very high-level view of some of the life cycles of Durham residents. Immigration to the area, access to healthcare, quality of life, and area desirability are all some of the aspects that can have an impact on the variability of these numbers. As stated, the trends for this measure are based on the confluence of several different aspects, both locally and nationally. The impact of COVID-19 appears to be present in each category; most notably, a slightly higher number of deaths. **Staff estimates ending the FY 2021-22 year at around 1,775 marriages, 6,600 births, and 5,200 deaths based on current trends.**

GENERAL SERVICES DEPARTMENT



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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: building and grounds maintenance for County owned and operated facilities; recycling collection for County owned buildings and unincorporated residents; operation of four convenience solid waste disposal sites; Project Management services for County Capital projects; contract administration; operation of the Durham County Memorial Stadium; fleet management for County-owned vehicles; road identification signage; and internal mail/courier services.

Programs

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 2,500,952 building square feet consisting of; 1,927,135 SF (County owned 54 properties), 43,497 SF (county leased 14 properties), and 51,301 SF (ABC Board 12 properties). Some major facilities the Public Buildings program supports include the Courthouse (318,533 SF), the Human Services building (293,507 SF), and the Hillsborough Warehouse (44,921 SF). 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 the Assistant Director of Operations, two Building Supervisors, Project Facilitator, and 33 Technicians FTEs.

Business Services

The General Services Business Services Division is responsible for the planning, organization, control management, and staffing of the General Services Department. The Administration Division is made up of the Director, Deputy Director, Quality Control and Contract Compliance Officers, Administrative Assistance, Ambassador, Accounts Receivable/Payable, County Facility Rental, Fleet Coordination, Mail Services, Janitorial and Sign Shop which will be limited to only creating street signs. Twenty-four (24) County facilities are serviced by contractual Janitorial services. In 2017, General Services began to self-perform Janitorial services for Durham County Courthouse. Additionally, 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 request. 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. Business Services includes 19 FTEs and operates multiple shifts from 7:30 a.m. to 11 p.m.

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 total of 12 FTEs.

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 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, who reports to a 5-member Stadium Authority.

Warehouse/Fleet

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 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, and three Maintenance Technicians. This division is regularly supported on a six-month basis with CJRC participants.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$14,467,028	\$15,475,206	\$15,392,156	\$18,008,794	\$16,240,635	4.95%
Personnel	\$5,083,887	\$5,078,419	\$5,051,057	\$5,908,554	\$5,626,870	10.80%
Operating	\$9,158,794	\$10,396,787	\$10,310,919	\$11,953,240	\$10,523,765	1.22%
Capital	\$224,347		\$30,180	\$147,000	\$90,000	
Revenue	\$1,236,241	\$373,500	\$376,641	\$398,000	\$398,000	6.56%
Intergovernmental	\$951,629	\$30,000	\$30,000	\$40,000	\$40,000	33.33%
Rental Income	\$94,757	\$106,000	\$106,000	\$116,000	\$116,000	9.43%
Service Charges	\$190,030	\$227,500	\$230,641	\$232,000	\$232,000	1.98%
Other Revenues	(\$176)	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
Net County Cost	\$13,230,787	\$15,101,706	\$15,015,515	\$17,610,794	\$15,842,635	4.91%

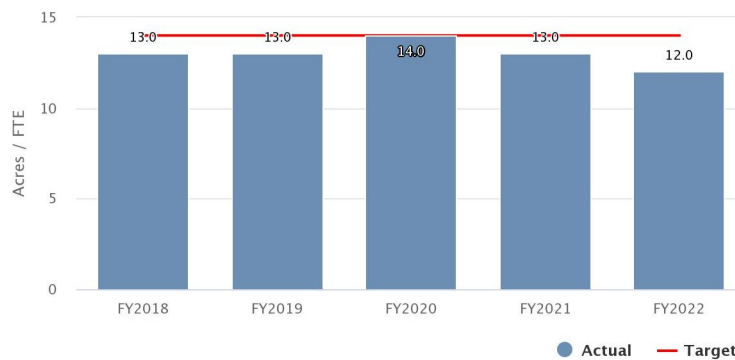
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
74.00	76.00	76.00	83.00	80.00

Budget Highlights

- General Services purchases and distributes personal protective equipment for the entire County. This expense will have offsetting revenues from the American Rescue Plan Act of 2021. The American Rescue Plan was received from the federal government in response to the COVID-19 pandemic and subsequent economic downturn. (\$300,000)
- Durham County does not currently have a pool of trucks, vans, sedans, or larger vehicles for employees to borrow for routine trips. Therefore, departments purchase vehicles that are used below the optimal level. Due to the underutilization, these vehicles have increased maintenance costs from sitting idle, and they take up valuable parking spaces. The proposed solution is to combine underutilized downtown vehicles into a motor pool that employees from many departments can check out. This will allow the county to reduce GHG emissions, decrease the liability of personal vehicle usage, and control mileage reimbursements. It also aligns with the County's 2030 Green Initiative. (\$91,000)
- The FY 2022-23 budget supports thirteen new/replacement vehicles, and two electric mowers for the Grounds division of the General Services department. The vehicles purchased align with the County's 2030 Green Initiative (\$535,000)
- The FY 2022-23 budget supports four new General Services FTEs:
 - Security Technician (1 FTE) - This position will provide security system project management, software installation, and system preventative maintenance that is currently being executed by an external contractor. (\$117,547)
 - Electrical Supervisor (1 FTE) - The Electrical Supervisor will align with industry standards of supervising a smaller team of electricians. Additionally, this supervisor will reduce the time taken to complete work orders and provide critical support to newer facilities. This new position will also be provided a new vehicle. (\$146,289)
 - Stadium Events Coordinator (1 FTE) - The stadium events coordinator will support the stadium manager in all operations of the Durham County Memorial Stadium. The Stadium Manager is currently solely responsible for all meetings, event coverage, contractor access, response to client issues and other situations that arise in management of the Facility. A second employee will assist with all these functions and provide back up support to a position that is currently a single point of failure for General Services. (\$54,681)
 - Warehouse Technician (1 FTE) - This position will support difficult semi-skilled and skilled work with a small crew tasked with completing office moves and relocations, surplus vehicles and property management, event set up and tear down, and maintenance of the County's warehouse. The Warehouse Technician will support the Durham County Mailroom with inter-and-outer mail pickups when necessary. (\$40,010)

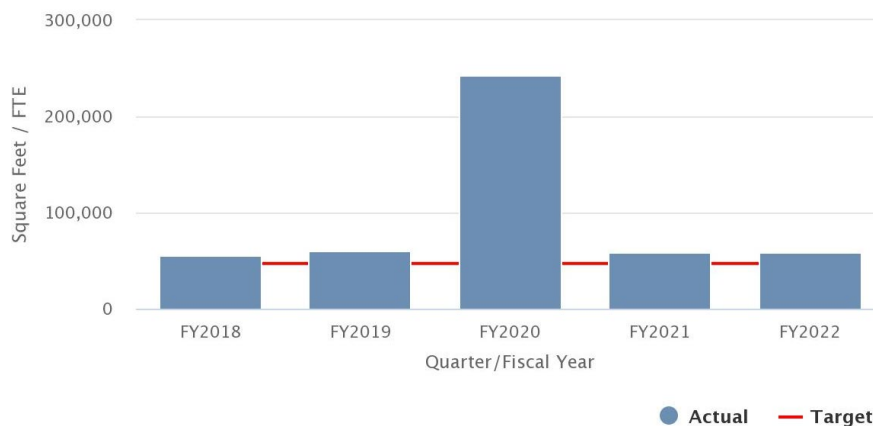
Performance Measures

Measure: AVERAGE DURHAM COUNTY GROUNDS ACRES MAINTAINED PER FTE



Measure description: This measures 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. This measure stays fairly consistent due to the fact that when facilities are added into General Services inventory for maintaining, the property is already maintained by the landlord. The biggest fluctuations occur when General Services has to maintain abandoned properties of which the County takes ownership.

Measure: AVERAGE DURHAM COUNTY BUILDING SQUARE FEET MAINTAINED PER FTE



Measure description: This measure shows 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. This trend has had slight fluctuations up and down due to Durham County Engineering renovating various County owned facilities. There has also been additional square footage added from other departments leasing new space, that General Services is responsible for maintaining.

INFORMATION SERVICES AND TECHNOLOGY



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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:

- Enhances 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 Countrywide Technology Administration to drive County-wide 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, 3rd 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

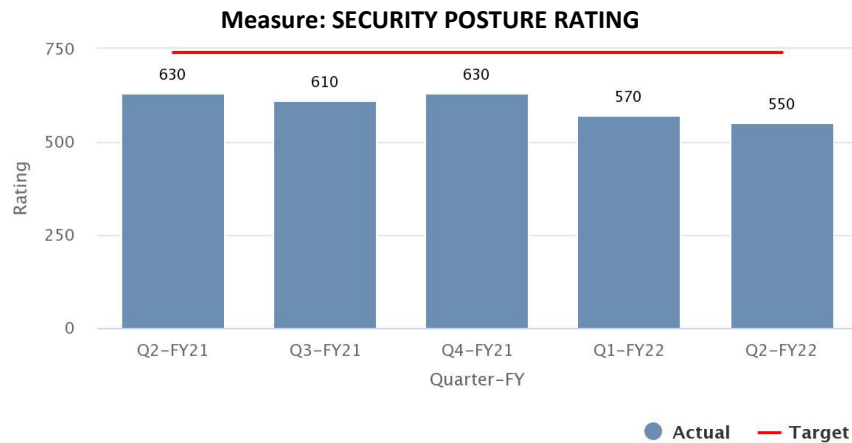
Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
▲						
Expenditure	\$11,271,881	\$12,275,193	\$12,211,807	\$15,593,488	\$14,165,680	15.40%
Personnel	\$5,414,734	\$5,724,265	\$5,828,078	\$7,536,317	\$6,424,966	12.24%
Operating	\$5,857,147	\$6,550,928	\$6,377,248	\$8,057,171	\$7,740,714	18.16%
Capital			\$6,481			
Net County Cost	\$11,271,881	\$12,275,193	\$12,211,807	\$15,593,488	\$14,165,680	15.40%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
▲				
50.00	50.00	50.00	62.00	54.00

Budget Highlights

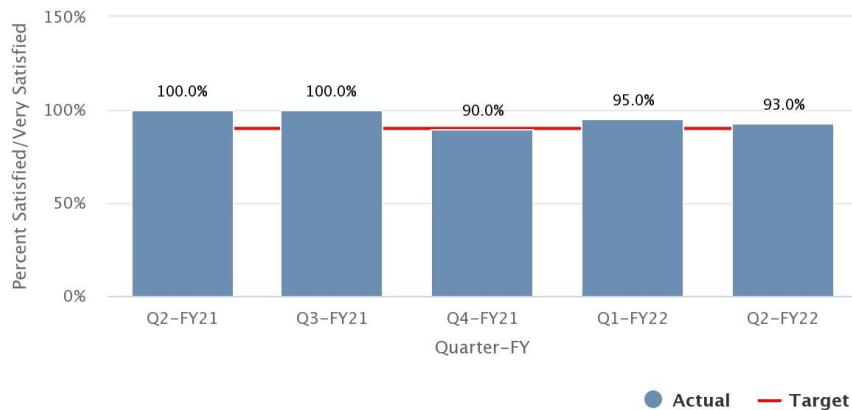
- This budget contains a \$1.1 million net increase in operating costs, primarily driven by the maintenance and renewal of current IT infrastructure supporting remote work demands and disaster recovery efforts. (\$1.1 million)
- IS&T was approved to receive four new FTEs:
 - Business Analyst (2): These positions will work to determine business challenges, needs, and processes as they relate to new technology project requests. (\$187,124)
 - IT Project Manager: This position will work to lead specific projects on behalf of the County while working with leadership and project team to further develop the project management office. Project management responsibilities include the coordination and completion of projects on time within budget and within scope. (\$105,996)
 - Technology Support Specialist: This position will ensure proper computer operation for all Durham County employees. They will assist with IT support such as password resets, configuration of new hardware, and Microsoft Office application help. (\$68,586)
- City/County Open Data is funded via a 50/50 cost share with Durham County Government and the City of Durham. Open Data is a joint City-County program designed to bring visibility, openness, and accountability local government services. (\$160,007)

Performance Measures



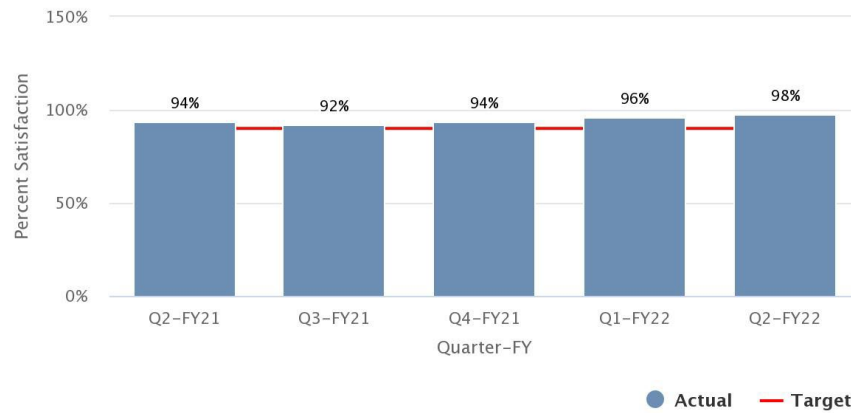
Measure description: This rating is delivered by an objective third-party taking into account criteria identified as necessary, high-quality cybersecurity strategies and tactics. The department is utilizing a documented checklist collaboratively produced by the Chief Information Security Officer, Chief Information Officer, and the third-party consultant. Vulnerabilities discovered in the investigation of the March 2020 Malware attack have been identified and are being remediated. The scores for Q1 and Q2 of FY 2021-22 were 570 and 550, respectively. This trend results from the discovery of new potential exposures and IS&T staff is working to address these newly discovered vulnerabilities. The department continues to work according to a documented checklist, with much dependent on its future ability to implement industry-standard disaster recovery measures. Staff estimates to end this fiscal year at 650. The overall target will remain at 740, which is the numerical goal value identified by our third-party vendor. Dependent on the progress of the disaster recovery roadmap, the department feels it will be able to meet this goal by the end of FY 2022.

Measure: PERCENTAGE OF PROJECT STAKEHOLDERS SATISFIED OR VERY SATISFIED WITH PROJECT MANAGEMENT



Measure description: This measure is the rating of overall customer satisfaction of the IS&T Project Management Office (PMO). This is important because it shows the importance of the alignment of an effective project management office, supportive staff, and sound business processes. Projects are managed from "intake" to completion by defined functions within the PMO and align with the Strategic Plan Goal Five exceptional customer service objective. This measure is collected through a mandatory sponsor survey at the closeout step of the project. Before a refresh of business processes associated with the PMO, the initial baseline satisfaction score was 70% in Q2 of FY 2020-21--an industry standard of 90% is the target for project management satisfaction. The malware attack and the pandemic brought an unusually high number of complex and urgent projects in the mix of more than 50 projects managed within the PMO, yet the satisfaction rate has consistently met or exceeded the target. Forecasting the "planned projects" IS&T is confident it can continue to exceed the 90% target, and staff is projecting to finish FY 2021-22 at 95%.

Measure: SERVICE DESK CLIENT SATISFACTION



Measure description: This measure is the rating of overall customer satisfaction of the IS&T Service Desk. This is important because it shows how effective and efficient the IS&T support staff is at completing problem incidents and services requests and aligns with the Strategic Plan Goal Five exceptional customer service objective. This measure is collected through a voluntary customer survey available upon the closure of a problem incident or service request. The target is set at 90% customer satisfaction, which IS&T believes to be a reasonably high expectation of satisfaction for Durham County. FY 2020-21 Q1 and Q2 measured 90% and 94%, respectively, exceeding the target. With IS&T delivering increased communication and training, employees have continued to adjust to working remotely and learning the effective usage of telework technologies. IS&T continues to focus on customer service as we deliver technical support to Durham County employees. Staff is projecting to finish FY 2021-22 at 95%. The department is confident it will exceed the target of 90% on average over the four quarters of the coming fiscal year.

HUMAN RESOURCES



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$2,732,717	\$2,934,972	\$3,325,239	\$3,590,840	\$2,828,596	-3.62%
Personnel	\$2,037,310	\$2,112,011	\$2,144,006	\$2,473,369	\$2,473,369	17.11%
Operating	\$695,407	\$822,961	\$1,181,233	\$1,117,471	\$355,227	-56.84%
Revenue	\$18,905	\$20,000	\$12,488	\$15,000	\$15,000	-25.00%
Other Revenues	\$18,905	\$20,000	\$12,488	\$15,000	\$15,000	-25.00%
Net County Cost	\$2,713,812	\$2,914,972	\$3,312,751	\$3,575,840	\$2,813,596	-3.48%

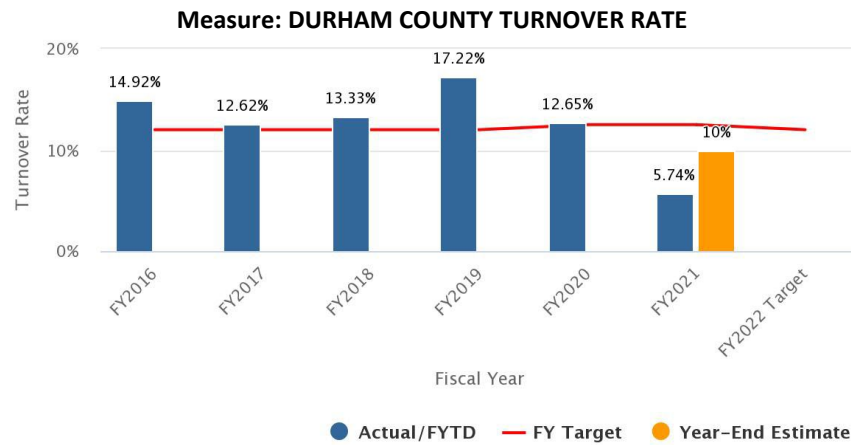
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
20.00	20.00	20.00	22.00	22.00

**Human Resources is projected to overspend their original FY 2021-22 budget due to additional COVID-19 screenings at all County buildings and testing of unvaccinated employees. The additional expenditure will be offset using ARPA funds.*

Budget Highlights

- Funding for two additional FTEs is included in the FY 2022-23 budget:
 - Senior Human Resources Analyst (1 FTE) - The Senior Human Resources Analyst position will improve internal processes, respond to classification and compensation requests, conduct internal equity analyses, and work to resolve backdated organizational or position changes. (\$102,260)
 - Data Analyst (1 FTE) - A growing Durham County workforce continues to increase demands on the Human Resources department. This position will assist other Human Resources' employees by providing information that will assist them in making data-driven decisions that have a major impact on the bottom line. (\$87,790)
- This budget supports additional funding for the County's Tuition Reimbursement program. Eligible employees can receive \$500 a year in tuition support. (\$10,000)

Performance Measures



Measure description: Durham County's turnover rate metric signifies employee retention and provides useful information to identify when competent and talented staff begin to leave the County and their reason for leaving. High turnover rates can negatively affect an organization and its employees in many ways. Excessive turnover can result in low employee morale. This may stem from increased workloads and responsibilities, lack of a trained and competent workforce, as well as stress and fatigue related to work demands. Excessive turnover also impacts the organizational effectiveness and overall budget, due to increased use of resources to retrain new employees. Further, there are seen, and unforeseen costs associated with employee turnover. These costs include but are not limited to increased overtime pay for current staff, as well as recruiting, hiring, and training of new employees. Based on the data for the last three quarters, the turnover rate appears to be leveling down. In FY 2020-21 Q4, the turnover rate was 4.65% and increased to 5.84% for FY 2021-22 Q1. For Q2 FY 2021-22, the turnover rate decreased to 4.81%. 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 2021-22. This projection is based on the current trends associated with employees leaving the County and the projected turnover for FY 21-22 Q3.

BUDGET AND MANAGEMENT SERVICES



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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, performs cost reduction analyses, and coordinates the County's Nonprofit Agency Funding Program and administers other grant programs. The Budget Department also provides guidance, support, and analysis of departmental performance data as well as the production of quarterly metrics.

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.

Performance Management Oversight

The Budget Department has created and implemented tools and processes for departments to develop, collect, and analyze actionable performance data. The staff works collaboratively with departments to foster continuous learning and improvement of data systems in order to maximize efficient collection of insightful performance data with the goal of promoting a culture of data-driven decision making Countywide.

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 and ClearPoint software to manage and visualize growing data sets throughout the County.

Budget

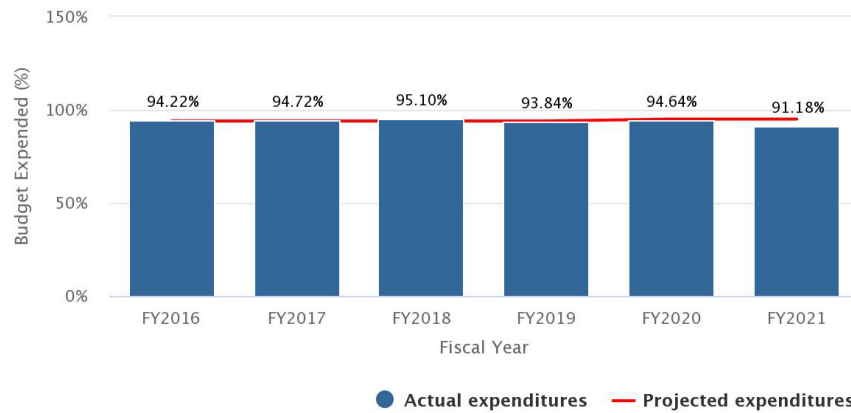
Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$729,304	\$882,521	\$745,536	\$926,814	\$855,860	-3.02%
Personnel	\$669,876	\$803,244	\$688,012	\$848,494	\$777,540	-3.20%
Operating	\$59,427	\$79,277	\$57,524	\$78,320	\$78,320	-1.21%
Net County Cost	\$729,304	\$882,521	\$745,536	\$926,814	\$855,860	-3.02%
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE		
7.00	8.00	8.00	8.00	7.00		

Budget Highlights:

- One Fewer FTE (Performance Analyst): This position has been reallocated to the County Administration Department. Refer to the County Administration section for further information. (-\$70,954)
- \$41,900 for annual ClearPoint Performance Management Software Subscription.

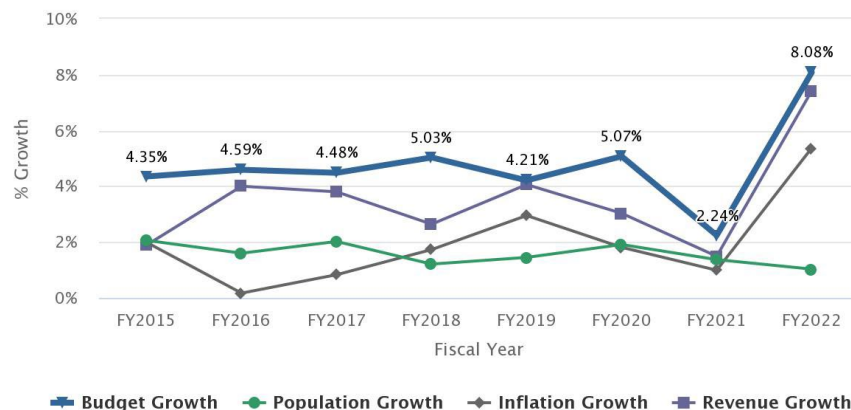
Performance Measures

Measure: VARIANCE BETWEEN ACTUAL AND PROJECTED DURHAM COUNTY EXPENDITURES



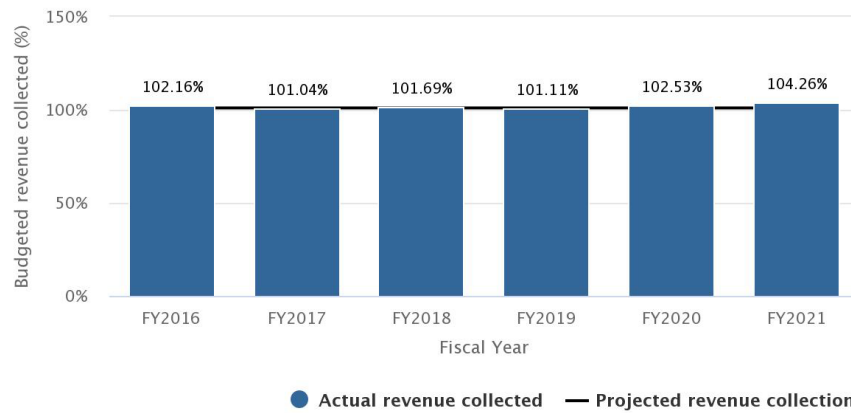
Measure description: This is a measure of how close actual expenditures are to budgeted expenditures for a fiscal year. This measure is a key insight into how well the Budget Office, and by extension, the County does in comparing how much is planned to be spent versus how much is actually spent. The 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 budgets accurately and consistently reflect actual services and products delivered by Durham County. Actual expenditures as a percentage of budgeted expenditures are consistently around 94-95%, largely due to unspent salaries of vacant positions. Other reasons for a lower than 100% actual expenditure amount are savings in operating costs, process improvements, and some planned purchases not happening in the fiscal year. This measure is trending in accordance with prior years and remains at/under target. The historical 94-95% target allows Durham County to operate in a financially conservative, yet functional range. Due to the nature of budgeting, there is not an expectation to spend 100% of funds. While that would be the most effective use of funds, reality mandates some flexibility for actual expenses throughout the fiscal year.

Measure: DURHAM COUNTY BUDGET GROWTH COMPARED TO POPULATION AND INFLATION GROWTH



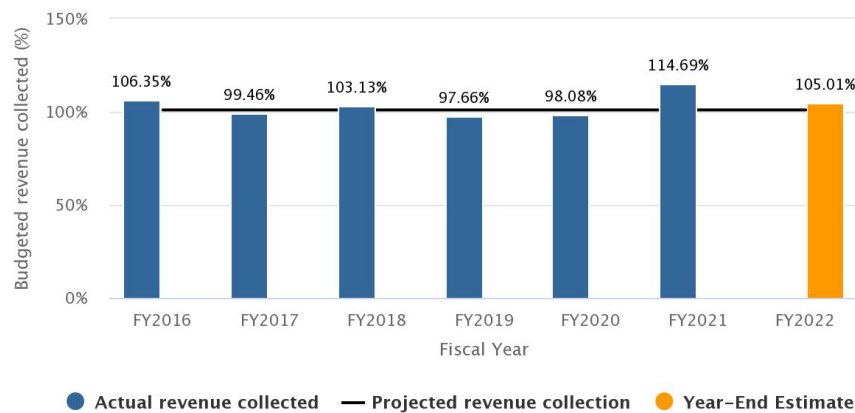
Measure description: This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential “growth in cost” drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund budget may not be directly responsive with these other variables, this measure is intended to provide high-level comparative insight. Historically, growth of the General Fund budget has tracked similarly to the other three variables. The increases in budget growth, inflation growth, and revenue growth represent a normalization to pre-pandemic growth patterns.

Measure: VARIANCE BETWEEN PROJECTED AND ACTUAL DURHAM COUNTY PROPERTY TAX REVENUES



Measure description: This measure shows the actual amount of property tax revenue (largest revenue source) collected as a percentage of the amount budgeted. Budgeted revenue estimates are made more than a year in advance of actual revenue collection and in turn expenditure budgets are made in response to revenue estimates. To have the available actual revenue to support budgeted expenditures, the measure percent shown needs to be very high. The target is set at 101%, reflecting the ongoing desire to collect property tax above the budgeted amount. This continues the Durham County policy of budgeting in a slightly conservative fashion to best handle inter-year economic changes.

Measure: VARIANCE BETWEEN PROJECTED AND ACTUAL DURHAM COUNTY SALES TAX REVENUES



Measure description: Sales tax is the second largest revenue source collected by Durham County. It is also the most variable as it is directly related to current economic conditions. The Budget Office/County must develop estimates that are representative of previous trends as well as a future economic outlook. This revenue is budgeted at least 14 months before the last month of actual sales tax collection. Sales Tax exceeded projections again in the first half of FY 2021-22 compared to the prior year, reaching 16-17%. Signs are starting to indicate a return to a more typical growth pattern of 4-5% and will be watched closely as the fiscal year ends.

VETERAN SERVICES



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

Description

The mission of the Veteran Services Department is to make a positive difference in the lives of veterans and their families by honoring, enriching, educating, and advocating to improve the quality of their lives long-term. This is achieved through professional and technical assistance provided cost-free for all by Veteran Services Officers who are National and State Authorized Accredited Representatives under the U.S. Department of Veterans Affairs (USDVA), who take power of attorney to legally represent our area military veterans and their dependents, counseling them of 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, and to assist with efforts to prevent and end veteran homelessness amongst the veteran population. The department assists veterans in obtaining some of the best healthcare through VA Healthcare System, enabling them to move from sick care to healthcare, and assists veterans in securing cash VA benefits to help move them from poverty to prosperity. We help to obtain, maintain, and retain VA disability, pension, Dependent Indemnity Compensation, vocational rehabilitation, employment, educational, Life Insurance, and burial payments for veterans and their dependents. Finally, Veteran Services gives veterans the utmost honor, respect, and help with their final honors 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 and wealth, 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 \$92 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.

Homeless Services for Veterans

Veteran Services counsels, advises, and makes referrals to VA, other state, and 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 homeless or at risk of homelessness. Veteran Services helps veterans avoid homelessness by connecting them to services promoting housing stability.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$396,479	\$367,529	\$367,510	\$613,920	\$500,774	36.25%
Personnel	\$346,952	\$350,640	\$350,586	\$547,803	\$436,417	24.46%
Operating	\$18,031	\$16,889	\$16,924	\$66,117	\$64,357	281.06%
Capital	\$31,496					
Revenue	\$2,084	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
Intergovernmental	\$2,084	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
Net County Cost	\$394,396	\$365,529	\$365,510	\$611,920	\$498,774	36.45%

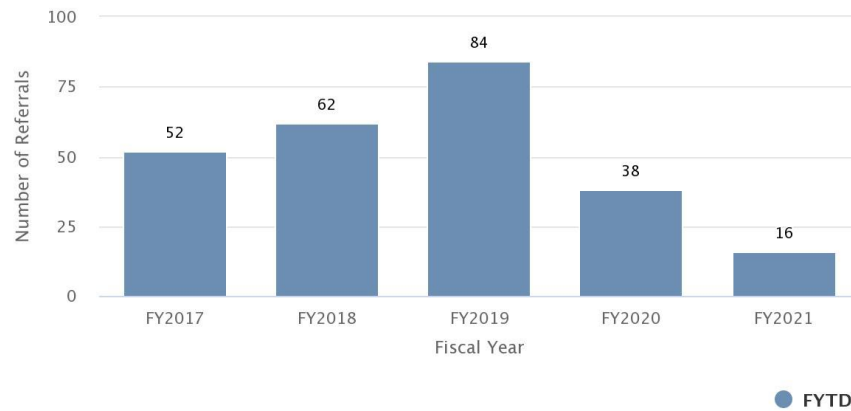
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
5.00	5.00	5.00	8.00	6.00

Budget Highlights

- Veteran Services was approved to receive an additional Veteran Services Officer to ensure the County serves as many veterans as possible through expanded outreach efforts in the community and increased access to benefits. (\$55,692)
- Operational support for Veteran Services events and programs, mobile telephone devices to support remote work and outreach, and a return to pre-COVID level training and travel was approved. (\$34,500)

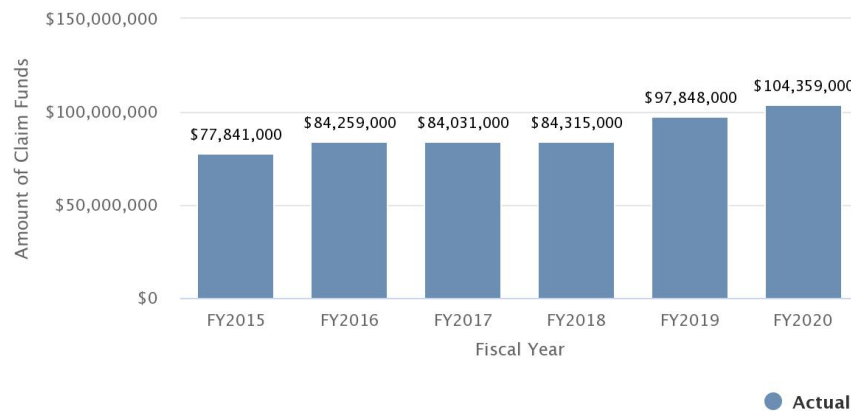
Performance Measures

Measure: NUMBER OF REFERRALS MADE FOR AT-RISK AND HOMELESS VETERANS



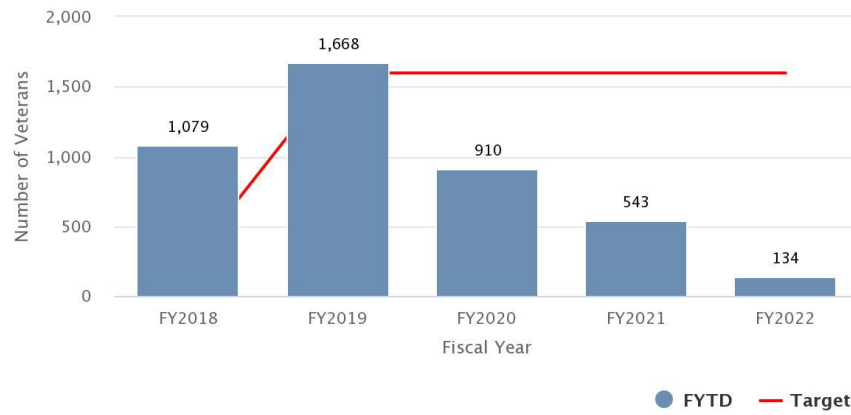
Measure description: This measure shows the number of homeless and at-risk Veterans who have been counseled, advised, and referred to community partners. The department is tracking this measure because the data, among other things: (1) enables identification of homeless veterans, (2) measures progress and performance of service delivery and the need for additional staff, (3) enables staff to understand some of the issues that create homelessness, (4) enables staff to identify and help remove barriers veterans face in securing permanent housing, and (5) helps identify the need to advocate for better access to federal funds to help combat veteran homelessness. The US Department of Veterans Affairs continues to focus on ending veteran homelessness. The primary tool to measure progress is the annual Point-in-Time (PIT) Count. The trend continues to react to various factors (weather, the economy, COVID-19, etc.), which makes a year-end estimate difficult. We are hopeful that Durham County's creation of a single portal/universal coordinated entry intake process will have a positive impact on how this measure is trending. A goal of the coordinated entry process is to divert those facing homelessness toward resources that can prevent and/or shorten their lack of permanent and affordable housing. There is no target for this measure; the goal is to prevent or quickly end veteran homelessness.

Measure: ANNUAL AMOUNT OF CLAIM FUNDS COMING INTO DURHAM COUNTY



Measure description: This measure shows the amount of claims funding from the US Department of Veterans Affairs coming into Durham County. It is important because it shows the economic impact Veterans have on the Durham community. While our department may not have had a direct impact on every veteran listed, staff do have the potential to encounter every veteran and/or their family member(s) reflected in this report. The funding represents compensation to Durham County veterans, their dependents, and survivors who file a claim for VA compensation, pension, education, and death benefits. It is difficult to explain the trend for this measure. Data is from the US Department of Veterans Affairs Geographical Data Expenditures Report. Most of the 100 NC counties utilize the data from this report in supporting their budgets. This data can help assess future projected benefit outcomes based on past historical performance data. There is no target for this measure; the goal is to see an increase in the amount of funds coming into Durham County as we increase our outreach to veterans and their families who may be eligible for these federal funds. Data after FY 2020 is not available yet.

Measure: NUMBER OF AGED AND DISABLED VETERANS REACHED THROUGH COMMUNITY OUTREACH



Measure description: This measure shows the number of underserved aged and disabled veterans reached by the department annually. We estimate that approximately 6,000 veterans in Durham County are 65 years of age or older and about 5,000 of these individuals are not receiving VA benefits. Building a strong and robust community outreach program is vital if we are going to reach and properly serve this population. The department provides outreach via assisted living facilities, nursing home facilities, homeless shelters, senior living communities, independent living communities, and community events. This measure was trending up but tends to fluctuate, which staff believes is the nature of outreach and part of the process. COVID-19 continues to have a significant impact on outreach services. However, we believe that once conditions are better, we will be able to regain our momentum and surpass previous outreach efforts.

GEOGRAPHIC INFORMATION SYSTEMS



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$519,091	\$468,927	\$420,386	\$481,263	\$481,263	2.63%
Operating	\$519,091	\$468,927	\$420,386	\$481,263	\$481,263	2.63%
Net County Cost	\$519,091	\$468,927	\$420,386	\$481,263	\$481,263	2.63%

Budget Highlights

- The Durham City-based department continues to resolve General Request tickets and Incident/Issue tickets in under five days, and maintains a high satisfaction rate among County employees who use GIS services.

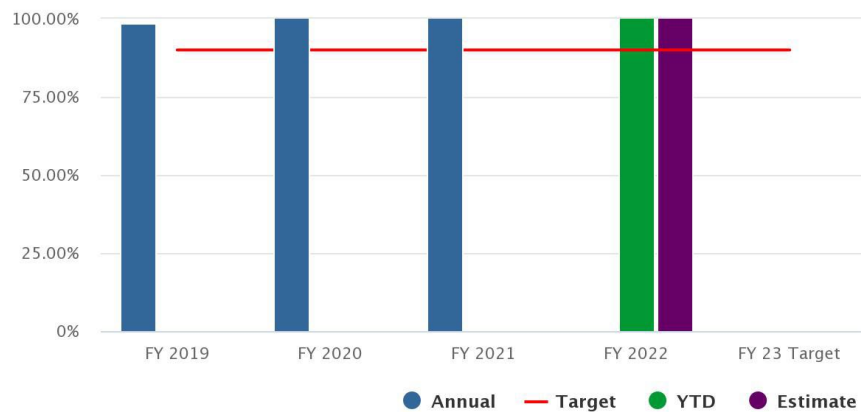
Performance Measures

Measure: GIS AVERAGE DAYS TO CLOSE GENERAL REQUEST TICKETS



Measure description: 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.

Measure: GIS HELP DESK SATISFACTION RATING



Measure description: 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.

Measure: GIS AVERAGE DAYS TO CLOSE INCIDENT/ISSUE TICKETS



Measure description: 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.

Measure: COUNTY SATISFACTION SURVEY: PERCENT SATISFACTION WITH CITY/COUNTY GIS



Measure description: 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.

NONDEPARTMENTAL



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$70,346,633	\$82,402,564	\$85,199,972	\$88,240,620	\$93,800,914	13.83%
Personnel	\$394,077	\$4,129,545			\$5,500,000	33.19%
Operating	\$652,176	\$936,000	\$137,966		\$0	-100.00%
Capital	\$1,276,276	\$3,033,282	\$3,121,140	\$3,436,366	\$3,496,660	15.28%
Transfers Out	\$68,024,104	\$74,303,737	\$81,940,866	\$84,804,254	\$84,804,254	14.13%
Revenue	\$13,976,404	\$5,321,129	\$5,402,054	\$2,118,492	\$2,060,296	-61.28%
Other Revenues			\$8,765			
Transfers In	\$13,976,404	\$5,321,129	\$5,393,289	\$2,118,492	\$2,060,296	-61.28%

NONDEPARTMENTAL Fund Center

Description

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

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$897,435	\$5,273,545	\$49,904		\$5,500,000	4.29%
Personnel	\$394,077	\$4,129,545			\$5,500,000	33.19%
Operating	\$503,358	\$936,000	\$49,904		\$0	-100.00%
Transfers Out		\$208,000			\$0	-100.00%
Revenue			\$8,765			
Other Revenues			\$8,765			

**The estimated expense is significantly less because the majority of budgeted funds were moved to other departments for actual expense.*

Budget Highlights

Items Included:

- \$4,500,000 in funding has been placed temporarily in this fund center for the implementation of the 3.5% (below \$75k salary) and 2.5% (above \$75k salary) cost of living adjustment (COLA), effective July 1, 2022. Upon approval Board of County Commissioners these funds will be appropriately dispersed to respective departments.
- \$1,000,000 in funding has been placed temporarily in the fund center for the implementation to the merit raise, given on July 1st. Previously, a 2-3% pay for performance merit increase was standard. Changes to the FY 2022-23 budget are increasing the pay for performance merit increase range to 3-4%. The one million dollars temporarily placed in this fund center funds the increased cost to merit pay.

Significant Changes from Prior Year:

- Funding for Made In Durham has been moved to Economic Development
- Funding for the Youth Initiatives Manager has been moved to the County Manager's Office

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	\$49,199,170
Benefits Plan Fund	\$34,655,084
Reappraisal Reserve Fund	\$300,000
LEO Special Separation Allowance Fund	\$650,000
TOTAL TRANSFERS OUT	\$84,804,254

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 includes 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.

Transfers to Capital Finance Fund	
One-half Cent Sales Taxes (Art. 40, 42, & 46)	\$44,275,390
County Occupancy Taxes (after Sports Commission Amount)	\$3,500,000
NCMLS Designated Occupancy Tax for related debt service	\$500,000
Committed Fund Balance - Education: Art 46	\$478,280
Other General Fund Transfers	\$445,500
Total	\$49,199,170

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$68,024,104	\$74,095,737	\$81,940,866	\$84,804,254	\$84,804,254	14.45%
Transfers Out	\$68,024,104	\$74,095,737	\$81,940,866	\$84,804,254	\$84,804,254	14.45%
Revenue	\$13,976,404	\$5,321,129	\$5,393,289	\$2,118,492	\$2,060,296	-61.28%
Transfers In	\$13,976,404	\$5,321,129	\$5,393,289	\$2,118,492	\$2,060,296	-61.28%

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

Transfers to the General Fund will be made from the Community Health Trust Fund, Volunteer Fire District Funds, and Debt Service Fund as follows:

Transfers to General Fund	
Community Health Trust Fund	\$1,250,000
Volunteer Fire District Funds	\$810,296
TOTAL TRANSFERS IN	\$2,060,296

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. The transfer from the Lebanon Volunteer Fire District supports county positions and operational costs funded through Fire District property taxes as provided in various interlocal agreements.

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 in excess of \$5,000. The county continues to use the General Fund or bank financing to support needs.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$1,425,094	\$3,033,282	\$3,209,202	\$3,436,366	\$3,496,660	15.28%
Operating	\$148,818		\$88,062			
Capital	\$1,276,276	\$3,033,282	\$3,121,140	\$3,436,366	\$3,496,660	15.28%

Budget Highlights

The FY 2022-23 budget includes fifty-six replacement vehicles and fourteen new vehicles. A majority of the new and replacement vehicles comply with the County's 2030 Green Initiative Plan.

Department	New / Replacement	Type	Quantity	Vehicle Cost	Total DCo Expense
Sheriff	Replacement	Ford PIU Interceptor (Hybrid)	20	\$48,788	\$975,760
		Ford PIU Interceptor (EcoBoost)	10	\$49,548	\$495,480
		Ford F-150 Truck	2	\$40,949	\$81,898
		Ford F-250 Truck	1	\$52,334	\$52,334
		Investigative Vehicle	2	\$35,646	\$71,292
		Harley Davidson Motorcycle	1	\$37,224	\$37,224
Youth Home	Replacement	Ford Escape (Hybrid)	1	\$25,472	\$25,472
Office of Emergency Services	Replacement	Ford Escape (Hybrid) - Business Services Division	1	\$36,276	\$36,276
		Chevrolet Tahoe - EMS	1	\$46,000	\$46,000
		Ford Expedition - EMS	1	\$51,000	\$51,000
		DC-75 Chassis Remount - EMS	1	\$171,000	\$171,000
		Ford Expedition - Emergency Management	1	\$51,000	\$51,000
	New	Chevrolet Tahoe - Fire Marshal	1	\$46,000	\$46,000
General Services	New	Bolt EV - Security	1	\$21,808	\$21,808
	Replacement	EV - Warehouse	1	\$19,680	\$19,680
	New	Van - Buildings	1	\$32,974	\$32,974
	New	Ford F-150 - Buildings	1	\$27,561	\$27,561
	New	Escape Hybrid - Plumbing	1	\$27,000	\$27,000
	New	Ford F-250 - Plumbing	1	\$44,700	\$44,700
	Replacement	Ford F-550 - Grounds Maintenance	1	\$80,800	\$80,800
	Replacement	Electric Mowers - Grounds Maintenance	2	\$15,300	\$30,600
	Replacement	Ford F-250 - Public Buildings	3	\$44,400	\$133,200
	Replacement	Ford Escape - Security	1	\$26,100	\$26,100
	Replacement	Ford F250 - Solid Waste	1	\$44,662	\$44,662
	Replacement	Van - Warehouse	1	\$21,900	\$21,900
County Administration	New	Ford Escape Hybrid - Electrical	1	\$26,100	\$26,100
	New	Durham County "On the Go" Bus	1	\$550,000	\$550,000
Public Health	Replacement	Ford Ranger	5	\$27,327	\$136,635
	New	Hybrid Toyota Corolla	3	\$24,068	\$72,204
Project Build	New	Ford Fusion	1	\$25,000	\$25,000
Bull City United	New	Ford Transit Van	1	\$35,000	\$35,000
Total			70	\$1,785,617	\$3,496,660

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Public Safety

Departments and services supporting the protection of persons and property.

Business Area Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
County Sheriff	\$39,578,167	\$38,433,906	\$38,304,637	\$42,156,970	\$41,634,604	8.33%	56.50%
Emergency Communications	\$1,453,272	\$1,566,863	\$1,556,668	\$1,623,946	\$1,704,233	8.77%	2.31%
Emergency Services	\$19,959,974	\$19,476,888	\$20,794,920	\$20,036,174	\$22,058,329	13.25%	29.93%
Fire Marshal	(\$70,357)		\$17,040				
Medical Examiner	\$287,050	\$350,000	\$206,250	\$350,000	\$350,000	0.00%	0.47%
Criminal Justice Resource Center	\$4,721,459	\$5,427,764	\$5,070,146	\$6,241,644	\$6,248,910	15.13%	8.48%
Youth Home	\$1,468,054	\$1,465,047	\$1,453,457	\$1,665,786	\$1,697,488	15.87%	2.30%
Emergency Medical Services			\$20				
Total	\$67,397,619	\$66,720,468	\$67,403,138	\$72,074,520	\$73,693,564	10.45%	100.00%

SHERIFF



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

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 accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA).

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 80 civilian employees at the Sheriff's Office who are managed by the Chief of Staff.

Animal Services

The Sheriff's animal services division consists of sworn deputies who are responsible for responding to citizen concerns related to animal issues, which may include stray animals, aggressive animals, and dog bites. Deputies and civilian 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 detainees in custody. Over 200 detention officers supervise approximately 400 detainees in the County's local detention facility. While most of the detainees are awaiting trial, some are serving sentences. Personnel ensure that detainees' 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$39,578,167	\$38,433,906	\$38,304,637	\$42,156,970	\$41,634,604	8.33%
Personnel	\$32,651,716	\$31,693,718	\$30,460,164	\$32,633,085	\$33,510,611	5.73%
Operating	\$6,411,161	\$6,740,188	\$7,486,357	\$9,223,885	\$7,823,993	16.08%
Capital	\$515,290		\$358,116	\$300,000	\$300,000	
Revenue	\$3,595,563	\$4,193,284	\$4,106,554	\$3,734,110	\$3,734,110	-10.95%
Licenses and Permits	\$98,450	\$45,000	\$45,000	\$45,000	\$45,000	0.00%
Intergovernmental	\$2,249,563	\$3,096,784	\$3,068,270	\$2,693,110	\$2,693,110	-13.04%
Contributions and Donations	\$68,817	\$70,000	\$72,792	\$75,000	\$75,000	7.14%
Service Charges	\$620,931	\$740,500	\$584,959	\$685,000	\$685,000	-7.49%
Other Revenues	\$557,802	\$241,000	\$335,533	\$236,000	\$236,000	-2.07%
Net County Cost	\$35,982,604	\$34,240,622	\$34,198,083	\$38,422,860	\$37,900,494	10.69%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
485.00	488.00	491.00	492.00	491.00

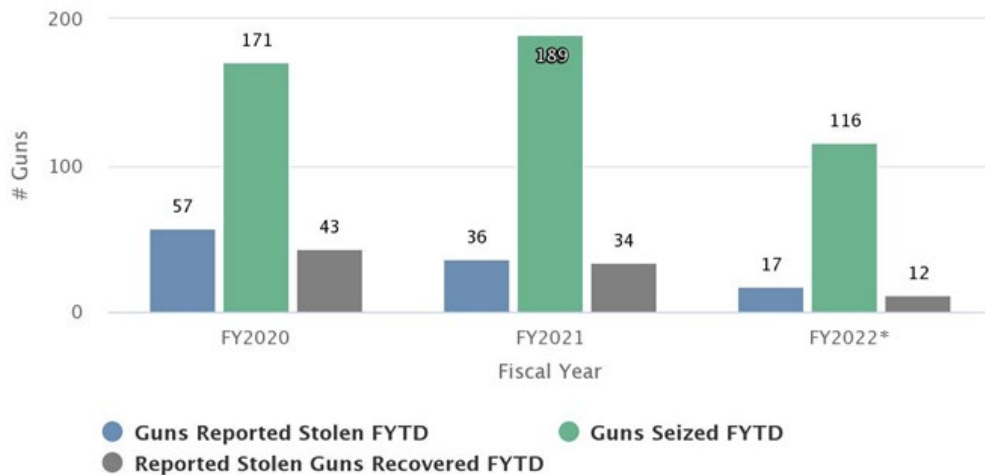
*The FY 2021-22 Estimate includes a mid-year \$412,323 transfer from Personnel to Operating Expenditures to cover security contractor services at the Durham County Courthouse. This allowed the Sheriff's Office to reallocate staffing resources to accommodate staffing shortages.

Budget Highlights

- Law Enforcement Officer/Detention Officer 5% pay adjustment is included for Law Enforcement Officers and Detention Officers. This increase is necessary to retain current staff as officers are leaving for more competitive salaries in other agencies, or leaving the profession entirely. (\$735,512)
- Night shift differential pay is included for Detention Officers who work night shifts at the Durham County Detention Facility. This incentive will aid the department to recruit and retain employees to work these shifts, which often have impacts on health, social, and family life. (\$100,000)
- Installation of two Detention Facility body scanners is included in this budget, which will detect objects internally and externally on a person's body. This added security feature will reduce the amount of contraband entering the facility. (\$300,000)
- Continued annual funding for the implementation of Microsoft Office 365 will ensure better and more effective communication inside and outside the county. This amount includes \$85,100 for planning and expansion programs, including PowerBI, Project Manager, and Visio. (\$469,050)
- Continued funding of the independent courthouse security contract is provided for a full year. As noted above, this reallocation of resources provides coverage during periods of staff shortages. (\$824,646)
- Replacement funding is provided for 36 vehicles, which includes 20 hybrid SUVs. These replacements will enable the Sheriff's Office to continue to provide efficient and effective response to county emergencies. (\$1.71M)
 - Budgeted vehicle expense is in the non-departmental fund center (see Vehicle Fund Center page for details).

Performance Measures

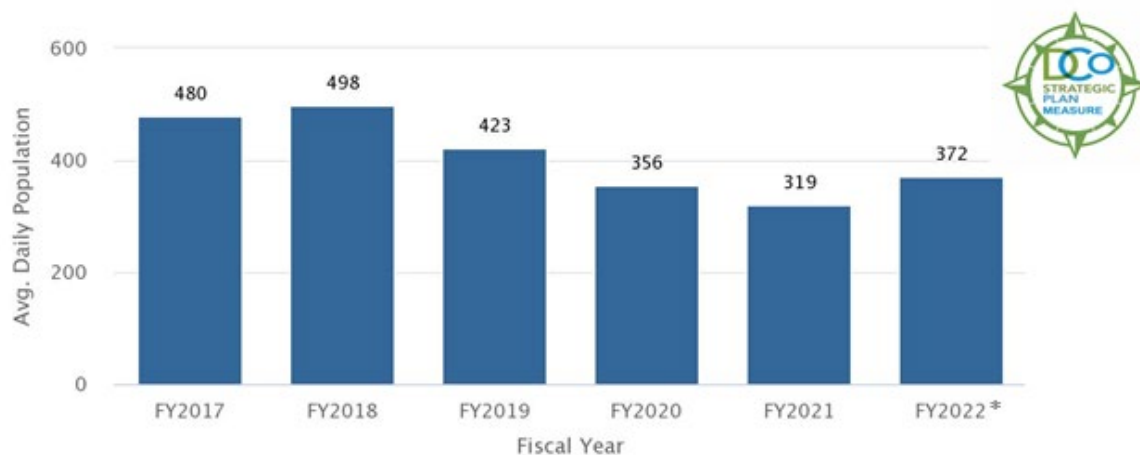
Measure: GUN RECOVERY EFFORTS



Measure description: The Sheriff's Office measures the use and movement of guns involved in criminal activity. The first data set tracks the number of guns stolen from homes, vehicles, and businesses. The second data set 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 is stolen from. This measure impacts our operational decisions to ensure that the community is safe. The smaller numbers reflect guns stolen from unlocked vehicles and residential larcenies. The number of guns that are seized, but not considered stolen, remains high. Investigations as to whether these guns were acquired through straw purchases are ongoing. A straw purchase is when the purchaser buys a gun on behalf of someone else, often to be used in the commission of criminal activity. Patrol officers strive to educate the public about gun safety. The goal is to ensure that all firearms are properly stored, and the make, model, and serial numbers are documented. Unfortunately, many of the guns that are stolen are from unlocked vehicles. The Sheriff's Office Public Information Officer constantly delivers this message through a variety of communication platforms.

*FY 2022 only includes the first two quarters of the fiscal year.

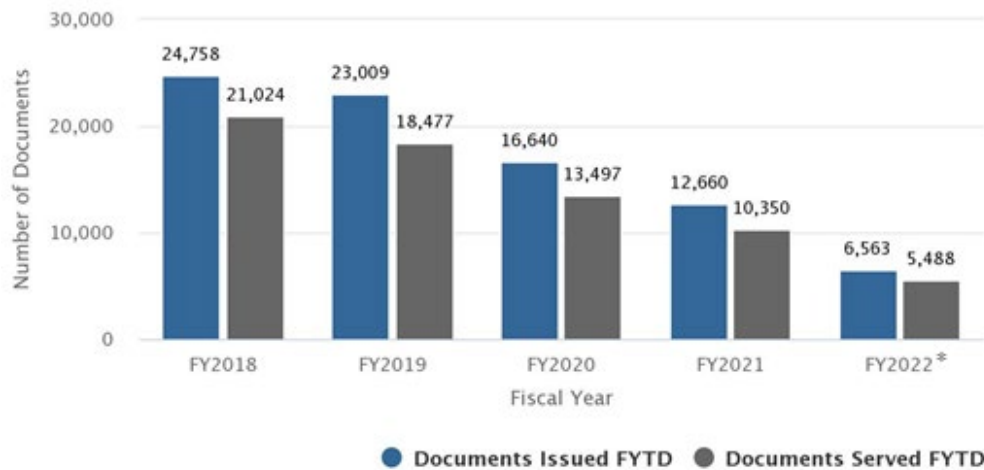
Measure: AVERAGE DAILY POPULATION OF DETAINEES IN DURHAM DETENTION CENTER



Measure description: This measures the daily population of the Detention Center, 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. There are several factors that impact the average daily population of the detention facility, including the crime rate, speed of trials, use of pretrial services, and other various factors. There has been a downward trend in average daily jail population, due primarily to an emphasis on alternative pre-trial services for non-violent offenders. There is not a specific target for the number of detainees that are housed within the detention facility daily. The Sheriff's Office is responsible for safely housing detainees and has no formal authority over the speed that individuals are tried or released from the facility.

*FY 2022 only includes the first two quarters of the fiscal year.

Measure: NUMBER OF CIVIL DOCUMENTS SERVED



Measure description: 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. The overall annual demand has remained relatively stable over the past few years. The Sheriff's Office does not directly or indirectly control this measure. The Sheriff's Office is required to serve all civil papers that are filed within Durham County. There is no real ability to determine any trends regarding this measure. In fact, defendants can satisfy complaints often prior to the officer having the ability to attempt service. Some papers are harder to serve and require multiple searches and longer investigations to locate defendants. Identifying trends for this measure is difficult for several reasons and the total number of papers issued varies each quarter. Ultimately, the number of papers issued depends on external factors and is in some cases related to the economy. The measure stays around an 80% service rate.

*FY 2022 only includes the first two quarters of the fiscal year.

EMERGENCY COMMUNICATIONS



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

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, an 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$1,453,272	\$1,566,863	\$1,556,668	\$1,623,946	\$1,704,233	8.77%
Operating	\$1,453,272	\$1,566,863	\$1,556,668	\$1,623,946	\$1,704,233	8.77%
Revenue			\$399,268			
Other Revenues			\$399,268			
Net County Cost	\$1,453,272	\$1,566,863	\$1,157,400	\$1,623,946	\$1,704,233	8.77%

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

*The FY 2021-22 Estimate includes a \$399,268 refund from City of Durham for overpayment the previous fiscal year, FY 2020-21.

Performance Measures

Measure: COUNTY -- EMS CALLS FOR SERVICE



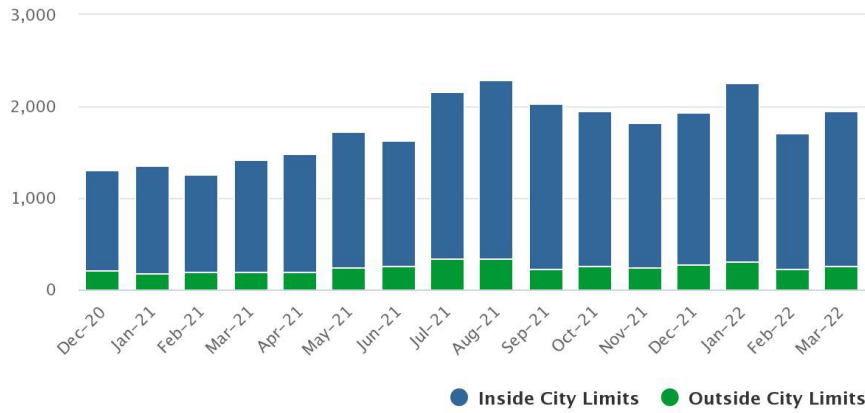
Measure description: This measures total monthly EMS calls for service in Durham County. Calls are broken down into two categories: calls within the City limits and calls outside of the City limits. Historically, winter months (December – March) have a lower call volume. March to June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. The volume of calls increased after the shelter orders were lifted. This information has no target and is used for forecasting purposes only.

Measure: COUNTY -- FIRE CALLS FOR SERVICE



Measure description: 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. March to June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. The volume of calls increased after the shelter orders were lifted. This information has no target and is used for forecasting purposes only.

Measure: COUNTY -- FIRE FIRST RESPONDER CALLS FOR SERVICE



Measure description: 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. March to June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. The volume of calls increased after the shelter orders were lifted. This information has no target and is used for forecasting purposes only.

Measure: COUNTY -- LAW CALLS FOR SERVICE



Measure description: 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. March to June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. The volume of calls increased after the shelter orders were lifted. This information has no target and is used for forecasting purposes only.

THE OFFICE OF EMERGENCY SERVICES



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

Description

The Office of Emergency Services (OES) became a new combined department in FY 2020-21. OES reflects the consolidation of the Fire Marshal/Emergency Management and Emergency Medical Services areas. The first table below reflects the Expenditures and Revenues for the entire Business Area. Due to the unique nature of Lebanon Fire Department, the following sections display the separated budget for the rest of Office of Emergency Services to highlight Durham County funding separately from Fire District responsibility.

Budget (Total)

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$19,889,617	\$19,476,888	\$20,811,980	\$20,036,174	\$22,058,329	13.25%
Personnel	\$13,706,416	\$13,865,405	\$13,451,411	\$14,472,286	\$16,609,441	19.79%
Operating	\$6,085,156	\$5,611,483	\$7,354,698	\$5,563,888	\$5,448,888	-2.90%
Capital	\$98,044		\$5,871		\$0	
Revenue	\$19,168,317	\$14,492,062	\$15,130,537	\$14,547,681	\$18,066,421	24.66%
Intergovernmental	\$8,073,936	\$3,007,062	\$3,106,590	\$3,049,999	\$3,168,739	5.38%
Service Charges	\$11,094,131	\$11,485,000	\$12,017,635	\$11,497,682	\$14,897,682	29.71%
Other Revenues	\$250		\$6,312			
Net County Cost	\$721,300	\$4,984,826	\$5,681,443	\$5,488,493	\$3,991,908	-19.92%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
204.00	204.00	204.00	203.00	202.00

*Total FTE is decreased by two, but this includes three Lebanon Fire Department positions that are removed from County funding through attrition, and the addition of one FTE in the Fire Marshal division.

*FY 2021-22 Estimated increase is the result of mid-year budget amendments to reflect additional funding for COVID-related initiatives.

Office of Emergency Services (without Lebanon Fire Department)

Description

The primary goals of the Office of Emergency Services (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; and 4) Providing effective fire safety education, fire code enforcement, and fire origin and cause investigations.

The Office of Emergency Services brings together Emergency Medical Services, Emergency Management, and Fire Marshal services under a single streamlined operational structure supported by a Business Services Division. Implemented in March 2020, OES provides essential emergency services using the County's Managing for Results performance management system and predictive analytics modeling.

Divisions

Business Services

The Business Services Division (BSD) provides technical and organizational expertise in logistics, planning, administration, finance, public information, fleet management, information technology, and human resources to ensure the cohesive, efficient, consistent, and effective operational functions within OES. Through these functions, Business Services serves as a strategic partner guiding and supporting both internal and external stakeholders through excellent customer service and subject-matter expertise.

The division is responsible for the planning, preparation, maintenance, and management of the annual operating and capital budgets. Additionally, BSD implements and manages OES revenue cycle, purchasing, local, state, and federal compliance, performance management, fiscal management, operations, process development and improvement as well as leadership for the Department.

Emergency Medical Services

The Emergency Medical Services (EMS) Division serves the entire population of Durham County in a service area of 299 square miles. The division has four primary program units that provide full-service, advanced life support care to residents and visitors. The division operates 911 ambulance service from twelve stations throughout the County and has a fleet of thirty-seven ambulances and two special operations service vehicles.

- **Operations and Special Teams:** EMS operations is responsible for the staffing of ambulances on a 24-hours a day, seven days a week basis. 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:** The Research and Clinical Affairs unit 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. This unit is responsible for recertifying system providers per local criteria and state regulations of North Carolina Office of EMS (NCOEMS) and manages an internal training academy to ensure consistent service provision throughout Durham County. The Professional Development unit also provides community education on topics such as bystander CPR and Stop-the-Bleed.

Emergency Management

The Emergency Management (EM) Division mitigates, protects, prevents, prepares for, responds to, and recovers from any threat, hazard, or hostile act so that members of Durham County can live, work, and thrive. The Division works with partners and stakeholders to coordinate the government and non-government response to emergencies and disasters, as well as coordinate community recovery efforts.

- **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 timely notifications and warnings of both the greater community and County employees.
- **Planning:** EM maintains the County's emergency operations plan, 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 Division promotes community risk reduction practices by providing programs to reduce the impacts on the human, social, economic, political, and environmental community.

- **Fire Safety Education:** The Fire Marshal Division's primary objective is to educate our community on risk reduction through fire inspections, community education, and technical advice to the design industry.
- **Fire Code Administration:** The Fire Marshal Division is responsible for administering the North Carolina Fire Prevention Code in Durham County. This is accomplished with life safety plan review of all commercial development, plan review of all fire protection systems, permit issuance, and construction inspections. The division also maintains all existing buildings by

conducting routine fire inspections and issuing operational permits. Fire inspections for all publicly funded schools (Durham Public Schools and Charter Schools) are performed bi-annually by the Fire Marshal Division.

- **Fire Investigations:** The division conducts the analysis of fire origin and cause investigations for every fire and explosion in the County. The fire investigator is requested at the assistance of the responding fire department.
- **Professional Development:** The Fire Marshal Division is committed to maintaining high-level skillset through continuing education, internal training, and interagency collaboration.
- **Fire Suppression:** The division also supports local volunteer fire departments by responding to calls, assisting with long range planning, and providing budget recommendations to county management.

Budget (OES minus Lebanon)

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$19,088,669	\$18,687,199	\$20,032,994	\$19,303,086	\$21,411,464	14.58%
Personnel	\$12,913,655	\$13,083,724	\$12,680,433	\$13,746,133	\$15,969,511	22.06%
Operating	\$6,076,970	\$5,603,475	\$7,346,690	\$5,556,953	\$5,441,953	-2.88%
Capital	\$98,044		\$5,871		\$0	
Revenue	\$19,168,317	\$14,492,062	\$15,130,537	\$14,547,681	\$18,066,421	24.66%
Intergovernmental	\$8,073,936	\$3,007,062	\$3,106,590	\$3,049,999	\$3,168,739	5.38%
Service Charges	\$11,094,131	\$11,485,000	\$12,017,635	\$11,497,682	\$14,897,682	29.71%
Other Revenues	\$250		\$6,312			
Net County Cost	(\$79,648)	\$4,195,137	\$4,898,395	\$4,755,405	\$3,345,043	-20.26%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
192.00	192.00	192.00	194.00	193.00

Budget Highlights (OES minus Lebanon)

- A salary adjustment is included for front-line EMS employees. This increase is necessary to retain current staff as employees are leaving for more competitive salaries in surrounding communities. (\$2.0M)
- A new Assistant Fire Marshal position and vehicle are included to meet the statutory obligations of the department. Community growth has increased over the last 3-5 years and is expected to continue. This position will allow the existing building and inspection program and associated operational permitting to be serviced in a timely manner, as statutorily mandated. (\$127,056)
- Two additional part-time fire inspector contracted services positions and related equipment are included to support the Fire Marshal division in regulatory fire inspections. (\$68,086)
- Increased call volume, inflationary and supply chain pressures, and aging equipment warrants replenishment and replacement of existing materials in Emergency Management and EMS. The Fire Marshal division also includes additional protective equipment. (\$112,384)
- Replacement funding is provided for four vehicles (one Administrative, two EMS, and one EM) and one chassis remount. One of these vehicles is being replaced with a hybrid model to comply with the County's 2030 Green Initiative. The original budget request included seven ambulance replacements that are being purchased in FY 2021-22 to mitigate delivery backlog. (\$355,276)
 - Budgeted vehicle expense is in the non-departmental fund center (see Vehicle Fund Center page for details).
- The Emergency Services Division proposes an updated fee schedule that provides greater parity across all fee categories and addresses rising costs due to supply chain issues and increase in call volume. Durham County's fire prevention program fee schedule has been redesigned to align with current responsibilities, including plan review, construction permit issuance, operational permit issuance, and existing building inspections.

Lebanon Fire Department Fund Center

Description

The residents within the Lebanon Fire District are protected by full-time firefighters employed by the County and working at Lebanon Volunteer Fire Department. The full-time County employees report to the Lebanon Fire Chief for daily operations and to the Chief Fire Marshal for all employee supervision/benefit/human resource matters. Lebanon provides part-time staff as well as volunteer firefighters to supplement the County full-time staff.

The Lebanon Fire District is one of five volunteer districts that provide fire protection to the residents, visitors, and workers of Durham County. Fire district tax revenues support expenditures for this fire district. There is an inter-fund transfer from this special revenue fund to the General Fund to cover employee salaries and benefits.

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

Budget (Lebanon)

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
▲						
Expenditure	\$800,948	\$789,689	\$783,048	\$733,088	\$646,865	-18.09%
Personnel	\$792,762	\$781,681	\$775,040	\$726,153	\$639,930	-18.13%
Operating	\$8,186	\$8,008	\$8,008	\$6,935	\$6,935	-13.40%
Net County Cost	\$800,948	\$789,689	\$783,048	\$733,088	\$646,865	-18.09%

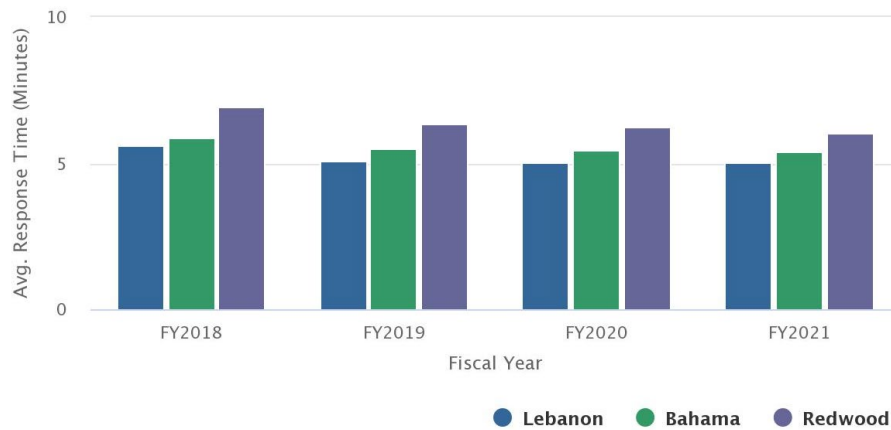
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
▲				
12.00	12.00	12.00	9.00	9.00

Budget Highlights (Lebanon)

- A total transfer of \$810,296 is planned from the Lebanon Fire District Fund to the General Fund: \$163,431 to support benefit costs for nine County firefighter positions and \$646,865 to support personnel and operational support costs for those nine positions. This is a decrease from 12 County-funded positions and will occur through attrition. See Special Revenue Funds for more information.

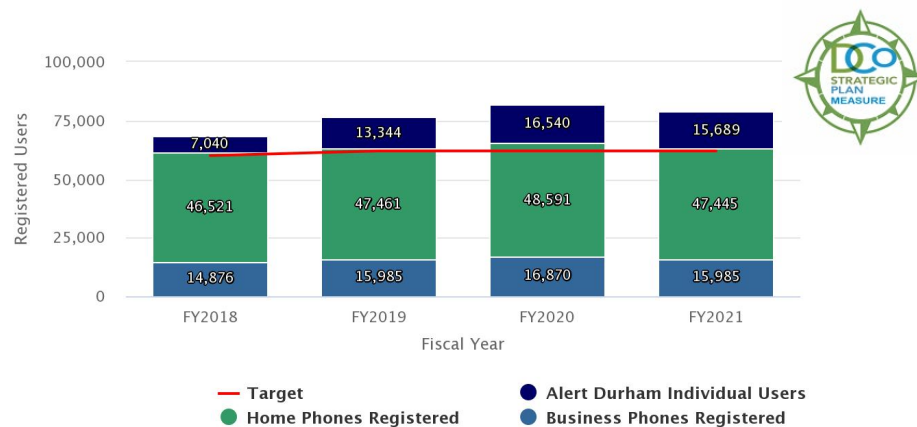
Performance Measures

Measure: DURHAM COUNTY VOLUNTEER FIRE DEPARTMENT AVERAGE FIRE RESPONSE TIMES (MINUTES)



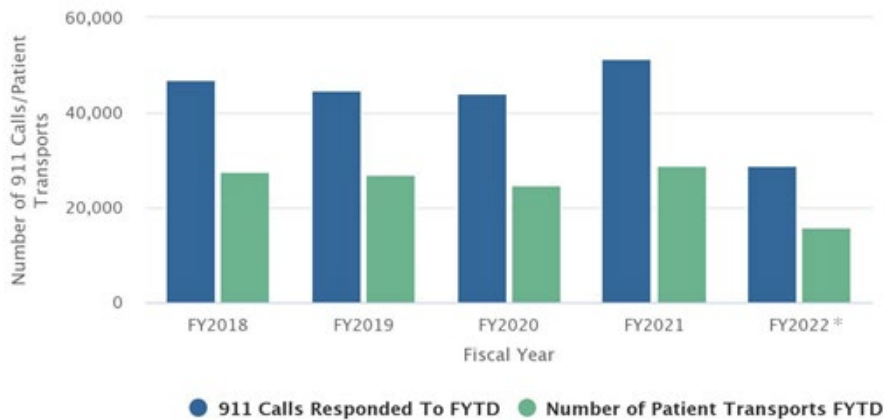
Measure description: This measure shows average response times for the three Durham County Volunteer Fire Departments. This measure indicates training, preparedness for events, and overall efficiency of fire station operations. It is trending steady, which means that the average fire response times for each department has remained essentially the same over the past three years. The target is to be at or below 400 seconds, which is about 6.5 minutes. This is a good average response time for rural fire departments.

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



Measure description: 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. The number of residents signed up for Alert Durham is driven by public outreach and emergency events. Continued community engagement opportunities, including planned targeted social media campaigns, will grow the Alert Durham users. With COVID-19 present, we have been able to increase our outreach program significantly by signing up individuals who receive COVID-19 tests as well as vaccinations. This measure is updated on an annual basis.

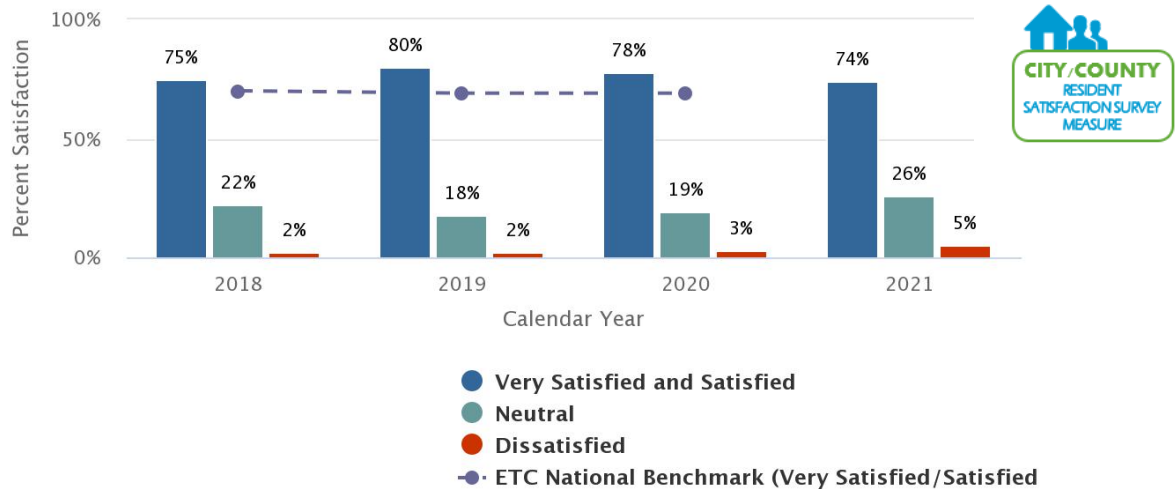
Measure: NUMBER OF 911 CALLS RESPONDED TO AND PATIENT TRANSPORTS BY DURHAM COUNTY EMS



Measure description: 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. The overall call volume is a direct indicator to this workload measure. COVID-19 has impacted call volume. This is largely explained by the drastic reduction in calls to commercial areas and motor vehicle accidents.

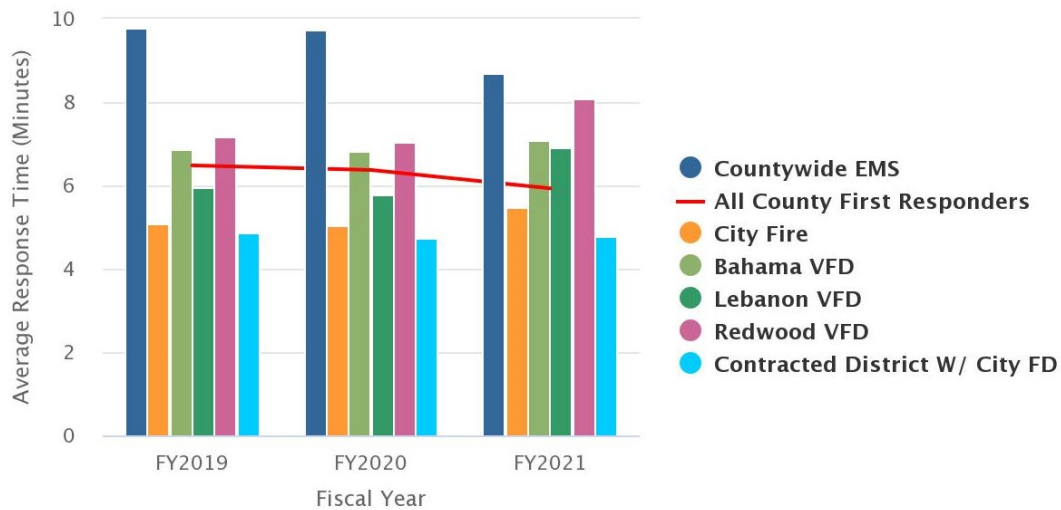
*FY 2022 only includes the first two quarters of the fiscal year.

Measure: OVERALL SATISFACTION WITH DURHAM COUNTY EMS SERVICES



Measure description: 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. Overall satisfaction levels have been stable over the past five years. The Office of Emergency Services and the EMS Division continually strive for a positive customer experience which is reflected in the overall rankings. This measure is updated on an annual basis.

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



Measure description: 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. COVID-19 has not had an effect on response times for emergent, high priority medical and traumatic injuries. Each agency's overall average response time to emergent 911 calls for help are closely monitored to evaluate current deployment plans and staging locations. This measure is updated on an annual basis.

MEDICAL EXAMINER



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

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. Recent changes at the State (NC General Statute 130A-481) now require that the County provide Medical Examiners a space for the medical examination and storage of bodies when residents die within the County. This change requires Durham County to enter into an agreement with a local mortuary to provide this service thereby slightly increasing the funding needed for this area.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$287,050	\$350,000	\$206,250	\$350,000	\$350,000	0.00%
Operating	\$287,050	\$350,000	\$206,250	\$350,000	\$350,000	0.00%
Net County Cost	\$287,050	\$350,000	\$206,250	\$350,000	\$350,000	0.00%

Budget Highlights

- Although the examination and autopsy costs will not change for FY 2022-23, the number remains highly variable and difficult to predict. The budget has been increased for FY 2022-23 to reflect average annual growth rates.

CRIMINAL JUSTICE RESOURCE CENTER



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

Description

The Criminal Justice Resource Center (CJRC) promotes public safety by supporting the local criminal justice system and supervising and rehabilitating justice-involved individuals through a wide array of supportive services that allow them to achieve their full potential as contributing members of the community. CJRC's vision is to inspire every justice-involved person to become a productive and responsible citizen in the community. The agency collaborates with various agencies in the county, such as Alliance Health, the judicial system, the adult detention facility, the NC Department of Public Safety, other county departments, and community and faith-based organizations.

Programs

Criminal Justice System Support

Criminal Justice System Support provides coordination and administrative support to community-wide collaboration efforts that reduce and prevent juvenile crime and gang activity in Durham. The Juvenile Crime Prevention Council reviews the needs and corresponding resources of youth who are at risk of or have become delinquent and develops strategies to intervene and support them. The Gang Reduction Strategy convenes community leaders to monitor prevention, intervention, and suppression efforts to reduce gang-related crime and violence. A Court Reminder Service is available to all individuals with cases in criminal district court.

Mental Health Services

Mental Health Services are provided in the Durham County Detention Facility and through the Mental Health Court Diversion Program. The Jail Mental Health Team works with inmates who are diagnosed with Severe and Persistent Mental Illness or Severe Mental Illness requiring medication, including discharge planning and connection to services. 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. A federal grant program (CSAMI) provides integrated services to persons with co-occurring substance use disorder and mental illness. The latest addition is the Mental Health Court Expansion Initiative, a federally funded Justice and Mental Health Collaboration Project.

Diversion Program

The purpose of the Misdemeanor Diversion Program (MDP) is to keep individual ages 18 to 26 with no criminal record out of the criminal justice system and avoid the long-term consequences of a criminal record. In lieu of formal court processing, an incident report is initiated by law enforcement for first-time, nonviolent misdemeanor incidents. Additionally, a Post-Arrest Diversion Option is available for low level felony cases identified by the District Attorney's Office.

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 incarceration. Pretrial Services reduces the jail population and cost to the community and enables defendants that 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.

Reentry Services

Reentry Services are supportive and rehabilitative services for justice-involved individuals so that they can improve the quality of their lives and become fully engaged members of our community. People on probation or post-release supervision receive assistance to address basic needs and wrap around support including case management, housing, and employment assistance. Among many other services, this category also includes Drug Treatment Court and Local Reentry Council.

Substance Use Disorder Services

Substance Use Disorder (SUD) Services are provided to individuals in the detention center and in an outpatient setting. Programs are designed to increase client motivation to obtain and maintain a drug-free lifestyle through client-centered treatment planning.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$4,721,459	\$5,427,764	\$5,070,146	\$6,241,644	\$6,248,910	15.13%
Personnel	\$3,426,474	\$3,948,471	\$3,506,046	\$4,079,710	\$4,056,976	2.75%
Operating	\$1,294,985	\$1,479,293	\$1,564,100	\$2,161,934	\$2,191,934	48.17%
Revenue	\$1,325,654	\$1,206,488	\$1,240,441	\$1,324,417	\$1,364,417	13.09%
Intergovernmental	\$1,198,895	\$1,094,372	\$1,132,673	\$1,213,301	\$1,253,301	14.52%
Contributions and Donations	\$1,034		\$0			
Rental Income	\$16,519	\$16,116	\$16,116	\$16,116	\$16,116	0.00%
Service Charges	\$109,054	\$96,000	\$91,652	\$95,000	\$95,000	-1.04%
Other Revenues	\$152					
Net County Cost	\$3,395,804	\$4,221,276	\$3,829,705	\$4,917,227	\$4,884,493	15.71%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
51.80	51.80	51.80	51.80	51.80

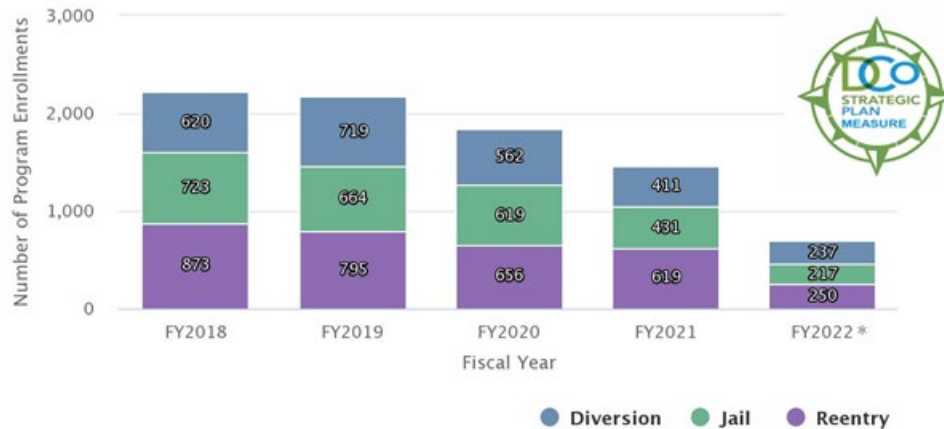
**While Recommended FTE count remains unchanged, the department has one federally-funded position that will not continue after that grant ends on September 30, 2022, and a second federally-funded position that will move to county funding.*

Budget Highlights

- Continued funding is provided for one Integrated Reentry Case Manager position to facilitate successful reentry into the Durham community of individuals released from the Durham County Detention Center. This position is currently funded with a four-year U.S. Bureau of Justice Assistance grant that is ending in Fall 2022. This item will move that position to county funding for the remainder of the fiscal year. (\$39,281)
- Funding is included for a feasibility study and renovation/expansion of the Transition House. Renovations include room reconfiguration to reduce congregate living space, and health/safety upgrades such as HVAC replacement and ADA compliance items. Expansion items include apartment-style housing, emergency beds, observations areas, and virtual services space. (\$500,000)
- The Durham Housing Authority is developing land immediately surrounding the department's main location in downtown Durham. Funding for a feasibility study would allow for a programming update, assessment of the current facility, and potential investigation of alternative locations. (\$75,000)

Performance Measures

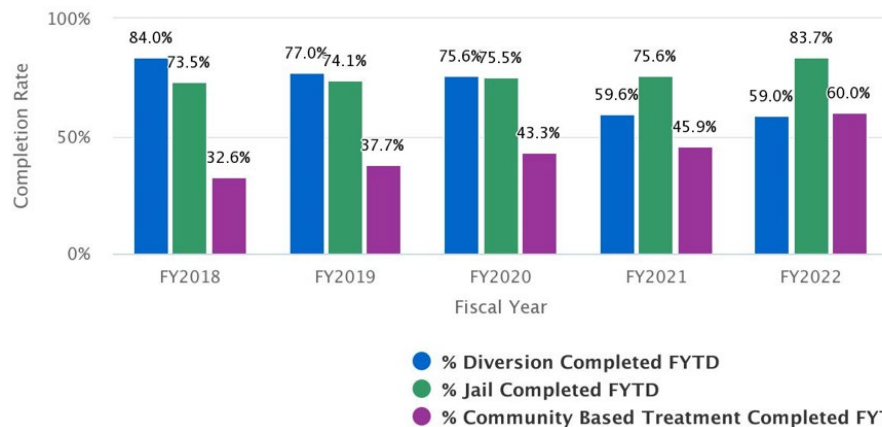
Measure: PERSONS SERVED BY DIVERSION, JAIL, AND REENTRY SERVICES



Measure description: This measures the number of enrollments in CJRC programs: Diversion, Jail Based, and Reentry Services. The Diversion programs include Mental Health Court Diversion Program, Misdemeanor Diversion Program, and Pretrial Services. At the detention center, inmates can enroll in STARR, and detainees with severe mental illness are cared for by Jail Mental Health. CJRC Reentry Services include Community Based Services, Outpatient Substance Use Treatment, Drug Treatment Court, Recidivism Reduction Services, Prison Reentry Services, Local Reentry Council, and Integrated Reentry. CJRC monitors enrollment to assure adequate utilization of services. The numbers of persons served in FY 2020-2022 was significantly impacted by COVID-19. For Diversion and Reentry programs, COVID-19 affected the ability of community partners to refer individuals which reduced CJRC admissions. Both Jail and Diversion programs served fewer individuals, as the number of persons arrested and the number of persons housed in the detention center reduced drastically. The reduced intakes were mitigated by the fact that more people were retained on the caseloads as staff looked for ways to (re)engage existing clients. COVID-19 restrictions limited the number of clients CJRC could serve effectively, since community-based services went virtual and clients had to have access to adequate technology to participate. The numbers are expected to rebound as restrictions ease and the building re-opens to the public, and as the number of individuals booked into the detention center increases.

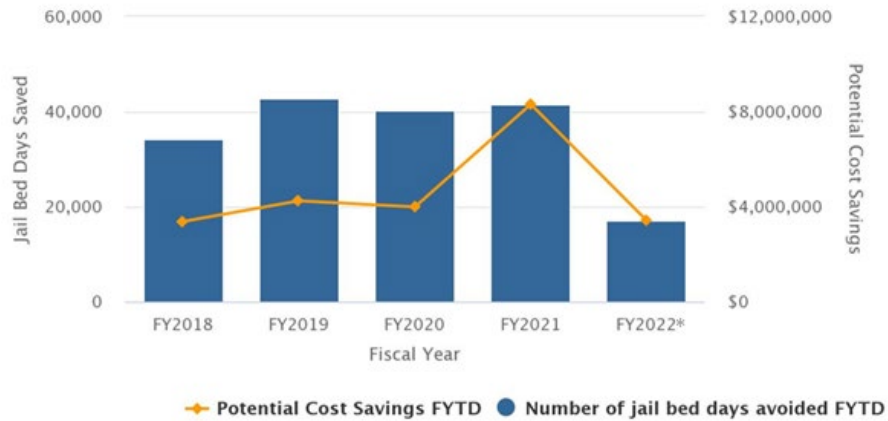
*Staff estimates a total of 1,288 program enrollments by the end of FY 2022: 285 for Jail Based programs, 364 for Diversion Programs, and 639 for Reentry Services.

Measure: DIVERSION, JAIL, AND COMMUNITY BASED TREATMENT COMPLETION



Measure description: This measures the completion rates in CJRC's programs. Completion indicates individuals met the requirements for attendance, program conditions, and engagement. Treatment success, as well as prolonged exposure to treatment, increases the likelihood of ongoing recovery and recidivism reduction. In FY 2021, the number of individuals referred to, participating in, and completing Diversion and Reentry programs was significantly lower. Due to COVID-19, CJRC's main facility was closed to the public March 2020 – June 2021 and most community-based services moved to virtual platforms. Unfortunately, some clients in community-based services were not able to participate because they lacked access to needed technology. Additionally, the population in the detention center has been significantly smaller and programming had to be adapted to accommodate restrictions on inmate movement and contact. The FY 2022 year-end estimate for Diversion Completed is 54%, for Jail Completed is 86%, and Community Based Treatment Completed is 46.5%.

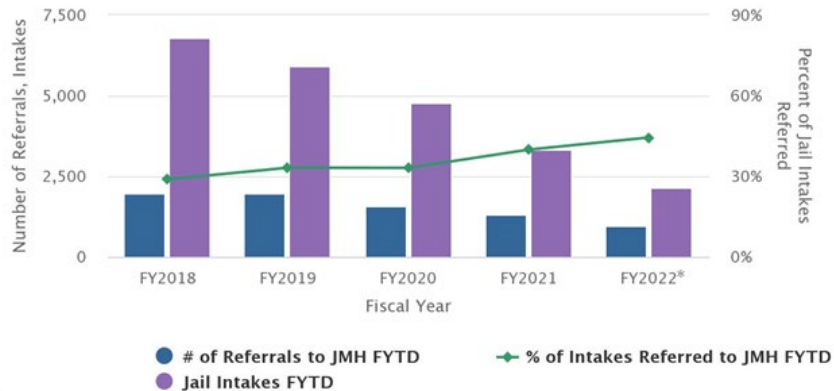
Measure: NUMBER OF JAIL BED DAYS AVOIDED



Measure description: This measures the number of days defendants are supervised by Pretrial Services in lieu of remaining in jail awaiting case disposition. Persons released pre-trial can 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. Since FY 2020, the number of persons supervised, and the number of supervision days were impacted by the implementation of a new pretrial assessment tool, COVID-19, and a malware attack on Durham County's networks. The new assessment tool modified the number supervised and the manner of supervision, significant changes that resulted in a longer than expected adjustment period to the new format. One month after the soft launch of the tool, Pretrial Services was impacted by responses to COVID-19. Intending to reduce the amount of human contact required for supervision, the Courts limited referrals from First Appearance Court. Meanwhile, custody reviews resulted in many defendants being released, as the Courts were looking to reduce the jail population to provide space for social distancing and isolation pods. This resulted in an increase of referrals for supervision of cases that may not have previously been referred, which balanced out admissions and increased utilization of Electronic Monitoring.

*Staff estimates roughly 33,627 jail bed days avoided by the end of FY 2022.

Measure: DETENTION CENTER INTAKES REFERRED TO MENTAL HEALTH TEAM



Measure description: This measure shows the percent 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 jail and to assist with the transition to community-based mental health services once the inmate is released. Durham County has been working with the Stepping Up Initiative Committee to identify available services and additional opportunities to reduce the number of detainees with a mental health illness. The percent of detainees with mental health history or current treatment needs has increased since FY 2016. Explanations for this include limited community resources for mental health treatment, reduced access to housing, and an increase in referrals of first arrest and other categorical detainees. While the overall number of individuals arrested, as well as referred to Jail Mental Health, has decreased since March 2020, the percent of arrestees referred for a mental health assessment has continued to increase. Access to mental health treatment in the community and housing has always been limited but has worsened since COVID-19. The move to virtual services, rather than in-person contacts, has made it harder for clients to attend sessions with community-based treatment providers, resulting in more people not taking medications as prescribed, or becoming unstable without effective or timely interventions.

*Staff estimates 1,570 referrals, 3,677 jail intakes, and 43% of intakes referred by the end of FY 2022.

YOUTH HOME



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

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, 14-bed detention facility on Broad Street. Durham's Youth Home is one of seven state juvenile detention facilities — one of five 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, 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.
- UNC students with the Criminal Justice Association and Breaking Barriers Building Bonds program provide 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.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$1,468,054	\$1,465,047	\$1,453,457	\$1,665,786	\$1,697,488	15.87%
Personnel	\$1,265,039	\$1,208,084	\$1,210,432	\$1,403,204	\$1,434,906	18.78%
Operating	\$203,015	\$256,963	\$243,025	\$262,582	\$262,582	2.19%
Revenue	\$588,102	\$669,000	\$319,871	\$669,000	\$669,000	0.00%
Intergovernmental	\$22,315	\$19,000	\$19,000	\$19,000	\$19,000	0.00%
Service Charges	\$565,787	\$650,000	\$300,871	\$650,000	\$650,000	0.00%
Net County Cost	\$879,953	\$796,047	\$1,133,586	\$996,786	\$1,028,488	29.20%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
21.12	21.12	21.12	27.12	26.12

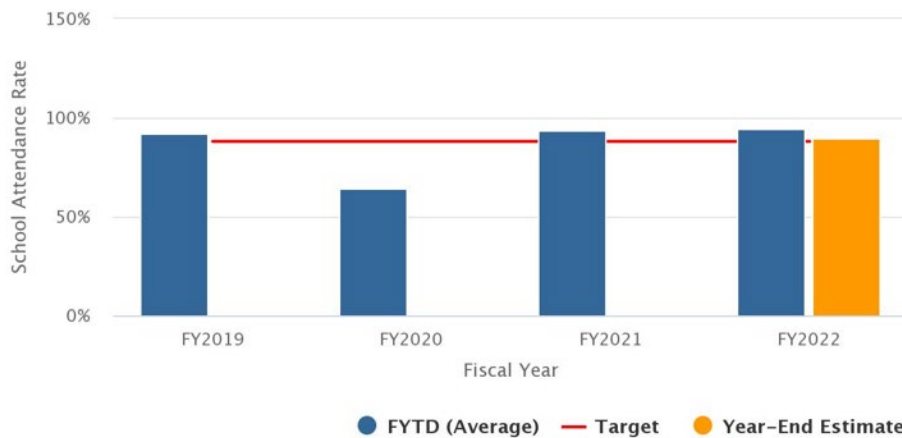
**The FY 2021-22 Revenue Estimate is decreased because of fewer out of county juveniles being transferred to the Durham facility. This is a result of COVID-19 precautions and staff shortages.*

Budget Highlights

- Partial year funding of five additional Youth Home Counselors is necessary to staff the new Youth Home and Assessment Center. Staff will begin employment six months in advance of the Youth Home and Assessment Center opening to receive all necessary training to ensure the facility opens fully functional. (\$63,905)
- A 5% pay adjustment and a 3% night shift differential pay are included for youth home counselors. These increases are necessary to recruit and retain employees. (\$75,000)
- A Ford hybrid SUV is included to transport juveniles and for staff business needs. This vehicle will replace an existing 25-year-old model and complies with the County's 2030 Green Initiative. (\$25,472)
 - Budgeted vehicle expense is in the non-departmental fund center (see Vehicle Fund Center page for details).

Performance Measures

Measure: AVERAGE SCHOOL ATTENDANCE RATE FOR YOUTH HOME RESIDENTS



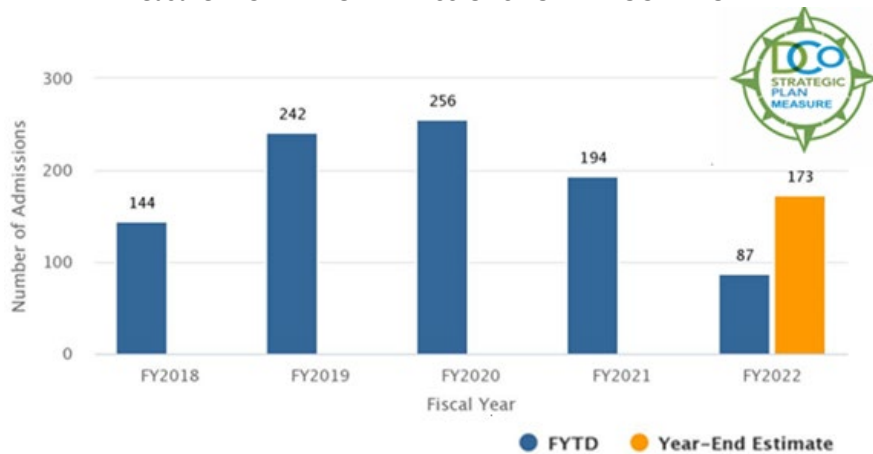
Measure description: This measure shows the percent of school days that Youth Home residents attend class provided by Durham Public Schools (DPS), while detained at the Youth Home. When residents return to their assigned school, they receive credit for attendance and grades earned while at the Youth Home. Attendance trends are constant except for residents scheduled out for court appearances, release from detention, or residents who refuse to participate in school for the day. There are consequences for residents who refuse to participate in school, including room restriction and not being allowed to participate in social activities. Because of safety concerns, residents who are scheduled to go out for court do not attend school unless they return to the Youth Home after court. Also, residents scheduled for release do not attend school that day at the Youth Home. Due to COVID-19 restrictions, all educational services were delivered online for FY 2020-21. Durham Public Schools resumed in-person educational services for FY 2021-22. Residents appear to enjoy online learning where they can work independently and at their own pace with assistance and support from DPS educators, which is why the year-end attendance rate estimate for FY 2021-22 is 90%. Also, most court sessions are conducted virtually, which means juveniles can continue normal daily programming in the facility without interruption of leaving the facility for court.

Measure: YOUTH HOME AVERAGE DAILY POPULATION



Measure description: 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. The Youth Home does not control or have any input in court ordered detention by the juvenile justice system and courts. The court's decision to place a juvenile in detention involves many variables such as the alleged offense, the juvenile's criminal history, and the safety of the community and the juvenile. With the "Raise the Age" legislation implemented December 1, 2019, the Youth Home expected an increase in the average daily population beginning in Q3 and Q4 of FY 2020. This new legislation allows teenagers 16 and 17 years of age to be charged as juveniles for certain offenses, excluding motor vehicle offenses. The facility's maximum bed capacity is 14. Due to COVID-19 safety precautions and staffing shortages, the facility operated at approximately 70% capacity for a portion of the current FY 2021-22, thus resulting in a reduction in average daily population. The average daily population target for FY 2022-23 will remain at 12.

Measure: NUMBER OF ADMISSIONS TO THE YOUTH HOME



Measure description: This measure shows the total number of juveniles admitted by the courts to the Youth Home. For a juvenile to be placed in detention, he/she must be between the ages of ten and seventeen and placed through a Secure Custody Order from the Juvenile Court. The Youth Home provides a safe and secure environment for juveniles who are placed in detention. 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. The Youth Home has no authority in the decision-making process as it relates to placing a juvenile in detention. The Youth Home also accepts juveniles for admission from surrounding counties when bed space is available. The total number of juveniles admitted to the Youth Home has been trending down this fiscal year. The courts are only placing juveniles in detention who are charged with very serious offenses when possible. These serious offenses usually result in a longer detention stay. Additionally, the facility operated at 70% maximum capacity for approximately half of FY 2022 due to COVID-19 safety precautions and staff shortages, resulting in a decrease in the estimated number of admissions. The Youth Home will continue to work closely with Durham juvenile services and surrounding counties to provide detention beds when needed and as available.

Measure: YOUTH HOME PRIMARY OFFENSES COMMITTED & AVERAGE LENGTH OF STAY (IN DAYS)



Measure description: This 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. Categories of offenses include serious violent offense, non-violent offense, misdemeanor, probation violation/intermittent confinement, undisciplines, and interstate compact. The average length of stay for FY 2021-22 Q1 & Q2 is approximately 18 days. This is a slight decrease from the same periods in FY 2020-21. Due to COVID-19 precautions and community alternatives used by juvenile services, the courts are only placing those offenders with very serious charges in detention. As indicated in our data for FY 2022 Q1 & Q2, there were 52 juveniles detained for serious violent offenses and 31 juveniles detained for non-violent offenses. These serious offenses usually result in a longer detention stay as juveniles may be transferred to superior court (tried as an adult). It is difficult to estimate an average length of stay because the Youth Home has no control, input, or authority in how long the court determines a juvenile should be held in detention.



Transportation

Promotion of safe and economical transportation.

Business Area Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
▲							
Other Transportation	\$291,640	\$977,472	\$1,175,547	\$1,319,527	\$1,273,389	30.27%	100.00%
Total	\$291,640	\$977,472	\$1,175,547	\$1,319,527	\$1,273,389	30.27%	100.00%

Transportation



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 fund center includes the Durham County Transportation Manager and associated costs that provide oversight to the Durham County Transit Plan. 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 \$35 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.

Durham County Transportation Demand

This fund center includes the County's contributions to regional planning organizations and boards. The County is a member of the Durham-Chapel Hill-Carrboro Metropolitan Planning Organization (DCHC MPO) and is required to contribute funding towards the staffing and services provided by the MPO. The DCHC MPO provides regional transportation planning for the western half of the Triangle, including Durham County. The MPO 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). Both MPO and BPAC staff are located within the City of Durham's Transportation Department.

GoTriangle

This fund center 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 Interlocal Implementation Agreement for the Durham County Transit Plan.

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 has approved of County Commissioners to go to GoTriangle).

Even though \$400,000 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$291,640	\$977,472	\$1,175,547	\$1,319,527	\$1,273,389	30.27%
Personnel		\$144,843	\$148,898	\$304,702	\$258,564	78.51%
Operating	\$291,640	\$832,629	\$1,026,649	\$1,014,825	\$1,014,825	21.88%
Revenue	\$25	\$477,000	\$715,303	\$697,669	\$697,669	46.26%
Intergovernmental		\$477,000	\$715,303	\$697,669	\$697,669	46.26%
Other Revenues	\$25					
Net County Cost	\$291,615	\$500,472	\$460,244	\$621,858	\$575,720	15.04%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
1.00	1.00	1.00	3.00	3.00

*FY 2021-22 Estimate is higher than FY 2021-22 Original budget because Transportation received \$259,469 in NCDOT Rural Operating Assistance Program funding mid-year

Budget Highlights:

- The budget funds a Transportation Planner position, which will support the administration of the Durham Transit plan, Go Durham ACCESS, job access projects, orphan road projects, coordination with the Durham-Chapel Hill-Carrboro Metropolitan Planning Organization and North Carolina Department of Transportation (NCDOT), as well as various other transportation duties. The new position would improve the Durham Transit Plan's accountability to Durham County residents and ensure an emphasis on county priorities. The position would be partially funded through an existing grant from the Durham Transit Plan. (Total Position cost of \$98,478; \$20,000 in grant support, and county share of \$78,478)
- The budget also funds a Contracts and Administrative Support Specialist position to provide specialized administrative support on contracts, grants, interlocal agreements and projects in both Transportation and Economic Development departments. Transportation manages several grant-funded programs that require monthly or quarterly invoicing, grant reporting and reimbursement requests; and Economic Development manages more than 50 contracts with a combined value of more than \$47 million. (\$68,550)
- The North Carolina Department of Transportation (NCDOT) restored Rural Operating Assistance Program (ROAP) funding in FY 2021-22 — the funding was cut from FY 2020-21 state budget — and Durham County will receive \$259,469 in FY 2022-23. ROAP funding provides trips for elderly or disabled residents, employment-related trips, and transportation for rural residents.
- The Transportation area was created during FY 2020-21. Various transportation fund centers were consolidated from multiple functional areas to the Transportation business area. The new Transportation area now houses GoTriangle, RDU Airport Authority, County Transportation Demand (reclassified from Environmental Protection business area), and Durham County ACCESS (reclassified from Human Services business area). The budget in FY 2021-22 shows a significant increase when compared to FY 2019-20 and FY 2020-21 due to the consolidation of the transportation fund centers.

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Environmental Protection

Departments and services supporting the conservation and development of natural resources.

Business Area Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
General Services	\$2,245,851	\$2,442,757	\$2,144,658	\$2,369,008	\$2,361,559	-3.32%	47.26%
Engineering & Environ Svcs	\$2,791,934	\$2,088,773	\$2,531,720	\$2,665,605	\$2,544,506	21.82%	50.93%
Other Environmental Protection	\$53,653	\$58,640	\$58,640	\$90,444	\$90,444	54.24%	1.81%
Total	\$5,091,437	\$4,590,170	\$4,735,018	\$5,125,057	\$4,996,509	8.85%	100.00%

GENERAL SERVICES – SOLID WASTE



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

Description

General Services' Solid Waste Management Division provides safe, efficient, and effective waste collection, disposal, litter control, and waste reduction outreach and educational services to County residents in order to protect and maintain the natural environment while supporting Goal 4 – Environmental Stewardship of the Strategic Plan.

The Solid Waste Management program provides residents living in the unincorporated areas of Durham County means to properly dispose solid waste, recyclable materials, and special wastes such as white goods and used motor oil at four local convenience sites. The County's four residential solid waste and recycling convenience sites are in the areas of Bahama, Parkwood, Redwood, and Rougemont. Solid Waste management is also charged with contracting roadside recycling collection, litter control investigations, and educational waste reduction outreach efforts. Maintenance and monitoring of the closed landfills formerly operated by the County and the enforcement of the Solid Waste and Junked and Abandoned Vehicles ordinances is also a duty of Solid Waste. Additional services provided by the Division include County Government include building recycling collection.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$2,245,851	\$2,442,757	\$2,144,658	\$2,369,008	\$2,361,559	-3.32%
Personnel	\$884,583	\$887,032	\$923,768	\$949,156	\$949,156	7.00%
Operating	\$1,361,268	\$1,555,725	\$1,205,570	\$1,419,852	\$1,412,403	-9.21%
Capital			\$15,320		\$0	
Revenue	\$2,495,415	\$2,391,257	\$2,414,259	\$2,464,144	\$2,464,144	3.05%
Taxes	\$66,568	\$42,000	\$42,000	\$42,000	\$42,000	0.00%
Intergovernmental			\$20,000			
Service Charges	\$2,427,881	\$2,349,257	\$2,352,259	\$2,422,144	\$2,422,144	3.10%
Other Revenues	\$967					
Net County Cost	(\$249,564)	\$51,500	(\$269,601)	(\$95,136)	(\$102,585)	-299.19%

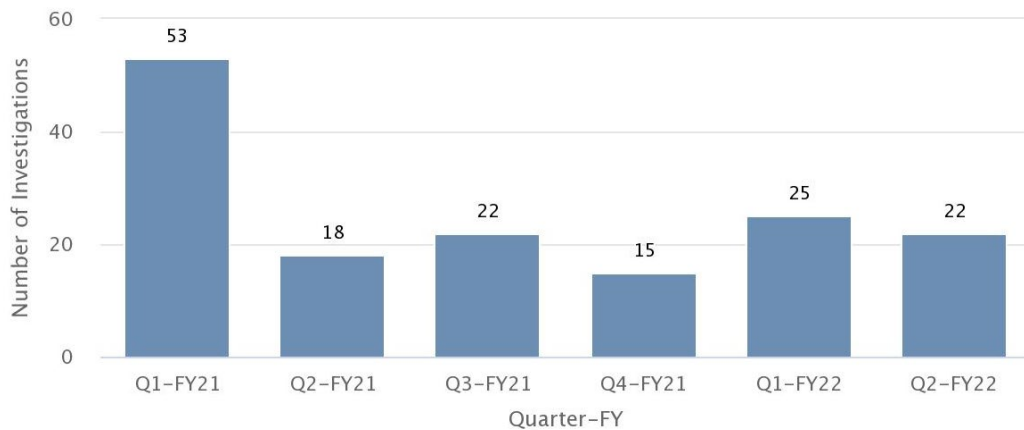
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
18.00	18.00	18.00	18.00	18.00

Budget Highlights

- Solid Waste has lost approximately 300 households through the annexation to the City of Durham. The consolidation of Bahama and Rougemont to the Northern Convenience site has led to system savings and reorganization. In the FY 2021-22 budget, the sticker fee was decreased to \$164. In the FY 2022-23 budget, the sticker fee will increase by \$1 to \$165 per household annually.
- A replacement Ford F-250 Truck for the Solid Waste division is supported in the FY 2022-23 budget. The actual expense for the vehicle is in the non-departmental fund center.

Performance Measures

Measure: SOLID WASTE CODE ENFORCEMENT INVESTIGATIONS



● Investigations

Measure description: This measure shows our enforcement of Durham County's Solid Waste Ordinance and Junk Vehicle Ordinance. Investigations are initiated by citizen complaints, staff observations, and referrals from City/County departments. A property may be inspected more than one time over the course of an investigation. We had a large number of investigations in FY21 Q1 due to a backlog of cases from FY20 Q4 caused by the malware attack, COVID-19 pandemic, and a retirement. We were caught up in Q2 and primarily conducting reinspections. We should end the year with 118 inspections, which is equal to the number of inspections conducted in FY 2020. We are training additional staff to assist with reinspections, which should increase our capacity to complete inspections. 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.

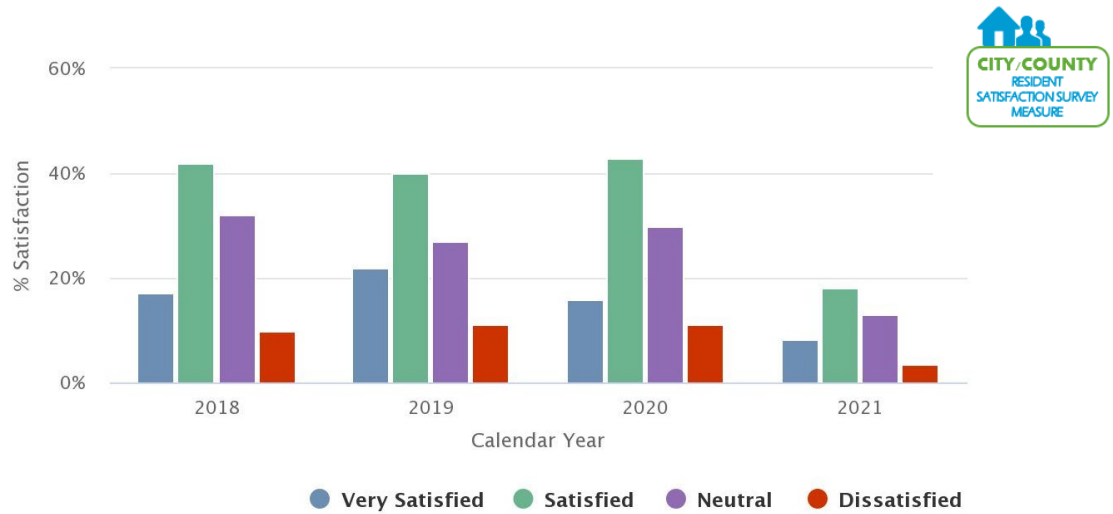
Measure: TONS OF HOUSEHOLD RECYCLABLES COLLECTED



Measure description: The tons of recyclables collected by residents in our Roadside Recycling (curbside) 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. With the reopening of schools and implementation of vaccines, we anticipate that less people will be at home and the numbers will return to pre-pandemic numbers.

*FY 2022 only includes the first two quarters of the fiscal year.

Measure: OVERALL SATISFACTION WITH DURHAM COUNTY SOLID WASTE CONVENIENCE CENTERS (FROM CITY/COUNTY RESIDENT SATISFACTION SURVEY)



Measure description: This measures the overall customer satisfaction with Durham County Convenience Centers. In response to the ongoing pandemic, in 2020 we reduced Saturday hours and began to enforce the prohibition of construction and demolition debris at the sites. This has resulted in some customers being less satisfied. The new Northern Convenience Site is expected to open in late 2022. The decrease in overall satisfaction shown in 2021 is due to a significant increase in non-response, with over 50% of individuals surveyed not answering this question on the City/County Resident Satisfaction Survey.

COUNTY ENGINEERING & ENVIRONMENTAL SERVICES



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

Description

The Engineering and Environmental Services Department protects regional water quality through the administration of the sewer use, stormwater and erosion control ordinances; improves County facilities through the management of capital projects consistent with the High-Performance Building policy; protects and improves Durham's environment through wise use of natural resources; and preserves natural and scenic lands, farms, and forests. The department consists of the Stormwater and Erosion Control, Sustainability, Capital Project Development and Management, Open Space/Real Estate Management divisions, Economic Development, and Utility divisions. Budget information for the Utility Divisions, Stormwater and Erosion Control, and Economic Development can be found under the Enterprise Fund, Stormwater and Erosion Control Enterprise Fund, and Economic Development 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. Durham's Open Space and Trails (DOST) Matching Grant Program is also administered by Open Space Division staff.

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 and emissions, developing policies to improve sustainability, managing the County's electric vehicle charging stations, and providing guidance to Departments and the public on how to improve environmental performance.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$2,791,934	\$2,088,773	\$2,531,720	\$2,665,605	\$2,544,506	21.82%
Personnel	\$1,608,945	\$1,725,733	\$1,857,948	\$2,048,915	\$1,965,915	13.92%
Operating	\$815,346	\$363,040	\$673,772	\$616,690	\$578,591	59.37%
Capital	\$367,643					
Revenue	\$191,659	\$13,350	\$24,327	\$12,000	\$12,000	-10.11%
Intergovernmental	\$174,107		\$14,000			
Service Charges	\$3,303		\$377			
Enterprise Charges	\$14,248	\$13,000	\$9,950	\$12,000	\$12,000	-7.69%
Other Revenues		\$350				-100.00%
Net County Cost	\$2,600,275	\$2,075,423	\$2,507,393	\$2,653,605	\$2,532,506	22.02%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
15.00	16.00	16.00	18.00	17.00

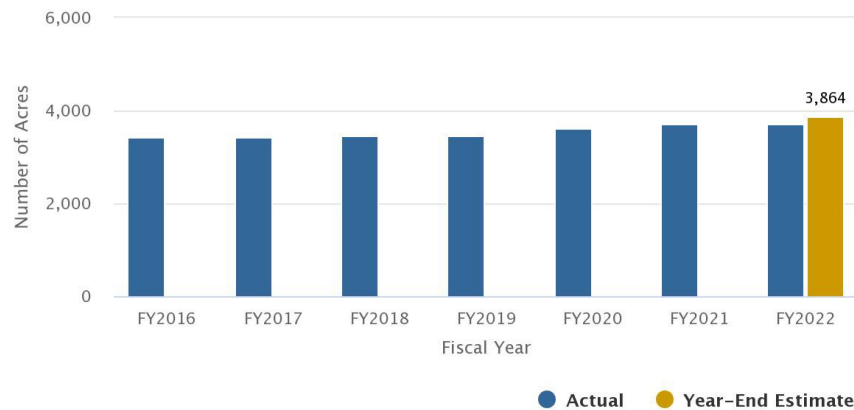
*The FY 2021-22 Estimate is greater than the FY 2021-22 Original Budget because more than \$300,000 was transferred from the Open Space & Farmland Conservation Capital Project to the General Fund to purchase conservation easements in the Open Space Preservation program.

Budget Highlights

- The budget supports an Energy Project Manager who will oversee implementation of Durham County's Renewable Energy Plan, which the Durham County Board of County Commissioners adopted in February 2022. The County's goal is to transition county operations to 80 percent renewable energy by 2030 and 100 percent by 2050. The Energy Project Manager position will oversee the selecting and sequencing of projects, hiring and managing contractors, evaluating technologies, and collecting and analyzing data. The project will work with several of the county divisions inside and outside of Engineering & Environmental Service, taking direction on project selection from the Sustainability Division and implementation direction from the Project Management Division. It will also work closely with General Services on existing facilities and fleet projects and the Triangle Wastewater Treatment Plan on water-system related project. The total cost of the Renewable Energy Plan is estimated at \$40 million and expected to be completed by 2050. (\$77,700)
- The budget also supports a \$150,000 appropriation to the Durham Cultural Advisory Board for a Durham Community Cultural Plan. The previous cultural master plan was adopted in 2004 and expired in 2019. The new plan will address challenges such as the constrained real estate market and the COVID-19 impact, as well as reflect the city's current demographics and cultural identity. Durham City will match the funding for a total appropriation of \$300,000 to the Durham Cultural Advisory Board. The plan is expected to be completed in one and a half to two years. (\$150,000)
- The budget supports a \$15,146 increase to Durham County's share of the Little River Regional Park budget. Durham County co-owns the park with Orange County, and Orange County operates the park, per the Interlocal Agreement. The anticipated cost of park operations will increase due to two full-time Orange County staff reclassifications, an increase in the wage paid to part-time Orange County workers, and a request for 330 additional hours in part-time and seasonal help.
- The budget includes \$55,000 for the Solarize the Triangle program. The program, which is administered by the Triangle J Council of Governments, provides affordable solar panels to residents and businesses. The cost of participating in the program is \$5,000, and the remaining \$50,000 would subsidize solar panel purchase and installation in low-to-moderate income households. (\$55,000)

Performance Measures

Measure: NUMBER OF TOTAL ACRES OF OPEN SPACE AND FARMLAND THAT HAVE BEEN PROTECTED/INFLUENCED BY DURHAM COUNTY



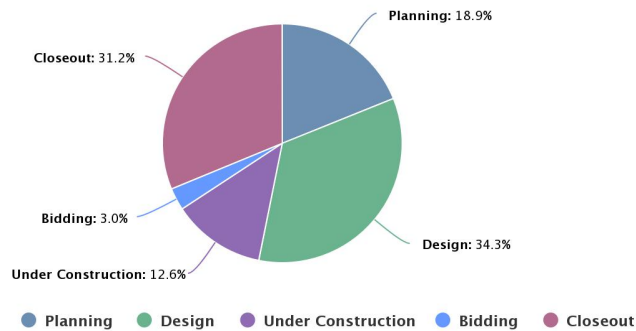
Measure description: Acres protected means the total acreage protected by Durham County, either through acquisition, or through other permanent means such as conservation easements. This is important because the amount of open space protected in a community helps with environmental protection, water quality, local biodiversity, and local lands preserved for food and fiber production – all important for the quality of life in a growing community. Durham County has adopted five different open space plans prepared by the Durham City/County Planning Department with citizen input, and these are used as implementation guides. Open space protection projects typically take several years to complete since they are partly based on grant funds, and the needs and the requirements of the funding agencies must be followed. During the 2021-22 fiscal year, Durham County protected 56.8 acres in 4 different open space projects, including three farm easements and a 2-acre open space easement, bringing the total amount of open space permanently protected by Durham County to 3775 acres. In FY 2022-23, the County is anticipated to close on 3 smaller easement projects totaling 89 acres (smaller easements take as much work as larger acreage projects); therefore, the total goal by the end of FY 2022-23 is roughly 3,864 acres.

Measure: COSTS AVOIDED THROUGH SUSTAINABILITY ENERGY SAVINGS PERFORMANCE CONTRACTING



Measure description: 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. In addition, staff is reducing Durham County's greenhouse gas emissions and conserving natural resources through energy and water savings. Data for this measure is collected through a third party verified process to calculate how much energy, water, and money Durham County is saving due to the retrofits completed on Durham County buildings. Some of the savings are calculated while others are based on the actual utility bills. This measure is trending in a positive direction (more costs avoided) because Durham County continues to save energy and water in facilities and because energy costs are increasing. As energy costs increase over time, the amount of money saved also goes up. The FY 2021-22 year-end estimate of \$417,779 is the verified energy and water savings for the Performance Contract project. The cumulative savings for this project over the past seven years is more than \$3.3M. The FY 2022-23 target of \$376,958 is the annual savings amount guaranteed by the contractor for the next year.

Measure: CAPITAL PROJECTS ACTIVE PROJECT PORTFOLIO: PERCENT OF TOTAL PROJECT PORTFOLIO IN EACH PHASE
44 TOTAL PROJECTS



Measure description: This is a measure of the activity level of projects throughout the Capital Improvement Plan (CIP) process. This measure provides insight into staffing requirements for the division. The number and scheduling of projects undertaken is based on decisions made by the Board of County Commissioners and County Management. Typical construction processes also factor into timelines for projects. The department's projects are based primarily on the specific authorizations included in the Capital Improvement Plan and preliminary planning studies/assessments. The trending along the project development timeline is dependent upon the timing of funding for each project, as determined in the CIP, as well as the relative complexity of each project. The CIP program count will remain relatively consistent, chiefly dependent upon Board and Management direction. The incorporation of retail spaces, public art, extensive public engagement, and co-location and other partnering initiatives add to project complexity and continue to stretch the resources of the division.

FOREST PROTECTION



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 of N.C. 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. One assistant ranger is assigned full-time to Durham County. A second ranger is assigned equal time to Durham and Orange Counties and serves as a supervisor over both regions. A Forest Fire Equipment Operator (shared with Wake County and stationed in Wake County), a Service Forester, a Water Quality Forester, a Forest Fire Equipment Operator, and various other District and administrative staff provide support as necessary 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$53,653	\$58,640	\$58,640	\$90,444	\$90,444	54.24%
Operating	\$53,653	\$58,640	\$58,640	\$90,444	\$90,444	54.24%
Net County Cost	\$53,653	\$58,640	\$58,640	\$90,444	\$90,444	54.24%

Budget Highlights

- The budget supports salary increases and the purchase of two replacement vehicles. While Durham County Government funds increases via a contract with Forest Protection, positions and vehicles do not fall under Durham County Government jurisdiction.

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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 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
▲							
Open Space Management	\$86,205	\$100,175	\$232,469	\$100,000	\$100,000	-0.17%	1.05%
Planning	\$1,461,777	\$1,339,063	\$1,307,944	\$1,307,159	\$1,307,159	-2.38%	13.66%
Cooperative Extension Service	\$2,657,119	\$1,715,691	\$2,884,571	\$2,575,546	\$2,634,306	53.54%	27.54%
Soil And Water Conservation	\$705,226	\$650,278	\$747,520	\$750,936	\$757,017	16.41%	7.91%
Economic Development	\$3,562,912	\$3,804,989	\$3,955,754	\$5,103,729	\$4,767,729	25.30%	49.84%
Total	\$8,473,238	\$7,610,196	\$9,128,258	\$9,837,370	\$9,566,211	25.70%	100.00%

OPEN SPACE MATCHING GRANTS



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$86,205	\$100,175	\$232,469	\$100,000	\$100,000	-0.17%
Operating	\$86,205	\$100,175	\$232,469	\$100,000	\$100,000	-0.17%
Net County Cost	\$86,205	\$100,175	\$232,469	\$100,000	\$100,000	-0.17%

**The FY 2021-22 Estimated budget is greater than the FY 2021-22 Original budget because it includes FY 2020-21 grant funding that organizations did not spend in FY 2020-21 and needed to use in FY 2021-22. Organizations that receive a grant award traditionally have about 18 months to expend the funds; therefore, the funding often crosses fiscal years and is added to the Original budget later in the that fiscal year.*

CITY/COUNTY PLANNING



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 prepares 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 monitors 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.

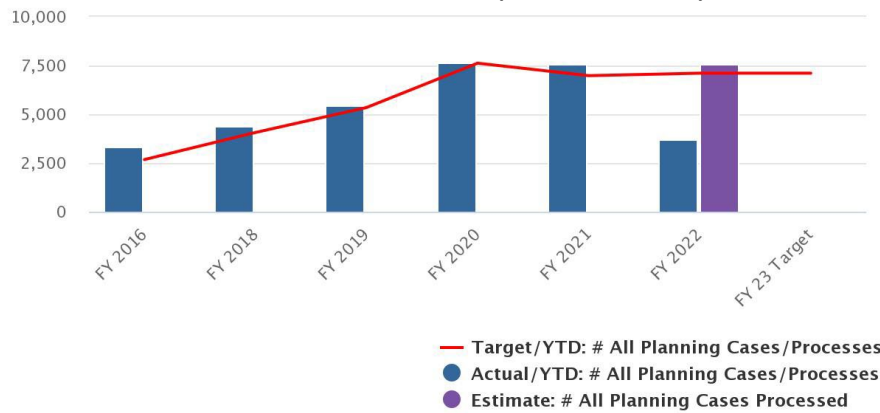
Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$1,461,777	\$1,339,063	\$1,307,944	\$1,307,159	\$1,307,159	-2.38%
Operating	\$1,461,777	\$1,339,063	\$1,307,944	\$1,307,159	\$1,307,159	-2.38%
Revenue			\$451,820			
Other Revenues			\$451,820			
Net County Cost	\$1,461,777	\$1,339,063	\$856,124	\$1,307,159	\$1,307,159	-2.38%

*The FY 2021-22 Estimate includes a \$451,820 refund from Durham City for overpayment the previous fiscal year, FY 2020-21

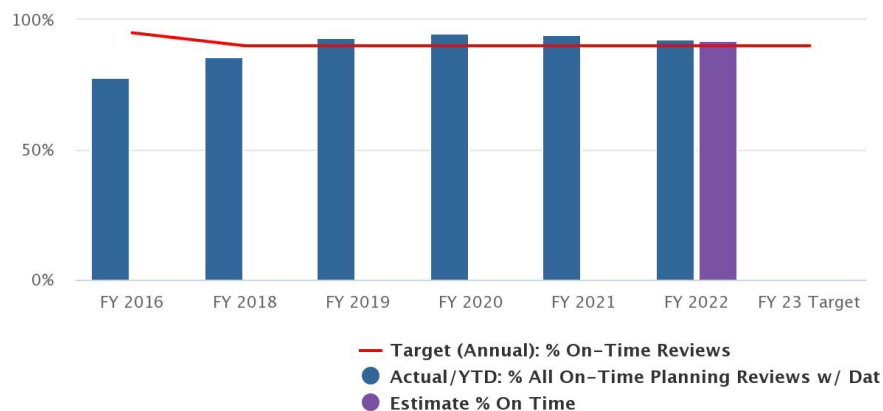
Performance Measures

Measure: TOTAL NUMBER OF ALL PLANNING DEVELOPMENT (MAJOR & MINOR) & LAND USE CASES PROCESSED



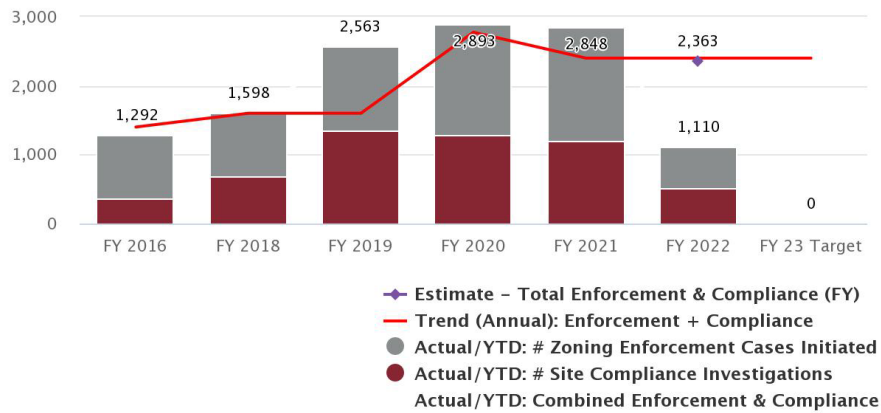
Measure description: This measures the total number of development and land use cases processed by Planning staff. The number of cases and permit requests is not controlled by the Department, but over the past few years has been increasing as it takes on more types of reviews. For example, in July 2016 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.

Measure: PERCENTAGE OF PLANNING DEVELOPMENT & LAND USE REVIEWS COMPLETED ON TIME FOR ALL CASE OR PERMIT TYPES WITH DEADLINES & DATA



Measure description: 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%.

Measure: NUMBER OF ZONING ENFORCEMENT AND COMPLIANCE INVESTIGATIONS INITIATED



Measure description: 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. After the March 2020 malware attack and the subsequent COVID-19 pandemic and Stay-at-Home and Safer-at-Home orders, zoning enforcement activities continued. Enforcement personnel were instructed to focus mainly on proactive patrols and issue courtesy letters instead of zoning violations to encourage voluntary compliance. Proactive patrols across all parts of the City and County have continued, but few complaints were investigated from March through June 2020, and no NOVs issued, except for egregious violations. 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 respond 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. The target includes a combination of all investigation types. Based on previous trends, the target was increased for FY 2020 but was lowered in FY 2021 due to COVID-19. However, the trend exceeded FY 2021 goals and the department expects to hit its target in FY 2021-22.

Measure: NUMBER OF WEBSITE VISITS (DSC SUB-SITE ONLY)



Measure description: Within the first year after the establishment of the Durham City-County Development Services Center, a web sub-site was launched to provide a central place for all customers to go for development-related web information. The traffic on that site has been tracked and is reported in this measure. The near-doubling of website traffic in March 2020 is likely a result of the COVID-19 pandemic and the resulting stay-at-home orders. Once City Hall closed, the web became the best way for residents to get the answers they needed. Planning anticipates this will continue for the foreseeable future, even after limited in-person services are restored. The target was updated for FY 2021 to 60,000 website visits per year. Due to the continued growth of traffic on the website, the FY 2022 target was increased to 70,000 – which the department expects to reach – and increased to 75,000 for FY 2022-23.

Measure: NUMBER OF COMMUNITY ENGAGEMENT EVENTS FOCUSED ON THE NEW DURHAM COMPREHENSIVE PLAN



Measure description: This measure is designed to track success of Planning's efforts to engage as many people and segments of the Durham community as possible in developing the new Durham Comprehensive Plan. Work on the new Durham Comprehensive Plan began in mid-June 2019, starting with the public engagement portion. Five Listening and Learning sessions were held during November 2019, with approximately 1,000 people. Planning staff had to revise engagement strategies in 2020 due to COVID-19, piloting several types of successful virtual engagement methods. Broad engagement on the Plan's draft goals and objectives began in Fall 2020, with 55 people attending focus groups, 152 people engaging through an online survey, and 643 people participated in Engagement Ambassador sessions. The next public engagement phase will begin in early Fall 2021 to seek broad engagement on the Comprehensive Plan policies and future land use plan. The Department will use similar virtual engagement strategies for this phase, but also use more in-person engagement opportunities as conditions allow. The FY2022 and FY2023 targets are based on current trends since the beginning of the COVID-19 pandemic.

CITY/COUNTY INSPECTIONS



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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.

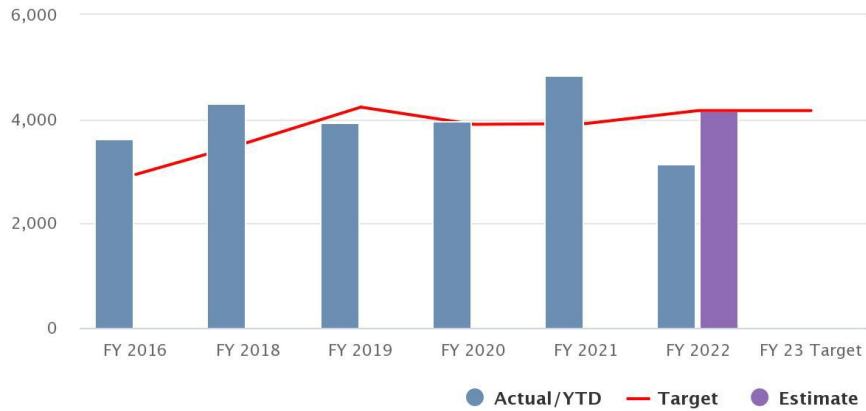
Budget

	Actual FY 2020-21	Adopted FY 2021-22	Estimated FY 2021-22	Adopted FY 2022-23	Change
Appropriations					
Personal Services	\$ 5,103,420	\$ 5,623,639	\$ 5,370,951	\$ 6,009,274	6.9%
Operating	185,781	243,464	243,578	303,464	24.6%
Capital and Other	-	-	-	90,000	100.0%
Total Appropriations	\$ 5,289,201	\$ 5,867,103	\$ 5,614,529	\$ 6,402,738	9.1%
Full Time Employees	57	57	57	60	3
Part Time	4	4	4	4	-
Revenues					
Special Revenue Fund	\$ 5,289,201	\$ 5,867,103	\$ 5,614,529	\$ 6,402,738	9.1%
Total Revenues	\$ 5,289,201	\$ 5,867,103	\$ 5,614,529	\$ 6,402,738	9.1%

**The budget table above is provided by the City of Durham Budget and Management Services, and it was provided here to give the reader information about the joint City/County budget. For more information, please visit City of Durham Budget and Management Services, FY 2022-23 operating budget.*

Performance Measures

Measure: ANNUAL NUMBER OF RESIDENTIAL PLANS REVIEWED



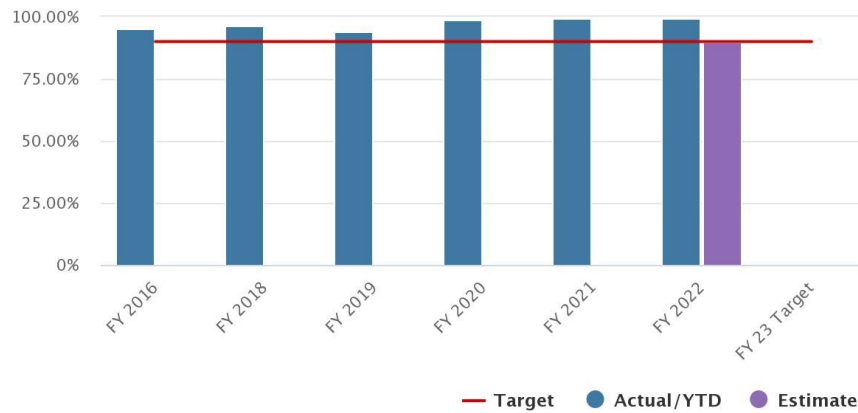
Measure description: The City/County Inspections Department measures the number of residential plans reviewed to assist with workload distribution. This information helps the department redistribute workloads to meet the department's customer service goals. This metric is currently on track to meet the FY 2021-22 target. The projected number of plans review for FY 2022-23 is 4,164.

Measure: ANNUAL NUMBER OF INSPECTIONS PERFORMED



Measure description: 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. The projected number of inspections performed for FY 2021-22 is 116,969, and the FY 2022-23 Target will remain the same at 116,969.

Measure: ANNUAL PERCENT RESPONSES TO REQUESTED INSPECTIONS WITHIN 24 HOURS

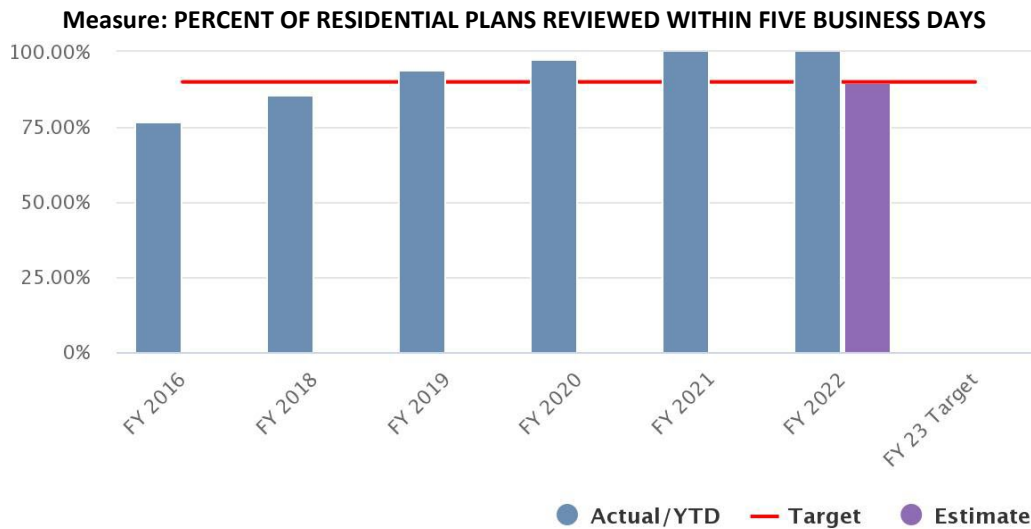


Measure description: The City/County Inspections Department measures the percent of inspections performed within 24 hours in order to assist with maintaining the department’s customer service goals. This metric is currently on track to meet the FY 2021-22 target. The projected percent of inspections 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.

Measure: ANNUAL NUMBER OF INSPECTIONS PER INSPECTOR PER DAY



Measure description: 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.



Measure description: 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. This metric is currently on track to meet the FY 2021-22 target. 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.

COOPERATIVE EXTENSION



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$2,657,119	\$1,715,691	\$2,884,571	\$2,575,546	\$2,634,306	53.54%
Personnel	\$1,117,020	\$1,165,051	\$992,168	\$1,307,611	\$1,266,371	8.70%
Operating	\$1,540,099	\$550,640	\$1,892,403	\$1,267,935	\$1,237,935	124.82%
Transfers Out					\$130,000	
Revenue	\$220,557	\$208,400	\$154,389	\$220,476	\$285,476	36.98%
Intergovernmental	\$214,493	\$197,525	\$151,796	\$208,756	\$273,756	38.59%
Contributions and Donations		\$100	\$100	\$100	\$100	0.00%
Service Charges	\$6,064	\$10,775	\$2,493	\$11,620	\$11,620	7.84%
Net County Cost	\$2,436,562	\$1,507,291	\$2,730,182	\$2,355,070	\$2,348,830	55.83%

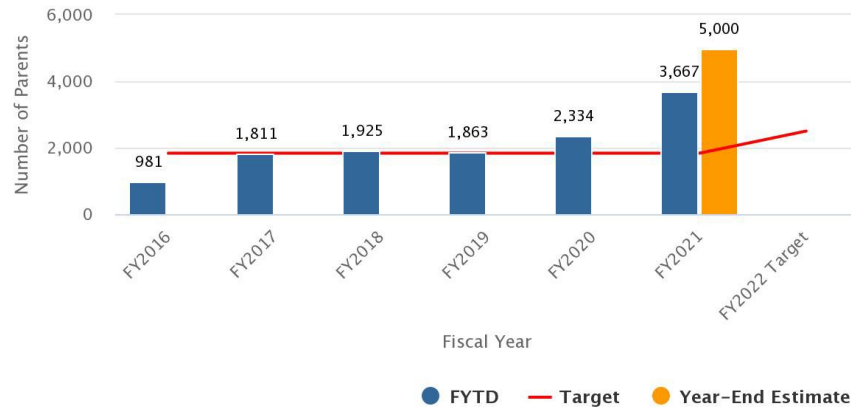
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
18.76	18.76	20.16	20.41	20.41

Budget Highlights

- Operational funding for security to ensure that all Cooperative Extension operational hours are covered is approved. Additional coverage will cover 4:00pm to 5:00pm M-F and 5:00pm to 9:00pm two evenings each week. (\$14,757)
- Operational funding to expand nutrition and food education outreach to low-income families in Durham County is approved. Cooperative Extension hired two Nutrition Education staff in FY 2020-21 through NC State and NC A&T, but the positions did not include additional operating dollars. An increase in funding will increase teaching capability to reach more Spanish-speaking adults, high school students, and Durham Housing Authority residents, which are not currently adequately served. (\$10,000)
- Expansion of the Youth Engagement Coordinator by .25 FTE bringing the role to a full-time equivalent position is approved. The current .75 FTE is not adequate to address the demands of the program, which include opportunities to serve Durham's Spanish-speaking community, needed support in the areas of civic education and leadership in collaboration with 4-H, support strategies for youth engagement, and increased requests for Kid's Voting activities from Durham Public Schools and others. (\$13,282)
- Operational funding to conduct a community-centered Durham County food system assessment and create a food security plan is approved. The purpose of this project is to understand the extent of the negative impacts of COVID-19 on Durham County's food system, understand strengths and weaknesses of our food system, inform food system priorities and recommendations, and guide food security work in Durham County. (\$150,000)
- Operational funding to support food security efforts reaching Durham County's most vulnerable residents is approved. The funding will be disbursed in the form of grants to support Durham County emergency food providers with food, infrastructure, materials/supplies, and other operational funding needs. (\$475,000)

Performance Measures

Measure: NUMBER OF PARENTS USING THE GIVING CLOSET/DIAPER DISTRIBUTION (WELCOME BABY PROGRAM)



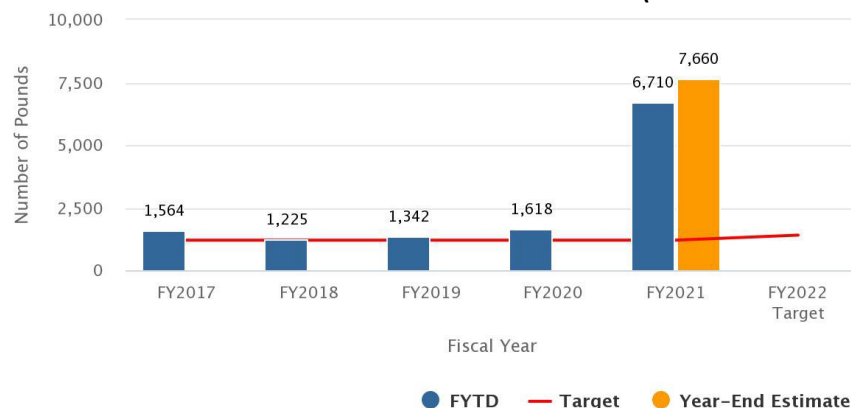
Measure description: The Giving Closet is one of the most popular resources for Welcome Baby and we also use it as a recruiting tool for our parenting workshops and other services, which allows us to reach parents in Durham with children ages 0-5 from all socioeconomic backgrounds. This measure shows families utilizing the Welcome Baby Giving Closet, which provides clothing, diapers, and supplies to pregnant mothers and families with 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. Since COVID-19, we have seen an increase in the need for our services. We saw an increase in the families served from an average of 60 families per week to over 120 per week. This showed a great need for the direct services that we provide. The year-end estimate of 5,000 is based on the current increase in the need for the services that we provide. The FY 2020-21 target of 2,500 was lower because as people get vaccinated and the economy opens, there might not be such a great need for our services.

Measure: NUMBER OF INFANTS RECEIVING A SAFE SLEEP ENVIRONMENT (WELCOME BABY/CRIBS FOR KIDS PROGRAM)



Measure description: According to the CDC, in 2016 there were 3,600 Sudden Infant Death Syndrome (SIDS) - related infant deaths. Children are offered a safe sleep environment in an effort to reduce this number. This measure shows the number of cribs distributed to parents with infants through Cooperative Extension. 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. 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. COVID-19 has not allowed us to hold large groups and in-person workshops. We have been offering these on a one-on-one basis and socially distanced. Due to these limitations, we have not been able to reach as many families as we would have liked. We estimate to end the current fiscal year at about 100, based on previous quarters. The target for FY 2021-22 is 110 based on historical data and accounting for ongoing COVID-19 limitations.

Measure: NUMBER OF POUNDS OF PRODUCE DONATED TO THE FOOD PANTRY (DURHAM TECH HARVEST FOOD PANTRY)



Measure description: The pounds of produce donated from the Briggs Avenue Community Garden to the Durham Tech Harvest Food Pantry indicates how many families are influenced by fresh food in an effort to reduce diet related diseases and address hunger. Produce is distributed to students/families in need at the Durham Tech Harvest Food Pantry. Since the start of COVID-19 in 2020, staff and volunteers have worked to increase the output of produce available for people in need of additional food resources. Additional beds and garden space was allocated to community grown food. In addition, garden staff and volunteers gleaned additional produce donations locally that were included. The yield at the garden has increased throughout FY 2020-21, in part, due to the increased production to meet the community need and additional pounds of gleaned food. It is expected that the garden will produce at elevated, but lower levels in FY 2021-22, though we will expect a reduction in the amount of gleaned produce available through the garden to the pantry due to post-COVID-19 market changes.

SOIL AND WATER CONSERVATION



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 GS 139.

The Soil and Water Conservation Department is assigned to the Soil and Water District Board to carry out its locally led 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 2nd program title as seen here.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$705,226	\$650,278	\$747,520	\$750,936	\$757,017	16.41%
Personnel	\$467,828	\$476,592	\$461,562	\$552,848	\$488,004	2.39%
Operating	\$237,398	\$173,686	\$285,958	\$198,088	\$269,013	54.88%
Revenue	\$214,880	\$29,788	\$29,788	\$30,000	\$30,000	0.71%
Intergovernmental	\$214,880	\$29,788	\$29,788	\$30,000	\$30,000	0.71%
Net County Cost	\$490,346	\$620,490	\$717,732	\$720,936	\$727,017	17.17%
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE		
5.00	5.00	5.00	6.00	5.00		

**FY 2020-21 Estimate is higher than FY 2020-21 Original budget because more than \$112K in Southeast Sustainable Communities Grant funding was rolled over from previous Fiscal Year in January 2022.*

Budget Highlights:

- The budget supports an increase in Travel and Training from the previous fiscal year. Sixty percent of the current staff has less than 2.5 years of experience in the department, and the training would cover stream restoration, technical certifications, and workshop attendance. (Total cost \$13,535)
- The budget also includes funding for the Agriculture Economic Development Grant Program, which offers grants of up to \$5,000 to area farmers. The program provides startup funding to new and beginning farmers, as well as much-needed financial assistance to disadvantaged and underserved farmers. (\$150,000)

Performance Measures

Measure: NUMBER OF FARMERS ASSISTED WITH AGRICULTURAL ECONOMIC DEVELOPMENT



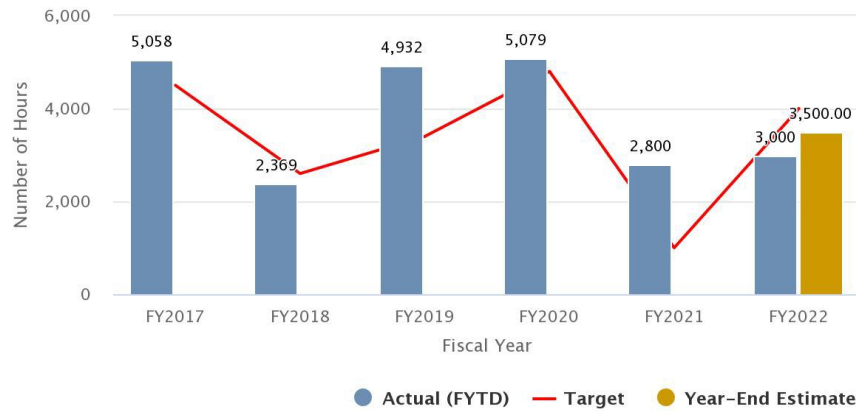
Measure description: To date, the County has 205 Voluntary Agriculture District (VAD) applicants enrolled in the program. This encompasses 7,050 acres of agriculture working lands. Agricultural Economic Development (AED) is needed to make Durham County farms "working farms." There has been demand for an increase of AED activities to expand market opportunities for Durham products and agriculture education in public schools. This surge in interest in the local food system and desire to purchase food that is safe and supports sustainable farms in the community has led to an increase in the number of new farmers requesting services. This measure is currently on target. Target amount was set at this level due to the increase in Agriculture Development grant funds and additional interest in locally grown food.

Measure: TOTAL NUMBER OF INDIVIDUALS THAT PARTICIPATED IN ADULT EDUCATION PROGRAMS



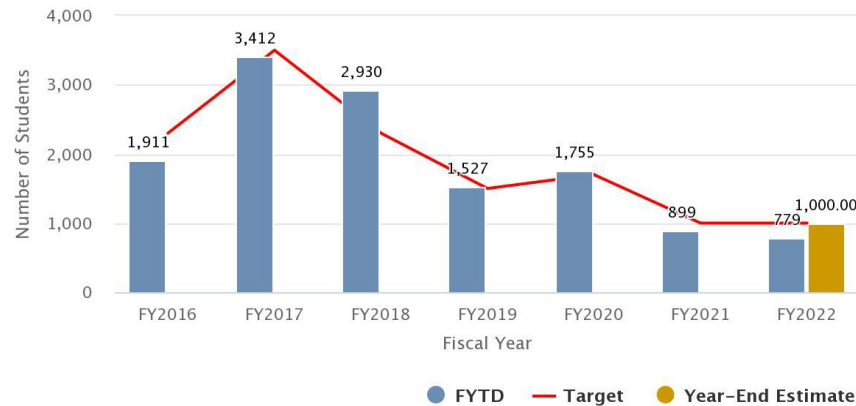
Measure description: This measure tracks the total number of individuals that participate in adult education information sessions offered by the department. Durham County faces a host of environmental challenges, including natural resource degradation and loss, local food deserts, stormwater management, and environmental justice. It is more important than ever to make aware and engage every Durham County citizen in natural resource protection. The department aims to increase citizens' knowledge about local environmental issues and provide them with the necessary tools and resources to independently and collectively act based on sound science to improve community livability. There were restrictions on the number of programs the department could offer in the first and second quarters of this fiscal year. The department expects an increase in the number of participating adults in the second half of FY 2021-22.

Measure: NUMBER OF GREEN JOB TRAINING AND WORK HOURS



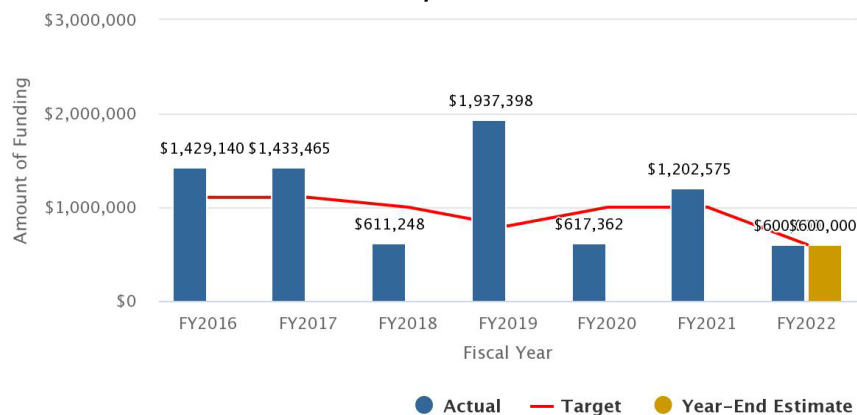
Measure description: The department has had success working with youth during the school year as well as the summer. Staff has participated in the Durham YouthWork Internship Program for the past three years. This program offers Durham youth ages 14-24 the opportunity to gain work experience and develop skills through paid summer internships in local businesses, nonprofits, and City and County government. The department developed and promoted the Bionomic Educational Training Center (BETC) program as a method to enhance community participation in conservation measures, improve student achievement in math and science, and train at-risk youth for jobs in the Green Industry. Department leadership reported a decrease in the number of youths who were able to provide skill sets and resources needed to excel in the past fiscal year, due largely to the impacts of COVID-19.

Measure: NUMBER OF STUDENTS PARTICIPATING IN ENVIRONMENTAL FIELD DAYS, CONSERVATION CONTESTS, & IN-CLASS OR VIRTUAL PRESENTATIONS (PRE-K-12 EDUCATION)



Measure description: This measures the number of students participating in environmental field days, conservation contests, and in-class or virtual presentations annually. With the host of environmental challenges facing the Durham community, it is more important than ever to have an extremely environmentally literate community. An environmentally literate individual, together with others, makes informed decisions concerning the environment and is willing to act on the decisions to improve the wellbeing of all within the community. This investment they make leads to better informed decisions regarding water quality and the quality of life within the community. The target was set at the current reduced number for the last couple of years due to the Department's loss of the full-time Environmental Education Coordinator two and a half years ago.

Measure: FEDERAL, STATE, AND OTHER ENTITY FUNDING RECEIVED TO PROVIDE DURHAM CITIZENS NATURAL RESOURCE SERVICES/BENEFITS



Measure description: This measures the amount of outside funding being received to support department programs. The department manages numerous programs that utilize outside funding for program implementation. This outside funding is essential for the successful completion of the department's mission to meet the needs of citizens and to enhance the quality of the services it provides. Pursuing outside grant funds has been necessary to meet the community's demand for natural resource conservation and agricultural economic development. Several program areas have seen a spike in requests; without outside funds, the level of service and customer satisfaction would not be met. This level of funding is necessary to keep pace with the consumer demand for multiple programs. This level of funding matches the staffing level and the ability for the department to maintain a high level of customer satisfaction. This is the average yearly funding amount that the department typically administers, given the full-time employees that the department has.

ECONOMIC DEVELOPMENT



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

Description

The Office of Economic Development (OED) develops and implements initiatives informed by emerging and best practice that promote the economic well-being of Durham County. This mission is achieved by working closely with local, regional, and state economic development organizations to encourage and secure new capital investment as well as to create and retain quality jobs for Durham residents. Further, OED will advance these efforts by supporting the connection of County businesses and workforce development partners to enhance the local talent pipeline, and best prepare our community for the employment needs of the future.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$3,562,912	\$3,804,989	\$3,955,754	\$5,103,729	\$4,767,729	25.30%
Personnel	\$112,628	\$260,654	\$117,036	\$297,460	\$297,460	14.12%
Operating	\$2,157,946	\$1,220,719	\$1,415,102	\$1,504,033	\$1,168,033	-4.32%
Other Expenditure	\$1,292,337	\$2,323,616	\$2,423,616	\$3,302,236	\$3,302,236	42.12%
Revenue	\$370,000		\$370,000			
Intergovernmental	\$370,000		\$370,000			
Net County Cost	\$3,192,912	\$3,804,989	\$3,585,754	\$5,103,729	\$4,767,729	25.30%
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE		
1.00	3.00	3.00	3.00	3.00	3.00	

**The revenue budget reflects awards that Economic Development received mid-year; the department is not guaranteed these awards in FY 2022-23 and plans to bring them before the Board of County Commissioners if any are received*

Budget Highlights

- The budget supports the first phase of a comprehensive Economic Development Strategic Planning assessment. This portion of the assessment would provide Durham-specific industry and market analysis, as well as valuable local data that is challenging or not possible for staff to collect. The next phases of the assessment would incorporate stakeholder and community input about the economy, create a strategic planning document to guide economic development investments, and involve other efforts such as the Comp Plan and Transit Plan. (\$50,000)
- The budget supports funding for Industrial Extension Policy payments, or economic development incentive payments. Businesses qualify for payments if they meet scheduled performance criteria. The funding is a \$978,000 increase from last fiscal year. (\$3,302,236)
- Below is a list of Workforce Development nonprofit service providers that are supported by the Office 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. Part of that work involves preparing for and enrolling students in certified training coursework as well as the provision of client support services.

Church World Service Durham	\$45,000
Durham Literacy Center	\$35,000
El Centro Hispano	\$35,000
LIFE Skills Foundation	\$35,000
StepUp Durham	\$75,000
Triangle Literacy Council	\$25,000
Total	\$250,000

- The highlighted Expenditure budget total in the table above does not include a \$160,000 appropriation for Downtown Durham, Inc. and \$76,000 for the Museum of Durham History. These items had to be approved in separate budget amendments immediately following budget adoption, due to a new state law that forbids a county commissioner from voting on contracts for an organization they serve in a leadership capacity.

Downtown Durham, Inc.	\$160,000
Museum of Durham History	\$76,000
	\$236,000

- The County supports organizations that further 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. The following organizations have been recommended for funding in FY 2022-2023:

Greater Durham Chamber of Commerce	\$225,000
Greater Durham Black Chamber of Commerce	\$50,000
Made in Durham	\$250,000
Research Triangle Regional Partnership	\$49,829
Sports Commission	\$149,812
Total	\$724,641

- The County continues to maintain its Economic Development Investment 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 eligible for the maximum payment amount listed below if they achieve all scheduled performance criteria for FY 2022-23. The County's approach to budgeting business recruitment payments has been reviewed and approved by the State and Local Government Finance Division. Upon verification of planned performance criteria, companies may be eligible for payment up to following amounts:

21C	\$ 200,000
Austin Lawrence Partners-East	\$ 264,873
Beam Therapeutics	\$ 71,429
CARsgen Therapeutics	\$ 142,858
Corning Inc.	\$ 385,715

Eli Lilly and Company	\$ 364,286
Gentian Group, LLC	\$ 62,500
GRAIL	\$ 132,143
Jaguar Gene Therapy	\$ 75,000
Longfellow	\$ 500,000
Novartis Gene Therapies	\$ 150,000
Merck & Co., Inc.	\$ 428,572
Parexel	\$ 17,215
Policygenius	\$ 26,929
Q2 Solutions	\$ 135,715
Smart Wires Inc.	\$ 17,858
Taysha Gene Therapy	\$ 77,143
The Clorox Company	\$ 10,000
Wexford Science & Technology	\$ 240,000
Total	\$ 3,302,236

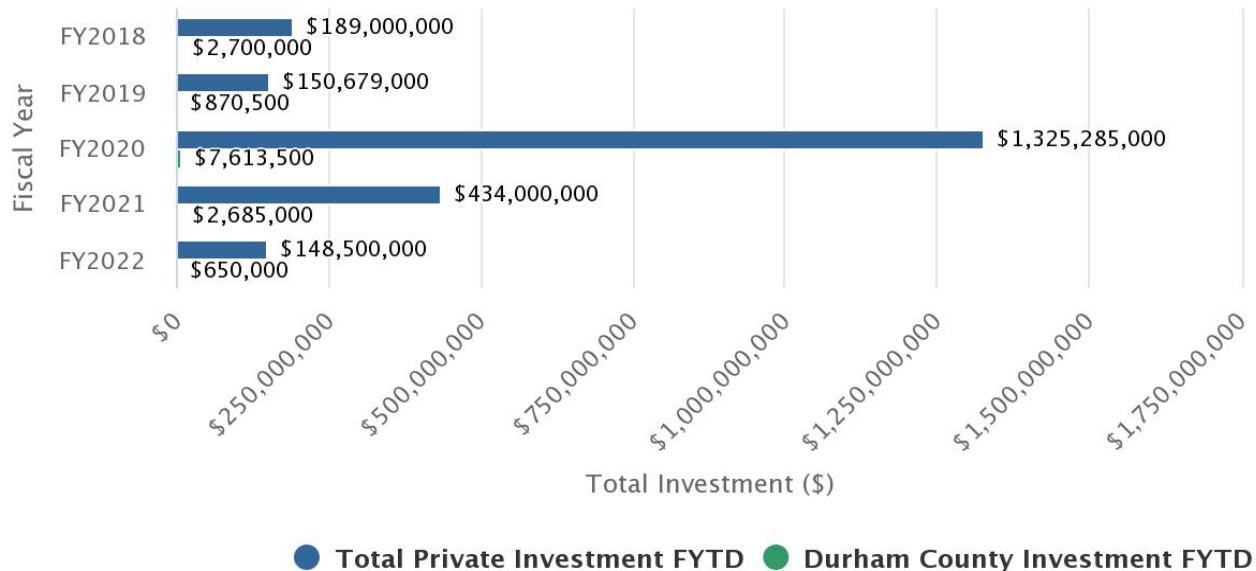
Performance Measures

Measure: TOTAL NUMBER OF ANNOUNCED JOBS TIED TO DURHAM COUNTY INCENTIVES



Measure description: This measure captures all announced jobs as a result of Economic Development projects that were successfully recruited by Durham County. These are jobs that would not be created in Durham County but for Durham County incentive awards. To date, FY 2021-22 has been another year of successful job creation. The two recruited projects through Q3 of FY 2021-21 include Smart Wires Inc. with 250 new jobs and Jaguar Gene Therapy with 200 jobs slated to come to the County. Smart Wires works to maximize the grid's transfer capacity to accelerate affordable, clean energy, both diversifying our local economy and furthering the County's sustainability goals. Jaguar Gene Therapy's mission is to accelerate breakthroughs in gene therapy for their patients suffering from severe genetic diseases. The addition of these two projects to the County portfolio maintains a successful, multi-year run of recruited new, quality jobs.

Measure: TOTAL PRIVATE AND DURHAM COUNTY INVESTMENTS TIED TO DURHAM COUNTY INCENTIVES



Measure description: This measure 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 measure is to gain an understanding of how Durham County funds are leveraging invested dollars from recruited projects. FY 2021-22, while a slight decrease from the previous year, maintains additional new investment that will grow the Durham economy as well as the County's tax base and allow for the provision of ongoing and new services by the County. New announced project investments to date include Smart Wires Inc. at \$23,500,000 and Jaguar Gene Therapy at \$125,000,000. Durham County maintains as a premiere location for companies in the site selection process based on our cost of living, quality of life, top-notch workforce, and robust life sciences and tech industries. New investments like this will help support positive economic growth for years to come.

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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 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Public Health	\$27,485,436	\$31,811,300	\$39,767,690	\$32,979,599	\$31,734,925	-0.24%	32.26%
Mental Health	\$6,336,753	\$6,349,700	\$6,349,700	\$6,477,777	\$6,349,700	0.00%	6.46%
Social Services	\$50,464,869	\$53,618,023	\$70,995,673	\$57,722,507	\$55,463,800	3.44%	56.39%
Comm-Bd Interv And Supp Serv			\$0	\$3,396,121	\$3,069,103		3.12%
Other Human Services	\$462,182	\$677,182	\$462,183	\$325,000	\$1,745,383	157.74%	1.77%
Total	\$84,749,240	\$92,456,205	\$117,575,246	\$100,901,004	\$98,362,911	6.39%	100.00%

PUBLIC HEALTH



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$27,485,436	\$31,811,300	\$39,767,690	\$32,979,599	\$31,734,925	-0.24%
Personnel	\$17,056,315	\$21,585,174	\$17,899,374	\$22,297,017	\$21,227,396	-1.66%
Operating	\$10,199,233	\$10,169,340	\$21,738,532	\$10,547,878	\$10,372,825	2.00%
Capital	\$229,888		\$47,620	\$35,050	\$35,050	
Transfers Out		\$56,786	\$82,164	\$99,654	\$99,654	75.49%
Revenue	\$12,232,831	\$9,130,912	\$18,525,267	\$8,661,327	\$9,777,279	7.08%
Intergovernmental	\$11,835,243	\$8,801,602	\$18,149,966	\$8,294,092	\$9,410,044	6.91%
Contributions and Donations	\$325					
Service Charges	\$395,934	\$329,110	\$375,789	\$367,235	\$367,235	11.58%
Other Revenues	\$1,329	\$200	(\$488)			-100.00%
Net County Cost	\$15,252,604	\$22,680,388	\$21,242,423	\$24,318,272	\$21,957,646	-3.19%

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
237.55	269.55	235.55	252.55	241.55

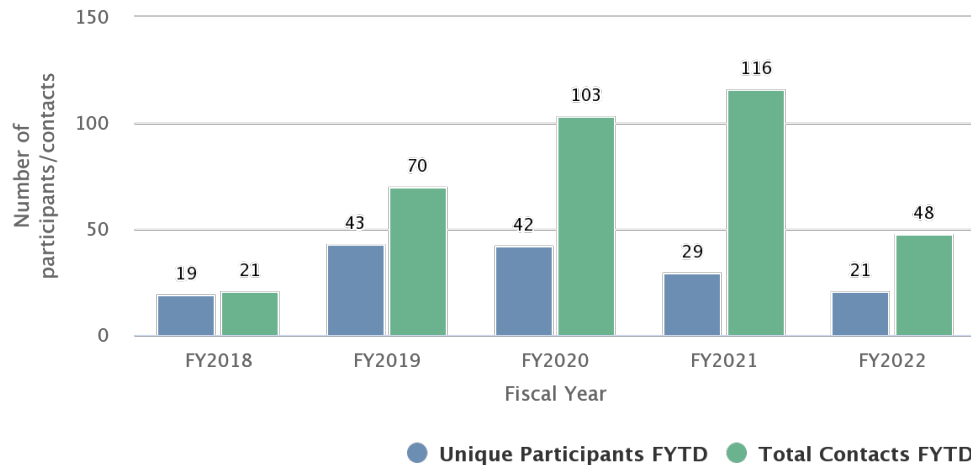
Budget Highlights

- Three School Health Nurse positions have been approved. This increase in positions continues the progress towards the Board of County Commissioners and Durham Public School's goal of a School Health Nurse in every public school. A School Health Nurse in every school ensures that the physical and mental health needs of all Durham County school children are met. (\$265,275)
- Funding for the Durham County Community Health Assessment is approved. The Community Health Assessment is a mandatory assessment conducted every three years in partnership with Duke Health. In previous years, Durham County and Duke Health have relied on volunteers to conduct the survey, which is inefficient. Costs associated with this assessment are to hire temporary individuals to complete the survey in weeks opposed to months. (County Share: \$58,700)
- One Lead Program Specialist FTE for Durham County Environmental Health Division is approved. Due to the EPA and NCDHHS dropping threshold level for investigations, there has been significant increase in lead work for the division, this position will help with the increased workload in the division. (\$100,420)
- A reclassification of an Onsite Water Protection position from standard REHS position to Program Specialist Position is approved. This reclassification includes funds to increase compensation for this position, which has experienced a high rate of turnover. (\$16,300)
- One Public Health Nurse Specialist-Lactation position funding is approved (funding only). This nurse position providing patient-centered lactation support for primarily Black and Brown Medicaid-eligible women aligns well with the County's focus on equity and access to care. (\$81,829)
- One Maternal Health Nurse Specialist is approved. The maternal health nurse specialist in the maternal health program provides detailed patient education that supports each trimester of pregnancy. This position would be able to initiate interventions as needed based on assessment to prevent infant mortality with a focus on black and brown families. (\$184,118)

- One Environmental Health Processing Assistant position is approved. Environmental Health programs have doubled in size over the last ten years, but administrative staff has remained the same. An additional processing assistant will help with the increase workload in programs. (\$55,521)
- Five replacement Ford Rangers for the Onsite Water Protection Unit is approved. Per County Policy, these vehicles are past due for replacement and have become increasingly unreliable. (County Share: \$91,635)
- Two Sedans for the General Inspection Unit is approved. This ensures that General Inspection staff have adequate transportation to meet mandated services. (\$48,136)

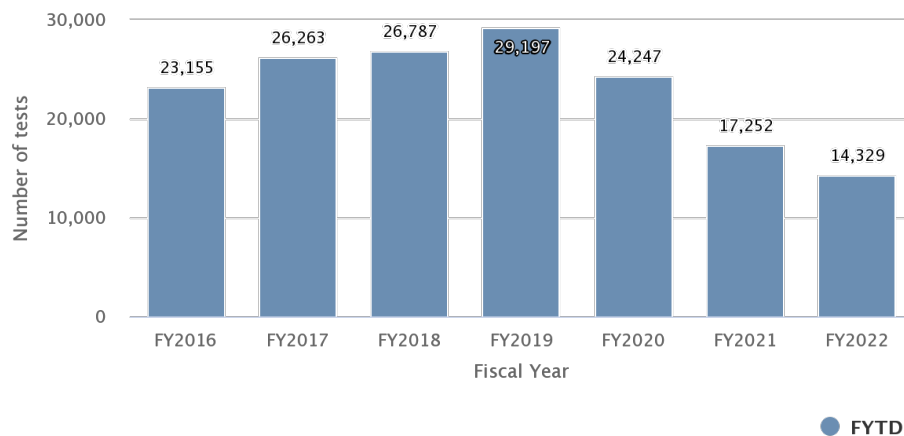
Performance Measures

Measure: NUMBER OF UNIQUE PARTICIPANTS AND TOTAL CONTACTS IN PUBLIC HEALTH: SAFE SYRINGE PROGRAM



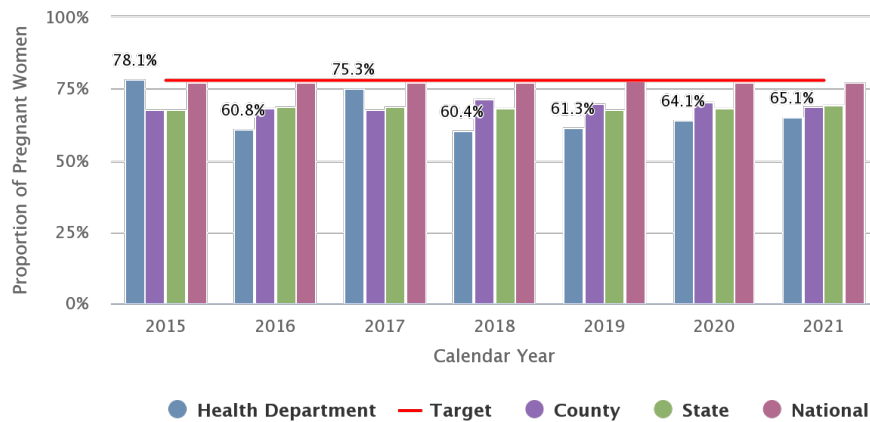
Measure description: Decades of research show that Safe Syringe Programs (SSPs) are effective at lowering rates of HIV and Hepatitis C, connecting substance users to treatment, preventing deaths from overdose, and offering a range of supportive services. SSPs decrease the transmission of bloodborne disease by decreasing the likelihood that people who inject drugs will share syringes and by collecting used syringes from the community and properly disposing of them. Substance users are often marginalized and encounter numerous barriers when seeking treatment. SSPs act as a gateway to treatment by helping participants connect to resources and navigate the process. Research indicates that SSP participants are five times more likely to enter treatment than non-participants (Source: North Carolina Harm Reduction Coalition). The SSP at Durham County Department of Public Health provides needles/syringes, injection supplies, resources, and naloxone to substance users in the community. These services are offered free of charge in a judgement-free environment by trained team members. These services are offered: 1) in a fixed location at the Pharmacy in the Human Services building; 2) mobile locations through Health Education community outreach workers; 3) mobile locations through Bull City United team members.

Measure: NUMBER OF LABORATORY TESTS PERFORMED AT DURHAM COUNTY PUBLIC HEALTH DEPARTMENT



Measure description: 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 to diagnosis. This measure is compiled monthly from the Orchard Harvest laboratory software. External testing volumes are subtracted, so the measure only reflects Durham County Department of Public Health testing. As Durham County Department of Public Health outreach grows, there has been a recent surge in Laboratory tests performed, which indicates that the community is starting to recover from COVID-19 and the community is able to rely on the Public Health Department for medical needs.

Measure: PROPORTION OF PREGNANT WOMEN WHO RECEIVE PRENATAL CARE BEGINNING IN THE FIRST TRIMESTER



Measure description: This measure shows the proportion of pregnant women who receive prenatal care beginning in the first trimester. Access to prenatal care in the first trimester of pregnancy is a clinical quality measure to assess the adequacy and timeliness of prenatal care for pregnant women. Accessing prenatal care in the first trimester is associated with improved birth weight, decreased risk of preterm delivery, and decreased risk of infant death. The NC DHHS Women's Health Branch provides a range of maternal health services to encourage low-income pregnant women to begin early prenatal care and follow recommended perinatal care guidelines before and after giving birth. The percentage of DCoDPH patients who start care in the first trimester has fluctuated over the past several years. Overall, trends in Durham County and nationally have been improving, while trends in North Carolina have held steady. All data have fallen short of the Healthy People 2020 target of 77.9%. A number of systemic and organizational issues likely contribute to this shortfall. Nationally and locally, many women may delay prenatal care due to concerns regarding immigration status, insurance status, and accessible pregnancy termination services. Specifically, in 2020, fear and access to care related to the COVID-19 pandemic may have caused women to delay seeking prenatal care. Changes nationally to abortion access have made it more difficult for women to terminate a pregnancy, and this translates to a later start of prenatal care for pregnancies that were unintended and potentially unwanted. Within DCoDPH, there have been significant program and staffing changes over the past four years. The percentage of women who receive prenatal care beginning in the first trimester was lower in FY 2021 due to a reduction in clinic hours and services being offered three days per week due to the COVID-19 pandemic. The percentage of women who receive prenatal care beginning in the first trimester will likely increase once clinical services are restored to five days per week.

MENTAL HEALTH: ALLIANCE BEHAVIORAL HEALTHCARE



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

Description

Alliance Behavioral Healthcare is the Local Management Entity (LME)/Manage Care Organization (MCO) for behavioral health, developmental disabilities, and substance abuse for a catchment area that includes Cumberland, Durham, Johnston, and Wake counties.

Alliance is responsible for ensuring that citizens who seek help receive the services and support for which they are eligible to achieve their goals and to live as independently as possible. Alliance is also responsible for making sure citizens receive quality services and that their individual rights are protected.

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.

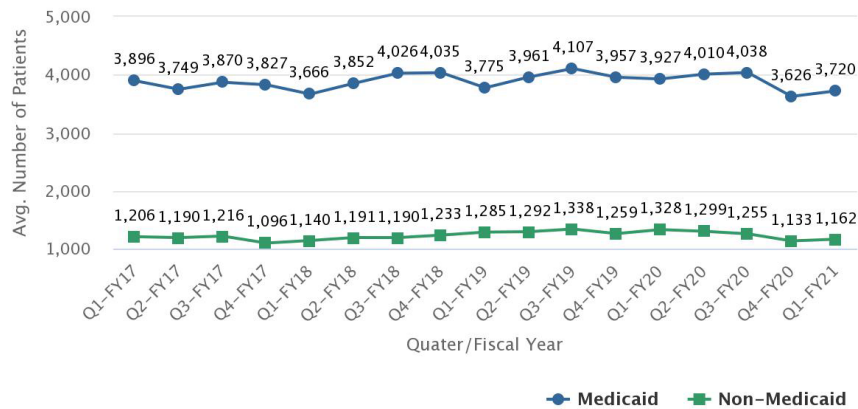
Alliance contracts with more than 2,000 service providers to provide behavioral health, developmental disabilities and substance abuse services to children and adults in the entire catchment area. For those clients who do not speak English, a list of providers who speak other languages can be provided.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$6,336,753	\$6,349,700	\$6,349,700	\$6,477,777	\$6,349,700	0.00%
Operating	\$6,336,753	\$6,349,700	\$6,349,700	\$6,477,777	\$6,349,700	0.00%
Net County Cost	\$6,336,753	\$6,349,700	\$6,349,700	\$6,477,777	\$6,349,700	0.00%

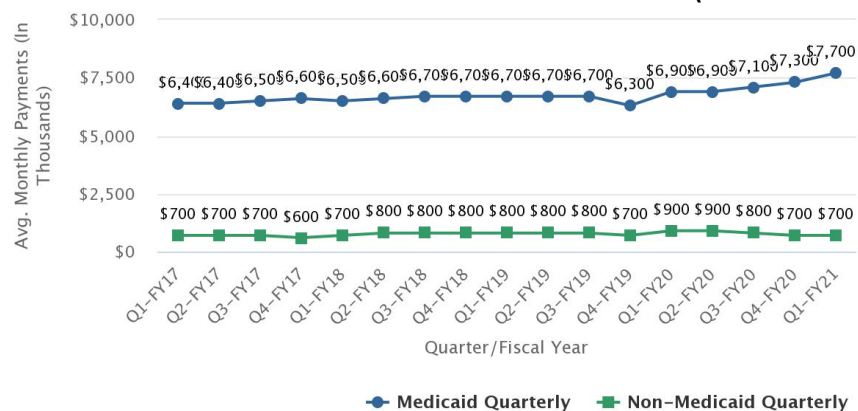
Performance Measures

Measure: AVERAGE NUMBER OF DURHAM COUNTY PATIENTS SERVED PER MONTH



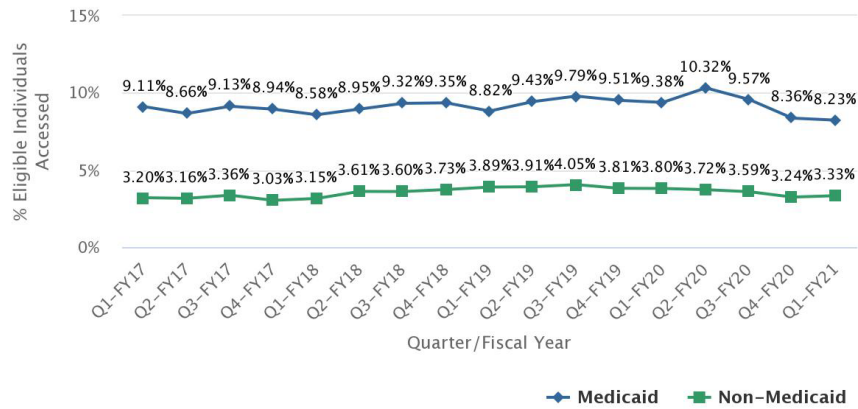
Measure description: This measures the average number of Durham County patients served per month. This number represents the monthly average number of unique individuals that received services from an Alliance provider during the quarter. This measure shows service utilization in both Medicaid and non-Medicaid individuals for Durham County specifically. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time. 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.

Measure: AVERAGE MONTHLY PAYMENTS IN DURHAM COUNTY (IN THOUSANDS)



Measure description: 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.

Measure: PERCENTAGE OF ELIGIBLE INDIVIDUALS ACCESSED (PENETRATION RATE)



Measure description: 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 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. 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.

SOCIAL SERVICES



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

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 supports 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$50,464,869	\$53,618,023	\$70,995,673	\$57,722,507	\$55,463,800	3.44%
Personnel	\$32,242,732	\$35,521,815	\$32,773,980	\$38,741,044	\$36,822,750	3.66%
Operating	\$18,222,137	\$17,346,208	\$27,600,736	\$18,081,463	\$17,891,050	3.14%
Capital				\$150,000	\$0	
Transfers Out		\$750,000	\$10,620,957	\$750,000	\$750,000	0.00%
Revenue	\$35,838,822	\$30,448,091	\$48,829,309	\$30,046,650	\$30,326,863	-0.40%
Intergovernmental	\$35,640,115	\$30,266,173	\$48,755,115	\$30,041,740	\$30,321,953	0.18%
Contributions and Donations	\$524	\$2,620	\$810	\$2,620	\$2,620	0.00%
Service Charges	\$3,728	\$4,376	\$3,790	\$2,290	\$2,290	-47.67%
Other Revenues	\$194,456	\$174,922	\$69,594			-100.00%
Net County Cost	\$14,626,047	\$23,169,932	\$22,166,364	\$27,675,857	\$25,136,937	8.49%

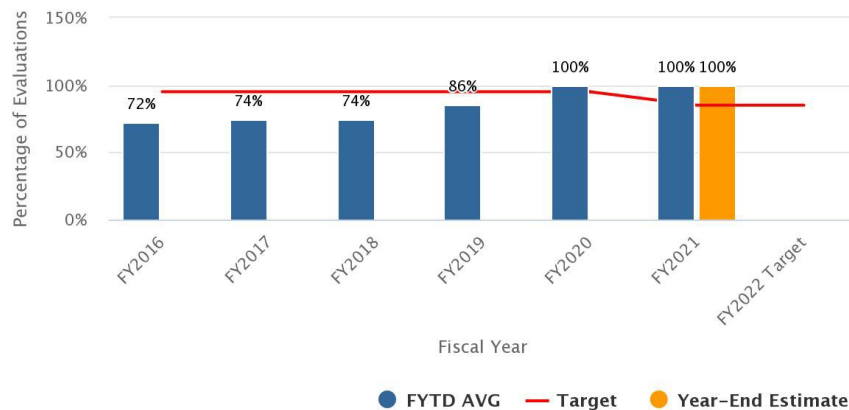
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
558.00	571.00	573.00	603.00	573.00

Budget Highlights

- Expansion of foster care funds will provide preventative services including mental health, substance abuse, and domestic violence services to families to minimize removal from home. Prior to this FY 2022-23, these foster care funds were jointly provided by the Federal Government (50%), State (25%), and Durham County (25%), but the Federal Government will no longer provide funding. The responsibility of funds is now provided by the state government (50%) and Durham County (50%). (\$275,000)

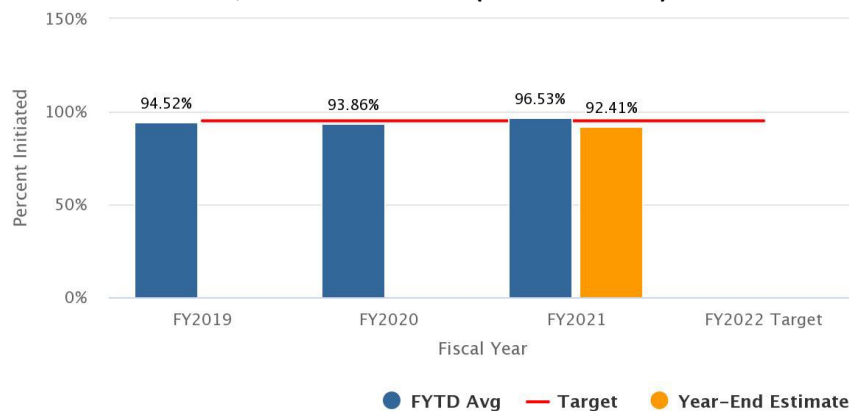
Performance Measures

Measure: PERCENTAGE OF ADULT PROTECTIVE SERVICES (APS) EVALUATIONS COMPLETED INVOLVING ALLEGATIONS OF ABUSE OR NEGLECT WITHIN 30 DAYS OF THE REPORT



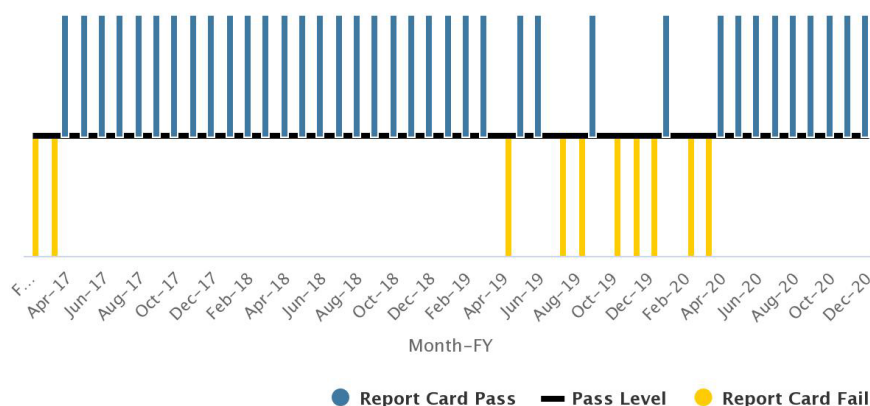
Measure description: This measures the timeliness of Adult Protective Services (APS) evaluations/case decisions (statutory completion time frame of 30 days for allegations of abuse and neglect). Timely APS evaluations/case decisions ensure the safety and wellbeing of disabled/vulnerable adults of Durham County. Timely assessments ensure that services/strategies designed to protect disabled/vulnerable adults are provided quickly and in a manner that alleviates ongoing mistreatment. This measure was revised by the State in October 2020. The goal is now that 85% of evaluations are completed within 30 days. The percentage of APS evaluations completed within 30 days through March of 2021 is 100%. State performance measure targets are being exceeded. The goal of 85% is a low bar set by the State. With consistent strategies in place such as: cases being assigned timely; information being obtained expeditiously; holding regular case staffing; maintaining high level of communication between supervisor and staff; two party review of 5026s before entering in APSR; and monthly review of APSR reports, there is no reason 100% compliance cannot be maintained.

Measure: PERCENTAGE OF ALL SCREENED-IN REPORTS OF ABUSE, NEGLECT, AND/OR DEPENDENCY INITIATED WITHIN REQUIRED TIME FRAMES (CHILD WELFARE)



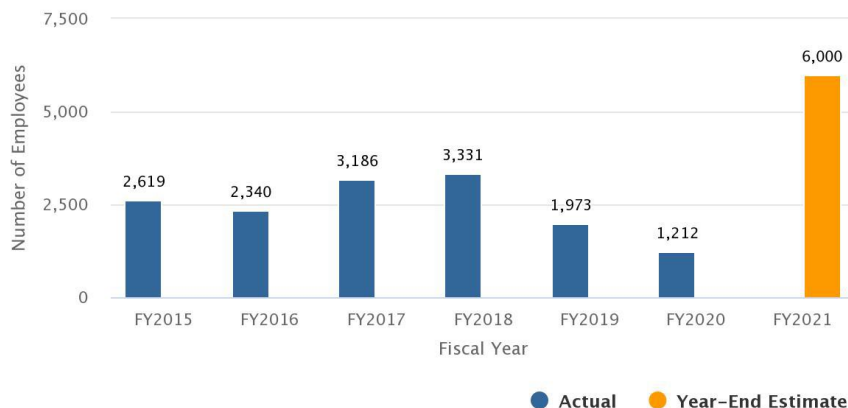
Measure description: This measures the percentage of all screened-in reports of abuse, neglect, and/or dependency that are initiated within the required timeframe of 24 or 72 hours. Timely response to allegations of abuse, neglect or dependency ensure that we are assessing children's needs to make sure they are in an environment that is safe. The goal is 95%. A year into the pandemic, staff continue to receive and manage initiation of cases which are falling within the State standard of 10 cases per social worker. However, the overall percentage of cases initiated within the timeframe was lower. This may be due to 1) burn out/Secondary Traumatic Stress, 2) turn over, and 3) cases not being entered into the system. The data does not capture all assessments as some reports remain open. Based on the current trend, the department will nearly miss the goal of 95% of reports completed within the required timeframe with an estimated 93-94% completed thus far this year. Based on the monthly average, we should finish the year at about 1,146 reports with about 1,059 initiated within the required time frame, for a year-end estimate of roughly 92.41%. We are predicting a slight increase in the number of CPS reports received and accepted in the last quarter of FY 2020-21 as children return to in-person instruction.

Measure: STATE REPORT CARD RESULTS FOR MEDICAID APPLICATION PROCESSING

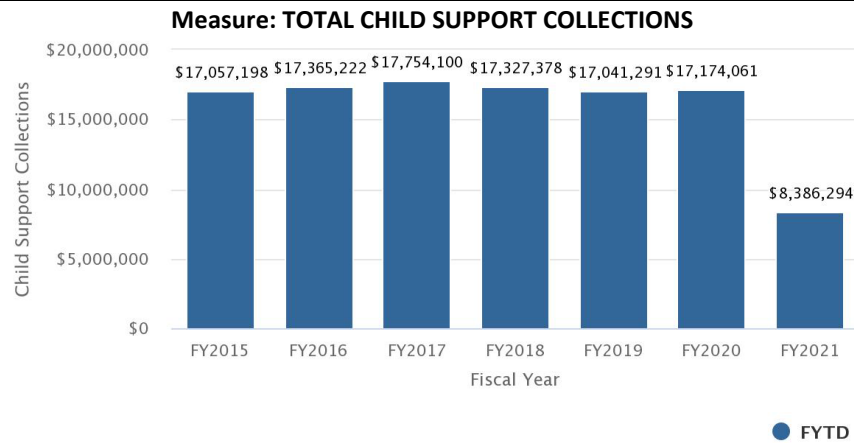


Measure description: This measure captures the number of Medicaid applications processed to ensure families receive medical services timely. This is a federal and state requirement and failure to process and/or dispose of applications in a timely manner can result in corrective action and/or financial liability. This measure is critical for the department to assess and determine allocated resources needed to meet the timeliness goal and to effectively process Medicaid applications. The agency has passed the report card each month to date for FY 2020-2021. The target is that 90% of monthly applications are processed timely, which results in a measure of pass or fail. The agency entered the fiscal year under corrective action and has since been removed from correction. The agency is on target to pass the Medicaid Report Card for the remainder of FY 2020-2021 (passed 9 out of 9 months so far). The agency tracks cases processed weekly to ensure the timeliness goal is met. The County's goal is in line with the state requirement for this measure. The agency anticipates meeting this measure for FY 2021-2022 pending any unforeseen issues (goal is to pass 10 out of 12 months for FY 2021-2022).

Measure: TOTAL NUMBER OF EMPLOYEES TRAINED



Measure description: The Quality Assurance and Training (QAT) unit is responsible for conducting new hire and refresher training as well as mandated training for all Department of Social Services (DSS) staff. It is essential that staff complete training that is mandated by County, State, or Federal regulations. The training assists in ensuring that staff are prepared to perform their job responsibilities. In addition, the State requires certain training levels for various positions within Social Services. There has been a substantial reduction in the number of employees that had training encounters in March 2020 – June 2020. This is primarily due to a malware attack that occurred in early March 2020. This led to the agency not having access to technology and computer access to materials. In addition, the agency implemented a reduction in the workforce that was able to be in the building on any given day to minimize the potential spread of COVID-19. This reduced the number of employees that were available to participate in classroom training, since technology was not available to conduct virtual training. It took several months to convert training from a classroom format to a virtual format. Adding to the annual mandatory training that is required of staff was the roll out of two HIPAA Handbooks that required all staff to review and acknowledge. Mandatory training will continue throughout the agency next fiscal year. Revisions will be made to the HIPAA Handbooks and staff will be required to review the revisions and acknowledge review of the handbooks. * Data includes duplicate numbers from employees that took multiple trainings or from employees that were part of a program training that spanned several months. *



Measure description: This measures the amount of current collections in addition to arrears (past due child support) collected. As of December 31, 2020, our total collections for FY 2020-21 Q2 were \$8,386,294.14, and we are currently at 49.24% of our goal. We should be at 50% of the goal and should have collected approximately \$8.5 million. In March 2020, Congress passed the CARES Act, which included the provision of economic stimulus payments. For individuals owing past due child support, these stimulus payments were subject to interception to apply to those arrearages. North Carolina Child Support collections and disbursement unit received almost 17,000 offset payments within one week. The intercept of the economic stimulus payments helped to bolster our total collections in the final quarter of FY 2019-20, and in the first quarter of FY 2020-21. However, those payments are impacting our total collections much less in Q2 of FY 2020-21. Administrative payments from all sources were pertinent to achieving our collections goal because we are unable to refer cases to court for enforcement actions from March 13, 2020 to the present, and we have an overall reduction in our total caseload size. We will not be able to refer cases for orders to show cause for non-payment hearings until the middle of this month, January 2021, and our caseload size is steadily declining. Our total collections may begin to decline considering these factors. There is no way to predict a year-end estimate for FY 2020-21, as we are currently receiving offset money.

COMMUNITY INTERVENTION AND SUPPORT SERVICES



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

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 Bull City United and Project Build and County-funded My Brother's Keeper.

Programs

Bull City United

Bull City United works to prevent gun-related violence in specific Durham neighborhood using a public health model with three primary strategies: detecting and interrupting conflicts, identifying and treating individuals at high risk of involvement in violence, and changing social norms that tolerate violence in the community

Bull City United team members are trusted messengers who are based in the community. These trained violence interrupters and outreach workers prevent gun violence by identifying and mediating potentially lethal conflicts in the community and following up to ensure that the conflict does not reignite. Bull City United outreach workers engage high risk individuals, talk to them about the costs of violence, and assist them in accessing services and support, including employment. The team works within the community to send the message that violence should not be viewed as normal, but rather, a behavior that can be changed.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure			\$0	\$3,396,121	\$3,069,103	
Personnel				\$2,327,662	\$2,240,044	
Operating			\$0	\$1,068,459	\$829,059	
Revenue				\$1,142,195	\$1,182,566	
Intergovernmental				\$1,142,195	\$1,182,566	

*FY 2020-21 and FY 2021-22 show no expenditures or revenues due to those funds previously being housed in the Public Health Department.

Budget Highlights

- One administrative officer FTE to serve the Community Intervention and Support Services department's administrative functions including budgeting, finance, contract procurement, etc. is recommended. The CISS department was created in FY 2021-22, consists of 35 FTEs, and has no designated administrative support. Administrative support is currently being covered by Durham County staff in adjacent administrative area and County Management. (\$59,595)

- Expansion of operational dollars for departmental infrastructure is recommended. In FY 2021-22, Bull City United was expanded by an additional 18 FTEs and four census tracts (county regions) via an interlocal agreement with the City of Durham. Additionally, Durham County funded 2 FTEs, a Division Director and Data Analyst. This increase in FTEs and department size did not include any additional operating dollars or departmental infrastructure to assist with the setup of the four census tracts or with the onboarding of additional staff. This additional funding will help provide much needed support to expand the department. (\$337,043)
- One Ford Transit Van to transport Bull City United clients is recommended. This vehicle will support staff in transporting Bull City United clients to and from events, programming, and mediations. (\$35,000)
- One Sedan is recommended. This vehicle will support staff in transporting Project Build clients to and from events, programming, and summer camps. (\$25,000)

OTHER HUMAN SERVICES



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$462,182	\$677,182	\$462,183	\$325,000	\$1,745,383	157.74%
Operating	\$462,182	\$677,182	\$462,183	\$325,000	\$1,745,383	157.74%
Revenue	\$371,899					
Intergovernmental	\$371,899					
Net County Cost	\$90,283	\$677,182	\$462,183	\$325,000	\$1,745,383	157.74%

Budget Highlights

- Operating dollars are dedicated for an Interlocal Agreement with the City of Durham to offer services and safe relocation efforts for individuals experiencing homelessness in Durham. (\$65,000)
- Contractually obligated funds are allocated to support non-profit partners that provide homeless housing for individuals who test positive for COVID-19. Following CDC guidance, COVID-19 positive individuals are provided with their own space during the illness. (\$1,088,000)

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Education

Provision of direct financial support to public educational systems within the County.

Business Area Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
▲ Durham Public Schools	\$155,077,778	\$166,206,627	\$166,206,627	\$179,081,627	\$177,151,627	6.59%	91.22%
Community Colleges	\$7,872,799	\$8,954,166	\$8,954,166	\$9,868,434	\$9,743,434	8.81%	5.02%
Other Education	\$6,833,752	\$6,044,684	\$6,629,821	\$7,119,989	\$7,305,263	20.85%	3.76%
Total	\$169,784,329	\$181,205,477	\$181,790,614	\$196,070,050	\$194,200,324	7.17%	100.00%

DURHAM PUBLIC SCHOOLS



GOAL 1 COMMUNITY EMPOWERMENT AND ENRICHMENT: Provide access to educational, vocational, economic, and cultural opportunities while empowering citizens to choose pathways for their own success.

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 2020-21 ADM	31,620
Minimum funding for FY 2020-21	\$61,975,200

In addition, if the ADM for charter schools was factored in (an additional 7,512 pupils, for a total of 39,132 pupils), the calculation would equate to \$76,698,720 minimum funding for FY 2022-23. Durham County funding significantly exceeds these thresholds.

	FY 2020-21 Actual	FY 2021-22 Approved	FY 2022-23 Requested	FY 2022-23 Approved
Current Expense	\$151,707,778	\$160,206,627	\$173,081,627	\$171,151,627
Capital Outlay	\$3,370,000	\$6,000,000	\$6,000,000	\$6,000,000
Total	\$155,077,778	\$166,206,627	\$179,081,627	\$177,151,627
School Debt Service	\$25,968,214	\$31,195,200	\$34,204,337	\$34,204,337
TOTAL FUNDING	\$181,045,992	\$197,401,827	\$213,285,964	\$211,355,964

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 2022-23 are shown below, but the actual funding is within related departments. Not shown as part of the approved budget, but funded annually through budget amendments, the Board supports additional youth education needs through supporting Kate's Korner which provides summer programming. The summer enrichment program supports families who do not have the financial ability to pay for summer camps, as well as those families with limited or no access to transportation, and those with limited access to reliable technology and workspace. DTCC partners with Kate's Korner and the Durham Housing Authority to house these camps.

Program or Position (County Department)	FY 2022-23 Durham County Funding
28 School Resource Officers (Sheriff)	\$2,024,060
Public Health Services (School Nurses)	\$3,404,040
Community Intervention & Support Services - Project Build	\$755,834

Educational Non-Profit Support	FY2022-23 Funding
Reach out and Read Program (Full Year)	\$50,000
Bull City Community Schools	\$146,000

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$155,077,778	\$166,206,627	\$166,206,627	\$179,081,627	\$177,151,627	6.59%
Operating	\$151,707,778	\$160,206,627	\$160,206,627	\$173,081,627	\$171,151,627	6.83%
Capital	\$3,370,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	0.00%

Budget Highlights

The Durham Board of Education's FY 2022-23 budget request is a \$12,875,000 increase in current expense funding over its FY 2021-22 current budget (8.03%.) Requests from DPS included salary and benefits cost increases, fixed cost increases (applying inflation), ongoing teacher supplement increases, started in FY 2017-18 using DPS fund balance, hourly bus driver wages moving to \$17 an hour and up, increased Information Technology support, and 7.5 new positions related to the opening of Lyons Park Elementary. The DPS request also includes additional funding for growth in both DPS students and Charter School students.

The approved budget supports a Current Expense increase of \$10,945,000 from the current budget for Durham Public Schools. Additional Current Expense funding will help support increasing teacher supplements, salary increases, and bus driver hourly pay increases. Funding support for DPS capital needs is met through continued \$6 million in available annual capital support for DPS.

In addition to direct funding to DPS for current expense needs, the Board of County Commissioners, working closely with the Board of Education, is providing an additional 3 Public Health School Nurses in FY 2022-23 to support child health needs at Durham Public Schools. This is on top of 12 Public Health Nurses added in FY 2021-22. These positions are located in the public Health Department and the increase progresses the County to goal of a School Health Nurse in every Durham Public School. With the County creating these positions and then using them in schools, the County and DPS avoid an effective "Charter School surcharge" of approximately 20%.

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, and growing, Pre-K support outside of direct DPS funding support. With the completion of the Whitted School renovation capital project during the FY 2016-17 fiscal year, 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 2022-23, but that funding is housed outside of the Durham Public School budget as is the additional County Pre-K expansion funding support of \$5,090,443. 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 \$14,162,320 and for Pre-K programs at \$508,140, for a total Article 46 funding support of DPS current expense of \$14,670,460. This is an increase of \$2,843,346 from the previous year's Article 46 funding because of estimated sales tax growth due to a better than expected post COVID local economy.

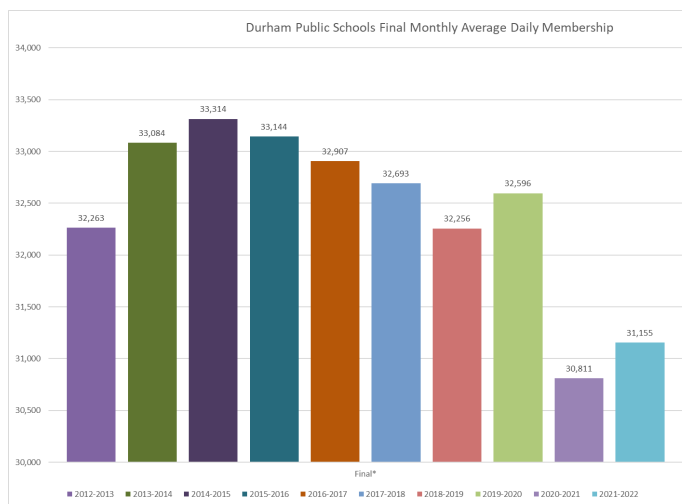
The County will also pay an estimated \$34.2 million in debt service for DPS.

DPS's and Durham County Charter School student projection for FY 2022-23 is 39,132, a decrease of 1,055 students from the FY 2021-22 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 \$171,151,627 needs to be subtracted out.

	FY 2021-22	FY 2022-23	Difference
Current Expense Funding	\$160,206,627	\$171,151,627	\$10,945,000
Annual Pre-K support (Article 46 Sales Tax)	(\$508,140)	(\$508,140)	\$ 0
Net Current Expense funding	\$159,698,487	\$170,643,487	\$10,945,000
DPS and Charter School pupil estimate	40,187	39,132	(1,055)
Local Per Pupil funding	\$3,974	\$4,361	\$ 387

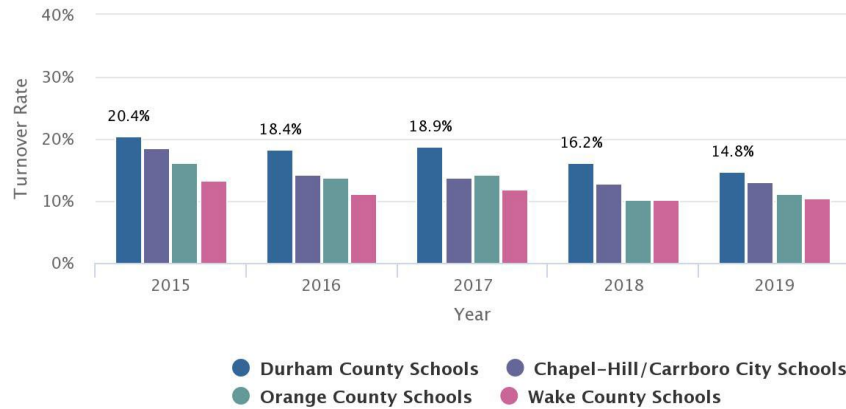
Therefore, County supported current expense funding per pupil is \$4,361 per pupil, an increase of \$387 (9.73%) per pupil from FY 2021-22. Including capital outlay and debt service funding, Durham County supports public education at \$5,374 per pupil, a \$502 per pupil increase from FY 2021-22, due largely to increasing debt service support for schools.

Overall trending of DPS student attendance has taken a significant hit during the past two COVID related years, dropping by nearly 2,000 students in FY 2020-21 from FY 2019-20 and still down by well over 1,000 students so far in FY 2021-22.



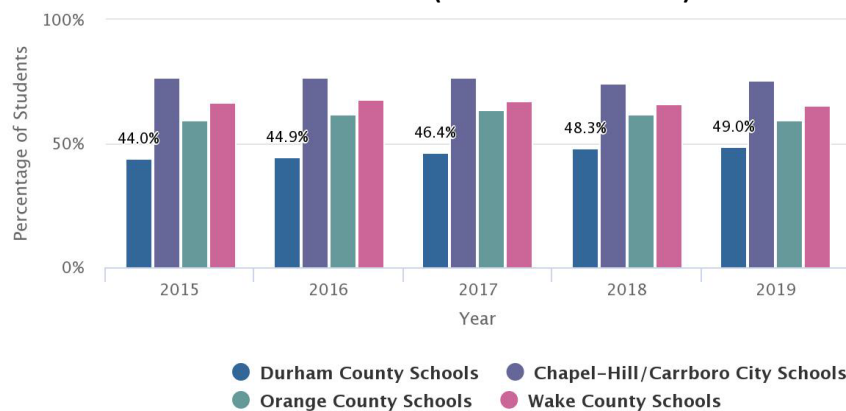
Performance Measures

Measure: TEACHER TURNOVER RATE (DPS & DISTRICT DATA)



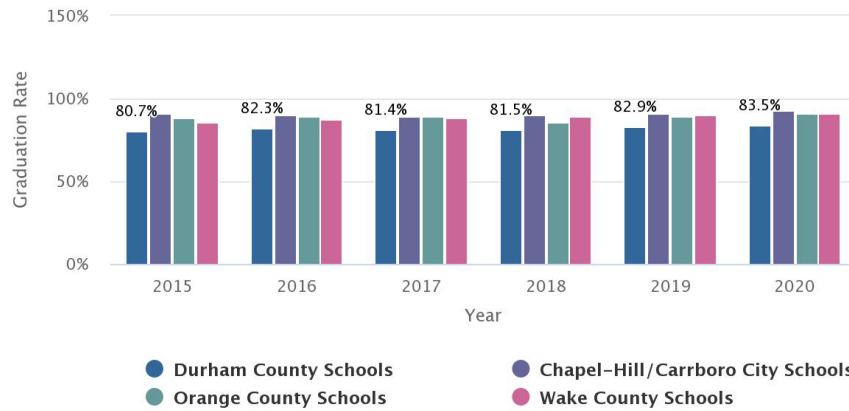
Measure description: This measures the percentage of teachers employed by Durham Public Schools (DPS) in March of the previous school year who are no longer employed by the district in March of the current academic year. Excessive teacher turnover is disruptive to school culture and student achievement 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. Teacher turnover was relatively flat in DPS and neighboring districts from 2015-16 to 2016-17, but turnover decreased significantly for all four districts in 2017-18. In 2018-19 teacher turnover decreased significantly again in DPS, from 16.2 percent to 14.8 percent, while turnover remained steady from 2016-17 to 2017-18 in Wake County Schools, Orange County Schools, and Chapel Hill-Carrboro City Schools. The North Carolina Department of Public Instruction has yet to release official turnover data for the 2019-20 academic year. Based on internal data, our 2019-20 turnover is approximately one percent less than the 14.8 percent rate achieved in 2018-19. Additionally, teacher turnover for the 2020-21 academic year is on pace to fall well below the 16.3 percent benchmark in the Strategic Plan. While the ongoing pandemic will almost certainly impact teacher turnover, DPS is working diligently to retain our talented and dedicated educators and keep turnover at or below the 15.3 percent Strategic Plan benchmark for the 2021-22 academic year.

Measure: PERCENTAGE OF STUDENTS SCORING AT OR ABOVE GRADE LEVEL PROFICIENCY ON STATE END-OF-GRADE AND END-OF-COURSE EXAMS (DPS & DISTRICT DATA)



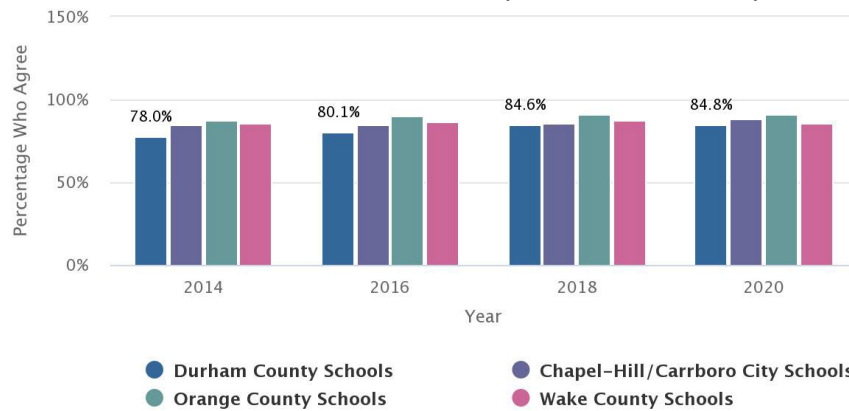
Measure description: This measures the percentage of students scoring at or above grade level proficiency on State End-of-Grade and End-of-Course exams (3rd-8th grade math and English Language Arts; 5th and 8th grade science; high school Biology, English II, and Math I or Math III). Grade level proficiency in DPS steadily increased from 44 percent in 2014-15 to 49 percent in 2018-19. Proficiency rates in Orange County Schools, Chapel-Hill Carrboro City Schools, and Wake County are higher but have stagnated or decreased slightly over the past five years. Due to COVID-19, the state did not administer end-of-grade and end-of-course examinations in the 2019-20 academic year. Preliminary data points to significant learning loss during the period of remote instruction in DPS and across the state and nation. While the unparalleled disruption and additional challenges presented by COVID-19 may alter our timeline to some extent, our focus to meet the grade level proficiency targets in the Strategic Plan is unwavering.

Measure: FOUR-YEAR COHORT GRADUATION RATE (DPS & DISTRICT DATA)



Measure description: 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 2023. The DPS graduation rate increased from 80.7 percent in 2014-15 to 83.5 percent in 2019-20. In the same time period, four-year cohort graduation rates increased from 86.1 to 90.8 percent in Wake County, increased from 91.0 to 92.8 percent in Chapel Hill-Carrboro City Schools, and increased from 88 to 90.9 percent in Orange County Schools. While DPS fell 0.9 percentage points short of the 84.4 percent target for the 2019-20 graduation rate in our Strategic Plan, we continue to strive towards the target of 86.4 percent graduation rate for the 2021-22 academic year.

Measure: TEACHER WORKING CONDITIONS SURVEY: PERCENTAGE OF TEACHERS WHO AGREE THAT THEIR SCHOOL IS A GOOD PLACE TO TEACH AND LEARN (DPS & DISTRICT DATA)



Measure description: 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. The percentage of DPS teachers who agree that their school is a good place to teach and learn increased steadily 78 percent in 2014 to 84.6 percent in 2018 and leveled off at 84.8 percent in 2020. However, the increase in overall teacher satisfaction in DPS from 2014 to 2020 increased at a greater rate in DPS than in Orange County Schools, Chapel-Hill Carrboro City Schools, and Wake County Schools. DPS is striving to meet the 86 percent Strategic Plan benchmark for 2021 with a particular focus on schools that are below the district average. As with other key performance indicators however, COVID-19 is likely to adversely impact results in the near term.

DURHAM TECHNICAL COMMUNITY COLLEGE



GOAL 1 COMMUNITY EMPOWERMENT AND ENRICHMENT: Provide access to educational, vocational, economic, and cultural opportunities while empowering citizens to choose pathways for their own success.

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 nearly 18,700 students annually, with 73% of the students coming from either Durham or Orange County, and 27% coming from outside the regional area.

	FY 2020-21 Actual	FY 2021-22 Original	FY 2022-23 Requested	FY 2022-23 Approved
Current expense	\$7,525,299	\$8,511,666	\$9,265,934	\$9,200,934
Capital outlay	\$347,500	\$442,500	\$602,500	\$542,500
TOTAL	\$7,872,799	\$8,954,166	\$9,868,434	\$9,743,434
Debt service	\$2,487,248	\$2,339,667	\$2,280,289	\$2,280,289
TOTAL FUNDING	\$10,360,047	\$11,293,833	\$12,148,723	\$12,023,723

Durham County also provides large capital project support to Durham Technical Community College through long term debt issuances (mainly General Obligation Bonds).

2003 GO Bond funds for DTCC capital projects	\$8,200,000
2007 GO Bond funds for DTCC capital projects	\$8,680,000
2016 GO Bond funds for DTCC capital projects	\$20,000,000

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$7,872,799	\$8,954,166	\$8,954,166	\$9,868,434	\$9,743,434	8.81%
Operating	\$7,525,299	\$8,511,666	\$8,511,666	\$9,265,934	\$9,200,934	8.10%
Capital	\$347,500	\$442,500	\$442,500	\$602,500	\$542,500	22.60%

Budget Highlights

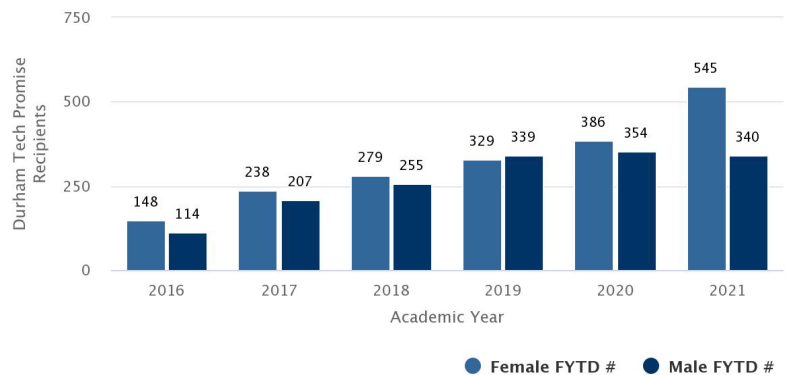
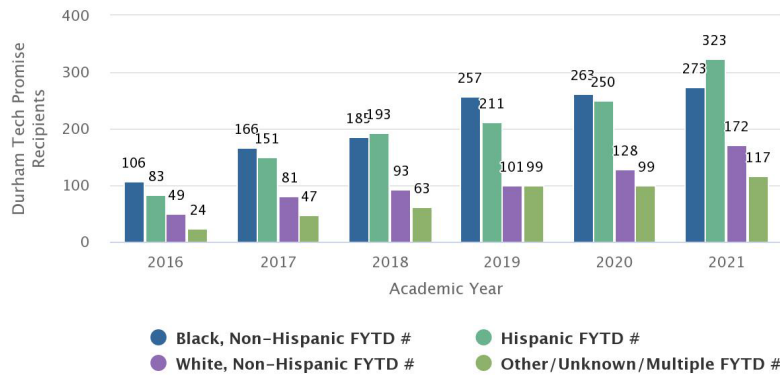
- As the County continues to collect revenue from the Article 46 quarter cent sales tax, by Board of County Commissioners' resolution, Durham Technical Community College will receive \$1,892,670 for student scholarship support and other educational opportunities.
- Durham Technical Community College's County funding increases \$789,268 or 8.81% from the FY 2020-21 Original Budget.
 - Article 46 Sales Tax revenue increases by \$379,988 (dedicated for Durham student scholarship support).
 - Annual operating expenses increases by \$309,280.
 - Annual current capital increases \$100,000
 - Includes support for tools and equipment for facility maintenance support

- Not shown as part of the approved budget, but funded in recent years through budget amendments, the Board supports additional youth education needs through supporting Kate’s Korner which provides summer programming. The summer enrichment program supports families who do not have the financial ability to pay for summer camps, as well as those families with limited or no access to transportation, and those with limited access to reliable technology and workspace. DTCC partners with Kate’s Korner and the Durham Housing Authority to house these camps.
- Additional funding for a second year of \$500,00 is available for the DTCC “Back to Work (BTW)” initiative and the “BULLS initiative and life sciences talent pipeline”. See following table for details.

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)
TOTAL	\$500,000	

Performance Measures

Measure: DURHAM TECH PROMISE SCHOLARSHIP RECIPIENTS BY GENDER & RACE/ETHNICITY



Measure description: 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. 2016 above represents the 2015-2016 academic year. As the data indicates, enrollment of recent Durham high school graduates, has increased each year. Factors connected to this positive trend include the availability of these funds and the deliberate work of College Liaisons placed within the high schools to guide students in making academic and career plans and navigating the transition to College. For both charts, Academic Year includes FA, SP, and SU terms. However, academic year 2020-2021 (listed as 2021 above) does not include Summer 2021 as that data are not available until August.

OTHER EDUCATION



GOAL 1 COMMUNITY EMPOWERMENT AND ENRICHMENT: Provide access to educational, vocational, economic, and cultural opportunities while empowering citizens to choose pathways for their own success.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$6,833,752	\$6,044,684	\$6,629,821	\$7,119,989	\$7,305,263	20.85%
Personnel	\$79,722	\$86,796	\$88,496	\$89,872	\$89,872	3.54%
Operating	\$6,754,029	\$5,957,888	\$6,541,325	\$7,030,117	\$7,215,391	21.11%
Revenue			\$2,000			
Intergovernmental			\$2,000			

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$179,947	\$376,167	\$411,102	\$479,546	\$529,546	40.77%
Personnel	\$79,722	\$86,796	\$88,496	\$89,872	\$89,872	3.54%
Operating	\$100,224	\$289,371	\$322,606	\$389,674	\$439,674	51.94%
Revenue			\$2,000			
Intergovernmental			\$2,000			

Budget Highlights

- The Early Childhood Action Plan (ECAP) was catalyzed by the Board of County Commissioners in January 2020 by initiating a contract with the Durham Children's Initiative. In FY 2021-22, the ECAP plan was finalized. For FY 2022-23, additional Operational funding to support the implementation of the Grown in Durham Early Childhood Action Plan is approved. A 36-member steering committee has been convened and has prioritized strategies for strengthening Durham County's early childhood system—these strategies are related to supporting and strengthening childcare, creating welcoming spaces for families with peer support, family economic security, and social emotional health of young children. Funds will be primarily used for contracted services for "backbone support," including facilitation of collaboration, engagement, fundraising, and reporting for those strategies. (\$100,000)

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 FY2017-18, 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 being maintained in FY 2022-23.

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	\$0	\$5,250,000
FY 2021-22	\$250,000	\$5,500,000
FY 2022-23	\$880,000	\$6,380,000

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 will support expansion of Durham Pre-K by serving an additional 54-100 children with high-quality Pre-K and 40 children with wrap-around care. 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 \$149,730. This source of funding should grow steadily in future years.

Pre-K Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$5,446,840	\$5,618,517	\$5,678,517	\$6,590,443	\$6,629,717	18.00%
Operating	\$5,446,840	\$5,618,517	\$5,678,517	\$6,590,443	\$6,629,717	18.00%

Budget Highlights

- Due to fiscal constraints in FY 2021-22 funding for Pre-K increased \$250,000. This FY 2022-23 budget increases funding for Pre-K \$880,000 in ongoing support towards the goal of universal Pre-K for all eligible Durham County residents.

Non-Profits Fund Center

Description

Durham County is committed to providing financial assistance to those nonprofit agencies which assist it in carrying out its mission. Included in this cost center are nonprofit agencies and other nongovernmental agencies whose work complements the efforts of the County's educational support systems and whose mission is the provision of such services for the residents of Durham County.

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.

Non-Profits Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
▲						
Expenditure	\$1,206,965	\$50,000	\$540,202	\$50,000	\$146,000	192.00%
Operating	\$1,206,965	\$50,000	\$540,202	\$50,000	\$146,000	192.00%

Budget Highlights

- Funding in this fund center has transitioned in recent years with the revitalizations of the non-profit process, where funding has been more appropriately assigned to departments where subject matter experts monitor the County's investment.



Culture/Recreation

Departments and services supporting cultural and recreational activities for the benefit of residents and visitors.

Business Area Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Library	\$11,111,839	\$11,830,982	\$11,448,328	\$13,140,770	\$12,831,034	8.45%	96.55%
Other Cultural & Recreational	\$2,027,841	\$2,300,841	\$2,300,841	\$2,499,878	\$458,000	-80.09%	3.45%
Total	\$13,139,680	\$14,131,823	\$13,749,169	\$15,640,648	\$13,289,034	-5.96%	100.00%

LIBRARY



GOAL 2 HEALTH AND WELL-BEING FOR ALL: Improve 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 and human services available to people in need.

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, storage, and the leases for the temporary locations at Northgate Mall.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$11,111,839	\$11,830,982	\$11,448,328	\$13,140,770	\$12,831,034	8.45%
Personnel	\$8,088,929	\$9,055,848	\$8,522,902	\$9,647,019	\$9,591,005	5.91%
Operating	\$3,017,170	\$2,775,134	\$2,925,426	\$3,343,463	\$3,039,741	9.53%
Capital	\$5,740					
Transfers Out				\$150,288	\$200,288	
Revenue	\$582,137	\$456,675	\$336,805	\$470,148	\$527,648	15.54%
Intergovernmental	\$324,896	\$241,675	\$132,310	\$268,260	\$268,260	11.00%
Contributions and Donations	\$200,666	\$135,000	\$137,632	\$153,288	\$203,288	50.58%
Service Charges	\$56,576	\$80,000	\$66,814	\$48,500	\$56,000	-30.00%
Other Revenues	(\$1)		\$49	\$100	\$100	
Net County Cost	\$10,529,702	\$11,374,307	\$11,111,523	\$12,670,622	\$12,303,386	8.17%

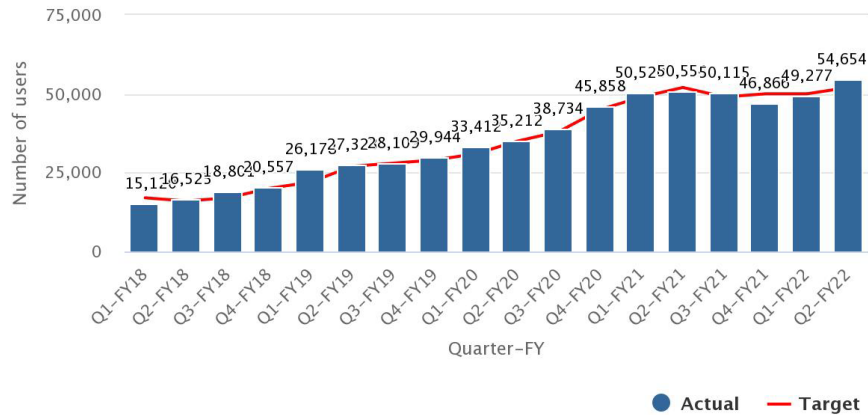
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
147.91	147.91	147.91	150.38	148.38

Budget Highlights

- The purchase of a new Integrated Library System (ILS) software was approved. The ILS software integrates library functions such as circulation, patron accounts, collections, and cataloging. The new ILS software will result in increased efficiency for Library staff by eliminating redundancies among existing, outdated systems and provide a better user experience for Library patrons. (\$110,000)
- An increase in operating budget for digital and print library materials was approved. This increase in budget will accommodate the increased demand from patrons for digital and print collections as patrons using the library system continues to grow and helps accommodate increased pricing from literary publishers. (\$97,112)
- Operational support for marketing targeted at underserved populations has been approved. This increase in marketing will be used to advertise Library services to underserved populations that have limited or no access to Library services. (\$36,860)
- Library was approved to increase its Accessibility Services Coordinator position by .47 FTE to better serve patrons with accessibility needs. (\$18,445)

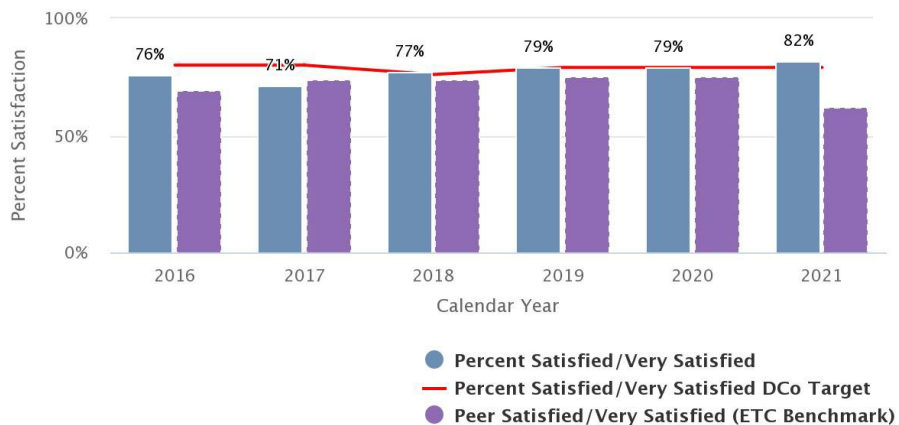
Performance Measures

Measure: NUMBER OF USERS REGISTERED FOR DIGITAL PLATFORMS



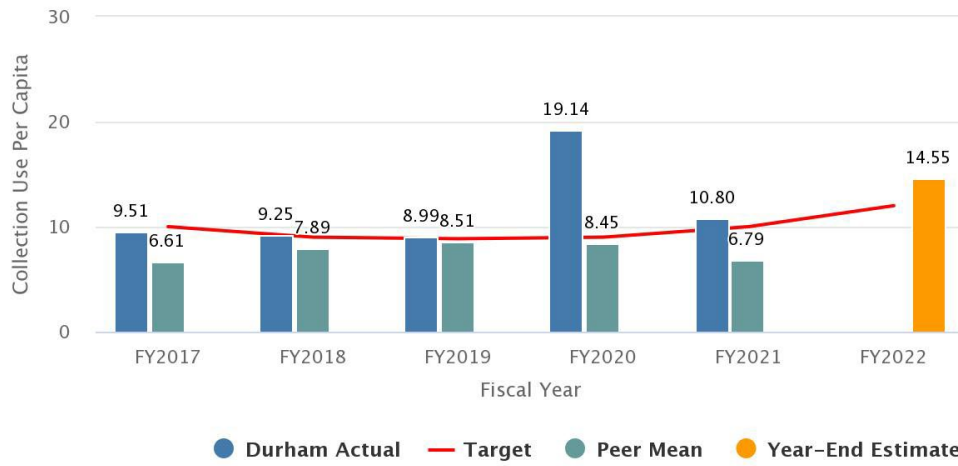
Measure description: This chart shows the enormous growth in users who checked out digital items or registered for other online resources, such as online classes, from the Library. COVID-19 created a spike in demand for online resources. In Q4 FY2021, one of the Library's vendors bought another competing vendor, resulting in a lack of duplicate users between platforms. Digital user registration should continue to climb at a modest rate.

Measure: PERCENTAGE OF COMMUNITY SATISFIED WITH THE LIBRARY



Measure description: 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). Despite reduced services in FY 2020-21 due to COVID-19, the Library still enjoyed high community satisfaction.

Measure: LIBRARY COLLECTION USE PER CAPITA



Measure description: This measure shows how many times the online and physical library collection has been used per capita compared to our chosen peer group (Buncombe, Charlotte, Forsyth, New Hanover, Union, and Wake). This includes usage of state licensed material. 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 materials is meeting the needs of the community. COVID-19 created a much greater demand for the Library's online collections.

NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE



GOAL 1 COMMUNITY EMPOWERMENT AND ENRICHMENT: Provide access to educational, vocational, economic, and cultural opportunities while empowering citizens to choose pathways for their own success.

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's vision is to change the relationship with science and nature so that within and across the Triangle:

- Children acquire an enduring sense of wonder and awe, the capacity for scientific thinking, and a love of lifelong learning.
- Students and youth engage meaningfully and regularly with science, technology, engineering, and mathematics (STEM), preparing them to contribute to their communities and our global society with scientific knowledge and awareness in STEM careers or any career path they may choose.
- Families have opportunities for safe, quality time together and multi-generational science and nature learning.
- Adults use science as a way of knowing for understanding and problem solving in their lives and on issues that affect the community, the nation, and the world.
- Community leaders, policy makers, thought leaders, and citizens recognize the Museum as an essential and trusted partner in the educational ecosystem.
- Local and state government, education systems, businesses, and the philanthropic community enthusiastically support out-of-school engagement with STEM as critical to growing a workforce capable of competing in the 21st century global economy.
- Residents of Durham County enjoy a quality of life enriched by a deep understanding of, and engagement with, science and nature.

The Museum is one of the Triangle's most respected educational nonprofits—a top-rated field trip destination ranked as a perennial favorite by Carolina Parent and one of the most visited North Carolina tourist attractions according to the Triangle Business Journal's "Book of Lists." It continues to attract members and visitors from all 50 states and many countries internationally. According to a recent analysis by Discover Durham, the Museum contributes to Durham's economy in key ways:

- Value added to Durham's economy: \$47.5M
 - Visitor spending: \$46.1M
 - Local taxes generated: \$1.4M
- **Total economic impact (direct, indirect, induced): \$64.7M**

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$1,767,841	\$1,842,841	\$1,842,841	\$1,971,840	\$0	-100.00%
Operating	\$1,767,841	\$1,842,841	\$1,842,841	\$1,971,840	\$0	-100.00%

Due to new state laws the Museum's budget had to be voted on separately by the Board of County Commissioners, as an amendment to the FY 2022-23 approved budget. **The Board approved a budget amendment appropriating \$1,953,341 for annual NCMLS support.** This amount of the budget amendment approved by the Board is equal to the amount presented in the Manager's Recommended budget.

Budget Highlights

- County funding for NCMLS increases \$110,500 for FY 2022-23, with an additional \$100,000 supporting operational needs and \$10,500 supporting infrastructure (capital) maintenance.
 - Operating increases support salary and benefit increases for existing positions, an additional new position, and continuation funding for positions that were frozen during COVID closure.

Performance Measures

Measure: IGNITE LEARNING MEMBERSHIPS



Measure description: Ignite Learning is the Museum’s signature educational equity and access program. Ignite Learning provides children and families living below the federal poverty level with regular, affordable access to the Museum and a wide range of STEM learning opportunities. Unique in the museum world, Ignite Learning is a true membership program, not just a reduced, one-time entry fee. The program develops and leverages deep, long-term relationships with community partners. Local social service agencies, many of whom have participated in the program for over a decade, help to inform the nature, content, and cultural context of the programs that are offered. More expensive and labor-intensive than typical museum access programs, Ignite Learning embodies a holistic, whole-community approach that places the unique needs of Durham County’s most vulnerable populations at its core. From its origins in 2009 with 58 families, Ignite Learning grew to a record high 1,186 member households in FY 2020. This represents a small but significant 9.7% increase over FY 2019 (1,081). Growth has continued through FY 2021 and FY 2022 but slower than normal due to COVID. The Museum has held the \$5.00 annual family membership price for several years running, to ensure maximum affordability for the Ignite Learning community.

Measure: MEMBER HOUSEHOLDS

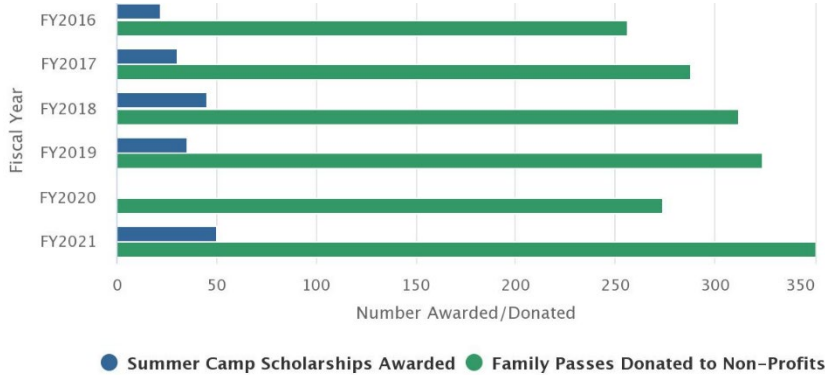


Measure: TOTAL ATTENDANCE

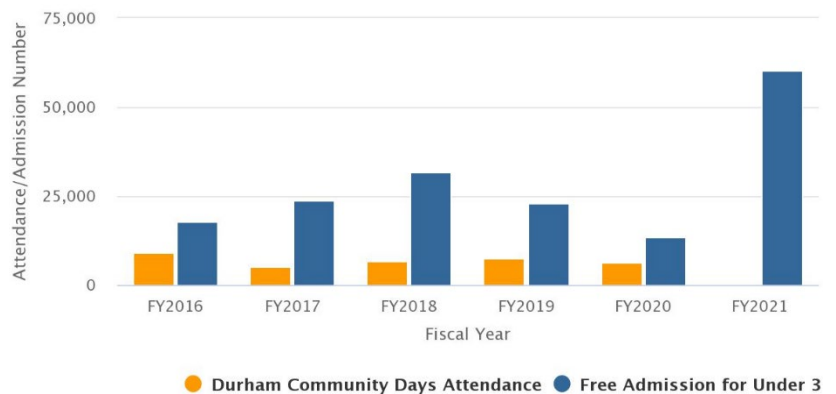


Measure description: The number of member households is a proxy for the achievement of the Museum’s mission. The Museum’s membership strategy encourages repeat visitation for the richest possible scientific and family learning experiences. Total attendance represents the Museum’s on-site reach and regional impact. By laying member household numbers beside total attendance, staff can visualize the impact of a member relationship with the Museum alongside that of the casual visitor. The steady growth in member households suggests that families throughout the region place value on their Museum experience extending beyond a single visit. Significant growth in total attendance reflects an ongoing investment in quality facilities and innovative experiences. Annual visitation and membership remained strong through FY 2020 up through the Museum’s COVID-19 closure in March 2020. Prior to closure, the Museum was on track for a record-setting year in all key metrics, with steady year-over-year growth in membership and visitation. The Museum re-opened to the public in July 2020 with new safety measures in place. As of March 2021, visitor capacity remains at 25%. All Museum memberships were extended for the period of the Museum’s closure; the Museum absorbed these four months of revenue shortfall to ensure that families did not sacrifice the value of their membership. The Museum anticipates a gradual return to on-trend FY 2020 membership and visitation levels by the end of FY 2022, as capacity limitations are lifted, and vaccines are more readily available.

Measure: COMMUNITY SCHOLARSHIPS AND DONATIONS



Measure: COMMUNITY PROGRAMS



Measure description: Summer Camp Scholarships Awarded represents the number of children receiving scholarships through fundraising and meets an important community need for learning and for quality and affordable childcare. The Museum donates passes to other nonprofits for their fundraising or award events as part of its community engagement. Durham Community Days represents the number of free visitors on selected days when the Museum has capacity to offer free admission to Durham County residents. Tracking free admission for children 2 and under benefits a wide range of constituents by keeping the Museum more affordable. Collectively, these programs represent the Museum’s portfolio approach to underserved outreach and community engagement that supplements the Museum’s flagship program, Ignite Learning. Individual program trends have been impacted by a range of factors, especially during the past year of COVID-19 closure. Demand for Summer Science Camp Scholarships, which has grown steadily in recent years, was impacted temporarily in early summer 2020, as families restrained from camp participation across the region. Demand resumed in FY 2021, in late summer into fall, with the resumption of on-site Summer Camp and the new weekly, onsite educational programming of Museum Clubhouse. The Museum is pleased to respond to requests for admission passes from area nonprofits as way to support the overall work of the nonprofit sector and the range of families and communities this important sector serves. Demand has remained steady over recent years, with 275 nonprofits benefiting in FY 2020 Q1-Q3 alone; total value of the 1,088 passes donated in FY 2020 is \$91,392. Durham Community Days numbers changed in 2016, with a move from “free Wednesday” afternoons to a schedule of free full days, including Sundays, throughout the year. Free days were not offered in the summers of 2016 and 2017 because of limited parking; a new parking deck completed in spring 2018 allowed the Museum to offer free days year-round. Durham Community Days were suspended with the Museum’s closure in March 2020, but participation in FY 2020 Q1-Q3 remained robust. Beginning in FY 2020 Q4, the Museum placed an increased emphasis on free online program offerings to support children, parents, and teachers in mitigating learning loss because of the educational disruptions of COVID-19. During the months when the Museum’s doors were closed, and over the gradual period of re-opening throughout FY 2021, the Museum has kept learning alive through hundreds of online and virtual STEM learning opportunities made available free of charge to the broader community. While impact numbers for new digital programming are difficult to calculate, it is no exaggeration to suggest that many thousands of children and families in Durham, the Research Triangle region, and beyond have benefited from the Museum’s new emphasis on virtual learning. The Museum plans to resume all the above-mentioned campus-based community programs as soon as safely possible. Free online programming in the key areas of life sciences and health, engineering, technology and tinkering, and environmental and conservation science will continue to grow as a complement to on-campus program offerings.

CONVENTION CENTER



GOAL 1 COMMUNITY EMPOWERMENT AND ENRICHMENT: Provide access to educational, vocational, economic, and cultural opportunities while empowering citizens to choose pathways for their own success.

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 successfully managing the Durham Convention Center since January 2011. This company and management team has a wealth of experience handling such facilities and improving their bottom-line financial condition, and they have proven this reputation at the Durham Convention Center as well. 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$260,000	\$458,000	\$458,000	\$528,038	\$458,000	0.00%
Operating	\$260,000	\$458,000	\$458,000	\$528,038	\$458,000	0.00%
Net County Cost	\$260,000	\$458,000	\$458,000	\$528,038	\$458,000	0.00%

Budget Highlights

- As Durham and the greater community continue the recovery from the COVID-19 pandemic, bookings and business are beginning to return to the Convention Center. As the management company worked diligently over the last few years to curtail costs and still maintain essential services, plans are now being implemented to rehire staff and prepare for more traditional operations in FY 2022-23. It is hoped that a return to, or a potentially new, baseline will be seen over the coming year(s).
- The economic needs of the Convention Center that may be requested of the City and County (as joint owners) will be considered as the fiscal year progresses and the continued economic impact and recovery of this industry is more fully understood.

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Other General Funds

These are funds that for accounting purposes are grouped with the general funds.

Fund Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Risk Management	\$4,403,921	\$4,824,117	\$4,649,167	\$4,973,674	\$4,973,674	3.10%	3.57%
Swap Agreement 05	\$776,041	\$1,500,000		\$1,500,000	\$1,500,000	0.00%	1.08%
Reappraisal Reserve Fund	\$485,228	\$712,695	\$667,712	\$710,432	\$710,432	-0.32%	0.51%
Capital Improvement Plan	\$76,960,596	\$82,613,213	\$84,846,620	\$91,821,585	\$92,048,536	11.42%	66.16%
Public Art Funds				\$500,000	\$500,000		0.36%
Benefits Plan	\$33,011,148	\$33,512,652	\$32,676,184	\$38,750,566	\$38,750,565	15.63%	27.85%
LEO Special Separation Allowance	\$536,786	\$565,000	\$608,240	\$650,000	\$650,000	15.04%	0.47%
Total	\$116,173,721	\$123,727,677	\$123,447,923	\$138,906,257	\$139,133,207	12.45%	100.00%

RISK MANAGEMENT FUND



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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's 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.

Risk Management's Occupational Safety Program is committed to providing a safe work environment for County employees. The program includes safety education through training and consultation, recognizing and controlling health and safety hazards, and minimizing future potential liabilities.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$4,403,921	\$4,824,117	\$4,649,167	\$4,973,674	\$4,973,674	3.10%
Personnel	\$538,452	\$590,352	\$362,739	\$633,300	\$633,300	7.27%
Operating	\$3,409,095	\$4,140,359	\$4,235,969	\$4,232,917	\$4,232,917	2.24%
Capital	\$71,291					
Transfers Out	\$385,083	\$93,406	\$50,459	\$107,457	\$107,457	15.04%
Revenue	\$4,110,306	\$4,824,117	\$4,764,698	\$4,973,674	\$4,973,674	3.10%
Investment Income	\$16,541	\$50,000				-100.00%
Service Charges	\$3,849,805	\$3,935,364	\$3,925,945	\$4,473,242	\$4,473,242	13.67%
Transfers In	\$243,960	\$838,753	\$838,753	\$500,432	\$500,432	-40.34%
Net County Cost	\$293,615	\$0	(\$115,531)	\$0	\$0	

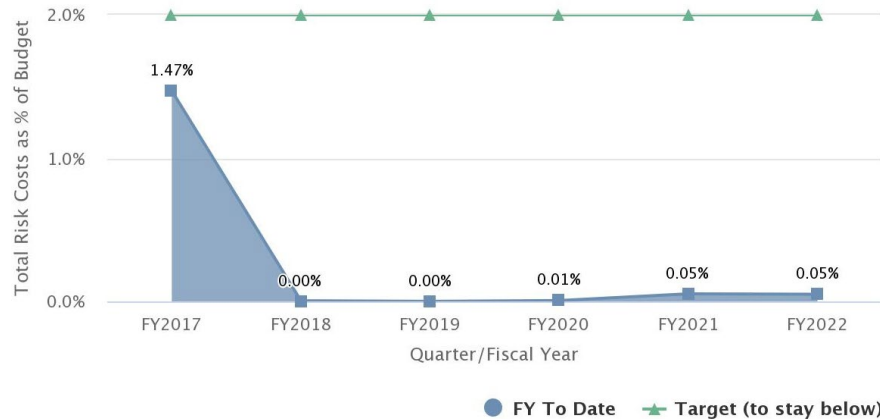
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
6.00	6.00	6.00	6.00	6.00

Budget Highlights

- Risk Management's operating budget increased due to contractual increases related to HIPAA and Private Program Initiatives (\$30,000) and the expansion of a HIPAA and Privacy Week initiative (\$10,000) to improve risk management compliance and awareness amongst County employees.
- Risk Management's budget is balanced by internal service charges to other funds that are tracked through Insurance and Bonds. This category reflects the attempt to accurately capture the approximate cost for Worker's Compensation coverage by department.

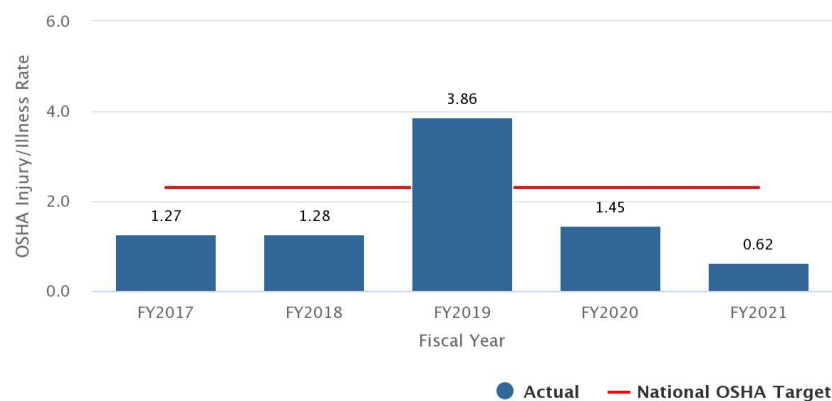
Performance Measures

Measure: TOTAL COST OF RISK AS A PERCENTAGE OF DURHAM COUNTY BUDGET



Measure description: This measure shows the cost of managing risks and incurring losses for Durham County and is used to evaluate the success of a risk management program. The Total Cost of Risk is the sum of all aspects of the County's operations that relate to risk, including retained losses and related loss adjustment expenses, risk control costs, transfer costs, and administrative costs. The Total Cost of Risk (TCoR) is the total cost of insurance premiums, retained losses, which is the amount of money that the County spends "out of pocket" for losses incurred (deductible/uninsured losses), and internal/external risk control costs. With the implementation of Durham County's Safety Program and continued successful Claims Management, the County has seen a decrease in Risk expenditures, which has translated to an improvement in overall claim loss. This has led to less money being spent and this measure trending down. The goal for this measure is 2% or less (based on industry standards). To achieve this, the County can continue being proactive in safety and claims management, thereby keeping costs down. The County has been trending down the last seven years regarding losses. However, the total number of claims increased due to COVID-19 exposures that occurred across the organization.

Measure: DURHAM COUNTY OSHA RECORDABLE INJURY/ILLNESS RATE



Measure description: This measures the number of injuries within the organization compared to the national average of public sector entities. Keeping this measure down also keeps Durham County's insurance premiums down as well as overall costs. This measure is the value to evaluate and quantify a company safety performance, which allows OSHA to compare Durham County's injury rate to other, similar entities. Implementation of the Durham County Safety Program has helped to reduce organizational injuries, which has assisted this measure in downward trending. The ultimate target is zero injuries and illness; however, the target of 2.3 is set by the national average of OSHA Recordable Injury/Illness Rate. Continuing to be proactive with Durham County's Safety Program and Claims Management to keep costs down is the key to maintaining success with this measure. The County has built a robust safety program that promotes all aspects of safety for the preventive measures to reduce workplace injuries and motor vehicle accidents. That involves management and employee involvement in reducing and eliminating hazards in the workplace.

SWAP FUND



GOAL 5 ACCOUNTABLE, EFFICIENT AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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 matures 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 \$34,448,298 has been received to date, of these funds, \$19,609,989 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 2022-23 (September 2022 and March 2023), and a conservative estimate is the County will receive \$1,500,000. In the future 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.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$776,041	\$1,500,000		\$1,500,000	\$1,500,000	0.00%
Transfers Out	\$776,041	\$1,500,000		\$1,500,000	\$1,500,000	0.00%
Revenue	\$1,723,903	\$1,500,000	\$1,600,000	\$1,500,000	\$1,500,000	0.00%
Investment Income	\$1,965					
Other Revenues	\$1,721,938	\$1,500,000	\$1,600,000	\$1,500,000	\$1,500,000	0.00%
Net County Cost	(\$947,862)	\$0	(\$1,600,000)	\$0	\$0	

TAX ADMINISTRATION - REVALUATION



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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 eight-year revaluation cycle and this annual funding supports personnel expenses and data collection necessary to meet statutory obligations.

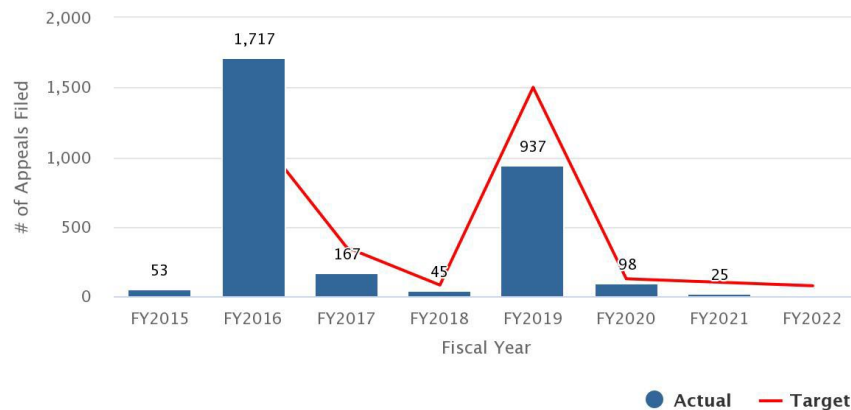
Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$485,228	\$712,695	\$667,712	\$710,432	\$710,432	-0.32%
Personnel	\$345,311	\$291,000	\$158,776	\$309,684	\$309,684	6.42%
Operating	\$117,848	\$359,424	\$485,562	\$329,110	\$329,110	-8.43%
Transfers Out	\$22,070	\$62,271	\$23,374	\$71,638	\$71,638	15.04%
Revenue	\$841,449	\$712,695	\$693,461	\$638,794	\$710,432	-0.32%
Investment Income	\$749					
Transfers In	\$840,700	\$712,695	\$693,461	\$638,794	\$710,432	-0.32%
Net County Cost	(\$356,220)	\$0	(\$25,749)	\$71,638	\$0	

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
4.00	4.00	4.00	4.00	4.00

Performance Measures

Measure: NUMBER OF COMMERCIAL/INDUSTRIAL REAL PROPERTY APPEALS FILED WITH BOARD OF EQUALIZATION & REVIEW



Measure description: This measures the number of valuation appeals filed by commercial/industrial real property owners. During the years in which the County conducts a general reappraisal, the number of filed appeals increases significantly. The goal of a general reappraisal is to reappraise all properties at 100% market value as of a specific effective date using a process that is fair and equitable to all property owners. General reappraisal updates all taxable parcels to reflect current market value. Written notice of the updated value is mailed to the property owner which includes instructions for appealing that new value. It is typical in a reappraisal year to see an increase in the volume of appeals filed. The number of appeals filed will be significantly lower following the general reappraisal year. Mass appraisal industry standard for commercial/industrial appeals range fifteen to twenty percent (15-20%) of the county's parcel count.

Measure: NUMBER OF RESIDENTIAL REAL PROPERTY APPEALS FILED WITH BOARD OF EQUALIZATION & REVIEW



Measure description: This data measures the number of valuation appeals filed by residential real property owners. According to N.C.G.S. 105-322(2), any taxpayer who owns or controls property taxable in the County has the right to appeal the listing or appraised value of the property. Often this indicates that owners believe the value of their property exceeds true market value. Historically, as with commercial/industrial appeals, the number of residential appeals decreases as the gap widens between the last general reappraisal date and current date.

CAPITAL FINANCING PLAN FUND



GOAL 5 ACCOUNTABLE, EFFICIENT AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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. Effective July 1, 1990, up to 20% of the fund's proceeds (computation limited to the first 5 cents of property taxes) could be dedicated to financing capital projects funded on a pay-as-you-go basis. The percentage dedicated to pay-as-you-go is 19.12% for FY 2022-23 in an effort to fund capital facility improvements. The long-range Capital Financing Plan can be found in the FY 2022-31 Capital Improvement Plan. Durham County's Capital Financing Policy follows.

Revenues	FY2022-23
Property Taxes (8.61 cents-Revenue Neutral)	\$41,339,366
One-half Cent Sales Taxes (Art. 40, 42, & 46)	\$44,753,670
Occupancy Taxes	\$4,000,000
Interest Earnings	\$10,000
Miscellaneous Revenue	\$445,500
Fund Balance	\$1,500,000
TOTAL RESOURCES	\$92,048,536

Expenditures	FY2022-23
Motor Vehicle Tax Collection Fees (State)	\$80,000
Transfer to Debt Service	\$74,525,553
Transfer to Public Art Fund	\$500,000
County Contribution*	\$16,942,983
Reserve for Future Capital	\$0
TOTAL EXPENDITURES	\$92,048,536

<i>*Projects funded with County contribution. These projects include:</i>	
Board of Elections Office	\$2,567,868
Ongoing HVAC Replacement	\$622,660
Ongoing Roof Replacement	\$121,992
Ongoing Building Envelope	\$1,138,297
Ongoing Security Improvements	\$99,765
Ongoing Parking Lot Replacement	\$350,050
County Stadium Upgrades	\$219,350
Detention Center Windows	\$1364,162
IT Security Program Support	\$876,360
IT Sheriff Body and Car Cameras	\$200,459
Sheriff Firing Range Upgrade	\$333,050
EMS Duke West Station	\$337,080
EMS MLK Blvd Station	\$334,423
EMS Station 19 Co-Location	\$1,767,468
500 East Main Street Parking Deck	\$4,110,000
Open Space Land Acquisition	\$500,000
Bragtown Branch Library Upgrade	\$900,000
DTCC HVAC Systems Retrofit	\$1,100,000
TOTAL EXPENDITURES	\$16,942,984

For FY 2022-23, the portion of the County-wide tax rate dedicated to the Capital Financing Plan is 8.61 cents, no increase from FY 2021-22.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$76,960,596	\$82,613,213	\$84,846,620	\$91,821,585	\$92,048,536	11.42%
Operating	\$77,738	\$90,001	\$79,695	\$80,000	\$80,000	-11.11%
Transfers Out	\$76,882,858	\$82,523,212	\$84,766,925	\$91,741,585	\$91,968,536	11.45%
Revenue	\$77,939,438	\$82,613,213	\$90,145,036	\$91,821,585	\$92,048,536	11.42%
Taxes	\$39,310,284	\$39,451,719	\$40,641,931	\$41,112,415	\$41,339,366	4.78%
Investment Income	\$24,358	\$10,005	\$10,102	\$10,000	\$10,000	-0.05%
Rental Income	\$610,608	\$610,608	\$610,608			-100.00%
Transfers In	\$37,994,186	\$42,540,881	\$48,882,395	\$50,699,170	\$50,699,170	19.18%
Net County Cost	(\$978,842)	\$0	(\$90,271,730)	\$0	\$0	

Budget Highlights

Two straight fiscal years of significant revenue growth (dedicated property tax and sales tax) have positioned the Capital Finance Fund to support an upcoming General Obligation bond referendum in November 2022 with an estimated 2.5 cent tax rate increase needed in next year's budget. The revenue growth of the past two years has increased the fund balance (savings account) of the Capital Finance Plan 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. For FY 2022-23 fiscal year the County is able to maintain a flat tax rate for the Capital Financing Plan Fund, the third year in a row with no related property tax rate increase.

Capital Financing Plan Fund revenues has also allowed to the County to support unplanned additional cost increases to a number of ongoing capital projects. These cost increases are related to inflation, supply chain shortages, labor cost increases, and COVID delays. A significant number of capital project increases were funded with this "extra" collected revenue limiting the need for property tax rate increases needed within this fund over the last two years.

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.

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. The portion of annual revenues reserved for pay-as-you-go is 19.12% for the FY 2022-23 budget.

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:

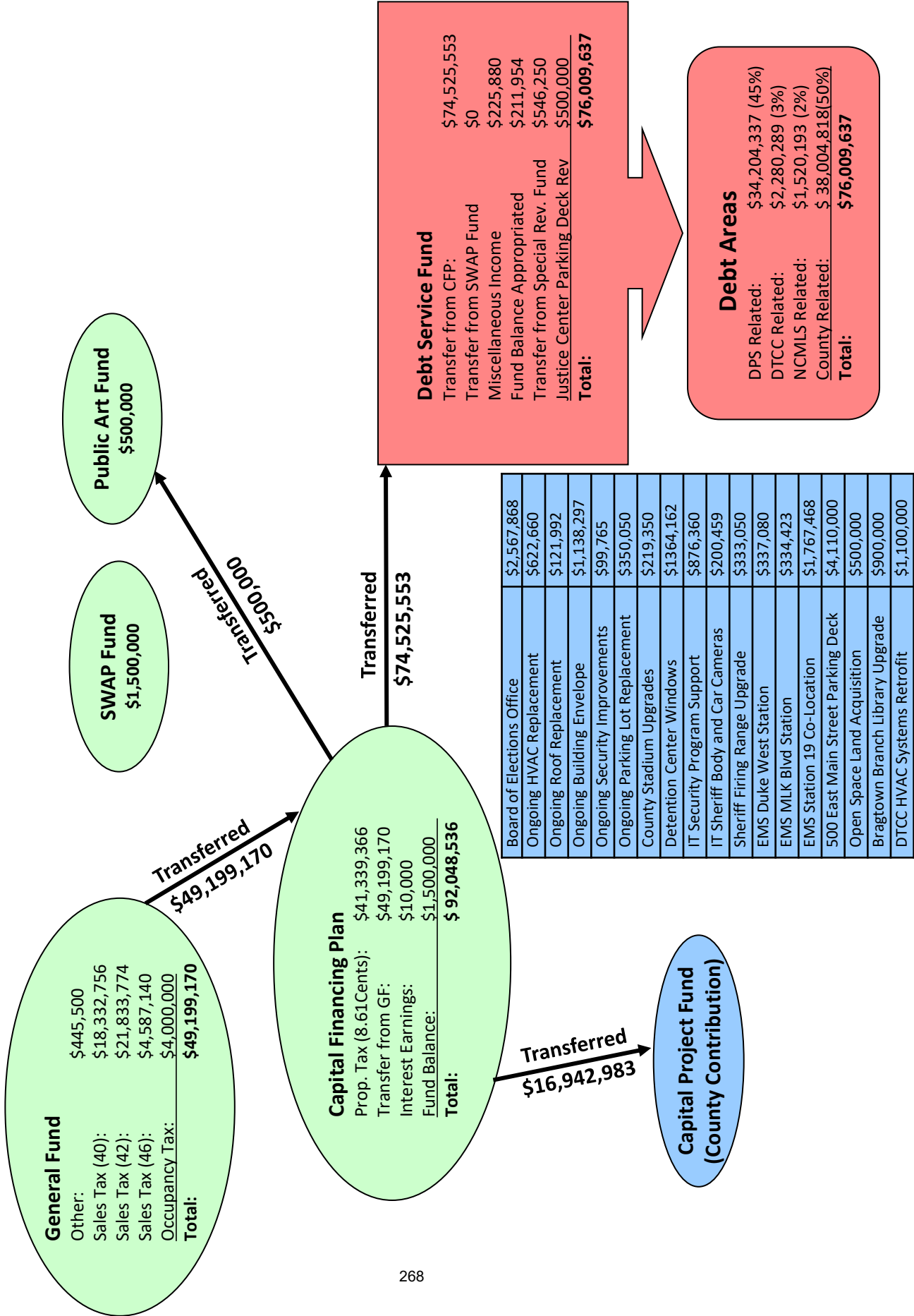
NOW, THEREFORE BE IT RESOLVED that the Board of Commissioners of Durham County hereby amends its policy of financing capital projects and capital project debt revised and approved on June 26, 2006 as follows:

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.

Capital Improvement Plan Debt Funding FY2022-23



BENEFITS PLAN FUND



GOAL 5 ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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 2022-23, the Benefits Fund will be funded through transfers from other funds to the Benefits Plan Fund to cover the cost of the plan:

- \$34,655,086 will be transferred from the General Fund
- \$573,107 charge for service from the Sewer Utility Enterprise Fund for employees that reside in that fund
- \$107,458 will be transferred from the Risk Management Fund for employees that reside in that fund
- \$71,638 will be transferred from the Reappraisal Reserve Fund for employees that reside in that fund
- \$143,277 will be transferred from the Stormwater Fund for employees that reside in that fund
- \$3,200,000 funding source for employee contributions booked directly to the Benefits Plan Fund

FY2022-23 Benefits Plan Fund Budget

	FY 2021-22	FY2022-23	\$ Change FY to FY	% Change FY to FY
Health Insurance	\$29,831,310	\$34,493,839	\$4,662,529	15.63%
Dental Insurance	\$2,268,309	\$ 2,622,838	\$354,529	15.63%
Life Insurance	\$291,146	\$336,652	\$45,506	15.63%
Vision Insurance	\$389,463	\$450,335	\$60,872	15.63%
Wellness Clinic HealthSTAT	\$592,395	\$684,984	\$92,589	15.63%
Plan Administration Fees	\$140,032	\$161,918	\$21,886	15.63%
TOTAL	\$33,512,654	\$38,750,566	\$5,237,911	15.63%

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$33,011,148	\$33,512,652	\$32,676,184	\$38,750,566	\$38,750,565	15.63%
Personnel	\$32,340,472	\$32,780,226	\$31,280,584	\$37,903,663	\$37,903,662	15.63%
Operating	\$670,677	\$732,426	\$1,395,600	\$846,903	\$846,903	15.63%
Revenue	\$32,141,012	\$33,512,652	\$33,632,798	\$38,750,565	\$38,750,565	15.63%
Intergovernmental	\$17,677					
Investment Income	\$20,771					
Service Charges	\$3,236,098	\$3,060,580	\$3,940,570	\$3,916,386	\$3,916,386	27.96%
Transfers In	\$28,866,465	\$30,452,072	\$29,692,228	\$34,834,179	\$34,834,179	14.39%

Budget Highlights

- Health insurance coverage will continue to contract with Cigna. With Cigna's Open Access Plus Plan (OAP), enrollees will get the benefits of Cigna's Accountable Care network of providers to include Duke, Wake Med, and UNC providers. Each time care is needed, the enrollee can choose the doctor or facility that works best for them. In addition to the benefits of the Cigna network, enrollees also have access to the highest level of personal support via Cigna's One Guide Concierge service and Cigna's Telehealth Connection. Telehealth provides the opportunity to connect with a board-certified doctor via video chat or phone, without leaving your home or office.

LAW ENFORCEMENT OFFICERS' (LEO) SPECIAL SEPARATION ALLOWANCE FUND



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies and ensure accessible and fair justice.

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 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.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$536,786	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
Personnel	\$536,786	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
Revenue	\$527,568	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
Investment Income	\$2,568					
Transfers In	\$525,000	\$565,000	\$608,240	\$650,000	\$650,000	15.04%
Net County Cost	\$9,218	\$0	\$0	\$0	\$0	

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Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.



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 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Lebanon Fire District	\$1,546,052	\$1,657,824	\$1,586,577	\$1,814,369	\$1,814,369	9.44%	12.65%
Redwood Fire District	\$1,093,802	\$1,119,690	\$1,119,361	\$1,210,228	\$1,230,228	9.87%	8.58%
New Hope Fire District	\$97,344	\$99,932	\$99,911	\$100,115	\$100,115	0.18%	0.70%
Eno Fire District	\$36,248	\$36,773	\$36,740	\$37,554	\$37,554	2.12%	0.26%
Bahama Fire District	\$1,507,487	\$1,508,241	\$1,508,119	\$1,524,064	\$1,524,064	1.05%	10.62%
Special Park District	\$1,290,361	\$1,506,933	\$1,507,706	\$1,800,668	\$1,855,036	23.10%	12.93%
Durham Fire And Rescue Serv Tax District	\$4,519,301	\$5,840,334	\$4,826,261	\$6,403,804	\$6,533,804	11.87%	45.55%
Community Health Trust	\$1,250,000	\$1,350,000	\$1,350,000	\$1,250,000	\$1,250,000	-7.41%	8.71%
Total	\$11,340,596	\$13,119,727	\$12,034,675	\$14,140,802	\$14,345,170	9.34%	100.00%

FIRE AND SPECIAL TAXING DISTRICTS



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

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:

District	FY 2021-22 Original Tax Rate	FY 2022-23 Requested Tax Rate	FY 2022-23 Approved Tax Rate	Tax Rate Change Appr. v. Orig.
Lebanon	12.51	12.51	12.51	
Redwood	12.25	12.25	12.25	
New Hope*	7.56	7.56	7.56	
Eno*	7.86	7.86	7.86	
Bahama	9.87	9.87	9.87	
Durham County Fire & Rescue	15.49	15.49	15.49	
RTP Special Park District	7.80	7.80	7.80	

*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 both districts' rates (for FY2022-23 the total rate for RTP is 23.29 per \$100 valuation)

The Durham County Fire and Rescue Service District was created in June of FY2014-15. 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 provide these life safety services to the citizens of this district.

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).

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 directly offsetting 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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Lebanon Fire District						
Expenditure	\$1,546,052	\$1,657,824	\$1,586,577	\$1,814,369	\$1,814,369	9.44%
Operating	\$610,729	\$686,695	\$686,196	\$945,877	\$1,004,073	46.22%
Transfers Out	\$935,323	\$971,129	\$900,381	\$868,492	\$810,296	-16.56%
Revenue	\$1,546,808	\$1,657,824	\$1,633,614	\$1,814,369	\$1,814,369	9.44%
Taxes	\$1,546,339	\$1,597,824	\$1,633,608	\$1,639,369	\$1,639,369	2.60%
Investment Income	\$468		\$6			
Transfers In		\$60,000		\$175,000	\$175,000	191.67%
Redwood Fire District						
Expenditure	\$1,093,802	\$1,119,690	\$1,119,361	\$1,210,228	\$1,230,228	9.87%
Operating	\$1,093,802	\$1,119,690	\$1,119,361	\$1,210,228	\$1,230,228	9.87%
Revenue	\$1,167,265	\$1,119,690	\$1,227,058	\$1,210,228	\$1,230,228	9.87%
Taxes	\$1,166,767	\$1,119,690	\$1,227,054	\$1,210,228	\$1,210,228	8.09%
Investment Income	\$498		\$4			
Transfers In					\$20,000	
New Hope Fire District						
Expenditure	\$97,344	\$99,932	\$99,911	\$100,115	\$100,115	0.18%
Operating	\$97,344	\$99,932	\$99,911	\$100,115	\$100,115	0.18%
Revenue	\$103,364	\$99,932	\$100,962	\$100,115	\$100,115	0.18%
Taxes	\$103,313	\$99,932	\$100,962	\$100,115	\$100,115	0.18%
Investment Income	\$51					
Eno Fire District						
Expenditure	\$36,248	\$36,773	\$36,740	\$37,554	\$37,554	2.12%
Operating	\$36,248	\$36,773	\$36,740	\$37,554	\$37,554	2.12%
Revenue	\$38,051	\$36,773	\$37,727	\$37,554	\$37,554	2.12%
Taxes	\$37,945	\$36,773	\$37,727	\$37,554	\$37,554	2.12%
Investment Income	\$106					
Bahama Fire District						
Expenditure	\$1,507,487	\$1,508,241	\$1,508,119	\$1,524,064	\$1,524,064	1.05%
Operating	\$1,507,487	\$1,508,241	\$1,508,119	\$1,524,064	\$1,524,064	1.05%
Revenue	\$1,533,917	\$1,508,241	\$1,523,387	\$1,524,064	\$1,524,064	1.05%
Taxes	\$1,532,969	\$1,508,241	\$1,523,383	\$1,524,064	\$1,524,064	1.05%
Investment Income	\$948		\$4			
Durham Fire And Rescue Serv Tax District						
Expenditure	\$4,519,301	\$5,840,334	\$4,826,261	\$6,403,804	\$6,533,804	11.87%
Operating	\$4,335,701	\$5,662,584	\$4,648,511	\$5,982,554	\$5,982,554	5.65%
Transfers Out	\$183,600	\$177,750	\$177,750	\$421,250	\$551,250	210.13%
Revenue	\$4,808,977	\$5,840,334	\$4,679,054	\$6,403,804	\$6,533,804	11.87%
Taxes	\$4,806,647	\$5,131,272	\$4,679,047	\$5,441,540	\$5,548,972	8.14%
Investment Income	\$2,330		\$7			
Transfers In		\$709,062		\$962,264	\$984,832	38.89%

Budget Highlights

Lebanon District

- The District historically provided for 12 County full time employees that are paid for through District Funds. This year's budget reflects nine employees implementing a move towards part-time staffing at the request of the District, which will be funded directly by the District distribution. This revised approach will ensure services are not compromised and will be analyzed going forward.
- A fund balance appropriation of \$175,000, from District reserves held by the County, will assist with paying off a tanker that was purchased a few years ago.
- Transfers are made to the General Fund for the personnel and benefit expenditures of County positions.

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 with no change this fiscal year.
- As part of the Inter-Local Agreement with the City of Durham, the DCFR District is responsible for 18% of the Fire Service portion of the new fire station 18 (EMS is separately funding the EMS portion of the building through the County's CIP). The cost of Station 18 for DCFR is approximately \$1 million. A combination of Fund Balance and this increased revenue will allow this to be paid in full, allowing the District to not pay for debt service financing unnecessarily. Due to construction delays the District had planned to pay for Station 18 in FY 2021-22, however those funds are now projected to be expended in FY 2022-23.
- In addition, also due to increased natural growth in the District, payments towards a loan for three Fire Apparatus includes extra principal payments to reduce the need for the District to pay unnecessary interest charges. These additional payments will only be made later in the fiscal year once it is ensured that revenues have been received to support this plan.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during the past two 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.

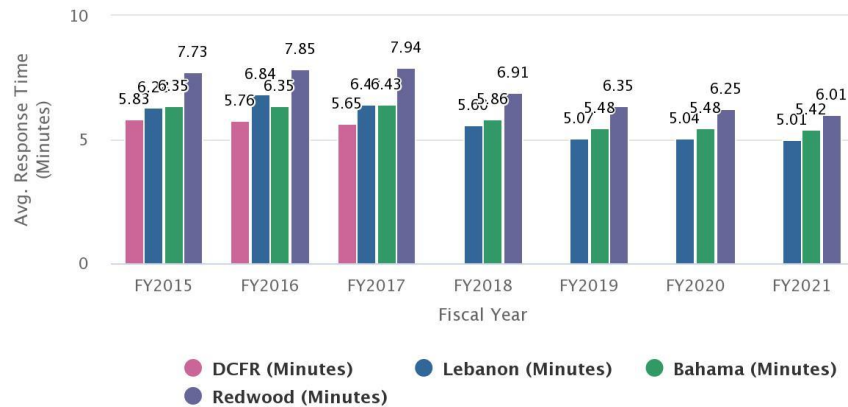
Redwood Fire District

- A fund balance appropriation of \$20,000, from District reserves held by the County, will assist with the ability to raise hourly pay for staff to help retention and hiring of employees and ensure services levels continue to be met.

For Performance Measures related to these Fire Departments see the Office of Emergency Services section of this document.

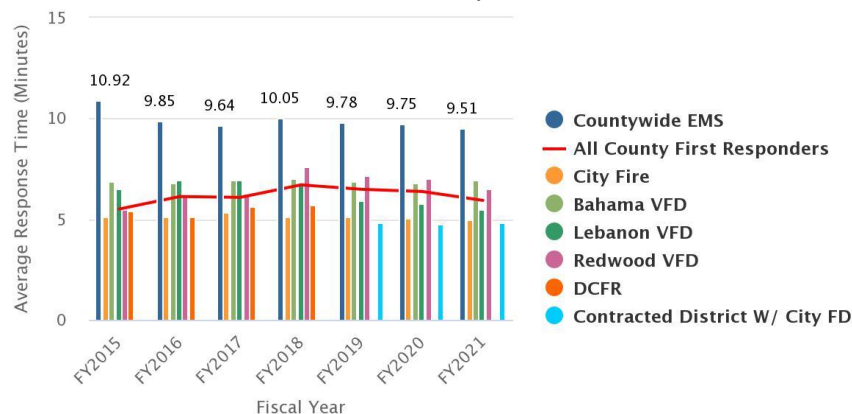
Performance Measures

Measure: DURHAM COUNTY VOLUNTEER FIRE DEPARTMENT AVERAGE FIRE RESPONSE TIMES (MINUTES)



Measure description: 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. This measure is trending steady, which means that the average fire response times for each department has remained essentially the same over the past three years. The target is to be at or below 400 seconds, which is about 6.5 minutes. This is a good average response time for rural fire departments.

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



Measure description: 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. The data between FY 2019 and 2020 shows near equivalence in average response times by DCEMS for emergent 911 calls. COVID-19 has not had an effect on response times for emergent, high priority medical and traumatic injuries. Trends will continue to be monitored and managed over the next reporting period. Each agency's overall average response time to emergent 911 calls for help are closely monitored to evaluate current deployment plans and staging locations. Through the end of the year, the desire is to maintain and improve upon the 9.51-minute average response time. Given that additional EMS providers will not be in the field until June, we plan to hold this number steady. With additional staff and with a focus on fire response times to EMS, we want to reduce the average response time by 11 seconds next fiscal year.

SPECIAL PARK DISTRICT FUND



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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.

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 both Districts'.

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$1,290,361	\$1,506,933	\$1,507,706	\$1,800,668	\$1,855,036	23.10%
Operating	\$1,290,361	\$1,506,933	\$1,507,706	\$1,800,668	\$1,852,536	22.93%
Transfers Out					\$2,500	
Revenue	\$1,477,687	\$1,506,933	\$1,528,689	\$1,800,668	\$1,855,036	23.10%
Taxes	\$1,476,969	\$1,426,010	\$1,528,689	\$1,568,952	\$1,623,320	13.84%
Investment Income	\$719					
Transfers In		\$80,923		\$231,716	\$231,716	186.34%

The revenues and expenditures for this district are directly offsetting 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)).*

Budget Highlights

- For FY 2022-23 the District is projected to receive \$1,835,928 of the total tax levy (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 amount noted above comprises of two different items
 - The District's annual distribution is \$1,604,212 which goes to supporting annual ongoing operations and needs.
 - A one-time Fund Balance distribution of \$231,716 will be made early in the fiscal year to support the Park Trail Improvements which is a long term District project. These funds are available due the significant growth seen the past few years in the District. This one-time distribution adheres to the County Fund Balance policy ensuring 4% of prior year amounts are maintained.
- The FY 2022-23 proposed tax rate remains the same as the prior fiscal year.
- 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 was constructed approximately 20 years ago. The items being addressed in FY 2022-23 are deferred maintenance items relating to safety concerns, trail widening, and trail extensions to connect the RTP trails to surrounding communities
- RTP Special Park District and DCFR District both experienced very strong property tax collections during the past two 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.

COMMUNITY HEALTH FUND



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies, and ensure accessible and fair justice.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$1,250,000	\$1,350,000	\$1,350,000	\$1,250,000	\$1,250,000	-7.41%
Transfers Out	\$1,250,000	\$1,350,000	\$1,350,000	\$1,250,000	\$1,250,000	-7.41%
Revenue	\$1,250,221	\$1,350,000	\$1,350,000	\$1,250,000	\$1,250,000	-7.41%
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$221					
Transfers In		\$100,000	\$100,000			-100.00%

Budget Highlights

- An additional component of the Duke – County Agreement provides dedicated support to EMS. These funds are received in, 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 2022-23 this agreement is projected to provide \$2,757,399 to directly support the EMS Departmental 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.

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Debt Service Fund

A fund established to account for the repayment of debt principal and interest

DEBT SERVICE FUND



GOAL 5 ACCOUNTABLE, EFFICIENT AND VISIONARY GOVERNMENT: An effective organization committed to continuous innovation, exceptional customer service, transparency, and fiscal responsibility.

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 2003 was approved by voters, giving the county the authority to issue general obligation bonds in an aggregate principal amount not to exceed \$123.66 million to finance the construction of selected capital projects. A summary of this referendum is shown in the table to the right.
- In April 2004, the County issued \$40.6 million of the total 2003 authorization and the final \$6 million of the total 2001 authorization in general obligation debt. These bond funds are supporting \$26.13 million in school projects, \$5.18 million for the North Carolina Museum of Life and Science, \$4.64 million for libraries, and \$4.2 million for Durham Technical Community College. Bond issuance costs make up the remaining funds.
- Also in April 2004, the County issued \$10.6 million in two-thirds general obligation debt to support three ongoing capital projects: \$7.63 million for a new Justice Center, \$2.48 million for a new Human Services Complex, and \$381,000 for renovations to the Head Start/YMCA Building. Bond issuance costs make up the remaining funds.
- In May 2006, the County issued another \$49.2 million of general obligation bonds authorized in the 2003 bond referendum. These funds support \$45 million in Durham Public Schools projects and \$4 million for Durham Technical Community College projects. Also in May 2006, the County issued \$12.2 million in two-thirds general obligation debt to support the following projects: Animal Control Facility, open space, Southwest Branch Library, Durham Public Schools' Holton project, Stanford L. Warren Library project, Emergency Medical Services Station #2, Human Services project, Senior Center project, and Board of County Commissioners' boardroom project, as well as issuance costs.
- 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

2003 Bond Authorization	
Durham Public Schools Facilities	\$105,315,000
Library Facilities	\$4,637,262
North Carolina Museum of Life and Science	\$5,184,513
Durham Technical Community College	\$8,200,000
Issuance Costs	\$328,225
TOTAL	\$123,665,000

2007 Bond Authorization	
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
TOTAL	\$207,100,000

Budget

Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$137,022,996	\$80,988,909	\$85,586,257	\$76,009,637	\$76,009,637	-6.15%
Other Expenditure	\$132,417,307	\$77,988,909	\$73,920,255	\$76,009,637	\$76,009,637	-2.54%
Transfers Out	\$4,605,689	\$3,000,000	\$11,666,002			-100.00%
Revenue	\$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%
Net County Cost	(\$179,024)	\$0	(\$4,968,418)	\$0	\$0	

- 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.
- For FY 2021-22, the portion of the County tax rate dedicated to fund the Capital Financing Plan, which helps support debt service payments stays flat at 8.61 cents.
- North Carolina law limits local government net debt to 8% of assessed value. Based on current valuations, the County could issue \$3.40 billion in debt. At this writing, the county has \$287.4 million in outstanding general obligation debt. An additional \$242.6 million in Limited Obligation Bond debt and \$22.8 million of installment purchases (short term debt) is not included in this legal limit.

2016 Bond Authorization	
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
TOTAL	\$170,000,000

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.

	2020-21 Actual Expenditures	2021-22 Original Budget	2021-22 12 Month Estimate	2022-23 Department Requested	2022-23 BOCC Approved
BOND PRINCIPAL	\$36,605,000	\$30,335,000	\$30,335,000	\$25,080,000	\$25,080,000
BOND INTEREST	\$13,781,600	\$9,872,763	\$9,872,763	\$10,120,839	\$10,120,839
OTHER*	\$86,636,396	\$40,781,146	\$45,378,494	\$40,808,798	\$40,808,798
TOTAL	\$137,022,996	\$80,988,909	\$85,586,257	\$76,009,637	\$76,009,637

*Includes other debt service, bond agency fees, and debt sale expenditures.

Budget Highlights

- A General Obligation Bond Referendum is planned for November 2022 which will largely support Durham Public School (DPS), Durham Technical Community College (DTCC), and NC Museum of Life and Science capital projects. A tax rate increase related to potential voter approved GO Bonds that are scheduled for November 2022 would be an additional 2.5 cents.



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.

SEWER UTILITY FUND



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$15,749,470	\$11,994,081	\$11,623,390	\$12,874,580	\$12,874,580	7.34%
Personnel	\$2,249,133	\$2,681,236	\$2,547,087	\$3,041,378	\$3,134,904	16.92%
Operating	\$3,744,968	\$4,294,514	\$4,591,572	\$4,667,785	\$4,667,785	8.69%
Capital	\$159,130	\$615,000	\$831,400	\$660,000	\$660,000	7.32%
Other Expenditure	\$1,795,231	\$1,778,970	\$1,778,970	\$1,764,151	\$1,764,151	-0.83%
Transfers Out	\$7,801,008	\$2,624,361	\$1,874,361	\$2,741,266	\$2,647,740	0.89%
Revenue	\$13,903,562	\$11,994,081	\$13,082,873	\$12,874,580	\$12,874,580	7.34%
Licenses and Permits	\$178,688	\$22,000	\$230,817	\$43,000	\$43,000	95.45%
Contributions and Donations	\$5,805					
Investment Income	(\$43,220)	\$300,000				-100.00%
Sewer Connection Fees	\$2,928,508	\$795,500	\$1,707,999	\$895,000	\$895,000	12.51%
Service Charges	\$196		\$21,040	\$10,000	\$10,000	
Enterprise Charges	\$10,820,608	\$10,876,581	\$11,123,017	\$11,926,580	\$11,926,580	9.65%
Other Revenues	\$12,976					

FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE
29.00	32.00	32.00	34.00	35.00

Payments for Sewer Utility Debt Service		
	FY 2021-22	FY 2022-23
PRINCIPAL	\$1,471,146	\$1,491,146
INTEREST	\$302,824	\$268,005
Bond Agency Fees	\$5,000	\$5,000
TOTAL	\$1,778,970	\$1,764,151

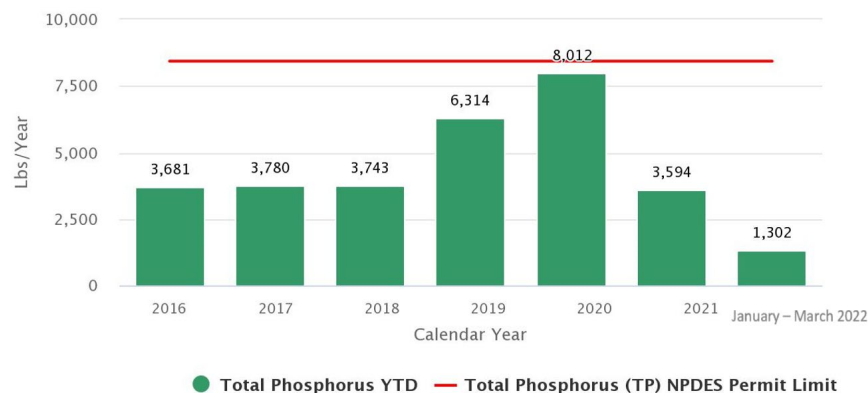
Budget Highlights

- The budget supports a grant administrator/writer who will work with both the Stormwater and Sewer Utility Enterprise funds. The position would be responsible for all phases of grant development, evaluation, and compliance, including research, pre-award grant writing, the coordination of grant applications, post-award support for grant-funded projects, managing the grant reporting process and successfully closing out grant projects with final budget. The Federal and State governments have reserved funding for water, wastewater, and stormwater infrastructure, but current staff do not have the time to complete applications. Grant funding could support large capital projects, such as the Chin Page Pump Station and Phase IV of the Triangle Wastewater Treatment Plan upgrade. (\$103,849)

- The budget supports a Pretreatment Technician who would monitor, evaluate, and enforce all aspects of the county's Pretreatment Program. The position would also be responsible for, but not limited to, reviewing Industrial Waste Surveys, conducting inspections and compliance tracking. (\$64,945)
- The budget supports an Engineering Technician position that will assist with timely processing and bolster development services efficiency. (\$93,526)
- The Sewer Utility monthly consumption rate will increase from \$5.25/hundred cubic feet to \$5.78/hundred cubic feet, which is projected to bring in an additional revenue of \$1M, almost a 10 percent increase from the previous fiscal year. The funding will be used to support new positions, capital costs and annual capital debt.

Performance Measures

Measure: ANNUAL POUNDS OF TOTAL PHOSPHORUS (TP) DISCHARGED FROM TRIANGLE WWTP



Measure description: 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. Levels fluctuate based on concentrations discharged by users, concentrations discharged by the POTW from chemical use in the system to reduce odor complaints, types and population of organisms at that time, and temperature changes. Total phosphorus removal occurs through some biological treatment, but the biggest reduction is through chemical treatment. A larger reduction can occur, but the WWTP must account for higher chemical cost. For 2021, the TWWTW was below the permit limit. For 2022, the target is to be below 8,432 lbs./year, which is the current NPDES permit limit.

Measure: ANNUAL POUNDS OF TOTAL NITROGEN (TN) DISCHARGED FROM TRIANGLE WWTP



Measure description: This measure shows the amount of total nitrogen being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the 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. Levels fluctuate based on concentrations discharged by users, concentrations discharged by the POTW from chemical use in the system to reduce odor complaints, types and population of organisms at that time, and temperature changes. Total nitrogen removal occurs through biological treatment. TWWTW was below the permit limit and in compliance for 2021. The target is to be below 111,207 lbs./year for 2022, which is the current NPDES permit limit.

STORMWATER ENTERPRISE FUND



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

Description

The purpose of the Stormwater and Erosion Control program is to protect water quality through enforcing compliance for development activity with state regulations and 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

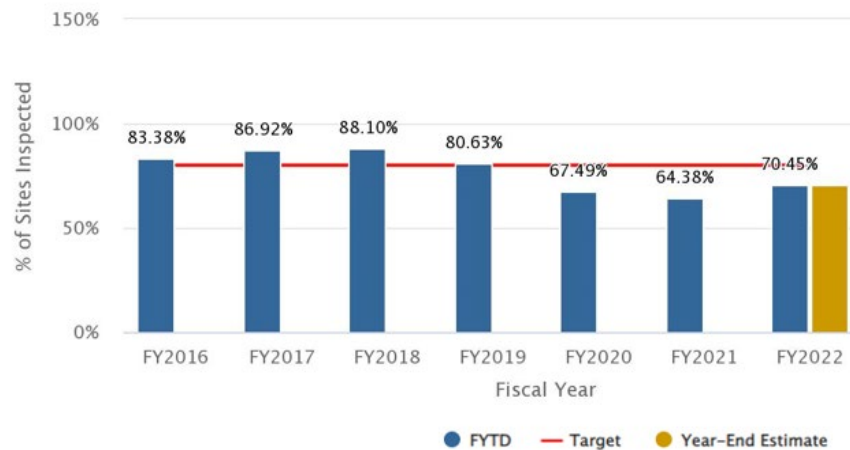
Category	FY 2020-21 Actual	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.
Expenditure	\$855,332	\$1,413,936	\$1,249,149	\$2,230,824	\$2,230,824	57.77%
Personnel	\$579,527	\$758,460	\$581,848	\$894,032	\$894,032	17.87%
Operating	\$267,735	\$386,890	\$567,647	\$454,553	\$454,553	17.49%
Capital	\$8,070			\$24,166	\$24,166	
Transfers Out		\$268,586	\$99,654	\$858,073	\$858,073	219.48%
Revenue	\$1,640,990	\$1,413,936	\$1,453,936	\$2,230,824	\$2,230,824	57.77%
Licenses and Permits	\$828,333	\$594,500	\$594,500	\$594,500	\$594,500	0.00%
Intergovernmental			\$40,000			
Investment Income	\$1,320					
Sewer Connection Fees	\$7,000	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
Enterprise Charges	\$804,336	\$813,936	\$813,936	\$1,630,824	\$1,630,824	100.36%
Other Revenues	\$1	\$500	\$500	\$500	\$500	0.00%
Net County Cost	(\$785,659)	\$0	(\$204,787)	\$0	\$0	
FY 2020-21 Actual FTE	FY 2021-22 Original FTE	FY 2021-22 Estimated FTE	FY 2022-23 Requested FTE	FY 2022-23 Approved FTE		
8.00	8.00	8.00	9.00	9.00		

Budget Highlights:

- The budget supports the addition of a third Stormwater and Erosion Control Technician to increase inspection frequency, improve compliance and complaint response, and reduce plan review workload on current staff. Stormwater's goal is to inspect 80 percent of all permitted sites per month, and currently are only able to inspect roughly 60 percent. Staff also have additional responsibilities such as investigating complaints, instigating enforcement actions, conducting between 15-20 plan reviews per month, conducting onsite meetings with contractors, and issuing new permits. Durham County currently has one of the highest Erosion Control workloads compared to surrounding counties. (\$126,581 - includes cost of a Ranger 4x4 vehicle)
- The budget also includes a recommendation to increase the Stormwater Utility fee from \$24 per Equivalent Residential Unit, or ERU, to \$48 per ERU in FY 2022-23. The rate increase is one step in a larger plan to eventually increase the Stormwater Utility fee to \$96 per ERU by 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 \$813,936 to \$1,630,824 – a net increase of \$816K.

Performance Measures

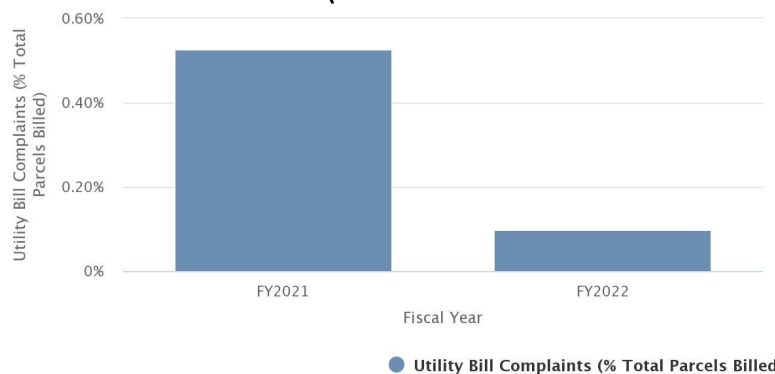
Measure: AVERAGE PERCENTAGE OF SITES INSPECTED MONTHLY



Measure description: This measure shows the average percentage of permitted sites 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 Durham County streams and rivers, thus protecting the environment. COVID-19 continued to limited staff time in the office and thus inspection time throughout much of FY22. A wet winter also hampered site accessibility, further limiting inspections. However, construction did not slow down and there are currently more permitted sites than ever before, at well over 200. With only 3.5 FTEs committed to site inspections, among other duties, staff were already stretched thin managing the all-time high number of permits, and that number dropped to 2.5 with the retirement of one Erosion Control Technician in October 2021. A new Technician was brought on in March 2022 to return to full staff.

Staff continue to focus on newer sites, larger sites, and those with a history of noncompliance, while smaller sites were inspected less frequently. Seventy percent (70%) of sites are still inspected monthly with over ninety percent (90%) being inspected at least every 6-8 weeks. Compliance remains high. The addition of an Erosion Control Supervisor in FY21 greatly improved the Division's ability to respond to complaints, continue to review plans in a timely fashion, while also increasing inspections. Staff will continue to prioritize new sites, larger sites, and those with a history of noncompliance in FY23. With the addition of the requested Erosion Control Technician, the Division will return to the previous goal of 80% of all sites inspected monthly.

Measure: UTILITY BILL COMPLAINTS (AS A PERCENTAGE OF TOTAL PARCELS BILLED)



Measure description: This measure shows 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. With only two years of data, identifying trends is difficult. However, it is expected that acceptance of the utility will only increase, especially with continued education efforts. Additionally, better impervious surface data will further improve the accuracy of bills. As of April 2022, only 15 complaints were received by Stormwater staff from the over 15,000 properties billed. As the fee was billed on the tax bill, due in January, few new complaints are expected. Stormwater staff will continue education efforts to further acceptance of the Stormwater Utility Fee, but as with any fee, some complaints can be expected. With a planned increase to fees, it is likely that complaints will increase in FY23.



Appendix

Additional supplementary material.

FY2022-23 BUDGET CALENDER

October 2021		
Friday	Oct. 15	Departments submit IS&T Technology Request Form (new requests only, not replacements) to Kim Cook in IS&T
November 2021		
Wednesday	Nov. 10	Joint City and County Budget Review meeting (9am-10:30am)
Friday	Nov. 12	Departments submit Replacement vehicle, Building Renovation and General Maintenance forms to General Services.
Monday	Nov. 22	Department submit vehicle requests to General Services
December 2021		
Wednesday	Dec. 1	General Manager and Budget Staff Meeting to Prepare for Pre-Budget meetings
Wednesday	Dec. 8	FY 2022-23 Budget Kick-off at Department Head Meeting; Release Budget Manual, Budget Calendar, and Budget Process Resources; New Spending Request Released-Due Jan. 7th
Tuesday	Dec. 14	Budget Office Hours (1-3pm)
Thursday	Dec. 16	Budget Office Hours (10-12pm)
January 2022		
Monday-Wednesday	Jan. 3 - 5	Pre-Budget Meetings with General Managers – Goal Area Team Meeting
Friday	Jan. 7	Rough Draft New Spending Requests Due for Budget Analyst Review
Tuesday	Jan. 12	SAP Budget System (BWP) opens for entry of departmental budget requests. Schedule individual training session with your budget analyst. Also, please refer to budget materials distributed in December on Office 365.
Wednesday	Jan. 12	UPSPL and New Spending Request Training (10-12pm)
Wednesday	Jan. 19	UPSPL and New Spending Request Training (1-3pm)
Wednesday	Jan. 26	Budget Office Hours (10-12pm)
February 2022		
Wednesday	Feb. 2	Budget Office Hours (1-3pm)
Friday	Feb. 11	DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES – Requests entered into SAP Budget System (BWP) and supporting documents placed in Microsoft Teams (includes program budgets and strategies) 5 weeks
Monday	Feb. 14- 21	“Check Ins” with General Managers, Departments, and Budget Analyst
Tuesday	Feb. 24	BOCC Annual Budget Retreat – 9-3pm
March 2022		
Tuesday	Mar. 1	Send out Fee Template
Tuesday-Thursday	Mar. 21-Apr. 12	Departmental budget presentations with County Manager, General Manager and Budget and Management Services
Monday	Mar. 28	Advance public comments at Board of County Commissioners meeting
April 2022		
Friday	Apr. 8	City/County Budget Meeting 1pm-5pm
Friday	Apr. 15	Fee Update due from Departments to Budget Office
Friday	Apr. 29	Complete Budget Book pages
May 2022		
Friday	May. 6	Departments will be notified of the County Manager’s Recommended Budget
Monday	May. 9	County Manager delivers Recommended Budget to Board of County Commissioners – 7p
Tuesday	May. 10	Notice of Public Hearing published for May 23 Public Hearing
Tuesday	May. 17	Board of County Commissioners Budget Worksession 1-5pm
Monday	May. 23	Board of County Commissioners holds public hearing on Recommended Budget 7pm
Wednesday	May. 25	Board of County Commissioners Budget Worksession 1-5pm
June 2021		
Thursday	Jun. 2	Board of County Commissioners Budget Worksession 9-4:30pm
Monday	Jun. 6	Board of County Commissioners Budget Worksession 1:30-5pm
Wednesday	Jun. 8	Board of County Commissioners Budget Worksession 9-2:30pm

Monday	Jun. 13	Board of County Commissioners Adoption of FY 2022-23 Annual Budget Ordinance
July 2022		
Friday	Jul. 1	FY 2022-23 budget available in SAP Budget System

GLOSSARY TERMS

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 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 seven districts: Bahama, Bethesda, Eno, Lebanon, New Hope, Parkwood 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 Medical Services, Criminal Justice Resource Center, Fire Marshal, 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.

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.

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.

Real property: 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.

LINE ITEM CODES

Personnel Services

- 5100011000 SALARIES AND WAGES - REGULAR: Salaries and wages paid to full-time employees.
- 5100012000 SALARIES AND WAGES - PART TIME: Salaries and wages paid to part-time employees.
- 5100020500 PHONE ALLOWANCE: Compensation to employees and elected officials for county-business use of personal phone devices.
- 5100020600 TRAVEL ALLOWANCE: Compensation to employees and elected officials for expenses incurred while travelling on county business.
- 5100051000 BOARD MEMBER FEES: Regular compensation paid to boards and commissions.
- 5100050200 CONSULTING FEES: Fees paid directly to individuals and firms providing contracted personnel services to the county. These services replace or augment those provided by program personnel.

Employee Benefits

- 5100061000 FICA EXPENSES: Social security expenses incurred by the county for all employees.
- 5100061300 RETIREMENT: The county's cost for retirement benefits under the Local Government Employees' Retirement System.
- 5100063300 SUPPLEMENTAL RETIREMENT: The county's contribution to deferred compensation accounts for employees eligible for the Local Government Employees' Retirement System.

Operating Expenses

- 5200110200 TELEPHONE: The cost of local and long distance telephone service and installation charges.
- 5200110300 POSTAGE: Expenditures for mailing and shipping.
- 5200110400 PRINTING: Expenditures for printing and duplicating.
- 5200114300 OFFICE SUPPLIES AND MATERIALS: Expenditures for all consumable office supplies, small fixtures, or furniture valued under \$1,000.
- 5200114400 NON-CAPITAL OFFICE FURNITURE AND EQUIPMENT: The purchase of tangible, individual office furniture, and equipment items costing less than \$1,000.
- 5200120100 BUILDING RENT: Payments for space rented by the county.
- 5200120200 EQUIPMENT RENTAL: Charges for lease and rental of equipment.
- 5200120300 UTILITIES: Charges for electricity, water, fuel oil, and natural gas.
- 5200120500 VEHICLE LEASE: Lease payments for vehicles leased or lease-purchased by the county.
- 5200120600 EQUIPMENT LEASE: Lease payments for equipment leased or lease-purchased by the county.
- 5200130100 TRAINING-RELATED TRAVEL: The cost incurred for travel, fees, subsistence, and registrations in connection with employee development.
- 5200130300 DUES AND SUBSCRIPTIONS: The cost of memberships, dues, and subscriptions to periodicals and journals.
- 5200140300 M & R EQUIPMENT: The cost incurred in maintaining and repairing county-owned equipment, including service contracts.
- 5200140400 M & R VEHICLES: The cost incurred in maintaining and repairing county-owned vehicles.
- 5200150100 OPERATIONAL TRAVEL: The cost of travel associated with department and program operations.
- 5200150200 VEHICLE SUPPLIES: The cost of operating and maintaining county-owned vehicles.

5200151000 SOFTWARE: Expenditures for computer software valued under \$1,000.

5200159500 OTHER SUPPLIES AND MATERIALS, also called MISCELLANEOUS SUPPLIES: The cost of operating supplies and materials not otherwise classified.

5200160100 MISCELLANEOUS CONTRACTED SERVICES: Expenditures for services contracted out by the county, including consultant or personnel services contracts (security, janitorial, audit, etc.).

5200180100 ADVERTISING: The cost incurred for advertising including legal notices, recruitment, etc.

5200180300 UNIFORMS: The cost of providing uniforms to employees.

5200184000 INSURANCE AND BONDS: The cost of insuring county property, such as buildings and equipment and employee fidelity bonds.

5200190300 INDIRECT COSTS: The administrative, or overhead, costs associated with a department or program.

5200191000 MISCELLANEOUS EXPENSE: Items not categorized in other expense lines.

5200200000 NON-CAPITAL COMPUTER: The cost of non-capital, computer-related, individual hardware purchases less than \$750 (laser printer).

Capital Outlay

5300230000 BUILDINGS: Refurbishing of county buildings and facilities.

5300240000 OFFICE FURNITURE AND EQUIPMENT: Expenditures for office furniture and equipment (except computer hardware) with a unit cost of \$1,000 or more and a useful life exceeding one year (desks, chairs, calculators, fax machines, etc.).

5300250000 MISCELLANEOUS MACHINERY & EQUIPMENT: Expenditures for machinery and major equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (mowers, lab equipment, etc.).

5300250100 VEHICLES: Expenditures for automobiles, vans, trucks, etc.

5300253500 SOFTWARE: Expenditures for all individual computer software purchases with a unit cost of \$1,000 or more.

5300254000 COMPUTER HARDWARE: Expenditures for computer hardware and related equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (computers, monitors, printers, modems, mainframe processors, etc.).

BUDGET AND AMENDMENT PROCESS

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, nonprofit 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.

DURHAM COUNTY FISCAL POLICIES

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) 560-0035.

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-reoccurring 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.

Statement of Revenues, Expenditures, and Changes in Fund Balance

General Fund

	FY 2020-21 Actual	FY 2021-2022 Estimate	FY 2022-2023 Budget
Revenues			
Taxes	\$ 425,405,583	\$ 449,819,800	\$ 459,719,933
Licenses and permits	626,990	338,564	540,000
Intergovernmental revenues	76,023,039	72,506,300	69,125,974
Investments	2,080,025	1,421,451	1,515,000
Rent	723,085	792,345	133,316
Charges for Services	32,352,251	36,451,426	39,240,214
Other revenues	1,027,593	1,700,128	1,776,325
Total revenues	538,238,566	563,030,014	572,050,762
Expenditures			
General government	70,094,306	72,084,794	113,319,822
Public safety	76,925,873	75,279,311	73,693,564
Transportation	291,640	782,949	1,273,389
Environmental protection	8,759,492	5,483,897	4,996,509
Economic and physical development	5,911,482	8,574,354	9,436,211
Human services	95,511,667	119,531,991	97,513,257
Education	169,786,429	181,802,630	194,200,324
Cultural and recreational	14,324,854	15,567,953	13,088,746
Total expenditures	441,605,743	479,107,879	507,521,822
Excess (deficiency) of revenues over (under) expenditures	96,632,823	83,922,135	64,528,940
Other financing sources (uses)			
Transfers in	6,562,915	5,566,084	2,060,296
Transfers out	(70,206,354)	(85,032,308)	(95,098,478)
Fund balance appropriated	-	-	28,509,242
Total other financing sources (uses)	(63,643,439)	(79,466,224)	(64,528,940)
Net change in fund balances	32,989,384	4,455,911	-
Fund Balance - beginning	220,112,490	253,101,874	257,557,785
Fund Balance - ending	\$ 253,101,874	\$ 257,557,785	\$ 229,048,543

*The Intergovernmental revenues and Human Services function excludes direct funding to individual recipients by the state from federal and state monies.

The 2021-22 Estimate column is based on unaudited end of the year estimations at the time of publication.

Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Funds

	FY 2020-2021 Actual	FY 2021-2022 Estimate	FY 2022-2023 Budget
Revenues			
Taxes	\$ 10,670,984	\$ 11,527,235	\$ 11,683,622
Investments	5,555	6,622	-
Total revenues	<u>10,676,539</u>	<u>11,533,857</u>	<u>11,683,622</u>
Expenditures			
Public safety	7,681,311	8,099,248	9,883,588
Economic and physical development	1,290,361	1,506,700	1,855,036
Total expenditures	<u>8,971,672</u>	<u>9,605,948</u>	<u>11,738,624</u>
Excess (deficiency) of revenues over (under) expenditures	1,704,867	1,927,909	(55,002)
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(1,118,923)	(1,092,486)	(1,356,546)
Fund balance appropriated	-	-	1,411,548
Total other financing sources (uses)	<u>(1,118,923)</u>	<u>(1,092,486)</u>	<u>55,002</u>
Net change in fund balances	585,944	835,423	-
Fund Balance - beginning	<u>2,720,672</u>	<u>3,306,616</u>	<u>4,142,039</u>
Fund Balance - ending	<u>\$ 3,306,616</u>	<u>\$ 4,142,039</u>	<u>\$ 2,730,491</u>

The 2021-22 Estimate column is based on unaudited end of the year estimations at the time of publication.

Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund

	FY 2020-2021 Actual	FY 2021-2022 Estimate	FY 2022-2023 Budget
Revenues			
Investments	\$ 53,142	\$ 54,073	\$ -
Charges for services	459,865	538,462	500,000
Intergovernmental revenues	207,283	-	225,881
Total revenues	720,290	592,535	725,881
Expenditures			
Principal retirement	43,574,785	45,105,621	52,918,927
Interest and fiscal charges	18,337,415	17,901,197	23,090,710
Debt issuance costs	505,108	-	-
Total expenditures	62,417,308	63,006,818	76,009,637
Excess (deficiency) of revenues over (under) expenditures	(61,697,018)	(62,414,283)	(75,283,756)
Other financing sources (uses)			
Transfers in	66,082,092	72,787,274	75,071,803
Transfers out	(4,605,689)	(12,921,748)	-
Premium on issuance of refinancing	8,594,638	-	-
Issuance of refunding bonds	61,805,000	-	-
Payment to refunded debt escrow agent	(70,000,000)	-	-
Fund balance appropriated	-	-	211,953
Total other financing sources (uses)	61,876,041	59,865,526	75,283,756
Net change in fund balances	179,023	(2,548,757)	-
Fund Balance - beginning	38,003,018	38,182,041	35,633,284
Fund Balance - ending	\$ 38,182,041	\$ 35,633,284	\$ 35,421,331

The 2021-22 Estimate column is based on unaudited end of the year estimations at the time of publication.

MULTI-YEAR BUDGET FORECAST

The multi-year budget forecast reflects the FY 2022-23 adopted budget with estimated revenues and expenditures for FY 2023-24 to FY 2027-28. The estimate focuses on the County's General funds and Debt Service fund.

The General Funds are comprised of eight sub-funds including the primary General operating Fund, Risk Management fund, SWAP fund, Reappraisal Reserve Fund, Capital Finance fund, Public Arts Fund and Benefits Plan fund. For the General Funds, outlying year estimates are based on conservative revenue growth and contained expenditure growth to mitigate increased property tax increases for standard operations. No property tax increases are forecasted to support the multi-year General Funds forecast.

The projected multi-year Debt Service budget aligns with the updated Capital Improvement Plan (CIP) and multi-year Capital Finance Plan presented during the FY 2021-22-budget process. That CIP review included recommendations made in a new Facility Master Plan update. The last facility master plan update occurred in FY 2020-21. Although the CIP evaluated project requests for a 10- year period, financial emphasis was on projects that may occur during the next four-year period with increased focus on major projects that started in FY 2021-22.

The updated Capital Improvement Plan includes projects to be potentially funded by a General Obligation bond referendum in November 2022 to support building repair and replacement for Durham Public Schools, Community College, and the NC Museum of Life & Science. The FY 2023-24 budget includes a planned 2.5 cent property tax increase related to potential voter support for a bond referendum, appropriated to support related debt service in FY 2024-25 and subsequent years. This approach allows for improved cash management and ensure that funds are in place to liquidate future bond related debt.

The following sections provides further highlights on the multi-year estimates.

GENERAL FUND MULTI-YEAR FORECAST

Revenue Assumptions

- Overall taxes, including property and sales taxes, grow 4%, consistent with historical years while outlying years are projected at a conservative rate of 3.5%
- Intergovernmental Revenues: State and federal collected revenues project slow growth in future years (2% down to 1% in out years) due to state and federal budget volatility changing the availability and reliability of these funds. FY 2022-23 intergovernmental funding increases related to planned ARPA spending.
- Rental Income is projected at 1% annual growth rate
- Service charges grew at 22% in FY 2022-23, largely in revised EMS charges. Subsequent years are conservatively projected averaging 2% annually over the multi-year period.
- Decrease of Community Health Trust Fund annual revenue support, down to \$2.6 million from \$3.95 million in FY 2018-19, to \$1.25 million for the next ten years including FY 2022-23, has put a strain on revenues to meet growing expenditure needs. In fact, projected expenditures are expected to slightly outpace revenues for several of the out years seen below.
- Fund balance use as a revenue is projected for one-time cost including vehicle replacement and major equipment purchases, and as a balancing number to offset General Fund(s) expenditure totals. Historically, although the appropriation occurred, funds were not actually appropriated due to year-end revenue over-collection and under-spending of budgeted expenditures.

Expenditure Assumptions

- Overall growth in the FY 2022-23 budget compared to FY 2021-22 is primarily due to a significant growth in Education related funding, including local support for Durham Public Schools. Other significant growth occurred in salary and benefit costs across all functional areas.
- Forecasted growth in the General Fund is at 3.5% with the growth in all General Funds forecasted at slightly lower 2% growth. This amount includes dollars to support the County's current merit pay plan structure. The forecast also includes funds to support inflationary operating expenses.
- The projected forecast does not include additional dollars for annually approved expansion items (as they are decided by the Board of County Commissioners on a year-by-year basis).
- The County will continue reallocation of budgeted expenditures where possible to contain overall budget growth.

Overall, the trend for future years is an outpacing of expenditures compared to annual revenue collection. Growth in Education funding, employee benefit costs (health insurance), state mandates minus supporting state revenue, and Board approved expansion items are putting pressure on existing revenues to match. Sales tax growth has continued strong growth for the last several years, including the most recent pandemic year, but the amount of growth (delta) in sales tax revenue is simply not large enough to offset expenditure increases. The only options available to management and County Commissioners in the future will be slower growth in expenditures and possibly well considered expenditure reductions and/or property tax increases which is the only revenue option that can bring in needed revenue to balance future budgets.

General Funds Five-Year Forecast

Funds: General, Risk Management, SWAP, Reappraisal Reserve, Capital Finance Plan, Public Art, Benefits, and LEO Retirement

General Fund Revenues	FY2021-22 Adopted Revenues	FY2022-23 Adopted Revenues	FY2023-24 Forecasted Revenues	FY2024-25 Forecasted Revenues	FY2025-26 Forecasted Revenues	FY2026-27 Forecasted Revenues	FY2027-28 Forecasted Revenues
Taxes	\$390,117,233	\$418,380,567	\$447,267,918	\$465,634,774	\$484,702,736	\$505,290,638	\$526,705,181
Licenses and Permits	\$540,000	\$540,000	\$545,400	\$550,854	\$556,363	\$561,926	\$567,545
Intergovernmental	\$58,400,400	\$68,844,966	\$70,221,865	\$71,626,303	\$73,058,829	\$73,789,417	\$74,527,311
Contributions and Donations	\$207,720	\$281,008	\$281,008	\$281,008	\$281,008	\$281,008	\$281,008
Investment Income	\$1,010,000	\$1,505,000	\$1,550,150	\$1,596,655	\$1,644,554	\$1,677,445	\$1,710,994
Rental Income	\$128,316	\$133,316	\$134,649	\$135,996	\$137,356	\$138,729	\$140,116
Service Charges	\$25,190,918	\$30,838,586	\$31,455,358	\$32,084,465	\$32,726,154	\$33,380,677	\$34,048,291
Enterprise Charges	\$13,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Other Revenues	\$471,992	\$276,325	\$276,325	\$276,325	\$276,325	\$276,325	\$276,325
Transfers In	\$5,321,129	\$2,060,296	\$2,242,000	\$2,300,000	\$2,400,000	\$2,500,000	\$2,600,000
Fund Balance Appropriated	\$23,362,765	\$26,098,378	\$26,620,346	\$26,886,549	\$27,155,415	\$27,426,969	\$27,701,238
General Fund Total	\$504,763,473	\$548,970,442	\$580,607,019	\$601,384,927	\$622,950,738	\$645,335,135	\$668,570,010

Other General Fund Revenues	FY2021-22 Adopted Revenues	FY2022-23 Adopted Revenues	FY2023-24 Forecasted Revenues	FY2024-25 Forecasted Revenues	FY2025-26 Forecasted Revenues	FY2026-27 Forecasted Revenues	FY2027-28 Forecasted Revenues
Risk Management	\$4,824,117	\$4,973,674	\$5,023,411	\$5,073,645	\$5,124,381	\$5,175,625	\$5,227,381
Swap Agreement 05	\$1,500,000	\$1,500,000	\$1,515,000	\$1,530,150	\$1,545,452	\$1,560,906	\$1,576,515
Reappraisal Reserve Fund	\$712,695	\$710,432	\$717,536	\$724,712	\$731,959	\$739,278	\$746,671
Capital Improvement Plan	\$82,613,213	\$92,048,536	\$101,253,390	\$102,265,923	\$103,288,583	\$106,387,240	\$109,578,857
Public Art Fund	\$0	\$500,000	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604
Benefits Plan	\$33,512,652	\$38,750,565	\$40,300,588	\$41,912,611	\$43,589,116	\$45,332,680	\$47,145,987
LEO Special Separation Allowance	\$565,000	\$650,000	\$656,500	\$663,065	\$669,696	\$676,393	\$683,157
Other General Funds Total	\$123,727,677	\$139,133,207	\$150,466,424	\$153,180,106	\$155,969,286	\$160,902,424	\$165,999,173
Total General Funds Revenue	\$628,491,150	\$688,103,649	\$731,073,443	\$754,565,034	\$778,920,024	\$806,237,558	\$834,569,183
Transfers (b/tw General Funds)*	(\$74,251,414)	(\$85,483,349)	(\$88,949,605)	(\$89,839,101)	(\$90,737,492)	(\$91,644,867)	(\$92,561,316)
General Funds Revenue	\$554,239,736	\$602,620,300	\$642,123,838	\$664,725,932	\$688,182,532	\$714,592,691	\$742,007,867

General Fund Expenditures	FY2021-22 Adopted Expenditures	FY2022-23 Adopted Expenditures	FY2023-24 Forecasted Expenditures	FY2024-25 Forecasted Expenditures	FY2025-26 Forecasted Expenditures	FY2026-27 Forecasted Expenditures	FY2027-28 Forecasted Expenditures
General Government	\$137,071,662	\$153,588,500	\$171,160,964	\$175,894,413	\$180,776,030	\$185,810,929	\$191,004,412
Public Safety	\$66,720,468	\$73,693,564	\$76,329,307	\$79,382,479	\$82,557,778	\$85,860,089	\$89,294,493
Transportation	\$977,472	\$1,273,389	\$1,324,325	\$1,377,298	\$1,432,389	\$1,489,685	\$1,549,272
Environmental Protection	\$4,590,170	\$4,996,509	\$5,196,369	\$5,404,224	\$5,620,393	\$5,845,209	\$6,079,017
Econom. & Physical Devlp.	\$7,610,196	\$9,566,211	\$9,834,362	\$10,092,591	\$10,361,088	\$10,640,263	\$10,930,541
Human Services	\$92,456,205	\$98,362,911	\$101,377,335	\$105,432,429	\$109,649,726	\$114,035,715	\$118,597,143
Education	\$181,205,477	\$194,200,324	\$201,772,062	\$209,644,707	\$217,830,275	\$226,341,263	\$235,190,669
Cultural & Recreational	\$14,131,823	\$13,289,034	\$13,612,296	\$14,156,788	\$14,723,059	\$15,311,982	\$15,924,461
General Fund Total	\$504,763,473	\$548,970,442	\$580,607,019	\$601,384,927	\$622,950,738	\$645,335,135	\$668,570,010

Other General Fund Expenditures	FY2021-22 Adopted Expenditures	FY2022-23 Adopted Expenditures	FY2023-24 Forecasted Expenditures	FY2024-25 Forecasted Expenditures	FY2025-26 Forecasted Expenditures	FY2026-27 Forecasted Expenditures	FY2027-28 Forecasted Expenditures
Risk Management	\$4,824,117	\$4,973,674	\$5,023,411	\$5,073,645	\$5,124,381	\$5,175,625	\$5,227,381
Swap Agreement 05	\$1,500,000	\$1,500,000	\$1,515,000	\$1,530,150	\$1,545,452	\$1,560,906	\$1,576,515
Reappraisal Reserve Fund	\$712,695	\$710,432	\$717,536	\$724,712	\$731,959	\$739,278	\$746,671
Capital Improvement Plan	\$82,613,213	\$92,048,536	\$101,253,390	\$102,265,923	\$103,288,583	\$106,387,240	\$109,578,857
Public Art Fund	\$0	\$500,000	\$1,000,000	\$1,010,000	\$1,020,100	\$1,030,301	\$1,040,604
Benefits Plan	\$33,512,652	\$38,750,565	\$40,300,588	\$41,912,611	\$43,589,116	\$45,332,680	\$47,145,987
LEO Special Separation Allowance	\$565,000	\$650,000	\$656,500	\$663,065	\$669,696	\$676,393	\$683,157
Other General Funds Total	\$123,727,677	\$139,133,207	\$150,466,424	\$153,180,106	\$155,969,286	\$160,902,424	\$165,999,173
Total General Funds Expenditures	\$628,491,150	\$688,103,649	\$731,073,443	\$754,565,034	\$778,920,024	\$806,237,558	\$834,569,183
Transfers (b/tw General Funds)*	(\$74,251,414)	(\$85,483,349)	(\$88,949,605)	(\$89,839,101)	(\$90,737,492)	(\$91,644,867)	(\$92,561,316)
General Funds Expenditures	\$554,239,736	\$602,620,300	\$642,123,838	\$664,725,932	\$688,182,532	\$714,592,691	\$742,007,867

Debt Service Fund Multi-Year Forecast

Revenue Assumptions

The County updated projected capital improvement needs for the ten-year period from FY 2021-22 to FY 2030-31 including dedicated revenues to support these capital needs.

- The Board of County Commissioners increased the property tax rate dedicated for capital financing and related debt service by 1.75 cents to support voter approved current and future 2016 General Obligation debt service in FY 2017-18. The property tax rate increase was initially high enough to support current 10-year CIP needs, although any updates to the CIP including adding additional capital projects may necessitate the need for additional property tax revenue. This approach allows for improved cash management and ensures funds are in place to liquidate future bond related debt obligations.
- The current budgeted property tax rate supporting capital financing and related debt service is 8.61 cents. Additional property tax rate increases (estimated at 2.5 cents) will be needed in upcoming years to support a planned November 2022 General Obligation bond referendum and large capital projects planned towards the end of the 10 year span.
- The projected debt service forecast aligns with the Capital Finance Fund projections presented during FY 2021-22 budget deliberations.
 - An updated review of future expected capital financing projections is done annually, as part of the budget process, in order to explain debt service amounts that have to be paid in the developing budget fiscal year as well as showing expected costs in future years.

Expenditure Assumptions*

- Existing debt expense payments stay relatively flat until FY 2023-24 after debt service from a planned 2022 General Obligation bond referendum occurs and debt service begins to accrue.
- The Debt Service fund establishes an account that will reserve dollars collected related to the General Obligation bond referendum to support future debt service payments. This approach mitigates outlying year tax increases and ensures a dedicated revenue stream is in place to support referendum debt.

*See “Durham County Capital Finance Plan Model FY2022-2031” (under Appendix – Capital Improvement Plan (CIP) Overview) for detailed projection tables for Debt Service and overall Durham County Capital Finance Plan

CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

Note: The following is presented as supplementary information to the FY 2022–23 annual operating budget as a convenience to the reader. A separate CIP and financial plan is published every two years and is available at www.dconc.gov or by contacting the Budget Office at (919) 560-0017.

Background

The County maintains a 10-year Capital Improvement plan (CIP) which is fully updated every two years (see special note below). The last major update of the plan was approved in May 2022 for fiscal years 2022–31. The plan itself provides a blueprint which the County uses to meet the growing facility needs of the schools, libraries, museum, court system, public safety, human service agencies, and open space. The CIP also provides a financial overview of the financing options for the existing capital projects as well as those not yet implemented capital projects projected in the 10-year plan.

Description of Process

While it presents a 10-year plan, the projects and estimated costs are subject to change. Financing options are reviewed, as well as the projects and their estimated costs by an internal CIP committee composed of representatives from the County Manager’s Office, Budget, Finance, Information Technology, General Services, Fire Marshall and Engineering departments. The Board of County Commissioners approves the CIP separately from the Annual Operating Budget. Projects in the CIP are linked to the Annual Operating Budget through annual debt service appropriations and County contribution funding (pay-as-you-go). These annual appropriations are detailed each budget year in the Capital Financing Plan Fund and Debt Service Fund sections of the budget document.

Impact of CIP on Operating Budget

When capital projects come online, they have potential new costs which can include: new personnel and operating expenses such as utilities, technology, security, and maintenance. The CIP does not fund related operational costs, rather, they are considered in the annual budget request for the department managing the capital project. In years where capital improvement projects are completed or become operational, special attention is given to the potential impacts on the budget process. This is assessed on a per project basis with the potential impact planned by the lead agency on the project and other relevant departments such as Information Technology and General Services who respectively support the technology and maintenance needs of buildings and staff. For instance, the opening of a new, larger Youth Home in late FY 2022–23 translated into additional staff and operating support in the Youth Home annual operating budget. Other affected departments plan their budget requests in line to ensure they can provide services to any new or expansion items realized through completion of CIP projects.

Project Listing

The summary table on the following page includes projects and projected annual costs from the CIP. Greater detail on all projects, timelines, and costs is available in the separate publication “Durham County Capital Improvement Plan Fiscal Years 2022–2031”. For more information about the Durham County CIP, email budgetdept@dconc.gov or visit the Durham County website at www.dconc.gov.

Special Note for FY 2022–23

The County generally updates the 10-year CIP biannually, however, during late FY 2020–21 the County worked with the Durham Board of Education to upwardly revise estimated school construction support. This updated CIP considers future General Obligation bond referendums as well as major project updates on the horizon. Other new and significant projects on the horizon will include additional downtown parking decks, possible affordable housing expansion, significant renovations to existing County buildings, EMS station expansion throughout the County, and increased support of Durham Public Schools capital needs. A significantly more expensive construction environment as well current and future County debt capacity (and its effect on annual budgets) will apply considerable restraints on future capital project inclusion in the updated CIP.

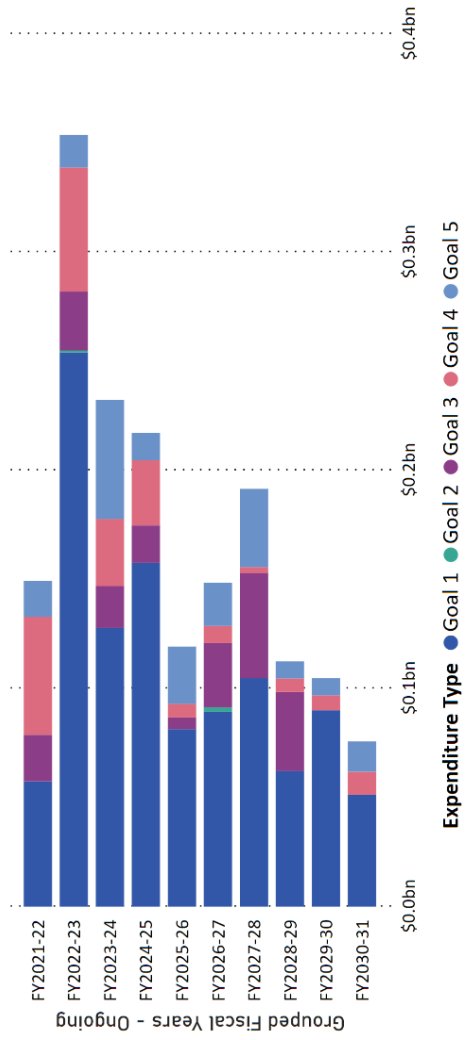
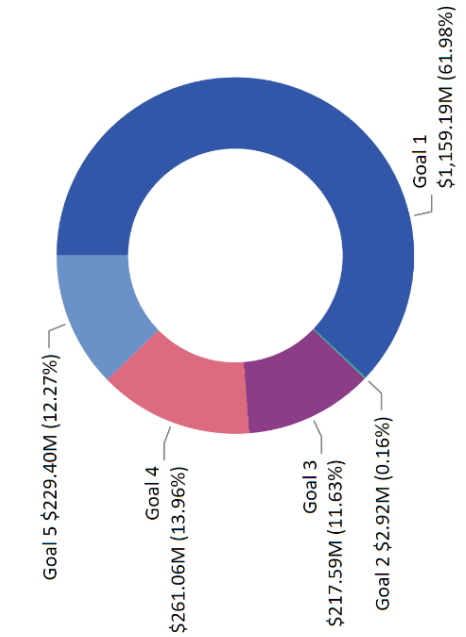
A full review and update of the CIP occurred in the fall of 2021, that covers the 10-year span from FY 2022 through FY 2031. Key updates to the CIP included an expected General Obligation bond referendum set for November 2022 and additional projects that have been identified over the last several years as well as new projects needed in the additional “out” years of the CIP.

FY 2022-31 Capital Improvement Plan Project Expenditures

Expenditures

Goal Area	FY (Prior)	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	Total
Goal 1	\$83,661,444	\$57,446,790	\$254,036,231	\$127,732,747	\$157,565,257	\$81,337,314	\$89,331,234	\$104,678,883	\$62,210,249	\$89,983,877	\$51,203,747	\$1,159,187,772
DTCC	\$24,250,000	\$2,650,000	\$2,812,000	\$26,713,333	\$38,793,333	\$32,444,934	\$20,223,000	\$5,525,000	\$4,725,000			\$159,136,600
Durham Public Schools	\$59,411,444	\$54,796,790	\$250,321,290	\$97,754,029	\$111,340,804	\$46,501,058	\$68,165,083	\$98,864,172	\$55,029,109	\$87,758,307	\$44,183,106	\$974,125,191
NCMLS			\$902,941	\$3,265,385	\$7,431,120	\$2,391,322	\$943,151	\$289,711	\$2,456,140	\$2,225,570	\$7,020,641	\$26,925,981
Goal 2	\$20,000		\$900,000				\$2,000,000					\$2,920,000
Library	\$20,000		\$900,000				\$2,000,000					\$2,920,000
Goal 3	\$13,607,441	\$21,240,594	\$27,058,669	\$19,191,613	\$17,152,804	\$5,370,175	\$29,450,842	\$48,266,858	\$36,250,000			\$217,588,996
EMS	\$4,608,000	\$151,497	\$2,438,971	\$3,308,603	\$5,581,041	\$370,175	\$2,380,842	\$1,807,682				\$20,646,810
Public Safety Projects	\$6,269,000		\$2,192,299	\$12,468,620	\$10,931,920	\$5,000,000	\$27,070,000	\$46,459,176	\$32,250,000			\$142,641,015
Sheriff	\$919,608	\$10,774,977	\$2,795,191	\$3,066,470	\$639,844				\$4,000,000			\$22,196,090
Youth Home	\$1,810,833	\$10,314,120	\$19,632,208	\$347,920								\$32,105,081
Goal 4	\$49,019,541	\$54,084,213	\$56,823,195	\$30,774,780	\$29,814,983	\$6,266,836	\$7,939,759	\$2,714,509	\$6,111,783	\$6,869,904	\$10,639,637	\$261,059,140
Animal Shelter			\$2,399,681	\$12,154,283	\$14,865,322							\$29,419,286
DSS Main Renovation	\$800,003			\$7,500,000	\$7,200,000							\$15,500,003
Economic Development	\$18,295,000	\$6,905,000	\$6,000,000									\$31,200,000
Enterprise Fund	\$5,581,654	\$18,414,213	\$24,670,000	\$6,360,000	\$3,320,000	\$3,320,000	\$2,870,000	\$620,000	\$620,000	\$620,000	\$620,000	\$67,115,867
Environment	\$200,000	\$1,500,000	\$750,000	\$750,000	\$500,000	\$500,000	\$2,500,000	\$575,000	\$980,000	\$500,000	\$500,000	\$9,255,000
Parking Decks & Affordable Housing	\$24,142,884	\$27,265,000	\$23,003,514	\$2,650,000								\$77,061,398
Renewable Energy Plan				\$1,360,497	\$3,829,661	\$2,446,836	\$2,569,759	\$1,519,509	\$4,511,783	\$5,749,904	\$9,519,637	\$31,507,586
Goal 5	\$19,246,685	\$16,545,838	\$14,860,646	\$54,646,117	\$12,708,401	\$26,201,272	\$19,659,091	\$35,826,432	\$7,885,820	\$7,901,085	\$13,921,693	\$229,403,080
Board Of Elections Office Space		\$1,736,202	\$2,567,868	\$24,474,999	\$2,182,688							\$30,961,757
County Stadium					\$1,500,000	\$7,000,000		\$22,500,000				\$31,000,000
General Services	\$16,141,039	\$3,143,298	\$3,916,276	\$5,389,451	\$3,659,179	\$1,564,903	\$5,367,811	\$1,655,254	\$1,456,466	\$2,601,085	\$3,180,693	\$48,075,455
IS&T	\$1,533,765	\$10,796,802	\$6,814,814	\$23,676,586	\$3,867,720	\$16,346,989	\$12,125,868	\$10,321,988	\$5,110,000	\$5,300,000	\$10,741,000	\$106,635,531
Sheriff	\$1,571,880	\$869,536	\$1,561,688	\$1,105,082	\$1,498,814	\$1,289,381	\$2,165,413	\$1,349,190	\$1,319,354			\$12,730,338
Total	\$165,555,110	\$149,317,435	\$353,678,740	\$232,345,256	\$217,241,445	\$119,175,597	\$148,380,926	\$191,486,681	\$112,457,852	\$104,754,867	\$75,765,077	\$1,870,158,988

Expenditures



FY 2022-31 Capital Improvement Plan Financing of Annual Capita Debt

CFP Debt Type	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
New Debt	\$15,342,448	\$22,046,552	\$30,360,795	\$67,623,840	\$81,497,675	\$96,728,885	\$105,498,409	\$120,698,682	\$127,214,711	\$135,778,019	\$802,790,016
Known Debt	\$62,636,501	\$52,723,285	\$48,772,229	\$44,557,309	\$44,415,063	\$44,903,364	\$36,740,016	\$35,178,614	\$33,515,427	\$32,374,340	\$435,816,149
New PAYGO	\$6,125,794	\$16,942,983	\$10,929,158	\$11,361,668	\$5,420,553	\$7,658,561	\$4,037,936	\$2,436,466	\$3,156,085	\$3,680,693	\$71,749,897
Other Known Costs	\$4,859,771	\$587,648	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$7,847,420
Total	\$88,964,515	\$92,300,469	\$90,362,182	\$123,842,818	\$131,633,291	\$149,590,810	\$146,576,361	\$158,613,762	\$164,186,223	\$172,133,052	\$1,318,203,482

Additional Capacity

2022	2024
Reserve for Future Purchases	\$16,071,822

CFP Revenue Type	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total
Fund Balance Appropriated	\$8,406,095	\$1,711,954	\$0	\$15,278,926	\$10,801,179	\$6,440,591	\$523,496	\$9,655,446	\$5,981,297	\$2,420,742	\$61,219,726
Non Property Tax Revenue	\$2,003,818	\$1,727,631	\$1,556,492	\$1,101,816	\$1,066,442	\$1,031,053	\$994,762	\$892,753	\$636,751	\$591,532	\$11,603,049
Occupancy Tax	\$2,462,049	\$4,000,000	\$4,105,000	\$4,213,150	\$4,324,545	\$4,439,281	\$4,557,459	\$4,679,183	\$4,804,559	\$4,933,695	\$42,518,920
Property Tax Revenue	\$39,451,717	\$40,107,214	\$54,676,232	\$55,769,757	\$66,537,583	\$87,309,236	\$88,618,874	\$89,948,158	\$97,722,247	\$107,494,472	\$727,635,489
Sales Tax Revenue	\$39,640,836	\$44,753,670	\$46,096,280	\$47,479,169	\$48,903,544	\$50,370,650	\$51,881,769	\$53,438,222	\$55,041,369	\$56,692,610	\$494,298,119
Total	\$91,964,515	\$92,300,469	\$106,434,004	\$123,842,818	\$131,633,291	\$149,590,810	\$146,576,361	\$158,613,762	\$164,186,223	\$172,133,052	\$1,337,275,304

Annual Property Tax Rate Needed (Cents)



Capital Financing Plan

Description	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
103 (SWAP Fund) Cash Flow	\$17,700,000	\$18,200,000	\$18,450,000	\$15,430,206	\$15,680,206	\$15,930,206	\$16,180,206	\$15,215,789	\$14,368,868	\$12,198,126
125 (Capital Financing Fund) Cash Flow	\$19,600,000	\$18,600,000	\$19,100,000	\$13,066,492	\$8,419,717	\$8,812,838	\$9,312,838	\$9,812,838	\$10,312,838	\$10,812,838
304 (Debt Service Fund) Cash Flow	\$21,812,667	\$21,600,713	\$37,672,535	\$37,196,911	\$31,542,507	\$25,208,795	\$24,685,299	\$16,244,270	\$11,359,894	\$11,359,894
Total	\$59,112,667	\$58,400,713	\$75,222,535	\$65,693,609	\$55,642,430	\$49,951,839	\$50,178,343	\$41,272,897	\$36,041,600	\$34,370,858

Ten Year Estimated Operating Costs Related to Future Capital Projects

Estimated Operating Expenditures												
Goal Area	FY (Prior)	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31	Total
<input checked="" type="checkbox"/> Goal 1												
NCMLS-Program and Event Infrst			(\$2,500)	(\$4,837)	\$8,319	(\$15,924)	(\$27,214)	(\$39,080)	(\$51,552)	(\$64,659)	(\$78,435)	(\$275,883)
			(\$2,500)	(\$4,837)	\$8,319	(\$15,924)	(\$27,214)	(\$39,080)	(\$51,552)	(\$64,659)	(\$78,435)	(\$275,883)
<input checked="" type="checkbox"/> Goal 2												
Bragtown Branch Upgrade			\$285,000	\$294,975	\$305,299	\$315,985	\$327,044	\$338,491	\$350,338			\$2,217,131
			\$285,000	\$294,975	\$305,299	\$315,985	\$327,044	\$338,491	\$350,338			\$2,217,131
<input checked="" type="checkbox"/> Goal 3												
New Youth Home		\$20,120	\$231,685	\$241,309	\$284,592	\$314,833	\$321,755	\$335,930	\$350,764			\$2,366,359
			\$221,165	\$230,789	\$251,372	\$262,374	\$273,878	\$285,909	\$298,492			\$2,064,831
EMS-Duke West (2 Bay)						\$8,000	\$8,400	\$8,820	\$9,261			\$34,481
EMS-Equipment Replacement					\$5,520	\$6,624						\$38,824
EMS-Far East County (2 Bay)						\$9,000	\$9,450	\$9,923	\$10,419			\$38,791
EMS-MLK Blvd (4 Bay)					\$8,000	\$8,400	\$8,820	\$9,261	\$9,724			\$44,205
EMS-Station 19 Co-location					\$14,000	\$15,435	\$16,207	\$17,017	\$17,868			\$95,227
Multi-Dept. Radios & Towers												\$50,000
		\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000			\$50,000
<input checked="" type="checkbox"/> Goal 4												
Open Space Land Acquisition		\$40,475	\$42,499	\$512,713	(\$580,784)	(\$765,303)	(\$889,654)	(\$818,058)	(\$896,252)	(\$942,864)	(\$900,181)	(\$6,178,211)
Renewable Energy Plan					\$49,198	\$51,657	\$54,240	\$56,952	\$59,800	\$62,790	\$65,930	\$575,020
					(\$629,982)	(\$816,961)	(\$943,895)	(\$875,010)	(\$956,052)	(\$1,005,654)	(\$966,110)	(\$6,753,231)
<input checked="" type="checkbox"/> Goal 5												
GS-County Bldg HVAC Replacement		\$1,321,459	\$80,054	\$592,575	\$569,801	\$670,698	\$780,581	\$808,847	\$839,041	\$720,292	\$754,490	\$7,293,337
GS-County Security Improvements		\$0	\$0	\$0	\$0	\$0						\$0
GS-County Stadium Upgrades		\$946,999		\$289,245	\$309,490	\$331,117	\$354,340	\$379,105	\$405,692	\$434,169	\$464,541	\$3,968,198
GS-Owned Convenience Sites												
GS-Parkwood Convenience Site												
IT-Security Program Support												
IT-Sheriff Body & Car Cameras												
IT-Sheriff Life Cycle		\$124,460	\$73,054	\$144,980	\$104,941	\$104,941	\$104,941	\$104,941	\$104,941	\$163,080	\$163,080	\$1,231,200
		\$250,000	\$0	\$0	\$0	\$40,000	\$46,000	\$46,000	\$46,000			\$962,199
Total		\$1,382,054	\$354,238	\$723,933	\$587,226	\$520,288	\$512,511	\$626,130	\$592,339	(\$287,231)	(\$224,125)	\$5,422,733

OPERATING IMPACT OF CURRENT CAPITAL PROJECTS

DESCRIPTION

As part of the County's Capital Improvement Plan, operational impacts of non-recurring capital projects are estimated as part of the Capital Improvement Planning process. Once a project has been completed these operational costs are made part of the budget planning process discussion. For this measure of operating impact of current capital projects, additional operating costs are included only for the first year the cost is incurred.

For FY 2022-23, several projects coming to completion will have additional operational costs. Normally these additional operational costs are included in departmental budgets and are highlighted in this section.

Operating costs and personnel costs for new Youth Home employees to support the larger, newly completed replacement Youth Home will become a part of annual costs. New operating costs related to a planned Bragtown Branch library are noted but are contingent on the project moving forward. The operating costs are directly related to hiring additional positions after library renovations.

Other projects with projected operational costs are around new Sheriff body cam software support and technical support of County land purchases dedicated for open space.

As part of the 10-year Capital Improvement Plan refresh, departments were required to estimate additional operating costs related to capital projects in future years. The table on the next page shows those estimated operating costs per project. These operating costs include additional personnel needs as well other costs including utility, equipment, and potential revenue offsets.

DURHAM COUNTY GOVERNMENT

www.durhamcountync.gov

919-560-0000

Agency	Director	Telephone
Animal Services	Clarence Birkhead	919-560-0897
Board of County Commissioners	Brenda Howerton	919-560-0027
Board of Elections	Derek Bowens	919-560-0691
Budget and Management Services	Keith Lane	919-560-0012
City/County Inspections	Thomas Hosey	919-560-4146
City/County Planning	Sara Young	919-560-4137
Clerk to the Board of County Commissioners	Monica Wallace	919-560-0025
Cooperative Extension Service	Donna Rewalt	919-560-0525
County Attorney	Willie Darby	919-560-0705
County Engineering	Jay Gibson	919-560-0735
County Manager	Kimberly Sowell	919-560-0000
Criminal Justice Resource Center	Gudrun Parmer	919-560-0500
Emergency Services	Jim Groves	919-560-0660
Finance	Susan Tezai	919-560-0035
General Services	Motiryo Keambiroiro	919-560-0430
Human Resources	Kathy Everett-Perry	919-560-7900
Information Technology	Greg Marrow	919-560-7000
Internal Audit	Darlana Moore	919-560-0042
Library	Tammy Baggett	919-560-0100
Public Health	Rodney Jenkins	919-560-7600
Register of Deeds	Sharon Davis	919-560-0480
Sheriff	Clarence Birkhead	919-560-0897
Social Services	Ben Rose	919-560-8000
Soil and Water Conservation	Eddie Culberson	919-560-0558
Tax Administration	Dwane Brinson	919-560-0300
Veteran Services	Lois Harvin-Ravin	919-560-8387
Youth Home	Angela Nunn	919-560-0840

