



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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Taxes	\$421,406,678	\$418,380,567	\$441,393,857	\$454,301,599	\$462,402,022	10.52%
Licenses and Permits	\$428,244	\$540,000	\$443,433	\$367,000	\$367,000	-32.04%
Intergovernmental	\$90,791,241	\$68,844,966	\$71,944,956	\$68,591,818	\$67,405,005	-2.09%
Contributions and Donations	\$204,565	\$281,008	\$302,257	\$270,720	\$270,720	-3.66%
Investment Income	\$588,435	\$1,505,000	\$4,392,314	\$3,015,000	\$3,015,000	100.33%
Rental Income	\$182,652	\$133,316	\$113,215	\$1,151,200	\$1,151,200	763.51%
Service Charges	\$30,980,815	\$30,838,586	\$28,670,208	\$32,408,003	\$31,754,015	2.97%
Enterprise Charges	\$13,245	\$12,000	\$12,000	\$13,000	\$13,000	8.33%
Other Revenues	\$16,502,420	\$276,325	\$1,558,853	\$294,725	\$439,725	59.13%
Transfers In	\$5,820,701	\$28,158,674	\$2,060,296	\$30,254,144	\$33,246,497	18.07%
Total	\$566,918,996	\$548,970,442	\$550,891,389	\$590,667,209	\$600,064,184	9.31%

General Fund Expenditures

General Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
General Government	\$136,046,543	\$153,588,500	\$172,279,180	\$183,703,948	\$170,156,301	10.79%
Public Safety	\$67,545,025	\$73,693,564	\$72,516,803	\$86,585,378	\$84,016,143	14.01%
Transportation	\$814,830	\$1,273,389	\$1,247,504	\$1,733,315	\$1,679,083	31.86%
Environmental Protection	\$4,412,701	\$4,996,509	\$5,403,445	\$6,911,515	\$6,183,333	23.75%
Econom. & Physical Devlp.	\$8,717,291	\$9,566,211	\$9,613,333	\$11,007,673	\$8,459,637	-11.57%
Human Services	\$107,570,426	\$98,362,911	\$104,471,973	\$111,511,826	\$106,644,638	8.42%
Education	\$181,814,949	\$194,200,324	\$195,211,309	\$208,327,333	\$208,253,197	7.24%
Cultural & Recreational	\$14,357,615	\$13,289,034	\$15,654,620	\$18,015,622	\$14,671,852	10.41%
Total	\$521,279,380	\$548,970,442	\$576,398,168	\$627,796,610	\$600,064,184	9.31%



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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimated	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Board Of County Commissioners	\$720,163	\$879,988	\$833,647	\$1,056,338	\$1,153,944	31.13%	0.68%
County Administration	\$3,440,297	\$4,474,182	\$4,075,663	\$7,948,334	\$6,899,917	54.22%	4.06%
Finance	\$3,295,844	\$4,120,969	\$4,381,022	\$4,659,560	\$4,650,394	12.85%	2.73%
Tax Administration	\$6,416,192	\$6,821,303	\$6,797,208	\$7,767,367	\$7,579,699	11.12%	4.45%
Legal	\$2,733,007	\$3,192,613	\$3,113,965	\$3,359,115	\$3,358,226	5.19%	1.97%
Court Facilities	\$282,025	\$557,456	\$583,217	\$558,675	\$558,675	0.22%	0.33%
Elections	\$2,734,067	\$2,608,837	\$2,387,300	\$3,586,426	\$3,452,249	32.33%	2.03%
Register Of Deeds	\$2,001,931	\$2,059,430	\$2,209,205	\$2,375,805	\$2,325,805	12.93%	1.37%
General Services	\$15,040,569	\$16,240,635	\$18,057,539	\$22,661,738	\$18,255,615	12.41%	10.73%
Information Technology	\$12,270,788	\$14,165,680	\$13,456,163	\$19,776,722	\$16,888,478	19.22%	9.93%
Human Resources	\$3,298,201	\$2,828,596	\$2,760,812	\$3,674,099	\$3,608,358	27.57%	2.12%
Budget & Management Services	\$764,811	\$855,860	\$913,847	\$1,280,046	\$1,011,057	18.13%	0.59%
Veterans Services	\$393,456	\$500,774	\$475,880	\$745,763	\$627,962	25.40%	0.37%
Geographic Information Systems	\$468,927	\$481,263	\$481,263	\$533,524	\$533,524	10.86%	0.31%
Nondepartmental	\$82,186,264	\$93,800,914	\$111,752,452	\$103,720,436	\$99,252,398	5.81%	58.33%
Total	\$136,046,543	\$153,588,500	\$172,279,180	\$183,703,948	\$170,156,301	10.79%	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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$331,612	\$545,936	\$414,725	\$496,434	\$496,365	-9.08%
Personnel	\$217,969	\$270,326	\$293,297	\$276,684	\$276,684	2.35%
Operating	\$113,643	\$125,610	\$121,428	\$119,750	\$119,681	-4.72%
Transfers Out		\$150,000		\$100,000	\$100,000	-33.33%
Revenue	\$5,722	\$50,000	\$2,450			-100.00%
Intergovernmental		\$50,000				-100.00%
Service Charges	\$5,721		\$2,450			
Other Revenues	\$1					
Net County Cost	\$325,890	\$495,936	\$412,275	\$496,434	\$496,365	0.09%

Budget Highlights:

- The FY 2022-23 revenue was budgeted for potential funding for COVID-19 assistance. This is not a recurring revenue source and has been decreased for FY 2023-24.

CLERK TO THE BOARD

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, but they also provide accurate, transparent, and current information to all County citizens. Some of these boards are designated by statute for a specific purpose. The Clerk to the Board strives to meet the needs and expectations of every customer in a timely manner. Providing a positive customer experience to individuals who contact the Clerk to the Board is critical to improving County interactions.

General Government Records Management

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

Open Meeting Laws Compliance

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

Public Documents/Ordinances & Minutes

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

Budget

Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$466,288	\$471,037	\$532,412	\$559,904	\$657,579	39.60%
Personnel	\$350,635	\$366,459	\$407,434	\$435,261	\$435,261	18.77%
Operating	\$115,653	\$104,578	\$124,978	\$124,643	\$222,318	112.59%
Revenue	\$6,234		\$3,703			
Service Charges	\$6,234		\$3,703			
Net County Cost	\$460,054	\$471,037	\$528,709	\$559,904	\$657,579	39.60%

FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
4.00	4.00	4.00	5.00	5.00

Budget Highlights

- A new Administrative Assistant I position will support additional tasks for the County Commissioners, such as greeting customers, answering the main phone line, directing calls and citizens to the appropriate areas, and performing other office manager administrative tasks. (\$84,762)
- This budget supports an increase in operational funds for a stipend program for county appointments to boards and commissions that allows appointees to opt into the stipend program for boards that permit compensation. (\$100,000)

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 DISTRIBUTED 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

Description

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

County Administration identifies, 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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$3,440,297	\$4,474,182	\$4,075,663	\$7,948,334	\$6,899,917	54.22%
Personnel	\$2,453,557	\$3,161,628	\$2,663,910	\$4,980,804	\$5,192,822	64.25%
Operating	\$986,740	\$1,012,554	\$1,411,753	\$2,867,530	\$1,407,095	38.96%
Transfers Out	\$0	\$300,000		\$100,000	\$300,000	0.00%
Revenue				\$150,000		
Intergovernmental				\$150,000		
Net County Cost	\$3,440,297	\$4,474,182	\$4,075,663	\$7,798,334	\$6,899,917	54.22%

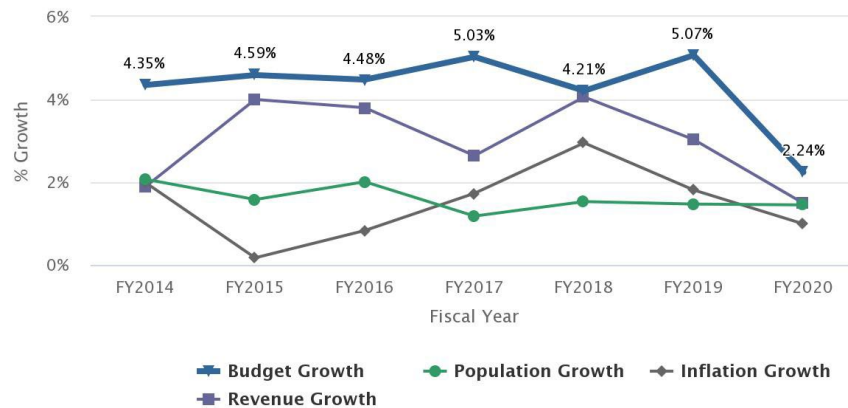
FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
25.00	28.00	32.00	35.00	34.00

Budget Highlights

- The FY 2023-24 budget supports several organizational changes to Durham County's Government. County Administration encompasses five distinct divisions: County Manager's Office, Internal Audit, Strategic Initiatives and Performance Management, the Public Information Office, and the Office on Equitable Well-Being. Further information on these changes is listed below:
 - County Manager's Office received four new positions (4 FTEs) to support the new Executive Leadership Team, plus necessary operational dollars related to computers and travel and training. See the Organizational Chart at the beginning of the budget book to review the new Assistant County Managers, Deputy County Managers, and Chief of Staff leadership team. (\$3,974,167)
 - Strategic Initiatives and Performance Management received two new position (2 FTEs), totaling six positions. Two of these positions will support the creation and implementation of a new five-year Strategic Plan (\$200,000). The other two positions support community engagement efforts. (\$1,004,704)
 - The Public Information Office's four positions received funding to continue normal operations, with minor increases to existing contracts. (\$644,368)
 - Internal Audit's FY 2023-24 budget supports personnel increases to existing positions and a relatively flat operational budget. (\$843,805)
 - The Office on Equitable Well-Being is a new, four-person division, created using existing positions and personnel. (\$425,000)

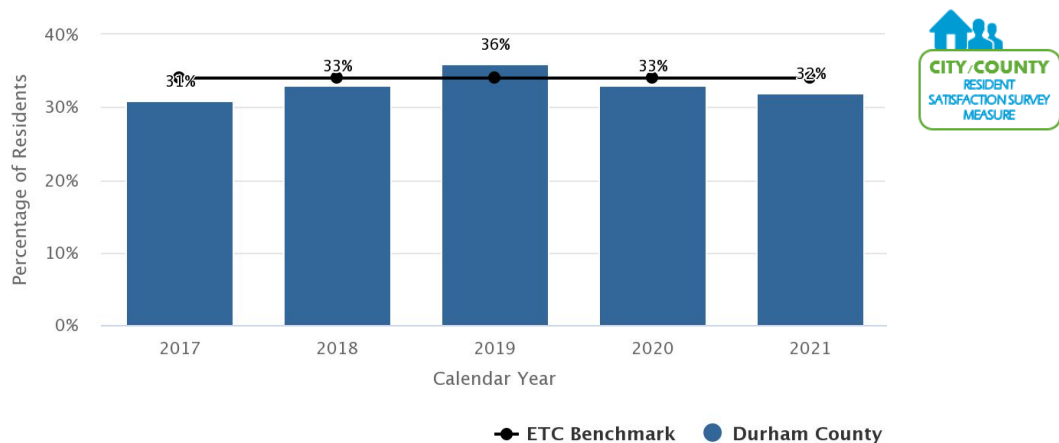
Performance Measures

DURHAM COUNTY BUDGET GROWTH COMPARED TO POPULATION AND INFLATION GROWTH



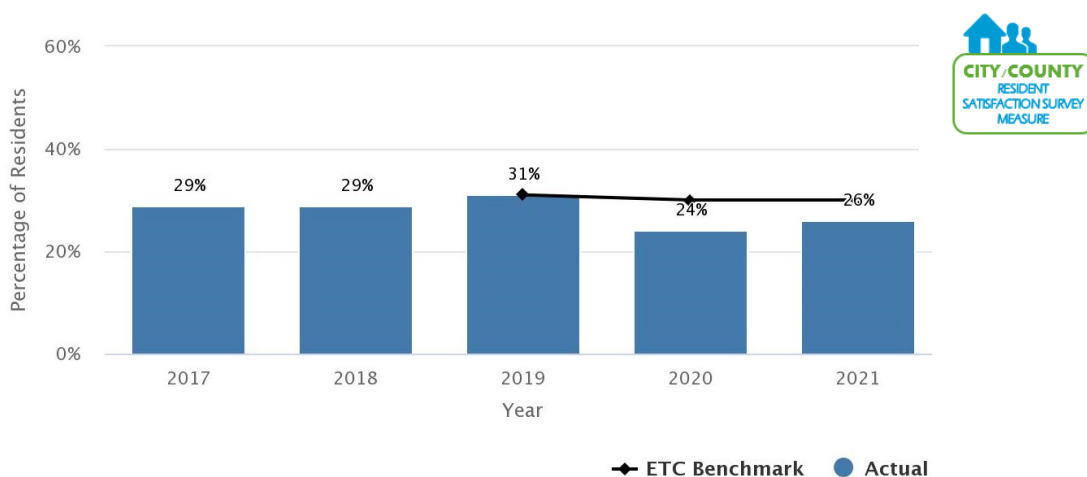
Measure description: This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential “growth in cost” drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund budget 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

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$3,295,844	\$4,120,969	\$4,381,022	\$4,659,560	\$4,650,394	12.85%
Personnel	\$2,078,261	\$2,693,018	\$2,386,726	\$3,230,139	\$3,230,139	19.94%
Operating	\$1,205,200	\$1,427,951	\$1,994,295	\$1,429,421	\$1,420,255	-0.54%
Capital	\$12,383					
Revenue	\$130,890,381	\$153,920,744	\$141,747,169	\$175,042,418	\$174,369,131	13.29%
Taxes	\$114,823,410	\$106,411,598	\$122,017,330	\$128,158,318	\$128,158,318	20.44%
Licenses and Permits	\$353,842	\$475,000	\$380,910	\$350,000	\$350,000	-26.32%
Intergovernmental	\$14,982,001	\$19,434,568	\$14,935,000	\$14,935,000	\$15,035,000	-22.64%
Investment Income	\$586,163	\$1,500,000	\$4,384,593	\$3,000,000	\$3,000,000	100.00%
Rental Income	\$600	\$1,200	\$1,200	\$1,200	\$1,200	0.00%
Service Charges	\$564		\$235			
Other Revenues	\$143,801		\$27,901		\$120,000	
Transfers In		\$26,098,378		\$28,597,900	\$27,704,613	6.15%
Net County Cost	(\$127,594,537)	(\$149,799,775)	(\$137,366,147)	(\$170,382,858)	(\$169,718,737)	13.30%

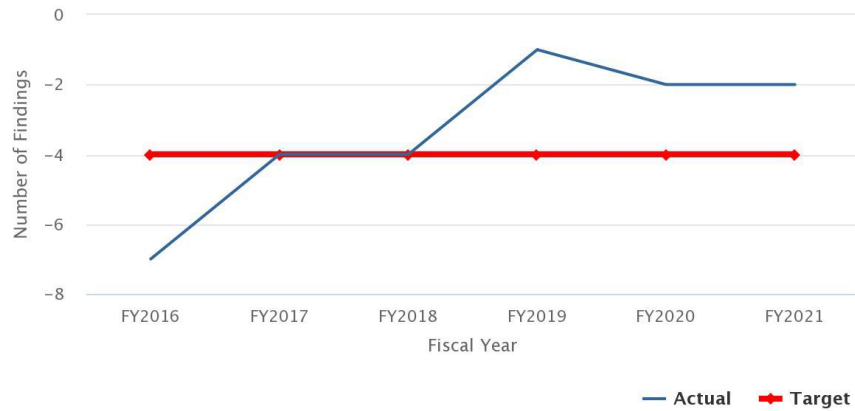
FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
27.00	30.00	30.00	30.00	30.00

Budget Highlights

- The budget supports new Annual Comprehensive Financial Report (ACFR) preparation software. (\$50,000)

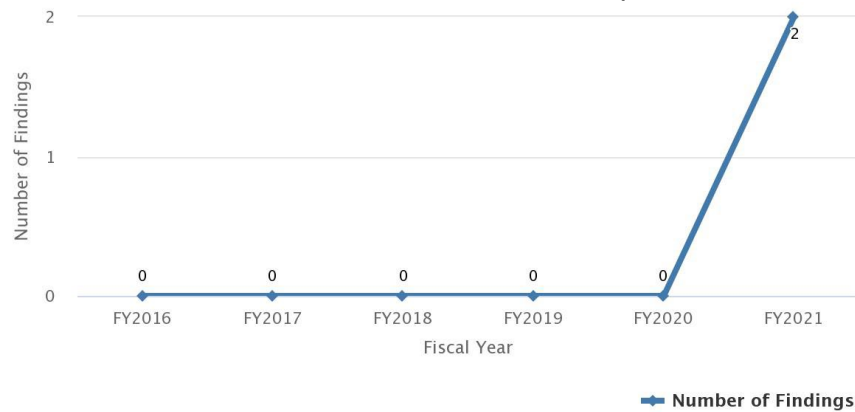
Performance Measures

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.

TAX ADMINISTRATION

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

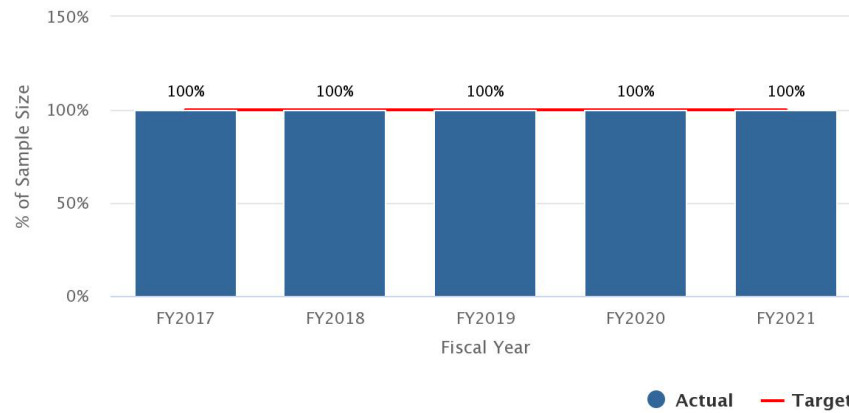
Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$6,416,192	\$6,821,303	\$6,797,208	\$7,767,367	\$7,579,699	11.12%
Personnel	\$4,960,996	\$5,165,965	\$5,204,153	\$5,851,312	\$5,851,312	13.27%
Operating	\$1,455,196	\$1,655,338	\$1,593,055	\$1,901,055	\$1,728,387	4.41%
Capital	\$0			\$15,000		
Revenue	\$308,921,067	\$314,158,469	\$321,790,179	\$328,599,178	\$336,699,601	7.18%
Taxes	\$306,506,513	\$311,926,969	\$319,334,515	\$326,083,281	\$334,183,704	7.14%
Licenses and Permits	\$17,382	\$20,000	\$17,000	\$17,000	\$17,000	-15.00%
Investment Income	\$2,271	\$5,000	\$7,717	\$15,000	\$15,000	200.00%
Service Charges	\$2,337,992	\$2,191,500	\$2,411,460	\$2,468,897	\$2,468,897	12.66%
Other Revenues	\$56,909	\$15,000	\$19,487	\$15,000	\$15,000	0.00%
Net County Cost	(\$302,504,875)	(\$307,337,166)	(\$314,992,971)	(\$320,831,811)	(\$329,119,902)	7.09%

FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
65.00	66.00	66.00	66.00	66.00

Budget Highlights

- This budget supports replacement of eight vehicles and associated upfit costs, most of which are hybrid/fuel efficient vehicles, in accordance with the County's 2030 Green Initiative. (\$240,592)
 - Budgeted vehicle expenses are in the non-departmental fund center (see Vehicle Fund Center page for details).

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.

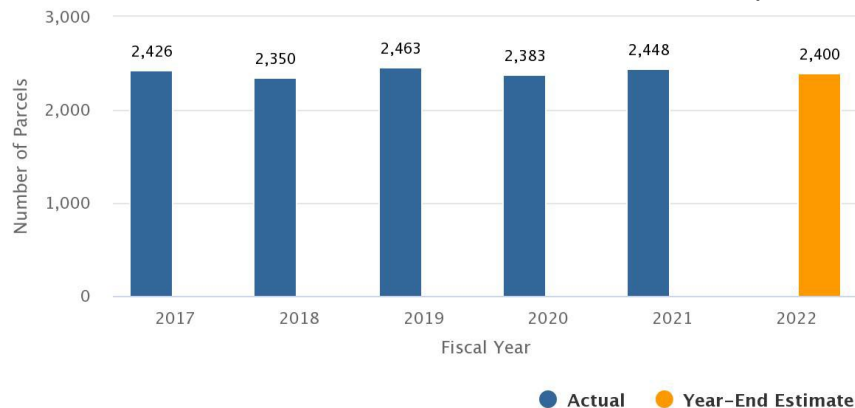
Performance Measures

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

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, 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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$2,733,007	\$3,192,613	\$3,113,965	\$3,359,115	\$3,358,226	5.19%
Personnel	\$2,598,930	\$3,000,171	\$2,580,983	\$3,064,491	\$3,064,491	2.14%
Operating	\$134,077	\$192,442	\$532,982	\$294,624	\$293,735	52.64%
Revenue	\$1,769	\$2,500	\$1,085,031			-100.00%
Service Charges	\$1,769	\$2,500				-100.00%
Other Revenues			\$1,085,031			
Net County Cost	\$2,731,238	\$3,190,113	\$2,028,934	\$3,359,115	\$3,358,226	5.27%

FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
20.00	23.00	22.00	23.00	23.00

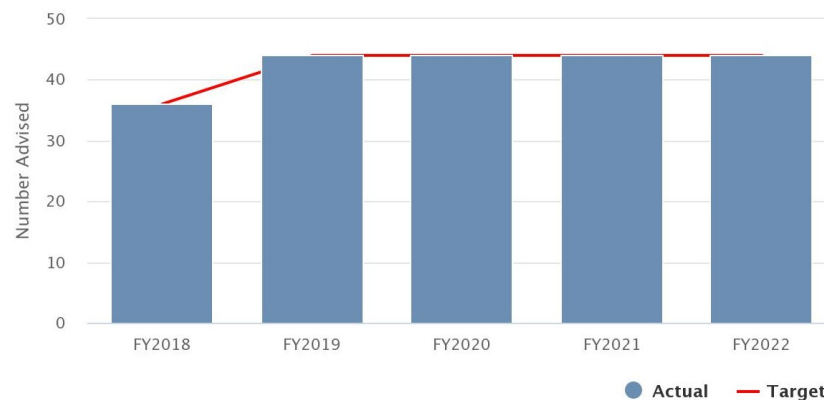
*County Attorney's FY 2022-23 revenue estimate reflects an insurance reimbursement to the County from the 2020 malware attack.

Budget Highlights

- There is currently only one paralegal to support the four Senior Assistant County Attorneys (SACA) as well as the County Attorney. An additional paralegal position will help to relieve some of the duties resting on the current paralegal and provide more efficient and effective support for the attorneys. The expense includes the personnel and operating costs of the new position. (\$81,543)
- Litigation expenses have been trending up in the last few fiscal years due to the need for outside counsel for legal matters. This increase aligns with the current spending pattern. Fund balance is being used to offset the expense. (\$70,000)

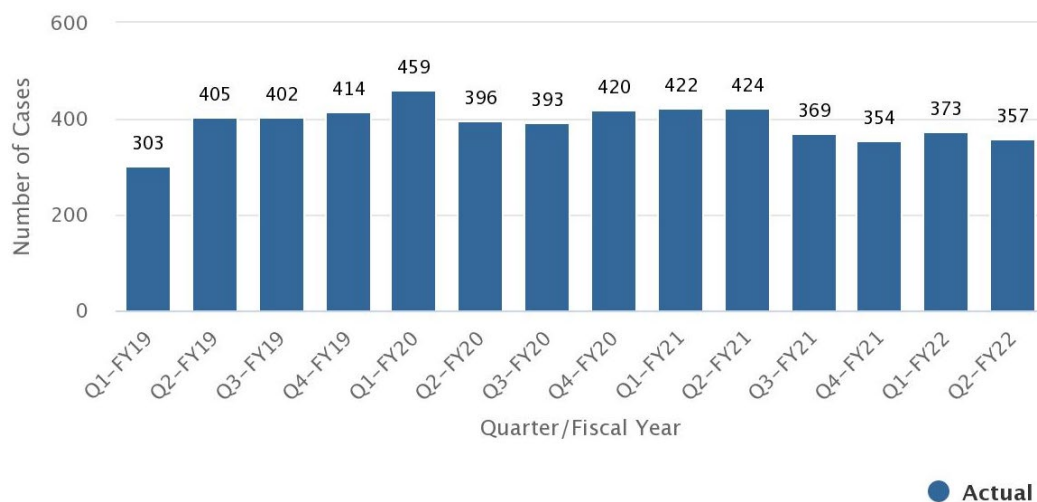
Performance Measures

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 2022-23 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

Description

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

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

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

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

Budget

Fund Center Name	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimated	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Court Facilities	\$136,833	\$188,138	\$238,138	\$149,714	\$149,714	-20.42%
Public Defender	\$76,867	\$157,482	\$149,827	\$184,480	\$184,480	17.14%
District Attorney	\$55,780	\$186,518	\$181,492	\$199,232	\$199,232	6.82%
Dept Of Juvenile Justice	\$5,552	\$6,429	\$6,279	\$6,360	\$6,360	-1.07%
Clerk Of Superior Court	\$3,096	\$14,689	\$5,304	\$14,689	\$14,689	0.00%
District Court	\$2,899	\$3,200	\$1,246	\$3,200	\$3,200	0.00%
Superior Court	\$998	\$1,000	\$930	\$1,000	\$1,000	0.00%
Net County Cost	\$282,025	\$557,456	\$583,217	\$558,675	\$558,675	0.22%

**The FY 2022-23 Estimate for Court Facilities includes a mid-year \$50,000 increase to support Durham County Courthouse infrastructure improvements and expansion of wireless access points to all Court personnel and guests.*

Budget Highlights

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

ELECTIONS

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$2,734,067	\$2,608,837	\$2,387,300	\$3,586,426	\$3,452,249	32.33%
Personnel	\$1,718,100	\$1,708,460	\$1,548,666	\$2,361,617	\$2,333,391	36.58%
Operating	\$922,388	\$900,377	\$838,633	\$1,224,809	\$1,118,858	24.27%
Capital	\$93,579					
Revenue	\$327,217	\$615	\$55	\$895,923	\$895,923	145578.54%
Intergovernmental	(\$362,186)					
Service Charges	\$689,403	\$615	\$55	\$895,923	\$895,923	145578.54%
Net County Cost	\$2,406,850	\$2,608,222	\$2,387,245	\$2,690,503	\$2,556,326	-1.99%

FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
11.00	11.00	11.00	13.00	13.00

*Revenue increases are due to service charges (reimbursement revenue) from the City of Durham's municipal election in fall 2023.

Budget Highlights

- This budget supports a Public Outreach Specialist to support a significant increase in public information requests to the Board of Elections in the previous two fiscal years. Additionally, the Board of Elections experiences regular changes in either election law or administrative procedures/policy that requires regular dissemination to the Board and the public (ex. probable implementation of Voter ID in North Carolina). As such, having dedicated staff to support these efforts will relieve the burden on all current personnel. (\$68,200)
- This budget supports an Election Specialist to address expansion related to the new Board of Election's facility expected to open in FY 2023-24. As a result of this facility, it is expected that early voting will return to the Board of Elections office thus significantly increasing voter flow and customer inquiries, which this position will support. This position is partial year funded and will be hired when the new Election's facility opens. (\$32,931)

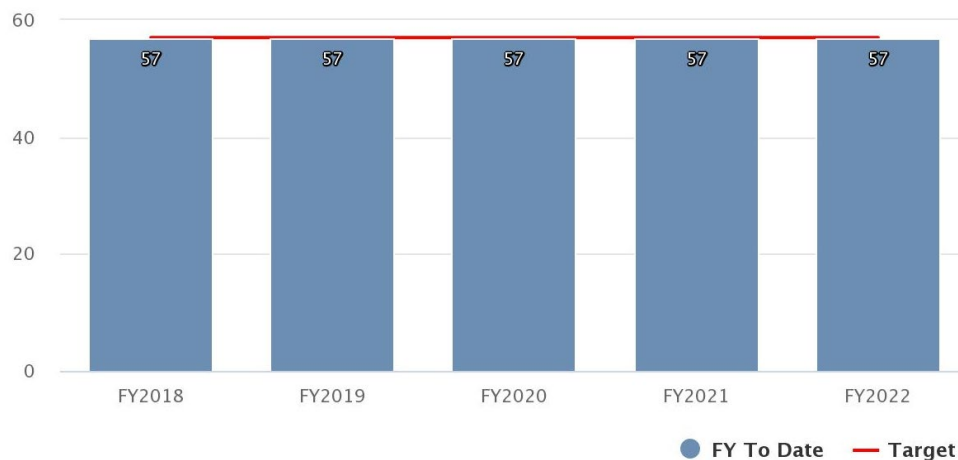
Performance Measures

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



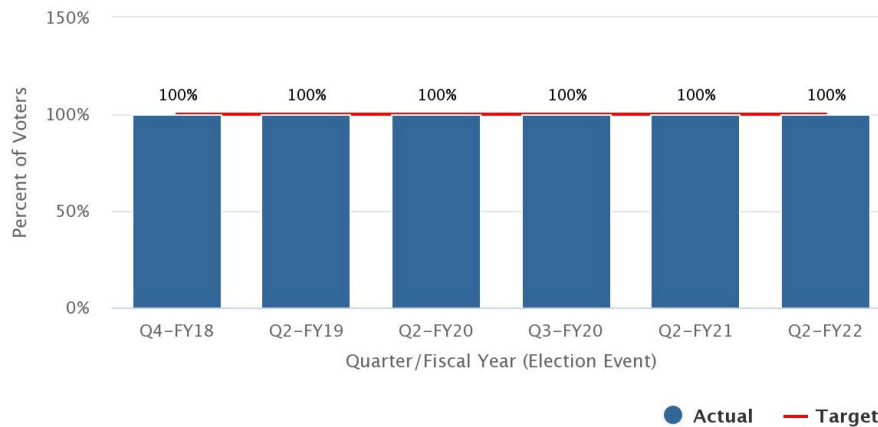
Measure description: This measure shows the number of polling places located within or adjacent to the 57 precincts in Durham County. Providing every citizen in Durham County access to a polling place within close proximity of their home ensures access to elections. The current number of polling places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

Measure: PERCENT OF VOTER REGISTRATION REQUESTS PROCESSED WITHIN 48 HOURS



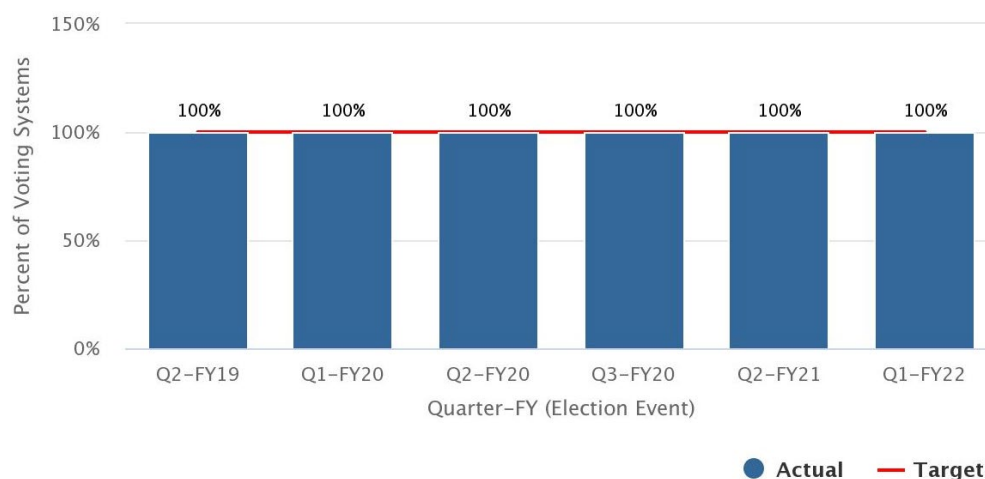
Measure description: The measure shows the percent of voter registration requests processed within 48 hours. For optimal efficiency and customer service, it is the mission of the Board of Elections to process all voter registration applications received timely at our office within 2 business days of 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.

Measure: PERCENT OF VOTERS CASTING BALLOTS IN APPROPRIATE JURISDICTIONS



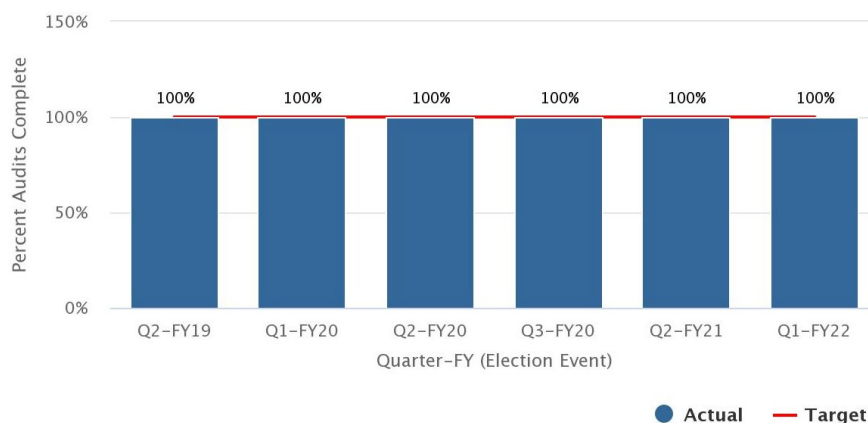
Measure description: The measure shows the percent of voters in Durham County who are able to cast a ballot appropriate for the political jurisdiction in which they reside, which is essential to the conduct of a free, fair, and valid election. Our goal is to ensure that every ballot in Durham County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

REGISTER OF DEEDS

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$2,001,931	\$2,059,430	\$2,209,205	\$2,375,805	\$2,325,805	12.93%
Personnel	\$1,392,279	\$1,379,721	\$1,440,825	\$1,573,244	\$1,573,244	14.03%
Operating	\$609,653	\$670,174	\$763,380	\$800,261	\$750,261	11.95%
Capital		\$9,535	\$5,000	\$2,300	\$2,300	-75.88%
Revenue	\$10,048,447	\$9,225,225	\$6,972,743	\$8,225,225	\$8,225,225	-10.84%
Service Charges	\$10,043,647	\$9,225,000	\$6,972,714	\$8,225,000	\$8,225,000	-10.84%
Other Revenues	\$4,800	\$225	\$29	\$225	\$225	0.00%
Net County Cost	(\$8,046,516)	(\$7,165,795)	(\$4,763,538)	(\$5,849,420)	(\$5,899,420)	-17.67%

FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
19.00	20.00	20.00	20.00	20.00

Budget Highlights

- The Register of Deeds FY 2023-24 Deed Registration Revenue budget was reduced from FY 2022-23. The Register of Deeds office revenue collection is closely tied to home sales, and rising interest rates have slowed in FY 2022-23 and will likely continue to slow. (-\$1,000,000)

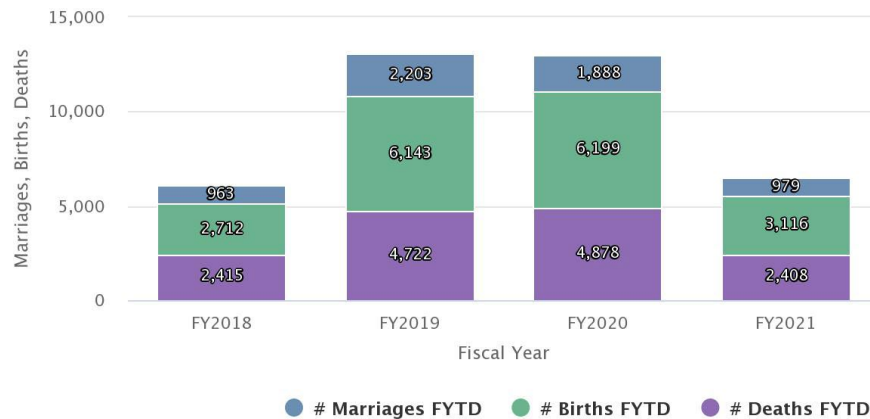
Performance Measures

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

Description

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

Programs

Business Services

The General Services Business Services Division is responsible for the planning, organization, control management, and staffing of the General Services Department. The Administration Division is made up of the Director, Deputy Director, Administrative Officer Quality Control and Contract Compliance Officers, Administrative Assistance, Ambassador, Accounts Receivable/Payable, County Facility Rental, Fleet Coordination, Mail Services, Janitorial and Sign Shop. Twenty-four (24) County facilities are serviced by contractual Janitorial services. Since 2017, General Services began to self-perform janitorial services for the 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.

Buildings/Grounds 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. 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, four Building Supervisors, a Project Facilitator, and 33 Technicians FTEs.

Grounds Operation

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

Stadium

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

Warehouse/Fleet/ Mail

The Warehouse logistic program facilitates the movement of goods from departments within the County for storage. This allows for control of all types of inventory stock for usability, traceability, and security. It also includes maintaining a section for surplus items to be utilized by other departments and prepare surplus items for sale to the public. The 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 JSD/CJRC participants.

Budget

Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$15,042,375	\$16,240,635	\$18,057,539	\$22,661,738	\$18,255,615	12.41%
Personnel	\$5,287,737	\$5,626,870	\$5,976,016	\$7,138,771	\$6,531,644	16.08%
Operating	\$9,643,427	\$10,523,765	\$11,703,698	\$15,420,822	\$11,690,821	11.09%
Capital	\$111,211	\$90,000	\$377,825	\$102,145	\$33,150	-63.17%
Revenue	\$530,619	\$398,000	\$382,252	\$480,042	\$480,042	20.61%
Intergovernmental	\$44,550	\$40,000	\$44,953	\$52,042	\$52,042	30.11%
Rental Income	\$182,052	\$116,000	\$109,077	\$195,000	\$195,000	68.10%
Service Charges	\$293,419	\$232,000	\$225,698	\$225,500	\$225,500	-2.80%
Other Revenues	\$10,597	\$10,000	\$2,524	\$7,500	\$7,500	-25.00%
Net County Cost	\$14,511,757	\$15,842,635	\$17,675,287	\$22,181,696	\$17,775,573	12.20%

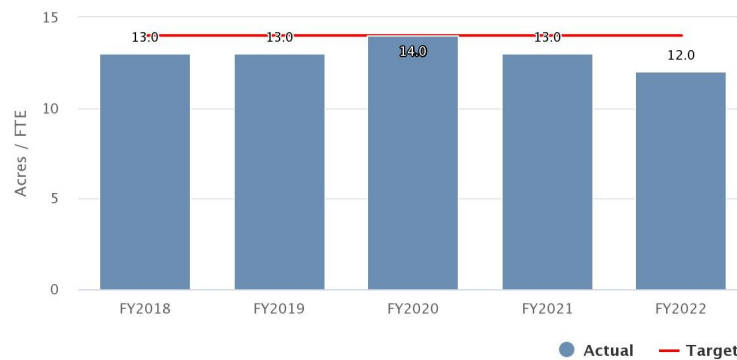
FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
76.00	80.00	80.00	91.50	80.00

Budget Highlights

- This budget includes an increase in utilities for Duke Energy projected insurance cost increases. (\$100,000)
- This budget includes funding for building maintenance, janitorial services, and security for seven new buildings in FY 2023-24. Those buildings include the Boys and Girls Club, Board of Election's Warehouse, new Youth Home, a parking deck, and fire station. (\$750,000)
- Funding is included for an electronic key management system to effectively account for building master and sub-master keys. The centralized electronic key management system will allow for tracking when keys are checked out, turned in, and alert supervisors if a key has not been returned. (\$54,000)
- Replacement funding is provided for ten vehicles and associated upfit costs, which include hybrid/fuel efficient units. (\$567,867)
 - Budgeted vehicle expense is in the non-departmental fund center (see Vehicle Fund Center page for details).

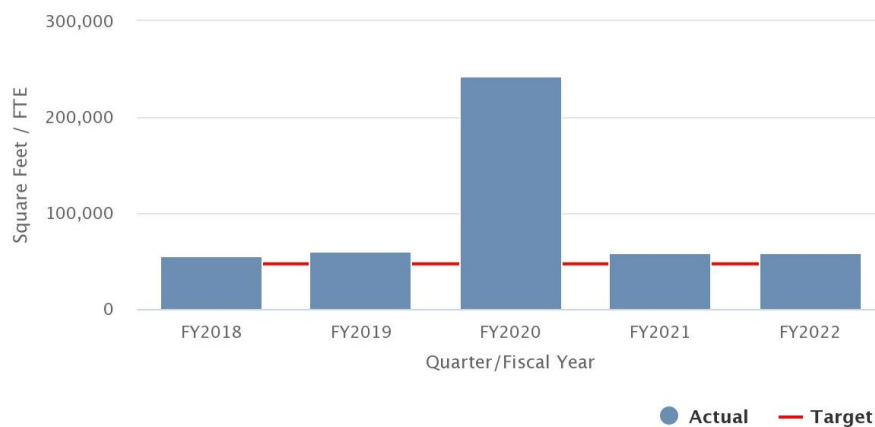
Performance Measures

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

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

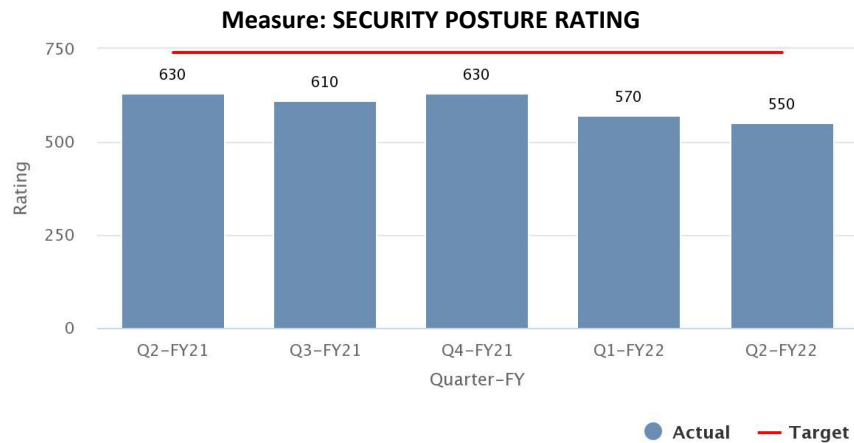
Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$12,270,788	\$14,165,680	\$13,456,163	\$19,776,722	\$16,888,478	19.22%
Personnel	\$5,902,110	\$6,424,966	\$4,866,746	\$8,279,589	\$7,370,075	14.71%
Operating	\$6,362,197	\$7,740,714	\$8,581,494	\$11,497,133	\$9,518,403	22.97%
Capital	\$6,481		\$7,923			
Net County Cost	\$12,270,788	\$14,165,680	\$13,456,163	\$19,776,722	\$16,888,478	19.22%

FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
50.00	54.00	54.00	63.00	56.00

Budget Highlights

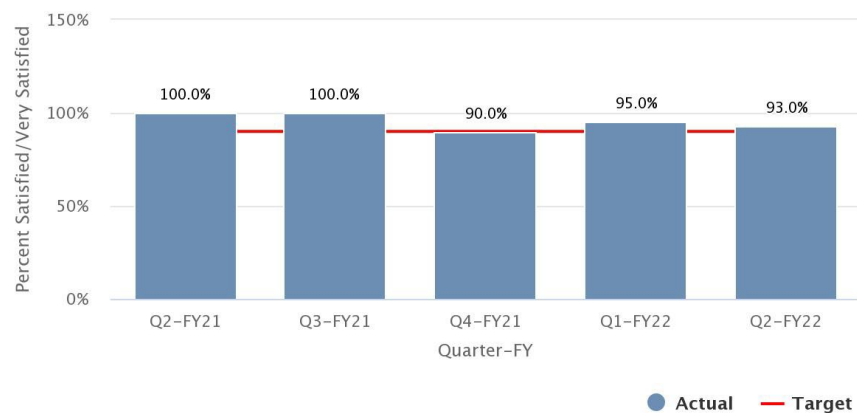
- The budget includes a net increase in operating costs, primarily to support inflationary cost of existing contracts. (\$1,500,000)
- The budget includes an ARPA Broadband Manager position to oversee broadband infrastructure program and outreach to underserved communities in Durham County. (\$161,813)
- A Senior Financial Business Analyst position is included to serve as an ERP software subject matter expert and to train Durham County employees on enterprise-scale software. As Durham County begin to make the move to a new or upgraded ERP system, this in-house expertise will be critical. (\$174,358)

Performance Measures



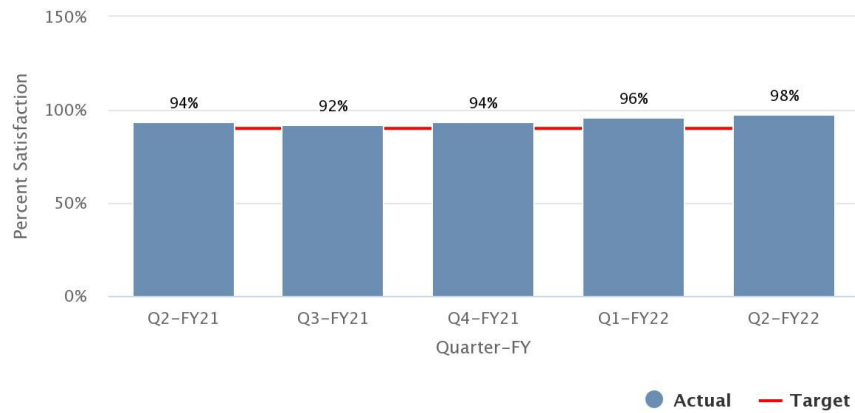
Measure description: This rating is delivered by an objective third-party taking into account criteria identified as necessary, high-quality cybersecurity strategies and tactics. The department is utilizing a documented checklist collaboratively produced by the Chief Information Security Officer, Chief 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

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$3,297,609	\$2,828,596	\$2,751,818	\$3,674,099	\$3,608,358	27.57%
Personnel	\$2,158,741	\$2,473,369	\$2,267,624	\$3,087,666	\$3,087,666	24.84%
Operating	\$1,138,868	\$355,227	\$484,194	\$586,433	\$520,692	46.58%
Revenue	\$17,934	\$15,000	\$4,112	\$15,000	\$15,000	0.00%
Other Revenues	\$17,934	\$15,000	\$4,112	\$15,000	\$15,000	0.00%
Net County Cost	\$3,279,675	\$2,813,596	\$2,747,706	\$3,659,099	\$3,593,358	27.71%

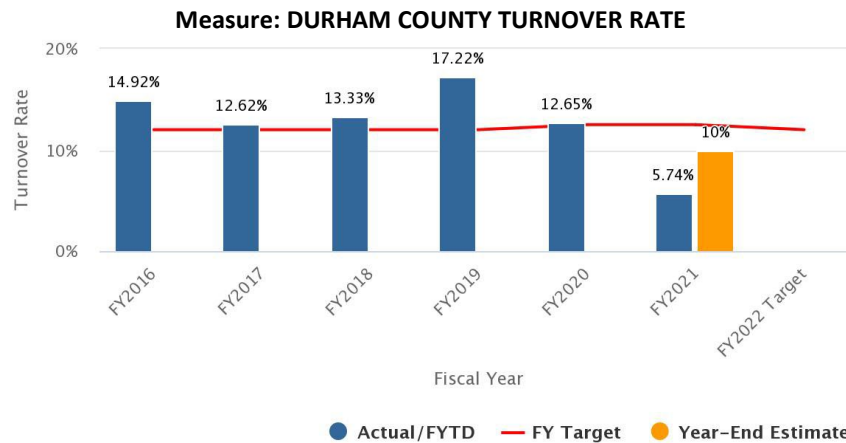
FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
20.00	22.00	29.00	29.00	29.00

**Increased department positions in FY 2022-23 Estimated is due mid-year increases from reorganization. The department received three vacant positions and Risk Management's Safety division is now housed in the department with four positions.*

Budget Highlights

- The budget includes an increase in operating cost primarily driven by salary increase for youth summer work positions (\$112,403) and inflation for contracted services (\$86,710). Increased cost will also support continued operational expense for Durham County Honors and implementation of new a software system to improve organization of personnel records. (\$306,508)

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

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$764,811	\$855,860	\$913,847	\$1,280,046	\$1,011,057	18.13%
Personnel	\$714,156	\$777,540	\$843,141	\$1,182,497	\$948,908	22.04%
Operating	\$50,655	\$78,320	\$70,706	\$92,149	\$62,149	-20.65%
Capital				\$5,400		
Net County Cost	\$764,811	\$855,860	\$913,847	\$1,280,046	\$1,011,057	18.13%

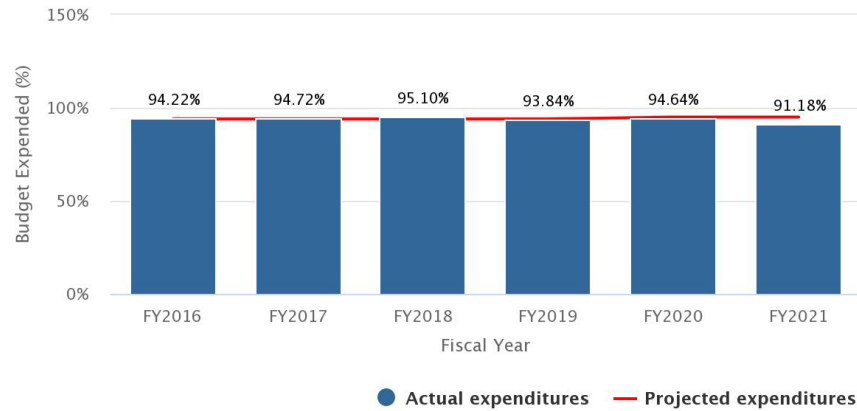
FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
8.00	7.00	7.00	7.00	7.00

Budget Highlights:

- This budget supports an increase in operating funds to account for increased costs of hosting annual budget events. (\$20,000)

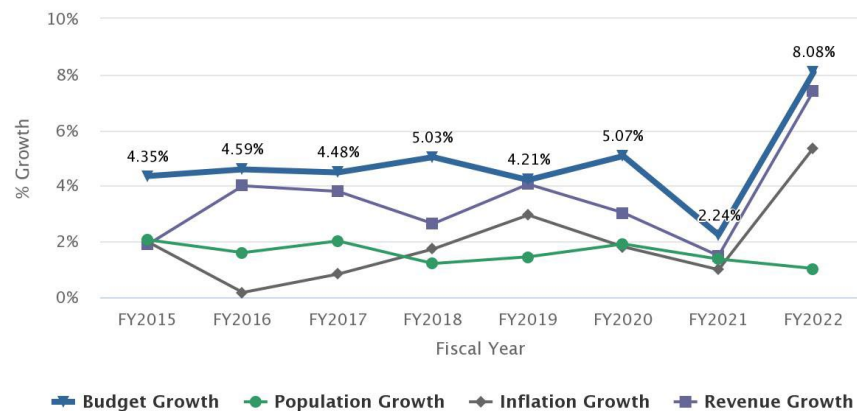
Performance Measures

Measure: VARIANCE BETWEEN ACTUAL AND PROJECTED DURHAM COUNTY EXPENDITURES



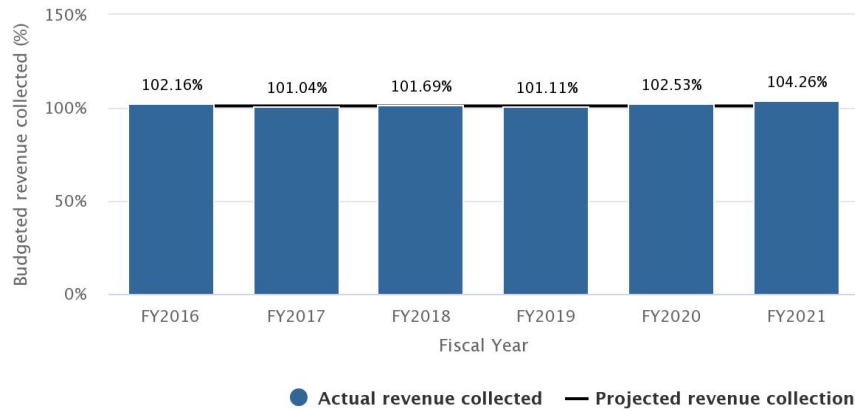
Measure description: This is a measure of how close actual expenditures are to budgeted expenditures for a fiscal year. This measure is a key insight into how well the Budget Office, and by extension, the County does in comparing how much is planned to be spent versus how much is actually spent. The 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



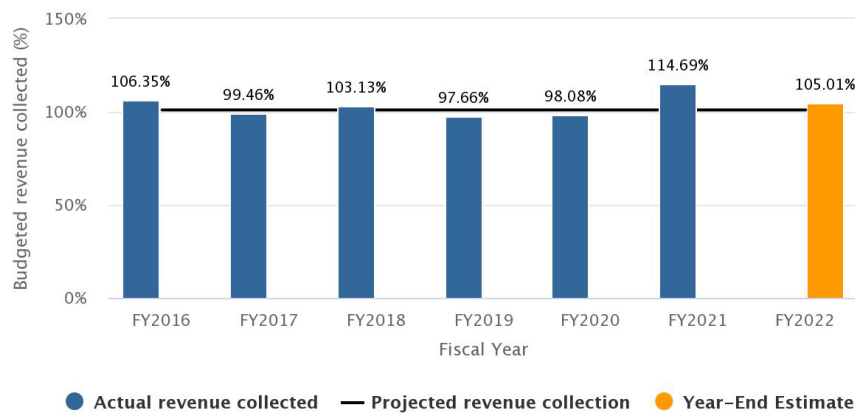
Measure description: This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential “growth in cost” drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund budget 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

Description

The mission of Veteran Services is to make a positive difference in the lives of our veterans and their families by honoring, advocating, enriching and educating to improve the quality of their lives long-term. This is achieved by providing professional and technical assistance cost-free to all Durham County veterans and their families by our County Veteran Service Officers who are State and Nationally Authorized Accredited Representatives under the U.S. Department of Veterans Affairs(USDVA), taking power of attorney to legally represent our county military service members, veterans and their dependents, counseling them on their rights and entitlements to help maximize eligible federal benefits under the laws and regulations administered by the USDVA and other various federal, state and local agencies and to assist with efforts to prevent and end homelessness amongst our veteran population and assisting veterans in obtaining some of the best healthcare through VA Healthcare System, enabling them to move from sick care to health care, assisting veterans in securing monetary VA benefits to help move many from poverty to prosperity. We help to obtain, maintain, and retain VA compensation disability, pension, Dependent Indemnity Compensation, educational, home loans to home modifications, vehicle adaptation, caregiver assistance, burial and other various VA benefits and services for veterans and their dependents. Finally, we give the utmost honor, respect, and help with our veterans 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 \$113 million in VA benefits entitled by county veterans.

Community Outreach to Aged and Disabled

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

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$393,456	\$500,774	\$475,880	\$745,763	\$627,962	25.40%
Personnel	\$377,449	\$436,417	\$411,961	\$669,649	\$564,081	29.25%
Operating	\$16,007	\$64,357	\$63,919	\$76,114	\$63,881	-0.74%
Revenue	\$2,109	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
Intergovernmental	\$2,109	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
Net County Cost	\$391,347	\$498,774	\$473,880	\$743,763	\$625,962	25.50%

FY 2021-22 Actual FTE	FY 2022-23 Original FTE	FY 2022-23 Estimated FTE	FY 2023-24 Requested FTE	FY 2023-24 Approved FTE
5.00	6.00	6.00	9.00	7.00

Budget Highlights

- An additional Veteran Service Officer will assist with expanding outreach to 11,500 veterans who are currently underserved and do not receive VA benefits and services. (\$66,432)

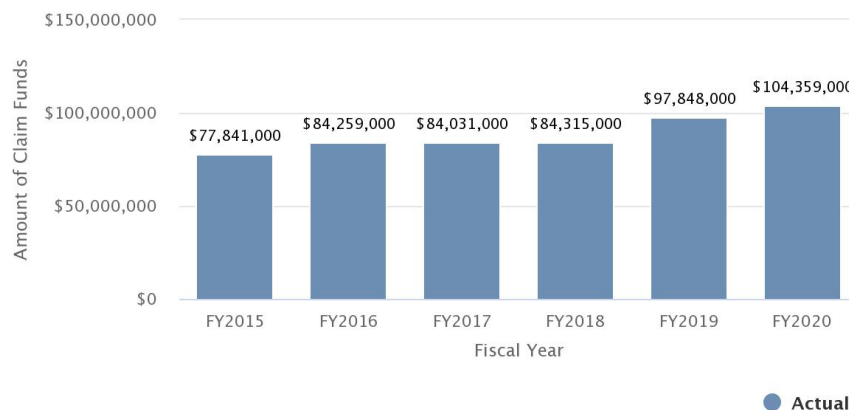
Performance Measures

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



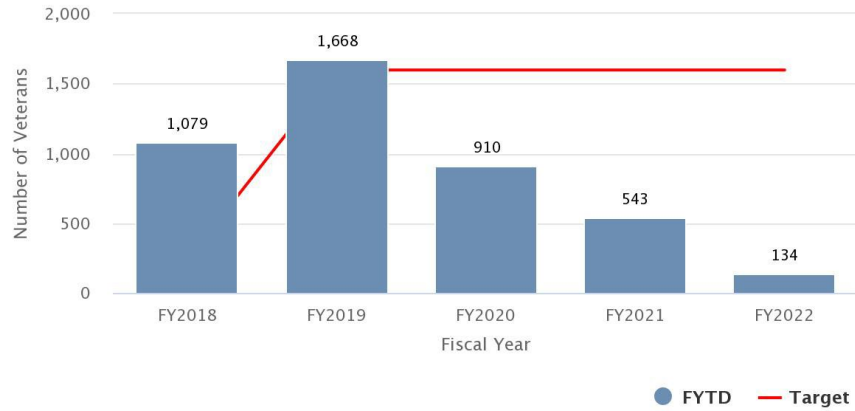
Measure description: This measure shows the number of homeless and at-risk Veterans who have been counseled, advised, and referred to community partners. The department is tracking this measure because the data, among other things: (1) enables identification of homeless veterans, (2) measures progress 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

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

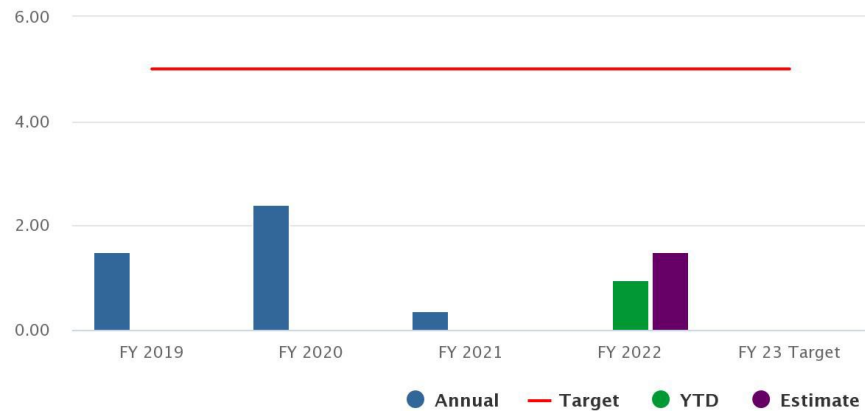
Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$468,927	\$481,263	\$481,263	\$533,524	\$533,524	10.86%
Operating	\$468,927	\$481,263	\$481,263	\$533,524	\$533,524	10.86%
Net County Cost	\$468,927	\$481,263	\$481,263	\$533,524	\$533,524	10.86%

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.
- The budget supports funding to cover increased licensing costs. (\$33,482)
- The budget also supports increased funding for personnel costs. (\$50,844)

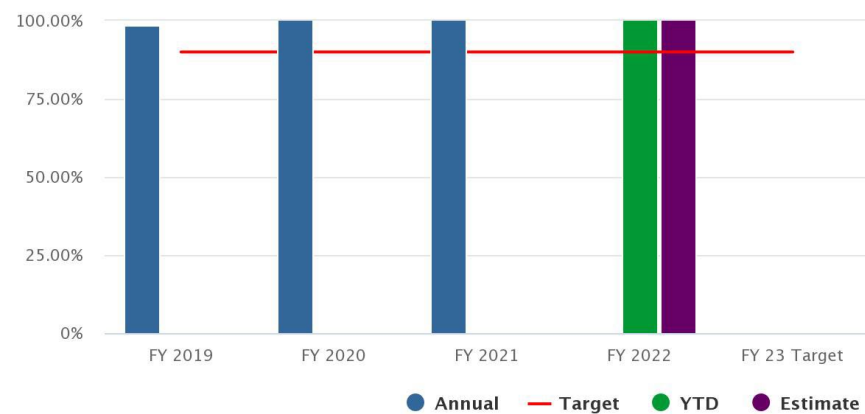
Performance Measures

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

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$82,186,264	\$93,800,914	\$111,752,452	\$103,720,436	\$99,252,398	5.81%
Personnel	\$5,129	\$5,500,000				-100.00%
Operating	\$378,575		\$71,992	\$1,037,181	\$888,496	
Capital	\$1,511,218	\$3,496,660	\$7,783,709	\$7,581,114	\$3,411,761	-2.43%
Transfers Out	\$80,291,341	\$84,804,254	\$103,896,751	\$95,102,141	\$94,952,141	11.97%
Revenue	\$5,829,467	\$2,060,296	\$2,127,756	\$1,656,244	\$5,541,884	168.98%
Other Revenues	\$8,765		\$67,460			
Transfers In	\$5,820,701	\$2,060,296	\$2,060,296	\$1,656,244	\$5,541,884	168.98%
Net County Cost	\$76,356,797	\$91,740,618	\$109,624,696	\$102,064,192	\$93,710,514	2.15%

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 later.

Budget

Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$53,656	\$5,500,000				-100.00%
Personnel	\$5,129	\$5,500,000				-100.00%
Operating	\$48,527					
Revenue	\$8,765					
Other Revenues	\$8,765					
Net County Cost	\$44,891	\$5,500,000				-100.00%

**The estimated expense is \$0 because all budgeted funds were moved to other departments for actual expenditure.*

Budget Highlights

Items Included:

- There are no budgeted items in this Fund Center. This follows Board direction to ensure all expenses are classified in their respective locations.

Significant Changes from Prior Year:

- In FY 2022-23 the budget in the Fund Center was for employee compensation (Cost of Living Adjustment and increase to Merit range) that were later distributed to the respective departments.

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	\$59,377,140
Benefits Plan Fund	\$34,655,084
Reappraisal Reserve Fund	\$315,917
LEO Special Separation Allowance Fund	\$604,000
TOTAL TRANSFERS OUT	\$94,952,141

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)	\$53,554,540
County Occupancy Taxes (after Sports Commission Amount)	\$4,000,000
NCMLS Designated Occupancy Tax for related debt service	\$500,000
Committed Fund Balance - Education: Art 46	\$869,600
Other General Fund Transfers	\$453,000
Total	\$59,377,140

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 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$80,291,341	\$84,804,254	\$103,896,751	\$95,102,141	\$94,952,141	11.97%
Transfers Out	\$80,291,341	\$84,804,254	\$103,896,751	\$95,102,141	\$94,952,141	11.97%
Revenue	\$5,820,701	\$2,060,296	\$2,060,296	\$1,656,244	\$5,541,884	168.98%
Transfers In	\$5,820,701	\$2,060,296	\$2,060,296	\$1,656,244	\$5,541,884	168.98%
Net County Cost	\$74,470,639	\$82,743,958	\$101,836,455	\$93,445,897	\$89,410,257	8.06%

**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 other Funds as detailed in the table that follows:

Transfers to General Fund	
Community Health Trust Fund	\$1,250,000
American Rescue Plan Act Fund	\$3,261,813
Opioid Settlement Fund	\$623,827
Volunteer Fire District Funds	\$406,244
TOTAL TRANSFERS IN	\$5,541,884

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 transfers from the Opioid and American Rescue Plan Act Fund are to reimburse the General Fund for expenses incurred that are allowable per the regulations directing those Funds. 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 more than \$5,000. The county continues to use the General Fund or bank financing to support needs.

Budget

Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$1,841,267	\$3,496,660	\$7,855,701	\$8,618,295	\$4,300,257	22.98%
Operating	\$330,049		\$71,992	\$1,037,181	\$888,496	
Capital	\$1,511,218	\$3,496,660	\$7,783,709	\$7,581,114	\$3,411,761	-2.43%
Revenue			\$67,460			
Other Revenues			\$67,460			
Net County Cost	\$1,841,267	\$3,496,660	\$7,788,241	\$8,618,295	\$4,300,257	22.98%

Budget Highlights

The FY 2023-24 budget includes fifty-eight replacement vehicles and two 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	Upfit Costs	Total DCo Expense
Sheriff	Replacement	Hybrid Ford Interceptor	17	\$70,846	\$0	\$1,204,382
		Ford PIU EcoBoost	14	\$61,456	\$0	\$860,384
		Ford Transit 350 Van - EV/Hybrid	2	\$76,919	\$0	\$153,838
		Investigative Vehicles	2	\$33,990	\$0	\$67,980
		Upfit costs - replacement vehicles	1	\$0	\$815,214	\$815,214
Emergency Services	Replacement	Chevrolet Tahoe - Emergency Management	1	\$55,000	\$5,000	\$60,000
		Chevrolet Tahoe - EMS	3	\$60,000	\$10,000	\$210,000
	New	Chevrolet Tahoe - Fire Marshal	2	\$55,000	\$5,000	\$120,000
General Services	Replacement	Ford Escape - Public Buildings	1	\$28,612	\$150	\$28,762
	Replacement	Ford F250 4x4 - Public Buildings	1	\$54,400	\$6,983	\$61,383
	Replacement	Ford F150 4x4 - Plumbing	1	\$58,695	\$0	\$58,695
	Replacement	SUV Ford Hybrid - Plumbing	1	\$53,000	\$0	\$53,000
	Replacement	Ford F250 4x4 - Public Building Services	2	\$64,385	\$6,983	\$142,736
	Replacement	John Deere Gator TE - Stadium	1	\$16,000	\$0	\$16,000
	Replacement	Ford F250 4x4 Plow - Grounds Maintenance	2	\$66,000	\$6,983	\$145,966
	Replacement	Ford F350 4x4 - Solid Waste	1	\$54,342	\$6,983	\$61,325
Tax Administration	Replacement	Hybrid Toyota Highlander	8	\$28,613	\$1,461	\$240,592
Total			60	\$837,258	\$864,757	\$4,300,257