



Other General Funds

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

Fund 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.	Fund % of Incl. Funds
Risk Management	\$4,080,713	\$4,973,674	\$3,887,549	\$5,823,561	\$5,823,561	17.09%	3.70%
Swap Agreement 05		\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%	0.16%
Reappraisal Reserve Fund	\$349,613	\$710,432	\$690,657	\$715,917	\$715,917	0.77%	0.46%
Capital Improvement Plan	\$84,836,557	\$92,048,536	\$83,254,769	\$107,900,185	\$110,416,992	19.96%	70.23%
Public Art Funds		\$500,000		\$500,000	\$500,000	0.00%	0.32%
Benefits Plan	\$32,836,623	\$38,750,565	\$31,722,297	\$38,750,565	\$38,750,565	0.00%	24.65%
LEO Special Separation Allowance	\$652,669	\$650,000	\$716,495	\$754,000	\$754,000	16.00%	0.48%
Total	\$122,756,175	\$139,133,207	\$120,771,766	\$154,694,228	\$157,211,035	12.99%	100.00%

RISK MANAGEMENT FUND

Description

Durham County's Risk Management function is a coordinated and ongoing effort to assess and respond to risks which affect the achievement of the County's Strategic Plan. This is achieved through risk identification, assessment, and mitigation strategies to protect County employees, assets, and operations from loss. The Risk Management function also recommends risk financing methods to ensure the financial integrity of the County is not impaired should a significant loss occur.

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	\$4,080,713	\$4,973,674	\$3,887,549	\$5,823,561	\$5,823,561	17.09%
Personnel	\$570,704	\$633,300	\$679,285	\$708,570	\$708,570	11.89%
Operating	\$3,408,636	\$4,232,917	\$3,100,807	\$5,007,534	\$5,007,534	18.30%
Transfers Out	\$101,373	\$107,457	\$107,457	\$107,457	\$107,457	0.00%
Revenue	\$3,943,214	\$4,973,674	\$4,856,007	\$5,823,561	\$5,823,561	17.09%
Investment Income	\$17,269		\$82,765			
Service Charges	\$3,925,945	\$4,473,242	\$4,473,242	\$4,323,561	\$4,323,561	-3.35%
Transfers In		\$500,432	\$300,000	\$1,500,000	\$1,500,000	199.74%
Net County Cost	\$137,499	\$0	(\$968,458)	\$0	\$0	

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
6.00	6.00	2.00	2.00	2.00

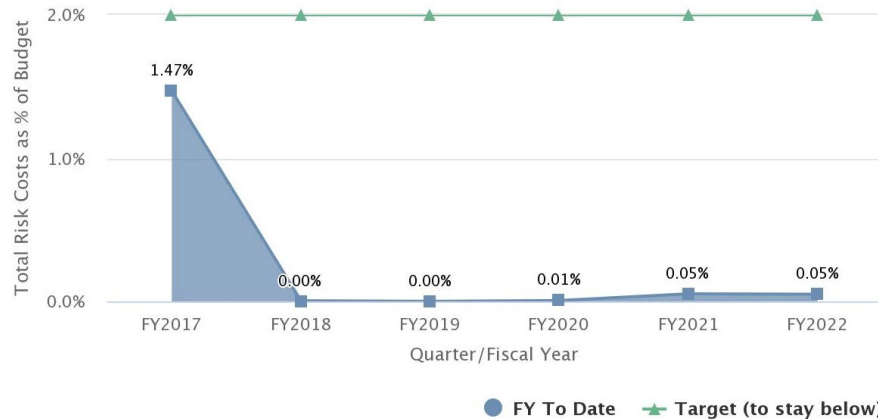
*Four positions in the Safety and Workmen's Compensation division were moved to the Human Resources department. They will continue to be funded with the Risk Management fund, but the organizational structure has changed.

Budget Highlights

- Risk Management's budget is balanced by internal service charges to other funds that are tracked through Insurance and Bonds. This category reflects the attempt to accurately capture the approximate cost for Worker's Compensation coverage by department.
- Insurance premiums are projected to increase by 30% in FY 2023-24 due to market trend increases in cyber, property, and public safety insurance premiums.

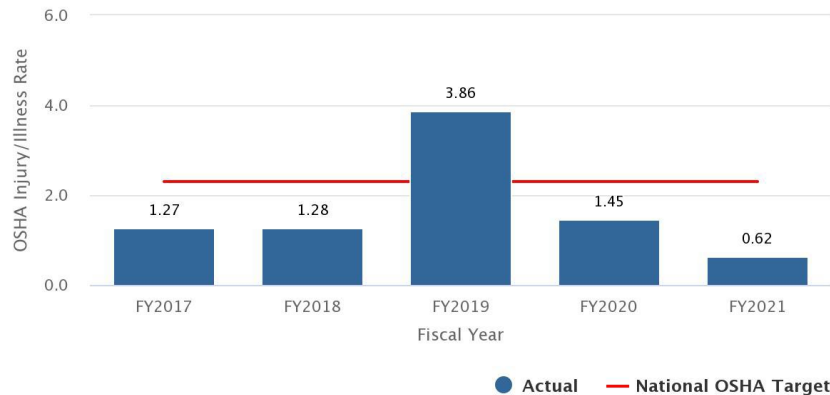
Performance Measures

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



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

Measure: DURHAM COUNTY OSHA RECORDABLE INJURY/ILLNESS RATE



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

SWAP FUND

Description

On July 30, 2004, Durham County entered a floating, or basis swap, on \$125,810,000 of its outstanding fixed rate bonds. The notional amount of the SWAP agreement is equal to the par value of selected bonds. The swap agreement allows the County to make payments to the counterparty based on the taxable-equivalent Bond Market Association (BMA) index and for the counterparty to make reciprocal payments based on a floating rate priced at six-month LIBOR (London Interbank Offered Rate) plus a net amount of .952%. The agreement matured March 1, 2023. The balance in this fund is the reflection of this agreement, which calls for net payments to be made on March 15 and September 15 each year. Payments are accrued on a monthly basis and paid to the County every six months.

The Board of County Commissioners established a policy requiring 50% of the savings be placed in a restricted account until such time the committed funds equal 110% of the liquidation value of the SWAP, and the balance available to support unrestricted needs. A total of \$34,690,875 has been received to date, of these funds, \$19,076,525 is unspent, and most is available as the liquidation value currently of the SWAP fund is almost zero. The County will get two new payments in FY 2023-24 (September 2023 and March 2024), and a conservative estimate is the County will receive \$250,000. In the future, available SWAP Fund fund balance will be transferred to the Debt Service Fund to support annual debt service payments and help mitigate property tax rate increases dedicated for debt service support.

Budget

Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure		\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%
Transfers Out		\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%
Revenue	\$1,264,165	\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%
Investment Income	\$2,044		\$0			
Other Revenues	\$1,262,121	\$1,500,000	\$500,000	\$250,000	\$250,000	-83.33%
Net County Cost	(\$1,264,165)	\$0	\$0	\$0	\$0	

TAX ADMINISTRATION - REVALUATION

Description

The goal of revaluation process is to ensure all real property has been reappraised in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the reappraisal year. The purpose of the General Reappraisal program is to meet statutory obligations to fairly appraise all real property within the County to determine its true value. North Carolina General Statute 105-286 requires every county to conduct a general reappraisal (revaluation) at least once every eight years or within the cycle set forth by a resolution adopted by the County Commissioners.

Durham County is currently on an eight-year revaluation cycle and this annual funding supports personnel expenses and data collection necessary to meet statutory obligations.

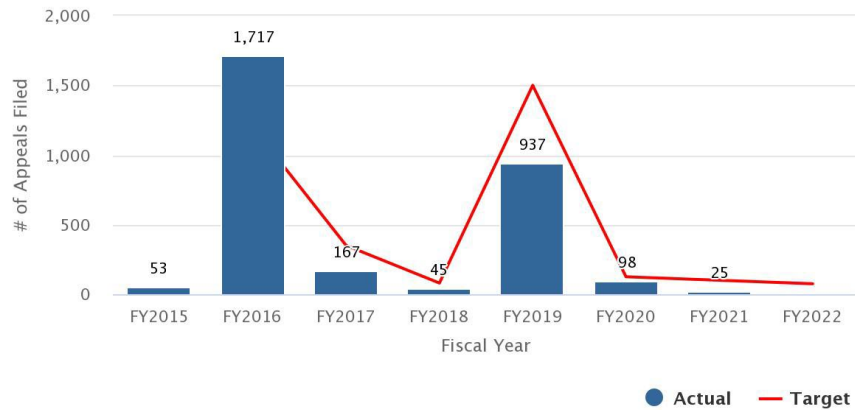
Budget

Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$349,613	\$710,432	\$690,657	\$715,917	\$715,917	0.77%
Personnel	\$160,394	\$309,684	\$330,480	\$344,196	\$344,196	11.14%
Operating	\$166,659	\$329,110	\$299,702	\$300,083	\$300,083	-8.82%
Transfers Out	\$22,560	\$71,638	\$60,474	\$71,638	\$71,638	0.00%
Revenue	\$695,052	\$710,432	\$608,246	\$715,917	\$715,917	0.77%
Investment Income	\$1,591		\$8,246			
Transfers In	\$693,461	\$710,432	\$600,000	\$715,917	\$715,917	0.77%
Net County Cost	(\$345,439)	\$0	\$82,411	\$0	\$0	

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	4.00	4.00

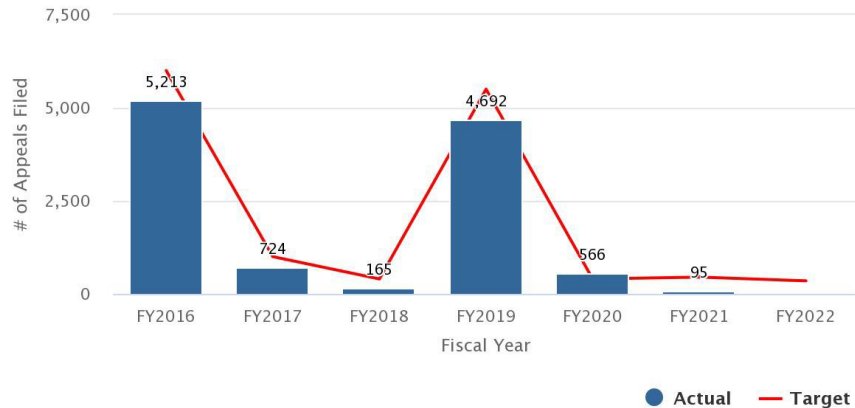
Performance Measures

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



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

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



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

CAPITAL FINANCING PLAN FUND

Description

Concurrent with the 1986 bond referendum described in the Debt Service Fund section, the Board of County Commissioners established a Capital Financing Plan for the purpose of funding all major capital projects undertaken by the County. Revenues dedicated to the Capital Financing Plan are listed below with estimates for the upcoming fiscal year. In addition to debt service on general obligation bonds, these monies will be spent to retire debt associated with certificates of participation as well as to fund pay-as-you-go (county contribution) projects. Effective July 1, 1990, up to 20% of the fund's proceeds (computation limited to the first 5 cents of property taxes) could be dedicated to financing capital projects funded on a pay-as-you-go basis. The percentage dedicated to pay-as-you-go is 18.75% for FY 2023-24 in an effort to fund capital facility improvements. The long-range Capital Financing Plan can be found in the FY 2022-31 Capital Improvement Plan. Durham County's Capital Financing Policy follows.

Revenues	FY2023-24
Property Taxes (10.11 cents-Revenue Neutral)	\$50,889,852
One-half Cent Sales Taxes (Art. 40, 42, & 46)	\$54,877,140
Occupancy Taxes	\$4,500,000
Interest Earnings	\$150,000
Miscellaneous Revenue	\$0
Fund Balance	\$0
TOTAL RESOURCES	\$110,416,992

Expenditures	FY2023-24
Motor Vehicle Tax Collection Fees (State)	\$80,000
Transfer to Debt Service	\$96,422,027
Transfer to Public Art Fund	\$500,000
County Contribution*	\$10,898,158
Reserve for Future Capital	\$2,516,807
TOTAL EXPENDITURES	\$110,416,992

<i>*Projects funded with County contribution. These projects include:</i>	
Ongoing HVAC Replacement	\$1,321,630
Ongoing Roof Replacement	\$180,748
Ongoing Building Envelope	\$369,450
Ongoing Security Improvements	\$445,221
Ongoing Parking Lot Replacement	\$116,202
County Stadium Upgrades	\$866,700
IT Enterprise Asset Management	\$594,000
IT Security Program Support	\$350,000
IT Sheriff Body and Car Cameras	\$505,620
EMS Station 19 Co-Location	\$200,734
EMS Far East County (2 Bay)	\$321,014
Open Space Land Acquisition	\$500,000
DTCC HVAC Retrofit	\$770,000
Sheriff Detention Ctr. Food Doors	\$668,281
Multi Department Radio & Towers	\$2,500,000
Durham Public Schools	\$1,188,558
TOTAL EXPENDITURES	\$10,898,158

For FY 2023-24, the portion of the County-wide tax rate dedicated to the Capital Financing Plan is 10.11 cents, a one cent increase from FY 2022-23.

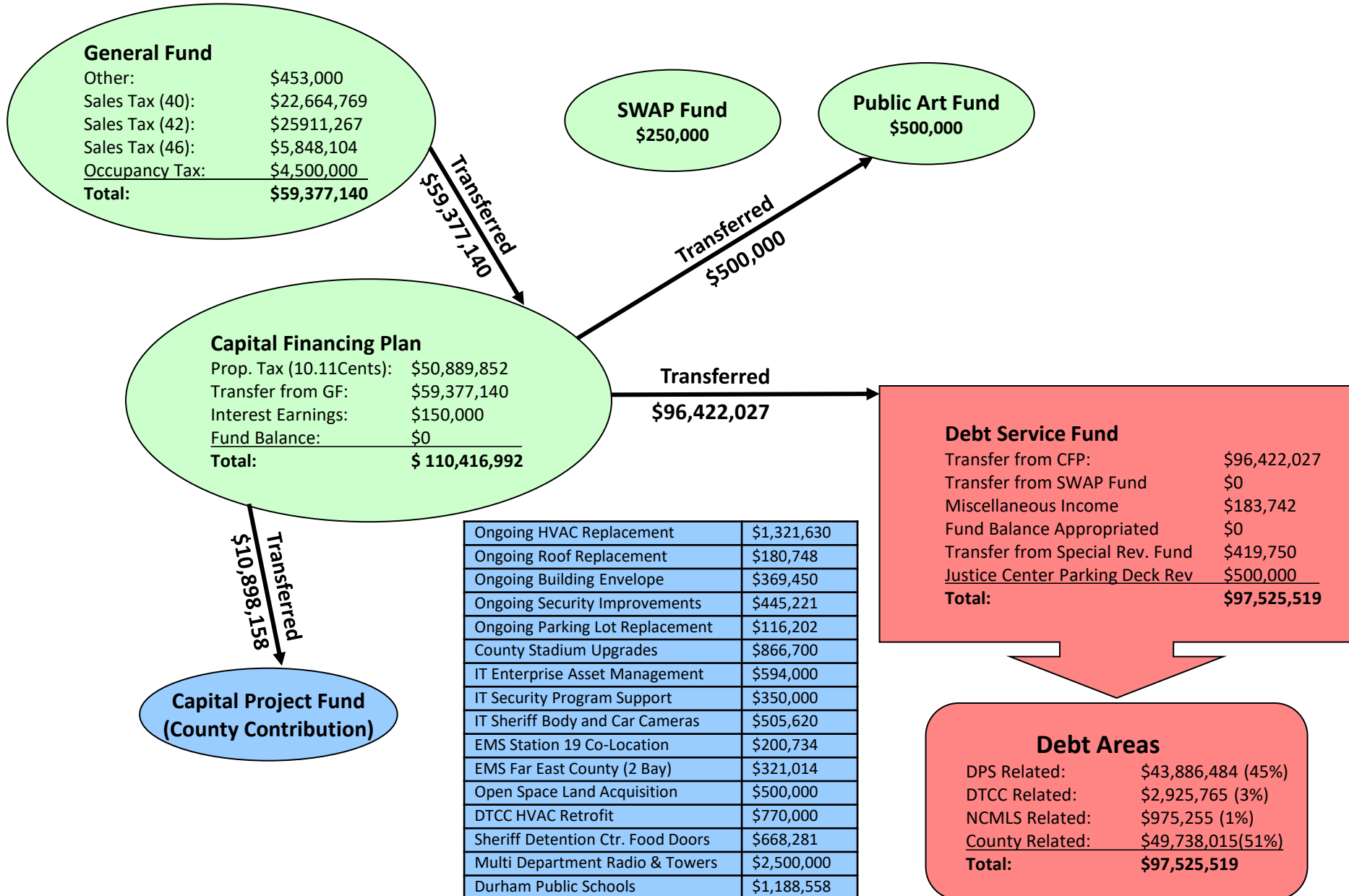
Budget

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	\$84,836,557	\$92,048,536	\$83,254,769	\$107,900,185	\$110,416,992	19.96%
Operating	\$69,632	\$80,000	\$70,121	\$80,000	\$80,000	0.00%
Transfers Out	\$84,766,925	\$91,968,536	\$83,184,648	\$107,820,185	\$110,336,992	19.97%
Revenue	\$90,376,816	\$92,048,536	\$113,029,084	\$107,900,185	\$110,416,992	19.96%
Taxes	\$40,944,699	\$41,339,366	\$42,359,964	\$48,373,045	\$50,889,852	23.10%
Investment Income	\$30,946	\$10,000	\$145,062	\$150,000	\$150,000	1400.00%
Service Charges	\$323,816					
Other Revenues	\$194,959					
Transfers In	\$48,882,395	\$50,699,170	\$70,524,058	\$59,377,140	\$59,377,140	17.12%
Net County Cost	(\$5,540,259)	\$0	(\$29,774,315)	\$0	\$0	

Budget Highlights

- Three straight fiscal years of significant revenue growth (dedicated property tax and sales tax) have positioned the Capital Finance Fund to support a recently approved (November 2022) General Obligation bond referendum with 1.5 cent tax rate increase needed for the FY 2023-24 budget and a planned 0.5 cent tax rate increase estimated for FY 2024-25. The revenue growth of the past three years has also increased the fund balance (savings account) of the Capital Finance Plan, and those “saved” funds will help minimize the needed tax rate increase for GO Bond issuance while also minimizing tax rate fluctuations in future years. Continued strong revenue growth has limited the GO Bond related property tax rate increase to 1 cent instead of the 2.5 cent tax rate increase estimated in early 2022.
- Strong Capital Financing Plan Fund revenue growth has also allowed the County to support unplanned additional cost increases to a number of ongoing capital projects. These cost increases are related to inflation, supply chain shortages, labor cost increases, and COVID delays. A significant number of capital project increases were funded with this “extra” collected revenue limiting the need for property tax rate increases needed within this fund over the last two years.
- A graphical representation of the Capital Financing Plan Debt Funding is included in this section. For more information on bonded capital projects, debt service, debt limits and principal and interest payments, refer to the Debt Service Fund section of the budget.

Capital Improvement Plan Debt Funding FY2023-24



DURHAM COUNTY CAPITAL FINANCING POLICY

Durham County recognizes the goal of the Capital Financing Policy is to provide for the adequate funding of the County's capital program while avoiding erratic increases and decreases in the County's property tax rate. Thus, a Capital Financing Plan for the payment of debt related to projects financed by long-term borrowing shall be updated annually.

The County currently dedicates the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects:

- Article 40 and Article 42 one-half cent sales taxes;
- County share of the Occupancy Tax; and
- County-wide property taxes.

The County reserves up to 20% of these annually-dedicated revenues for pay-as-you-go projects. In addition, the Pay-As-You-Go Policy restricts dedicated property tax revenue to 20% of a maximum of 5 cents, or 1 cent, in County-wide property taxes. The portion of annual revenues reserved for pay-as-you-go is 18.75% for the FY 2023-24 budget.

Investment earnings on unexpended debt proceeds shall be restricted to the payment of debt. Investment earnings on amounts restricted for the payment of debt and pay-as-you-go funds shall bear the same restrictions as the principal amounts generating these investment earnings.

Excess funds, if available, within the Debt Service Fund may be used to provide advance funding for capital projects pending bond sale. Such advances or loans would be repaid with interest based on the monthly yield of the North Carolina Cash Management Trust short-term investment fund.

This policy applies to the Board of County Commissioners and County Administration and may be revised by the Board as it deems appropriate to meet the changing needs of the County for capital financing.

RESOLUTION OF THE DURHAM COUNTY BOARD OF COMMISSIONERS AMENDING ITS POLICY ON FINANCING CAPITAL PROJECTS

WHEREAS, Durham County adopted on March 27, 1989, a policy setting forth that the County will annually update and review its capital needs and its plan for financing the payment of debt for projects financed by long-term borrowing; and

WHEREAS, Durham County recognizes that the goal of its capital financing policy is to provide for the adequate funding of the County's capital program while avoiding erratic increases and decreases in the County's property tax rate; and

WHEREAS, in an attempt to meet this goal, the Board identified in the policy certain sources of revenue to the County from which funds would be used for the satisfaction of the County's debt obligations; and

WHEREAS, this policy applies to the governing board and administration of the County and may be revised from time to time by the governing board as it deems appropriate to meet the changing needs of the County for capital financing:

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

The county will annually designate:

1. Article 40 and Article 42 one-half cent sales taxes,
2. The County's share of the occupancy tax,
3. Countywide property taxes,
4. In addition, dedicated property tax revenue to 20% of a maximum of five cents (or 1 cent) in countywide property taxes for pay-as-you-go projects.

AND BE IT FURTHER RESOLVED that all provisions of the policy adopted on March 27, 1989, which are not inconsistent with the provisions hereof remain in full force and effect.

BENEFITS PLAN FUND

Description

Durham County has a benefit plan that is fully self-funded with a specific stop-loss insurance policy that reimburses the County and prevents it from having to pay for catastrophic or unusually high overall claim costs. This plan allows for more effective and efficient management of health care costs for both the County and its employees. By retaining potential profits that would normally accrue to the administrator of a fully insured plan, the County is able to provide a core plan for all employees that includes health, dental, vision, and life insurance coverage at one times each employee's salary. The County also offers dependent coverage that more employees can afford. The County's benefit plan with its supplemental specific stop-loss policy is structured to protect the county from costs that could become a liability, while ensuring our employees continue to receive the care they need.

The fund balance policy was also revised so that unspent funds for the self-insured benefits (e.g., Health and Dental) can only be used as funding for these benefits and will be committed in the County's fund balance. By committing these unspent funds in the County's fund balance and establishing this process in amending the County's Fund Balance Policy, the Board added stronger internal controls to further ensure compliance. To be in compliance, the County is required to perform an annual review of the performance of the self-insured benefits and the reserves for these benefits.

The benefits plan provides health and financial benefit options that maintain or improve employees' physical, mental, and financial health and thereby enhance their overall personal and professional well-being. The County's comprehensive benefits package contributes to the physical, mental, and financial health of its employees and their family members. All full-time employees receive County-paid health, vision, dental, term life, and accidental death and dismemberment insurance (with the County paying a pro-rated portion for part-time employees who work at least 50% of their work schedule). In addition, the County pays a portion of the health insurance coverage for employees' family members and pays the entire cost of employee plus family vision coverage. Employees also have the option of purchasing additional life insurance for themselves and their spouses and children, as well as short and long-term disability, hospital confinement, long term care and legal insurance. Medical and dependent care flexible spending accounts are available, too. The County knows that a robust set of benefit offerings enhances our ability to attract talented and committed employees in the highly competitive Research Triangle area.

For FY 2023-24, the Benefits Fund will be funded through transfers from other funds to the Benefits Plan Fund to cover the cost of the plan:

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

FY2023-24 Benefits Plan Fund Budget

	FY 2022-23	FY 2023-24	\$ Change FY to FY	% Change FY to FY
Health Insurance	\$34,493,839	\$34,493,839	\$0	0%
Dental Insurance	\$ 2,622,838	\$ 2,622,838	\$0	0%
Life Insurance	\$336,652	\$336,652	\$0	0%
Vision Insurance	\$450,335	\$450,335	\$0	0%
Wellness Clinic HealthSTAT	\$684,984	\$684,984	\$0	0%
Plan Administration Fees	\$161,918	\$161,918	\$0	0%
TOTAL	\$38,750,566	\$38,750,566	\$0	0%

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	\$32,836,623	\$38,750,565	\$31,722,297	\$38,750,565	\$38,750,565	0.00%
Personnel	\$32,121,648	\$37,903,663	\$31,589,615	\$37,903,662	\$37,903,662	-0.00%
Operating	\$714,975	\$846,902	\$132,682	\$846,903	\$846,903	0.00%
Revenue	\$32,977,630	\$38,750,565	\$20,659,064	\$38,750,565	\$38,750,565	0.00%
Investment Income	\$28,375		\$55,024			
Service Charges	\$3,194,836	\$3,916,386	\$1,655,504	\$3,916,386	\$3,916,386	0.00%
Transfers In	\$29,754,418	\$34,834,179	\$18,948,536	\$34,834,179	\$34,834,179	0.00%
Net County Cost	(\$141,007)	\$0	\$11,063,233	\$0	\$0	

Budget Highlights

- Health insurance coverage will continue to contract with Cigna. With Cigna's Open Access Plus Plan (OAP), enrollees will get the benefits of Cigna's Accountable Care network of providers to include Duke, Wake Med, and UNC providers. Each time care is needed, the enrollee can choose the doctor or facility that works best for them. In addition to the benefits of the Cigna network, enrollees also have access to the highest level of personal support via Cigna's One Guide Concierge service and Cigna's Telehealth Connection. Telehealth provides the opportunity to connect with a board-certified doctor via video chat or phone, without leaving home or office.
- Durham County Government has partnered with Cigna/Express Scripts to become the County's new pharmacy administrator, replacing CVS Caremark.
- Durham County Government has partnered with Flexible Benefits Administrators (FBA) to become the County's new Flexible Spending Account administrator, replacing the P&A Group.

LAW ENFORCEMENT OFFICERS' (LEO) SPECIAL SEPARATION ALLOWANCE FUND

Description

The Law Enforcement Officers' Special Separation Allowance (LEOSSA) is a statutorily mandated monthly payment made to eligible retired local law enforcement officers.

In addition to regular retirement benefits budgeted within the General Fund, the County must also pay a special monthly separation allowance to retired law enforcement officers who have completed 30 or more years of creditable service and/or those persons 55 years of age who have completed 5 or more years of creditable service. The annual allowance is 0.85% of base compensation at the time of retirement times the number of years of service. The officer is eligible to receive this benefit until age 62.

The North Carolina General Assembly in July 1986 required that a LEO Trust Fund be established, and Durham County established a LEO Trust Fund in July 1987. The LEO Trust Fund was originally structured as a pension trust fund, but the Governmental Accounting Standards Board later required that the County reclassify the LEOSSA Trust Fund to the General Fund. The County continues to fund LEOSSA through annual budget appropriations and reports committed fund balance for LEOSSA in the General Fund.

Budget

Category	FY 2021-22 Actuals	FY 2022-23 Original	FY 2022-23 Estimate	FY 2023-24 Requested	FY 2023-24 Approved	% Change Orig. v. Appr.
Expenditure	\$652,669	\$650,000	\$716,495	\$754,000	\$754,000	16.00%
Personnel	\$652,669	\$650,000	\$716,495	\$754,000	\$754,000	16.00%
Revenue	\$567,364	\$650,000	\$650,000	\$754,000	\$754,000	16.00%
Investment Income	\$2,364					
Transfers In	\$565,000	\$650,000	\$650,000	\$754,000	\$754,000	16.00%
Net County Cost	\$85,305	\$0	\$66,495	\$0	\$0	

Budget Highlights

- The FY 2023-24 revenue budget includes a transfer from the General Fund of \$604,000 as well as a Fund Balance appropriation from this fund from prior year collections that were over the expended need.