



DURHAM'S VITALITY IS BUILT UPON  
THE HEALTH OF OUR RESIDENTS  
AND THE CAPACITY OF OUR COMMUNITY  
TO FOSTER AND ENHANCE  
THE WELLBEING OF EVERY CITIZEN.  
PHIL FREELON



# DURHAM COUNTY NC

APPROVED BUDGET

FY 2021-22

**DURHAM COUNTY, NORTH CAROLINA  
FY 2021-22 APPROVED BUDGET  
BOARD OF COUNTY COMMISSIONERS**



***Brenda Howerton, Chair***



***Wendy Jacobs, Vice-Chair***



***Heidi Carter***



***Nimasheena Burns***



***Nida Allam***

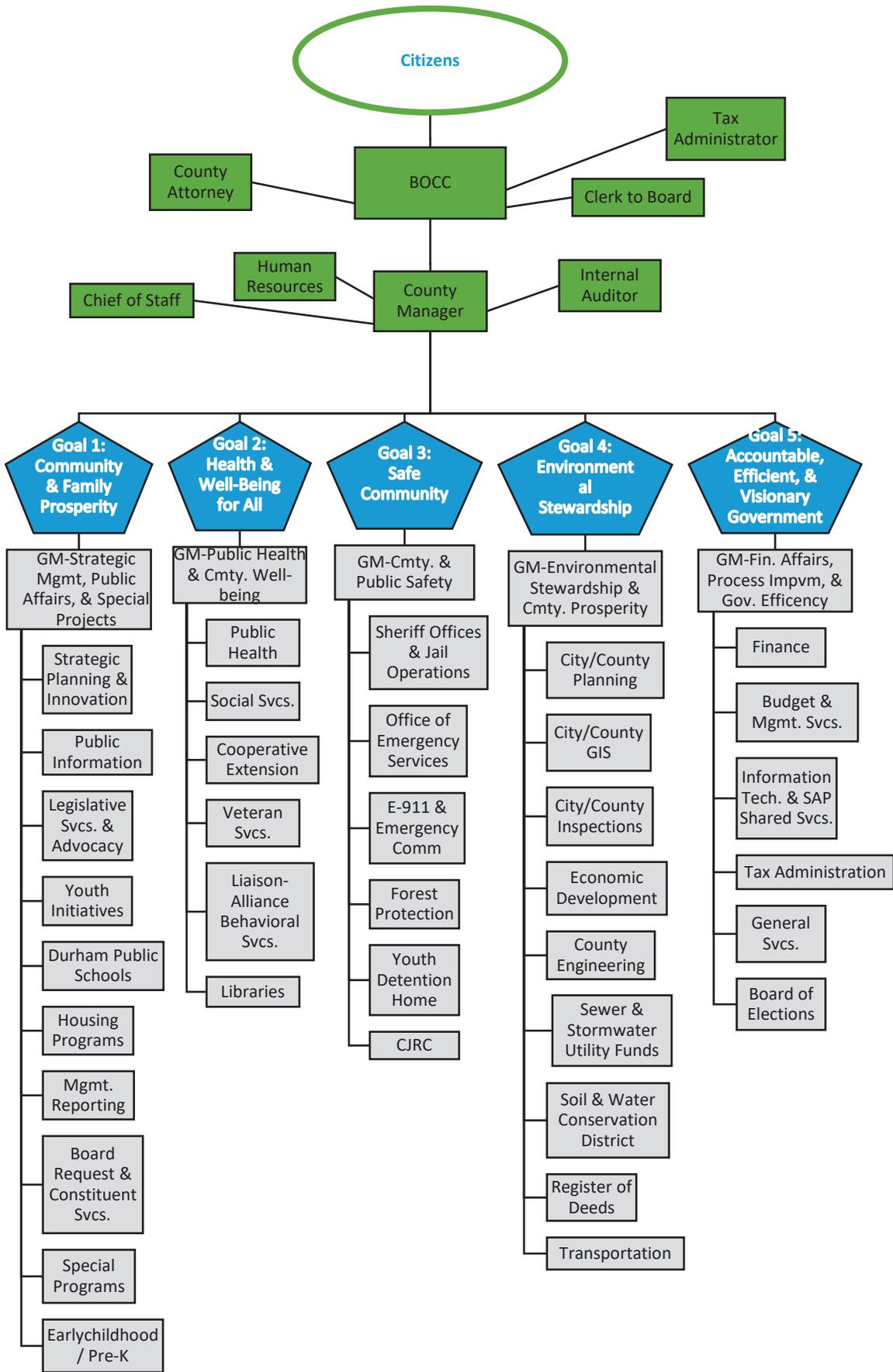
***COUNTY OFFICIALS***

***Claudia Odom Hager***, Interim County Manager  
***Jay Gibson***, General Manager  
***Jodi Miller***, General Manager  
***Joanne Pierce***, General Manager  
***Deborah Craig-Ray***, General Manager

***Drew Cummings***, Chief of Staff  
***Lowell Siler***, County Attorney  
***Monica Toomer***, Clerk to the Board  
***Susan Tezai***, Chief Financial Officer

***BUDGET AND MANAGEMENT STAFF***

***S. Keith Lane***, Budget Director  
***David Ades***, Assistant Budget Director  
***Jonathan Yeomans***, Budget Analyst  
***Matt Hunt***, Budget Analyst  
***Shannon Wright***, Budget Analyst  
***Anna Hawksworth***, Budget Analyst



## History

Durham began as a railroad station and settlement named for Dr. Bartlett Durham and while the official birth date is April 26, 1853, when the U.S. Post Office was established, the town was not incorporated until April 10, 1869. In 1881, Durham officials sought to become an autonomous political subdivision and decided to separate from Orange County. Durham County was formed on April 17, 1881 from portions of land transferred from Wake and Orange counties. In 1911, Durham expanded again with an additional portion of land transferred from Wake County.

The first Board of County Commissioners convened its initial meeting on May 2, 1881. Durham County operated under the Commission form of government with the chairman serving as chief administrator until 1930. The manager form of government was then adopted and D.W. Newsome became the first manager of Durham County, serving until his death in 1949. E.S. Swindell, Jr. succeeded him and served until his retirement in December 1984. John P. Bond, III was named County Manager and served until his resignation in January 1991. George H. Williams became the fourth County Manager and served until October 1995. David F. Thompson served as fifth County Manager from May 1996 until February 2000. Michael M. Ruffin was the sixth county manager. He retired after 13 years of service in January 2014. Wendell M. Davis, former Deputy Manager of 12 years, was the seventh County Manager and managed until June 2021. Claudia Odom Hager currently serves as Interim County Manager.

## Organizational Overview

Policy-making and legislative authority are vested in the Board of County Commissioners, consisting of the chair, vice-chair, and three members. In late 2020 Durham became the first County in North Carolina to have a Board consisting entirely of female elected officials. The governing board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the County Manager, Attorney, Clerk to the Board, and Tax Administrator. Board members serve four-year terms. The chairman and the vice-chairman of the board are voted on by the board during the first meeting in December after being sworn into office. In addition, the Sheriff and Register of Deeds are elected County positions.

The County Manager is responsible for carrying out the policies and ordinances of the governing board, overseeing the day-to-day operations of the government, and supervising the directors of various departments.

Durham County government provides a full range of services, including Sheriff and Fire Protection, Emergency Medical Services, Human Services (Public Health, Mental Health and Social Services), Elections, Register of Deeds,

Animal Control, Youth Home, Criminal Justice, and Culture and Recreation Services. Funding is provided for Durham Public Schools and Durham Technical Community College. Also, the County funds services provided in conjunction with the City of Durham through inter-local agreements, including Planning, Emergency Management, , Emergency Communications, Inspections, Geographic Information Systems (GIS), among others.

## Economy

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

Durham County is now home to North Carolina's famous Research Triangle Park (RTP), which was formed in 1959 by Duke University in Durham, North Carolina State University in Raleigh, and the University of North Carolina at Chapel Hill. Most of the currently developed portion of RTP, 75% of its 7,000 acres, is in Durham County. RTP is the largest research park in the United States and home to hundreds of companies, including science and technology firms, government agencies, academic institutions, startups and nonprofits. Recently a Hub RTP is a new venture aimed at merging residential and mixed-use developments to create new urban centers in the Park.

The success of RTP continues with its growth as a major center for healthcare activity and as a focal point for technology research businesses. Research being conducted in Durham County covers a broad range of fields, such as biotechnology, medical instrumentation, health care products, metallurgy, electronic hardware, software, digital switching, digital transmission, electronics, and telecommunications. Other leading organizations are located in the northern section of Durham County in the growing Treyburn Corporate Park; home to 5,300 acres of land. Developed in the late 1980s, the park is now home to some of the County's largest companies to include, bioMérieux, Merck, Corning and AW North Carolina.

## Quality of Life

Durham County today has evolved from an agricultural and manufacturing economy to achieve world-class research status. It has also become one of the country's most desirable places to live. In 2021, *U.S. News & World Report* ranked the Raleigh and Durham area #2 out of 150 U.S. Metro Areas for best places to live. In May of 2019, Wallet Hub listed Durham as #17 out of 182 large cities across the United States to start a Business (ranking Durham very high in "Access to Resources"). In March 2021, *Growella* ranked Durham, NC #1 as Best Cities for Millennials in the U.S. and, in March 2021, *Forbes* ranked the Research Triangle Area #3 on its List of the Best Places to Rent.

## General

Incorporated in **1881**

Form of Government  
**Commission-Manager**



Land Area  
**286<sup>SQ</sup> MI**



Elevation  
**332<sup>FT</sup>**



Climate\*  
Mean Temperature  
**59°F**



Mean Annual Rainfall  
**48"**



\* Source: [www.usclimatedata.com](http://www.usclimatedata.com)

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



\* Source: 2021 US News and World Report

## General Statistics

### Population

- Projected growth\*
- Past/actual†



2010-2019 Growth of

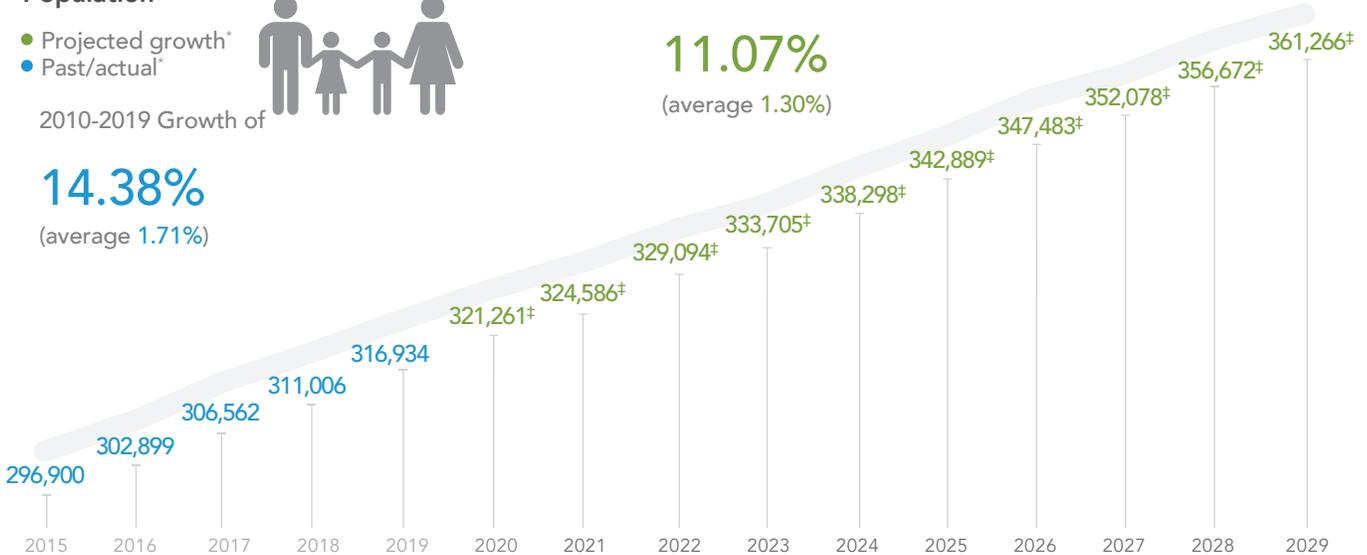
**14.38%**

(average 1.71%)

2020-2029 Growth of

**11.07%**

(average 1.30%)



\* Source: North Carolina Office of State Budget and Management † Projection

## Education

### Higher

**11** Universities and Colleges



### Public

**29** Elementary Schools **9** Middle Schools

**11** High Schools **7** Other



### Libraries

**7** Locations



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

## Age Breakdown

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



\* Source: Fact Finder, United States Bureau of Census

Registered Voters in 2021\*\*

**228,839**

\*\* Source: Durham County Board of Elections

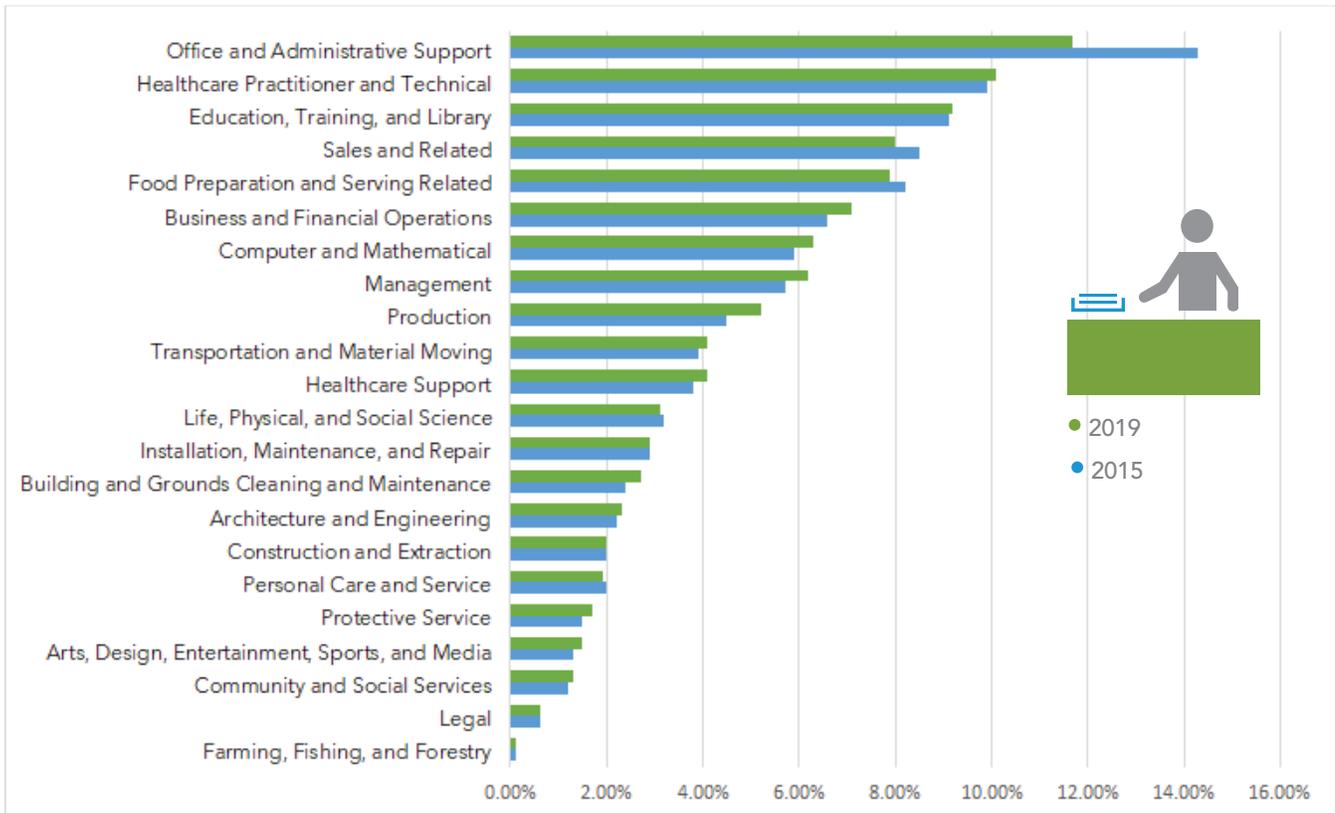
Voters Turnout in 2020 General Election\*\*\*

**180,602 (78.92%)**

\*\*\*Source: North Carolina State Board of Elections



## Employment Rate by Type of Occupation\*



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

## Public Safety

**Sheriff Protection**

5 Stations



417 Officers

186 Law Enforcement

231 Detention



**Fire Protection**

3 County Volunteer Fire Departments Operating out of 8 stations



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# READER'S GUIDE

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This section is designed to help the reader understand the budget by explaining how the document is organized. This document is a financial plan for Durham County government operations for the July 1, 2021 through June 30, 2022 fiscal year and shows how funds are allocated and how they will be spent.

## FUND STRUCTURE

The Durham County operating budget is organized into funds with corresponding tabs in this document. The **General Fund** is the primary fund where most County services are accounted. The General Fund is further divided into functional areas, which include General Government, Public Safety, Transportation, Environmental Protection, Economic/Physical Development, Human Services, Education, and Culture and Recreation.

Each functional area is comprised of at least one business area which represents either a County department or a budgetary unit. Within each business area, there may be one or more fund centers in which funds are budgeted to show the expenditures and revenues associated with a particular program within a County department, or activity within a budgetary unit. Each department or program summary contains a description, accomplishments of the past fiscal year and/or budget highlights where applicable, performance measures, a budget summary, and the number of authorized personnel in Full-Time Equivalent (FTE) positions. Departments with more than one program have a business area summary sheet that precedes the programs.

Each fund center is represented by a summary of appropriations in the following categories of expenditures:

- **Personnel Services** in this document refer to the costs associated with personnel, such as salaries and benefits.
- **Operating Expenses** in this document refer to the costs of daily operations such as office supplies, travel, telephone, etc., for a department or program.
- **Capital Outlay** refers to a fixed asset with an estimated purchase price of \$5,000 or more and a useful life of more than one year. These items typically include furniture, office equipment, automobiles, and other capital equipment. Items in excess of \$100,000 with a useful life of 20 years, such as buildings, are included in the Capital Improvement Plan (CIP).

The remaining budgeted funds are described below.

### Other General Funds

**Risk Management Fund:** This fund focuses on minimizing operational risks and promoting workplace safety.

**SWAP Fund:** This fund represents a complicated financial agreement based on outstanding debt that brings in over \$2.75 million in revenue to the County each year. The revenue is used to offset yearly debt service payments.

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

**Capital Financing Plan Fund:** This fund accounts for financial resources to be used for the acquisition, construction, and/or improvement of major capital facilities. The capital projects fund also is used to accumulate funds to finance a CIP.

**Benefits Plan Fund:** This fund represents the budget for the benefits offered to eligible County employees and retirees.

**The Law Enforcement Officers' Special Separation Allowance (LEOSSA) Fund:** The fund accounts for the activities of the Public Safety Employees Retirement System, which accumulates resources for pension benefit payments to qualified Public Safety employees.

### Debt Service Fund

The **Debt Service Fund** is used to account for the payment of principal, interest, and related costs for all general long-term debt other than debt issued for and serviced by proprietary funds.

### Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted for specific purposes. The County budgets the following special revenue funds: **Durham Fire and Rescue Service Tax District Fund, Lebanon Fire District Fund, Redwood Fire District Fund, New Hope Fire District Fund, Eno Fire Fund, Bahama Fire District Fund, Special Park District Fund, and Community Health Fund.**

The **Community Health Fund** accounts for the financial resources acquired through the leasing of Durham Regional Hospital to Duke University, accounts for the earnings of these financial resources, and ensures the financial resources are used for health-related operating and capital expenditures. Due to recent rule changes from the Government Accounting and Standards Board (GASB), the Community Health Fund is now categorized as a Durham County Special Revenue Fund, and no longer within the Trust Fund group of funds. This changed effective July 1, 2016.

### **Enterprise Funds**

The **Sewer Utility Fund** is used to account for the revenues and expenses related to the provision of sewer service as well as the debt service for the fund (largely in Research Triangle Park).

The **Stormwater Utility Fund** is used to account for the revenues and expenses related to the provision of stormwater service as well as the debt service for the fund.

### **SUPPLEMENTAL SECTIONS**

The **Summary** section provides a summary of sources of revenue and expenditures from the General Fund. A detailed overview of revenue sources is included. This section also provides a brief account and graphs of all funds budgeted for the fiscal year beginning July 1, 2021. In addition, the section contains a summary of FTEs for all funds.

The **Appendix** contains supplemental information that includes the FY 2021-22 Budget Calendar, the **Glossary Terms**, which contains information to help the reader understand the terminology used in the budget document, the budget and amendment process, a statement of revenues, expenditures, and changes in fund balance, Durham County fiscal policies, and information about the non-profits funded through the Durham County Non-Profit Funding Program.

Capital projects, funded primarily by general obligation bonds, are presented in a separate document, the **Durham County Capital Improvement Plan**. This document is a 10-year plan that is updated biannually.

### **ADDITIONAL INFORMATION**

In accordance with North Carolina General Statutes, the **basis of accounting and budgeting** for the County is **modified accrual**. This means that **revenues** are recorded in the period in which they are **measurable** and **available**. Revenues are recognized when they are received in cash (e.g. licenses, fines, etc.) or when the collection of the amount is estimated to be received in the near future (e.g. property taxes). **Expenditures** in a modified accrual basis are generally recognized in the period when goods and services are received, or liabilities are incurred.

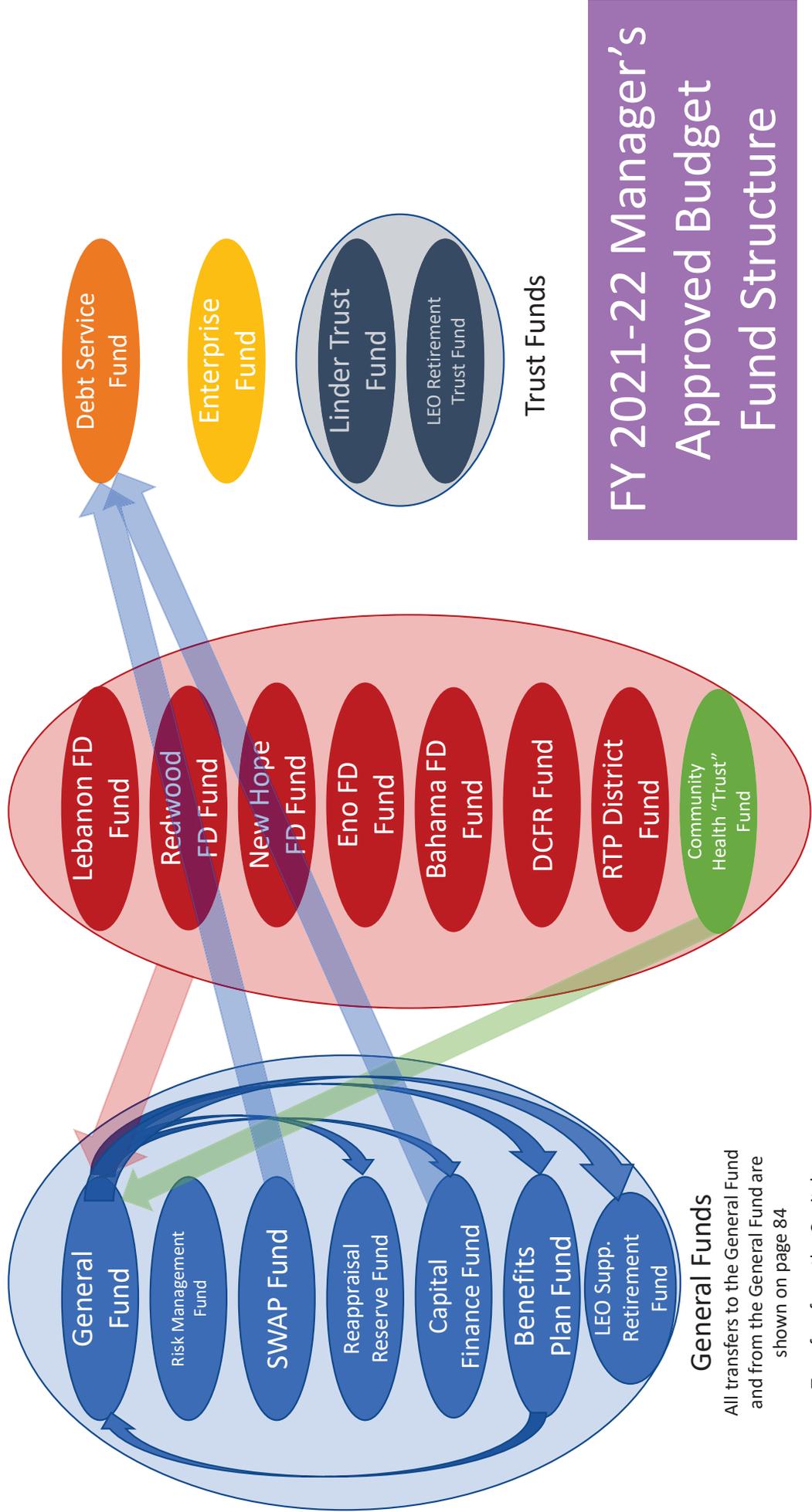
Year-to-date **performance measures** are updated at least through the end of December 2020. All other performance measures are updated as indicated. Where applicable, performance measures have current year-end estimates and targets for next year.



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

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

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



**General Funds**

All transfers to the General Fund and from the General Fund are shown on page 84

Transfers from the Capital Financing Fund and SWAP fund are shown on page 210

**Special Revenue Funds**  
(shown starting on page 218)

**FY 2021-22 Manager's Approved Budget Fund Structure**

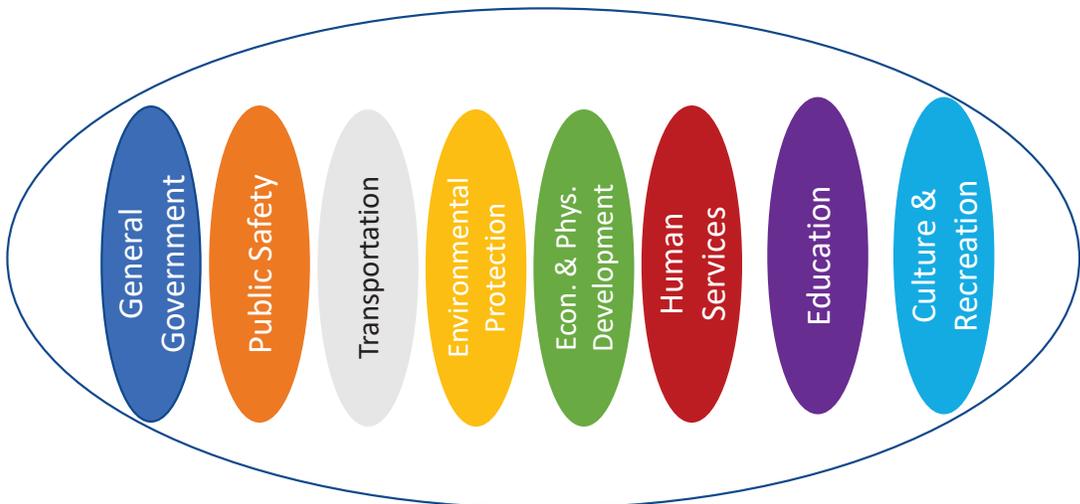
Arrows are transfers (moving of dollars) from one Fund to another Fund

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

Public Health  
 Mental Health (Alliance)  
 Social Services  
 Other Human Services

Durham Public Schools  
 Community Colleges  
 Other Education

Library  
 Other Cultural & Recreational  
 NCMLS  
 Others



County Sheriff  
 Emergency Communications  
 Medical Examiner  
 Criminal Justice Resource Center  
 Youth Home  
 The Office of Emergency Services

Other Transportation

General Services (Solid Waste)  
 Engineering & Environmental Services  
 Other Environmental Protection

Open Space & Farmland Preservation  
 Planning  
 Cooperative Extension Service  
 Soil & Water Conservation  
 Economic Development

# General Fund

○ Function

□ Department

# DURHAM COUNTY FY 2021-22 APPROVED BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Durham County  
North Carolina**

For the Fiscal Year Beginning

**July 01, 2020**

*Christopher P. Morill*

Executive Director



## COUNTY OF DURHAM

CLAUDIA ODOM-HAGER  
INTERIM COUNTY MANAGER

July 1, 2021

The Honorable Members  
Durham County Board of County Commissioners  
Durham County Administrative Complex  
200 East Main Street  
Durham, NC 27701

Dear Durham County Residents,

I am honored to present the Durham Board of County Commissioners approved comprehensive spending plan for Durham County Government for fiscal year 2021-22. The document is in accordance with the North Carolina Local Government Budget and Fiscal Control Act and fulfills my obligation to present a balanced fiscal plan by June 1, 2021. The FY 2021-22 Board approved budget, guided by Board priorities, provides funding for the continuation of vitally important County services supported by data-driven decisions, while also recognizing a trend of diminishing resources.

For more detailed information on the  
Approved Budget and MFR data:  
[www.data-dconc.org](http://www.data-dconc.org)

All recommended budget appropriations presented in the County Manager's Recommended budget were supported by the Board of County Commissioners. The Board also made additional investments in specific areas. This message includes changes to the Manager's recommended budget made by the Board of County Commissioners over the course of three budget work sessions, culminating in the adoption of the FY 2021-22 Durham County budget on June 14, 2021.

As a reminder, in April 2020, strategies were implemented to help shield the organization against potential revenue "unknowns" resulting from uncertainty surrounding the pandemic economy, which included freezing positions, controlling budget spending levels for the current year, and limiting budget expansion for FY 2020-21. At the beginning of this current fiscal year, 120 of the frozen positions were temporarily transferred into a reserve to offset potential budget shortfalls. Additionally, to achieve a balanced FY 2020-21 budget, an operational reduction of \$3.1 million occurred within county departmental budgets. This reduction, coupled with \$2 million in cuts in FY 2019-20, proved the organization's ability to respond to new realities without compromising core services.

This FY 2021-22 approved budget tries to balance the need for resources that were so severely curtailed over the last two years, including unfreezing positions, supporting additional funding for departments and reinstating pay raises, while also financially supporting services that will help the County and its residents emerge from the pandemic. But we must also recognize the many needs of County departments and staff that continue to grow outside of public health concerns and do so in a financially sound manner. We continue to do this work consistently by trying to forecast our long-term revenue conditions. Ultimately this budget, as previous budgets, is about meeting the near future needs of the community, with an eye toward the ongoing sustainability of Durham County's vibrant economy, culture, and life as we have grown to know it here in Durham.

### Federal Recovery Funds

This annual budget largely focuses on support for ongoing County service delivery and reenergizing employees, after a year of COVID and after two years of budget reductions. This budget also supports policy initiatives identified during the course of this past year and the Board's most recent Budget Retreat. Being mindful that

the Biden Administration’s American Rescue Act (ARPA) funding for Durham is approximately \$300 Million (County, City and DPS), the County is optimistic these federal resources will bridge infrastructure gaps presented by COVID. Further, through the strategic coordinated allocation of funds, we can leverage these resources to address other critical needs of the County that are in compliance with the funding guidelines. Because we had not yet received the final criteria/guidance from the U.S. Treasury to assure compliance, appropriation of ARPA funds as part of the FY 2021-22 budget process (\$5.1 million) was limited in scope except for clear but general earmarks. This in turn will offer ample time to ensure the development of a strategic implementation plan that is in compliance as federal spending guidelines are made available.

Over the years, the Board has outlined priority areas through the strategic planning process, long-term capital assessments, and other iterative evaluations. The framework established from these actions, lessons learned while navigating COVID since March of last year, coupled with COVID’s impact on our residents and business community has given much insight on potential next steps for Board discussions and community engagement surrounding the use of ARPA funds. We look forward to developing a vision in concert with the Board on how those dollars can be spent with the goal of tactically leveraging all resources to ensure the judicious expense of these funds by December 2024.

**Budget Outlook**

The framework for developing this budget was initially structured around future revenue estimates (July 1, 2021 through June 30, 2022) and the corresponding revenue growth (if any) for the upcoming fiscal year. In other words, how much available funding does Durham County estimate collecting in order to carry out the many mandated and policy-driven services that support Durham County’s daily life? That growth in revenue estimates for the upcoming year is key in assessing how much new funding is available to support COVID-related needs, ongoing departmental operational needs, new positions, new Commissioner goals and directives, and, as always, inflationary increases across the organization.

Broadly speaking, estimated revenue growth for the upcoming fiscal year is distinctly positive. The local economy, while stressed over the past year, did not suffer as much as was feared a year ago. In fact, Durham County, like many other counties across the state, saw strong growth in sales tax revenue, a direct reflection on local economic activity, as well as growth in City and County property valuation, which in turn increases property tax revenue collection. Simply put, due to a stronger than expected recent and current economy, the County is budgeting better than expected growth for the next fiscal year in key revenues.

However, even with significant “natural” growth in key revenues, the financial needs presented to and by various departments across the organization are significantly higher than this “natural” growth in revenue alone can fund. With minimal ability to create substantial additional revenue other than a property tax rate increase, and significant new and more costly ongoing operational needs, the County is left with two stark choices: reduce department budgets, for a third year in a row in order to fund needs in other areas or increase the property tax rate for the upcoming fiscal year.

The fundamental challenge for development of the FY 2021-22 budget is that even with significant natural growth in key revenues (including property tax and sales tax, before a property tax rate increase) totaling approximately \$19.7 million, seven key priorities more than consumed this growth, as illustrated below. These priorities total approximately \$25.9 million.

- |   |                 |
|---|-----------------|
| 1. Additional funding support for Durham Public Schools             | \$13 million    |
| 2. Employee compensation increases                                  | \$5.4 million   |
| 3. Vehicle replacement schedule                                     | \$2.3 million   |
| 4. New position costs   | \$2.2 million   |
| 5. Public Safety Warehouse space rental                             | \$1 million     |
| 6. DSS Economic Support Program for Low Income Long-Time Homeowners | \$0.942 million |
| 7. DTCC workforce pipeline initiatives and operating costs          | \$1.1 million   |

Therefore, as part of the approved budget, a one (1) cent General Fund property tax rate increase was enacted to provide the additional revenue necessary to support new positions, compensation adjustments for County employees, a continued increase in Durham Public School funding, vital vehicle replacement in key departments, such as the Sheriff and Emergency Medical Services, COVID-related support for County operations, and ongoing support for County resident health needs. This tax rate increase was not made lightly but in response to the current and future needs presented by the organization.

Fund Name	FY 2020-21 Original	FY 2021-22 Approved	FY 2021-22 Projected Revenue
General Fund	62.61	63.61	\$291,466,180.61
Capital Finance Plan Fund	8.61	8.61	\$39,451,718.52
<b>Total</b>	<b>71.22</b>	<b>72.22</b>	<b>\$330,917,899.13</b>

In fact, this annual budget represents potentially the fourth year out of five that the County has needed a property tax rate increase to support schools, operating expenses, or capital debt payments. It is noteworthy that a pattern is developing of consistent tax rate increases needed to carry out County and school operations. Such increases also put financial pressure on taxpayers, many of whom are the very people the funding is trying to help. It will be incumbent for management and the Board to find financial options that support the long-term operations of the County while enhancing the prosperity.

Household Valuation	FY 2020-21 \$71.22/\$100,000	Add'l Tax - <del>Old</del> Cent Increase	Add'l Tax - <del>New</del> Cent Increase	Add'l Tax - <del>Three</del> Cent Increase
\$100,000	\$712	\$10	\$20	\$30
\$150,000	\$1,068	\$15	\$30	\$45
\$200,000	\$1,424	\$20	\$40	\$60
\$250,000	\$1,781	\$25	\$50	\$75
\$300,000	\$2,137	\$30	\$60	\$90
\$350,000	\$2,493	\$35	\$70	\$105
\$400,000	\$2,849	\$40	\$80	\$120

### Employee Compensation

Between the March 2020 cyberattack that hit Durham County and the ongoing COVID pandemic, Durham County employees have experienced many challenges over the past year but have more than risen to the occasion. County employees have had to adapt, accommodate, and resiliently carry on in the face of unknown threats, all while facing budget cuts, which included elimination of scheduled merit pay increases for FY 2020-21. While targeted differential pay recognized the health threats experienced by public-facing department employees, it does not begin to address the lost salary dollars from a pay raise that will be felt across entire careers and retirements. To remedy that lost pay raise, the Board implemented a 3% cost of living increase (COLA) for all employees for the upcoming year along with a reinstatement of the 2% to 3% merit pay increase based on annual employee performance.

Durham County owes a debt of gratitude to the many “front-line” County employees for their extraordinary work over the past year in the face of very serious health consequences. All our employees deserve to have salary increases that at least keep up with inflation and surrounding County compensation trends. This two-pronged compensation plan helps us acknowledge and demonstrate our very real appreciation. Funding for implementation of the 3% COLA is budgeted at \$4.1 million, and \$1.3 million is budgeted for the annual 2%-3% merit pay increases.

### FY 2021-22 Budget

Despite not having the capacity to fund the myriad of requests presented, I particularly want to thank staff for the extraordinary amount of work they have invested in developing the FY 2021-22 budget given the significant constraints they were operating under. This has been no easy feat and has been accomplished while staff has been asked to continue carrying out their day-to-day work. We have a committed, dedicated workforce, and to all of our Durham County employees I say, thank you.

The Durham County Board of County Commissioner Approved Fiscal Year (FY) 2021-22 budget totals \$736,007,803, with a one (1) cent property tax increase in the General Fund to support Durham Public Schools

current expense growth, employee compensation changes, and department operational growth. A one (1) cent tax increase for the General Fund generates a little over \$4.58 million of new property tax revenue.

Fund SubCategory	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	\$ Change Appr. v. Orig.	% Change Appr. v. Orig.
General Funds	\$563,048,855	\$583,185,830	\$598,151,707	\$622,921,439	\$628,491,150	\$45,305,320	7.77%
Special Revenue Funds	\$12,472,189	\$11,379,983	\$11,352,321	\$12,779,212	\$13,119,727	\$1,739,744	15.29%
Debt Service Funds	\$165,803,535	\$68,135,847	\$63,792,239	\$77,988,909	\$80,988,909	\$12,853,062	18.86%
Enterprise Funds	\$10,127,428	\$12,906,036	\$12,619,527	\$13,408,017	\$13,408,017	\$501,981	3.89%
<b>Total</b>	<b>\$751,452,007</b>	<b>\$675,607,696</b>	<b>\$685,915,794</b>	<b>\$727,097,577</b>	<b>\$736,007,803</b>	<b>\$60,400,107</b>	<b>8.94%</b>

The total Durham County budget increase is \$60.4 million or 8.94% over the FY 2020-21 approved budget, while the General Fund budget increases \$37.7 million or 8.08% over the FY 2020-21 approved budget.

General Fund Expenditure Summary	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	\$ Change Appr. v. Orig.	% Change Appr. v. Orig.	% Change Rec. v. Orig.
General Government	\$117,342,868	\$122,695,304	\$126,866,302	\$130,052,526	\$137,071,662	\$14,376,358	11.72%	11.15%
Public Safety	\$66,336,849	\$64,575,944	\$68,794,128	\$66,715,937	\$66,720,468	\$2,144,524	3.32%	3.32%
Transportation	\$228,549	\$412,500	\$129,250	\$1,144,433	\$977,472	\$564,972	136.96%	177.44%
Environmental Protection	\$5,525,826	\$4,588,506	\$6,345,599	\$4,561,421	\$4,590,170	\$1,664	0.04%	-1.27%
Econom. & Physical Devp.	\$6,579,912	\$6,964,832	\$7,746,181	\$7,437,664	\$7,610,196	\$645,364	9.27%	8.94%
Human Services	\$81,014,593	\$87,669,716	\$90,904,130	\$90,904,590	\$92,456,205	\$4,786,489	5.46%	4.02%
Education	\$159,391,215	\$166,565,598	\$169,259,176	\$188,020,778	\$181,205,477	\$14,639,879	8.79%	6.58%
Cultural & Recreational	\$12,862,438	\$13,562,486	\$13,127,434	\$14,748,393	\$14,131,823	\$569,337	4.20%	4.20%
<b>Total</b>	<b>\$449,282,250</b>	<b>\$467,034,886</b>	<b>\$483,172,200</b>	<b>\$503,585,742</b>	<b>\$504,763,473</b>	<b>\$37,728,587</b>	<b>8.08%</b>	<b>6.89%</b>

## Strategic Investments by Goal Area

### Goal 1: Community Empowerment and Enrichment

#### Durham Public Schools

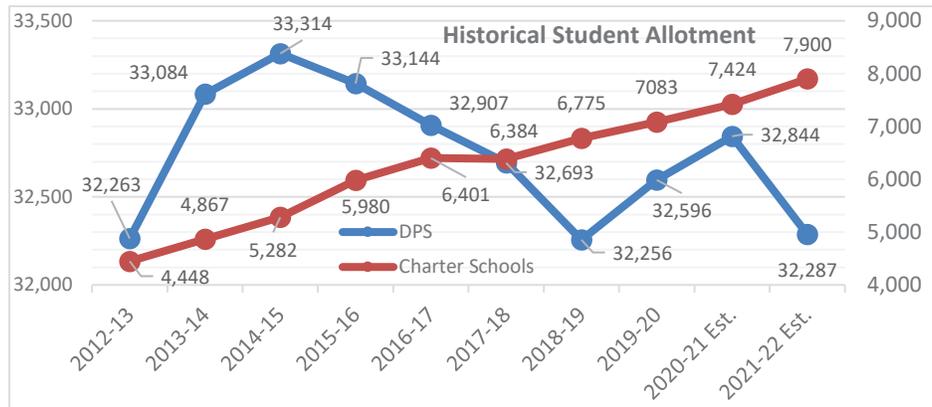
The Board of County Commissioners' commitment to public education remains a high priority as expressed by the Board of County Commissioners in the Strategic Plan and as reiterated in recent Board retreats. This budget reflects that priority. Durham Public Schools continues to be the single largest expenditure for Durham County Government at \$166.2 million, or 32.9% of the entire General Fund budget. Durham Public Schools (DPS) requested an increase of \$18.27 million in additional County funding, of which \$2.6 million is additional annual capital funding.

Annual capital funding supports a myriad of maintenance needs across the entire school system. This annual capital funding is different than major capital project funding in that it does not incur long-term debt repayment, rather these funds are used to support small-scale projects such as gym floor replacements, emergency chiller or HVAC replacement or repairs, and other relatively smaller capital issues. This budget increases annual current capital funding by \$2.63 million, the second year of increased funding, fully meeting the DPS request. Also, it is worth remembering that Durham County gave up the use of \$1 million of Lottery funds for DPS related debt service, allowing those funds to become available to Durham Public Schools annually for additional capital support.

The DPS current expense request provides local supplement support for state teacher salary and benefits increases, teacher supplement increases (started in FY 2017-18 with available DPS fund balance), academic support for exceptional children services, information technology related support for the 1-to-1 device initiative, and additional custodial support. DPS will receive significant federal COVID-related funding over the next several years, up to \$136.57 million. This federal funding support will go a long way toward supporting student needs coming out of the pandemic.

In direct support of Durham Public Schools, this budget supports an \$8.5 million increase in current expense funding and a \$2.63 million increase in current capital funding, bringing the total annual County funding amount to \$166,206,627 which equates to \$3,974 per pupil (a \$219 increase). This keeps Durham County Public Schools as one of the top three County-supported school districts in the state.

Approximately \$1.9 million of the DPS local funding supports the ongoing costs of moving all DPS classified employees to a minimum \$15 an hour wage. COVID has wreaked havoc on DPS pupil population estimates for the current and upcoming fiscal years, while charter school pupil growth continues to grow at a significant pace.



The final budget also provided

\$1.1 million in funding to support additional school health nurses to include 10 new school health nurses, 1 nurse supervisor position, and 1 processing assistant. The positions will be located in the Public Health Department with a portion of the funds to support the nurses occurring through federal ARPA funds (\$550,000) designated for pandemic recovery and child health and wellbeing.

It has long been the stated goal of multiple Boards of County Commissioners that the County work towards funding levels high enough to support universal Pre-K for all children in Durham County. The pandemic and economic stresses of the FY 2020-21 budget saw no increase in Pre-K support by the County. For FY 2021-22, the Board of County Commissioners increased funding support for Pre-K services \$250,000 to an annual total of \$5,618,517.

The first year of Pre-K support saw an initial \$1.5 million investment for Pre-K at the Whitted School, while an additional \$2.15 million was added two years ago to increase capacity, and an additional \$1.6 million was added in FY 2019-20. Estimated costs of full universal Pre-K support across the County is more than \$20 million annually.

### Durham Technical Community College

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

Total funding for DTCC for FY 2021-22 is set at \$8,954,166, an increase of \$1,081,367 (27.34%). \$311,367 is for DTCC current expense and an additional \$95,000 for current capital, while additional funding is explained below.

The Board is excited to announce initial funding of \$675,000 in the FY 2021-22 budget for the DTCC “Back to Work Initiative” and the “BULLS initiative and life sciences talent pipeline”. As noted above, DTCC supports and enhances an extremely important pipeline of trained workers for technical jobs in the region. When outside businesses see the quality and availability of skilled workers in the County, they are more apt to locate in the County, bringing with them tax benefits to the County government, and life-altering jobs for residents. In turn, these new businesses create more demand for an ever-larger pipeline of skilled workers, which is where DTCC plays its vital role.

As a number of life science oriented companies have chosen to locate in Durham County, discussions soon arose amongst various economic development groups, the County, and DTCC, around providing them with the human

capital needed. As a result, and a beginning, the County is supporting up to \$675,000 in the upcoming year to provide or enhance the skills of local residents so they can secure and keep these jobs. More jobs filled by local workers means more dollars in the local economy, which means a more vibrant economy for all Durham residents.

## Nonprofit Process

In FY 2017-18, the Nonprofit Funding Program incorporated MFR-related process improvements as part of an ongoing program review. The program review compared our process to that of our North Carolina peers and incorporated policy direction from the Board of County Commissioners, with the most significant process improvements made to the solicitation and application review components of the application process. The solicitation process included tighter alignment to targeted needs identified within Strategic Plan Goals 1 through 4. In FY 2019-20, nonprofits received continuation funding after a recertification process. FY 2020-21 saw the implementation of a revised nonprofit process that focused on fewer nonprofits supporting specific areas of need with a focus on COVID-related recovery.

Budget staff worked with various County staff to leverage their subject-matter expertise (SME) identifying priorities for funding (focused on immediate COVID-response) in the target areas of **Food Security, Safe and Stable Housing, Child, Youth, and Family Wellness, and Workforce Development**. Key principles SMEs used for nonprofit consideration included equity, systems thinking, capacity building, community engagement, and collaboration.

In past years, the County gave many nonprofits small grants to work on many different issues. The County has changed the grant program to now give larger grants to fewer nonprofits. Through a revised nonprofit RFP process, the County selected fifteen (15) nonprofits (66 total applicants), and also selected the City of Durham's Office on Youth, and the City of Durham's Housing Authority for 18-month grants for COVID response and recovery ranging in size from \$25K-\$75K. All Safe and Stable Housing target area funding will be distributed to the City of Durham through an interlocal agreement.

## Goal 2: Health and Well Being for All

### Public Health

The Board is excited to note the major expansion of an extremely important and effective violence prevention program based on Durham County's Cure Violence model that was implemented in November 2016 under the name Bull City United. Bull City United treats violence as a public health concern and employs Violence Interrupters and Outreach Workers to mitigate conflict within census tracts before violence occurs. Violence Interrupters and Outreach Works are trusted members of the communities they assist in and use their credibility to teach community members better ways of communicating and resolving conflicts peacefully. Their work stops retribution and reduces gun violence that often comes from a lack of communication within the community.

In April 2020, the Board of County Commissioners approved an Interlocal Agreement with the City of Durham, where the City will provide funds to the County to hire 18 new FTEs including eight Violence Interrupters, eight Outreach Workers, and two Supervisors that will expand Bull City United into four additional City census tracts (13.04, 17.09, 23.00, and 11.00). The approved budget also supports two additional County-funded FTEs, including a department supervisor for Bull City United and Project Build and a Data Analyst to serve both areas. Operating funds to support the work of 20 additional FTEs are also included. In addition to the increased number of FTEs and outreach, Bull City United and Project Build will move from the Public Health Department to its own department that will also include My Brother's Keeper. In addition, these entities will work with Campaign for Change and our workforce development eco-system to collaborate with many of our "hard to reach" citizens who are in need of basic life skills and gainful employment.

Funding support of \$936,000 was provided by the Board for an additional six months (July 2021 to December 2021) of continued "non-congregate" housing of homeless residents. This is in direct support of COVID-related

protocols established around housing support at the homeless shelter and other homeless supported housing. Due to COVID- related protocols, shelter space at the UMD homeless shelter is more limited than in the past, and these funds will allow additional housing space at various hotels and available duplexes. This additional funding will be offset with federal ARPA funds designated for pandemic recovery.

Funds were also provided by the Board, during budget work sessions, for a joint City/County developed “Aging Master Plan” study (\$125,000) and a behavioral health infrastructure “Stepping Up” study (\$25,000).

A request from the City of Durham to support a jointly funded Refugee and Immigrant Services Coordinator position was approved by the Board with additional County costs of \$45,000. This position will be housed within City government and will specifically assist help the City and County’s growing immigrant population find and use local services.

As a reminder, twelve new public health nurses were also added to support children’s health and wellbeing at additional DPS schools.

## Department of Social Services

In 2017, the North Carolina General Assembly passed and implemented the Medicaid Report Card. This report card was a way to monitor county Social Service agencies to ensure counties were meeting the timeliness standards for processing all Medicaid applications. This step was taken due to a failure of counties to meet the standards at the required federal level of 90% timeliness.

Durham County had consistently met the report card standards since the implementation of the program; however, in 2019 the agency started to have failures within the Adult Medicaid section due to high staff turnover. The department took proactive measures to address concerns that attributed to the turnover issues, including reallocating resources to the area, examining contracting with other counties, and developing an internal corrective action plan to address the challenges of timely application production. However, additional investments were needed to improve the compliance levels.

Funds were added to the FY 2020-21 Social Services (DSS) budget to support 39 new positions to begin working toward meeting the compliance levels set by the state. However, in developing that budget, there were limitations to the number of new positions the County could add because of the economic uncertainty surrounding the pandemic, and this number was only a portion of the full number of FTEs needed. To finish supplying Social Services with the necessary resources to meet and exceed state compliance levels, additional support is still needed this upcoming fiscal year. The Board has approved 10 additional positions, at a net County cost of \$478,000, that will focus on quality assurance work and support the other positions already filled. A significant portion of the cost of these positions are offset by federal reimbursement. These positions will support the County’s goals of meeting and maintaining 90% (and higher) on the Medicaid state report card for six consecutive months and continue passing thereafter, as well as processing 95% of Medicaid recertifications on-time.

The DSS budget also includes funding to support a Durham County Long-Time Homeowner grant program for residents at or below 30% of the area median income. The initiative is modeled after the Mecklenburg County Homeowners with Economic Support (HOMES) program. As with the Mecklenburg County HOMES program, the program is structured to aid qualified low-income residential homeowners within Durham County to retain their homes by reducing the financial burden resultant from a competitive real estate market. Grant funds awarded through the program will help reduce the amount of property taxes due for qualifying recipient’s primary residence.

Funding totals \$750,000 for grant allocations, with an additional \$192,119 (3 new FTEs in DSS) to support administrative costs. Program details will be finalized in the upcoming weeks upon review and approval by the DSS Board. Although an initial \$750,000 in grant funds is allocated for this initiative, we anticipate additional grant support through a partnership with the City of Durham and other funding.

## Library

Durham County Libraries eliminated overdue fines for books and audiovisuals in FY 2020-21, and that policy decision will continue for FY 2021-22. "Fine Free" removes barriers to library access for low-income families and individuals. Residents will still be charged a fee for lost and damaged items. The library system is also set to replace two vehicles in the upcoming fiscal year.

Residents of Durham should be looking forward to the full reopening of the library system early in FY 2021-22 with the comfort of knowing that extra cleaning and security supporting updated health protocols will be in place. In particular, the beautiful new downtown Main Library will finally get its moment in the community spotlight, a true jewel in Durham County's crown.

## Goal 3: Safe Community

### Sheriff's Office

To combat the ongoing opioid epidemic and to implement Phase II of the Medication Assisted Treatment (MAT) program, this budget supports two new positions at the Detention Center. More than 60 percent of individuals in local jails and 58 percent of individuals incarcerated in prisons report substance abuse issues. MAT is the most effective, evidence-based approach to address opioid use disorder and prevent fatal overdose. The positions, a Licensed Clinical Addiction Specialist, and a Peer Support Specialist, will focus support services on individuals who are currently incarcerated. Durham County's Department of Public Health and the Criminal Justice Resource Center will continue providing support services to those individuals once they have been released.

The Durham County Sheriff's Office is continuing technology improvements with its implementation of Office 365. This implementation enables more effective communication inside and outside the agency at a cost of \$405,000 annually. The office has also made a request to purchase Laserfiche software for electronic file storage. Funding for a security risk assessment for the Sheriff's Office IT infrastructure has also been requested and ongoing annual costs related to the recently approved body-worn camera CIP project are also required. In addition, they have requested a Procurement Specialist to oversee purchasing, receiving inventory, and distribution of goods for the 485-person organization. The Board supported these priority requests from the agency. Additional overtime funding for the Detention Center is also approved to support higher trending costs in this area, largely due to turnover and ongoing detention officer vacancies.

After a much smaller number of replacement vehicles (20) were provided to the Sheriff's Office in FY 2020-21 due to expected financial constraints the approved budget provides funding for the replacement of 39 Sheriff's Office vehicles for the upcoming fiscal year. It is extremely important that the County continue to replace vital public safety equipment on a set schedule to ensure maximum availability and trusted use by staff, such as the Sheriff's Office and EMS.

### Office of Emergency Services (including Emergency Medical Services)

For several years Durham County has been able to store important public safety vehicles and equipment, at no-cost to the County, in the previously vacant Freudenberg industrial facility. That space is no longer available, a casualty of a still humming local economy. In response to the need to store mission critical equipment, the County has entered into an eight-year lease for new storage space. The Office of Emergency Services will be the primary fiscal agent for the public safety warehouse lease, which has an annual cost of \$1 million. The facility provides secure indoor storage for equipment and supplies maintained by the County Sheriff's Office (21%), Emergency Management, and Emergency Medical Services (EMS) (79%). This space will also function as a receiving point for supplies from State and Federal agencies during emergency events.

The Office of Emergency Services completed a comprehensive analysis of its Emergency Medical Services (EMS) fees, which were last updated in FY 2015-16. Based on the analysis, a new fee schedule has been approved that provides greater parity across all fee categories and ties EMS fees to the allowable Federal rate structure. The proposed schedule would increase fees for higher acuity calls which represents the sickest and most injured

patients and lowers fees for less serious calls. The total fee revenue should remain stable with the new fee schedule.

Finally, like the Sheriff's Office, EMS had no ambulances replaced in FY 2020-21. As stated earlier, it is extremely important that vehicles such as ambulances be replaced on an annual schedule to ensure maximum availability and reliability to Durham County residents. For the upcoming fiscal year, this budget includes five replacement ambulances and the replacement of computers in ambulances which will get the County back on track with a feasible annual replacement schedule.

### Youth Home

This current year, due to unanticipated circumstances caused by the pandemic and legislation changes, the capacity of the Youth Home was reduced, and the number and cost of juveniles detained at out-of-county facilities increased significantly. The Youth Home's FY 2020-21 budget of \$5,000 for out-of-county beds was not sufficient to cover the unanticipated growing cost, and the Board appropriated an additional \$130,000 to offset these unplanned expenses. This upcoming budget has added an additional \$125,000 to cover the cost of out-of-county placements for juveniles. To assist with this issue, a new 36-bed Youth Home facility is under design with an opening targeted for spring 2023. This capital project is part of the approved 10-year Capital Improvement Plan.

The Youth Home budget also contains more than \$21,000 to fund onsite psychiatric services for juveniles in partnership with the Criminal Justice Resource Center. These services will allow juveniles to remain in the Youth Home and develop regular assessments and medication management protocols.

### Court Services

Durham County Government is committed to providing equitable access to all its services and that is why this budget is offering parking validation at the Justice Center Parking Deck to those involved in a court case with the District Attorney or Public Defender at the Durham County courthouse. Currently, courthouse visitors, with the exception of jurors, must pay for parking, which can run as much as \$12 a day for court cases that can last a week or longer. This can be a substantial financial burden for low-income individuals involved in these cases. Funding parking validation for those involved in court cases is a viable cost recovery strategy that seeks to reduce the financial burden on residents involved in the criminal justice system.

### Fire Districts

Two Volunteer Fire Districts are approved for a property tax increase while all others are able to provide continued services with no increase. A one (1) cent tax rate increase is needed for Durham County Fire and Rescue Service District (DCFR) to continue to support the consolidation with the City, as well as handle their portion of the expense for a new EMS/Fire station to be completed late in FY 2021-22. Lebanon Fire district is using a three-quarter ( $\frac{3}{4}$ ) cent tax rate increase this year to provide funding to support the 12 FTEs that are billed in the County's General Fund. The expense of these FTEs has increased over recent years and this tax rate increase will allow continued support of those expenses as well as necessary operational expenses for the department.

## Goal 4: Environmental Stewardship & Community Prosperity

### Economic Development

Durham County continues to maintain its focus and efforts to increase economic growth in the County. The Office of Economic Development seeks two full-time staff (Economic Development Officer and Economic Development Analyst) to address the increase in workload, develop a business recruitment model, and support reoccurring engagement, programming in workforce development, and small business support. With the additional staff, the County will support existing efforts, better secure business recruitment, keep current partnerships, and explore new service delivery. The County also continues to maintain its Economic Development Investment Program to attract and retain new business and industry. It is anticipated that

companies and investors will meet their scheduled performance criteria for FY2021-2022. The incentive payment amount for FY 2021-22 has increased by \$637,400 compared to the approved FY 2020-21 amount.

### **Open Space and Real Estate**

The County's Open Space Program manages seven miles of trails in three open preserves, with a fourth preserve in the active planning stages, soon to be open to the public. County-owned open space has grown from 570 acres in 2003 to 1,288 acres in 2021, but land management staff has remained at one full-time position. In addition, both the Hollow Rock Preserve and Matthews trail projects were completed during this time. With current workloads, the existing Open Space program staff cannot manage and steward the County's open space properties nor direct significant time and energy into community engagement and outreach in various platforms. A new Land Management and Outreach Assistant will assist the Land Manager with support for regular trail maintenance, resolve encroachment issues, and add a safety measure when dealing with dangerous equipment. Finally, the new Land Management and Outreach Assistant will enable the County's open space program to increase community engagement outreach significantly, including additional volunteer workdays, improving educational materials at preserves, engaging with youth groups and schools on nature-based projects, and maintaining an online program and preserve information.

### **Sewer Utility**

The Sewer Utility department, an Enterprise Fund agency that fully supports operational costs through fees charged to customers, is approved to add three new positions. One, a Utility Locator position will provide state mandated functions, another is a project manager to oversee the growing list of utility related capital projects, while the final position is an Office Assistant position to support with utility administration, ensure project compliance, performs project management, and Assist the Superintendent and the Deputy Director.

Sewer consumption rates will be increased by 4.76% to address anticipated re-investments as well as costs related to operations to continue to ensure our high level of operational readiness and environmental protection. Fee increases are listed in the fee schedule.

### **Solid Waste**

The sticker fee for County residents waste and recycling was increased slightly in FY 2020-21 in recognition of the increased cost (\$158.81 to \$171.78) to provide the service. However, the Board is happy to note that the fee is being decreased this year to \$164. This reduction is a result of the elimination of construction and demolition waste from the Convenience sites. Although the ordinance does not allow for the acceptance of any construction and demolition waste at convenience sites, there has only been partial compliance in the past. In FY 2020-21 enforcement has been stricter, resulting in reduced tonnage and a decrease in Solid Waste costs.

## **Goal 5: Accountable, Efficient and Visionary Government**

### **Racial Equity**

Durham County began its intentional pursuit to advance racial equity more than five years ago by bringing racial equity training and education to staff and community stakeholders. In May 2020, the County hired its first Racial Equity Officer to begin carrying out the work of applying a racial equity lens in all countywide efforts. In the first six months of hire, the Racial Equity Officer conducted the first racial equity employee survey in addition to monthly trainings and presentations to employees and community stakeholders. The FY 2021-22 budget funds two new full-time positions, a Racial Equity Specialist, and a Community Analyst. Two paid graduate student internships are also included in the FY 2021-22 budget to support the racial equity efforts. Operating funds to support the full-time positions and additional funding for departmental equity training is included in the budget.

## General Services

Due to the pandemic the County has seen a substantial increase to its building cleaning and security costs largely paid to contracted vendors. As the demand for these services has increased so has the vendor contract costs. Thankfully, many County COVID-19 related expenses are eligible for the American Rescue Plan Act (ARPA) reimbursement including cleaning and security costs. So, while there is a \$1.7 million increased cost for these services in the upcoming year, there is also offsetting federal revenue to pay for it. It is expected that these costs will see a reduction in FY 2022-23 as the pandemic and related health issues and protection measures recede.

## Human Resources

As part of necessary pandemic related safety protocols for Durham County employees, the County's Human Resources department will oversee COVID 19 screenings at all County buildings throughout the upcoming year, at a cost of a little over \$500,000. Like General Services pandemic related costs, these employee health safety expenses can be offset by ARPA (federal) funds. It is a cost the County would have gladly carried, our employee health safety is an absolute top priority, but it is appreciated that our national government agrees with this sentiment and is willing to financially support such actions.

## Employee Health Benefits

Historically, annual health benefits support costs for County employees have seen significant growth. In fact, for the current fiscal year, FY 2020-21, health benefits costs grew by over \$2.7 million and saw \$3 million growth the year before. For FY 2021-22 the County is getting a reprieve from escalating health insurance costs with only a 2.65% increase in costs, or slightly less than \$800,000.

## New Positions

In an effort to bolster the support to the County's information technology infrastructure the Information Services & Technology department had a plan to add four new FTEs in FY 2020-21. As part of the budget development process, in order to limit the financial burden of four new positions, vacant positions in Finance (1), Budget (1), and General Services (2) were moved to IS&T. In turn the Board approved those "taken" positions be re-funded back in their original departments.

## Conclusion

In total, the Board of County Commissioners approved approximately \$3.8 million of additional net County funding above the Manager's recommended budget. While some increases in funding were offset with ARPA revenue or direct grant revenue, that net \$3.8 million needed additional direct County funding. With a requested review of the County's financial stance coming out of the pandemic, the Board heard that the County expected significant over a collection of revenue in the FY 2020-21 fiscal year which would provide available fund balance (savings account) to support the additional \$3.8 million in expenditures approved by the Board.

By prudently using available fund balance the County was able to expand important services without needing to increase the property tax rate any higher than the Managers' recommended one cent increase. Every year the Board of County Commissioners is faced with the unenviable task of trying to support an infinite array of needs with a finite amount of resources. The biggest resource the Board has control over is property tax revenue collected through the establishment of the property tax rate. While increasing that property tax rate can bring in more revenue, it in turn means higher property tax bills for all Durham County property owners. In order to limit the effects of growing property tax bills, the Board has to make hard choices between limiting additional expenditures for worthy programs and services or finding other revenue sources like fund balance (the County's savings account).

This year's additional Board support of expanded funding above the initial Manager's recommended budget met some, but not all needs presented during the budget process. But in turn, the Board was able to support that

increased spending with funds that would not put undue pressure on property owners throughout the County. I look forward to working with the Board and departments on accomplishing the goals and expectations created through this annual budget and providing citizens with the absolute best local government services available in the country. Our County government has a vital role in this recovery period resultant from the COVID-19 pandemic. I'm proud to stand beside all County employees, our community partners, and the Board of County Commissioners as the Interim County Manager as we successfully navigate this season.

Sincerely,

A handwritten signature in cursive script that reads "Claudia Odom Hager". The signature is written in black ink and is positioned above the printed name.

Claudia Odom Hager



**72.22¢**  
per  
\$100 valuation



Tax Rate for FY 2021-22: **1¢**  
over FY 2020-21 tax rate

Property tax collection percentage at  
**99.10%**  
Same as FY 2020-21



Sales Taxes revenue are projected to **13.32%** increase from the current year approved budget

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

**2,194.14**



**60**  
net increase

30 Partially Grant Funded  
27 General Fund Supported-positions  
3 funded through the Enterprise Fund

State mandated increase in County contribution to the Local Government Employees Retirement System (LGERS) from **10.20%** to **11.39%** and **10.90%** to **12.04%** for Local Law Enforcement Officers (LEO)




**2-3%**  
**\$1.3** million

Pay for Performance salary increase for employees in FY 2021-22 reinstated at



**3%**  
COLA starting July 1st  
**\$4.1** million



DCo is continuing contract with Cigna as the administrator of our Health Insurance process

**\$1.02** million increase in Benefits Plan expenses

Ongoing current expense funding to Durham Public Schools increases **\$13.03** million  to **\$166,206,627** or **8.51%**

 Local Expense per pupil funding increases to **\$3,974**, up **\$219** from FY 2020-21

 The General Fund balance appropriation increased from **\$17.40** million to **\$23.36** million

 **\$4.5** million  
Marked as a potential revenue from The American Rescue Plan Act (ARPA)

Bull City United expansion  
**20** FTE joint City/County Investment

**3** FTE Long Time Homeowners Grant Program modeled after Mecklenburg County plan



**10** FTE in DSS  
Phase 3 Medicaid compliance



**48** Replacement vehicles for Durham County departments

**\$3.03** million



**15** Non-profit agencies are being funded in FY 2021-22 at a total of **\$704,000**

**4** Focus Areas



**Focus Area One:** **\$185,335**  
Child, Youth, and Family Wellness

**Focus Area Two:** **\$126,000**  
Food Security

**Focus Area Three:** **\$166,666**  
Workforce Development

**Focus Area Four:** **\$226,000**  
Affordable Housing



Annual debt service payments increase from **\$71.64** million to **\$77.99** million



with dedicated property tax staying at

**8.61¢**

# Durham County Strategic Plan



## Goal 1: COMMUNITY EMPOWERMENT AND ENRICHMENT

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

Objectives

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



## Goal 2: HEALTH AND WELL-BEING FOR ALL

Goal Statement: Improve the quality of life across the lifespan through protecting the health of community, reducing barriers to access services and ensuring a network of integrated health and human services available to people in need.

Objectives

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



## Goal 3: SAFE COMMUNITY

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

Objectives

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



## Goal 4: ENVIRONMENTAL STEWARDSHIP & COMMUNITY PROSPERITY

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

Objectives

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



## Goal 5: ACCOUNTABLE, EFFICIENT, AND VISIONARY GOVERNMENT

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

Objectives

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

## Introduction

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

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

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

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

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

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

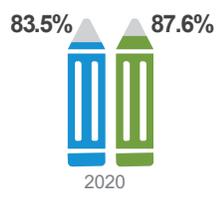
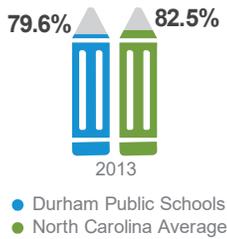
Initial data collection and analysis of the 17 Strategic Plan Community Indicators has been compiled with basic trend analysis and benchmarking of the indicators included on subsequent pages. Additional measures related to Strategic Plan objectives and implemented strategies are defined in the Strategic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

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



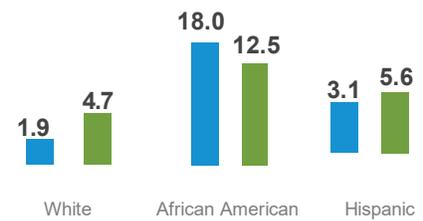
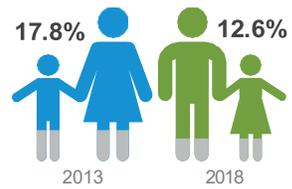
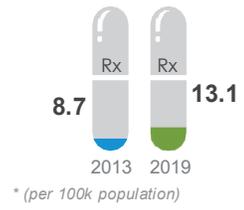
### GOAL 1 Community Empowerment and Enrichment

#### Four-Year High School Graduation Rate      Housing | Unemployment | Poverty Rates



### GOAL 2 Health and Well-Being for All

#### Drug Overdose Death Rate\*      Uninsured Children and Adults Rate      2019 North Carolina Infant Mortality Rates\*



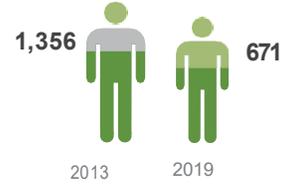
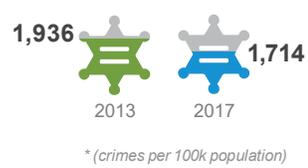
\* (per 100k population)

\* Rate per 1,000 live births. The rates displayed are based on small counts and have potential to change drastically from year to year.



### GOAL 3 Safe Community

#### Part 1 Crime Rate\*: Unincorporated DCo      Number of Residents Involved in the Criminal Justice System\*



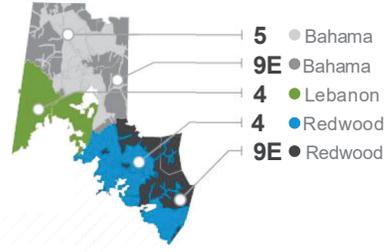
\*(rate per 100k persons in the County population)

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



\* 2020 Resident Satisfaction Survey

#### ISO Insurance Ratings Durham County Volunteer Fire Districts





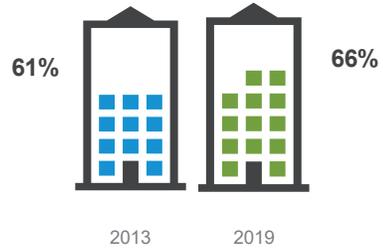
### GOAL 4

#### Environmental Stewardship and Community Prosperity

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



Percent Employment



### GOAL 5

#### Accountable, Efficient, and Visionary Government

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



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



#### Bond Rating



Over 20 years, Durham County Maintains Triple A Bond Rating

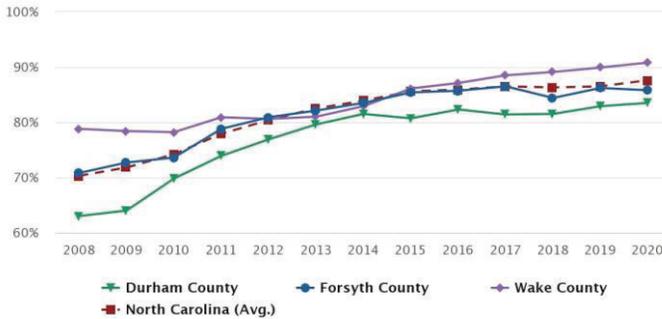


For more detailed information, including benchmark comparisons, where applicable, visit [www.data-dconc.org](http://www.data-dconc.org)

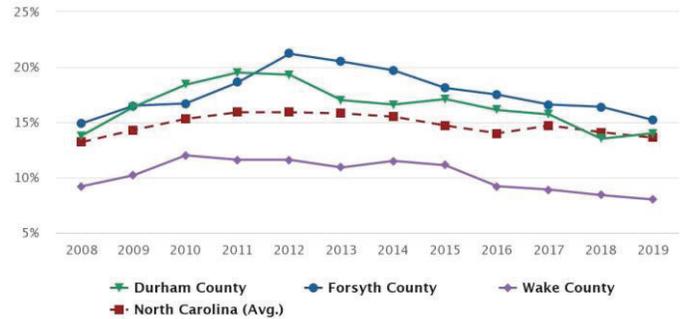


**GOAL 1**  
Community Empowerment and Enrichment

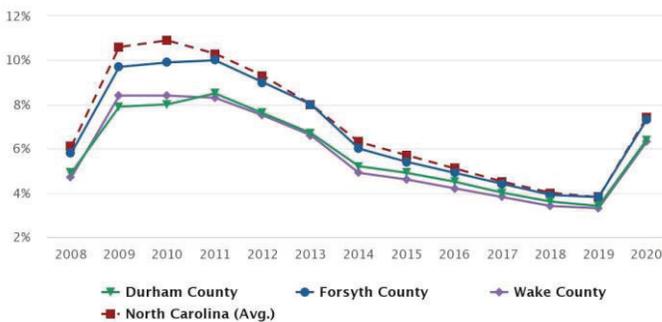
DPS high school / four-year graduation rate



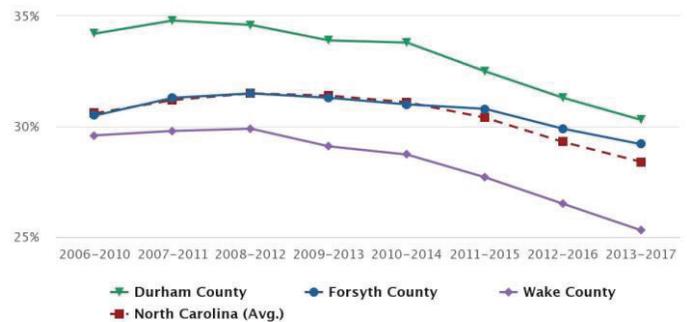
Percentage of population living in poverty



Local unemployment rate

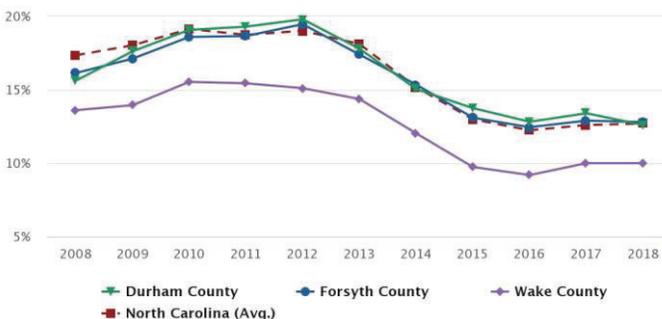


Percentage of households spending more than 30 percent of household income on housing

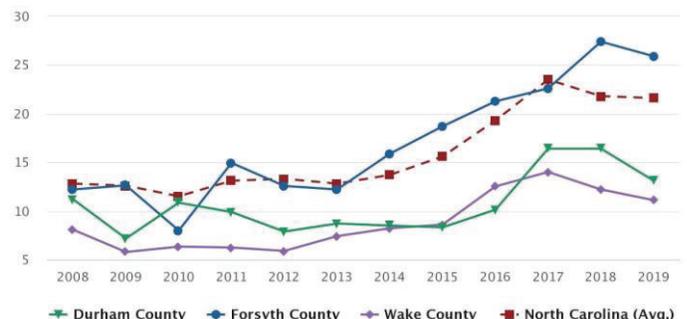


**GOAL 2**  
Health and Well-Being for All

Percentage of uninsured adults and children



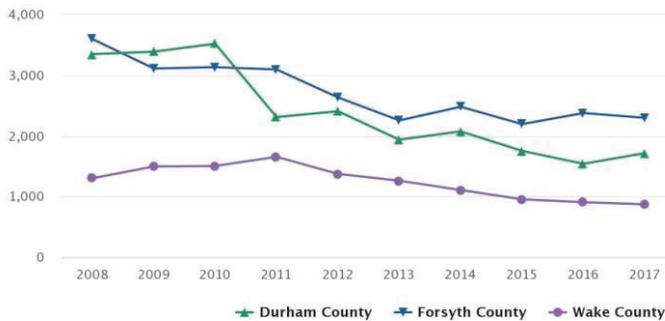
Drug overdose death rate



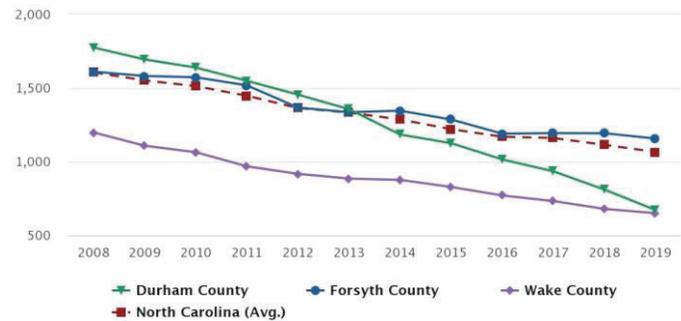


**GOAL 3**  
Safe Community

**Part 1 Crime rate for unincorporated Durham County (violent and property crime)**

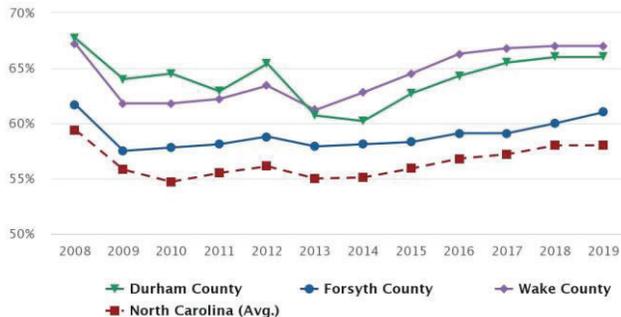


**Number of residents involved in the criminal justice system**



**GOAL 4**  
Environmental Stewardship and Community Prosperity

**Employment growth (percent employment)**



**SOURCES:**

DPS high school / 4-year graduation rate: <https://www.dpi.nc.gov/districts-schools/testing-and-school-accountability/school-accountability-and-reporting/cohort-graduation-rates>.  
 Percentage of households spending more than 30% of income on housing: US Department of Housing and Urban Development: <https://www.huduser.gov/portal/datasets/cp.html>.  
 Local unemployment rate: US Bureau of Labor Statistics: <https://data.bls.gov/cgi-bin/surveymost?la+37>.  
 Percentage of population living in poverty: US Census Bureau: <https://www.census.gov/programs-surveys/saie/data/datasets.html>.  
 Drug overdose death rate: CDC: <https://wonder.cdc.gov/>.  
 Percentage of uninsured adults and children: US Census Bureau: <https://www.census.gov/programs-surveys/sahie.html> & <https://www.census.gov/data/datasets/time-series/demo/sahie/estimates-acs.html>.  
 Infant mortality rates by race/ethnicity: North Carolina State Center for Health Statistics: <https://schs.dph.ncdhhs.gov/data/vital.cfm>.  
 Part 1 crime rate for unincorporated Durham County (violent and property crime): North Carolina State Bureau of Investigation: <http://crimereporting.ncsbi.gov/Reports.aspx>.  
 Number of residents involved in the criminal justice system: NC Office of State Budget and Management: <https://inc.osbm.nc.gov/pages/home/> & North Carolina Department of Public Safety: <http://webapps6.doc.state.nc.us/apps/asqExt/ASQ>.  
 Percentage of residents that reported that they feel very safe or safe (day/night in neighborhood), according to the Resident Satisfaction Survey: 2020 Resident Satisfaction Survey: <https://www.dconcc.gov/county-departments/departments-a-e/county-manager/city-county-resident-survey>.  
 ISO insurance ratings for each fire department: Durham Open Data Portal: <https://live-durhamnc.opendata.arcgis.com/>.  
 Percentage of residents who rated the community as good or excellent as a place to live, according to the Resident satisfaction Survey: 2020 Resident Satisfaction Survey: <https://www.dconcc.gov/county-departments/departments-a-e/county-manager/city-county-resident-survey>.  
 Employment growth (percent employment): NC Office of State Budget and Management: <https://inc.osbm.nc.gov/pages/home/>.  
 Percentage of Residents who were very satisfied or satisfied with the overall quality of services provided by the County: 2020 Resident Satisfaction Survey: <https://www.dconcc.gov/county-departments/departments-a-e/county-manager/city-county-resident-survey>.  
 Residents who rated the value received for local taxes and fees as good or excellent: 2020 Resident Satisfaction Survey: <https://www.dconcc.gov/county-departments/departments-a-e/county-manager/city-county-resident-survey>.  
 Maintain Durham County Triple A Bond Rating: Annual Financial Reports: Durham County: <https://www.dconcc.gov/county-departments/departments-f-z/finance/annual-financial-reports>. Wake County: <http://www.wakegov.com/finance/annualreports/Pages/default.aspx>. Forsyth County: <https://www.co.forsyth.nc.us/Finance/CAFR.aspx>.



## **Ordinance**

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



## ANNUAL BUDGET ORDINANCE

### Durham County

#### North Carolina

#### FY2021-22

WHEREAS, the proposed budget for Fiscal Year 2021-22 (FY 2021-22) was submitted to the Board of Commissioners on May 10, 2021 by the Durham County Manager and filed with the Clerk to the Board on that date pursuant to G.S. 159-11;

WHEREAS, on May 24, 2021, the Durham County Board of Commissioners held a public hearing on the budget pursuant to G.S. 159-12;

WHEREAS, on June 14, 2021, the Durham County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners considers sufficient and proper in accordance with G.S. 159-13;

**BE IT ORDAINED** by the Durham County Board of Commissioners that for the purpose of financing the operations of Durham County, North Carolina for the fiscal year beginning July 1, 2021 and ending June 30, 2022, there are hereby appropriated from taxes and other revenues the following by function and fund.

**Section 1: Summary of Appropriations by Fund and Function - Fiscal Year 2021 -22**

Fund and Function	General Fund	Swap Fund	Capital Financing Fund	Reappraisal Reserve Fund	LEO Separation Allowance Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	Total
General Government	\$137,071,662	\$1,500,000	\$82,613,213	\$712,695	\$565,000	\$2,498,879	\$80,988,909	\$750,000	<b>\$306,700,358</b>
Public Safety	\$66,720,468					\$9,113,915			<b>\$75,834,383</b>
Transportation	\$977,472								<b>\$977,472</b>
Environmental Protection	\$4,590,170							\$1,413,936	<b>\$6,004,106</b>
Econom. & Physical Devlp.	\$7,610,196					\$1,506,933			<b>\$9,117,129</b>
Human Services	\$92,456,205								<b>\$92,456,205</b>
Education	\$181,205,477								<b>\$181,205,477</b>
Cultural & Recreational	\$14,131,823								<b>\$14,131,823</b>
Utilities								\$11,244,081	<b>\$11,244,081</b>
<b>Total</b>	<b>\$504,763,473</b>	<b>\$1,500,000</b>	<b>\$82,613,213</b>	<b>\$712,695</b>	<b>\$565,000</b>	<b>\$13,119,727</b>	<b>\$80,988,909</b>	<b>\$13,408,017</b>	<b>\$697,671,034</b>

**Section 2: Summary of Revenues by Fund and Revenue Category - Fiscal Year 2021 -22**

Fund and Revenue Category	General Fund	Swap Fund	Capital Financing Fund	Reappraisal Reserve Fund	LEO Separation Allowance Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	Total
Taxes	\$390,117,233		\$39,451,719			\$10,919,742			<b>\$440,488,694</b>
Licenses and Permits	\$540,000							\$616,500	<b>\$1,156,500</b>
Intergovernmental	\$58,400,400					\$1,250,000			<b>\$59,650,400</b>
Contributions and Donations	\$207,720								<b>\$207,720</b>
Investment Income	\$1,010,000		\$10,005				\$267,458	\$300,000	<b>\$1,587,463</b>
Rental Income	\$128,316		\$610,608					\$800,500	<b>\$738,924</b>
Sewer Connection Fees							\$500,000		<b>\$800,500</b>
Service Charges	\$25,190,918								<b>\$25,190,918</b>
Enterprise Charges	\$13,000							\$11,690,517	<b>\$11,703,517</b>
Other Revenues	\$471,992	\$1,500,000						\$500	<b>\$1,972,492</b>
Transfers In	\$28,683,894		\$42,540,881	\$712,695	\$565,000	\$949,985	\$80,221,451		<b>\$153,673,906</b>
<b>Total</b>	<b>\$504,763,473</b>	<b>\$1,500,000</b>	<b>\$82,613,213</b>	<b>\$712,695</b>	<b>\$565,000</b>	<b>\$13,119,727</b>	<b>\$80,988,909</b>	<b>\$13,408,017</b>	<b>\$697,671,034</b>

**Section 3.** For the purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the county on January 1, 2021 at an anticipated collection rate of 99.10 percent. Rates are per \$100.00 of assessed valuation of taxable property.

<b>District</b>	<b>Rate</b>
Durham County-countywide	\$0.7222

**Section 4.** For the purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the county on January 1, 2021 at the anticipated collection rates noted below. Rates are per \$100.00 of assessed valuation of taxable property.

<b>District</b>	<b>Rate</b>	<b>Collection Rate</b>	<b>Rate</b>	<b>Collection Rate</b>
Bahama Fire District	\$0.0987	98.7%	\$0.1225	98.3%
Eno Fire District	\$0.0786	98.3%		
Lebanon Fire District	\$0.1251	98.7%	\$0.1549	98.7%
New Hope District	\$0.0756	98.7%		

**Section 5.** There is hereby levied a tax at the rate shown below, per \$100.00 valuation of property listed for taxes as of January 1, 2021, for property located within the Durham County portion of the Durham-Wake Counties Research Triangle Park Research and Production Service District for the raising of revenue for said district. The anticipated collection rate is 98.7 percent.

	<b>Tax Rate</b>	<b>Appropriation</b>
Research & Production Service District	\$0.0780	\$1,426,010

There is hereby appropriated to the Durham-Wake Counties Research and Production Service District from the net proceeds of this tax the amount of \$1,411,445 for use in said district in such manner and for such expenditures as is permitted by law from the net proceeds of this tax. In the event the actual net proceeds from the tax levy of the Research and Production Service District exceed the appropriated amount, the actual net proceeds from the tax shall constitute the appropriation from said tax levy.

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

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

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

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

Current Expense	\$8,511,666
<u>Capital Outlay</u>	<u>\$442,500</u>
Total Appropriation	\$8,954,166

- a) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that Durham Technical Community College allocates current expense funding of \$1,512,681 for needs based financial assistance for enrolled students from Durham County and the Gateway to College program (an educational option for DPS students between the ages of 16-21 who have dropped out of high school but have a desire to now earn a diploma.)

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

The total local appropriation for Durham Public Schools for FY 2021-22 is as below:

Current Expense*	\$160,206,627	*Includes Article 46 Sales Tax Revenue:	DPS	Pre-K
Capital Outlay	\$6,000,000	<i>FY 2019-20 Over-collection</i>	\$72,154	\$0
Total Appropriation	\$166,206,627	<i>FY 2021-22 Estimated Revenue</i>	<u>\$11,246,820</u>	\$0
		<i>Board Policy Pre-K amount</i>		<u>\$508,140</u>
		FY 2019-20 Article 46 Total	\$11,318,974	\$508,140

- a) In addition, the Durham Public Schools budget should reflect local appropriations by purpose, function, and object. Once adopted, such resolution shall not be amended without the prior approval of the Board of Commissioners if the cumulative effect of such amendment would be to increase or decrease the amount of county appropriations allocated by purpose, function, or object by 15 percent or more.
- b) The Board of Commissioners and the County Manager shall be informed in writing of the audited fund balance amounts within 30 days of completion of the external audit.
- c) Transfers between capital outlay and current expense shall be approved by the Board of Commissioners.
- d) Durham Public Schools is authorized to use Public School Building Capital Funds, and Lottery Funds for capital outlay requests, with the approval of the Board of Commissioners.
- e) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that the Board of Education allocate current expense funding of \$508,140 for expanded support of Durham Public School related Pre-Kindergarten programs.
- f) It is the intent of the Durham County Board of County Commissioners in appropriating these funds that the Board of Education allocate current expense funding in support of a \$15 an hour living wage for DPS classified employees.

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

**Section 10.** The 2021-22 local teacher salary supplement schedule starts at \$5,675 in the first two years for a teacher with a Bachelor’s degree and subsequently increases by \$155 per year up to \$10,325 for teacher with a Bachelor’s degree and 31+ years of experience. The starting supplement and annual step increases are higher for teachers with advanced degrees and/or National Board certification.

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

**RISK MANAGEMENT FUND**

Revenue	\$4,824,117
Expense	\$4,824,117

**BENEFITS PLAN FUND**

Revenue	\$33,512,652
Expense	\$33,512,652

**Section 12.** This ordinance incorporates the County's Capital Financing Policy to designate up to 20% of dedicated revenues as County Contribution for pay-as-you-go projects. For Fiscal Year 2021-22, the County Contribution is designated at 14.08%.

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

**Adopted this the 14<sup>th</sup> day of June 2021.**

  
Brenda Howerton, Chair

  
Monica Toomer, Clerk to the Board

**FY 2021-22 Approved  
Fees and Other Charges Schedule**

Department	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
Lines highlighted in Yellow in this table are new fees for FY 2021-22			
<b>All Departments</b>			
	8.5 x 11 paper copies	\$0.05/page (unless otherwise stated)	\$0.05/page (unless otherwise stated)
<b>Animal Services</b>			
	<b>Impoundment</b>		
	1st offense + boarding fee + civil penalty	\$25	\$25
	2nd offense + boarding fee + civil penalty	\$60	\$60
	3rd offense + boarding fee + civil penalty	\$95	\$95
	4th offense and subsequent offenses	\$150	\$150
	<b>Boarding</b>		
	Dogs	\$12/day	\$12/day
	Cats	\$8/day	\$8/day
	<b>Civil penalties</b>		
	1st offense	\$50	\$50
	2nd offense	\$100	\$100
	3rd offense and subsequent offenses	\$150	\$150
	Failure to vaccinate dog/cat	\$250	\$250
	Animal Rabies vaccination (at shelter or animal control office)	\$10	\$10
	Animal Rabies vaccination (field vaccinations)	\$20	\$20
	Euthanasia at the shelter	\$50	\$50
	Surrendered animals picked up in the field	\$20	\$20
<b>Board of Elections</b>			
	Reports - 8.5 x 11 paper	\$0.05/page	\$0.05/page
	Diskettes and CDs - processing fee	\$5	\$5
	Labels - duplex on 8.5 x 11 paper	\$0.30 per label / Free with furnished labels	\$0.30 per label / Free with furnished labels
	Certificates	\$1	\$1
	Maps	8 ½" x 11" = \$0.05 22" x 34" = \$10.00 34" x 44" = \$ 15.00	8 ½" x 11" = \$0.05 22" x 34" = \$10.00 34" x 44" = \$ 15.00
	8.5 x 11 paper	\$0.05/page	\$0.05/page
	34 x 42 paper	\$10	\$10
<b>Fire Marshal</b>			
	See attached detail	See attached detail	See attached detail
<b>General Services</b>			
	Solid Waste Management fee (County)	\$171.78/year	\$164.00/year
	Solid Waste Management fee (City)	\$171.78/year	\$164.00/year
	Solid Waste Management fee (out of County users)	\$250/year	\$250/year
<b>Library</b>			
	Overdue fines on all materials (books, DVDs, CDs, etc.)	Fee structure is the same for all materials: No Fines on Overdue Items	Fee structure is the same for all materials: No Fines on Overdue Items
	Technology Lending	\$5/day/overdue item, no maximum	\$5/day/overdue item, no maximum
	Duplicating	\$0.10 per black and white 8 ½ x 11 page single-sided, \$.20 per black and white 8 ½ x 14 page single-sided, \$.25 per color 8 ½ x 11 page single-sided, \$.50 per color 8 ½ x 14 page single-sided	\$0.10 per black and white 8 ½ x 11 page single-sided, \$.20 per black and white 8 ½ x 14 page single-sided, \$.25 per color 8 ½ x 11 page single-sided, \$.50 per color 8 ½ x 14 page single-sided
	Out-of-County users	\$45	\$45
	Uncollected Interlibrary Loan	\$11 per uncollected out of County Interlibrary Loan	\$11 per uncollected out of County Interlibrary Loan
	Makerspace Fees	\$.25 per gram of 3-D printed PLA Card Stock – 8 ½" x 11" = \$0.50 per sheet Vinyl, Magnets, Sticker Paper, etc. = \$2.00 per sheet 2 Foot Poster – 24" x 24" = \$5.00 3 Foot Poster – 24" x 36" = \$10.00 6 Foot Poster – 24" x 72" = \$15.00 8 Foot Poster – 24" x 96" = \$20.00	\$.25 per gram of 3-D printed PLA Card Stock – 8 ½" x 11" = \$0.50 per sheet Vinyl, Magnets, Sticker Paper, etc. = \$2.00 per sheet 2 Foot Poster – 24" x 24" = \$5.00 3 Foot Poster – 24" x 36" = \$10.00 6 Foot Poster – 24" x 72" = \$15.00 8 Foot Poster – 24" x 96" = \$20.00
	Returned Check Fee	\$15 per returned check	\$15 per returned check
	Replacement Library Card	\$1 per replacement card	\$1 per replacement card
	Lost damaged items	Equal to the replacement cost of plus \$5 processing fee per item	Equal to the replacement cost of plus \$5 processing fee per item

**FY 2021-22 Approved  
Fees and Other Charges Schedule**

Department	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
<b>Library Continued</b>			
	Meeting room rental fee	Nonprofits: no refreshments - free; refreshments - \$25 Commercial/For-profit: meetings up to 4 hours - \$100; meetings more than 4 hours - \$200, Partners: free	Nonprofits: no refreshments - free; refreshments - \$25 Commercial/For-profit: meetings up to 4 hours - \$100; meetings more than 4 hours - \$200, Partners: free
<b>Emergency Medical Services (EMS)</b>			
	Treatment no Transport	\$250	\$250
	BLS NE A0428	\$610	\$371
	BLS E A0429	\$610	\$594
	ALS NE A0426	\$700	\$446
	ALS E A0427	\$700	\$706
	ALS 2 A0433	\$800	\$1,022
	Mileage A0425	\$12	\$12
	Supplies	\$0	\$50 / Transport
	Extra attendant	\$100/transport	\$100/transport
	Special event coverage (3-hour minimum)	\$250/hour	\$250/hour
	Special event quick response vehicle	150	150
	Treatment (without transport)	250	250
	QRV transport	\$125/hour	\$125/hour
	Foot medic/supervisor	\$150/hour	\$150/hour
	Bike Team (2 medics)	\$150/hour	\$150/hour
	Franchise Fee	\$2,500	\$2,500
<b>Sheriff</b>			
	Gun Permits (Issued)	\$5	\$5
	Driver/Criminal History Fees	\$10	\$10
	Fingerprinting Fees (2 cards)	\$15	\$15
	Fingerprinting Fees (Concealed Weapon)	\$10	\$10
	Fingerprinting Fees (thumbprint)	\$5	\$5
	Concealed Weapon Permits	\$90	\$90
	Concealed Weapon Permits - Renewal	\$75	\$75
	Concealed Weapon Permits - Duplicate	\$15	\$15
	Concealed Weapons Permit - Lamination	\$3	\$3
	Report Copies	\$3	\$3
	Civil Process (in state)	\$30	\$30
	Civil Process (out of state)	\$100	\$100
	Security Card	\$10	\$10
	State Prisoner Reimbursement	\$18	\$18
	State Inmate Backlog	\$40	\$40
	Inmate Mail Returns	\$1	\$1
	DVD/CD copy	\$5	\$5
	SMCP Per Diem Housing	\$40	\$40
	SMCP Transports Fee (Hourly)	\$25	\$25
<b>Public Health</b>			
<b>Nutrition</b>			
	MNT, initial visit, 15 minute unit	\$36.38	\$36.38
	MNT, subsequent visit, 15 minute unit	\$31.48	\$31.48
	DSMT individual visit, 30 minute unit	\$54.24	\$54.24
	DSMT group session of 2 or more, 30 minute unit	\$14.96	\$14.96
	Patient Education group visit	\$5.00	\$5.00
<b>Community Health</b>			
	Insert Drug Implant Device	\$270.16	\$270.16
	Removal non-biodegradable drug delivery implant	\$306.82	\$306.82
	Removal with reinsertion, non-biodegradable drug delivery implant	\$426.24	\$426.24
	Diaphragm fitting	\$104.87	\$104.87
	Colpo W/O biopsy	\$209.75	\$209.75
	Colpo W/Biopsy	\$293.92	\$293.92
	IUD Insert	\$139.83	\$139.83
	IUD Removal	\$181.92	\$181.92
	Fetal Non-Stress Test (FNST)	\$93.68	\$93.68
	Maternal Health package 4-6 vs	\$885.83	\$885.83
	Maternal Health package 7+ vs	\$1,583.62	\$1,583.62
	Postpartum Exam	\$359.08	\$359.08
	Pregnancy Test (urine)	\$16.29	\$16.29
	Tdap	\$52.95	\$52.95

**FY 2021-22 Approved  
Fees and Other Charges Schedule**

Department	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
<b>Public Health Continued</b>			
<b>Community Health continued</b>	Varivax	\$141.60	\$141.60
	Pediarix (DTaP-HepB-Polio)	\$20.45	\$20.45
	Pneumonia Vaccine (PneumoVax)	\$113.07	\$113.07
	Meningococcal	\$127.44	\$127.44
	Herpes Zoster (Shingles) vaccine	\$229.93	\$229.93
	Hepatitis B (ped)	\$20.45	\$20.45
	Hepatitis B (Adult)	\$63.25	\$63.25
	Medication Administration	\$17.04	\$17.04
	I-693 Form Competition	\$42.70	\$42.70
	Health Ed. Child/parenting Class	\$8.71	\$8.71
	OV, New, Minimal	\$83.49	\$83.49
	OV, Est, Comprehensive	\$276.27	\$276.27
	OV, New, Limited	\$142.55	\$142.55
	OV, Comprehensive	\$206.36	\$206.36
	OV, New, Detailed	\$314.86	\$314.86
	OV, New, Comprehensive	\$424.47	\$424.47
	OV, Est, Minimal	\$42.70	\$42.70
	OV, Est, Limited	\$82.81	\$82.81
	OV Est Expanded	\$139.15	\$139.15
	OV, Est, Detailed	\$204.99	\$204.99
	New FP Preventive Age 5-11	\$229.43	\$229.43
	New Preventive age 12-17	\$259.30	\$259.30
	New Preventive age 18-39	\$250.48	\$250.48
	New Preventive age 40-64	\$291.20	\$291.20
	New Preventive age 65>years	\$291.20	\$291.20
	Est Preventive age 12-17	\$227.29	\$227.29
	Est Preventive age 18-39	\$226.04	\$226.04
	Est Preventive age 40-64	\$240.97	\$240.97
	Smoking Cessation Couns 3-10 minutes	\$27.15	\$27.15
	Smoking Cessation Counseling >10minutes	\$54.30	\$54.30
	Est Preventive age 5-11 years	\$201.60	\$201.60
	Est Preventive age 65>years	\$240.97	\$240.97
	Prev. Counseling/Centering Pregnancy	\$40.73	\$40.73
	AV/Unplanned Pregnancy	\$0.00	\$0.00
	Depo-Provera IM	\$23.60	\$23.60
	Depo-SubQ Injection	\$1.04	\$1.04
	Rhogam	\$154.09	\$154.09
	Liletta IUD	\$47.04	\$47.04
	Mirena IUD	\$316.24	\$316.24
	IUD Device (Paragard)	\$229.22	\$229.22
	Etonogestrel Implant system (Nexplanon)	\$408.82	\$408.82
	Risk Screen - PMH	\$50.00	\$50.00
	Postpartum-PMH	\$150.00	\$150.00
	Childbirth Education Class	\$10.86	\$10.86
	DSV Counseling	\$87.09	\$87.09
	FP Pregnancy Test Counseling	\$87.09	\$87.09
	Postpartum Visit	\$87.09	\$87.09
	Behavioral health Counseling	\$87.09	\$87.09
	Inmate Copay/DC Detention Center	\$20.00	\$20.00
	Destruction of Genital Warts Male	\$254.55	\$254.55
	TCA Vulva	\$251.50	\$251.50
	TB PPD	\$25.00	\$25.00
	Rabies Titer	\$45.00	\$45.00
	IM Admin	\$20.45	\$20.45
	IM Admin (additional vaccine)	\$20.45	\$20.45
	Oral Nasal Admin only Vaccine given on DOS	\$20.45	\$20.45
	Oral Nasal Admin any other vaccine on the DOS	\$20.45	\$20.45
	Hepatitis A (Adult)	\$59.85	\$59.85
	Hepatitis A (ped)	\$20.45	\$20.45
	Twinrix	\$97.25	\$97.25
	HIB (pedvax)	\$20.45	\$20.45
	HIB (ActHIB)	\$20.45	\$20.45
	Gardasil-HPV Females/males 9-26 payor 6	\$216.40	\$216.40
	Prevnar 13	\$20.45	\$20.45

**FY 2021-22 Approved  
Fees and Other Charges Schedule**

Department	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
<b>Public Health Continued</b>			
<b>Community Health continued</b>	Pre-Exposure Rabies	\$304.45	\$304.45
	Rotovirus	\$20.45	\$20.45
	Flu (6-35 months)	\$37.27	\$37.27
	Kinrix (DTaP-IPV)	\$20.45	\$20.45
	Pentacel (DTaP-IPV Hib)	\$20.45	\$20.45
	DTaP	\$20.45	\$20.45
	MMR, Live	\$89.05	\$89.05
	IPV	\$20.45	\$20.45
	Td(Tetanus and diphtheria)	\$48.24	\$48.24
	Indiv Counseling 15 min.	\$53.28	\$53.28
	Indiv Counseling 30 min.	\$106.57	\$106.57
	Indiv Counseling 45 min.	\$159.85	\$159.85
	Indiv Counseling 60 min.	\$213.14	\$213.14
	Flu Vaccine, 3 yrs & >, IM	\$38.08	\$38.08
	#PPD Positive	\$0.00	\$0.00
	#PPD Negative	\$0.00	\$0.00
	#PPD Not Read	\$0.00	\$0.00
	Phone Interpretation	\$0.00	\$0.00
	RN services up to 15 minutes X _____ units	\$19.50	\$19.50
	STD Control Treatment (RN) X _____ units	\$19.50	\$19.50
<b>Dental</b>	Periodic Oral Exam	\$45.22	\$45.22
	Limited Oral Exam (Palliative (emergency) treatment of dental pain-minor procedure	\$75.97	\$75.97
	Oral Exam, under 3 yrs	\$69.64	\$69.64
	Comp Exam, new/existing pt.	\$80.50	\$80.50
	Detailed, extensive oral exam	\$136.00	\$136.00
	Limited Oral Reevaluation	\$53.36	\$53.36
	Intraoral, incl. bitewings	\$105.00	\$105.00
	Intraoral, periapical, first	\$26.23	\$26.23
	Intraoral, periapical, addl.	\$23.52	\$23.52
	Intraoral, occlusal film	\$41.61	\$41.61
	Bitewing, single	\$26.23	\$26.23
	Bitewing, two	\$42.51	\$42.51
	Bitewing 3	\$46.00	\$46.00
	Bitewing, four	\$59.69	\$59.69
	Panoramic film	\$123.01	\$123.01
	Prophylaxis Adult	\$94.97	\$94.97
	Prophylaxis Child	\$66.03	\$66.03
	Topical Fluoride varnish < 21	\$60.60	\$60.60
	Topical application of fluoride – excluding varnish	\$60.60	\$60.60
	Oral Hygiene Instruction	\$0.00	\$0.00
	Sealant – per tooth	\$51.55	\$51.55
	Interim caries arresting medicament application - per tooth	\$31.00	\$31.00
	Space Maintainer - unilateral	\$333.75	\$333.75
	Space Maintainer - bilateral	\$466.70	\$466.70
	Amalgam: One Surface Primary or Permanent	\$112.15	\$112.15
	Amalgam: 2 Surfaces	\$146.52	\$146.52
	Amalgam: 3 Surfaces	\$178.18	\$178.18
	Amalgam: 4 Surfaces	\$216.17	\$216.17
	Resin-based Composite: 1 Surface	\$140.19	\$140.19
	Resin-based Composite: 2 Surfaces	\$179.08	\$179.08
	Resin-based Composite: 3 Surfaces	\$218.88	\$218.88
	Resin-based Composite: 4 or More Surfaces	\$258.68	\$258.68
	Resin-based Composite: Crown Anterior	\$369.00	\$369.00
	Resin-based Composite: 1 Surface Posterior	\$163.71	\$163.71
	Resin-based Composite: 2 Surface Posterior	\$214.36	\$214.36
	Resin-based Composite: 3 Surface Posterior	\$265.91	\$265.91
	Resin-based Composite: 4 Surface Posterior	\$326.51	\$326.51

**FY 2021-22 Approved  
Fees and Other Charges Schedule**

Department	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
<b>Public Health Continued</b>			
<b>Dental Continued</b>	Prefab Crown	\$300.28	\$300.28
	Resin-based Crown	\$320.18	\$320.18
	Prefab esthetic coated	\$295.00	\$295.00
	Sedative Filling	\$101.30	\$101.30
	Core Buildup, including pins	\$230.00	\$230.00
	Restoration	\$62.00	\$62.00
	Temp Crown (fractured tooth)	\$240.00	\$240.00
	Pulp Caps	\$75.88	\$75.88
	Therapeutic pulpotomy	\$165.00	\$165.00
	Endodontic Therapy	\$648.06	\$648.06
	Ginevectomy	\$563.00	\$563.00
	Periodontal Scaling/Root planing; 1-3 Teeth	\$151.00	\$151.00
	Periodontal Scaling/Root planing; 4+ Teeth	\$206.00	\$206.00
	Full mouth debridement	\$173.66	\$173.66
	Periodontal Maintenance	\$62.00	\$62.00
	Extraction, coronal remnants - deciduous	\$109.44	\$109.44
	Extraction – Erupted Tooth	\$145.62	\$145.62
	Surgical Extract. Erupted Tooth	\$256.87	\$256.87
	Removal Impacted Tooth Soft Tissue	\$263.00	\$263.00
	Prefab Crown Stainless steel Primary	\$265.66	\$265.66
	Removal Impacted Tooth: Partially Bony	\$199.00	\$199.00
	Removal Impacted Tooth: Completely Bony	\$199.00	\$199.00
	Removal Impacted Tooth: Completely Bony Unusual Surgical	\$232.02	\$232.02
	Surgical Removal of residual tooth roots	\$272.24	\$272.24
	Incision and drainage of abscess	\$287.62	\$287.62
	Nitrous Oxide (Analgesia)	\$64.22	\$64.22
<b>Pharmacy</b>	Prenavite	\$2.16	\$2.16
	Nitrofurantoin	\$0.58	\$0.58
	Cipro 250mg	\$0.06	\$0.06
	Cipro 500mg	\$0.11	\$0.11
	Metrogel	\$1.67	\$1.67
	Septra DS	\$0.04	\$0.04
	Lo/ovral	\$3.62	\$3.62
	Sronyx	\$2.25	\$2.25
	Desogen	\$1.89	\$1.89
	Micronor	\$2.16	\$2.16
	Miconazole 7	\$3.51	\$3.51
	Diflucan	\$0.73	\$0.73
	Antifungal Cream	\$1.50	\$1.50
	Chewable vitamins	\$2.53	\$2.53
	Ferrous Sulfate	\$0.01	\$0.01
	Colace	\$0.01	\$0.01
	Phenergan	\$0.02	\$0.02
	Ranitidine	\$0.05	\$0.05
	Zofran	\$0.12	\$0.12
	Ortho Tri-cyclen	\$2.79	\$2.79
	Ortho Cyclen	\$1.44	\$1.44
	Ortho Tri-cyclen lo	\$0.27	\$0.27
	Levora	\$3.90	\$3.90
	Plan B	\$3.69	\$3.69
	Ferrous Gluconate	\$0.05	\$0.05
	Terconazole	\$3.07	\$3.07
	Yasmin	\$3.64	\$3.64
	Depo	\$24.38	\$24.38
	NuvaRing	\$8.34	\$8.34
<b>Environmental Health</b>	Well Permit	\$425.00	\$425.00
	Bacteriological Sample (Total Coliform/E-coli)	\$135.00	\$135.00
	Inorganic Water Sample (includes Nitrate/Nitrite)	\$135.00	\$135.00
	Pesticide Water Sample	\$135.00	\$135.00
	Petroleum Water Sample	\$135.00	\$135.00
	Application for Improvement Permit (0-2 acres)	\$250.00	\$250.00
	Improvement Permit Site Revisit Fee	\$100.00	\$100.00

**FY 2021-22 Approved  
Fees and Other Charges Schedule**

Department	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
<b>Public Health Continued</b>			
<b>Environmental Health Continue</b>	Pumped Conventional Permit ≤ 600 gpd	\$350.00	\$350.00
	Low Pressure Pipe/Drip Irrigation Permit > 600 gpd	\$525.00 + \$100.00 per 500gpd or fraction thereof	\$525.00 + \$100.00 per 500gpd or fraction thereof
	Appeal Charge (0-2 acres) within 1 year of orig. eval.	\$200.00	\$200.00
	Appeal Charge (2-5 acres) within 1 year of orig. eval.	\$200.00	\$200.00
	Appeal Charge (5 + acres) within 1 year of orig. eval.	\$200.00	\$200.00
	Appeal of Permit Condition	\$200.00	\$200.00
	Wastewater System Reconnection Permit	\$200.00	\$200.00
	Application for Structural Alterations/Additions	\$100.00 (no design flow increase)	\$100.00 (no design flow increase)
	Each Additional Pool per Complex	\$350.00	\$350.00
	Pool Plan Review	\$350.00	\$350.00
	Pool Permit Inspection Revisit	\$100.00	\$100.00
	Tattoo Artist Permit	\$300.00	\$300.00
	Temporary/Apprentice Tattoo Artist	\$150.00	\$150.00
	Food Service Plan Review	\$250.00	\$250.00
	Existing Food Establishment Plan Review	\$150.00	\$150.00
	Temp. Food Event Permit	\$75.00	\$75.00
	Type V/VI Operational Permit Renewal Fee (every 5 years)	\$50.00	\$50.00
	Limited Food Service Establishment	\$75.00	\$75.00
	Mobile Food Unit/Push Cart/ Caterer Plan Review	\$200.00	\$200.00
	Engineered Option Permit (aka EOP)	\$150.00	\$150.00
	Well Repair Permit	\$0.00	\$0.00
<b>Lab</b>	Venipuncture	\$5.71	\$5.71
	Conventional System Septic Permit	\$200.00	\$200.00
	Basic Metabolic Panel	\$13.70	\$13.70
	Comprehensive Metabolic Panel	\$14.39	\$14.39
	Lipid Panel	\$20.87	\$20.87
	Hepatic Function Panel	\$13.18	\$13.18
	Urinalysis	\$4.62	\$4.62
	Urine Micro	\$4.77	\$4.77
	Pregnancy Test, Urine - Result Positive+	\$10.07	\$10.07
	Pregnancy Test, Urine - Result Negative -	\$10.07	\$10.07
	Albumin	\$12.20	\$12.20
	Bilirubin, Total	\$12.22	\$12.22
	Bilirubin, Direct	\$12.20	\$12.20
	Calcium	\$12.19	\$12.19
	Carbon Dioxide	\$12.22	\$12.22
	Chloride	\$12.37	\$12.37
	Cholesterol, Total	\$12.35	\$12.35
	Creatinine (blood)	\$12.16	\$12.16
	Glucose	\$12.20	\$12.20
	Glucose Challenge (GCT)	\$12.20	\$12.20
	GTT - 3 hour	\$29.07	\$29.07
	GTT - 3 hour	\$29.07	\$29.07
	HDL	\$13.39	\$13.39
	Alkaline Phosphatase	\$12.24	\$12.24
	Potassium	\$12.37	\$12.37
	Total Protein	\$12.18	\$12.18
	Sodium	\$12.37	\$12.37
	Aspartate Amino Transferase (AST)	\$12.20	\$12.20
	Alanine Amino Transferase (ALT)	\$12.22	\$12.22
	Triglycerides	\$12.42	\$12.42
	BUN (Blood Urea Nitrogen)	\$12.21	\$12.21
	Uric Acid	\$12.22	\$12.22
	Hemoglobin (Hgb)	\$8.48	\$8.48
	CBC with automated diff. & platelets	\$8.48	\$8.48
	RPR	\$8.56	\$8.56
	RPT Titer	\$11.23	\$11.23
	SARS-CoV-2	\$100	\$100
	Dark Field	\$16.40	\$16.40

**FY 2021-22 Approved  
Fees and Other Charges Schedule**

Department	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
<b>Public Health Continued</b>			
<b>Lab Continued</b>	Gram Stain	\$7.10	\$7.10
	Wet Prep	\$5.78	\$5.78
	Chlamydia	\$32.80	\$32.80
	Gonorrhea	\$32.80	\$32.80
	Trichomonas Detection	\$20.80	\$20.80
<b>Register of Deeds</b>			
	Copy fees - uncertified copies	\$.25/page from copier; \$.10/page from computer	\$.25/page from copier; \$.10/page from computer
	Copy fee - map	18 x 24 \$2	18 x 24 \$2
	Instruments in general	\$26 for pages 1-15, then, \$4.00 each additional page	\$26 for pages 1-15, then, \$4.00 each additional page
	Multiple instruments as one, each	10	10
	Additional assignment instrument index reference, each	10	10
	Deeds of Trust and Mortgages	\$64 for first 15 pages, \$4 for each additional page	\$64 for first 15 pages, \$4 for each additional page
	Non-standard document	\$25, plus recording fee	\$25, plus recording fee
	Plats	\$21 each sheet	\$21 each sheet
	Right of way plans	\$21, \$5 each additional page	\$21, \$5 each additional page
	Certified copies	\$5 for first page, \$2 each additional page	\$5 for first page, \$2 each additional page
	Comparison of copy for certification	5	5
	Notary public qualification	10	10
	Marriage licenses:	0	0
	Issuing a license	60	60
	Issuing a delayed certificate with 1 certified copy	30	30
	Proceeding for correction with 1 certified copy	20	20
	Certified Copies of birth, death and marriages	10	10

**FY 2021-22  
Sewer Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2021-22			
<b>Utilities</b>			
Monthly Service Fees (County customers with City water)	Consumption Rate Charge	\$5.00/hundred cubic feet	\$5.25/hundred cubic feet
Monthly Service Fees (County customers without City water)	1 or 2 bedrooms	\$27.17	\$28.53
Monthly Service Fees (County customers without City water)	3 bedrooms	\$61.10	\$64.16
Monthly Service Fees (County customers without City water)	4 or more bedrooms	\$98.15	\$103.06
Monthly Sewer Service Charge - Water Meter Size	5/8"	\$4.53	\$4.53
Monthly Sewer Service Charge - Water Meter Size	1"	\$6.08	\$6.08
Monthly Sewer Service Charge - Water Meter Size	1.5"	\$8.28	\$8.28
Monthly Sewer Service Charge - Water Meter Size	2"	\$8.96	\$8.96
Monthly Sewer Service Charge - Water Meter Size	3"	\$21.78	\$21.78
Monthly Sewer Service Charge - Water Meter Size	4"	\$49.10	\$49.10
Monthly Sewer Service Charge - Water Meter Size	6"	\$62.48	\$62.48
Monthly Sewer Service Charge - Water Meter Size	8" and larger	\$75.55	\$75.55
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (8" - 12")	\$2.00 per linear foot	Base -\$2 per linear foot; Re-Inspection - \$1 per linear foot (\$50 minimum)
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (above 12")		Base -\$4 per linear foot; Re-Inspection - \$2 per linear foot (\$100 minimum)
Construction Inspection Fees	Sewer Lateral Inspection Fee	\$300 per lateral	Base - \$300 per building connection; Re-Inspection - \$150 per building connection
Construction Inspection Fees	Oil/Grease/Sediment Trap Inspection		Base - \$150 each; Re-Inspection - \$75 each
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - Single Family	\$25 per lot	Base - \$25 per lot; Re-Inspection - \$25 per lot
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - All Other Development	\$100 per lateral	Base - \$100 per building connection; Re-Inspection - \$100 per building connection
Technology Fee	Technology Fee	4% of the review fee	4% of the review fee
Development Review Fees	Construction Review - Single Family House	Base - \$400; Re-Review - \$200	Base - \$400; Re-Review - \$200
Development Review Fees	Construction Review - Single Family / Townhome Development	Base - \$1200 + \$10/lateral; Re-Review - \$500	Base - \$1200 + \$10/lateral; Re-Review - \$500
Development Review Fees	Construction Review - Multi-Family Development	Base - \$1200 + \$50/building; Re-Review - \$500	Base - \$1200 + \$50/building; Re-Review - \$500
Development Review Fees	Construction Review - Commercial / Industrial Development	Base - \$1200 + \$0.50/LF of main; Re-Review - \$500	Base - \$1200 + \$0.50/LF of main; Re-Review - \$500
Development Review Fees	Construction Review - Commercial / Industrial Development - Single Lateral only		Base - \$500; Re-Review - \$500
Development Review Fees	Construction Review - Building Plumbing Plans - Restaurant	Base - \$400; Re-Review - \$200	Base - \$400; Re-Review - \$200
Development Review Fees	Construction Review - Building Plumbing Plans - Other	Base - \$800; Re-Review - \$500	Base - \$800; Re-Review - \$500

**FY 2021-22  
Sewer Utilities Fee Schedule**

<b>Fee Category</b>	<b>Fee and Other Charge Type</b>	<b>FY 2020-21 Approved Fees and Other Charges</b>	<b>FY 2021-22 Approved Fees and Other Charges</b>
Development Review Fees	Construction Review - Grease Trap / Pretreatment Units	Base - \$250; Re-Review - \$50	Base - \$250; Re-Review - \$50
Development Review Fees	Construction Review -Field Change - Single-Family House	\$50 each review	\$50 each review
Development Review Fees	Construction Review - Field Change - All other development	\$400 each review	\$400 each review
Development Review Fees	As-Built for Single Family House Review	\$50	Base - \$50; Re-Review \$50
Development Review Fees	As-Built for All Other Development Review	\$200	Base - \$200; Re-Review \$200
Development Review Fees	Sewer Video Inspection - Preliminary Review	\$3.00 per linear foot	\$3.00 per linear foot
Development Review Fees	Sewer Video Inspection Each Review	\$500 (500 linear feet or less) + \$1.00 per linear foot over 500 linear feet	\$500 (500 linear feet or less) + \$1.00 per linear foot over 500 linear feet
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 1	\$50 Initial Review/\$25 Re-Review	\$50 Initial Review/\$25 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 2	\$100 Initial Review/\$50 Re-Review	\$100 Initial Review/\$50 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 3	\$300 Initial Review/\$150 Re-Review	\$300 Initial Review/\$150 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 4	\$500 Initial Review/\$250 Re-Review	\$500 Initial Review/\$250 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Exempt	\$50 Initial Review/\$50 Re-Review	\$50 Initial Review/\$50 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Minor Plat	\$75 Initial Review/\$75 Re-Review	\$75 Initial Review/\$75 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Major Plat	\$250 Initial Review/\$250 Re-Review	\$250 Initial Review/\$250 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat	\$500 Initial Review/\$500 Re-Review	\$500 Initial Review/\$500 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat Amendment	\$300 Initial Review/\$300 Re-Review	\$300 Initial Review/\$300 Re-Review
Development Review Fees	Alternate Design Application Fee - Minor		\$1,000
Development Review Fees	Alternate Design Application Fee - Major		\$2,500
System Development Fees	Single family (min. 2 bedrooms)	\$1242 each	\$1242 each
System Development Fees	Single family (each bedroom above 2)	\$619/bedroom	\$619/bedroom
System Development Fees	Multi-family units (apartments, duplexes, condominiums; min. 2 bedrooms)	\$1242 each	\$1242 each
System Development Fees	Multi-family units (apartments, duplexes, condominiums; each bedroom above 2)	\$619/bedroom	\$619/bedroom
System Development Fees	Multi-family (motels, hotels)	\$619/bedroom	\$619/bedroom
System Development Fees	Multi-family (motels, hotels with cooking facilities in room)	\$908/room	\$908/room

**FY 2021-22  
Sewer Utilities Fee Schedule**

<b>Fee Category</b>	<b>Fee and Other Charge Type</b>	<b>FY 2020-21 Approved Fees and Other Charges</b>	<b>FY 2021-22 Approved Fees and Other Charges</b>
System Development Fees	Nursing/Rest home	\$310/bed	\$310/bed
System Development Fees	Nursing/Rest home with laundry	\$621/bed	\$621/bed
System Development Fees	Office - per shift	\$130/person	\$130/person
System Development Fees	Factory - per shift	\$130/person	\$130/person
System Development Fees	Factory with showers - per shift	\$182/person	\$182/person
System Development Fees	Store/Shopping Center/Mall	\$517/1,000 sq. ft.	\$517/1,000 sq. ft.
System Development Fees	Store/Shopping Center/Mall with food service (ADD)	\$155/1,000 sq. ft.	\$155/1,000 sq. ft.
System Development Fees	Restaurant (greater of per seat or per 15 sq. ft. of dining area)	\$209	209
System Development Fees	Restaurant - 24-hour service	\$266/seat	\$266/seat
System Development Fees	Restaurant - single service (exclusive of fast food)	\$105/seat	\$105/seat
System Development Fees	School - day with cafeteria, gym, showers	\$80/student	\$80/student
System Development Fees	School - day with cafeteria only	\$66/student	\$66/student
System Development Fees	School - day with neither cafeteria nor showers	\$52/student	\$52/student
System Development Fees	School - boarding	\$310/person	\$310/person
System Development Fees	Church (not including food service, day care, camps)	\$14/seat	\$14/seat
System Development Fees	Miscellaneous (based on daily average flow of facilities not described above)	\$5.21*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations	\$5.21*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations.
Surcharge Fees	BOD (Biochemical Oxygen Demand) <i>Surcharge is applied for discharge concentrations greater than 250 mg/L</i>	\$349.18/1,000 lbs.	\$349.18/1,000 lbs.
Surcharge Fees	TSS (Total Suspended Solids) <i>Surcharge is applied for discharge concentrations greater than 180 mg/L</i>	\$60.44/1,000 lbs.	\$60.44/1,000 lbs.
Surcharge Fees	TKN (Total Kjeldahl Nitrogen) <i>Surcharge is applied for discharge concentrations greater than 40 mg/L</i>	\$0.75/lb.	\$0.75/lb.
Surcharge Fees	TP (Total Phosphorous) <i>Surcharge is applied for discharge concentrations greater than 5 mg/L</i>	\$6.87/lb.	\$6.87/lb.
Industrial User Fees	Permit Application Fee	\$500 per each point of discharge	\$500 per each point of discharge
Industrial User Fees	Permit modification Fee	\$300 per each point of discharge	\$300 per each point of discharge

**FY 2021-22  
Sewer Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
Industrial User Fees	Authorization to Construct Fee	\$300	300
Industrial User Fees	Annual BSL Permit Maintenance Fee	\$500	500
Industrial User Fees	Annual Permit Maintenance Fee	\$1,000	1000
Industrial User Fees	Industrial User Re-Inspection Fee	\$200	200
Industrial User Fees	Supplemental Document Review Fee	\$75 per document	\$75 per document
Industrial User Fees	Annual FOG Inspection Fee	\$200 Initial Inspection; \$500 Re-Inspection	\$200 Initial Inspection; \$500 Re-Inspection
Industrial User Fees	Pollutant Headworks Analysis Fee	At cost + 10%	At cost + 10%
Monitoring Fees	Monitoring Administrative Fee	\$75	\$75
Monitoring Fees	Sampling	\$104.50	\$105
Monitoring Fees	Aluminum	\$11	\$11
Monitoring Fees	Ammonia	\$15.50	\$16
Monitoring Fees	Antimony	\$11	\$11
Monitoring Fees	Arsenic	\$11	\$11
Monitoring Fees	Beryllium	\$11	\$11
Monitoring Fees	Bismuth	\$27.50	\$28
Monitoring Fees	BOD5	\$22	\$22
Monitoring Fees	Cadmium	\$11	\$11
Monitoring Fees	Chloride	\$11	\$11
Monitoring Fees	Chromium	\$11	\$11
Monitoring Fees	COD	\$21	\$21
Monitoring Fees	Copper	\$11	\$11
Monitoring Fees	Cyanide	\$27.50	\$28
Monitoring Fees	Fluoride	\$19	\$19
Monitoring Fees	Gallium	\$27.50	\$38.50
Monitoring Fees	Indium	\$27.50	\$38.50
Monitoring Fees	Lead	\$11	\$11
Monitoring Fees	Mercury (Method 1631)	\$132	\$132
Monitoring Fees	Molybdenum	\$11	\$11
Monitoring Fees	Nickel	\$11	\$11
Monitoring Fees	NO2 + NO3	\$15.50	\$16
Monitoring Fees	Oil and grease (total)	\$38.50	\$39
Monitoring Fees	Oil and grease (nonpolar)	\$55	\$55
Monitoring Fees	Oil and grease (polar)	\$55	\$55
Monitoring Fees	Organic Compounds (EPA 624 & 625)	\$368.50	\$369
Monitoring Fees	Pesticides (EPA 608 & 614)	\$154	\$247.50
Monitoring Fees	Selenium	\$11	\$11
Monitoring Fees	Silver	\$11	\$11
Monitoring Fees	Tellurium	\$27.50	\$38.50
Monitoring Fees	Tin	\$11	\$11
Monitoring Fees	TKN	\$21	\$21
Monitoring Fees	Total Petroleum Hydrocarbons (TPH)	\$121	\$121
Monitoring Fees	Total Phosphorous	\$16.50	\$17
Monitoring Fees	Total Residual Chlorine (TRC)	\$16.50	\$17
Monitoring Fees	TSS	\$11	\$16.50
Monitoring Fees	Total Toxic Organics	\$544.50	\$544.50
Monitoring Fees	Volatile Organic Chemicals	\$121	\$121.00
Monitoring Fees	Zinc	\$11	\$11.00

**FY 2021-22  
Sewer Utilities Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2020-21 Approved Fees and Other Charges	FY 2021-22 Approved Fees and Other Charges
Monitoring Fees	Acetone	\$104.50 for complete Pharma test group	\$104.50 for complete Pharma test group
Monitoring Fees	Ethyl Acetate	\$104.50 for complete Pharma test group	\$104.50 for complete Pharma test group
Monitoring Fees	Isopropyl Acetate	\$104.50 for complete Pharma test group	\$104.50 for complete Pharma test group
Monitoring Fees	Methylene Chloride	\$104.50 for complete Pharma test group	\$104.50 for complete Pharma test group
Monitoring Fees	n-Amyl Acetate	\$104.50 for complete Pharma test group	\$104.50 for complete Pharma test group
Reclaimed Water Fee	Administrative Fee		\$10
Monthly Reclaimed Base Charge - Water Meter Size	5/8" or 3/4"		\$18
Monthly Reclaimed Base Charge - Water Meter Size	1"		\$18
Monthly Reclaimed Base Charge - Water Meter Size	1.5"		\$24
Monthly Reclaimed Base Charge - Water Meter Size	2"		\$30
Monthly Reclaimed Base Charge - Water Meter Size	3"		\$80
Monthly Reclaimed Base Charge - Water Meter Size	4"		\$120
Monthly Reclaimed Base Charge - Water Meter Size	6" or above		\$150
Monthly Reclaimed service fees	Usage Charge	\$2.68 (per 1,000 gallons)	\$2.94 (per 1,000 gallons)
Reclaimed Water	Reclaimed - New Account Deposit		\$100
Reclaimed Water	Reclaimed - Service Initiation Fee		\$20
Reclaimed Water	Reclaimed - Security Deposit		Two times Base Charge
Reclaimed Water	Reclaimed - Disconnection Fee		\$75
Reclaimed Water	Reclaimed - Reconnection Fee		\$100
Reclaimed Water	Reclaimed - After Hour Service Charge		\$40
Reclaimed Water	Reclaimed - Late Fee		\$25
Reclaimed Water - Construction Inspection Fees	Connection Fee (including meter cost)	At Cost	At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Inspection	\$2.00 per linear foot	Base - \$150 per inch of diameter (\$100 minimum); Re-Inspection - \$100
Reclaimed Water - Construction Inspection Fees	Backflow Preventer Inspection	\$50 each inspection	No changes
Reclaimed Water - Construction Inspection Fees	Inspection Service Charge	\$50 each inspection	No changes
Water Fees:	Usage charge	\$ 6.01 per 1,000 gallons (up to 10,000 gallons per month)	\$ 6.13 per 1,000 gallons (up to 10,000 gallons per month)
Water Fees:	Usage charge	\$ 9.02 per 1,000 gallons (10,000 to 20,000 gallons per month)	\$ 9.20 per 1,000 gallons (10,000 to 20,000 gallons per month)
Water Fees:	Usage charge	\$12.04 per 1,000 gallons (greater than 20,000 gallons per month)	\$12.28 per 1,000 gallons (greater than 20,000 gallons per month)
Water Fees:	Base Facility Charge (water meter <1")	Monthly Base Charge = \$18.00	No changes
Water Fees:	Administrative Fee	\$2.00 per month	No changes

**FY 2021-22  
Sewer Utilities Fee Schedule**

<b>Fee Category</b>	<b>Fee and Other Charge Type</b>	<b>FY 2020-21 Approved Fees and Other Charges</b>	<b>FY 2021-22 Approved Fees and Other Charges</b>
Other Water Fees: *This charge is waived once for initial project participants	*Water Connections-Fee (including meter cost)	At Cost	At Cost + 10%
Water Fees:	Disconnection Fee	\$75	\$75
Water Fees:	Reconnection Fee	\$100 must be paid prior to service reconnection	\$100 must be paid prior to service reconnection
Water Fees:	Backflow Preventer Inspection Fee	\$50 per inspection	\$50 per inspection
Water Fees:	*New Account Deposit	\$100	\$100
Water Fees:	Inspection Service Charge	\$50 per inspection	\$50 per inspection
Water Fees:	*Service Initiation Fee	\$20	\$20
Water Fees:	Security Deposit	\$50	\$50
Water Fees:	After-Hour Service Charge	\$40	\$40
Water Fees:	Late Fee	\$5	\$5
Water Fees:	Meter Extraction Fee	\$75	\$75
Water Fees:	Meter Yoke Extraction Fee	\$150	\$150
Water Fees:	Vacancy Service Charge	\$25	\$25
Water Fees: Construction Inspection Fees	Water Inspection (≤ 1" meter)	\$2 per linear foot	Base - \$200; Re-Inspection - \$100

**FY 2021-22  
Stormwater and Erosion Control Fee Schedule**

Fee Category	Fee and Other Charge Type	FY 2020-21 Approved Fees and other	FY 2021-22 Approved Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2021-22			
Stormwater Utility Fee - Residential - Tier 0	\$0/yr, Impervious 0-400 sq ft	\$0/yr	\$0/yr
Stormwater Utility Fee - Residential - Tier 1	\$12/yr, Impervious 401-2700 sq ft	\$12/yr	\$12/yr
Stormwater Utility Fee - Residential - Tier 2	\$24/yr, Impervious 2701-6000 sq ft	\$24/yr	\$24/yr
Stormwater Utility Fee - Residential - Tier 3	\$48/yr, Impervious >6000 sq ft	\$48/yr	\$48/yr
Stormwater Utility Fee - Non-Residential	\$24/ERU/yr, ERU = 4,300 sq ft of Impervious	\$24/ERU/yr	\$24/ERU/yr
Stormwater Plan Review - Less than 1 acre	\$225.00	225	\$225.00
Stormwater Plan Review - Greater than 1 acre	\$325 per disturbed acre	\$325 per disturbed acre	\$325 per disturbed acre
Stormwater Permit	\$2,500 per Stormwater Control Measure	\$2,500 per Stormwater Control Measure	\$2,500 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued 2018 and prior	\$250 per Stormwater Control Measure	\$250 per Stormwater Control Measure	\$250 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued January 2019 and after	None	None	None
Stormwater Control Measure Annual Inspection	\$100 per Stormwater Control Measure	\$100 per Stormwater Control Measure	\$100 per Stormwater Control Measure
Stream Delineation (Cape Fear River Basin) - Base Fee	\$750	750	\$750.00
Stream Delineation (Cape Fear River Basin) - Acreage Fee	\$100 per acre	\$100 per acre	\$100 per acre
Land Disturbance Plan Review - Greater than 20,000 sq ft to 1 acre	\$100	100	\$100.00
Land Disturbance Plan Review - Greater than 1 acre	\$125 per acre	\$125 per acre	\$125 per acre
Land Disturbance Permit - 12,000 sq ft to 1 acre	\$275	275	\$275.00
Land Disturbance Permit - Greater than 1 acre to 10 acres	\$525 per acre	\$525 per acre	\$525 per acre
Land Disturbance Permit - Greater than 10 acres	\$800 per acre	\$800 per acre	\$800 per acre
Land Disturbance Permit Extension	25% of the original permit fee	25% of the original permit fee	25% of the original permit fee
Re-Inspection Fee for Notice of Violation without Civil Penalty - First Re-Inspection Fee	\$1,000	1000	\$1,000.00
Re-Inspection Fee for Notice of Violation without Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	500	\$500.00
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - First Re-Inspection Fee	\$1,000	1000	\$1,000.00
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	500	\$500.00
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - First Re-Inspection Fee	\$5,000	5000	\$5,000.00
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - Subsequent Re-Inspection Fee(s)	\$500	500	\$500.00
Unauthorized Land Disturbance Activity	200% the required permit fee	200% the required permit fee	200% the required permit fee
Performance Security - 5 acres or greater	\$4000 per disturbed acre	\$4000 per disturbed acre	\$4000 per disturbed acre

**FY 2021-22**  
**Durham County Fire Prevention and Protection Code**  
**Approved Fee Schedule for Inspection, Permit Services, and Violations**

Fire Code Reference	Violation Description	FY 2020-21 Approved Penalty Amount	FY 2021-22 Approved Penalty Amount
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2021-22			
105.3.5	Permit not posted or kept on premises	\$75.00	\$75.00
307.1	Unpermitted open burning (Immediate)	\$750.00	\$750.00
308.3	Unauthorized Use of Open Flame in Place of Assembly (Immediate)	\$750.00	\$750.00
603	Use of non-approved heating appliance	\$75.00	\$75.00
703.1	Breach in fire wall/fire stops	\$75.00	\$75.00
703.2	Fire or exit door inoperative	\$200.00	\$200.00
310.3	"No Smoking" signs not posted where appropriate	\$75.00	\$75.00
310.2	Smoking in prohibited areas (Immediate)	\$750.00	\$750.00
901.6	Sprinkler or fire alarm inoperable	\$200.00	\$200.00
Appendix C	Fire hydrants not complying with code	\$75.00	\$75.00
901.6	Sprinkler system not complying with code	\$75.00	\$75.00
901.6	Alternative Automatic Suppression System not complying with code	\$75.00	\$75.00
901.6	Standpipe system not complying with code	\$75.00	\$75.00
315.3.1	Sprinkler head(s) blocked/covered (Immediate)	\$200.00	\$200.00
505.1	Street address numbers not posted or not visible	\$75.00	\$75.00
315.2.2	Storage in or on fire escape (Immediate)	\$750.00	\$750.00
1003.6	Blocked egress (Immediate)	\$750.00	\$750.00
1010.1.9	Locked exit doors (Immediate)	\$750.00	\$750.00
1004	Overcrowding (Immediate)	\$750.00	\$750.00
1029	Fire exit or aisle blocked (Immediate)	\$750.00	\$750.00
703.2	Exit or egress door needs repair	\$75.00	\$75.00
10,081,013	Egress illumination and exit signs	\$75.00	\$75.00
1013	Inoperable, Missing or Obstructed Exit Signs	\$75.00	\$75.00
403	Approved fire evacuation plan required	\$75.00	\$75.00
405	Fire drill performance not acceptable	\$75.00	\$75.00
405.5	No monthly fire drill reported	\$75.00	\$75.00
5707	Improper use of flammable liquids indoors (Immediate)	\$750.00	\$750.00
5704	Flammable liquid not stored according to code	\$75.00	\$75.00
5707	Improper dispensing of flammable liquid (Immediate)	\$750.00	\$750.00
5004	Tank installation not according to code	\$75.00	\$75.00
5704	Tank storage not according to code	\$75.00	\$75.00
2404	Spray painting in non-approved area	\$75.00	\$75.00
2404	Spray booth not complying to code	\$75.00	\$75.00
5303.5	Compressed gas cylinders not secured	\$75.00	\$75.00
5704	Chemical storage is not according to code	\$75.00	\$75.00
1004.3	Occupancy Certificate (Maximum) not posted (NCAC 204.11.2)	\$75.00	\$75.00
308.1	Improper use of open flames	\$75.00	\$75.00
105.1	Failure to obtain permits required by code	\$500.00	\$500.00
109	All other violations of the code	\$65.00	\$65.00

*NOTE: The term "Immediate" as it appears above means that the Fire Marshal's Office may issue a citation immediately and the violation must be corrected by the violating party immediately.*

**Fire Prevention Permit Fees**

Section 1: The fees set forth in this section are fixed for the issuance of the permits required by the Fire Prevention Code. Such permits, unless stated otherwise on the face of the permit, shall be valid for a period of one year from the date of issue, subject to revocation for failure to comply with the fire Prevention Code. Renewal of permits shall be subject to fees in effect for the period of renewal.

Fire Code Reference	Activities Requiring Permits	FY 2020-21 Approved Penalty Amount	FY 2021-22 Approved Penalty Amount
105.6.1	Aerosol Products	\$75.00	\$75.00
105.6.2	Amusement Buildings	\$75.00	\$75.00
105.7.1	Automatic Fire Extinguishing Systems	\$75.00	\$75.00
105.6.3	Aviation Facilities	\$75.00	\$75.00
105.6.5	Carnivals and Fairs	\$250.00	\$250.00
105.7.2	Battery Systems	\$75.00	\$75.00
105.6.6	Cellulose Nitrate Film	\$150.00	\$150.00
105.6.7	Combustible Dust-Producing Operations	\$75.00	\$75.00
105.6.8	Combustible Fibers	\$75.00	\$75.00
105.6.8; 105.7.3	Compressed Gases	\$75.00	\$75.00
105.6.10	Covered Malls, Buildings	\$150.00	\$150.00
105.6.11; 105.7.4	Cryogenic Fluids	\$75.00	\$75.00
105.6.12	Cutting and Welding	\$75.00	\$75.00

**FY 2021-22**  
**Durham County Fire Prevention and Protection Code**  
**Approved Fee Schedule for Inspection, Permit Services, and Violations**

Fire Prevention Permit Fees Continued			
Fire Code Reference	Activities Requiring Permits	FY 2020-21 Approved Penalty Amount	FY 2021-22 Approved Penalty Amount
105.6.13	Exhibits and Trade Shows	\$150.00	\$150.00
105.6.13	Dry Cleaning Plants	\$150.00	\$150.00
105.6.15	<b>Blasting, Explosives: Manufacturing, Storage, Handling, &amp; Sale or use of explosives, fireworks, explosive material (6 0-day permit )</b>	\$300.00	\$300.00
105.6.16	Fire Hydrants and Valves	\$75.00	\$75.00
105.7.5	Emergency Responder Radio Coverage System	\$75.00	\$75.00
105.7.6	Fire Alarm & Detection Systems & Related Equipment	\$75.00	\$75.00
105.7.7	Fire Pumps & Related Equipment	\$75.00	\$75.00
105.6.17; 105.7.8	Flammable and Combustible Liquids (per site or service station)	\$150.00	\$150.00
105.6.18	Floor Finishing	\$75.00	\$75.00
105.6.19	Fruit and Crop Ripening	\$75.00	\$75.00
105.6.20	Fumigation & Thermal Insecticide Fogging	\$150.00	\$150.00
105.7.9	Gates and Barricades Across Fire Access Roads	\$75.00	\$75.00
105.6.21;105.7.1 0a	Hazardous Materials (Up to 500gals/lbs.)(Table 105.6.21)	\$150.00	\$150.00
105.6.21;105.7.1 0b	Hazardous Materials (> to 500gals/lbs.)(Table 105.6.21)	\$350.00	\$350.00
105.6.22	HPM Facilities	\$200.00	\$200.00
105.6.23	High-Piled Storage	\$75.00	\$75.00
105.6.24	Hot Work Operations	\$75.00	\$75.00
105.6.25; 105.7.11	Industrial Ovens (As regulated by Chapter 30)	\$150.00	\$150.00
105.6.26	Lumber Yards and Woodworking Plants (>100K Board Ft.)	\$150.00	\$150.00
105.6.27	Liquid- or Gas-fueled Vehicles in Assembly Buildings	\$150.00	\$150.00
105.6.28;105.7.1 2	Liquefied Petroleum Gas	\$75.00	\$75.00
105.6.29	Magnesium (>10 lbs)	\$150.00	\$150.00
105.6.30	Miscellaneous Combustible Storage	\$75.00	\$75.00
105.6.31	Motor Fuel-Dispensing Facilities	\$250.00	\$250.00
105.6.32	Open Burning (exc. Recreational Fires)	\$75.00	\$75.00
105.6.33	Open Flames and Torches	\$75.00	\$75.00
105.6.34	Open Flames and Candles	\$75.00	\$75.00
105.6.35	Organic Coatings	\$75.00	\$75.00
105.6.36	Places of Assembly (More than 50)	\$75.00	\$75.00
105.6.37; 105.7.13	Private Fire Hydrants	\$75.00	\$75.00
105.6.38	Pyrotechnic Special Effects Material (Indoor Only. Other uses see 105.6.15)	\$75.00	\$75.00
105.6.39	Pyroxylin Plastics	\$75.00	\$75.00
105.6.40	Refrigeration Equipment	\$75.00	\$75.00
105.6.41	Repair Garages, Service Stations	\$150.00	\$150.00
105.6.42	Rooftop Heliports	\$150.00	\$150.00
105.7.14	Smoke Control or Smoke Exhaust Systems	\$75.00	\$75.00
105.7.15	Solar Photovoltaic Power System	\$75.00	\$75.00
105.6.43; 105.7.16	Spraying or Dipping	\$75.00	\$75.00
105.7.17	Stand Pipe Systems	\$75.00	\$75.00
105.6.42	Storage of Scrap Tires & Tire Byproducts	\$75.00	\$75.00
105.6.45; 105.7.18	Temporary Membrane Structures and Tents (>800 sqft closed; >1800 sqft open)	\$150 per tent	\$150 per tent
105.6.46	Tire-Rebuilding Plants	\$150.00	\$150.00
105.6.47	Waste Handling, Junk Yard, Wrecking Yard	\$150.00	\$150.00
105.6.48	Wood Products	\$65.00	\$65.00
105.7.7	Installation, abandonment, removal, or retrofitting of any AGST, UGST, Pipeline (per site) (add \$75.00 per tank removed or installed)	\$150.00	\$150.00

*All other permit fees required by the Technical Code and not listed shall be \$65.00*

**FY 2021-22**  
**Durham County Fire Prevention and Protection Code**  
**Approved Fee Schedule for Inspection, Permit Services, and Violations**

User Fees			
Fire Code Reference	Description	FY 2020-21 Approved Penalty Amount	FY 2021-22 Approved Penalty Amount
<b>Plans Review for all Life Safety Permits:</b>			
	Subdivision (plus \$20 per fire hydrant required)	\$30.00	\$30.00
<b>Building - New and Renovations:</b>			
	Building less than 5,000 sq. ft.	\$75.00	\$75.00
	Building 5,000 - 10,000 sq. ft.	\$125.00	\$125.00
	Building 10,000 sq. ft. or more (plus \$25 per 5,000 sq. ft. over 10,000 sq. ft.)	\$125.00	\$125.00
<b>Hazardous Chemicals:</b>			
	Class A - 55 gals. or 500 lbs.	\$50.00	\$50.00
	Class B - 55 to 550 gals. or 550 to 5,000 lbs.	\$200.00	\$200.00
	Class C - 550 to 5,500 gals. or 5,000 to 50,000 lbs.	\$300.00	\$300.00
	Class D - 5,500 gals. or 50,000 lbs.	\$400.00	\$400.00
<b>Inspection Fee Schedule</b>			
All owners or tenants of buildings in Durham County, which are required to be inspected by the Durham County Fire Marshal's Office are subject to the following inspection fee schedule:			
Fire Code Reference	Inspection Activities	FY 2020-21 Approved Penalty Amount	FY 2021-22 Approved Penalty Amount
	Periodic Inspection	None	None
	First inspection pursuant to permit application	None	None
	First re-inspection for non-compliance if code requirements are met	None	None
	First re-inspection for non-compliance if code requirements are not met	\$200.00	\$200.00
	Second and subsequent re-inspections for non-compliance	\$400.00	\$400.00
<b>Preparedness Fee</b>			
Fire Code Reference	Description	FY 2020-21 Approved Penalty Amount	FY 2021-22 Approved Penalty Amount
	Non Extremely Hazardous Substances Above Reporting Threshold	\$65.00	\$65.00
	Extremely Hazardous Substances Above Reporting Threshold	\$125.00	\$125.00
	Clean Air Act 112 Risk Management Plan (RMP) Regulated Facility	\$500.00	\$500.00
	Maximum Preparedness Fee Per Facility	\$7,500.00	\$7,500.00

**FY 2021-22**  
**Durham City-County Planning Department Fee Schedule**

Fee Type	FY2020-2021 Approved Fee	FY2021-2022 Approved Fee
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2021-22		
<b>A. Zoning Map Change (Rezoning)</b>		
Base fees shall be calculated based on the type of application (zoning map change without a development plan, text-only development plan, or graphic development plan), plus the per-acre fee, if noted, for the acreage rounded up to the next whole.		
A.1. Rezoning without a Development Plan, 5 Acres or less.	\$1,000.00 per case, plus technology surcharge, plus surcharges for advertising, letter notice, and signs. Add \$500.00, plus technology surcharge, if the application includes a text-commitment-only development plan. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the Future Land Use Map.	\$1,000.00 per case, plus additional fees for advertising, letter notice, and signs, and technology. Add \$1,000.00, plus technology, if the request is not consistent with the adopted Future Land Use Map.
A.2. Rezoning without a Development Plan, 5 Acres or More:	n/a	\$2,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
A.3. Text-Commitment-Only Development Plan, 5 Acres or Less:	n/a	\$2,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
A.4. Text-Commitment-Only Development Plan, More than 5 Acres:	n/a	\$3,500.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
A.5. Modification to Text Commitments on Existing Development Plans (this can only be used for changing text; changing or adding	\$1,500.00 per case, plus technology surcharge, plus surcharges for advertising, letter notice, and signs.	\$1,500.00 per case, plus additional fees for advertising, letter notice, signs, and
A.6. Graphic Development Plan:	\$4,500.00, plus \$65.00 per acre, rounded up, plus technology surcharge, plus surcharges for advertising, letter notice, and signs. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the Future Land Use Map.	\$4,500.00, plus \$65.00 per acre, rounded up, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology fees, if the request is not consistent with the adopted Future Land Use Map.
<b>A. Zoning Map Change (Rezoning)</b>		
A.7. Development Plan as Site Plan or Preliminary Plat:	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus \$100.00 Public Works Zoning Review, plus technology surcharge, plus surcharges for advertising, letter notice, and signs. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the Future Land Use Map.	Half of the zoning base fee, plus half of the site plan or preliminary plat base fee, plus \$100.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, signs, and technology. Add \$1,000.00, plus technology, if the request is not consistent with the adopted Future Land Use Map.
A.7. Engineering Zoning Review	\$100.00, in addition to the applicable zoning map change base fee, plus technology surcharge.	\$100.00, in addition to the applicable zoning map change fee, plus technology
<b>B. Consolidated Annexation</b>		
B.1. All Consolidated Annexation, except as in Section 1, Paragraph B.2, Below:	\$800.00 per case, plus \$47.00 recordation fee, plus technology surcharge, plus surcharges for advertising, letter notice, and signs.	\$800.00 per case, additional fees for advertising, letter notice, signs, recordation, and technology. . This does not include any other associated
B.2. Consolidated Annexation of One Single- Family or Two-Family Residential Lot	\$400.00 base fee, plus \$47.00 recordation fee, plus technology surcharge, plus surcharges for advertising, letter notice, and signs.	\$400.00 per case, additional fees for advertising, letter notice, signs, recordation, and technology. . This does not include any other associated
<b>C. Comprehensive Plan Amendment</b>		
C.1. Future Land Use Map Plan Amendment, Not Associated with a Zoning Map Change:	\$2,100.00 per case, plus technology surcharge, plus surcharges for advertising, letter notice, and signs, as applicable.	\$2,100.00 per case, plus additional fees for advertising, letter notice, signs, and technology as applicable.
C.2. Comprehensive Plan Text Amendment	\$3,000.00 per case, plus technology surcharge, plus surcharges for advertising, letter notice, and signs, as applicable.	\$3000.00 per case, plus additional fees for advertising, letter notice, signs, and technology as applicable.

**FY 2021-22**  
**Durham City-County Planning Department Fee Schedule**

Fee Type	FY2020-2021 Approved Fee	FY2021-2022 Approved Fee
<b>D. Development Agreement:</b>	n/a	7,000.00 per case, plus additional fees for advertising, letter notice, signs, and technology. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.
<b>E. Board of Adjustment Applications</b>		
<b>E.1. Appeal of an Administrative Decision</b>	\$300.00, plus technology surcharge plus surcharges for advertising, letter notice, and signs, as applicable.	\$300.00 per case, plus additional fees for advertising, letter notice, signs, and technology, as applicable.
<b>E.2. Single-Family and Two-Family Projects (variances, minor special use permits, etc.) and Reasonable Accommodations Requests</b>	\$475.00, plus technology surcharge, plus surcharges for advertising, letter notice, and signs, as applicable.	\$475.00, per case plus additional fees for advertising, letter notice, signs, recordation fees for special permits
<b>E.3. Wireless Communication Facilities Minor Special Use Permit:</b>	\$3,165.00, plus technology surcharge, plus surcharges for advertising, letter notice, and signs, plus \$5,000.00 for independent professional consultant review	\$3,165.00 per case, plus additional fees for advertising, letter notice, signs, recordation, and technology. Plus \$5000 for independent professional consultant review.
<b>E. Board of Adjustment Applications (Continued)</b>		
<b>E.4. All Other BOA Applications, not Listed Elsewhere in this Section:</b>	\$1,300.00, plus technology surcharge, plus surcharges for advertising, letter notice, and signs.	\$1,300.00 per case, plus additional fees for advertising if required, letter notice, signs, recordation fees for special use permit orders, and technology.
<b>F. Major Special Use Permit Applications</b>		
<b>F.1. Transportation Special Use Permit:</b>	\$2,025.00, plus technology surcharge, plus surcharges for advertising, letter notice and signs.	\$2,025.00 per case, plus additional fees for advertising if required, letter notice, and signs, recordation, and technology.
<b>F.2. Wireless Communication Facilities Major Special Use Permit:</b>	\$3,165.00, plus technology surcharge, plus surcharges for advertising, letter notice, and signs, plus \$5,000.00 for independent professional consultant review.	\$3,165.00 per cases, plus additional fees for advertising, letter notice, and signs, recordation, and technology; plus \$5,000.00 for independent professional consultant review.
<b>F.3. All Other Major Special Use Permit Applications</b>	\$2,025.00, plus technology surcharge, plus surcharges for advertising, letter notice. and signs	\$2,025.00 per cases, plus additional fees for advertising if required, letter notice, and signs, recordation, and technology.
<b>G. Site Plans</b>		
<b>G.1. Administrative Site Plan – Level 1, defined as a site plan requiring only Planning Department and Inspections Department</b>	\$210.00, plus technology surcharge.	\$210.00, plus technology fees.
<b>G.2. Administrative Site Plan – Level 2:</b> Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, no more than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	\$650.00, plus technology surcharge.	\$650.00, plus technology fees.
<b>G.3. Administrative Site Plan – Level 3:</b> Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, greater than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	\$1,800.00, plus technology surcharge.	\$1,800.00, plus technology fees
<b>G.4. Administrative Site Plan – Level 4:</b> Defined as a site plan that does not meet the definitions of a Level 1, Level 2, Level 3, or Major Site Plan, and proposes:		N/A see below
<b>G.4.a. From 0 to 5,000 square feet of new, habitable building area.</b>	N/A	\$4,300.00, plus technology fees
<b>G.4.b. From 5,001 to 10,000 square feet of new, habitable building area.</b>	N/A	\$5,300.00, plus technology fees
<b>G.4.c. From 10,001 to 50,000 square feet of new, habitable building area.</b>	N/A	7,800.00, plus technology fees
<b>G.4.d. From 50,001 to 100,000 square feet of new, habitable building area.</b>	N/A	\$10,800.00, plus technology fees
<b>G.4.e. Greater than 100,000 square feet of new, habitable building area.</b>	N/A	\$4,300.00, plus \$45.00 per 1,000 square feet (rounded up), plus technology fees
<b>G.4.f. A site plan for a development of new lots with no more than 5,000 total square feet of incidental nonresidential development (see Example A in G.7.e).</b>	N/A	\$4,300.00, plus \$45.00 per new lot, plus technology fees

**FY 2021-22**  
**Durham City-County Planning Department Fee Schedule**

Fee Type	FY2020-2021 Approved Fee	FY2021-2022 Approved Fee
<b>G. Site Plans Continue</b>		
<b>G.4.g. A site plan with a mixture of nonresidential or multifamily buildings totaling more than 5,000 square feet and new lots, such as townhomes or other residential lots (see Example B in G.7.f).</b>	N/A	\$4,300.00, plus \$45.00 per new lot; plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the square footage of the building(s); plus technology fees on the total
<b>G.5. Major Site Plan</b>	\$5,000.00 base fee, plus \$45.00 per 1,000 square feet of gross building area (rounded up), or \$45.00 per lot, whichever is the higher fee, plus technology surcharge, plus letter notification surcharges.	\$5,500.00 base fee, plus \$65.00 per 1,000 square feet (rounded up), or \$65.00 per new lot, whichever is the higher fee, plus technology fees, plus additional fees for letter notice.
<b>G.6. Development Plan as Site Plan or Preliminary Plat</b>	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus \$100.00 Public Works Zoning Review, plus technology surcharge, plus surcharges for advertising, letter notice, and signs. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the Future Land Use Map.	Half of zoning base fee, plus half of the site plan base fee, plus FLUM inconsistency fees, plus \$100.00 Engineering Zoning Review, plus additional fees for zoning map changes.
<p><b>G.7. Notes for Section 1.G, Site Plans:</b></p> <p>a) All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings.</p> <p>b) Structured parking, accessory buildings, and service areas within a building are considered habitable building area.</p> <p>c) Townhomes and other single buildings on multiple lots require the per-lot fee.</p> <p>d) Open space and common area lots are considered new lots being created.</p> <p>e) Example A: Calculation of fees for a 50-lot townhome development with common building and 3 open space lots, proposed on one existing lot.</p> <p>1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 lots x \$45.00 = \$2,340.00.</p> <p>2) + \$4,300.00 base application fee = \$6,640.00.</p> <p>3) + 4% technology fees on the subtotal (\$6,640.00 x 0.04 = \$265.60).</p> <p>4) Total fee = \$6,905.60.</p> <p>f) Example B: Calculation of fees for a 50-lot townhome development with common building and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot:</p> <p>1) Calculate the townhome portion, including the common building, as in Example A, for a total of \$6,905.60.</p> <p>2) Add \$5,300.00 + 4% technology fees for nonresidential building area = \$5,512.00.</p> <p>3) Total fee = \$6,509.60 + \$5,512.00 = \$12,417.60.</p> <p>g) Site Plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fee.</p>		
<b>H. Floodplain Reviews</b>		
<b>H.1. Floodplain As-Built Review:</b> Review of floodplain permit as-built documentation when construction is complete, and prior to a Certificate of Completion or final approval	\$100.00 base fee, plus technology surcharge.	\$100.00 base fee, plus technology surcharge.
<b>H.2. Floodplain Building Permit Review:</b> Review of a building permit application on a parcel with floodplain to confirm whether a floodplain development permit is required or not	\$90.00, plus technology surcharge.	\$90.00, plus technology surcharge.
<b>H.3. Enhanced Floodplain Building Permit Review:</b> Review of a building permit application that is associated with an enhanced building permit review on a parcel with floodplain, to confirm whether a floodplain development permit is required:	N/A	\$150.00, plus technology fees.
<b>H.3. Floodplain Development Permit, Large:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that requires review of a flood study, no rise certification, CLOMR, or LOMR, etc.	\$500.00 plus technology surcharge.	\$600.00, plus technology fees.
<b>H.4. Floodplain Development Permit Medium:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development that obstructs or modifies the floodplain without increasing the dimensions of the floodway and non-encroachment areas, and that requires review and approval of flood hazard calculations or an engineer's certification:	\$240.00, plus technology surcharge.	\$340.00, plus technology fees.
<b>H.5. Floodplain Development Permit Small:</b> A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that does not modify or obstruct floodway or non-encroachment areas:	\$150.00 plus technology surcharge.	\$150.00, plus technology fees.

**FY 2021-22**  
**Durham City-County Planning Department Fee Schedule**

Fee Type	FY2020-2021 Approved Fee	FY2021-2022 Approved Fee
<b>I. Subdivision Plats</b>		
<b>I.1. Exempt Plat or Right-of-Way Withdrawal Plat:</b>	\$125.00, plus technology surcharge.	\$125.00, plus technology surcharge.
<b>I.2. Major Final Plat</b>	\$850.00, plus \$45.00 per new lot, plus technology surcharge; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology surcharge.	\$850.00, plus \$45.00 per lot, plus technology fees; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fees.
<b>I.3. Minor Plat</b> , defined as the subdivision of land into six lots or less that does not require right-of-way dedication, does not require new utilities or the extension of utilities, does not require stormwater management, and does not require a preliminary plat	\$250.00 plus technology surcharge.	\$250.00 plus technology surcharge.
<b>I.4. Preliminary Plat</b>	\$4,300.00 base fee, plus \$45.00 per new lot, plus technology surcharge, plus surcharge for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology surcharge.	\$4,300.00 base fee, plus \$45.00 per lot, plus additional fees for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fees.
<b>I.5. Preliminary Plat Amendments</b>	\$1,000.00 plus technology surcharge.	\$1,000.00 plus technology fees.
<b>I.6. Development Plan as Site Plan or Preliminary Plat:</b>	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus \$100.00 Public Works Zoning Review, plus technology surcharge, plus surcharges for advertising, letter notice, and signs. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the Future Land Use Map.	Half of zoning base fee, plus half of the preliminary plat base fee, plus \$100.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, and signs. Add \$1,000.00, plus technology surcharge, if the request is not consistent with the adopted Future
<b>J. Landscape Extensions</b>		
<b>J.1. Major Nonresidential or Multifamily on One Lot</b> , defined as greater than 25,000 square feet in gross floor area	\$300.00 plus technology surcharge.	\$300.00 plus technology fees.
<b>J.2. Minor Nonresidential or Multifamily on One Lot</b> , defined as less than or equal to 25,000 square feet in gross floor area	\$150.00 plus technology surcharge.	\$150.00 plus technology fees
<b>J.3. Residential</b>	\$75.00 per lot plus technology surcharge.	\$75.00 per lot plus technology fees
<b>K. Site Compliance</b>		
<b>K.1. Site Compliance Inspection Fees</b>		
<b>K.1a. First Site Compliance Inspection for All Building Permits, Except Attached Units on Individual Lots</b>	\$100.00 per building permit, plus technology surcharge for first inspection.	\$100.00 per building permit, plus technology fees for first inspection.
<b>K.1b. First Site Compliance Inspection of Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses)</b>	\$25.00 per building permit, plus technology surcharge for first inspection.	\$25.00 per building permit, plus technology fees for first inspection.
<b>K.1.c. Street Tree in the Right-of-Way:</b>	N/A	\$100.00 per building permit (which includes two inspections maximum), plus technology fees. Additional re-inspections will be \$50.00 each, plus
<b>K.2. Site Compliance Re-Inspection Fees</b>		
<b>K.2.a. Site Compliance Re-Inspection for All Building Permits, Except Attached Units on Individual Lots:</b>	i. First Re-Inspection: \$100.00 per building permit, plus technology surcharge. ii. For each subsequent re-inspection, the total fee per building permit under this subsection, including the technology surcharge, will increase by \$104.00. (For example, the total fee per building permit for the first re-inspection will be \$104.00; the total fee per building permit for the second re-inspection will be \$208.00; and the total fee per building permit for the third re-inspection will be \$312.00.)	1) First Re-Inspection: \$100.00 per building permit, plus technology fees. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$104.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be \$104.00; the total fee per building permit for the second re-inspection will be \$208.00; and the total fee per building permit for the third re-inspection will be \$312.00.)

**FY 2021-22**  
**Durham City-County Planning Department Fee Schedule**

Fee Type	FY2020-2021 Approved Fee	FY2021-2022 Approved Fee
<b>K. Site Compliance ( Continued)</b>		
<b>K.2.b. Site Compliance Re-Inspection for Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses):</b>	<p>i. First Re-Inspection: \$25.00 per building permit, plus technology surcharge.</p> <p>ii. For each subsequent re-inspection, the total fee per building permit under this subsection, including the technology surcharge, will increase by \$26.00. (For example, the total fee per building permit for the first re-inspection will be \$26.00; the total fee per building permit for the second re-inspection will be \$52.00; and the total fee per building permit for the third re-inspection will be \$78.00.)</p>	<p>1) First Re-Inspection: \$25.00 per building permit, plus technology fees.</p> <p>ii. For each subsequent re-inspection, the total fee per building permit under this subsection will increase by \$26.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be \$26.00; the total fee per building permit for the second re-inspection will be \$52.00; and the total fee per building permit for the third re-inspection will be \$78.00.)</p>
<b>L. Historic Preservation Fees</b>		
<b>L.1. Historic District Designation</b>	\$20,000.00 per application, plus technology surcharge, plus surcharges for letter notice and sign posting.	\$20,000.00 per application, plus additional fees for advertising, letter notice, signs, and technology.
<b>L.2. Historic Landmark Designation</b>	\$800.00, plus technology surcharge, plus surcharges for advertising and letter notice, plus \$26.00 recordation	\$800.00 per application, plus additional fees for advertising, letter notice, recordation, and technology.
<b>L.3. Historic Signs</b>	\$150.00, plus technology surcharge, plus surcharges for advertising and letter notice. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology surcharge.	\$150.00 per sign, plus additional fees for advertising, letter notice, and technology. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology fees.
<b>L.4. Major Works Certificate of Appropriateness - Historic Preservation Commission Review</b>	\$150.00 base fee per application, plus \$100.00 additional charge if demolition or new construction is Approved (\$200.00 if both are Approved for the same project), plus technology surcharge, plus surcharges for letter notice and sign posting. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology surcharge.	\$150.00 base fee per application, plus \$100.00 additional charge if demolition or new construction is proposed, or \$200.00 if both demolition and new construction are proposed for the same project, plus additional charges for letter notice, signs, and technology. Applications associated with projects begun or completed without required
<b>L.5. Master Certificate of Appropriateness, Historic Preservation Commission Review</b>	\$300.00 base fee per application, plus technology surcharge, plus surcharges for letter notice and sign posting. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology surcharge.	\$300.00 per application, plus additional charges for letter notice, signs, and technology. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
<b>L.6. Minor Works Certificate of Appropriateness, Staff Review</b>	\$75.00 base fee per application, plus technology surcharge. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology surcharge.	\$75.00 per application, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
<b>M. Signage</b>		
<b>M.1. Banner Plan Review Only</b>	\$75.00, plus technology surcharge.	\$75.00 per banner, plus technology fees.
<b>M.2. Common Signage Plan Review</b>	\$175.00, plus technology surcharge.	\$175.00, plus technology fees.
<b>M.3. Permanent Signs Requiring Permits (as defined by the Durham UDO)</b>	\$75.00 application fee plus technology surcharge. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology surcharge.	\$75.00 per sign, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
<b>M.4. Temporary Signs Requiring Permits (as defined by the Durham UDO)</b>	\$50.00 application fee plus technology surcharge. Applications associated with projects begun or completed without required approval pay double the application base fee plus technology surcharge.	\$50.00 per sign, plus technology fees. Applications associated with projects begun or completed without required approval pay double the application fee plus technology fees.
<b>M.5. Sign Compliance Inspection Fee</b>	\$50.00 for each inspection and re-inspection, plus technology surcharge.	\$50.00 for each inspection and re-inspection per sign, plus technology fees.
<b>N. Street or Alley Closing</b>	\$800.00, plus technology surcharge, plus surcharges for advertising, letter notice and signs, plus \$47.00 recordation fee.	\$850.00, plus additional charges for advertising, letter notice, signs, recordation, and technology.

**FY 2021-22**  
**Durham City-County Planning Department Fee Schedule**

Fee Type	FY2020-2021 Approved Fee	FY2021-2022 Approved Fee
<b>M. Signage Continue</b>		
<b>O. Street, Alley, or Driveway Renaming</b>	\$600.00, plus technology surcharge, plus surcharges for advertising, letter notice and signs; plus reimbursement for all street sign replacement costs, plus \$47.00 recordation fee.	\$600.00, plus additional charges for advertising, letter notice, signs, recordation, and technology, in addition to reimbursement for all street sign replacement costs.
<b>P. Unified Development Ordinance Text Amendment</b>	\$3,000.00, plus technology surcharge, plus surcharge for advertising and letter notice	\$3,000.00, plus additional charges for advertising, and technology.
<b>Q. Development Services Center Products</b>		
<b>Q.1. Architectural Review, as Required by the Durham UDO:</b>	N/A (moved from DD)	\$210.00, plus technology fees.
<b>Q.2. Copies - Large Format:</b>	\$1.00 per square foot (for example: a 3 foot by 6 foot map equals 18 square feet for a copying charge of \$18.00).	\$1.00 per square foot, plus technology fees. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of \$18.00, plus technology fees, equals \$18.72).
<b>Q.3. Custom Letters, Maps, and Reports:</b>	\$100.00, plus technology surcharge.	\$100.00, plus technology fees.
<b>Q.4. Departmental Publications:</b>	Copies of publications on hand: \$5.00. Reproductions or new publications will be priced according to costs.	Copies of publications on hand: \$5.00, plus technology fees. Reproductions or new publications will be priced according to costs, plus technology fees.
<b>Q.5. Due Diligence Property Information:</b>	\$20.00, plus technology surcharge.	\$25.00 per lot, plus technology fees.
<b>Q.6. Formal Letter of Interpretation:</b>	\$40.00, plus technology surcharge.	\$40.00, plus technology fees.
<b>Q.7. Home Occupation Permit:</b>	\$25.00, plus technology surcharge.	\$25.00, plus technology fees
<b>Q.8. Multi-Departmental Pre-Submittal Meetings:</b>	\$265.00 per hour, with a one-hour minimum charge.	\$265.00 per hour, with a one-hour minimum charge, plus technology fees.
<b>Q.9. Off-Site File Retrieval Fee:</b>	20.00 per hard-copy file, when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.	20.00 per hard-copy file, plus technology fees, when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.
<b>Q.10. Outdoor Seating Permit:</b>	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year: \$250.00, plus technology surcharge; Renewal of annual permit: \$100.00, plus technology surcharge.	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year: \$250.00, plus technology fees; Renewal of annual permit: \$100.00, plus technology fees.
<b>Q.11. Planning Review of Building Permit:</b>	\$30.00, plus technology surcharge.	\$40.00, plus technology fees.
<b>Q.12. Property Report for One Single-Family or Two-Family Residential Lot:</b>	\$40.00, plus technology surcharge.	\$40.00, plus technology fees.
<b>Q.13. Property Report for Nonresidential or Multifamily Lot:</b>	\$80.00, plus technology surcharge.	\$80.00, plus technology fees.
<b>Q.14. Street (Mobile) Vendor Registration and Annual Renewals:</b>	\$10.00 per cart or truck, plus technology surcharge.	\$10.00 per cart or truck, plus technology
<b>Q.15. Temporary Use Permit:</b>	\$100.00, plus technology surcharge.	\$100.00 per use, plus technology fees.
<b>R. Vested Rights Determination</b>	\$5,000.00 application fee, plus technology surcharge, plus surcharge for advertising and signs.	\$5,000.00 application fee, plus additional fees for advertising, letter notice, signs, and technology.
<b>S. Watershed Determination</b>	\$2,500.00 application fee, plus technology surcharge.	\$2,500.00 application fee, plus
<b>T. Temporary Right-of-Way Closure</b>	\$125.00 base fee, plus applicable additional fees as follows, plus the technology surcharge applied to the total fee.	\$125.00 base fee, plus applicable fees as follows, plus technology fees applied to the total fee.
<b>T.1. Roadway Closure</b>	Major Thoroughfare - \$70.00 per day per lane; All Other City Streets - \$20.00 per day per lane.	Major Thoroughfare - \$70.00 per day per lane;
<b>T.2.. Sidewalks, Parking Spaces, and Loading Zones or Loading Spaces in Design Districts:</b>	Sidewalks - \$10.00 per day; Unmetered, on-street parking space, or loading zone, or loading space - \$5.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.	Sidewalks - \$10.00 per day; Unmetered, on-street parking space, loading zone, or loading space - \$5.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.
<b>T.3. Sidewalks, Parking Spaces, and Loading Zones or Loading Spaces in All Other Districts:</b>	Sidewalks - \$2.00 per day; Unmetered, on-street parking space, or loading zone, or loading space - \$2.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.	Sidewalks - \$2.00 per day; Unmetered, on-street parking space, loading zone, or loading space - \$2.00 per day per space; Metered, on-street parking spaces - equivalent to the cost of the metered parking, per space, per day.

**FY 2021-22**  
**Durham City-County Planning Department Fee Schedule**

Fee Type	FY2020-2021 Approved Fee	FY2021-2022 Approved Fee
<b>U. Additional Fees</b>		
Technology Surcharge on All Fees Listed with the Notation, "Plus Technology Fees":	Addition of 4% of the Listed Fee. Technology surcharges are not refundable.	Addition of 4% of the Listed Fee. Technology fees are not refundable unless payment is made incorrectly or the case is withdrawn prior to any
<b>V. Re-Review Fees, Applicable to All Development Applications:</b>	Half of filing fee, plus technology surcharge, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.	Half of filing fee, plus technology fees, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.

**FY 2021-22**  
**Durham City-County Inspections Department Building Permit Fee Schedule**

Fee Type	FY 2020-21 Approved Fees	FY 2021-22 Approved Fees
<b>Part 4-101 (Building Fees)</b>		
<p>All building plan reviews will require a plan review fee at the time of building plan application submittal. The amount of the plan review fee will be subtracted from the cost of the building permit fee at the time of permit issuance. If the building permit application exceeds six months with no activity, the building permit application will be voided, and the plan review fee will not be refunded.</p>		
<b>Schedule A</b>		
New residential dwellings (1 and 2 family, including townhouse unit ownership)		
Up to 1,200 sq. ft. (gross area)	\$146	\$146
1,201 to 1,800 sq. ft.	\$146	\$146
1,801 to 2,400 sq. ft.	\$146	\$146
2,401 to 3,000 sq. ft.	\$146	\$146
3,001 to 3,600 sq. ft.	\$146	\$146
3,601 to 4,200 sq. ft.	\$146	\$146
4,201 to 5,000 sq. ft.	\$146	\$146
5,001 sq. ft. and over	\$146	\$146
<b>Schedule B</b>		
New multi-family residential buildings (apartments, condominiums, triplex and fourplex)		
1 <sup>st</sup> unit	\$450	\$450
Each additional unit, per building	\$0	\$0
<b>Schedule C</b>		
Accessory buildings		
No footing	\$50	\$50
Footing	\$50	\$50
<b>Schedule D</b>		
Residential renovations and additions		
<b>Additions</b>		
\$0 to \$10,000 - no footing (add \$40 if footing required)	\$125	\$125
\$10,000 and over - no footing (add \$40 if footing required)	\$125	\$125
Interior renovations		
\$0 to \$10,000	\$125	\$125
\$10,000 and over	\$125	\$125
<b>Schedule E</b>		
Nonresidential Buildings (Cost will be based on construction contracts unless a reason is identified to base cost on other information):		
\$0 to \$5,000	\$104	\$104
\$5,001 to \$50,000 (plus \$7.80 per 1,000 or fraction thereof over \$5,000)	\$104	\$104
\$50,001 to \$100,000 (plus \$6.60 per 1,000 or fraction thereof over \$50,000)	\$230	\$230
\$100,001 to \$500,000 (plus \$4.32 per 1,000 or fraction thereof over \$100,000)	\$400	\$400
Over \$500,000 (plus \$1.25 per 1,000 or fraction thereof over \$500,000)	\$1,300	\$1,300
<b>Schedule F</b>		
Miscellaneous		
Mobile home (unit installation and foundation)	\$150	\$150
Modular unit (unit installation and foundation)	\$200	\$200
Moving permit (including new foundation)	\$125	\$125
Demolition permit		
Up to 5,000 sq. ft.	\$75	\$75
Over 5,000 sq. ft. (no additional cost per 1,000)	\$150	\$150
<b>Schedule F Continued</b>		
Demolition associated with forthcoming permit	\$75	\$75

**FY 2021-22**  
**Durham City-County Inspections Department Building Permit Fee Schedule**

Fee Type	FY 2020-21 Approved Fees	FY 2021-22 Approved Fees
<b>Part 4-101 (Building Fees) Continued</b>		
Residential reroofing (addition)	\$75	\$75
Commercial roofing/reroofing		
\$0 to \$20,000	\$100	\$100
Over \$20,000	\$150	\$150
Residential decks (1 and 2 family)	\$100	\$100
Change of occupancy permit (if no building permit is otherwise required/no construction necessary)	\$50	\$50
Reinspection fees		
Not ready for inspection	\$100	\$100
8 or more code violations found	\$100	\$100
2 <sup>nd</sup> reinspection	\$100	\$100
3 <sup>rd</sup> reinspection	\$200	\$200
4 <sup>th</sup> reinspection	\$300	\$300
Search and duplication fee for past permit, inspection and Certificate of Compliance records	\$10/page	\$10/page
Re-Stamp Plans or replacement copy of Digital Plans	\$20 per plan	\$20 per plan
Change of address, PIN, or PID on permits(building, electrical, plumbing, mechanical, and/or fire)	\$10 per trade	\$10 per trade
Issuance of duplicate placard	\$5	\$5
Work begun without permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Stocking approval	\$100	\$100
Partial occupancy approval	\$200	\$200
Posting of occupancy (not associated with a permit)	\$50	\$50
Homeowner's recovery fund	\$10	\$10
Change of impervious surface on a permit	\$250	\$250
Plans Review - re-review (applies to each trade re-review)		
1st re-review	\$0	\$0
2nd re-review	\$200	\$200
3rd re-review	\$300	\$300
Floodplain development permit (small; does not require review of a flood study or approval by an elected body)	\$150	\$150
Floodplain development permit (large; does require review of a flood study or approval by an elected body)	\$500	\$500
<b>Part 4-102 (Sign Fees)</b>		
The following schedule of fees applies to permits required by the Unified Development Ordinance (UDO)		
Freestanding signs, per sign	\$75	\$75
Temporary signs, per sign	\$50	\$50
All other signs requiring sign permits, per sign	\$17.00	\$17.00
Minimum fee for any sign permit	\$50	\$50
Work not ready and reinspection. When a permit holder has failed to have work ready for a required inspection after having called for such an inspection, the permit holder shall pay a fee of \$50. When a permit holder has failed to correct any code violation(s) which had been cited on a previous called inspection, any subsequent inspection necessary to approve the work shall constitute an extra inspection and the permit holder shall pay a fee according to the following schedule:		
2 <sup>nd</sup> reinspection	\$50	\$50
3 <sup>rd</sup> reinspection	\$75	\$75
4 <sup>th</sup> reinspection	\$100	\$100
Any inspection, other than an extra inspection, which is performed to determine that the work authorized by the sign permit meets the requirements of applicable laws and regulations, shall be performed without further charge.		
Work begun without permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost

**FY 2021-22**  
**Durham City-County Inspections Department Building Permit Fee Schedule**

Fee Type	FY 2020-21 Approved Fees	FY 2021-22 Approved Fees
<b>Part 4-103 (Temporary Electrical Service)</b>		
Application for permit for temporary electrical service	\$100	\$100
Each additional inspection	\$50	\$50
<b>Part 4-104 (Electric Wiring and Equipment)</b>		
<b>Schedule A</b>		
New residential (1 and 2 family, including townhouse unit ownership) Multi-family residential (apartments, condominium, triplex and fourplex)		
100 to 200 amp service	\$156	\$156
400 amp service	\$187	\$187
<b>Schedule B</b>		
Outlets		
1 to 10 outlets	\$21	\$21
Each additional outlet	\$0.83	\$0.83
<b>Schedule C</b>		
Fixtures		
1 to 10 fixtures	\$21	\$21
Each additional fixture	\$0.83	\$0.83
<b>Schedule D</b>		
Motors and generators of one-sixth horsepower (hp) or larger		
Electric motors and generators		
Minimum charge	\$18	\$18
Each motor	\$3.22	\$3.22
Additional charge per hp or fraction thereof, applied against total hp	\$0.62	\$0.62
<b>Schedule E</b>		
Branch circuits supplying appliances, devices or equipment		
Disposal under 1 hp	\$10.90	\$10.90
Dryers and dishwashers	\$10.90	\$10.90
Electric water heaters or boilers	\$10.90	\$10.90
Electric signs and outline lighting		
1 <sup>st</sup> circuit	\$10.90	\$10.90
Each additional circuit for same sign	\$3.22	\$3.22
Electric heat		
Wall or baseboard heaters, 1 <sup>st</sup> unit	\$10.90	\$10.90
Each additional unit	\$3.95	\$3.95
Electric unit heaters		
1 <sup>st</sup> kW	\$10.90	\$10.90
Each additional kW	\$1.56	\$1.56
Electric furnaces, duct heating units, supplementary or auxiliary units installed in ducts or plenums		
1 <sup>st</sup> kW	\$10.90	\$10.90
Each additional kW	\$1.56	\$1.56
All other devices, appliances or equipment which are installed on individual branch circuits and not covered in other schedules, each	\$10.90	\$10.90
<b>Schedule F</b>		
Miscellaneous wiring not covered in Schedules A, B, C, D, E		
Lampholders for marquise and/or festoon lighting	\$55	\$55
Service equipment as determined by ampacity of buses in equipment		
Up to 100 amperes	\$34	\$34
Each additional 100 amperes or fraction thereof	\$6.97	\$6.97
Transformers, dry or liquid type, each		
Up to 45 kVA	\$33	\$33
46 to 150 kVA	\$43	\$43
Over 150 kVA	\$55	\$55
Feeders of all types		
Each feeder up to 100 amps	\$10.90	\$10.90

**FY 2021-22**  
**Durham City-County Inspections Department Building Permit Fee Schedule**

Fee Type	FY 2020-21 Approved Fees	FY 2021-22 Approved Fees
<b>Part 4-104 (Electric Wiring and Equipment) Continued</b>		
Additional charge per 100 amps or fraction thereof applied against total ampacity after deducting 100 amps per feeder	\$1.56	\$1.56
<b>Schedule G</b>		
Miscellaneous		
Fire Prevention Construction Permits and Plan Review Fees:		
Emergency Responder Radio Coverage (ERRC) Systems Permit	\$65.00	\$65.00
Gate and Barricade Permit	\$65.00	\$65.00
Smoke Control or Smoke Exhaust System Fees		
Smoke Control /Smoke Exhaust System Permit	\$65.00	\$65.00
Smoke Control /Smoke Exhaust System Review Fee	\$70.00	\$70.00
Solar Photovoltaic Power Systems Fees		
Solar Photovoltaic Power Systems Permit	\$65.00	\$65.00
Solar Photovoltaic Power Systems Review Fee	\$70.00	\$70.00
Solar panel inspections		
Residential	\$100	\$100
Commercial roof top	\$150	\$150
Commercial ground-mounted	\$150	\$150
Commercial ground-mounted, charge per trip for 3rd and subsequent inspections	\$50	\$50
Service or saw pole - 1 inspection only	\$65	\$65
Service or saw pole - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$47	\$47
Temporary service connection - commercial	\$150	\$150
Mobile home - 1 inspection	\$65	\$65
Mobile home - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$47	\$47
Modular unit	\$69	\$69
Commercial reinspection	\$65	\$65
Minimum electrical permit fee	\$65	\$65
Reinspection fees		
Not ready for inspection	\$100	\$100
5 or more code violations found	\$100	\$100
2 <sup>nd</sup> reinspection	\$100	\$100
3 <sup>rd</sup> reinspection	\$200	\$200
4 <sup>th</sup> reinspection	\$300	\$300
HVAC replacement - one inspection	\$65	\$65
HVAC replacement - additional inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$50	\$50
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Minimum fee for any permit requiring a rough-in inspection:		
Commercial	\$150	\$150
Residential	\$100	\$100
<b>Part 4-105 (Mechanical (Heating and Air) Code-related)</b>		
<b>Schedule A</b>		
Residential (One- and Two-Family, including Townhouses and Condominiums, per Dwelling Unit or Side):		
Installation of a heating/cooling system with any concealed ductwork or component	\$125	\$125
Replacement or conversion of a heating/cooling system - 1st inspection	\$65	\$65
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$50	\$50
Installation of fireplace stoves, factory-built fireplaces, floor furnaces and wall furnaces	\$52	\$52
Gas piping	\$65	\$65

**FY 2021-22**  
**Durham City-County Inspections Department Building Permit Fee Schedule**

Fee Type	FY 2020-21 Approved Fees	FY 2021-22 Approved Fees
<b>Part 4-105 (Mechanical (Heating and Air) Code-related) continued</b>		
Fuel Lines	\$65	\$65
<b>Schedule B</b>		
Multi-family residential (Apartments, Triplexes and Fourplexes):		
Installation of a heating/cooling system (each dwelling unit)	\$100	\$100
Replacement or conversion of a heating/cooling system	\$65	\$65
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$50	\$50
<b>Schedule C</b>		
Nonresidential heating/cooling: Installation of heating/cooling system, including boiler, furnace, duct heater, unit heater, air handling units and air distribution system		
Upfits per sq. ft. (minimum \$98; maximum \$3,000)	\$0.058	\$0.058
Heating system in total BTU input per floor or per individual system		
0 to 150,000	\$131	\$131
150,001 to 300,000	\$205	\$205
300,001 to 500,000	\$290	\$290
500,001 to 1,000,000	\$426	\$426
1,000,001 to 2,500,000	\$510	\$510
2,500,001 to 5,000,000	\$644	\$644
5,000,001 to 10,000,000	\$774	\$774
Over 10,000,000	\$929	\$929
Replacement of any component of heating/cooling system such as furnace, boiler, unit heater, duct heater, condensate receiver, feedwater pump, etc.	\$70	\$70
<b>Schedule D</b>		
Commercial cooling (with separate distribution system): Installation of a complete cooling system, including the distribution system and air handling units, with either a condenser, receiver, cooling tower or evaporative condenser coils		
Cooling or chiller in total tons:		
0 to 25 tons	\$83	\$83
Over 25 tons	\$166	\$166
Replacement of any component of cooling system	\$83	\$83
<b>Schedule E</b>		
Commercial ventilation and exhaust systems: Installation of ventilation and/or exhaust systems, including fans, blowers and duct systems for the removal of dust, gases, fumes, vapors, etc.		
Total motor horsepower		
0 to 5	\$72	\$72
6 to 15	\$111	\$111
16 to 25	\$178	\$178
26 to 50	\$219	\$219
Over 50	\$262	\$262
<b>Schedule F</b>		
Hood for commercial type cooking, per hood	\$150	\$150
Minimum fee for any heating/cooling permit or ventilation:	\$65	\$65
<b>Schedule G</b>		
Reinspection fees		
4 or more code violations	\$100	\$100
Not ready for inspection	\$100	\$100
2 <sup>nd</sup> reinspection	\$100	\$100
3 <sup>rd</sup> reinspection	\$200	\$200
4 <sup>th</sup> reinspection	\$300	\$300
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost

**FY 2021-22**  
**Durham City-County Inspections Department Building Permit Fee Schedule**

Fee Type	FY 2020-21 Approved Fees	FY 2021-22 Approved Fees
<b>Part 4-106 (Plumbing)</b>		
<b>Schedule A</b>		
New residential construction; 1 and 2 family, including townhouse unit ownership; installation of new plumbing fixtures, building water and sewer service		
All dwellings	\$170	\$170
See Note 1.		
<b>Schedule B</b>		
New multi-family construction (3 and 4 family apartments); installation of new plumbing fixtures, building water and sewer		
Per fixture	\$6.24	\$6.24
Minimum, per building	\$127	\$127
See Note 1.		
<b>Schedule C</b>		
New non-residential; installation of new plumbing fixtures, building water and sewer		
Per fixture	\$7.90	\$7.90
Minimum (without water and sewer)	\$187	\$187
Minimum (with water and sewer)	\$265	\$265
See Note 1.		
<b>Schedule D</b>		
Additions, residential and non-residential; installation of new plumbing fixtures, building water and sewer		
1 to 7 fixtures	\$94	\$94
8 to 15 fixtures	\$119	\$119
Over 15 fixtures (per fixture)	\$7.90	\$7.90
See Note 1.		
<b>Schedule E</b>		
Fixture replacement; no change to rough-in		
1 to 4 fixtures	\$65	\$65
5 fixtures and over		
Per fixture	\$6.86	\$6.86
Electric water heater (permit required)	\$65	\$65
See Note 1.		
<b>Schedule F</b>		
Miscellaneous		
Residential sprinkler permit	\$170	\$170
Gas piping	\$65	\$65
Mobile home	\$65	\$65
Modular unit	\$78	\$78
Not listed above but has water or sewer connection	\$65	\$65
Reinspection fees		
4 or more code items	\$100	\$100
Not ready for inspection	\$100	\$100
1 <sup>st</sup> reinspection	\$100	\$100
2 <sup>nd</sup> reinspection	\$200	\$200
3 <sup>rd</sup> reinspection	\$300	\$300
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
See Note 1.		
Note 1: For inspections under all Schedules in this Part 4-106: When due to the length of water or sewer work more than two trips are required, an additional charge for each trip after the second trip is imposed, of \$50.00.		
<b>Part 4-107 (Surcharge for Paper Application)</b>		
\$5 surcharge added to the total fee for each plumbing, electrical or mechanical application submitted manually (paper submittal) as opposed to electronic submittal (paperless submittal)	\$5	\$5



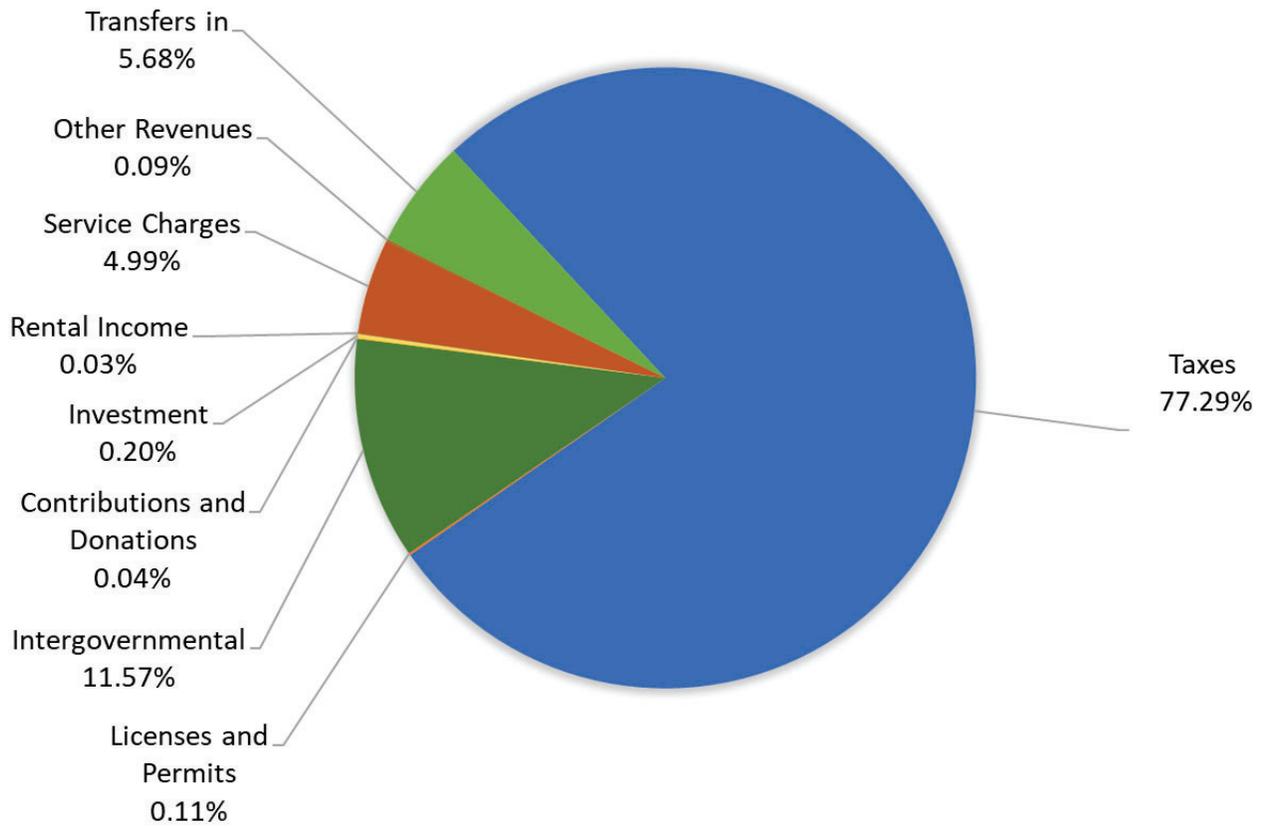
## **Summary**

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

# General Fund Revenues

FY 2021-22 Approved Budget

Total General Fund Revenues: \$504,763,473



# GENERAL FUNDS REVENUES

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

All General Funds Summary	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
General Fund	\$455,740,158	\$467,034,886	\$483,894,274	\$475,881,949	\$504,763,473	8.08%
Other General Funds	\$116,032,862	\$116,150,944	\$117,928,495	\$118,770,697	\$123,727,677	6.52%
<b>Total</b>	<b>\$571,773,020</b>	<b>\$583,185,830</b>	<b>\$601,822,769</b>	<b>\$594,652,646</b>	<b>\$628,491,150</b>	<b>7.77%</b>
Transfers within General Funds	\$69,362,803	\$76,696,005	\$77,981,523	\$70,668,879	\$74,251,414	-3.19%
<b>Total</b>	<b>\$502,410,217</b>	<b>\$506,489,825</b>	<b>\$523,841,246</b>	<b>\$523,983,767</b>	<b>\$554,239,736</b>	<b>9.43%</b>

General Fund Revenues	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Taxes</b>	<b>\$369,111,553</b>	<b>\$361,599,220</b>	<b>\$377,724,194</b>	<b>\$373,537,205</b>	<b>\$390,117,233</b>	<b>7.89%</b>
Finance	\$87,721,355	\$83,739,212	\$91,166,939	\$88,497,344	\$94,855,673	13.28%
Tax Administration	\$281,334,676	\$277,818,008	\$286,523,755	\$284,997,861	\$295,219,560	6.26%
General Services	\$55,521	\$42,000	\$33,500	\$42,000	\$42,000	0.00%
<b>Licenses and Permits</b>	<b>\$1,410,462</b>	<b>\$517,500</b>	<b>\$611,650</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>4.35%</b>
Finance	\$414,726	\$475,000	\$450,000	\$475,000	\$475,000	0.00%
Tax Administration	\$16,330	\$20,000	\$15,657	\$20,000	\$20,000	0.00%
County Sheriff	\$45,055	\$20,000	\$56,810	\$45,000	\$45,000	125.00%
Office of Emergency Services		\$2,500				-100.00%
Engineering & Environ Svcs	\$934,351		\$89,183			
<b>Intergovernmental</b>	<b>\$52,632,738</b>	<b>\$48,443,617</b>	<b>\$66,355,326</b>	<b>\$54,318,039</b>	<b>\$58,400,400</b>	<b>20.55%</b>
County Administration		\$51,694	\$30,559			-100.00%
Finance	\$7,787,588	\$2,590,000	\$12,017,438	\$6,590,000	\$11,137,419	330.02%
Elections			\$2,000,783			
General Services	\$39,148	\$30,000	\$30,000	\$30,000	\$30,000	0.00%
Veterans Services	\$2,182	\$2,000		\$2,000	\$2,000	0.00%
County Sheriff	\$1,330,007	\$1,762,746	\$1,993,828	\$3,616,626	\$3,096,784	75.68%
Office of Emergency Services	\$3,471,237	\$3,368,025	\$3,393,730	\$3,007,062	\$3,007,062	-10.72%
Criminal Justice Resource Center	\$945,517	\$1,316,101	\$1,197,401	\$1,082,372	\$1,094,372	-16.85%
Youth Home	\$21,301	\$20,000	\$20,000	\$19,000	\$19,000	-5.00%
Other Transportation				\$405,400	\$477,000	
Engineering & Environ Svcs		\$150,000				-100.00%
Cooperative Extension Service	\$258,672	\$277,525	\$77,376	\$197,525	\$197,525	-28.83%
Soil And Water Conservation	\$27,217	\$26,760	\$26,760	\$29,788	\$29,788	11.32%
Economic Development		\$50,000				-100.00%
Public Health	\$7,758,804	\$8,066,840	\$8,882,605	\$8,801,602	\$8,801,602	9.11%
Social Services	\$29,858,921	\$29,907,961	\$36,376,975	\$30,294,989	\$30,266,173	1.20%
Other Human Services	\$819,637	\$581,025				-100.00%
Library	\$288,507	\$242,940	\$307,871	\$241,675	\$241,675	-0.52%
Nondepartmental	\$24,000					
<b>Contributions and Donations</b>	<b>\$280,270</b>	<b>\$273,452</b>	<b>\$265,859</b>	<b>\$207,720</b>	<b>\$207,720</b>	<b>-24.04%</b>
Legal	\$2,300					
County Sheriff	\$66,429	\$70,000	\$138,754	\$70,000	\$70,000	0.00%
Office of Emergency Services	\$70,561					
Cooperative Extension Service	\$41			\$100	\$100	
Public Health	\$3,233		\$81			
Social Services	\$2,287	\$3,452	\$2,024	\$2,620	\$2,620	-24.10%
Library	\$135,419	\$200,000	\$125,000	\$135,000	\$135,000	-32.50%

# GENERAL FUNDS REVENUES

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

General Fund Revenues	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Investment Income</b>	\$2,346,293	\$2,010,000	\$610,055	\$1,510,000	\$1,010,000	-49.75%
Finance	\$2,325,704	\$2,000,000	\$600,055	\$1,500,000	\$1,000,000	-50.00%
Tax Administration	\$20,581	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
County Sheriff	\$8					
<b>Rental Income</b>	\$131,094	\$136,836	\$64,515	\$128,316	\$128,316	-6.23%
Finance	\$27,471	\$11,200	\$6,200	\$6,200	\$6,200	-44.64%
General Services	\$87,585	\$110,000	\$42,199	\$106,000	\$106,000	-3.64%
Criminal Justice Resource Center	\$16,038	\$15,636	\$16,116	\$16,116	\$16,116	3.07%
<b>Sewer Connection Fees</b>	\$16,770					
Engineering & Environ Svcs	\$6,210					
Other Environmental Protection	\$10,560					
<b>Service Charges</b>	\$24,481,986	\$23,582,195	\$23,340,185	\$24,790,918	\$25,190,918	6.82%
Tax Administration	\$2,144,915	\$1,889,925	\$2,087,300	\$2,039,100	\$2,039,100	7.89%
Legal	\$7,163					
Elections	\$603,504	\$175		\$659,300	\$659,300	376642.86%
Register Of Deeds	\$6,440,808	\$5,600,000	\$6,400,000	\$6,120,000	\$6,520,000	16.43%
General Services	\$2,478,522	\$2,662,825	\$2,575,857	\$2,576,757	\$2,576,757	-3.23%
County Sheriff	\$857,697	\$976,000	\$501,650	\$740,500	\$740,500	-24.13%
Office of Emergency Services	\$10,588,912	\$11,106,165	\$10,771,072	\$11,485,000	\$11,485,000	3.41%
Criminal Justice Resource Center	\$105,320	\$120,500	\$120,500	\$96,000	\$96,000	-20.33%
Youth Home	\$631,838	\$550,000	\$550,000	\$650,000	\$650,000	18.18%
Engineering & Environ Svcs	\$2,932		\$100			
Cooperative Extension Service	\$6,485	\$7,675	\$1,735	\$10,775	\$10,775	40.39%
Public Health	\$403,995	\$461,380	\$267,444	\$329,110	\$329,110	-28.67%
Social Services	\$4,280	\$7,050	\$4,376	\$4,376	\$4,376	-37.93%
Library	\$205,617	\$200,500	\$60,151	\$80,000	\$80,000	-60.10%
<b>Enterprise Charges</b>	\$11,685		\$4,580	\$13,000	\$13,000	
Engineering & Environ Svcs	\$11,685		\$4,580	\$13,000	\$13,000	
<b>Other Revenues</b>	\$732,551	\$535,250	\$745,949	\$471,992	\$471,992	-11.82%
County Administration			\$100,000			
Finance	\$157,679		\$92,087			
Tax Administration	\$46,946	\$50,000	\$7,240	\$25,000	\$25,000	-50.00%
Register Of Deeds	\$3,938		\$304	\$520	\$520	
General Services	\$11,876		\$205	\$10,000	\$10,000	
Human Resources	\$36,644	\$35,000	\$18,716	\$20,000	\$20,000	-42.86%
County Sheriff	\$210,727	\$206,200	\$346,532	\$241,000	\$241,000	16.88%
Office of Emergency Services			\$250			
Engineering & Environ Svcs	\$448	\$350	\$350	\$350	\$350	0.00%
Public Health	\$498	\$8,700	\$118	\$200	\$200	-97.70%
Social Services	\$263,761	\$235,000	\$180,147	\$174,922	\$174,922	-25.57%
Library	\$35					
<b>Transfers In</b>	\$4,584,756	\$29,936,816	\$14,171,961	\$20,364,759	\$28,683,894	-4.19%
Finance		\$17,404,363		\$18,143,630	\$23,362,765	34.24%
Nondepartmental	\$4,584,756	\$12,532,453	\$14,171,961	\$2,221,129	\$5,321,129	-57.54%
<b>Total</b>	<b>\$455,740,158</b>	<b>\$467,034,886</b>	<b>\$483,894,274</b>	<b>\$475,881,949</b>	<b>\$504,763,473</b>	<b>8.08%</b>

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

# GENERAL FUNDS REVENUES

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

General Fund Tax Revenue Detail	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
Article 39 (1 Cent)	\$24,050,427	\$25,061,015	\$26,644,000	\$25,885,035	\$27,825,156	11.03%
Article 40 (1/2 Cent)	\$15,155,927	\$14,028,246	\$15,758,939	\$15,583,375	\$16,389,296	16.83%
Article 42 (1/2 Cent)	\$17,470,492	\$17,328,568	\$18,832,000	\$17,644,222	\$19,585,353	13.02%
Article 44 (1/2 Cent)	\$10,337					
Article 46 (1/2 Cent)	\$15,207,500	\$15,200,000	\$16,304,000	\$15,957,321	\$16,956,287	11.55%
City Sales Tax ILA	\$15,610,623	\$11,821,383	\$13,378,000	\$13,127,391	\$13,799,581	16.73%
Local Occupancy Tax (General Fund)	\$3,122,475	\$2,823,264	\$1,642,717	\$2,309,194	\$2,309,194	-18.21%
Local Occupancy Tax (NCMLS)	\$500,000	\$500,000	\$0	\$264,186	\$264,186	-47.16%
Other General Funds Revenues	\$1,344,034	\$1,282,000	\$1,165,153	\$1,222,000	\$1,222,000	-4.68%
Property Tax (All Except Vehicle)	\$260,769,345	\$258,708,646	\$267,787,511	\$265,652,000	\$274,989,491	6.29%
Property Tax (Vehicles Only)	\$15,870,394	\$14,846,098	\$16,211,874	\$15,892,481	\$16,776,689	13.00%
<b>Total</b>	<b>\$369,111,553</b>	<b>\$361,599,220</b>	<b>\$377,724,194</b>	<b>\$373,537,205</b>	<b>\$390,117,233</b>	<b>7.89%</b>

General Fund Transfers Revenue Detail	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
Transfer Fr Special Revenue Fd	\$864,592	\$950,971	\$950,971	\$971,129	\$971,129	2.12%
Trfr Frm Comm Hlt Trust Fund	\$2,650,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,350,000	8.00%
Transfer from Capital Finance Plan Fund	\$714,139	\$7,431,482	\$7,452,545			-100.00%
Transfer From Debt Service Fnd			\$1,322,272		\$3,000,000	
Transfer From Capital Projects	\$356,025	\$2,900,000	\$2,900,000			-100.00%
Fund Balance Appropriated -- 4900810000		\$17,404,363		\$18,143,630	\$23,362,765	34.24%
<b>Total</b>	<b>\$4,584,756</b>	<b>\$29,936,816</b>	<b>\$13,875,788</b>	<b>\$20,364,759</b>	<b>\$28,683,894</b>	<b>-4.19%</b>

Other General Funds Revenues	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
Risk Management	\$3,738,505	\$3,849,805	\$4,093,765	\$4,124,117	\$4,824,117	25.31%
Swap Agreement 05	\$1,658,398	\$1,500,000	\$1,800,801	\$1,500,000	\$1,500,000	0.00%
Reappraisal Reserve Fund	\$876,026	\$840,700	\$840,700	\$712,694	\$712,695	-15.23%
Capital Improvement Plan	\$79,542,179	\$76,951,796	\$78,801,646	\$78,921,234	\$82,613,213	7.36%
Benefits Plan	\$29,777,269	\$32,483,643	\$31,866,583	\$33,512,652	\$33,512,652	3.17%
LEO Special Separation Allowance	\$440,484	\$525,000	\$525,000		\$565,000	7.62%
<b>Total</b>	<b>\$116,032,862</b>	<b>\$116,150,944</b>	<b>\$117,928,495</b>	<b>\$118,770,697</b>	<b>\$123,727,677</b>	<b>6.52%</b>

# GENERAL FUNDS REVENUES

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

Transfers within All General Funds	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2020-21 Approved	% Change Orig. v. Appr.
<b>General</b>	\$714,139	\$7,431,482	\$7,452,545			-100.00%
Transfer From Capital Finance Plan Fund	\$714,139	\$7,431,482	\$7,452,545			-100.00%
<b>Risk Management</b>			\$243,960			
Transfer From General Fund			\$243,960			
<b>Reappraisal Reserve Fund</b>	\$874,981	\$840,700	\$840,700	\$693,460	\$693,461	-17.51%
Transfer From General Fund	\$874,981	\$840,700	\$840,700	\$693,460	\$693,461	-17.51%
<b>Capital Improvement Plan</b>	\$40,564,461	\$38,234,247	\$38,646,174	\$39,523,347	\$42,540,881	11.26%
Transfer From General Fund	\$40,564,461	\$38,234,247	\$38,646,174	\$39,523,347	\$42,540,881	11.26%
<b>Benefits Plan</b>	\$26,789,222	\$29,664,576	\$30,273,144	\$30,452,072	\$30,452,072	2.65%
Transfer From General Health Benefits	\$24,872,964	\$27,467,832	\$29,647,320	\$27,769,086	\$27,769,086	1.10%
Transfer From Risk Mgmt Health Benefits	\$71,490	\$76,200		\$85,972	\$85,972	12.82%
Transfer From Reappraisal Reserve Health Benefits	\$34,104	\$50,800		\$57,315	\$57,315	12.82%
Transfer From General Dental Benefits	\$1,068,455	\$1,256,699	\$625,824	\$1,196,860	\$1,196,860	-4.76%
Transfer From Risk Mgmt Dental Benefits	\$2,964	\$3,444		\$3,257	\$3,257	-5.43%
Transfer From Reappraisal Reserve Dental Benefits	\$1,680	\$2,296		\$2,172	\$2,172	-5.40%
Transfer From General Fund	\$736,115	\$804,495		\$1,330,449	\$1,330,449	65.38%
Transfer From Risk Mgmt Fund	\$1,450	\$1,686		\$4,177	\$4,177	147.75%
Transfer From Reappraisal Reserve Fund		\$1,124		\$2,784	\$2,784	147.69%
<b>LEO Special Separation Allowance</b>	\$420,000	\$525,000	\$525,000		\$565,000	7.62%
Transfer From General Fund	\$420,000	\$525,000	\$525,000		\$565,000	7.62%
<b>Total</b>	<b>\$69,362,803</b>	<b>\$76,696,005</b>	<b>\$77,981,523</b>	<b>\$70,668,879</b>	<b>\$74,251,414</b>	<b>-3.19%</b>

# REVENUE HIGHLIGHTS

## REVENUE HIGHLIGHTS

This time last year, as part of the FY 2020-21 budget development process, the unknown and dynamic nature of the COVID pandemic made estimating revenue collection for the County an unusual and therefore conservative process. With almost two months left in the current fiscal year a look back at how those revenue estimates compare against actual collections can be assessed and that information used to build revenue estimates for FY 2021-22. This section of the budget document will address the revenue picture for FY 2021-22 while also evaluating FY 2020-21 revenue trends, as they are integral to the look ahead.

### Federal Stimulus Funds

Multiple stimulus packages from the Federal and State government have and will continue to help the County respond with significant resources to pandemic driven needs. The Coronavirus Relief Funds (CRF) provided by the state (through Federal, Coronavirus Aid, Relief, and Economic Security Act (CARES)) and the pending American Rescue Plan Act (ARPA) are allowing the County to provide significant recovery support to the local economy while limiting the financial burden on Durham County citizens. While these stimulus funds are significant, they can be thought of as a separate source of revenue dedicated for specific areas of support, and the rest of this revenue summary will focus on the recurring revenues supporting ongoing County initiatives that make up the annual budget. Other documents and narratives can be referenced to provide details about the key use of the grant dollars that are a large part of the County’s response to the pandemic and its effect on the economy.

### FY 2020-21 In Review

Reviewing the prudently conservative estimates for FY 2020-21 versus actual revenues collected shows that initial concerns about revenue loss or slower growth has not come to fruition. Multiple steps were taken to protect from a significant decrease in key revenues, whether it was lowering the property tax collection rate from 99.6% to 99.1%, revising downward what had been robust sales tax collection estimates, or significantly decreasing the occupancy tax revenue. While final amounts will not be available until the summer of 2021, it appears that for key revenues the County is likely to significantly over-collect from initial projections which were completed at the height of the unknown period of the pandemic. More detailed analysis of property and sales taxes can be found later in this document.

The table below summarizes some of those key revenues, the budgeted projections, and the estimated end of FY 2020-21 collection amounts. Of most important relevance and impact are property tax and sales tax revenue which surpassed the revised expectations (as seen in column “FY 2020-21 Estimate”). Occupancy was all but decimated by the pandemic’s impact on travel and tourism.

Revenue Category	FY 2019-20 Original	FY 2020-21 Projection (Budgeted)	FY 2020-21 Estimate
Property tax	\$306,586,804	\$311,132,181	\$322,880,470
Sales tax	\$87,371,000	\$83,439,212	\$90,916,939
Occupancy tax	\$3,950,000	\$2,823,264	\$1,642,718
Register of Deeds Fees	\$5,400,000	\$5,400,000	\$6,200,000
<b>Total</b>	<b>\$403,307,804</b>	<b>\$402,794,657</b>	<b>\$421,640,127</b>

### Looking Forward to FY 2021-22

A year of experience in this current COVID influenced economy has provided enough trending information to allow a return to more positive revenue projections for the upcoming fiscal year. While the impact of the pandemic on the economy will remain uncertain for some time, the stability of key revenues during the past year allows for more reliable revenue estimates for FY 2021-22. While stability seems to be the current status of the local economy, the County and country are not yet free from the potential economic effects of the pandemic, which in turn necessitates a flexible approach to budgeting. Overall revenue projections for FY 2021-22 are looking strong, especially when compared to the conservative projections of FY 2020-21. Property tax is anticipated to grow by 6%, through a combination of strong natural growth and a one cent tax increase, and sales tax estimates are projected to be up by 13%. Growth in these two primary revenue sources result in estimated new revenue of \$31.2 million across multiple County funds, with \$23.0 million directly in the General Fund (\$4.6 million is related to a property tax increase). While some other key revenue sources are decreasing, overall, the strength of property and sales tax allow the County to provide funding for items/issues that support community needs.

Key Revenues	FY 2018-19 Actuals	FY2019-20 Actuals	FY2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Approved	\$ Change Appr. v. Orig.
Deed Registratration and Transfer Fees	\$5,124,433	\$6,249,260	\$5,400,000	\$6,200,000	\$6,300,000	\$900,000
EMS Patient Fees	\$8,452,030	\$7,964,928	\$9,030,000	\$8,697,012	\$9,430,000	\$400,000
Investment Revenue	\$3,564,195	\$2,570,282	\$2,010,000	\$612,000	\$1,010,005	(\$999,995)
Occupancy Tax	\$4,310,529	\$3,622,475	\$3,323,264	\$1,642,717	\$2,573,380	(\$749,884)
Property Tax	\$18,995,224	\$18,074,655	\$16,887,703	\$18,266,425	\$19,047,516	\$2,159,813
Property Tax (All Except Vehicle)	\$272,228,034	\$296,625,172	\$294,244,482	\$304,614,045	\$312,170,383	\$17,925,901
Sales Tax	\$84,521,869	\$87,505,306	\$83,439,212	\$90,916,939	\$94,555,673	\$11,116,461
Sheriff Fees	\$758,918	\$590,870	\$750,000	\$303,727	\$500,000	(\$250,000)
<b>Total</b>	<b>\$397,955,233</b>	<b>\$423,202,947</b>	<b>\$415,084,661</b>	<b>\$431,252,865</b>	<b>\$445,586,957</b>	<b>\$30,502,296</b>

### Assessed Valuation/Property taxes

As part of understanding and development of estimated FY 2021-22 property tax revenue, it is important to assess how FY 2020-21 collection of property tax is progressing. As of April 2021, when the budget was being developed, overall property tax revenue collection for FY 2020-21 was on pace with prior years. Current estimates of “year-end” collections for property tax have the County surpassing budgeted amounts by approximately \$11.7 million which is close to a 103.7% collection vs. budget. Actual property tax revenue collection can occur over budget amounts due to conservative budget estimates, and/or more actual property valuation growth than estimated, or better than expected collection rates.

A few different factors have created this FY 2020-21 “over-collection vs. budget”. The budget was adjusted downward at the onset of the pandemic to protect the county’s fiscal soundness in the event the economy was negatively affected. The combination of lowering of the collection rate (discussed further in this document), keeping auto valuations flat with the prior year, and setting “holdbacks” higher than typical were the main steps taken (holdbacks are a small portion of overall valuation held back from being considered in the future tax year due to potential appeals, exemptions, or inability to pay concerns). While it appears the collection rate reduction was fairly accurate the final rate will only be known at the completion of the fiscal year. Auto valuations and levy are a multi-pronged story. It appears that vehicle purchases did continue at a fairly healthy pace during the pandemic, as opposed to the projection that they would soften and therefore create a relatively neutral valuation for vehicles (this will be more fully understood as the future years put FY 2020-21’s in perspective). In addition, the state allowed temporary deferrals of vehicle taxes for the end of FY 2019-20, which created a situation where some tax receipts that were due for the prior fiscal year were received and recorded in FY 2020-21. This has led to a potential one-year positive aberration in total revenue.

Normally, overcollection of property tax revenue is due to numerous factors, from traditionally conservative budget estimates, new growth that was not captured in the prior year projection, and as always, the diligence of the County tax office in ensuring taxpayers meet their fiscal responsibility. Included in this total amount is the collection of taxes from delinquent, or prior years’, taxes which are also budgeted and provide additional revenue for support of the General Fund. As of March 2021, for FY 2020-21 the County is estimated to receive close to \$200,000 in prior years’ taxes, which is below the \$300,000 budgeted.

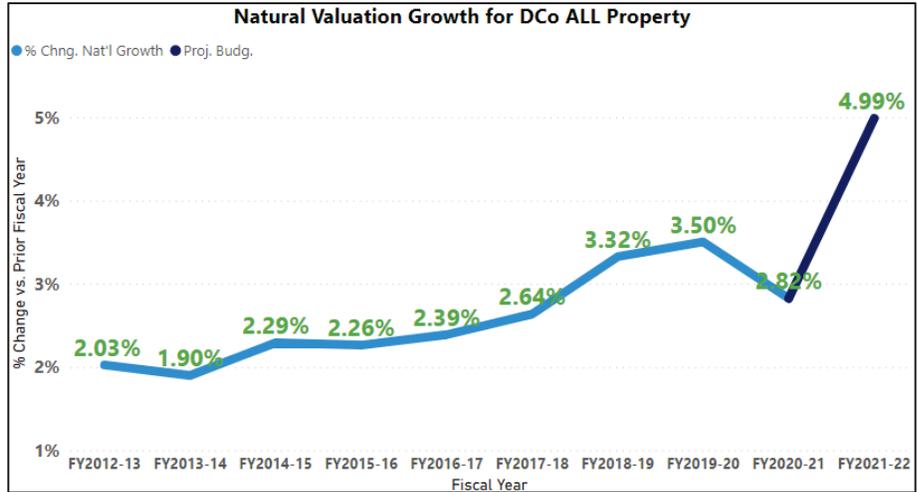
For FY 2021-22 the County continues to rely on property tax as the major source of revenue supporting community services. For FY 2021-22, the County-wide property tax is being raised one cent to 72.22 cents per \$100 valuation. Valuation growth from all four property tax categories combined for FY 2021-22 is projected to be \$2.2 billion when compared to the prior year. This valuation growth provides a corresponding “natural growth” of property tax revenue of \$15.5 million. The one cent General Fund property tax increase adds an additional \$4.58 million for a total revenue increase of \$20.09 million. Growth in Real Property valuation occurs when new property is completed and added to the tax base. While the valuation of Real Property is only completed on an irregular basis (maximum of once every eight years) the other three categories are revalued every year. Thus, for these three the growth from fiscal year to fiscal year includes both new properties added, and revaluation of existing property (i.e., a person’s vehicle valuation is updated annually).

Property Category	FY 2020-21 Original	FY 2021-22 Projected	% Change FY to FY
Real Property	\$37,237,748,596	\$38,935,169,830	4.56%
Business & Personal Property	\$3,802,807,778	\$4,010,118,264	5.45%
Public Service	\$607,015,073	\$630,273,733	3.83%
Motor Vehicle	\$2,392,736,986	\$2,661,381,956	11.23%
<b>Total</b>	<b>\$44,040,308,433</b>	<b>\$46,236,943,783</b>	<b>4.99%</b>

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

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

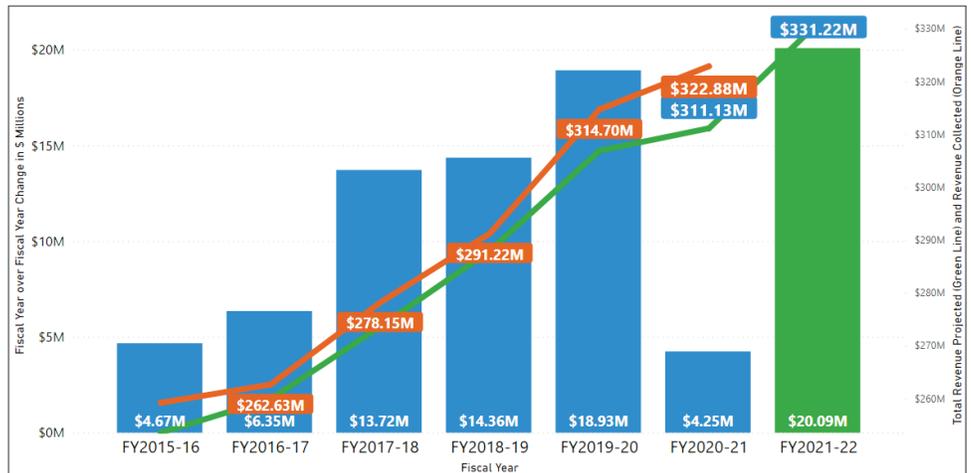
In the past ten fiscal years, the annual natural growth (when comparing budgeted valuation to prior fiscal years) in property valuation has ranged between 2% to 3.5%, with the last four years seeing particularly strong growth. This year's growth of 4.99% needs to be viewed in the context that last year's natural growth was likely artificially depressed by the need to respond accordingly to the pandemic. In other words, last year's growth of 2.82% may have been closer to the more recent years at 3.25-3.5%. A higher growth value in FY 2020-21 then would decrease the comparison resulting in the 4.99% growth seen this year; all in all portraying more stability than seen here.



Estimated revenue collected from this year's property tax rate is projected to be just over \$331.2 million representing a 6.5% increase when compared to FY 2020-21. Of this revenue \$291.8 million will support General Fund expenditures while \$39.5 million supports the Capital Financing Fund. The anticipated collection rate for FY 2021-22 is being maintained at 99.1%, which remains lower than the 99.6% which had been used several years ago. This lower collection rate is continued acknowledgement about the potential continuing economic effects the pandemic may have on Durham County residents.

Increasing growth in property tax revenue, resulting from a combination of natural growth and tax rate increases, continues to provide the essential funding support needed for Durham County to accomplish its goals each year. This chart shows the consistent and growing revenue provided by property tax collection across both the General Fund and Capital Finance Plan Fund. The actual collected amount (orange line) consistently remains slightly above, but in parallel, with budgeted amounts each year (green line).

**Property tax Actual Collections and Budgets** (includes all property and collections)



The blue columns illustrate the year-to-year increase (delta) in the budgeted amount (i.e., for FY 2021-22 the budget for property tax revenue is \$331 million, an increase of \$20.09 million from FY2020-21 budget).

The total Durham County property tax rate of 72.22 cents per \$100 of property valuation is comprised of two rates, the General Fund, where most day-to-day operations occur, will be supported by 63.61 cents of the total tax rate, while the Capital Financing Plan Fund will have 8.61 cents dedicated for capital and debt service expenses. For reference, one additional cent of

property tax collects an additional \$4.58 million of new property tax revenue for the County. For a Durham County home valued at \$200,000, a 1.0 cent tax rate increase would mean an additional \$20 in property taxes for that home. Total Durham County property tax (72.22 cent tax rate) on such a home would equal \$1,444.40. As a reminder, property tax valuation divided by 100, then multiplied by property tax rate, and then multiplied by the collection rate derives the estimated property tax revenue collection amount for a fiscal year. Please use the link here to go to an online report that will calculate the estimated property tax bill for your home: [Property Tax Bill Calculator](#)

Property Tax	FY 2018-19 Actuals	FY2019-20 Actuals	FY2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Approved	\$ Change Appr. v. Orig.	% Change Orig. v. Appr.
Property Tax (All Except Vehicle)	\$272,228,034	\$296,625,172	\$294,244,482	\$304,614,045	\$312,170,383	\$17,925,901	6.09%
Property Tax (Vehicles Only)	\$18,995,224	\$18,074,655	\$16,887,703	\$18,266,425	\$19,047,516	\$2,159,813	12.79%
<b>Total</b>	<b>\$291,223,258</b>	<b>\$314,699,826</b>	<b>\$311,132,185</b>	<b>\$322,880,470</b>	<b>\$331,217,899</b>	<b>\$20,085,714</b>	<b>6.46%</b>

The County’s projected property tax collection rate is budgeted for a second year in a row at 99.10%. This continues to be in direct response to the economic conditions that are impacting Durham County citizens and businesses. While valuations do not change for Real Property outside of a reappraisal, the collection of taxes can be impacted due to unemployment increases and other direct impacts on homeowners and business owners. The property tax collection rate is the percentage of revenue collected versus the amount billed. For FY 2021-22 every 0.01% change in this rate is equal to a \$334,000 difference in revenue (one way to say this would be if we had budgeted at the rate of 99.6% (as prior years) that would have added an additional \$1.67 million to the budgeted revenue). It is a reference number as to how well the Tax department does at collecting on bills issued and on citizens ability to pay their annual property tax bill. The decrease put into effect in FY 2020-21 of 0.5% was based off an analysis of historical trends, particularly what was seen in the last recession of 2008-2009, where there was a one year drop of 0.5% and then a few years to recover back to the prior rate. Final collections for FY 2020-21 will be reviewed and the collection rate updated as needed in future years.

### Sales tax

Sales taxes represent the second-largest revenue source for Durham County and are collected by the state and distributed back to the County monthly. Out of a total of 7.5% charged on most retail items in Durham County, 2.25% is allocated to county and municipal governments. This 2.25 cents for every retail sales dollar is broken up into four distinct sales tax entities, usually described by the state statute article number that made it law.

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

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

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

Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is received (“point of delivery”), similar to Article 39 sales tax. This sales tax, unlike any of the others, had to be approved by Durham County voters, and was in 2011. It also will not be split with the City of Durham or any other municipality in Durham County; the entire amount collected goes to Durham County. The Board of County Commissioners passed a resolution soon after approval of this

sales tax committing 67.12% of the proceeds from Article 46 to Durham Public Schools, 8.97% to Durham Technical Community College for scholarships, 2.17% to pre-kindergarten programs, and 21.74% to support Durham Public Schools capital project debt service. The tax was applied to purchases made in Durham County starting April 1, 2012. FY 2021-22 is the tenth full year this tax has been collected.

Estimating sales tax revenue collection as part of a budget process is highly dependent on historical trending of sales tax growth and variability, as well as assessing the near future economic outlook of the state and the county and/or municipality. At the time estimates for an upcoming fiscal year are being made there are approximately 18 months before those estimates will become actual dollars. This can result in relying on two estimated revenue projections as opposed to the preferred method of basing future year estimates off actuals for the prior year. While still being financially sound, this method does result in conservative estimates for the future year, and can cause less than desired reliability at times, particularly when outside influences occur, such as legislative changes or changes to the overall economy that were unforeseen.

For FY 2020-21 it was noted that “the challenge to realistically estimate sales tax revenue is high in a normal year, but during a global pandemic with potential massive economic ramifications, it is nearly impossible,” and that proved accurate. In response to the uncertainty surrounding the economic impact of the pandemic and the community’s response, and in concert with our peers, sales tax projections were reduced significantly. Actual sales tax revenue collection versus initial conservative projections continue to surprise experts across the State. What appears to have happened, explaining the continued strength of overall sales tax collections, is primarily related to two factors: 1) The impact of State legislation implemented in late 2018 that began the mandatory collection of sales taxes on items purchased online certainly proved fortuitous in this current year when many consumers purchasing habits were forced to change. 2) While Durham County point of purchase sales (see Article 39 description above) normally drive sales tax revenue growth (supported by the many non-county residents who visit Durham’s cultural and sporting amenities), with COVID restrictions, major growth in sales tax revenue occurred in Article 40 sales tax revenue, collected statewide. Many people stayed in their home counties but continued to purchase goods. This change of behavior did not negatively affect the amount of purchases, but rather where things were purchased. It is expected that more “normal” spending patterns will return to Durham County as the major cultural and sporting venues reopen.

For FY 2021-22 there is a significant increase in projected sales tax collections of 13.32% for all major articles of sales taxes from the FY 2020-21 budget. It is important to note that this increase is in many ways capturing growth for two fiscal years. Because of the uncertainty facing the budget process in FY 2020-21 the estimated budgeted collections were reduced, but actual collections for the fiscal year have proven consistently strong and significant growth was realized.

**Sales Tax Actual Collections and Budgets (includes all Sales Tax Articles)**



This growth in current year actuals is then captured and further increased as budget projections for FY 2021-22 also apply an estimated 4% growth, similar to prior years. This effect can be seen in this chart that shows while the budget estimate was adjusted downward for FY 2020-21 (Green line), the actual collections (Orange line) are on a very stable upward trend.

Sales Tax	FY 2018-19 Actuals	FY2019-20 Actuals	FY2020-21 Original	FY 2020-21 Estimate	FY 2020-21 Approved	\$ Change Appr. v. Rec.	% Change Orig. v. Appr.
Article 39 (1 Cent)	\$23,430,000	\$24,050,427	\$25,061,015	\$26,644,000	\$27,825,156	\$2,764,141	11.03%
Article 40 (1/2 Cent)	\$14,520,150	\$15,155,927	\$14,028,246	\$15,758,939	\$16,389,296	\$2,361,050	16.83%
Article 42 (1/2 Cent)	\$16,907,182	\$17,470,492	\$17,328,568	\$18,832,000	\$19,585,353	\$2,256,785	13.02%
Article 46 (1/2 Cent)	\$14,795,987	\$15,207,500	\$15,200,000	\$16,304,000	\$16,956,287	\$1,756,287	11.55%
City Sales Tax ILA	\$14,867,204	\$15,610,623	\$11,821,383	\$13,378,000	\$13,799,581	\$1,978,198	16.73%
<b>Total</b>	<b>\$84,520,524</b>	<b>\$87,494,969</b>	<b>\$83,439,212</b>	<b>\$90,916,939</b>	<b>\$94,555,673</b>	<b>\$11,116,461</b>	<b>13.32%</b>

## Intergovernmental Revenues

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

Public Health has a total budget of \$30.9 million, \$21.8 million is supported with County dollars and \$9.1 million is received from other sources. Of this \$9.1 million in revenues, 96.4% comes from intergovernmental sources, mostly state and federal government funds. There is a minor projected increase of \$600,000 in intergovernmental funds for FY 2021-22. These funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; refugee health; STD clinic services; immunizations; tuberculosis and other communicable disease control; family planning and maternal healthcare; breast and cervical cancer screenings; HIV education, counseling, and testing; child healthcare; and public school nurses.

The Department of Social Services (DSS) has a total budget of \$53.3 million of which \$22.8 million is supported with County dollars and \$30.5 million is received from other sources. Of the revenues from other sources, 99.4% comes from intergovernmental sources, mostly the state and federal government. For FY 2020-21 DSS related intergovernmental revenue increased minimally, by less than 1%, at \$262,000. Most of this increase is related to offsetting revenue projected for 10 new positions that will support the County's Medicaid compliance efforts. Intergovernmental funds in Social Services support various programs that provide protection of abused and neglected children and adults; the provision of services to prevent unnecessary institutionalization of disabled and elderly residents; Work First support services; school and community social work services and health insurance to eligible families.

## Other Key Revenues

There are many revenue sources Durham County collects; however, a few are of special interest because of their high correlation to overall County economic activity and/or key County services. Below are a few of those key revenues that the County takes special note of every year when developing its annual budget.

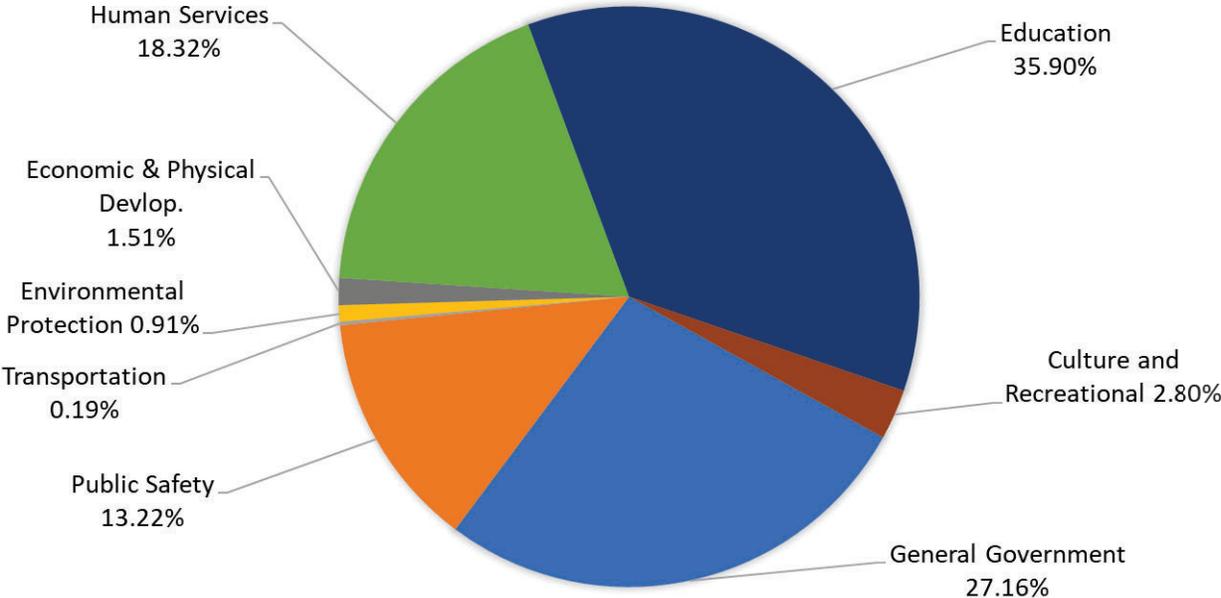
Key Revenues	FY 2018-19 Actuals	FY2019-20 Actuals	FY2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Approved	% Change Orig. v. Appr.
ABC Net Profit Distribution	\$2,300,000	\$2,410,192	\$2,400,000	\$2,400,000	\$2,500,000	4.17%
Deed Registratration and Transfer Fees	\$5,124,433	\$6,249,260	\$5,400,000	\$6,200,000	\$6,300,000	16.67%
EMS Patient Fees	\$8,452,030	\$7,964,928	\$9,030,000	\$8,697,012	\$9,430,000	4.43%
Investment Revenue	\$3,564,195	\$2,570,282	\$2,010,000	\$612,000	\$1,010,005	-49.75%
Local Occupancy Tax (General Fund)	\$3,810,529	\$3,122,475	\$2,823,264	\$1,642,717	\$2,309,194	-18.21%
Local Occupancy Tax (NCMLS)	\$500,000	\$500,000	\$500,000	\$0	\$264,186	-47.16%
Solid Waste Management Fee Co	\$2,243,611	\$2,194,660	\$2,371,725	\$2,391,725	\$2,321,057	-2.14%
<b>Total</b>	<b>\$25,994,798</b>	<b>\$25,011,796</b>	<b>\$24,534,989</b>	<b>\$21,943,454</b>	<b>\$24,134,442</b>	<b>-1.63%</b>

- ABC profit distributions are received quarterly from state-collected taxes on alcohol sold in the County and throughout the state. Final year actuals are not usually known until well into the fourth quarter of each fiscal year, as the ABC Board completes their budget process. Discussion with the ABC leadership team indicated that the continued growth seen in past years is also expected for FY 2021-22, with an additional \$100,000 added to the budget.
- Register of Deeds fees are charges made for new deeds of trust, changing of deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount. These fees have grown steadily over the past few years and did so even in the current economic climate. Projections for next fiscal year reflect this continued growth, but perhaps not as strong as FY 2020-21 due to understanding that market availability of property may be tighter next year.
- Emergency Medical Services (EMS) FY 2020-21 revenues were greatly impacted by the COVID-19 pandemic. During the early part of the pandemic, EMS saw a roughly 38 percent reduction in call volume, which corresponded to a decrease in revenue for the current year. Based on a rebounding of call volume, along with fee adjustments recommended as a part of this budget, EMS expects rebounding revenues in the coming year. Additionally, Medicaid transformation efforts at the State level are anticipated to have a positive impact on revenues in the coming year.

- Investment income is interest earned on County cash deposited in banks. For FY 2020-21, in response to the economic shift related to the pandemic, this revenue source was held flat. The real impact has proven even more significant. The yield (amount earned on funds held over time) has decreased dramatically from a March of 2020 amount of 0.49% to an April 2021 yield of 0.01%. These facts are what have driven the projection for FY 2021-22 to be significantly reduced in comparison to prior fiscal years. It is important to note, that while this lower yield affects income generated off funds held in accounts, conversely this low yield provides excellent long-term debt service rates. Lower long-term interest rates the County was able to obtain in FY 2020-21 will more than make up for any lower interest income (in other words, we see a decrease in this revenue in the short-term but save millions of dollars over the long-term with lower interest rates on debt service loans).
- Occupancy tax is based on room occupancy and rates received for the rental of any room, lodging or accommodation furnished by a hotel, motel, inn, or similar place within the County. The significant decrease from FY 2018-19 actuals to FY 2020-21 estimate reflects the current pandemic related economic impact on this industry; and projected two year decrease of \$2.2 million or 56.7%. Through close work with Discover Durham staff in developing this forecast there is anticipation of a slight recovery for FY 2021-22, but still well below the recent strong years.
- The Solid Waste management fee is an annual fee assessed on the property tax bill of unincorporated Durham County residential properties. The fee funds the Solid Waste Division which provides Solid Waste Services for unincorporated residents such as curbside recycling and litter control and provides unincorporated residents with access to the Solid Waste Convenience Sites. The decrease in the fee is a result of the elimination of construction and demolition waste from the Convenience Sites. Though the ordinance does not allow for the acceptance of any construction and demolition waste at the convenience sites there has only been partial compliance in the past. In FY 2020-21 enforcement has been stricter, resulting in reduced tonnage and a decrease in cost.

# General Fund Expenditures

FY 2021-22 Approved Budget  
Total General Fund Expenditures: \$504,763,473



# GENERAL FUNDS EXPENDITURES

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

All General Funds Summary	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
General Fund	\$449,282,250	\$467,034,886	\$483,130,806	\$503,585,742	\$504,763,473	8.08%
Other General Funds	\$113,766,605	\$116,150,944	\$115,020,901	\$119,335,697	\$123,727,677	6.52%
<b>Total</b>	<b>\$563,048,855</b>	<b>\$583,185,830</b>	<b>\$598,151,707</b>	<b>\$622,921,439</b>	<b>\$628,491,150</b>	<b>7.77%</b>
Transfers within General Funds	\$69,362,803	\$76,696,005	\$77,102,695	\$71,568,878	\$74,251,414	-3.19%
<b>Total</b>	<b>\$493,686,052</b>	<b>\$506,489,825</b>	<b>\$521,049,012</b>	<b>\$551,352,561</b>	<b>\$554,239,736</b>	<b>9.43%</b>

General Fund Expenditures	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>General Government</b>	<b>\$117,342,868</b>	<b>\$122,695,304</b>	<b>\$126,866,302</b>	<b>\$130,052,526</b>	<b>\$137,071,662</b>	<b>11.72%</b>
Board Of County Commissioners	\$628,391	\$639,548	\$630,061	\$770,827	\$770,827	20.53%
County Administration	\$2,488,790	\$2,708,272	\$2,968,766	\$3,647,490	\$3,717,490	37.26%
Finance	\$3,302,126	\$3,230,695	\$3,147,061	\$3,184,682	\$3,343,013	3.48%
Tax Administration	\$5,562,259	\$6,173,714	\$6,427,498	\$6,372,838	\$6,372,838	3.23%
Legal	\$2,549,361	\$2,562,529	\$2,531,034	\$2,608,504	\$2,608,504	1.79%
Court Facilities	\$472,493	\$342,977	\$386,811	\$377,955	\$383,805	11.90%
Elections	\$2,351,135	\$2,374,482	\$4,673,691	\$3,095,065	\$3,095,065	30.35%
Register Of Deeds	\$1,737,498	\$1,954,097	\$2,084,070	\$1,923,208	\$1,973,208	0.98%
General Services	\$12,819,045	\$12,929,433	\$14,981,111	\$15,845,422	\$15,475,206	19.69%
Information Technology	\$10,119,950	\$10,996,099	\$12,443,041	\$12,215,048	\$12,275,193	11.63%
Human Resources	\$2,103,569	\$2,375,161	\$2,697,932	\$2,934,972	\$2,934,972	23.57%
Budget & Management Services	\$803,398	\$914,171	\$847,795	\$882,521	\$882,521	-3.46%
Veterans Services	\$314,015	\$365,431	\$391,285	\$367,529	\$367,529	0.57%
Geographic Information Systems	\$498,843	\$519,091	\$519,091	\$529,072	\$468,927	-9.66%
Nondepartmental	\$71,591,994	\$74,609,604	\$72,137,055	\$75,297,393	\$82,402,564	10.44%
<b>Public Safety</b>	<b>\$66,336,849</b>	<b>\$64,575,944</b>	<b>\$68,794,128</b>	<b>\$66,715,937</b>	<b>\$66,720,468</b>	<b>3.32%</b>
County Sheriff	\$39,482,674	\$37,380,582	\$40,780,727	\$38,503,691	\$38,433,906	2.82%
Emergency Communications	\$1,105,194	\$1,514,937	\$1,514,937	\$1,593,567	\$1,566,863	3.43%
Office of Emergency Services	\$19,801,744	\$18,642,648	\$19,950,683	\$19,478,868	\$19,476,888	4.47%
Medical Examiner	\$244,300	\$250,000	\$269,900	\$275,000	\$350,000	40.00%
Criminal Justice Resource Center	\$4,385,869	\$5,470,397	\$4,807,918	\$5,399,764	\$5,427,764	-0.78%
Youth Home	\$1,317,068	\$1,317,380	\$1,469,963	\$1,465,047	\$1,465,047	11.21%
<b>Transportation</b>	<b>\$228,549</b>	<b>\$412,500</b>	<b>\$129,250</b>	<b>\$1,144,433</b>	<b>\$977,472</b>	<b>136.96%</b>
Other Transportation	\$228,549	\$412,500	\$129,250	\$1,144,433	\$977,472	136.96%
<b>Environmental Protection</b>	<b>\$5,525,826</b>	<b>\$4,588,506</b>	<b>\$6,345,599</b>	<b>\$4,561,421</b>	<b>\$4,590,170</b>	<b>0.04%</b>
General Services	\$2,270,661	\$2,510,325	\$3,195,490	\$2,445,257	\$2,442,757	-2.69%
Engineering & Environ Svcs	\$3,216,118	\$2,020,653	\$3,081,122	\$2,057,524	\$2,088,773	3.37%
Other Environmental Protection	\$39,047	\$57,528	\$68,987	\$58,640	\$58,640	1.93%
<b>Econom. &amp; Physical Devlp.</b>	<b>\$6,579,912</b>	<b>\$6,964,832</b>	<b>\$7,746,181</b>	<b>\$7,437,664</b>	<b>\$7,610,196</b>	<b>9.27%</b>
Open Space Management	\$73,373	\$77,175	\$374,164	\$77,175	\$100,175	29.80%
Planning	\$1,248,462	\$1,461,777	\$1,461,777	\$1,339,063	\$1,339,063	-8.39%
Cooperative Extension Service	\$1,273,631	\$1,661,440	\$2,108,924	\$1,551,515	\$1,715,691	3.27%
Soil And Water Conservation	\$559,101	\$615,848	\$651,723	\$650,278	\$650,278	5.59%
Economic Development	\$3,425,344	\$3,148,592	\$3,149,593	\$3,819,633	\$3,804,989	20.85%
<b>Human Services</b>	<b>\$81,014,593</b>	<b>\$87,669,716</b>	<b>\$90,904,130</b>	<b>\$90,904,590</b>	<b>\$92,456,205</b>	<b>5.46%</b>
Public Health	\$26,397,317	\$27,698,841	\$27,776,353	\$30,921,105	\$31,811,300	14.85%
Mental Health	\$6,336,751	\$6,336,751	\$6,336,751	\$6,349,700	\$6,349,700	0.20%
Social Services	\$46,872,122	\$52,375,917	\$55,737,716	\$53,308,785	\$53,618,023	2.37%
Other Human Services	\$1,408,403	\$1,258,207	\$1,053,310	\$325,000	\$677,182	-46.18%

# GENERAL FUNDS EXPENDITURES

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

General Fund Expenditures	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Education</b>	<b>\$159,391,215</b>	<b>\$166,565,598</b>	<b>\$169,259,176</b>	<b>\$188,020,778</b>	<b>\$181,205,477</b>	<b>8.79%</b>
Durham Public Schools	\$145,970,717	\$153,177,778	\$155,077,778	\$173,349,273	\$166,206,627	8.51%
Community Colleges	\$7,900,158	\$7,872,799	\$7,872,799	\$8,779,166	\$8,954,166	13.74%
Other Education	\$5,520,340	\$5,515,021	\$6,308,599	\$5,892,339	\$6,044,684	9.60%
<b>Cultural &amp; Recreational</b>	<b>\$12,862,438</b>	<b>\$13,562,486</b>	<b>\$13,127,434</b>	<b>\$14,748,393</b>	<b>\$14,131,823</b>	<b>4.20%</b>
Library	\$11,044,597	\$11,744,645	\$11,359,592	\$12,372,552	\$11,830,982	0.74%
Other Cultural & Recreational	\$1,817,841	\$1,817,841	\$1,767,842	\$2,375,841	\$2,300,841	26.57%
<b>Total</b>	<b>\$449,282,250</b>	<b>\$467,034,886</b>	<b>\$483,172,200</b>	<b>\$503,585,742</b>	<b>\$504,763,473</b>	<b>8.08%</b>

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

Other General Funds Expenditures	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Risk Management</b>	<b>\$3,746,807</b>	<b>\$3,849,805</b>	<b>\$4,129,517</b>	<b>\$4,124,117</b>	<b>\$4,824,117</b>	<b>25.31%</b>
Swap Agreement 05		\$1,500,000	\$776,041	\$1,500,000	\$1,500,000	0.00%
Reappraisal Reserve Fund	\$517,673	\$840,700	\$782,261	\$712,694	\$712,695	-15.23%
Capital Improvement Plan	\$79,229,598	\$76,951,796	\$76,964,259	\$78,921,234	\$82,613,213	7.36%
Benefits Plan	\$29,756,760	\$32,483,643	\$31,843,823	\$33,512,652	\$33,512,652	3.17%
LEO Special Separation Allowance	\$515,767	\$525,000	\$525,000	\$565,000	\$565,000	7.62%
<b>Total</b>	<b>\$113,766,605</b>	<b>\$116,150,944</b>	<b>\$115,020,901</b>	<b>\$119,335,697</b>	<b>\$123,727,677</b>	<b>6.52%</b>

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

Transfers within All General Funds	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>General</b>	<b>\$68,536,976</b>	<b>\$69,128,973</b>	<b>\$69,540,900</b>	<b>\$71,413,202</b>	<b>\$74,095,737</b>	<b>7.18%</b>
Transfer To Health Benefits	\$24,872,964	\$27,467,832	\$27,467,832	\$27,769,086	\$27,769,086	1.10%
Transfer To Dental Benefits	\$1,068,455	\$1,256,699	\$1,256,699	\$1,196,860	\$1,196,860	-4.76%
Transfer To Reappraisal Reserv	\$874,981	\$840,700	\$840,700	\$693,460	\$693,461	-17.51%
Transfer To Benefits Plan Fund	\$736,115	\$804,495	\$804,495	\$1,330,449	\$1,330,449	65.38%
Trfr To Capital Finan Plan Fnd	\$40,564,461	\$38,234,247	\$38,646,174	\$39,523,347	\$42,540,881	11.26%
Transfer To Leo Special Separation Allowance	\$420,000	\$525,000	\$525,000	\$900,000	\$565,000	7.62%
<b>Risk Management</b>	<b>\$75,904</b>	<b>\$81,330</b>	<b>\$86,554</b>	<b>\$93,406</b>	<b>\$93,406</b>	<b>14.85%</b>
Transfer To Health Benefits	\$71,490	\$76,200	\$83,096	\$85,972	\$85,972	12.82%
Transfer To Dental Benefits	\$2,964	\$3,444	\$3,458	\$3,257	\$3,257	-5.43%
Transfer To Benefits Plan Fund	\$1,450	\$1,686		\$4,177	\$4,177	147.75%
<b>Reappraisal Reserve Fund</b>	<b>\$35,784</b>	<b>\$54,220</b>	<b>\$22,696</b>	<b>\$62,270</b>	<b>\$62,271</b>	<b>14.85%</b>
Transfer To Health Benefits	\$34,104	\$50,800	\$21,306	\$57,314	\$57,315	12.82%
Transfer To Dental Benefits	\$1,680	\$2,296	\$1,390	\$2,172	\$2,172	-5.40%
Transfer To Benefits Plan Fund		\$1,124		\$2,784	\$2,784	147.69%
<b>Capital Improvement Plan</b>	<b>\$714,139</b>	<b>\$7,431,482</b>	<b>\$7,452,545</b>			<b>-100.00%</b>
Transfer To General Fund	\$714,139	\$7,431,482	\$7,452,545			-100.00%
<b>Total</b>	<b>\$69,362,803</b>	<b>\$76,696,005</b>	<b>\$77,102,695</b>	<b>\$71,568,878</b>	<b>\$74,251,414</b>	<b>-3.19%</b>

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

# ALL FUNDS SUMMARY OF REVENUES

Fund, Revenue Category	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>General Funds</b>	\$571,773,020	\$583,185,830	\$601,822,769	\$594,652,646	\$628,491,150	7.77%
Taxes	\$407,242,844	\$399,176,661	\$416,624,488	\$412,314,482	\$429,568,952	7.61%
Licenses and Permits	\$1,410,462	\$517,500	\$611,650	\$540,000	\$540,000	4.35%
Intergovernmental	\$52,632,738	\$48,443,617	\$66,355,326	\$54,318,039	\$58,400,400	20.55%
Contributions and Donations	\$280,270	\$273,452	\$265,859	\$207,720	\$207,720	-24.04%
Investment Income	\$2,868,330	\$2,020,000	\$623,395	\$1,570,002	\$1,070,005	-47.03%
Rental Income	\$729,374	\$735,116	\$968,099	\$738,924	\$738,924	0.52%
Sewer Connection Fees	\$16,770					
Service Charges	\$30,928,956	\$30,251,067	\$28,783,429	\$31,786,862	\$32,186,862	6.40%
Enterprise Charges	\$11,685		\$4,580	\$13,000	\$13,000	
Other Revenues	\$2,418,172	\$2,035,250	\$2,545,949	\$1,971,992	\$1,971,992	-3.11%
Transfers In	\$73,233,420	\$99,733,167	\$85,039,994	\$91,191,625	\$103,793,295	4.07%
<b>Special Revenue Funds</b>	\$11,213,873	\$11,379,983	\$11,717,032	\$12,779,212	\$13,119,727	15.29%
Taxes	\$9,895,468	\$9,881,174	\$10,466,790	\$10,739,724	\$10,919,742	10.51%
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$68,405		\$242			
Transfers In		\$248,809		\$789,488	\$949,985	281.81%
<b>Debt Service Funds</b>	\$174,499,909	\$68,135,847	\$67,633,485	\$77,988,909	\$80,988,909	18.86%
Intergovernmental	\$730,758					
Investment Income	\$845,767	\$308,416	\$308,416	\$267,461	\$267,458	-13.28%
Service Charges	\$493,293	\$500,000	\$404,977	\$500,000	\$500,000	0.00%
Transfers In	\$172,430,091	\$67,327,431	\$66,920,092	\$77,221,448	\$80,221,451	19.15%
<b>Enterprise Funds</b>	\$12,020,668	\$12,906,036	\$14,460,408	\$13,408,017	\$13,408,017	3.89%
Licenses and Permits	\$53,937	\$604,500	\$651,651	\$616,500	\$616,500	1.99%
Investment Income	\$362,011	\$300,000	\$300,000	\$300,000	\$300,000	0.00%
Sewer Connection Fees	\$1,370,914	\$798,500	\$2,305,721	\$800,500	\$800,500	0.25%
Service Charges	\$683					
Enterprise Charges	\$10,225,522	\$11,202,536	\$11,202,536	\$11,690,517	\$11,690,517	4.36%
Other Revenues	\$7,600	\$500	\$500	\$500	\$500	0.00%
<b>Trust Funds</b>	\$62					
Investment Income	\$62					
<b>Total</b>	<b>\$769,507,532</b>	<b>\$675,607,696</b>	<b>\$695,633,694</b>	<b>\$698,828,784</b>	<b>\$736,007,803</b>	<b>8.94%</b>

# ALL FUNDS SUMMARY OF EXPENDITURES

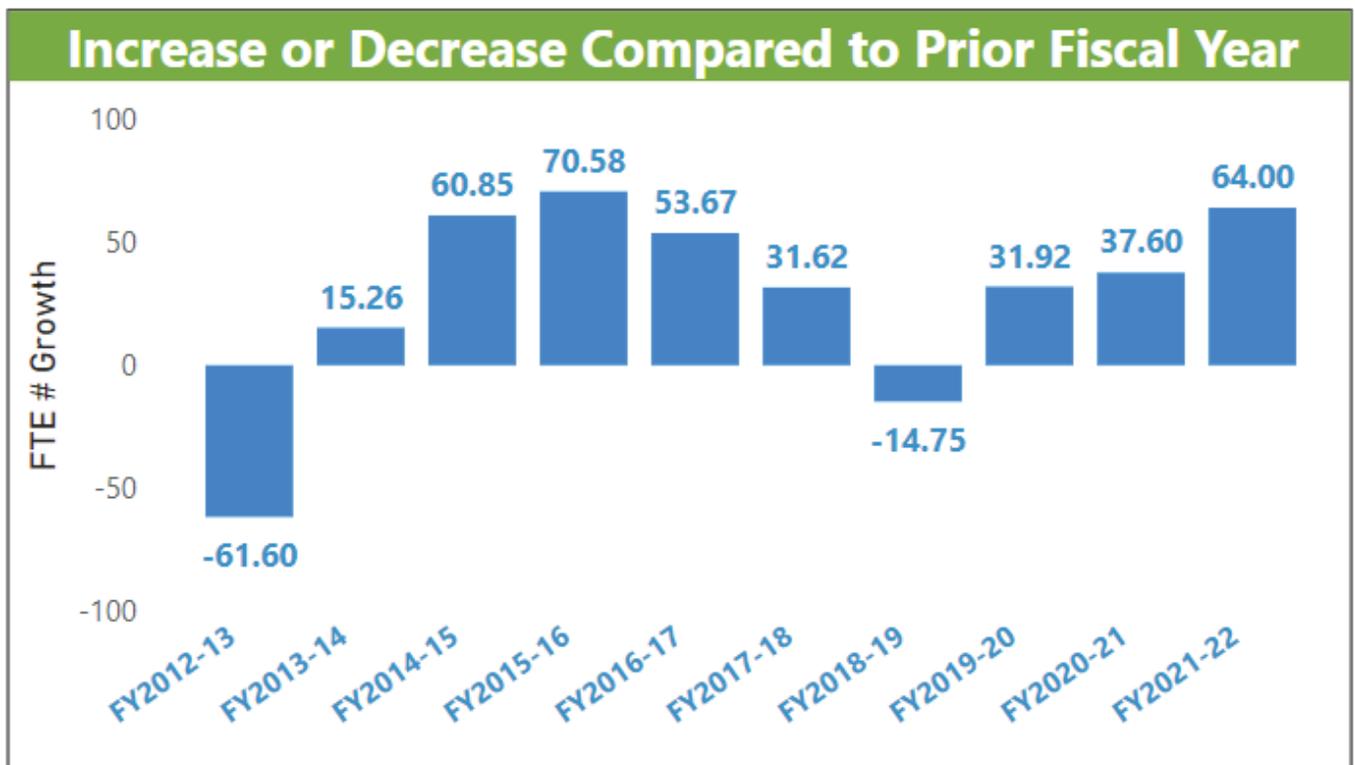
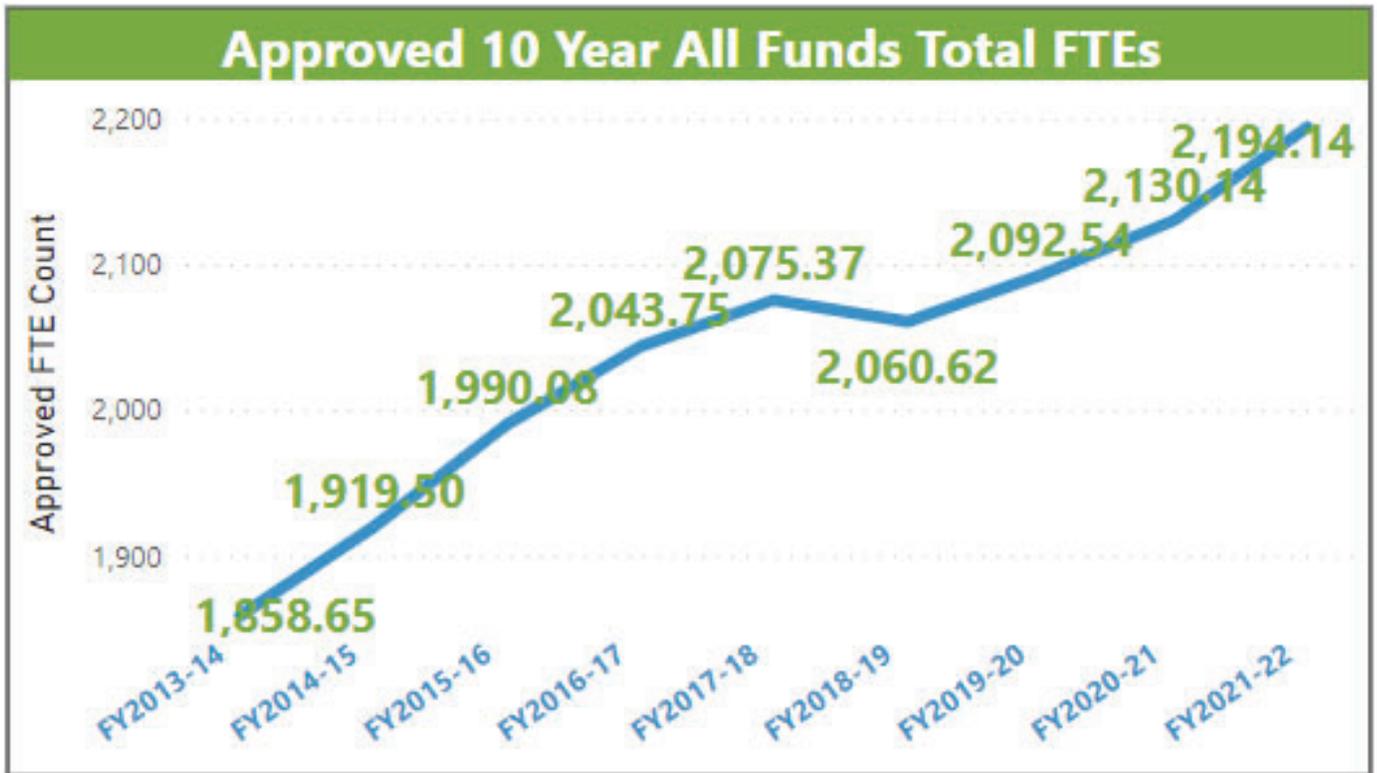
Fund Groups, Fund	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>General Funds</b>	\$563,048,855	\$583,185,830	\$598,151,707	\$622,921,439	\$628,491,150	7.77%
General	\$449,282,250	\$467,034,886	\$483,130,806	\$503,585,742	\$504,763,473	8.08%
Risk Management	\$3,746,807	\$3,849,805	\$4,129,517	\$4,124,117	\$4,824,117	25.31%
Swap Agreement 05		\$1,500,000	\$776,041	\$1,500,000	\$1,500,000	0.00%
Reappraisal Reserve Fund	\$517,673	\$840,700	\$782,261	\$712,694	\$712,695	-15.23%
Capital Improvement Plan	\$79,229,598	\$76,951,796	\$76,964,259	\$78,921,234	\$82,613,213	7.36%
Benefits Plan	\$29,756,760	\$32,483,643	\$31,843,823	\$33,512,652	\$33,512,652	3.17%
LEO Special Separation Allowance	\$515,767	\$525,000	\$525,000	\$565,000	\$565,000	7.62%
<b>Special Revenue Funds</b>	\$12,472,189	\$11,379,983	\$11,352,321	\$12,779,212	\$13,119,727	15.29%
Lebanon Fire District	\$1,462,826	\$1,536,746	\$1,531,011	\$1,657,824	\$1,657,824	7.88%
Redwood Fire District	\$1,192,658	\$1,093,958	\$1,093,353	\$1,119,690	\$1,119,690	2.35%
New Hope Fire District	\$100,996	\$97,383	\$97,327	\$99,932	\$99,932	2.62%
Eno Fire District	\$36,538	\$36,256	\$36,246	\$36,773	\$36,773	1.43%
Bahama Fire District	\$1,575,988	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%
Special Park District	\$1,128,668	\$1,288,724	\$1,290,026	\$1,432,382	\$1,506,933	16.93%
Durham Fire And Rescue Serv Tax District	\$4,324,516	\$4,518,983	\$4,518,049	\$5,674,370	\$5,840,334	29.24%
Community Health Trust	\$2,650,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,350,000	8.00%
<b>Debt Service Funds</b>	\$165,803,535	\$68,135,847	\$63,792,239	\$77,988,909	\$80,988,909	18.86%
Debt Service	\$165,803,535	\$68,135,847	\$63,792,239	\$77,988,909	\$80,988,909	18.86%
<b>Enterprise Funds</b>	\$10,127,428	\$12,906,036	\$12,619,527	\$13,408,017	\$13,408,017	3.89%
Stormwater		\$1,413,936	\$1,416,091	\$1,413,936	\$1,413,936	0.00%
Sewer Utility	\$10,127,428	\$11,492,100	\$11,203,436	\$11,994,081	\$11,994,081	4.37%
<b>Total</b>	<b>\$751,452,007</b>	<b>\$675,607,696</b>	<b>\$685,915,794</b>	<b>\$727,097,577</b>	<b>\$736,007,803</b>	<b>8.94%</b>

## ALL FUNDS FTEs (Full Time Equivalent Positions)

Functional Area, Fund	FY 2019-20 Actual FTEs	FY 2020-21 Original FTEs	FY 2020-21 Estimated FTEs	FY 2021-22 Requested FTEs	FY 2021-22 Approved FTEs	# Change Appr. v. Orig.
<b>General Funds</b>	2063.54	2093.14	2097.14	2,167.14	2,154.14	61.00
<b>General</b>	2054.54	2083.14	2087.14	2,157.14	2,144.14	61.00
Board Of County Commissioners	4.00	4.00	4.00	4.00	4.00	0.00
County Administration	19.00	20.00	21.00	23.00	23.00	3.00
Finance	27.00	26.00	26.00	27.00	27.00	1.00
Tax Administration	62.00	62.00	65.00	65.00	65.00	3.00
Legal	20.00	20.00	20.00	20.00	20.00	0.00
Elections	11.00	11.00	11.00	11.00	11.00	0.00
Register Of Deeds	19.00	19.00	19.00	19.00	19.00	0.00
General Services	94.00	92.00	92.00	98.00	94.00	2.00
Information Technology	46.00	50.00	50.00	50.00	50.00	0.00
Human Resources	20.00	20.00	20.00	20.00	20.00	0.00
Budget & Management Services	8.00	7.00	7.00	8.00	8.00	1.00
Veterans Services	5.00	5.00	5.00	5.00	5.00	0.00
County Sheriff	493.00	485.00	485.00	503.00	488.00	3.00
Emergency Services	204.00	204.00	204.00	204.00	204.00	0.00
Criminal Justice Resource Center	51.80	51.80	51.80	51.80	51.80	0.00
Youth Home	21.12	21.12	21.12	21.12	21.12	0.00
Other Transportation			1.00	1.00	1.00	1.00
Engineering & Environ Svcs	20.00	16.00	15.00	16.00	16.00	0.00
Cooperative Extension Service	18.16	18.76	18.76	18.76	18.76	0.00
Soil And Water Conservation	5.00	5.00	5.00	5.00	5.00	0.00
Economic Development	1.00	1.00	1.00	3.00	3.00	2.00
Public Health	238.55	238.55	237.55	257.55	269.55	31.00
Social Services	519.00	558.00	558.00	577.00	571.00	13.00
Other Education			1.00	1.00	1.00	1.00
Library	147.91	147.91	147.91	147.91	147.91	0.00
<b>Risk Management</b>	5.00	6.00	6.00	6.00	6.00	0.00
Risk Management Administration	5.00	6.00	6.00	6.00	6.00	0.00
<b>Reappraisal Reserve Fund</b>	4.00	4.00	4.00	4.00	4.00	0.00
Tax Administration	4.00	4.00	4.00	4.00	4.00	0.00
<b>Enterprise Funds</b>	27.00	37.00	37.00	39.00	40.00	3.00
<b>Stormwater</b>		8.00	8.00	8.00	8.00	0.00
Engineering & Environ Svcs		8.00	8.00	8.00	8.00	0.00
<b>Sewer Utility</b>	27.00	29.00	29.00	31.00	32.00	3.00
Water And Sewer	27.00	29.00	29.00	31.00	32.00	3.00
<b>Total</b>	<b>2090.54</b>	<b>2130.14</b>	<b>2134.14</b>	<b>2,206.14</b>	<b>2,194.14</b>	<b>64.00</b>

## Historical Full – Time Equivalent Position Comparisons

These charts display the fiscal year FTE count for all Funds in Durham County. Some years have a negative growth number which is often attributed to moving of departments or positions to different entities. For example, in FY 2018-19 Durham Fire and Rescue FTEs moved to the City of Durham as part of the consolidation efforts.



**FY 2021-22 APPROVED NEW FULL TIME EQUIVALENTS (FTEs)**

Position	FTEs	Salary and Benefits	Starting Date
<b>Goal 2: Health and Well-being for All</b>	<b>45.00</b>	<b>\$3,394,489</b>	
Bull City United Expansion - New Department (Total County Cost for 20 FTE's = \$291,282, Revenue offset = \$935,488)	20.00	\$1,226,770	07.01.2021
DPS Supervisory/Processing Support - Durham Public Schools	2.00	\$190,344	07.01.2021
DPS School Nurses - Durham Public Schools	10.00	\$840,720	07.01.2021
Tax Relief Program - DSS	3.00	\$192,123	07.01.2021
Medicaid State Corrective Plan - DSS ( Total County Cost for 10 FTE's = \$478,174, Revenue offset = \$466,358)	10.00	\$944,532	07.01.2022
<b>Goal 3: Safe Community</b>	<b>3.00</b>	<b>\$194,998</b>	
Procurement Specialist - Sheriff	1.00	\$70,473	07.01.2021
Licensed Clinical Addiction Specialist - Sheriff	1.00	\$73,440	07.01.2021
Health Care Worker - Sheriff	1.00	\$51,085	07.01.2021
<b>Goal 4: Environmental Stewardship</b>	<b>6.00</b>	<b>\$365,354</b>	
Economic Development Manager - Economic Development	1.00	\$80,000	07.01.2021
Economic Development Analyst - Economic Development	1.00	\$30,000	01.01.2022
Land Management - Open Space	1.00	\$54,545	07.01.2021
Project Manager - Sewer Utility Fund	1.00	\$105,358	07.01.2021
Office Assistant - Sewer Utility Fund	1.00	\$39,664	07.01.2021
Utility Locator - Sewer Utility Fund	1.00	\$55,787	07.01.2021
<b>Goal 5: Accountable, Efficient and Visionary Government</b>	<b>6.00</b>	<b>\$471,628</b>	
Performance Management Analyst - Budget	1.00	\$86,068	07.01.2021
Racial Equity Specialist - Racial Equity	1.00	\$95,442	07.01.2021
Community Analyst - Racial Equity	1.00	\$84,286	07.01.2021
Grounds Crew Leader - General Services	1.00	\$64,096	07.01.2021
Janitorial Maintenance Technician - General Services	1.00	\$43,107	07.01.2021
Accountant - Finance	1.00	\$98,629	07.01.2021
<b>Total</b>	<b>60.00</b>	<b>\$4,426,469</b>	

**NET COUNTY POSITIONS AND EXPENSES**

Position	FTEs	Salary and Benefits
Grant Dollars Supported Positions (County expense alone)	30.00	\$769,456.00
Enterprise Fund or Risk Management Supported Positions	3.00	-\$200,809.00
General Fund Supported Positions	27.00	\$2,054,358.00
<b>Net General Fund Expense</b>	<b>60.00</b>	<b>\$2,623,005</b>

*Light Blue highlighted area denotes grant dollars supported positions*

*Light Green highlighted area denotes Enterprise Fund or Other Fund supported positions*

*\*Note: The totals on this page are the new FTEs for the fiscal year, and do not also reflect FTE changes approved by the Board during the prior fiscal year outside of the budget process*



## **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 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
Taxes	\$369,111,553	\$361,599,220	\$377,724,194	\$373,537,205	\$390,117,233	7.89%
Licenses and Permits	\$1,410,462	\$517,500	\$611,650	\$540,000	\$540,000	4.35%
Intergovernmental	\$52,632,738	\$48,443,617	\$66,355,326	\$54,318,039	\$58,400,400	20.55%
Contributions and Donations	\$280,270	\$273,452	\$265,859	\$207,720	\$207,720	-24.04%
Investment Income	\$2,346,293	\$2,010,000	\$610,055	\$1,510,000	\$1,010,000	-49.75%
Rental Income	\$131,094	\$136,836	\$64,515	\$128,316	\$128,316	-6.23%
Sewer Connection Fees	\$16,770					
Service Charges	\$24,481,986	\$23,582,195	\$23,340,185	\$24,790,918	\$25,190,918	6.82%
Enterprise Charges	\$11,685		\$4,580	\$13,000	\$13,000	
Other Revenues	\$732,551	\$535,250	\$745,949	\$471,992	\$471,992	-11.82%
Transfers In	\$4,584,756	\$29,936,816	\$14,171,961	\$20,364,759	\$28,683,894	-4.19%
<b>Total</b>	<b>\$455,740,158</b>	<b>\$467,034,886</b>	<b>\$483,894,274</b>	<b>\$475,881,949</b>	<b>\$504,763,473</b>	<b>8.08%</b>

## General Fund Expenditures

General Fund Expenditures	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimate	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
General Government	\$117,342,868	\$122,695,304	\$126,866,302	\$130,052,526	\$137,071,662	11.72%
Public Safety	\$66,336,849	\$64,575,944	\$68,794,128	\$66,715,937	\$66,720,468	3.32%
Transportation	\$228,549	\$412,500	\$129,250	\$1,144,433	\$977,472	136.96%
Environmental Protection	\$5,525,826	\$4,588,506	\$6,345,599	\$4,561,421	\$4,590,170	0.04%
Econom. & Physical Devlp.	\$6,579,912	\$6,964,832	\$7,746,181	\$7,437,664	\$7,610,196	9.27%
Human Services	\$81,014,593	\$87,669,716	\$90,904,130	\$90,904,590	\$92,456,205	5.46%
Education	\$159,391,215	\$166,565,598	\$169,259,176	\$188,020,778	\$181,205,477	8.79%
Cultural & Recreational	\$12,862,438	\$13,562,486	\$13,127,434	\$14,748,393	\$14,131,823	4.20%
<b>Total</b>	<b>\$449,282,250</b>	<b>\$467,034,886</b>	<b>\$483,172,200</b>	<b>\$503,585,742</b>	<b>\$504,763,473</b>	<b>8.08%</b>



## 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 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Board Of County Commissioners	\$628,391	\$639,548	\$630,061	\$770,827	\$770,827	20.53%	0.56%
County Administration	\$2,488,790	\$2,708,272	\$2,968,766	\$3,647,490	\$3,717,490	37.26%	2.71%
Finance	\$3,302,126	\$3,230,695	\$3,147,061	\$3,184,682	\$3,343,013	3.48%	2.44%
Tax Administration	\$5,562,259	\$6,173,714	\$6,427,498	\$6,372,838	\$6,372,838	3.23%	4.65%
Legal	\$2,549,361	\$2,562,529	\$2,531,034	\$2,608,504	\$2,608,504	1.79%	1.90%
Court Facilities	\$472,493	\$342,977	\$386,811	\$377,955	\$383,805	11.90%	0.28%
Elections	\$2,351,135	\$2,374,482	\$4,673,691	\$3,095,065	\$3,095,065	30.35%	2.26%
Register Of Deeds	\$1,737,498	\$1,954,097	\$2,084,070	\$1,923,208	\$1,973,208	0.98%	1.44%
General Services	\$12,819,045	\$12,929,433	\$14,981,111	\$15,845,422	\$15,475,206	19.69%	11.29%
Information Technology	\$10,119,950	\$10,996,099	\$12,443,041	\$12,215,048	\$12,275,193	11.63%	8.96%
Human Resources	\$2,103,569	\$2,375,161	\$2,697,932	\$2,934,972	\$2,934,972	23.57%	2.14%
Budget & Management Services	\$803,398	\$914,171	\$847,795	\$882,521	\$882,521	-3.46%	0.64%
Veterans Services	\$314,015	\$365,431	\$391,285	\$367,529	\$367,529	0.57%	0.27%
Geographic Information Systems	\$498,843	\$519,091	\$519,091	\$529,072	\$468,927	-9.66%	0.34%
Nondepartmental	\$71,591,994	\$74,609,604	\$72,137,055	\$75,297,393	\$82,402,564	10.44%	60.12%
<b>Total</b>	<b>\$117,342,868</b>	<b>\$122,695,304</b>	<b>\$126,866,302</b>	<b>\$130,052,526</b>	<b>\$137,071,662</b>	<b>11.72%</b>	<b>100.00%</b>

# 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 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$281,194</b>	<b>\$282,122</b>	<b>\$278,002</b>	<b>\$395,002</b>	<b>\$395,002</b>	<b>40.01%</b>
Personnel	\$178,467	\$178,152	\$179,190	\$188,292	\$188,292	5.69%
Operating	\$102,727	\$103,970	\$98,812	\$106,710	\$106,710	2.64%
Transfers Out				\$100,000	\$100,000	
<b>Net County Cost</b>	<b>\$281,194</b>	<b>\$282,122</b>	<b>\$278,002</b>	<b>\$395,002</b>	<b>\$395,002</b>	<b>40.01%</b>

## Budget Highlights:

- The FY 2021-22 budget includes a BoCC Contingency Plan budgeted at \$100,000. The Contingency Plan was temporarily removed from FY 2020-21 as a budget reduction due to the economic uncertainties during the Covid-19 pandemic. The Contingency Plan was reinstated in FY 2021-22 budget.

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# CLERK TO THE BOARD

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

## Description

The Durham County Clerk's Office provides support to the Board of County Commissioners (BOCC) by preparing, maintaining, researching, and transmitting agendas and minutes of official Board proceedings. The Clerk's Office oversees the appointment process for 43 active volunteer Boards and Commissions appointed by the BOCC. It maintains a permanent record of all documents required by North Carolina General Statutes. The County Clerk oversees the operations of the Clerk's Office; manages the official County seal; administers oaths, and attests legal documents on behalf of the County. The Clerk is also responsible for providing proper meeting notice in keeping with the North Carolina Open Meetings Law

## Programs

### **Agenda Management Process**

The purpose of this program is to provide vital support to the elected Board of County Commissioners (BOCC) by preparing, maintaining, researching, and transmitting agendas of official Board proceedings. Accurate, efficient, and transparent agendas ensure that internal and external customers are provided with information regarding the topics to be discussed at meetings and official actions that may take place. Meeting agendas also provide the BOCC with a guided focus and direction.

### **Citizen Boards & Appointments**

Citizen Boards and Commissions allow for citizen participation and involvement in County Government through the appointment process, with over 40 active Boards and Commissions of appointed volunteers. Not only do the Boards and Commissions serve to advise the BOCC on a wide range of policy issues, they also provide accurate, transparent and current information to all County citizens. Some of these boards are designated by statute for a specific purpose. The Clerk to the Board strives to meet the needs and expectations of every customer in a timely manner. Providing a positive customer experience to individuals who contact our office is critical to improving County interactions and aligns with the Strategic Plan Goal 5 - Accountable, Efficient and Visionary Government.

### **General Government Records Management**

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

### **Open Meeting Laws Compliance**

Open Meetings Law (§ 143-318.12), which 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 The official meetings publicized by the Clerk to the Board include those held by the BOCC and Boards and Commissions as well as events in which a BOCC quorum will be present.

### **Public Documents/Ordinances & Minutes**

The Documents/Ordinances & Minutes program provides vital support to the elected Board of County Commissioners (BOCC) and citizens by preparing, maintaining, researching, and transmitting accurate public documents— documents such as Ordinances and Minutes which are not considered confidential and pertain to the conduct of Durham County

government and the BOCC. Minutes serve as an official and legal record of meeting decisions and can be used to track progress and detail future plans. An ordinance is a law passed by a municipal government. Accurate public documents provide official, transparent, historical, and current information to County citizens and ensure accountability is maintained.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$347,196</b>	<b>\$357,426</b>	<b>\$352,059</b>	<b>\$375,825</b>	<b>\$375,825</b>	<b>5.15%</b>
Personnel	\$246,877	\$271,308	\$265,080	\$275,316	\$275,316	1.48%
Operating	\$100,319	\$86,118	\$86,979	\$100,509	\$100,509	16.71%
<b>Net County Cost</b>	<b>\$347,196</b>	<b>\$357,426</b>	<b>\$352,059</b>	<b>\$375,825</b>	<b>\$375,825</b>	<b>5.15%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
4.00	4.00	4.00	4.00	4.00

## Performance Measures

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



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

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



**Measure description:** This essentially measures 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. Due to the March 2020 malware attack and the immediately following pandemic, staff struggled to complete and submit minutes within the given deadline. Staff was without access to computers for some time and was unable to work on anything that required them. Once the IS&T Department was able to restore computer and network access, staff prioritized the completion of minutes and was able to slowly catch up and maintain the expected rate. Clerk staff is currently operating within the given deadline and will continue to prioritize completion of accurate and precise minutes. Not only does the public rely on minutes as a record of Board actions, but staff also collects information for Board directives—which have their own completion deadlines. Clerk staff will continue to prioritize the completion of accurate and precise minutes. Assuming there are no future malware attacks or system failures of any kind, staff will continue to be able to meet the set deadline.

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# COUNTY ADMINISTRATION

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

## Description

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

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

## Programs

### **Community Engagement and Partnerships**

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

### **Executive Leadership and Management**

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

### **Internal Audit**

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

### **State and Legislative Affairs**

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$2,488,790</b>	<b>\$2,708,272</b>	<b>\$2,968,766</b>	<b>\$3,647,490</b>	<b>\$3,717,490</b>	<b>37.26%</b>
Personnel	\$2,086,291	\$2,337,515	\$2,352,898	\$2,802,732	\$2,802,732	19.90%
Operating	\$402,499	\$370,757	\$615,868	\$737,918	\$807,918	117.91%
Capital				\$6,840	\$6,840	
Transfers Out				\$100,000	\$100,000	
<b>Revenue</b>	<b>\$0</b>	<b>\$51,694</b>	<b>\$130,559</b>			<b>-100.00%</b>
Intergovernmental		\$51,694	\$30,559			-100.00%
Other Revenues			\$100,000			
<b>Net County Cost</b>	<b>\$2,488,790</b>	<b>\$2,656,578</b>	<b>\$2,838,207</b>	<b>\$3,647,490</b>	<b>\$3,717,490</b>	<b>39.94%</b>

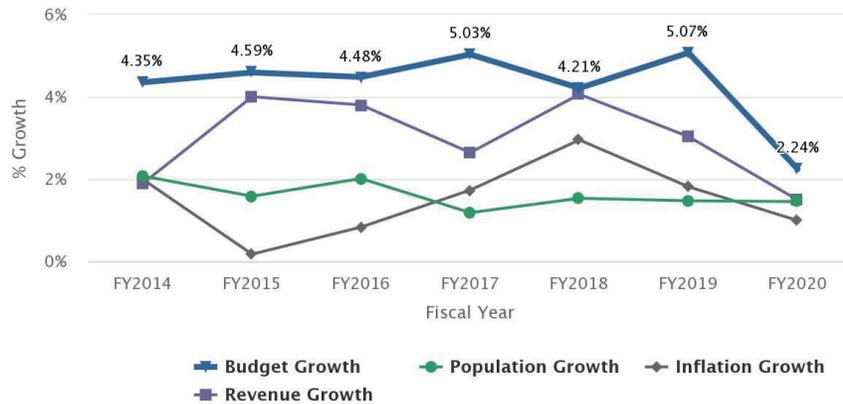
FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
18.00	19.00	20.00	22.00	22.00

## Budget Highlights

- This Budget funds the activities of the County Manager’s Office, Internal Audit, Strategic Planning, and Public Information Broadcasting. Included in this budget is funding for the In Touch with Durham County Public Access Television program, continued support of outreach to young men and boys through the My Brother’s Keeper Program, and funding of internal process review and improvement through the Strategic Initiatives Office.
- The County Manager’s contingency fund was removed from the budget in FY 2020-21 due to the economic downturn related to the COVID-19 pandemic. In the FY 2021-22 budget the manager’s contingency fund was reinstated in the budget (\$100,000).
- Two new FTEs, a Racial Equity Specialist and Community Analyst. The budget also includes two paid graduate student internships to support racial equity efforts.
- An internal reorganization moved a full-time employee (1 FTE) from Public Health to the County Administration office.
- Bull City United, a violence interruption program was significantly expanded for FY 2021-22 due to an interlocal agreement with the City of Durham. Due to this expansion and the similarity of their programmatic missions, My Brother’s Keeper in the County Administration business area and Bull City United and Project Build in the Public Health business area have been consolidated into their own business area
- The Nonprofit Funding program was altered to provide grants to Durham County nonprofits that are focused on equity and COVID-19 relief. Part of the new Nonprofit funding program expenses now located in the County Administration department (\$284,700). Previously, nonprofit funding expenses were housed in non-departmental. Per Board of County Commissioner direction, expenses housed in non-departmental have been moved to relevant departments. The appendix of this document has more detail about all Durham County non-profit funding.
- The Decrease in intergovernmental revenue is due to ending the ICMA Fellow Program which was previously jointly funded with the City of Durham. Both organizations have moved to individual fellowships.

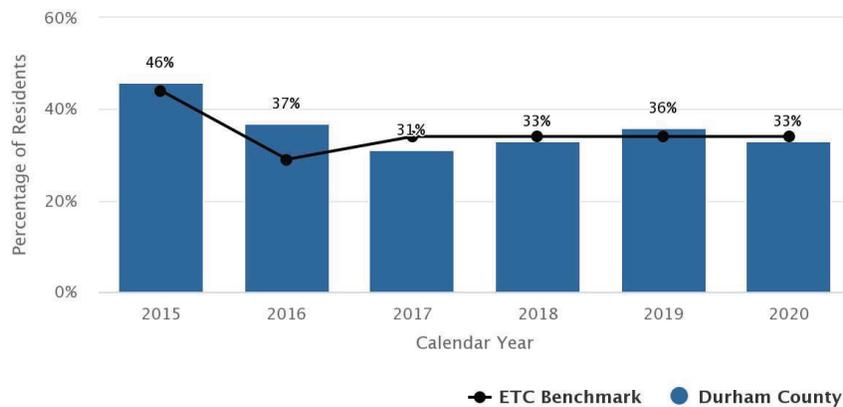
## Performance Measures

**DURHAM COUNTY BUDGET GROWTH COMPARED TO POPULATION AND INFLATION GROWTH**



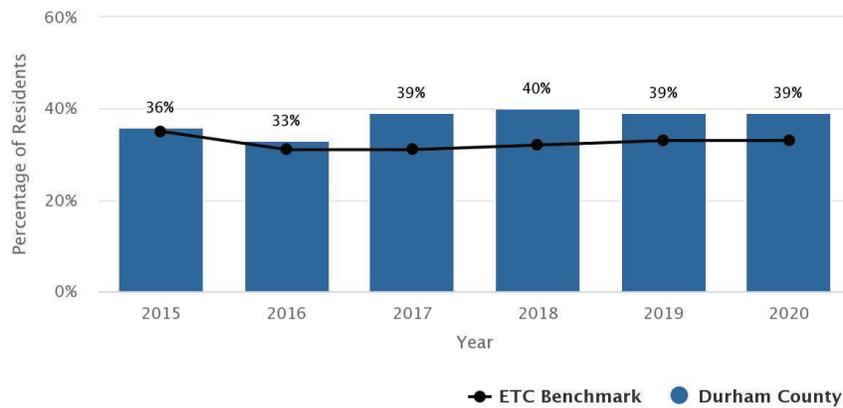
**Measure description:** This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential “growth in cost” drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund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



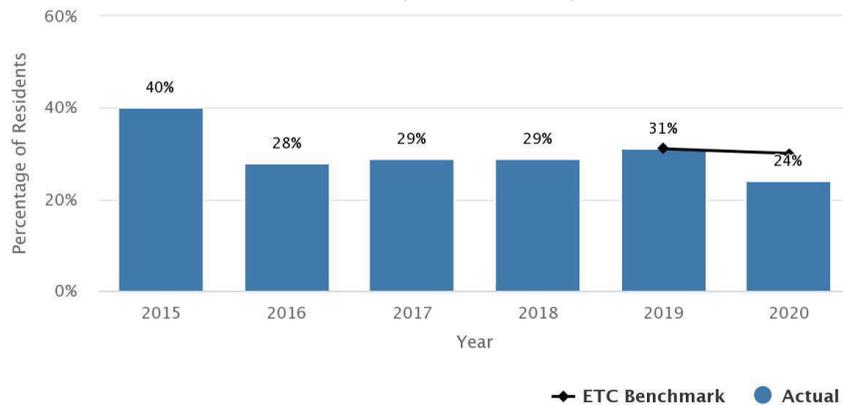
**Measure description:** The measure of overall satisfaction with County efforts to keep residents informed about local issues aligns with the effectiveness of the County’s communication and engagement strategy, which is in the early stages of development. The communication and engagement strategy, which 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 averaged 34% between 2016 and 2020 which 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 WHO STATE THEY ARE VERY SATISFIED OR SATISFIED IN OVERALL VALUE RECEIVED FOR LOCAL PROPERTY TAXES**



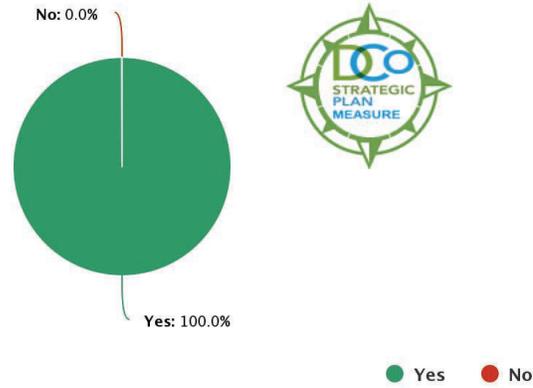
**Measure description:** The degree to which residents are satisfied with the return on investment of their tax dollars measures how they view their quality of life per the contributing County services. This quality-of-life measure identifies resident satisfaction with Durham County’s fiscal responsibility and the conversion of local capital into well-being for residents. Data for this measure is collected annually via the City/County Resident Satisfaction Survey. The rating for this measure may increase with more information sharing to include how the County is fiscally responsible and how the County converts tax dollars into quality-of-life services. The measure has remained at about 39% between 2017 and 2020 and above the ETC benchmark. 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.

**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. The measure trended at about 30% between 2016 and 2019 but decreased in 2020 to 24%. 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.

**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.

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# FINANCE

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

## Description

The mission of the Finance Department is to provide financial security and stability for the County's financial information. The Finance Department strives to provide complete, accurate, effective and efficient financial information for management and all user departments; ensure compliance with grants and federal and state awards; ensure compliance with federal, state and local legislation; maintain an attitude of teamwork; and provide customer service to internal departments and the community. Finance is committed to contributing to the prosperity of Durham County through active investment management, debt management, financial management and planning, and financial accounting, analysis, and reporting. The primary purpose of the Finance Department is to establish and maintain a centralized county-wide system of financial planning, 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), General Statutes and County Policy. Finance also is responsible for the administration of the County's investment program and debt. Other functions of Finance include compliance, financial and accounting systems management, procurement, payroll, accounts payable, asset management, and cash receipts. Finance prepares the Comprehensive Annual Financial Report (CAFR) and coordinates the annual audit by an independent external audit firm. The department also is 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 & 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), State Statutes, and County Policy. 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 Comprehensive Annual Financial Report (CAFR).

### **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 Minority and Women-Owned Businesses (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.

### **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. The Procurement Program ensures the efficient acquisition of goods and services through monitoring County departments' purchases of goods and services and contracts and contract processes ensuring they are in compliance with State laws and statutes 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 laws and 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 refunding occur, the savings become additional resources for funding of County services.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$3,302,126</b>	<b>\$3,230,695</b>	<b>\$3,147,061</b>	<b>\$3,184,682</b>	<b>\$3,343,013</b>	<b>3.48%</b>
Personnel	\$2,067,973	\$2,415,120	\$2,253,172	\$2,370,660	\$2,469,289	2.24%
Operating	\$723,241	\$815,575	\$804,059	\$814,022	\$873,724	7.13%
Capital	\$510,912		\$89,830			
<b>Revenue</b>	<b>\$98,434,522</b>	<b>\$106,219,775</b>	<b>\$104,332,719</b>	<b>\$115,212,174</b>	<b>\$130,837,057</b>	<b>23.18%</b>
Taxes	\$87,721,355	\$83,739,212	\$91,166,939	\$88,497,344	\$94,855,673	13.28%
Licenses and Permits	\$414,726	\$475,000	\$450,000	\$475,000	\$475,000	0.00%
Intergovernmental	\$7,787,588	\$2,590,000	\$12,017,438	\$6,590,000	\$11,137,419	330.02%
Investment Income	\$2,325,704	\$2,000,000	\$600,055	\$1,500,000	\$1,000,000	-50.00%
Rental Income	\$27,471	\$11,200	\$6,200	\$6,200	\$6,200	-44.64%
Other Revenues	\$157,679		\$92,087			
Transfers In		\$17,404,363		\$18,143,630	\$23,362,765	34.24%
<b>Net County Cost</b>	<b>(\$95,132,396)</b>	<b>(\$102,989,080)</b>	<b>(\$101,185,658)</b>	<b>(\$112,027,492)</b>	<b>(\$127,494,044)</b>	<b>23.79%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
27.00	26.00	26.00	27.00	27.00

## Budget Highlights

- The slight increase in Finance’s personnel line it due to the reinstatement of an Accountant position (1 FTE). Due to a malware attack in Spring 2020 vacant positions across the County were re-organized to strengthen the Information Services Technology, IS&T, department’s cyber security. Finance was one of the departments that provided a position to IS&T in the previous fiscal year but received a reinstatement of the position in the FY 2021-22 budget.
- The FY 2021-22 budget includes \$40,000 in expanded contracted services with The Institute to bolster MWBE utilization at Durham Public Schools. This effort is an expansion of services rendered by The Institute to Durham County Government to support MWBE efforts.
- The American Rescue Plan Act is providing Durham County up to \$62 million over the next year. It is projected that \$31 million of that will be received in FY 2020-21 and be placed in Restricted Fund Balance (meaning it can only be spent on specific items / issues). As a part of the FY 2021-22 budget \$4,447,419 of these funds are planned to directly offset the cost of items that are already known to qualify for reimbursement related to the pandemic. Final reimbursement will only occur once all compliance and audit reviews are complete. For the Board of Commissioner’s Adopted Budget these funds are being recorded as a revenue in the Finance Department:
  - Court Facility Fees are decreased as a direct result of the pandemic and are anticipated to return to normal in the coming years: \$258,918 – Sheriff’s Office
  - The Durham Convention Center has been particularly impacted by the pandemic, creating a need for the county to increase its contribution in the short term: \$408,000 – Convention Center
  - The County is experiencing and increased need and cost for security due to the pandemic: \$528,772 – General Services
  - Increased janitorial expenses are projected as a continue proactive response to the COVID 19 virus: \$1,200,851 – General Services
  - Additional screening of employees and visitors is anticipated as County buildings return to normal status: \$514,878 – Human Resources
  - The County is offsetting 6 months of funding for Duplex Housing for Covid 19 positive families: \$36,000 – Emergency Management
  - The County is offsetting 6 months of funding for Non-Congregate Housing for Covid 19 positive families: \$900,000 – Emergency Management
  - The County is offsetting funding used to support the Black Chamber of Commerce: \$50,000 – County Management
  - The County is offsetting funding for 10 School Nurse FTE’s and 2 School Nurse Supervisor FTE’s: \$550,000 – Public Health

## Performance Measures

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



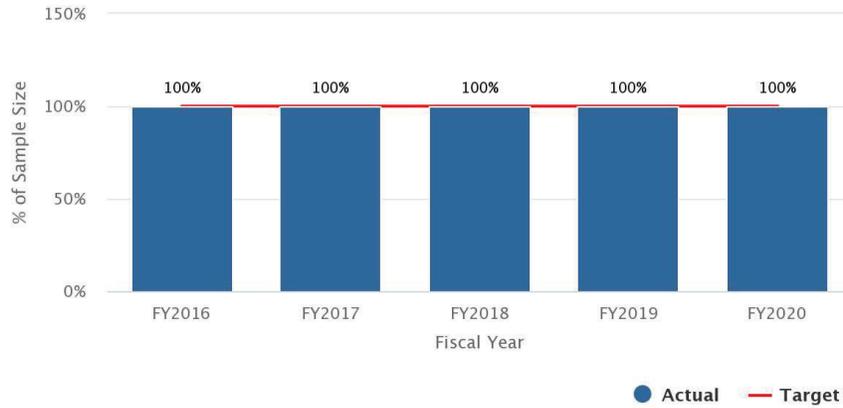
**Measure description:** This measures the number of findings received during the annual Single Audit related to grant and federal/state award programs. The goal is to "successfully complete the single audit with limited findings and no recurring findings for services funded with grants and/or federal 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 two 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 2021 after October 31, 2021.

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



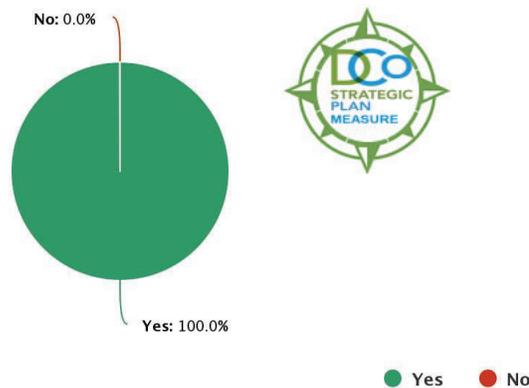
**Measure description:** This measure is based on the results of the financial audit conducted at the end of each fiscal year. The Finance Department is evaluated on the financial accounting, reporting, and monitoring of the County's financial activity. The goal is to "successfully complete the required annual financial audit with the audit results receiving an unqualified (clean) audit opinion and successfully complete the Comprehensive Annual Financial Report (CAFR)." Having zero audit management letter findings attests to the County's strong fiscal management, sound financial control, and adherence to internal controls. The ideal result upon completion of the annual audit is to have zero management letter findings. To achieve zero management letter findings is an excellent outcome for any governmental entity, especially for a county the size of Durham County. As such, it is Durham County's goal to achieve zero management letter findings for each annual audit. The County had no findings that would warrant an audit management letter in the past six fiscal years (five presented). Data for updating this measure will be available for fiscal year 2021 after October 31, 2021.

**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 2021 after October 31, 2021.

**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.

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# TAX ADMINISTRATION

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

## Description

The mission of Tax Administration is to equitably and accurately assess property valuation and to collect county tax revenues together with providing courteous, timely and efficient customer service. The department holds responsibility for creation and maintenance of the cadastre (register and spatial), fair market property appraisal and timely billing of all real property (annual cycle and general reappraisal), tangible personal property, and motor vehicles for purposes of ad valorem taxation in accordance with North Carolina General Statute 105. Furthermore, direct responsibility for collecting and reconciling the collection of all property taxes levied annually by the governing body of Durham County and those municipalities located within county boundaries. Tax Administration also serves as Durham County General Government Call Center providing direct and indirect response to all incoming telephone calls, walk-in taxpayers and visitors.

## Programs

### Citizen Support

Citizen Support provides service and assistance to internal & external stakeholders whether walk-in or over the telephone. 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. 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 and will be conducted every eight (8) years going forward as determined by Durham County Board of County Commissioners. The 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, registered 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 revenue is derived.

## Budget

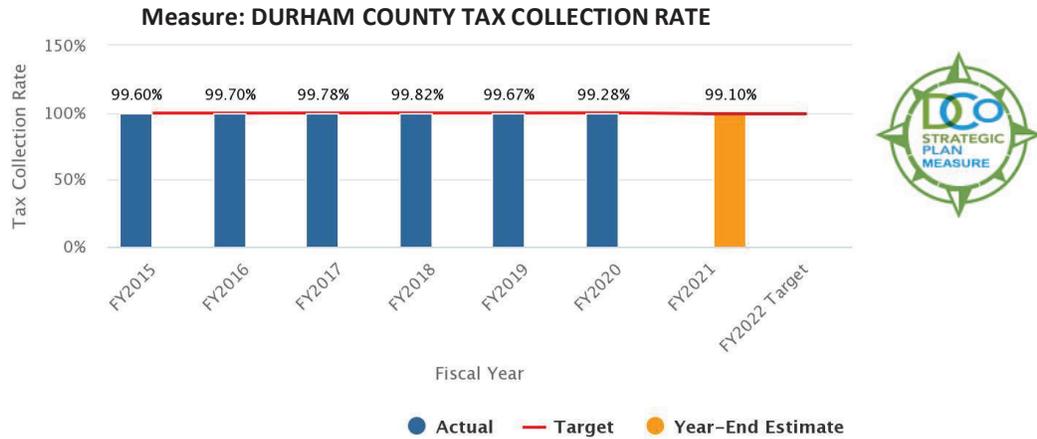
Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$5,562,259</b>	<b>\$6,173,714</b>	<b>\$6,427,498</b>	<b>\$6,372,838</b>	<b>\$6,372,838</b>	<b>3.23%</b>
Personnel	\$4,271,209	\$4,570,418	\$4,356,210	\$4,699,840	\$4,699,840	2.83%
Operating	\$1,291,050	\$1,603,296	\$2,071,288	\$1,672,998	\$1,672,998	4.35%
<b>Revenue</b>	<b>\$283,563,448</b>	<b>\$279,787,933</b>	<b>\$288,643,952</b>	<b>\$287,091,961</b>	<b>\$297,313,660</b>	<b>6.26%</b>
Taxes	\$281,334,676	\$277,818,008	\$286,523,755	\$284,997,861	\$295,219,560	6.26%
Licenses and Permits	\$16,330	\$20,000	\$15,657	\$20,000	\$20,000	0.00%
Investment Income	\$20,581	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
Service Charges	\$2,144,915	\$1,889,925	\$2,087,300	\$2,039,100	\$2,039,100	7.89%
Other Revenues	\$46,946	\$50,000	\$7,240	\$25,000	\$25,000	-50.00%
<b>Net County Cost</b>	<b>(\$278,001,189)</b>	<b>(\$273,614,219)</b>	<b>(\$282,216,454)</b>	<b>(\$280,719,123)</b>	<b>(\$290,940,822)</b>	<b>6.33%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
62.00	62.00	65.00	65.00	65.00

## Budget Highlights

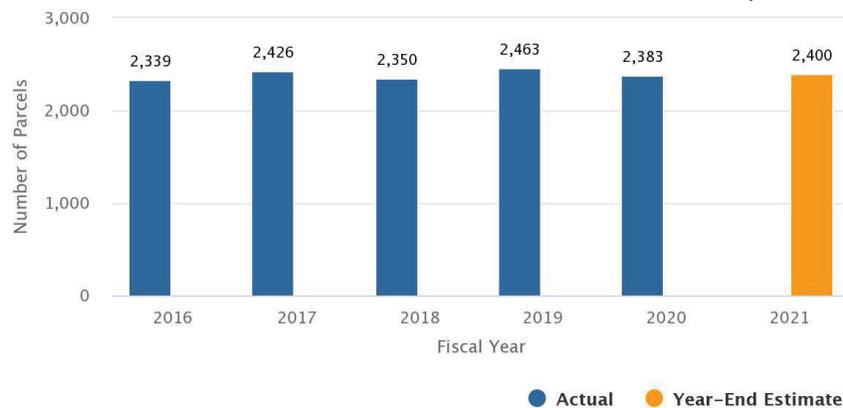
- In August 2020 the Board of County Commissioners created a Long-Time Homeowner Tax Deferment Program. Durham County property owners who have a household income of 30% or less of AMI may file an agreement with Durham County Tax Administration and Durham County Social Services for a perpetual payment plan. Once a qualifying household income is brought forth and verified, Durham County Tax will work with Durham County Social Services to establish a payment agreement with the qualifying owner that limits the amount of property taxes paid to 4% of annual household income. To support this program, three full-time employees (3 FTEs) were added to the Tax Administration department.
- Funding is allocated to support a Durham County Long-Time Homeowner grant program for residents at or below 30% of the area median income. The initiative modeled after the Mecklenburg County Homeowners with Economic Support (HOMES) program. The budget includes \$750,000 for grant allocations, with an additional \$192,119 to support administrative cost with the addition of 3 FTE's. Operating supplies and other costs will be allocated from realigned dollars. Although an initial \$750,000 is allocated for the grant program, a mid-year analysis will occur to determine if additional funds are needed for program implementation. (\$942,119)

## Performance Measures



**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. In past years, the property tax collection rate has remained steady. Due to impacts of COVID-19, many property owners have struggled to timely pay property taxes which impacts the overall collection rate. As citizens continue to experience economic hardships, tax revenue will most likely be slower than usual. Due to the pandemic, use of enforced collections has temporarily been suspended. It is anticipated that a large portion of the uncollected taxes for FY 2020-21 will be captured 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. Increased property taxes due to area revitalization combined with economic uncertainty caused by the coronavirus has encouraged citizens to seek property tax assistance, which is why the year-end estimate is a bit higher at 2,400 parcels. Staff are projecting roughly 2,500 participating parcels in FY 2021-22 due to increased public awareness of tax relief programs.

# COUNTY ATTORNEY



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

## Description

The County Attorney's office serves as the legal advisor to and provides legal representation/defense (in matters other than workers' compensation) for the Board of County Commissioners, the County, and the agencies of the County from actions brought against them, to aid in carrying out the mission of the County. Within the County Attorney's Office, the division of Risk Management serves to strategically address risks and provide a safe work environment for County employees by purchasing liability insurance, providing an occupational safety program, as well as handling claims against the County to resolve them prior to any court action being necessary.

## Programs

### DSS Legal Services

DSS Legal Services is a division of the Office of the County Attorney, which provides legal advice and court representation to the Department of Social Services so that the Department can minimize liability and maximize effectiveness while addressing the needs of its target population.

### General Legal Services

General Legal Services is a division of the Office of the County Attorney, which provides legal advice/representation to the Board of Durham County Commissioners, the departments of Durham County Government, as well as various Boards and Commissions, in order to comply with laws and mitigate liability.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$2,549,361</b>	<b>\$2,562,529</b>	<b>\$2,531,034</b>	<b>\$2,608,504</b>	<b>\$2,608,504</b>	<b>1.79%</b>
Personnel	\$2,360,756	\$2,393,456	\$2,378,640	\$2,436,144	\$2,436,144	1.78%
Operating	\$188,605	\$169,073	\$152,394	\$172,360	\$172,360	1.94%
<b>Revenue</b>	<b>\$9,463</b>					
Contributions and Donations	\$2,300					
Service Charges	\$7,163					
<b>Net County Cost</b>	<b>\$2,539,899</b>	<b>\$2,562,529</b>	<b>\$2,531,034</b>	<b>\$2,608,504</b>	<b>\$2,608,504</b>	<b>1.79%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
20.00	20.00	20.00	20.00	20.00

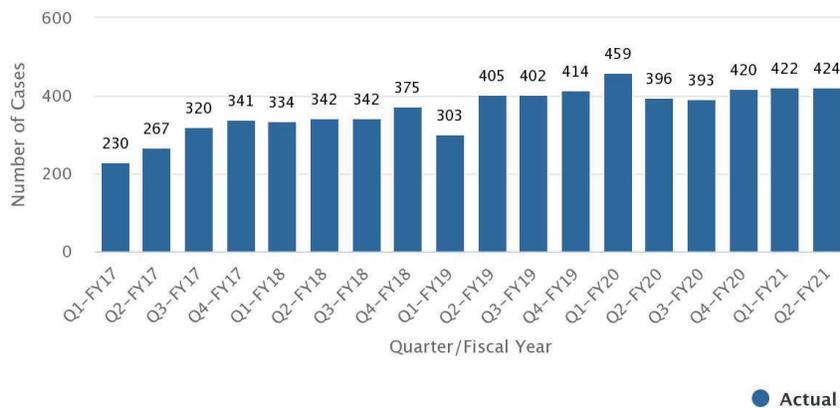
## Performance Measures

**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 2021-22 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. Staff anticipates roughly 430 cases at the end of the current fiscal year. 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)**



**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/dissolved before incurring additional costs and resources where possible. Thus, the year-end estimate is roughly 375 cases/transactions. A target is not necessary for this measure, as we generally have little to no indicators about the number and/or types of matters we will have upcoming in a fiscal year.

# COURT SUPPORTIVE SERVICES



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

## Description

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

Since the early 1990s, Durham County has contracted with the Administrative Office of the Courts to provide one Assistant District Attorney. In FY2016-17 funding was reinstated (last funded in 2008) for one Assistant Public Defender to expedite first court appearances, particularly identifying those with low bond amounts.

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

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Court Facilities</b>	<b>\$472,493</b>	<b>\$342,977</b>	<b>\$386,811</b>	<b>\$377,955</b>	<b>\$383,805</b>	<b>11.90%</b>
District Attorney	\$57,133	\$108,022	\$101,547	\$110,646	\$110,646	2.43%
Clerk Of Superior Court	\$6,501	\$14,689	\$13,585	\$14,689	\$14,689	0.00%
Court Facilities	\$244,849	\$134,164	\$134,164	\$136,833	\$142,683	6.35%
Public Defender	\$158,008	\$75,473	\$127,307	\$105,158	\$105,158	39.33%
Superior Court	\$1,025	\$1,000	\$971	\$1,000	\$1,000	0.00%
Dept Of Juvenile Justice	\$4,199	\$6,429	\$6,234	\$6,429	\$6,429	0.00%
District Court	\$778	\$3,200	\$3,003	\$3,200	\$3,200	0.00%
<b>Net County Cost</b>	<b>\$472,493</b>	<b>\$342,977</b>	<b>\$386,811</b>	<b>\$377,955</b>	<b>\$383,805</b>	<b>11.90%</b>

## Budget Highlights

- Continued funding for an Assistant Public Defender (APD) and Assistant District Attorney (ADA)
- The budget also contains \$48,000 for a Justice Center Parking Deck parking validation process for both District Attorney and Public Defender clients. Currently, any person involved in a court case at the Durham County Courthouse must pay for parking. This can be a financial burden on low-income residents and an impediment to a swift and fair trial.
  - County Courthouse staff parking is not covered in this funding amount.

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# ELECTIONS

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

## Description

The Durham County Board of Elections is charged with providing free, open, honest, and professionally managed election services to the Durham County community. The Board of Elections is unique among government agencies providing goods and services to citizens. The office has the responsibility for protecting the will of the people; protecting democracy as a concept and form of government; and for establishing fairness and equity for all in the process of self-governance. In executing this charge, the Board of Elections is responsible for conducting all elections within Durham County in accordance with all applicable federal and state laws. This office also establishes and maintains election precincts; appoints election officials; registers, removes, and updates voter records; and examines voter petitions. The duties also include maintaining voting equipment and election records; conducting jurisdictional auditing and assignments; administering absentee voting; canvassing election returns; issuing certificates of election; providing statistical, demographic and geographical information to citizens and candidates; auditing and publishing campaign finance reports; hearing appeals; conducting investigations of alleged voting irregularities; and maintaining voter registration records. The Board of Elections also advises the public and media on all aspects of elections and elections services.

## Programs

### Campaign Finance

The auditing of campaign finance reports submitted by political committees under the purview of the Durham County Board of Elections ensures compliance with statutory requirements surrounding reporting, contributions, and expenditures. These functions include making reports publicly available and submitting violations to the State Board of Elections. Auditing occurs at various points during each fiscal year consistent with statutory timeframes.

### Community Outreach and Engagement

Facilitating community education on elections administration is a priority for the Durham County Board of Elections. This is achieved through voter registration drives, providing a robust and user-friendly website, and distributing literature and compliance materials to third-party organizations seeking to engage the community.

### Elections Management

As per our statutory charge and rules promulgated by the State Board of Elections, ensuring the execution of honest, fair, equitable, and accurate elections is critical to organizational operations. Activities related to this program include maintaining ADA compliant polling places, ensuring accurate voter rolls, conducting election results audits, and performing logic and accuracy of critical election equipment.

### Precinct Official Recruitment and Retention

Maintaining a consistent and educated precinct official base will facilitate honest, fair, equitable, and accurate elections. Activities related to this program include providing officials with in-depth training and comprehensive documentation, creating feedback loops for election officials which facilitates continuous process improvement, and awarding service as a means of retention.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$2,351,135</b>	<b>\$2,374,482</b>	<b>\$4,673,691</b>	<b>\$3,095,065</b>	<b>\$3,095,065</b>	<b>30.35%</b>
Personnel	\$1,538,555	\$1,625,441	\$2,402,323	\$1,892,637	\$1,892,637	16.44%
Operating	\$760,256	\$749,041	\$2,210,083	\$1,202,428	\$1,202,428	60.53%
Capital	\$52,324		\$61,285			
<b>Revenue</b>	<b>\$603,504</b>	<b>\$175</b>	<b>\$2,000,783</b>	<b>\$659,300</b>	<b>\$659,300</b>	<b>376642.86%</b>
Intergovernmental			\$2,000,783			
Service Charges	\$603,504	\$175		\$659,300	\$659,300	376642.86%
<b>Net County Cost</b>	<b>\$1,747,631</b>	<b>\$2,374,307</b>	<b>\$2,672,908</b>	<b>\$2,435,765</b>	<b>\$2,435,765</b>	<b>2.59%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
11.00	11.00	11.00	11.00	11.00

## Budget Highlights

- The significant increase in service charge revenue is due to the City of Durham's two municipal elections. The County Board of Elections will run both municipal elections, and the City of Durham will reimburse the County for those expenses. Other increases to the operating budget are related to increased janitorial services, mail-in ballots (postage), and security costs for the Spring 2022 Primary Election.

## Performance Measures

**Measure: AVERAGE PERCENT OF POLLING PLACES REACHING ADA COMPLIANCE**



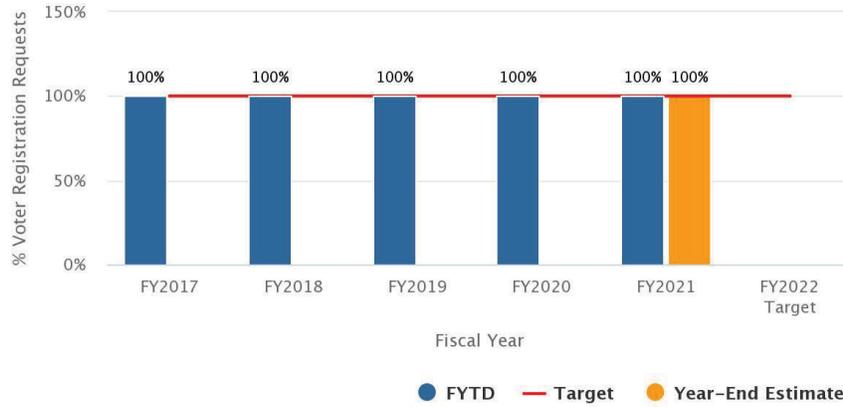
**Measure description:** This measure shows the average percent of polling places in Durham County with accessibility meeting the compliance standards set forth in the Americans with Disabilities Act (ADA) of 1990. The current average percent of polling places meeting ADA compliance is consistent with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

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



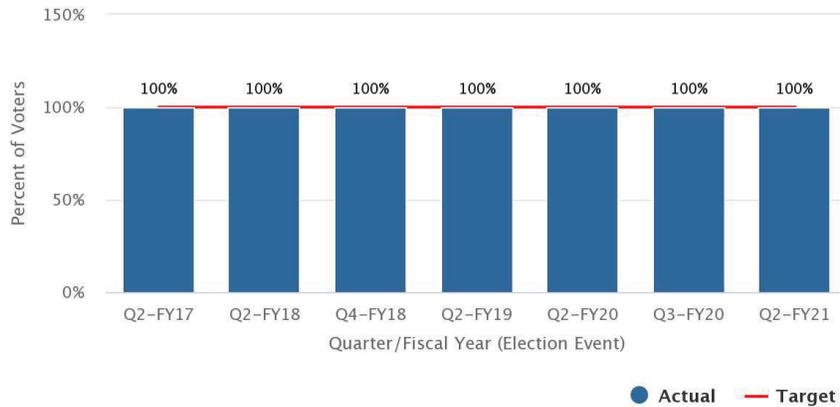
**Measure description:** This measure shows the number of polling places located within or adjacent to the 57 precincts in Durham County. Providing every citizen in Durham County access to a polling place within close proximity of their home ensures access to elections. The current number of polling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

**Measure: PERCENT OF VOTER REGISTRATION REQUESTS PROCESSED WITHIN 48 HOURS**



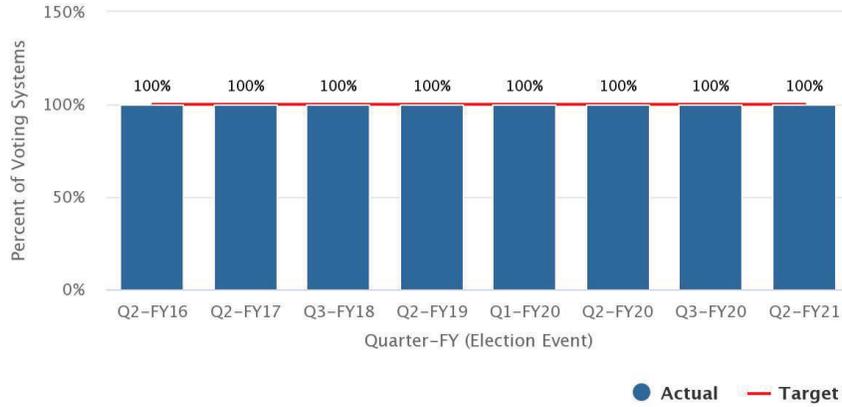
**Measure description:** The measure shows the percent of voter registration requests processed within 48 hours. For optimal efficiency and customer service, it is the mission of the Board of Elections to process all voter registration applications received timely at our office within 2 business days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

**Measure: PERCENT OF VOTERS CASTING BALLOTS IN APPROPRIATE JURISDICTIONS**



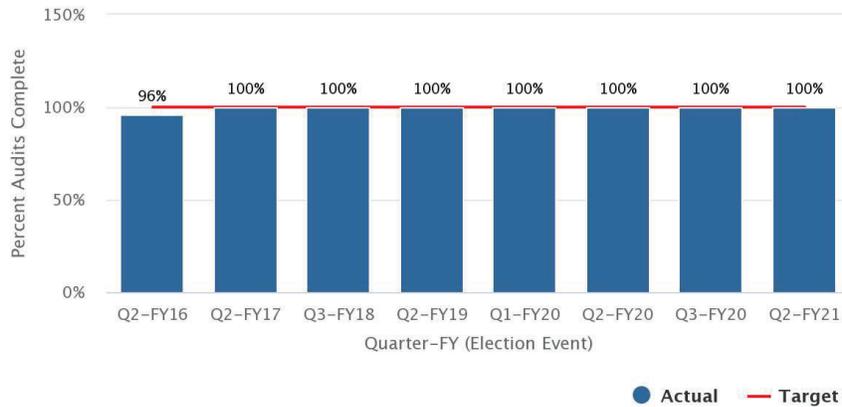
**Measure description:** The measure shows the percent of voters in Durham County who are able to cast a ballot appropriate for the political jurisdiction in which they reside, which is essential to the conduct of a free, fair, and valid election. Our goal is to ensure that every ballot in Durham County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

**Measure: PERCENT OF VOTING SYSTEMS RECEIVING LOGIC AND ACCURACY TESTING**



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

**Measure: PERCENT OF POST-ELECTION AUDITS COMPLETED**



**Measure description:** On Election Night, poll workers return election supplies and ballots to the Board of Election's office. Fully accounting for all necessary supplies and ballots ensures the legitimacy of the voting that occurred in Durham County's 57 precincts. The percent of post-election audits completed are trending consistently and favorably. All precincts completed successful post-election audits with the 2020 General Election during this quarter (FY 2020-21 Q2).

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# REGISTER OF DEEDS

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

## Description

The mission of the Office of Register of Deeds is to act as the legal custodian of all land title and land transaction documents, as well as vital records documents for marriages, births, and deaths that occur in Durham County. Additionally, the Office files military discharge records, certain business name registration, and administers the oath to notaries public. The Office is committed to providing exemplary state-of-the-art services to the citizens, legal professionals, and other Office users. In carrying out this mission, the Durham County Office of Register of Deeds adheres to guidelines set forth by North Carolina General Statutes, North Carolina state law and the principles of the professional organizations for Registers of Deeds. Of additional significance to the Office is that in 2002, pursuant to G.S. 161-10, the North Carolina General Assembly created The Automation Enhancement and Preservation Fund. The proceeds of this fund, at the direction of the Register of Deeds, shall be expended on computer or imaging technology and needs associated with the preservation and storage of public records in the Office of the Register of Deeds. The statute further provides that “Nothing in this section shall be construed to affect the duty of the board of county commissioners to furnish supplies and equipment to the Office of the Register of Deeds.”

## Programs

### Administration

The administration program is designed to capture the revenue generated by the Office of Register of Deeds. Total revenue collected is an accounting function for combining all of the payments made to different divisions of the Office. This total is distributed to various local and state governmental entities based on NC General Statute. Since the amount of revenue generated can speak to the general strength of certain community sectors, this program works as a measure of performance, this number and its benchmarks can help to paint a picture associated with that general strength. This measure can be associated with the Community Empowerment and Visionary Government Goals of Durham County Government

### Real Estate Intake

As the designated legal custodian, 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. 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 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,737,498</b>	<b>\$1,954,097</b>	<b>\$2,084,070</b>	<b>\$1,923,208</b>	<b>\$1,973,208</b>	<b>0.98%</b>
Personnel	\$1,296,519	\$1,270,364	\$1,270,364	\$1,305,356	\$1,305,356	2.75%
Operating	\$425,111	\$683,733	\$813,706	\$617,852	\$667,852	-2.32%
Capital	\$15,868					
<b>Revenue</b>	<b>\$6,444,746</b>	<b>\$5,600,000</b>	<b>\$6,400,304</b>	<b>\$6,120,520</b>	<b>\$6,520,520</b>	<b>16.44%</b>
Service Charges	\$6,440,808	\$5,600,000	\$6,400,000	\$6,120,000	\$6,520,000	16.43%
Other Revenues	\$3,938		\$304	\$520	\$520	
<b>Net County Cost</b>	<b>(\$4,707,248)</b>	<b>(\$3,645,903)</b>	<b>(\$4,316,234)</b>	<b>(\$4,197,312)</b>	<b>(\$4,547,312)</b>	<b>24.72%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
19.00	19.00	19.00	19.00	19.00

## Budget Highlights

- Automation Account funds will be used for professional consulting services to assist with the installation of the new recording software.
- The conservation, preservation, and digitalization of the original deed books also will be funded by the Automation Account (multi-year project)
- Passport services will resume under the guidance of the US Passport Office.

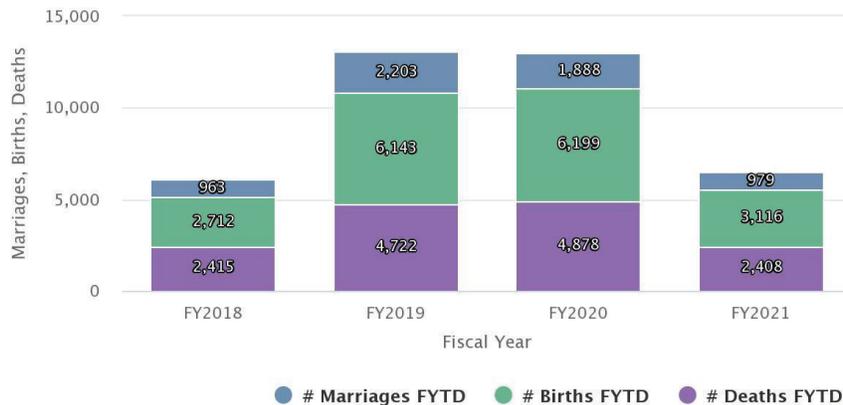
## Performance Measures

**Measure: AVERAGE PERCENTAGE OF REAL ESTATE DOCUMENTS SUBMITTED ELECTRONICALLY**

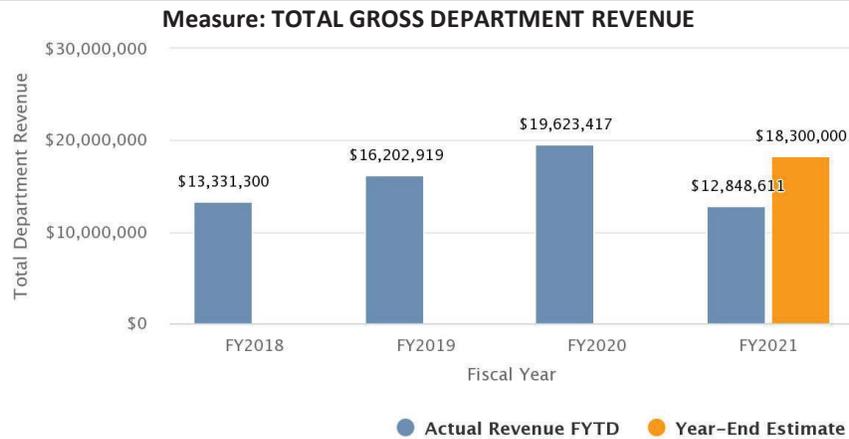


**Measure description:** This is a measure of the percentage of real estate documents filed electronically through the department. This is important because it indicates the effectiveness and overall utility of the technological services available to customers in the office. These services reduce wait 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 2020 and for FY 2021 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 year at around 2,000 marriages, 6,000 births, and 5,000 deaths based on current trends.



**Measure description:** The total gross department revenue is being captured with this measure. Since the amount of revenue generated in the Register of Deeds Office can speak to the general strength of certain community sectors, this number and its benchmarks can help to paint a picture associated with that general strength. Gross department revenue includes escrows and money that is distributed to other state accounts, which is different from net department revenue, which the County keeps. As more data is collected, this trend will largely rise and fall based on the sale and development of real estate in Durham. It might be useful to note that there may not be a direct correlation between the Total Document Intake for the Register of Deeds Office and Total Department Revenue because different economic conditions often drive what types of documents are filed in the office. There may be years where a similar number of documents are filed overall; however, they have different total revenues since certain document filings can generate more money than others (e.g. - documents with excise stamps). As stated, the trend for this measure is based on the confluence of several different aspects, both locally and nationally. At the local level, the promotion of strong communities through initiatives, policy, and engagement can help support improving trends in this area. Durham has seen large increases in migration to the area which means more land transactions are occurring. With the number of individuals moving to the area continuing to rise, land acquisition, new construction, and home sales rates should also increase. This should result in rising revenue. Staff is projecting to collect roughly \$18.6 million in total revenue in FY 2021-22.

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# GENERAL SERVICES DEPARTMENT

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

## Description

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

## Programs

### Buildings Operation

The Public Buildings program maintains, repairs, and ensures proper operations of facilities owned or operated by Durham County government. This includes a total of 2,500,952 building square feet consisting of; 1,927,135 SF (County owned 54 properties), 43,497 SF (county leased 14 properties), and 51,301 SF (ABC Board 12 properties). Some major facilities the Public Buildings program supports include the Courthouse (318,533 SF), the Human Services building (293,507 SF), and the Hillsborough Warehouse (44,921 SF). Activities performed include, but are not limited to; plumbing, heating, air conditioning and ventilation (HVAC), electrical services; minor renovations, energy management and utilities; snow and ice removal; and miscellaneous service contracts, elevators, chillers, cooling towers, and water treatment. The Public Building program falls within the Building Division, which includes the Assistant Director of Operations, 2 Building Supervisors, Project Facilitator, and 33 Technicians FTE's.

### Business Services

The General Services Business Services Division is responsible for the planning, organization, control management, and staffing of the General Services Department. The Administration Division is made up of the Director, Deputy Director, Quality Control and Contract Compliance Officers, Administrative Assistance, Ambassador, Accounts Receivable/Payable, County Facility Rental, Fleet Coordination, Mail Services, Janitorial and Sign Shop which will be limited to only creating street signs. Twenty- four (24) County facilities are serviced by contractual Janitorial services. In 2017, General Services began to self-perform Janitorial services for Durham County Courthouse. Additionally, the mailroom provides the pick-up and delivery of interdepartmental mail, and the metering and processing of out-going US Mail, Federal Express, and UPS request. The Division meters and charge-backs postal charges to each County Department it services for bulk purchase and provides courier services weekly or as needed. Business Services includes 19FTE's and operates multiple shifts from 7:30 a.m. to 11 p.m.

### Grounds Operation

The Grounds Maintenance Division maintains and repairs all assigned landscaped areas for facilities owned or operated by Durham County. A total of 245 acres of property is supported by the Grounds Division. Activities performed in this division include, but are not limited to: minor renovations, landscaping services, fencing, miscellaneous service contract administration, parking lot maintenance, repair and striping, maintenance of green roof systems, sign creation, fabrication, installation and maintenance at County roads and facilities, maintenance of the synthetic athletic field and parking lot at the County stadium, event staffing support for County stadium events, and snow and ice removal. Grounds Division staff consists of a total of 12 FTEs.

### Security

The purpose of the Security program is to provide safe and secure facilities for County citizens, employees, and visitors to use and enjoy. The Security program provides uniformed contract security officers, access control, camera systems surveillance, lock and keys to all County facilities. Staffing includes the Security Manager and two locksmiths.

## Stadium

The Stadium division facilitates the safe operation of quality sporting and entertainment events that enhance quality of life in the local community. The stadium is available for rent at a nominal fee. The facility accommodates track and field, football, soccer, lacrosse and other activities from carnivals to food rodeos. The Stadium division is supported by the Stadium Manager, who reports to a 5-member Stadium Authority.

## Warehouse/Fleet

The Warehouse logistic program facilitates the movement of goods from departments within the County for storage. This allows for control of all types of inventory stock for usability, traceability, and security. It also includes maintaining a section for surplus items to be utilized by other departments and prepare surplus items for sale to the public. The purpose of the Vehicle program is to provide a fair and equitable methodology for the acquisition, fueling, replacement, and disposal of County owned vehicles and equipment. The division consists of the Warehouse Manager, Fleet Coordinator, and 3 Maintenance Technicians. This division is regularly supported on a 6-month basis with CJRC participants.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$12,819,045</b>	<b>\$12,929,433</b>	<b>\$14,981,111</b>	<b>\$15,847,922</b>	<b>\$15,475,206</b>	<b>19.69%</b>
Personnel	\$4,707,395	\$4,985,438	\$4,897,540	\$5,397,673	\$5,078,419	1.87%
Operating	\$7,747,607	\$7,943,995	\$9,966,427	\$10,413,249	\$10,396,787	30.88%
Capital	\$364,044		\$117,144	\$37,000	\$0	
<b>Revenue</b>	<b>\$390,596</b>	<b>\$399,500</b>	<b>\$223,123</b>	<b>\$373,500</b>	<b>\$373,500</b>	<b>-6.51%</b>
Intergovernmental	\$39,148	\$30,000	\$30,000	\$30,000	\$30,000	0.00%
Rental Income	\$87,585	\$110,000	\$42,199	\$106,000	\$106,000	-3.64%
Service Charges	\$251,987	\$259,500	\$151,450	\$227,500	\$227,500	-12.33%
Other Revenues	\$11,876		(\$526)	\$10,000	\$10,000	
<b>Net County Cost</b>	<b>\$12,428,449</b>	<b>\$12,529,933</b>	<b>\$14,757,988</b>	<b>\$15,474,422</b>	<b>\$15,101,706</b>	<b>20.53%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
76.00	74.00	74.00	80.00	76.00

## Budget Highlights

- Due to the COVID-19 pandemic the County has seen a substantial increase to its janitorial services contracts. The janitorial contracts have also increased in cost due to increased vendor amounts (\$1,430,077). All the COVID-19 related expenses are eligible for the American Rescue Plan Act, ARPA, reimbursement (\$1,200,851). Similarly, the security contract for Durham County facilities has seen increases due to the COVID-19 pandemic and due to an increased hourly security contractor rate, as set by the vendor (\$694,421). All relevant expenses will be eligible for ARPA reimbursement (\$528,772).
- Additional operating funds (\$224,602) for increased security services at the Braggtown, East, and Southwest libraries are included in General Service's budget, though the security increases will be exclusively related to the Library. Security programs and security contracts are an integral part of General Services' operations, so this placement of funds makes the most sense to be managed and housed in General Services.
- In response to last year's County wide cyber-attack, the Information Services & Technology department had a plan to increase cyber security through an additional four new FTEs. As part of the FY 2020-21 budget, in order to limit the financial burden of four new positions, two vacant General Service positions were moved to IS&T. Those two positions are re-funded in FY 2021-22.

## 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 that the County takes ownership of. There are no substantial additions forecasted to be taken over by General Services by the end of the current fiscal year. General Services gave up one position within this division in the beginning of FY 2020-21 to help another department within Durham County Government. We are expecting to regain that position in FY 2021-22.

**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. FY 2020-21 will end on a negative trend due to some of the above-mentioned renovations being complete. This will roll those facilities back under General Services responsibility. The target for FY 2021-22 is anticipated to be a positive trend. General Services has requested 1 new FTE within the Building Maintenance division. If received, this will help our department get closer to the industry standard goal of 1 FTE:47,000 sq ft.

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# INFORMATION SERVICES AND TECHNOLOGY

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

## Description

It is the mission of the Information Services & Technology (IS&T) Department to ensure efficient and accurate leadership to sustained, effective and efficient delivery of information and technology services to enhance service delivery to the County's residents, businesses, employees and visitors. Responsibilities include maintaining the core IT Infrastructure and systems for every aspect of county life -incorporating emergency management, human, data and information and economic development services with the full spectrum of governmental operations.

IS&T:

- Enhances and Improves Business Services to offer more advance and timely technology implementations and streamlined processes
- Works to Expand Strategic Roles with Agencies to improve aligning their business needs with technology
- Invests in Human Capital to cultivate and diversify IS&T's talent resources to better deliver services
- Provides Robust Infrastructure to protect the County's technology and information assets, and maintain service operations
- Optimizes Countrywide Technology Administration to drive County-wide business process improvements resulting in improved efficiencies, productivity and vendor accountability.

## Programs

### **Business Application Development and Support**

The Business Application Development and Support program provides best-in-class, 3<sup>rd</sup> 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 enabling 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 technologic 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**

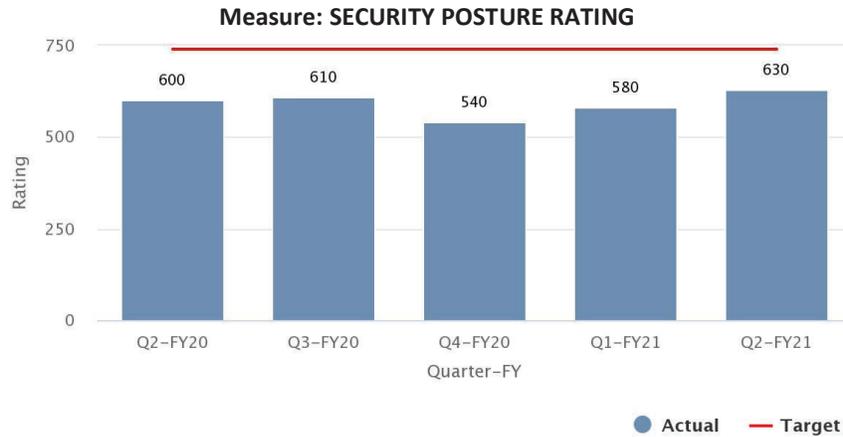
Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$10,063,545</b>	<b>\$10,996,099</b>	<b>\$12,443,041</b>	<b>\$12,215,048</b>	<b>\$12,275,193</b>	<b>11.63%</b>
Personnel	\$4,918,803	\$5,212,490	\$5,260,491	\$5,724,265	\$5,724,265	9.82%
Operating	\$5,095,064	\$5,783,609	\$7,182,550	\$6,490,783	\$6,550,928	13.27%
Capital	\$49,677					
<b>Net County Cost</b>	<b>\$10,063,545</b>	<b>\$10,996,099</b>	<b>\$12,443,041</b>	<b>\$12,215,048</b>	<b>\$12,275,193</b>	<b>11.63%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
46.00	50.00	50.00	50.00	50.00

**Budget Highlights**

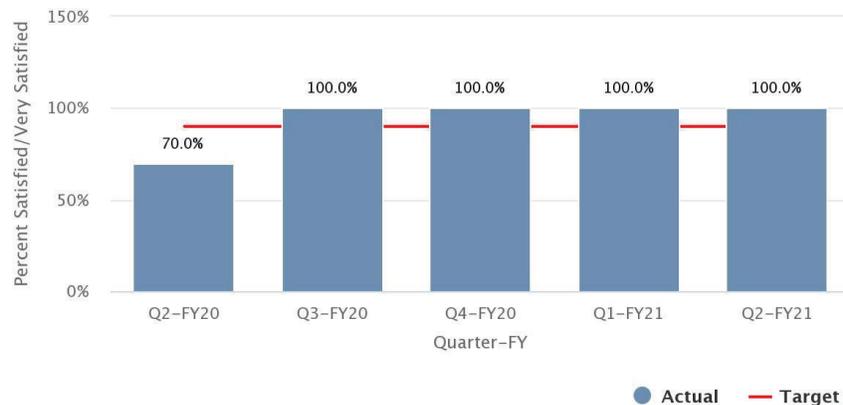
- This budget includes increased in the operating dollars to provide the County with critical software upgrades, predominantly access to the latest in the Microsoft Office Suite of applications
- Durham County business departments will retain the familiar Microsoft Office applications: Word, Excel, PowerPoint, Access, OneNote, and Outlook, and cloud services including email, calendaring, collaboration tools, and the benefit of cloud-based services supporting business continuity and disaster recovery. Cloud services continuously evolve to improve and expand capabilities increasing effectiveness and efficiency in business departments. Reduced on-premise servers and associate support cost, including and increases protection from hardware failures, loss of services, and increases security against data loss and theft.
- City/County Open Data cost for FY 2021-22 is budgeted at \$74,648 (County 50% cost-share with the City of Durham):
  - Reorganizing from having an Open Data Program Manager to a Data Scientist/Data Analytics Manager.
  - Move one GIS Analyst into the Open Data Program to meet the services demands of business units.

## Performance Measures



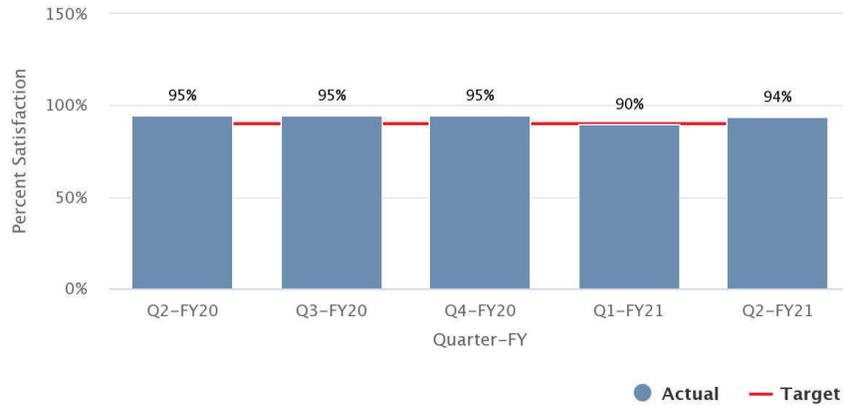
**Measure description:** This rating is delivered by an objective third-party taking into account criteria identified as necessary, high-quality cybersecurity strategies and tactics. The department is utilizing a documented checklist collaboratively produced by our CISO, CIO, and the third-party consultant. Vulnerabilities that were discovered in the investigation of the March 2020 Malware attack have been identified and are being remediated. The score for Q1 and Q2 of FY 2021 are 580 and 630, respectively. The department continues to track along a documented checklist collaboratively produced by our CISO, CIO, and the third-party consultant, with much dependent on our future ability to implement industry-standard disaster recovery measures. Staff estimate to end the year at 650. The target for FY 2021-22 will remain at 740, which is the numerical goal value identified by our third-party partner. Dependent on progress of our disaster recovery roadmap, we feel we will be able to meet this goal by end of fiscal year 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. This is important because it shows how effective and efficient the project management office, staff, and business processes are. Projects are managed from "intake" to completion by defined functions within the PMO and aligns 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. With a refresh of business processes associated with the PMO, the initial score was 70% Q2-FY 20. Since then, the score has been 100%, exceeding the target of 90%. We have an unusually high number of complex and urgent projects in the mix of the more than 50 projects within the PMO. Forecasting the "planned projects," we are confident we can exceed the 90% target, even with the constant influx of stressful, unplanned projects, given staffing levels and current high-level quality team. Staff is projecting to finish FY 2020-21 at around 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. Employees have continued to adjust to telework, thereby reducing the overall stress on the workforce in learning remote technologies. We continue to focus on customer service as we deliver technical support to the Durham County employees. Staff is projecting to finish FY 2020-21 at 95%. We are confident we will exceed the target of 90% on average over the four quarters of next fiscal year.

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# HUMAN RESOURCES

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

## Description

The Human Resources Department is tasked with advancing the organizational goals of the County and the needs of the community through the recruitment, development, and retention of a highly skilled, motivated, and diverse workforce. This goal is achieved by maximizing the County's human capital investment by removing barriers to productivity through: (A) Recruitment and Selection – attracting and hiring the best available candidates; (B) Classification and Compensation – maintaining internal equity and external competitiveness; (C) Employee Relations – maintaining an organizational climate conducive to positive and effective communication; (D) Policy Development – ensuring clear, fair and consistent application of processes and procedures; (E) Training and Development – improving and expanding workforce capability and professional development; (F) Benefits Management – ensuring a comprehensive, competitive and cost-effective benefit plan; (G) Records Management – maintaining an efficient and legal records system; and (H) Performance Review – providing specific feedback to motivate employees, improve performance and reward results.

## Programs

### Benefits

The Benefits Division administers the County's comprehensive benefits package which emphasizes work-life programs that include benefits education and problem resolution to employees, retirees, and their dependents. The division's focus is on providing health and financial benefit options that maintain or improve the physical, mental, and financial health of the employees and their families which serves to enhance the employees' overall personal and professional well-being. A robust set of benefit offerings enhances our ability to attract talented and committed employees in the highly competitive Research Triangle area.

### Classification and Compensation

The Classification and Compensation Division ensures the appropriate classification of County positions; administers a fair, equitable, and competitive compensation plan that attracts qualified applicants and rewards and retains competent employees; and processes and maintains personnel records in accordance with G.S. 153A-98.

### Employee Relations

The purpose of the Employee Relations unit is to consistently enforce and provide guidance in all aspects of employment law to ensure a work environment free of any distractions that may hinder a harmonious work environment. The unit provides oversight over the establishment of work objectives and the performance evaluation process to ensure the effective and efficient delivery of quality services and programs to the residents of Durham County.

### Human Resources Information Systems (HRIS) & Training

Human Resource Information Systems (HRIS) and training is a dual functioning division with the responsibility to support the strategic initiatives of Durham County Government. The HRIS mission is to develop, implement, and support information systems that meet the Human Resources requirements. The training mission is to promote and foster individual and organizational effectiveness by developing and offering an array of innovative and diverse programs in support of the organization's commitment to employee development and organizational enrichment.

### Talent Acquisition

The purpose of the Talent Acquisition Team is to carry-out the County's long-term strategy to recruit and retain a skilled and diverse workforce. This strategy is accomplished by assisting hiring managers with identifying, assessing, and hiring the best candidates for open positions.

### Equal Employment Opportunity

The mission of EEO Counsel is to educate, train, and ensure employer compliance with Federal and State laws and Durham County Policies that make it illegal to discriminate against applicants and employees on the basis of a person's race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age (40 or older), disability or genetic information or for having complained about and/or having participated in an employment discrimination investigation or lawsuit.

## Budget

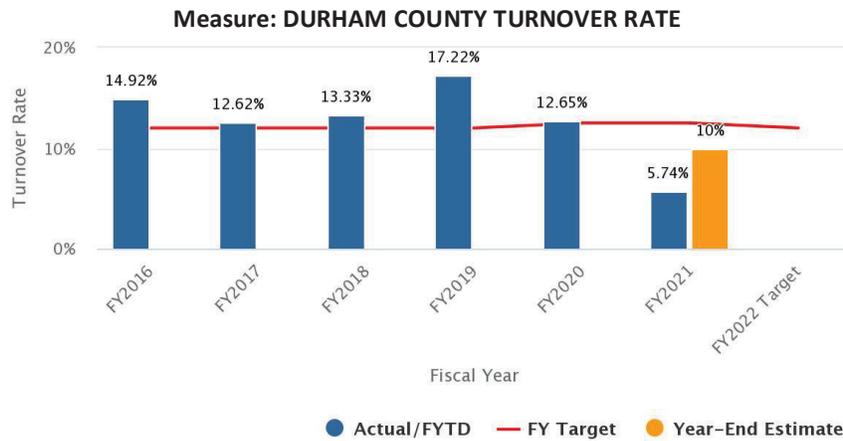
Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$2,103,569</b>	<b>\$2,375,161</b>	<b>\$2,697,932</b>	<b>\$2,934,972</b>	<b>\$2,934,972</b>	<b>23.57%</b>
Personnel	\$1,858,217	\$2,066,724	\$2,032,758	\$2,112,011	\$2,112,011	2.19%
Operating	\$245,352	\$308,437	\$665,174	\$822,961	\$822,961	166.82%
<b>Revenue</b>	<b>\$36,644</b>	<b>\$35,000</b>	<b>\$18,716</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>-42.86%</b>
Other Revenues	\$36,644	\$35,000	\$18,716	\$20,000	\$20,000	-42.86%
<b>Net County Cost</b>	<b>\$2,066,926</b>	<b>\$2,340,161</b>	<b>\$2,679,216</b>	<b>\$2,914,972</b>	<b>\$2,914,972</b>	<b>24.56%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
20.00	20.00	20.00	20.00	20.00

## Budget Highlights

- The substantial increase in operating funds is tied to COVID-19 testing locations placed around all county facilities, including the Social Services building. This expense (\$514,878) is likely a one-time expense in the operating budget and will have offsetting revenues from the American Rescue Plan Act of 2021. The American Rescue Plan was received from the federal government in response to the COVID-19 pandemic and subsequent economic downturn.
- The revenues in Human Resources are specifically tied to County vending machine income. The revenues are used to fund employee appreciation programs. Due to the COVID-19 pandemic fewer employees are working in Durham County facilities and utilizing vending machines.

## 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 is escalating at a moderate level. In FY 2019-20 Q4, the turnover rate was 2.27%. For FY 2020-21 Q1, the turnover rate increased to 2.69%. For Q2 FY 2020-21, the turnover rate increased slightly to 3.05%. 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 2020-21. The projection for FY 2021-22 is based on the current trends associated with employees leaving the County.

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# BUDGET AND MANAGEMENT SERVICES

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

## Description

It is the mission of the Budget Department to ensure efficient and accurate preparation and day-to-day administration of the annual operating budget in accordance with North Carolina General Statute 159. In pursuit of this mission, the Budget and Management Services Department provides technical and professional support and assistance to the County Manager and County departments. This system of support includes oversight of the annual budget process, assisting departments with budget preparation, analysis of all budget requests, and preparation of the County Manager's annual recommended budget. In addition, the Budget Department prepares and maintains the County's Capital Improvement Plan; performs management analyses and program evaluations for the County Manager, Board of County Commissioners, and County departments; and oversees the administration of the County's operating budgets. The Budget and Management Services Department also provides revenue and fee analyses, conducts customer service surveys, provides budget and administration support, performs cost reduction analyses, and coordinates the County's Nonprofit Agency Funding Program and administers other grant programs. The Budget Department also provides guidance, support, and analysis of departmental performance data as well as the production of quarterly metrics in support of the County Manager's "Managing for Results (MFR) program".

## 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 biannual 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.

### **Managing For Results Implementation**

Supported by one dedicated Performance & Management Analysts, the Budget Department has created and implemented tools and processes for departments to develop, collect, and analyze actionable performance data. These staff work 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.

### **Nonprofit Grant Management**

Administration of the nonprofit grant process in Durham County Government. The County annually funds 40 nonprofit contracts with Budget and Management staff acting as the contract administrators. The RFP process has ended on June 30, 2020, and the County is creating a new revised Community Outcomes Funding Process for nonprofits to begin on Jan. 1, 2021.

### **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 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$803,398</b>	<b>\$914,171</b>	<b>\$847,795</b>	<b>\$882,521</b>	<b>\$882,521</b>	<b>-3.46%</b>
Personnel	\$747,493	\$820,696	\$753,133	\$803,244	\$803,244	-2.13%
Operating	\$55,905	\$93,475	\$94,662	\$79,277	\$79,277	-15.19%
<b>Net County Cost</b>	<b>\$803,398</b>	<b>\$914,171</b>	<b>\$847,795</b>	<b>\$882,521</b>	<b>\$882,521</b>	<b>-3.46%</b>

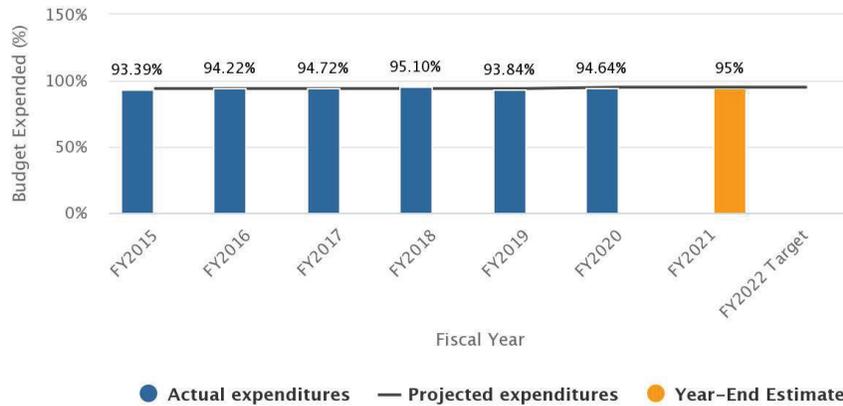
FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
8.00	7.00	7.00	8.00	8.00

### Budget Highlights:

- One New FTE: **Performance Analyst:** In response to last year's County wide cyber-attack, the Information Services & Technology department had a plan to increase cyber security through an additional four new FTEs. As part of the FY 2020-21 budget, in order to limit the financial burden of four new positions, one vacant Budget Office position was moved to IS&T. That position will be reinstated for FY 2021-22.

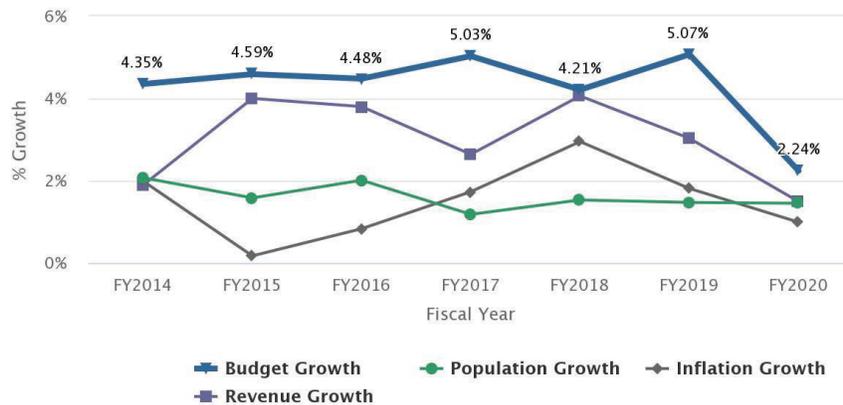
## Performance Measures

**Measure: VARIANCE BETWEEN ACTUAL AND PROJECTED DURHAM COUNTY EXPENDITURES**



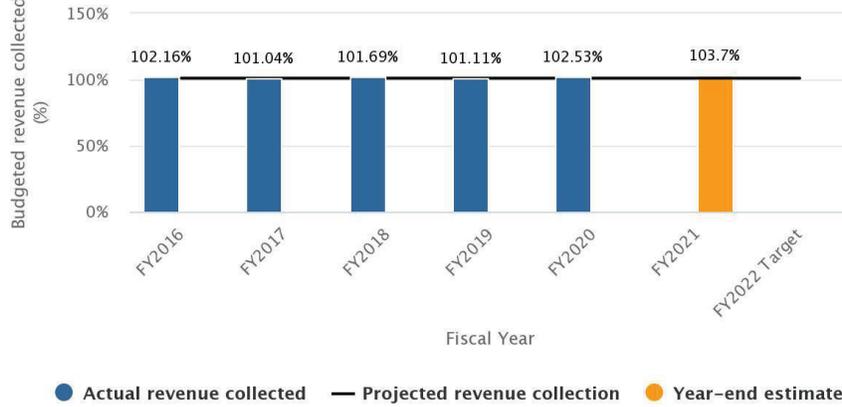
**Measure description:** This is a measure of how close actual expenditures are to budgeted expenditures for a fiscal year. This measure is a key insight into how well the Budget Office, and by extension, the County does in comparing how much is planned to be spent versus how much is actually spent.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



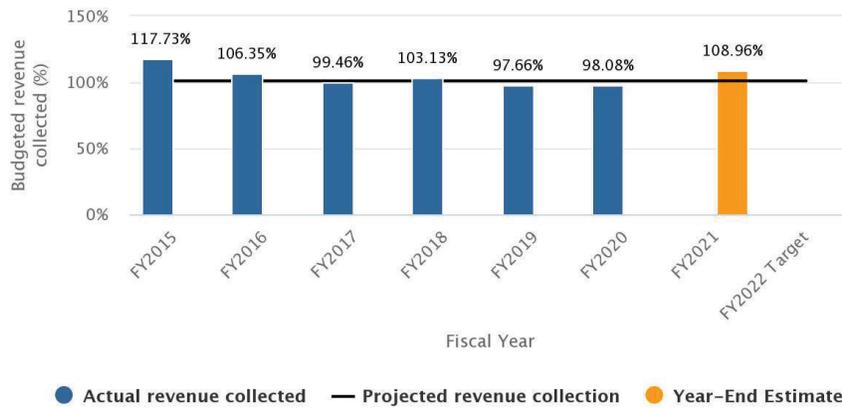
**Measure description:** This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential “growth in cost” drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund 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. 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: 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. Current year-end estimates have property tax revenues coming in above prior year and target. This is primarily due to the uncertain times when the budget was created for FY 2020-21 and the prudent conservative approach indicated at that time. The economic impact of the pandemic was unclear, so property tax estimates were revised to reflect lower collections percentages (amount of taxpayers paying on time), and potential deferrals or exemptions were kept a little higher than typical. Despite the likely over-collection in FY 2020-21, it is anticipated that this measure will return to typical range of 101%-102% for FY 2021-22.

**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. Of all the revenues that did not react to the pandemic as anticipated, sales tax is the starkest. Revenue estimates for sales tax collections were decreased at the onset of the pandemic in direct relation to the uncertainty of the economic impact. The results so far are actually continued growth and increased collections on par with prior non-pandemic fiscal years. This is likely attributed to a quite a few issues, from federal stimulus payments to families and individuals, to a fairly short-term unemployment surge. One of the primary factors appears to be the recent North Carolina legislation capturing sales tax for all online transactions. As the State experienced the shutdown of commercial spaces, citizens moved their purchases online (or to local hometowns) and this new legislation allowed those purchases to be charged sales tax. Due to the relative steady expansion of sales tax revenue this past fiscal year (despite the pandemic economic impact) the projections for FY 2021-22 have been adjusted accordingly and are planned to be closer to targeted collection amounts.

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# VETERANS SERVICES

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**GOAL 2 HEALTH AND WELL-BEING FOR ALL:** Improve the quality of life across the lifespan through protecting the health of community, reducing barriers to access services and ensuring a network of integrated health and human services available to people in need.

## Description

The mission of the Veteran Services Department is to make a positive difference in the lives of our veterans and their families by honoring, enriching, educating, and advocating to improve the quality of their lives long-term. This is achieved through professional and technical assistance provided cost-free for all, by our Veteran Services Officers who are National. State Authorized Accredited Representatives under the U.S. Department of Veterans Affairs (USDVA), who take power of attorney to legally represent our area military veterans and their dependents, counseling them of their rights and entitlements to help maximize eligible federal benefits under the laws and regulations administered by the USDVA and other various federal, state and local agencies, and to assist with efforts to prevent and end veteran homelessness amongst our veteran population. We assist veterans in obtaining some of the best healthcare through VA Healthcare System, enabling them to move from sick care to healthcare, assist veterans in securing cash VA benefits to help move them from poverty to prosperity. We help to obtain, maintain, and retain VA disability, pension, Dependent Indemnity Compensation, vocational rehabilitation, employment, educational, Life Insurance, and burial payments for veterans and their dependents. Finally, we give our Veterans the utmost respect and help with their final honors as they are laid to rest. Helping our military veterans and their families shows respect and honor to those men and women who served our country.

## 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 well-being.

### Claims Preparation

Veteran Services provides professional technical assistance for the preparation, presentation, and filing of all claim type applications under Title 38 U. S. Code and 38 Code of Federal Regulations. Claims preparation, presentation, and the submission to VA is executed to help obtain, maintain, and retain some \$72 million in VA benefits entitled by our county Veterans.

### Community Outreach to Aged and Disabled

Outreach services are provided for aged and disabled veterans, surviving spouses, and other eligible disabled beneficiaries. Telephonic assistance is also provided for the preparation, presentation, and submission of VA claims to ensure equal access as we work to connect the unconnected county Veterans to all VA benefits and services.

### Homeless Services for Veterans

Veterans Services counsels, advises, and makes referrals to VA and to VA grant-funded community partners, federal and other partners to help promote permanent housing stability for very low-income veterans and veterans with families who are **homeless** and or at risk of **homelessness**. Veteran Services help veterans make homelessness, history by connecting them to services promoting housing stability.

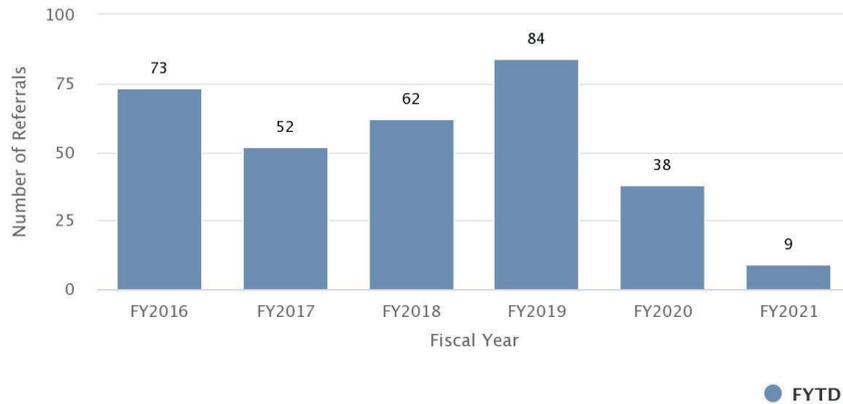
## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$314,015</b>	<b>\$365,431</b>	<b>\$391,285</b>	<b>\$367,529</b>	<b>\$367,529</b>	<b>0.57%</b>
Personnel	\$295,750	\$346,200	\$342,928	\$350,640	\$350,640	1.28%
Operating	\$18,265	\$19,231	\$16,861	\$16,889	\$16,889	-12.18%
Capital			\$31,496			
<b>Revenue</b>	<b>\$2,182</b>	<b>\$2,000</b>		<b>\$2,000</b>	<b>\$2,000</b>	<b>0.00%</b>
Intergovernmental	\$2,182	\$2,000		\$2,000	\$2,000	0.00%
<b>Net County Cost</b>	<b>\$311,833</b>	<b>\$363,431</b>	<b>\$391,285</b>	<b>\$365,529</b>	<b>\$365,529</b>	<b>0.58%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
5.00	5.00	5.00	5.00	5.00

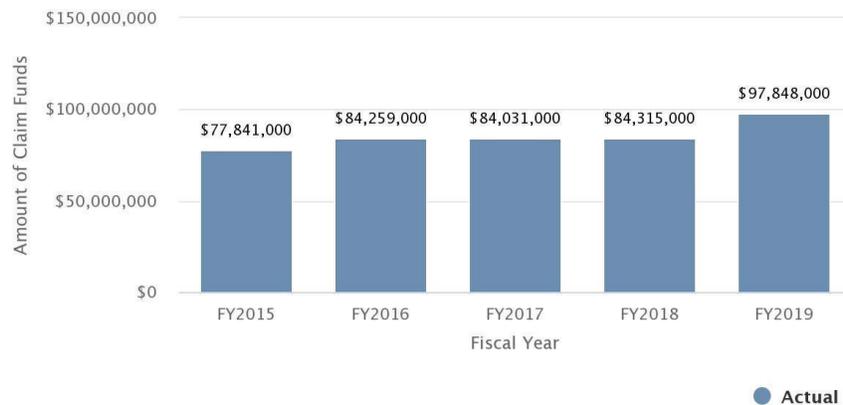
## Performance Measures

**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 Veteran 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 FY2019 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 trend up and down, which staff believes is the nature of outreach and part of the process. COVID-19 had a significant impact on our outreach services. However, we believe that once conditions are better, we will be able to regain our momentum and surpass previous outreach efforts. Our recent purchase of a van will allow us to mobilize our services, reaching veterans and their families all over Durham County. Due to COVID-19 and the associated restrictions revolving around social distancing, it is unlikely that we will be able to resume any outreach efforts anytime soon, so a year-end estimate is difficult. The target for FY 2021-22 is 1,597 Veterans reached. This is our original target which had previously been met and exceeded. However, until conditions return to normal, we believe it is wise to leave it unchanged at this time.

# GEOGRAPHIC INFORMATION SYSTEMS



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

## Description

To provide a quality service that improves our customers' productivity and decision-making process through the use of technology, efficient system configuration; network and database management; customized and acquired applications; and training. The Geographic Information Systems (GIS) program evaluates and deploys new innovative technology that provides optimal business value to our customers. This program operates under an inter-local agreement between the City and County governments to manage the enterprise Geographic Information System and provide related services to internal and external customers. GIS provides and supports critical spatial analytic services that support decision-makers in the City and County of Durham. The GIS program provides mapping services, web application development services, address creation, geospatial modeling and analytics, and citizen/business data request. The program maintains the county-wide 911 address database, public safety data layers, the enterprise spatial database, and GIS applications and platforms

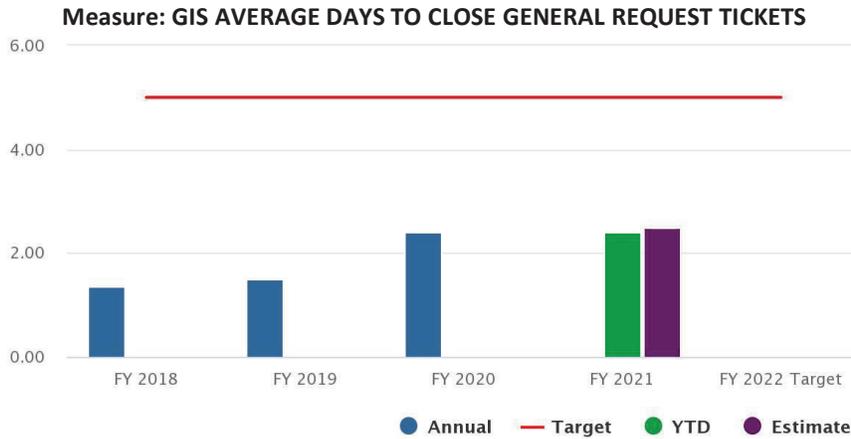
## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$498,843</b>	<b>\$519,091</b>	<b>\$519,091</b>	<b>\$529,072</b>	<b>\$468,927</b>	<b>-9.66%</b>
Operating	\$498,843	\$519,091	\$519,091	\$529,072	\$468,927	-9.66%
<b>Net County Cost</b>	<b>\$498,843</b>	<b>\$519,091</b>	<b>\$519,091</b>	<b>\$529,072</b>	<b>\$468,927</b>	<b>-9.66%</b>

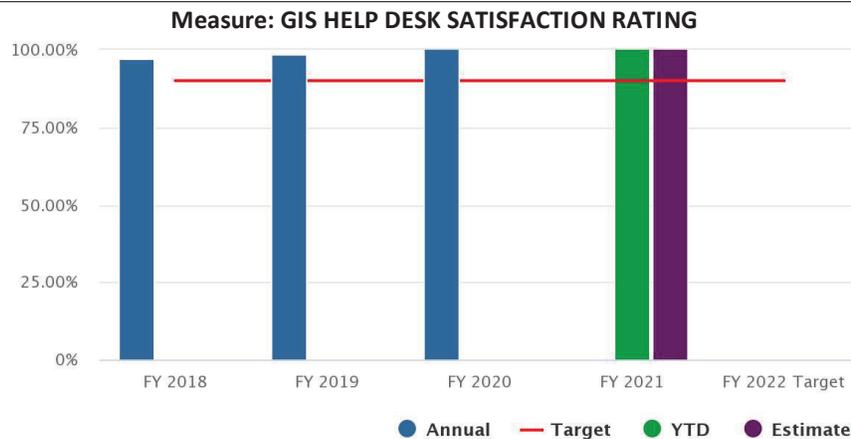
## Budget Highlights

- One FTE re-classed from GIS to Open Data Program with no impact on funding.

## Performance Measures

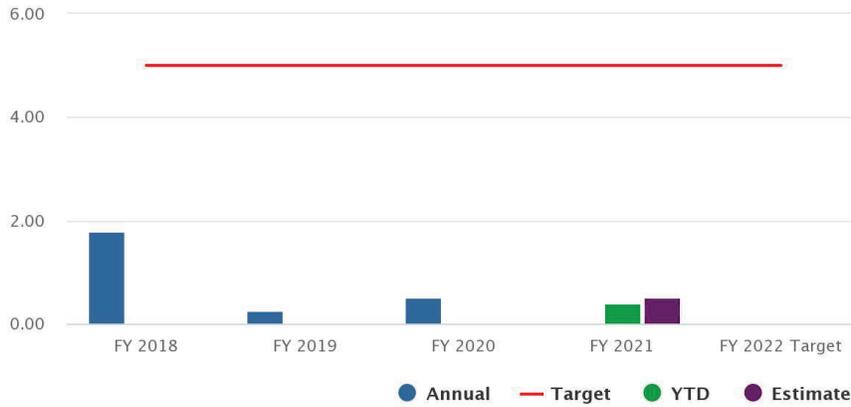


**Measure description:** This measure calculates the average number of days it takes for GIS to close general request tickets once they are assigned to be worked on by the division manager. The type of tickets the department receives are constantly evolving due to the ever-changing technologies supported. Requests vary from map generation, to spatial analysis, to application development, each having a longer turnaround time (i.e., more application development needs equate to longer ticket times). 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 description:** This measure calculates the overall satisfaction by City employees who receive support by GIS. The rating is virtually unchanged and falls within the normal margin of error (3%-5%) and still exceeds the target. The target is not specific to the GIS division alone. The City’s Technology Solutions Department, in which the City/County GIS program is housed, has set the service level satisfaction rating target to 90% for all divisions.

**Measure: GIS AVERAGE DAYS TO CLOSE INCIDENT/ISSUE TICKETS**



**Measure description:** This measure calculates the average number of days it takes for GIS to close incident/issue request tickets once they are assigned to be worked on by the division manager. Closure times for these types of tickets can vary. These issues often necessitate support from partner vendors. The ticket closure times are on par with last year’s rates, which is still exceeding the target. The GIS division is performing well within the target for this measure, which is set for the entire Technology Solutions Department. The target of five days is not specific to the division alone. The City’s Technology Solutions Department, in which the City/County GIS program is housed, has a five-day target for all tickets.

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



**Measure description:** This measure calculates the overall satisfaction by County employees who receive support by GIS. This is a measure that was implemented two years ago. There is a slight increase in the satisfaction rating this year. This metric is currently exceeding the target. The target is not specific to the GIS division alone. The City’s Technology Solutions Department, in which the City/County GIS program is housed, has set the service level satisfaction rating target to 90% for all divisions.

# NONDEPARTMENTAL



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

## Description

The Nondepartmental Business Area is comprised of three distinct Fund Centers that help track items that are not related to a specific department. These Fund Centers are: Nondepartmental, Transfers, and Vehicles and Equipment. The first table below reflects the Expenditures and Revenues for the entire Business Area, while the following sections display and highlight the more specific intention of each Fund Center.

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$71,591,994</b>	<b>\$74,609,604</b>	<b>\$72,137,055</b>	<b>\$75,297,393</b>	<b>\$82,402,564</b>	<b>10.44%</b>
Personnel					\$4,129,545	
Operating	\$1,337,055	\$624,000	\$853,421	\$354,000	\$936,000	50.00%
Capital	\$1,717,963	\$1,043,583	\$1,498,774	\$3,530,191	\$3,033,282	190.66%
Transfers Out	\$68,536,976	\$72,942,021	\$69,784,860	\$71,413,202	\$74,303,737	1.87%
<b>Revenue</b>	<b>\$4,608,756</b>	<b>\$12,532,453</b>	<b>\$14,171,961</b>	<b>\$2,221,129</b>	<b>\$5,321,129</b>	<b>-57.54%</b>
Intergovernmental	\$24,000				\$0	
Transfers In	\$4,584,756	\$12,532,453	\$14,171,961	\$2,221,129	\$5,321,129	-57.54%

## NONDEPARTMENTAL Fund Center

### Description

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

### Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,092,249</b>	<b>\$4,437,048</b>	<b>\$797,554</b>	<b>\$354,000</b>	<b>\$5,273,545</b>	<b>18.85%</b>
Personnel					\$4,129,545	
Operating	\$1,092,249	\$624,000	\$797,554	\$354,000	\$936,000	50.00%
Transfers Out		\$3,813,048			\$208,000	-94.55%
<b>Revenue</b>	<b>\$24,000</b>				<b>\$0</b>	
Intergovernmental	\$24,000				\$0	

### Budget Highlights

#### Items Included:

- Personnel - \$4,129,545 Funding has been placed temporarily in this Fund Center for the implementation of the three percent Cost of Living Adjustment that are funded through General Fund expenditures. Upon approval in the Board approved budget these funds will be appropriately dispersed to respective departments.
- Operating - Funding for six months of homeless housing relief related to the COVID-19 pandemic (\$936,000). Due to public health recommendations homeless populations are being housed outside of a non-profit run homeless shelter to adhere to social distancing guidelines. This is an extension of a contract that began in FY 2020-21.
- Transfers Out - An Immigrant and Refugee Coordinator position is included in the FY 2021-22 budget (\$45,500). This position will help the City and County's growing immigrant population find and use local services that support their establishment and thriving in the Durham community. This venture is jointly funded with the City of Durham and will be housed within City government. The funding is temporarily in nondepartmental.
- Transfers Out - The City and County are jointly funding a Master Aging Plan (\$112,500). Work will occur early in the fiscal year to better plan this path forward. The funding is temporarily in nondepartmental.
- Transfers Out - Included in the FY 2021-22 budget is funding for the Black Chamber of Commerce (\$50,000). These monies will provide assistance with connecting businesses to targeted training and technical assistance as well as

local and federal funding opportunities and other priorities that will be defined in future communications. The funding is temporarily in nondepartmental.

**Significant Changes from Prior Year:**

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

**TRANSFERS Fund Center**

**Description**

This budget provides for appropriations of transfers to other funds from the General Fund as well as transfers into the General Fund from other funds.

Transfers from the General Fund will be made to the Capital Finance Fund, Benefits Plan Fund, Reappraisal Reserve Fund, and Leo Special Separation Allowance Fund as follows:

<b>Transfers from General Fund</b>	
Capital Finance Fund	\$42,540,881
Benefits Plan Fund	\$30,296,395
Reappraisal Reserve Fund	\$693,461
LEO Special Separation Allowance Fund	\$565,000
<b>TOTAL TRANSFERS OUT</b>	<b>\$74,095,737</b>

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

<b>Transfers to Capital Finance Fund</b>	
One-half Cent Sales Taxes (Art. 40, 42, & 46)	\$39,617,466
County Occupancy Taxes (after Sports Commission Amount)	\$2,197,859
NCMLS Designated Occupancy Tax for related debt service	\$264,186
Restricted Fund Balance - Education: Art 46	\$23,370
Other General Fund Transfers	\$438,000
<b>Total</b>	<b>\$42,540,881</b>

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 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$68,536,976</b>	<b>\$69,128,973</b>	<b>\$69,784,860</b>	<b>\$71,413,202</b>	<b>\$74,095,737</b>	<b>7.18%</b>
Transfers Out	\$68,536,976	\$69,128,973	\$69,784,860	\$71,413,202	\$74,095,737	7.18%
<b>Revenue</b>	<b>\$4,584,756</b>	<b>\$12,532,453</b>	<b>\$14,171,961</b>	<b>\$2,221,129</b>	<b>\$5,321,129</b>	<b>-57.54%</b>
Transfers In	\$4,584,756	\$12,532,453	\$14,171,961	\$2,221,129	\$5,321,129	-57.54%

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

Transfers to General Fund	
Community Health Trust Fund	\$1,350,000
Volunteer Fire District Funds	\$971,129
Debt Service Fund	\$3,000,000
<b>TOTAL TRANSFERS IN</b>	<b>\$5,321,129</b>

Revenues in this fund center are transfers into the General Fund from other funds. The transfer from the Community Health Trust Fund supports health-related needs paid for out of the General Fund. The transfer from the Lebanon Volunteer Fire District supports county positions and operational costs funded through Fire District property taxes as provided in various interlocal agreements. The transfer from the Debt Service Fund supports several one-time purchases in the General Fund and represents available dollars that had accumulated in the Debt Service Fund over the last several years. This transfer puts those unplanned dollars to use.

## VEHICLES Fund Center

### Description

This fund center was established for the purpose of accounting for capital assets purchased by the county, such as automobiles and equipment in excess of \$5,000.

Effective in FY 2005-06, the Internal Service Fund used for capital purchases was discontinued and this fund center was created for all vehicle and equipment purchases. As the size of the county's vehicle fleet grew and the number of vehicle replacements, vehicle additions and equipment requests increased, the ability of the Internal Service Fund to support these needs diminished. In order to implement a more consistent replacement schedule as well as fund new purchases, the county continues to use the General Fund or bank financing to support requested needs.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,962,769</b>	<b>\$1,043,583</b>	<b>\$1,554,641</b>	<b>\$3,530,191</b>	<b>\$3,033,282</b>	<b>190.66%</b>
Operating	\$244,806		\$55,867			
Capital	\$1,717,963	\$1,043,583	\$1,498,774	\$3,530,191	\$3,033,282	190.66%

## Budget Highlights

The FY 2021-22 budget includes forty-eight replacement vehicles. Five of the replacement vehicles are new ambulances for the Office of Emergency Services. In FY 2020-21 ambulance vehicle replacement was paused, FY 2021-22 is a return to the normal annual ambulance replacement cycle. All departments' vehicle replacements are shown in the table below.

Department	New / Replacement	Type	Quantity	Vehicle Cost	Total Cost
Sheriff	Replacement	Chevrolet Tahoe	2	\$ 46,841	\$ 93,682
		Ford Truck	4	\$ 42,063	\$ 168,252
		Ford Utility Hybrid	30	\$ 48,917	\$ 1,467,510
		Motorcycle	1	\$ 32,265	\$ 32,265
		Investigation Vehicles	2	\$ 33,048	\$ 66,096
Criminal Justice Resource Center	Replacement	Dodge Journey	1	\$ 17,184	\$ 17,184
Office of Emergency Services	Replacement	Ambulance	5	\$ 220,000	\$ 1,100,000
Library	Replacement	Ford Transit 250 Van	2	\$ 29,110	\$ 58,220
		Transit Wagon	1	\$ 30,073	\$ 30,073
<b>Total</b>			<b>48</b>		<b>\$3,033,282</b>



## Public Safety

Departments and services supporting the protection of persons and property.

Business Area Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
County Sheriff	\$39,482,674	\$37,380,582	\$40,780,727	\$38,503,691	\$38,433,906	2.82%	57.60%
Emergency Communications	\$1,105,194	\$1,514,937	\$1,514,937	\$1,593,567	\$1,566,863	3.43%	2.35%
Emergency Services		\$18,642,648	\$19,538,031	\$19,476,888	\$19,476,888	4.47%	29.19%
Fire Marshal	\$4,879,972		\$251,854				
Medical Examiner	\$244,300	\$250,000	\$269,900	\$275,000	\$350,000	40.00%	0.52%
Criminal Justice Resource Center	\$4,385,869	\$5,470,397	\$4,807,918	\$5,399,764	\$5,427,764	-0.78%	8.14%
Youth Home	\$1,317,068	\$1,317,380	\$1,469,963	\$1,465,047	\$1,465,047	11.21%	2.20%
Emergency Medical Services	\$14,921,772		\$160,798	\$1,980			
<b>Total</b>	<b>\$66,336,849</b>	<b>\$64,575,944</b>	<b>\$68,794,128</b>	<b>\$66,715,937</b>	<b>\$66,720,468</b>	<b>3.32%</b>	<b>100.00%</b>

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# SHERIFF

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

## Description

The Office of the Sheriff is a constitutional office in North Carolina headed by the county Sheriff, the chief law enforcement officer for the County. The Sheriff provides services throughout both the incorporated and unincorporated areas of the County.

The mission of the Sheriff's Office is to enforce the laws established under state statutes by maintaining public safety, providing animal control services, serving civil process, transporting prisoners, providing court security, and running a constitutionally safe and secure detention facility. The Sheriff's Office has received national accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA).

## Programs

### Administrative Services

The administrative services of the Sheriff's Office include Finance, Planning and Development, Communications, Information Technology, Human Resources, Public Relations, and Records. Many of these functions provide direct support to sworn and non-sworn divisions. There are more than 80 civilian employees at the Sheriff's Office who are managed by the Chief of Staff.

### Animal Services

The Sheriff's animal services division consists of sworn deputies who are responsible for responding to citizen concerns related to animal issues, which may include stray animals, aggressive animals and dog bites. Deputies and civilian staff strive to promote the safety of animals and citizens through proactive endeavors, such as the division's rabies clinic.

### Civil

The Sheriff has the legal responsibility to serve documents related to civil actions, and the Sheriff's civil division provides civil justice assistance for Durham's residents, visitors and business owners. Deputies assigned to this division contact residents and business owners to provide them with notice of legal proceedings.

### Courts

The purpose of the court security division is to provide security for visitors and employees of the Justice Center. Deputies promote a safe environment for Justice Center employees and visitors by ensuring that visitors do not enter the courthouse with weapons. Deputies also safeguard the public by providing security in each courtroom and patrolling the building's ten floors.

### Detention

The purpose of detention services is to provide care, supervision and a safe environment for detainees in custody. Over 200 detention officers supervise approximately 400 detainees in the County's local detention facility. While most of the detainees are awaiting trial, some are serving sentences. Personnel ensure that detainees' medical and dietary needs are met. Additionally, personnel work with community partners to provide educational opportunities, faith-based services, and substance abuse treatment.

### Investigations/Narcotics/Special Teams

The purpose of the criminal investigations division is to investigate reported crimes, resolve criminal complaints, and advance public safety efforts in the unincorporated areas of Durham. Detectives investigate criminal offenses that fall into one of two primary categories: violent crimes and property crimes. The Criminal Investigations Division assigns over 700 cases each year and strives to recover stolen property, apprehend suspects, and conduct complex forensic analysis of evidence to identify criminals.

The Sheriff's narcotics unit aims to reduce the use and distribution of illegal drugs in Durham County. The use of illegal drugs creates substantial burdens for drug users, families and friends; and an array of collateral consequences related to illegal drug use negatively impacts community well-being. The special teams of the Sheriff's Office consist of the Emergency Response Team, Bomb Squad, Negotiations Unit, Search and Recovery Unit, K-9 Unit, and Project Lifesaver for those suffering from dementia.

## Patrol/Traffic

The Durham County Sheriff's Office serves as the primary law enforcement agency for the approximately 200 square miles of unincorporated area within Durham County. The Patrol Division and Traffic Unit enforces laws and responds to calls for service in the unincorporated areas of the county in order to promote public safety. The Division is comprised of four 10-deputy squads and responds to over 30,000 calls for service per year.

## School Resource Officers

School resource officers work in Durham's public schools and mentor students, promote school safety and enforce laws. There are 27 deputies working in schools throughout the City and County of Durham. Deputies respond to school incidents and work to develop positive relationships with youth.

## Budget

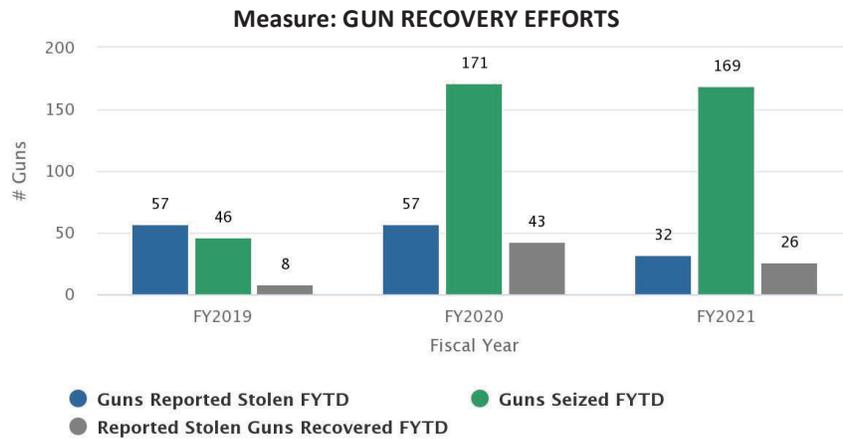
Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$39,482,674</b>	<b>\$37,380,582</b>	<b>\$40,780,727</b>	<b>\$38,503,691</b>	<b>\$38,433,906</b>	<b>2.82%</b>
Personnel	\$32,300,411	\$31,405,420	\$32,548,488	\$31,871,493	\$31,693,718	0.92%
Operating	\$6,181,831	\$5,975,162	\$7,513,059	\$6,632,198	\$6,740,188	12.80%
Capital	\$1,000,433		\$719,180		\$0	
<b>Revenue</b>	<b>\$2,509,923</b>	<b>\$3,034,946</b>	<b>\$3,037,574</b>	<b>\$4,713,126</b>	<b>\$4,193,284</b>	<b>38.17%</b>
Licenses and Permits	\$45,055	\$20,000	\$56,810	\$45,000	\$45,000	125.00%
Intergovernmental	\$1,330,007	\$1,762,746	\$1,993,828	\$3,616,626	\$3,096,784	75.68%
Contributions and Donations	\$66,429	\$70,000	\$138,754	\$70,000	\$70,000	0.00%
Investment Income	\$8					
Service Charges	\$857,697	\$976,000	\$501,650	\$740,500	\$740,500	-24.13%
Other Revenues	\$210,727	\$206,200	\$346,532	\$241,000	\$241,000	16.88%
<b>Net County Cost</b>	<b>\$36,972,751</b>	<b>\$34,345,636</b>	<b>\$37,743,153</b>	<b>\$33,790,565</b>	<b>\$34,240,622</b>	<b>-0.31%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
493.00	485.00	485.00	503.00	488.00

## Budget Highlights

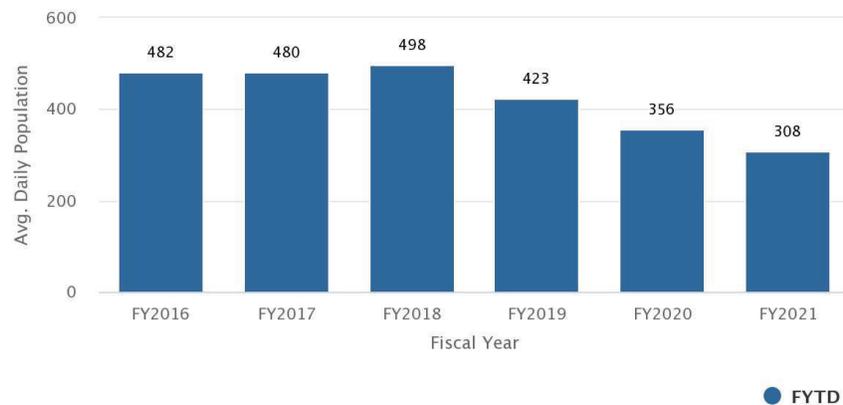
- The Durham County Sheriff's Office (DSO) budget includes three new FTEs:
  - One (1) procurement specialist, who will oversee purchasing, receiving, inventory and distribution of goods for the 485-person organization.
  - Two (2) positions who will provide Medication Assisted Treatment (MAT) services at the Detention Center. More than 60 percent of individuals in local jails report substance abuse issues, as well as 58 percent of individuals incarcerated in prisons. MAT is the most effective, evidence-based approach to address opioid use disorder and prevent fatal overdose. The positions – a Licensed Clinical Addiction Specialist and a Peer Support Specialist – will focus support services on individuals who are currently incarcerated.
- The DSO plans to continue its implementation of Microsoft Office 365 to enable better and more effective communication inside and outside the county at an annual cost of \$405,000. There is an additional \$93,640 for Laserfiche licenses and \$60,000 for a Security Risk Assessment.
- The budget also includes an additional \$1.83M to fund 39 replacement vehicles. This expansion will enable the Sheriff's Office to continue to provide efficient and effective response to county emergencies.
  - Actual vehicle expense is in the non-departmental fund center (see Vehicles Fund Center page for details)
- The DSO will use 21 percent – approximately 7,230 square feet – of the new Presidential Park West warehouse storage space.
  - The Office of Emergency Services budget includes annual rent funding for a new public safety warehouse called Presidential Park West. Approved by the Board of County Commissioners in 2021, the facility provides secure indoor storage for equipment and supplies maintained by the County Sheriff's Office and the Office of Emergency Services. The space will also function as a receiving point for emergency supplies from state and federal agencies. In prior years, equipment was stored in the Freudenberg industrial complex at no cost to the county.

## Performance Measures



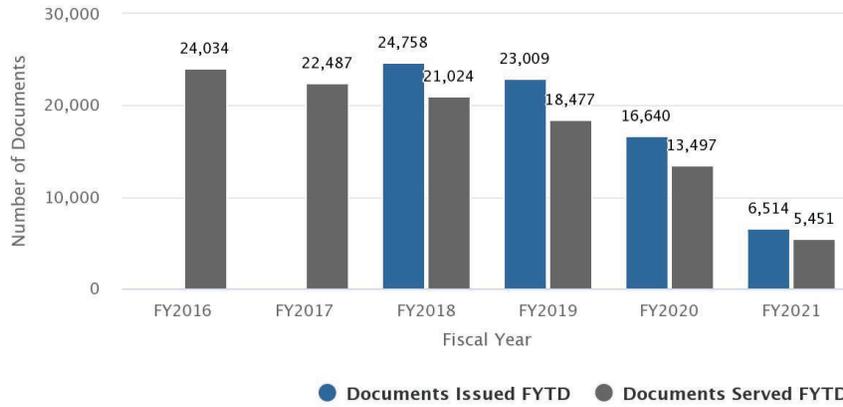
**Measure description:** The Sheriff's Office measures the use and movement of guns involved in criminal activity. The first data set tracks the number of guns stolen from homes, vehicles, and businesses. The second data set tracks the number of guns seized during the commission of a crime. When a gun comes back stolen it is added to this measure, regardless of where it is stolen from. This measure impacts our operational decisions to ensure that the community is safe. The Criminal Investigations Division has focused its efforts on gun crimes, due to a 45% increase in violent crime from last year. The larger numbers of guns stolen in the past are related to locations where 10 or more guns were stolen in one incident. The smaller numbers reflect guns stolen from unlocked vehicles and residential larcenies. The number of guns that are seized, but not considered stolen remains high. Investigations as to whether these guns were acquired through straw purchases are ongoing. A straw purchase is when the purchaser buys a gun on behalf of someone else, often to be used in the commission of criminal activity. Patrol officers strive to educate the public about gun safety. The goal is to ensure that all firearms are properly stored, and the make, model, and serial numbers are documented. Unfortunately, many of the guns that are stolen are from unlocked vehicles. Our Public Information Officer constantly delivers this message through a variety of communication platforms. Based off historical data, we are expecting to recover roughly 40 additional firearms by the end of FY 2020-21.

**Measure: AVERAGE DAILY POPULATION OF DETAINEES IN DURHAM DETENTION CENTER**



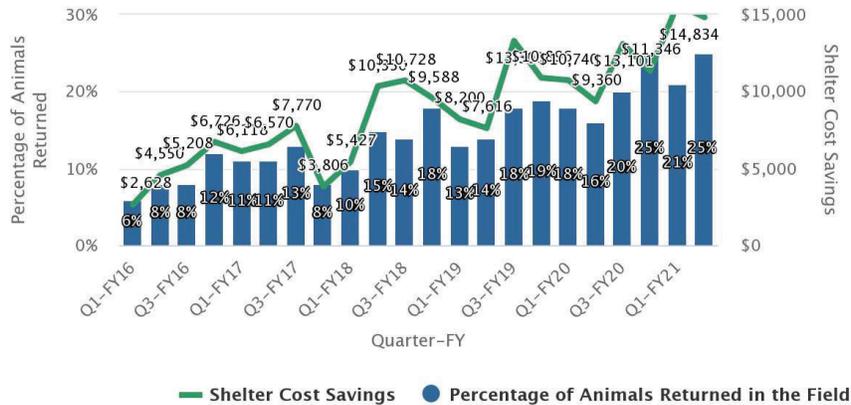
**Measure description:** This measures the daily population of the Detention Center, which influences not only costs, but is also an indicator of the crime rate. This metric also highlights the flexibility that is required to manage an ever-changing population with special needs. There are several factors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

**Measure: NUMBER OF CIVIL DOCUMENTS SERVED**



**Measure description:** This measure is an indicator of one of the largest workload drivers within the Civil Division of the Sheriff's Office. By North Carolina law, the Sheriff's Office is responsible for the processing and serving of all civil documents within Durham County. This work includes civil summonses, magistrate summonses, and child support papers, among others. The overall annual demand has remained relatively stable over the past few years. The Sheriff's Office does not directly or indirectly control this measure. The office is required to serve all civil papers that are filed within Durham County. There is no real ability to determine any trends regarding this measure. In fact, defendants can satisfy complaints often prior to the officer having the ability to attempt service. Some papers are harder to serve and require multiple searches and longer investigations to locate defendants. Identifying trends for this measure is difficult for several reasons and the total number of papers issued varies each quarter. Ultimately, the number of papers issued depends on external factors and is in some cases related to the economy. The measure stays around an 80% service rate.

**Measure: PERCENTAGE OF ANIMALS RETURNED TO THEIR OWNER IN THE FIELD AND RESULTING SHELTER COST SAVINGS**



**Measure description:** This measure shows the percentage of animals reunited with their owner in the field. These data reflect the animals that, had owners not been located, would have been impounded at the shelter. Currently, the average cost for the average length of stay per animal at the animal shelter is \$387.00. Based upon the average monthly cost of \$240.51 per animal multiplied by the number of animals returned in the field since 2016 (857) it correlates to a savings of \$206,117 for the Animal Protection Society. In general, the percentage of animals returned to their owner in the field is increasing, and as a result, so is the cost savings for the shelter. Animal Services takes proactive measures when able to educate owners about the Healthy Animals Initiative (HAI). Such community engagement and education are key to the success of this metric. Microchips for pets have been a huge success to increasing these numbers.

# EMERGENCY COMMUNICATIONS



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

## Description

The Durham Emergency Communications Center (DECC) is the primary public safety answering point for the City and County of Durham. Guided by the City’s Strategic Plan, the center promotes, preserves and protects the safety and security of the community by providing around-the-clock 911 access and services. The center strives to provide fast and efficient responses to emergency calls while ensuring the safety of Police, Fire and Emergency Medical Services personnel.

## Programs

### Emergency Response

This program operates under an interlocal agreement between the city and county governments, and answers calls for residents and visitors of both jurisdictions. The program’s primary objective is to ensure that calls for emergency services are answered and dispatched to the appropriate public protection. The program provides service to the following departments: Police, Fire, EMS, Durham County Emergency Management, and Volunteer Fire Departments. The Durham County Sheriff’s Department provides its own answering and dispatching service.

### Communications Maintenance

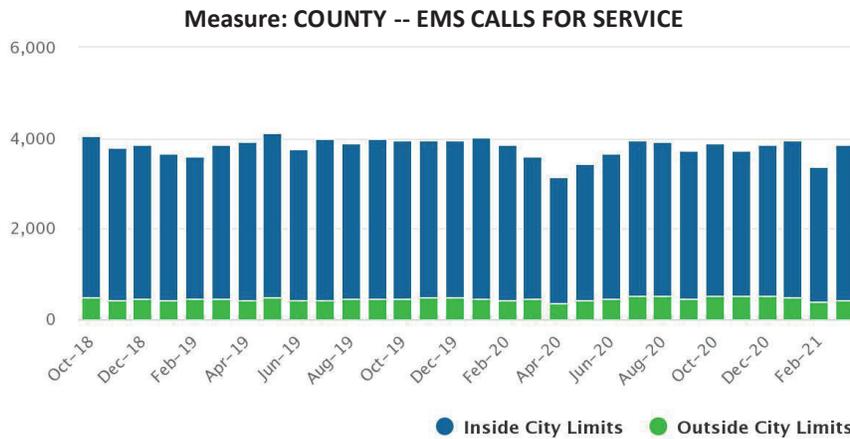
The division maintains and manages the operation of the 800 MHz radio system, which comprises four tower sites, an integrated microwave system, alarm and computer monitoring systems, backup power supplies and generators, the radio dispatch system in the 911 Emergency Communications Center, a backup 911 Center, the Durham Sheriff’s Office 911 Center and North Carolina Central University’s dispatch center. Communications Maintenance also installs and maintains all radio communications equipment for various departments of the city and county governments. In addition, this division installs and maintains the emergency lighting systems, sirens, cameras, video recorders and mobile data modems in the fleet of public safety vehicles.

## Budget

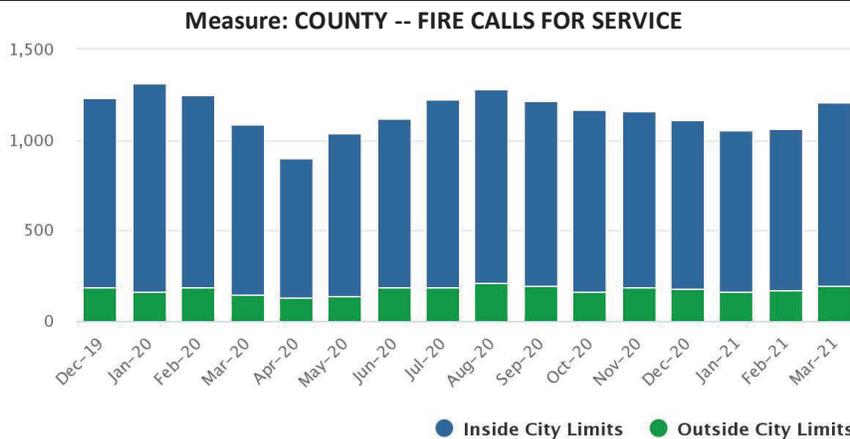
Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,105,194</b>	<b>\$1,514,937</b>	<b>\$1,514,937</b>	<b>\$1,593,567</b>	<b>\$1,566,863</b>	<b>3.43%</b>
Operating	\$1,105,194	\$1,514,937	\$1,514,937	\$1,593,567	\$1,566,863	3.43%
Net County Cost	<b>\$1,105,194</b>	<b>\$1,514,937</b>	<b>\$1,514,937</b>	<b>\$1,593,567</b>	<b>\$1,566,863</b>	<b>3.43%</b>

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

## Performance Measures



**Measure description:** This measures total monthly EMS calls for service in Durham County. Calls are broken down by calls within the City limits and outside of the City limits. Historically, winter months (December – March) have a lower call volume. This fluctuates as the environment changes. As you will see, March – June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. As the orders are gradually being lifted, more calls are received. This information has no target and is used for forecasting purposes only.



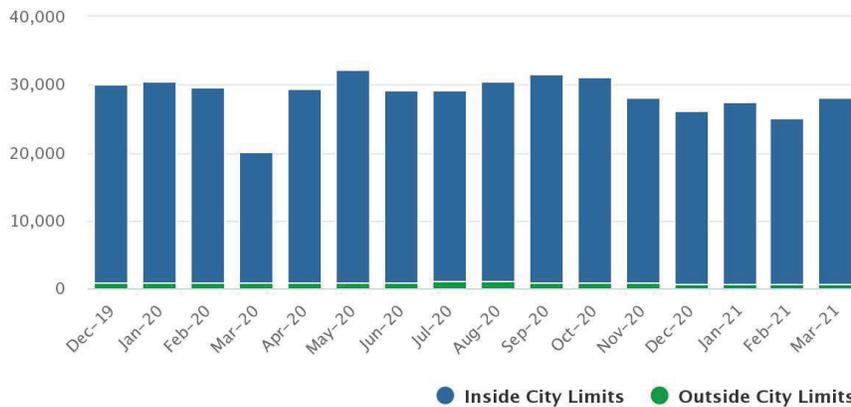
**Measure description:** This measures total monthly Fire calls for service in Durham County. Calls are broken down by calls within the City limits and outside of the City limits. Historically, winter months (December – March) have a lower call volume. This fluctuates as the environment changes. As you will see, March – June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. As the orders are gradually being lifted, more calls are received. This information has no target and is used for forecasting purposes only.

**Measure: COUNTY -- FIRE FIRST RESPONDER CALLS FOR SERVICE**



**Measure description:** This measures total monthly Fire First Responder calls for service in Durham County. Calls are broken down by calls within the City limits and outside of the City limits. Historically, winter months (December – March) have a lower call volume. This fluctuates as the environment changes. As you will see, March – June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. As the orders are gradually being lifted more calls are received. This information has no target and is used for forecasting purposes only.

**Measure: COUNTY -- LAW CALLS FOR SERVICE**



**Measure description:** This measures total monthly Law calls for service in Durham County. Calls are broken down by calls within the City limits and outside of the City limits. Historically, winter months (December – March) have a lower call volume. This fluctuates as the environment changes. As you will see, March – June of 2020 resulted in a lower call volume due to the Shelter-in-Place orders because of the COVID-19 pandemic. As the orders are gradually being lifted, more calls are received. This information has no target and is used for forecasting purposes only.

# THE OFFICE OF EMERGENCY SERVICES



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

## Description

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

## Budget (Total)

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$19,801,744</b>	<b>\$18,642,648</b>	<b>\$19,950,683</b>	<b>\$19,478,868</b>	<b>\$19,476,888</b>	<b>4.47%</b>
Personnel	\$13,248,964	\$13,762,978	\$13,423,252	\$13,867,385	\$13,865,405	0.74%
Operating	\$6,483,435	\$4,879,670	\$6,527,431	\$5,611,483	\$5,611,483	15.00%
Capital	\$69,346					
<b>Revenue</b>	<b>\$14,130,710</b>	<b>\$14,476,690</b>	<b>\$14,165,052</b>	<b>\$14,492,062</b>	<b>\$14,492,062</b>	<b>0.11%</b>
Licenses and Permits		\$2,500				-100.00%
Intergovernmental	\$3,471,237	\$3,368,025	\$3,393,730	\$3,007,062	\$3,007,062	-10.72%
Contributions and Donations	\$70,561					
Service Charges	\$10,588,912	\$11,106,165	\$10,771,072	\$11,485,000	\$11,485,000	3.41%
Other Revenues			\$250			
<b>Net County Cost</b>	<b>\$5,671,035</b>	<b>\$4,165,958</b>	<b>\$5,785,631</b>	<b>\$4,986,806</b>	<b>\$4,984,826</b>	<b>19.66%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
204.00	204.00	204.00	204.00	204.00

\*In FY 2020-21 the prior Business Areas of Fire Marshal and Emergency Medical Services were combined into the current Office of Emergency Services. The table above combines these multiple business areas into one table.

## OFFICE of EMERGENCY SERVICES (without Lebanon Fire Department)

### Description

The primary goals of the Office of Emergency Services (OES) include: 1) Delivering emergency medical and related care in a safe, compassionate, and timely manner; 2) Providing leadership in prevention, preparedness, response, recovery, and mitigation activities through partnerships; 3) Developing resilient government operations and enhance public safety, property conservation and protection of the environment; and 4) Providing effective fire safety education, fire code enforcement, and fire origin and cause investigations.

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

### Divisions

#### BUSINESS SERVICES

The Business Services Division includes logistics, administration, finance, public information, information technology, and human resources support for OES. Through these functions, Business Services provides customer service and support to internal and external customers. As a primary function this division is responsible for the preparation and maintenance of the annual

operating and capital budgets, and billing functions. The Division also provides professional administration support to OES and coordinates logistical support to all divisions.

## **EMERGENCY MEDICAL SERVICES**

The EMS Division serves the entire population of Durham County in a service area of 299 square miles. The division has four primary program units – Operations and Special Teams, Research and Clinical Affairs, Mobile Integrated Health, and Professional Development – that provide full-service, advanced life support care to residents and visitors. The division operates 911 ambulance service from twelve (12) stations throughout the County and has a fleet of thirty-seven (37) ambulances and two (2) special operations service vehicles.

### **Programs**

#### **Operations and Special Teams**

EMS operations is responsible for the staffing of ambulances on a 24-hours a day, seven days a week basis. This is achieved through four rotating shifts, as well as peak hour unit scheduling. Operations participates in community events, provides medical coverage for special events, and serves with law enforcement specialty teams.

#### **Research and Clinical Affairs**

The Research and Clinical Affairs unit ensures that staff follow the latest evidence-based practices, participates in clinical research with community partners, and provides quality management for the entire EMS system.

#### **Mobile Integrated Health**

Durham County’s Community Paramedics provide specialized care for opioid use disorder intervention along with other high-volume users of the 911 emergency system. Community Paramedics work with community partners to provide care to the County’s most vulnerable populations.

#### **Professional Development**

Professional Development provides clinical education services and professional development opportunities to EMS providers, special teams, and system first responders. This unit is responsible for recertifying system providers per local criteria and state regulations of North Carolina Office of EMS (NCOEMS) and manages an internal training academy to ensure consistent service provision throughout Durham County. The Professional Development unit also provides community education on topics such as bystander CPR and Stop-the-Bleed.

## **MANAGEMENT**

The Emergency Management Division mitigates, protects, prevents, prepares for, responds to, and recovers from any hazard or purposeful hazardous act so that workers, residents, students and visitors of Durham County can live, work, and thrive. The Division enhances the preparedness and resiliency of government and the community through planning, education, training, exercises, and hazard mitigation activities. The Division works with partners and stakeholders to coordinate the government and non-government response to emergencies and disasters, as well as coordinate community recovery efforts.

## **FIRE MARSHAL**

The Fire Marshal Division provides effective fire safety education, fire code enforcement, and fire investigations intended to reduce the loss of life, property, and damage to the environment. The Division enforces the County’s fire protection code and collects and analyzes response metrics for fire departments covering Durham County. Fire inspections for Durham Public Schools are performed annually by the Fire Marshal Division.

### **Budget Highlights (OES minus Lebanon)**

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$19,070,765</b>	<b>\$17,854,337</b>	<b>\$19,381,639</b>	<b>\$18,689,179</b>	<b>\$18,687,199</b>	<b>4.66%</b>
Personnel	\$12,525,913	\$12,982,853	\$12,862,394	\$13,085,704	\$13,083,724	0.78%
Operating	\$6,475,507	\$4,871,484	\$6,519,245	\$5,603,475	\$5,603,475	15.03%
Capital	\$69,346					
<b>Revenue</b>	<b>\$14,130,710</b>	<b>\$14,476,690</b>	<b>\$14,165,052</b>	<b>\$14,492,062</b>	<b>\$14,492,062</b>	<b>0.11%</b>
Licenses and Permits		\$2,500				-100.00%
Intergovernmental	\$3,471,237	\$3,368,025	\$3,393,730	\$3,007,062	\$3,007,062	-10.72%
Contributions and Donations	\$70,561					
Service Charges	\$10,588,912	\$11,106,165	\$10,771,072	\$11,485,000	\$11,485,000	3.41%
Other Revenues			\$250			
<b>Net County Cost</b>	<b>\$4,940,056</b>	<b>\$3,377,647</b>	<b>\$5,216,587</b>	<b>\$4,197,117</b>	<b>\$4,195,137</b>	<b>24.20%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
192.00	192.00	192.00	192.00	192.00

\*In FY 2020-21 the prior Business Areas of Fire Marshal and Emergency Medical Services were combined into the current Office of Emergency Services. The table above combines these multiple business areas into one table.

### Budget Highlights

- The budget includes annual rent funding for a new public safety warehouse called Presidential Park West. Approved by the Board of County Commissioners in 2021, the facility provides secure indoor storage for equipment and supplies maintained by the County Sheriff’s Office and the Office of Emergency Services. The space will also function as a receiving point for emergency supplies from state and federal agencies. In prior years, equipment was stored in the Freudenberg industrial complex at no cost to the county.
  - NOTE: The Office of Emergency Management occupies a portion of the warehouse, and Durham City contributes half of the cost of that space
- The budget also includes an additional \$1.1M to replace five ambulances. Regular replacement of aging emergency vehicles is critical to the agency’s ability to provide an efficient and effective response to county emergencies.
  - Actual vehicle expense is in the non-departmental fund center (see Vehicle Fund Center page for details)

### LEBANON FIRE DEPARTMENT Fund Center

#### Description

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

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

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

#### Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$730,979</b>	<b>\$788,311</b>	<b>\$569,044</b>	<b>\$789,689</b>	<b>\$789,689</b>	<b>0.17%</b>
Personnel	\$723,051	\$780,125	\$560,858	\$781,681	\$781,681	0.20%
Operating	\$7,928	\$8,186	\$8,186	\$8,008	\$8,008	-2.17%

\* There is no Net County Cost for Lebanon Fire Department. All costs are the responsibility of the Fire District.

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
12.00	12.00	12.00	12.00	12.00

### Budget Highlights

- A total transfer of \$971,129 is planned from the Lebanon Fire District Fund to the General Fund, \$181,440 to support benefit costs for 12 County firefighter positions and \$789,689 to support personnel and operational support costs for those 12 positions. The operating line above reflects the County’s self-insurance policy for worker’s compensation coverage for these 12 positions.

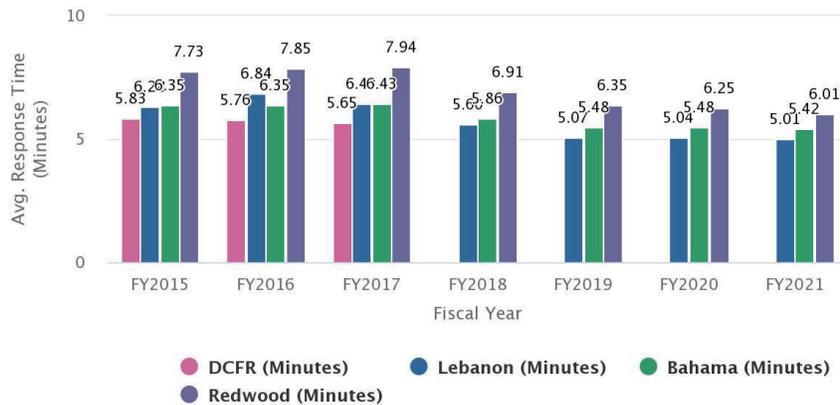
## Performance Measures

### Measure: AVERAGE PERCENTAGE OF INSPECTIONS COMPLETED WITHIN TWO BUSINESS DAYS OF REQUEST



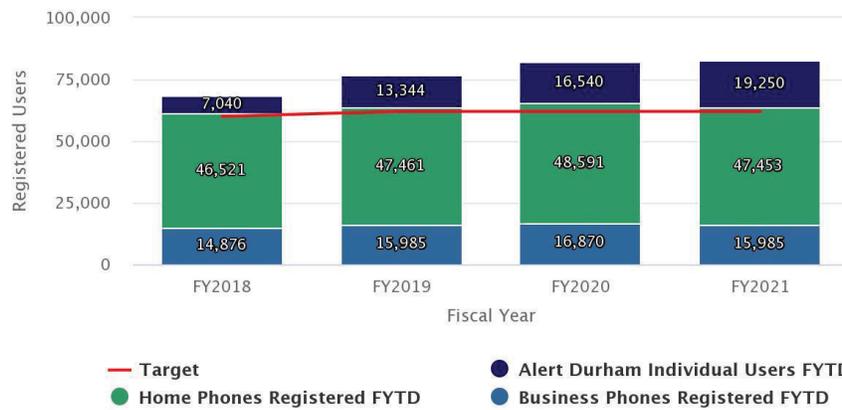
**Measure description:** Building and other permit requests (such as outdoor tents) from engineering firms, County departments, and other businesses require an effective and efficient response from the Fire Marshal Division in order to keep their projects and events on schedule. This measure shows how often the Fire Marshal Division issues permits within two business days. This measure is trending steady at 100%. To maintain high levels of customer service, this target will remain at 100% for FY 2021-22.

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



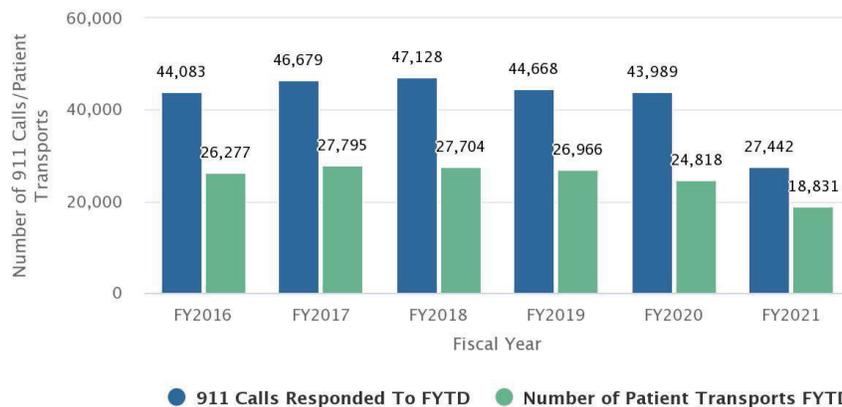
**Measure description:** This measure shows average response times for the three Durham County Volunteer Fire Departments and Durham County Fire and Rescue (which merged with the City of Durham Fire Department in FY 2018-19) and is a measure that indicates training, preparedness for events, and overall efficiency of fire station operations. Durham County Fire Rescue has been removed from the data after FY 2017 due to the merger with the City of Durham Fire Department on July 1, 2018. This measure is trending steady, which means that the average fire response times for each department has remained essentially the same over the past three years. The target is to be at or below 400 seconds, which is about 6.5 minutes. This is a good average response time for rural fire departments.

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



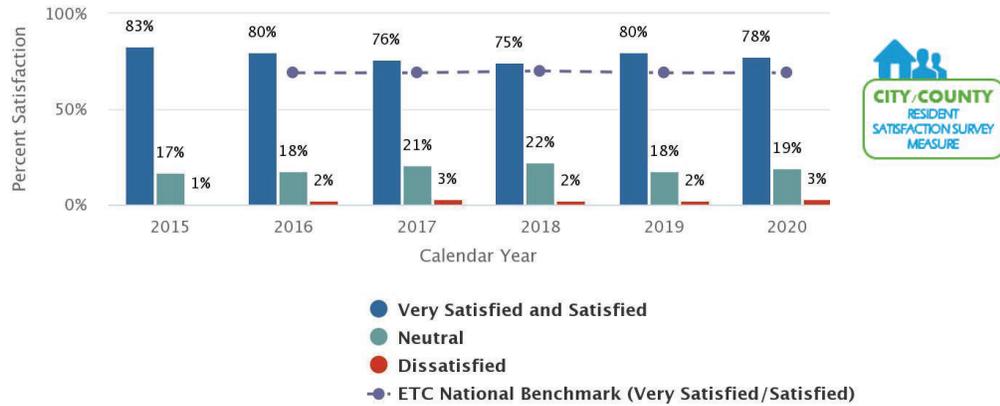
**Measure description:** Emergency Management is responsible for warning the public of any impending threats or hazards and alerting the public with protective actions in the event of an emergency. Durham County purchased software to accomplish this mission, referred to as "Alert Durham." Tracking the number of individuals signed up for Alert Durham indicates the number of residents that are aware of the emergency notification system and will receive timely emergency information. The number of residents signed up for Alert Durham is driven by public outreach and emergency events. Year to date Alert Durham has gained over 100% web registration since last fiscal year. Continued community engagement opportunities, including planned targeted social media campaigns, will grow the Alert Durham users. With COVID-19 present, we have been able to increase our outreach program significantly by signing up individuals who receive COVID-19 tests as well as vaccinations. Given the organic growth of personal device registrations, we anticipate that 100 more people will register for Alert Durham by year end, for a total of 19,350 individuals. Our projected growth plan is 3% each year. The FY 2021-22 target of 19,930 individuals reflects 3% projected growth.

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



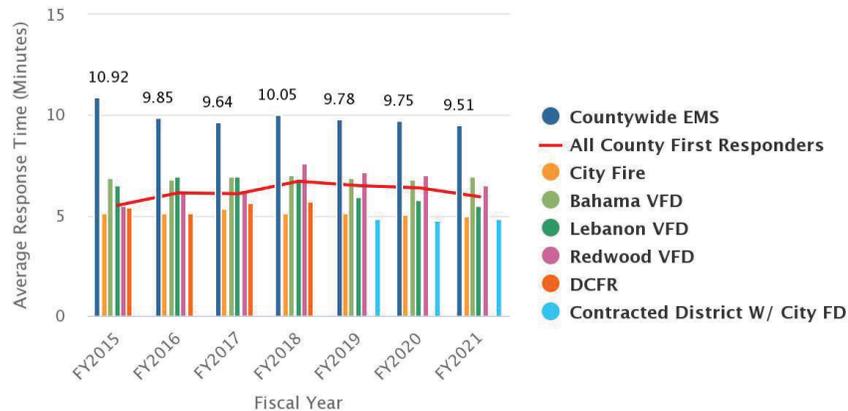
**Measure description:** This measures the number of 911 calls for assistance that EMS responds to annually. The call volume data informs the development of ambulance deployment and staffing models for the County. This also measures the number of patients transported by EMS. The number of transports data informs the development of ambulance deployment (where the ambulances are located) and staffing models for the County. The overall call volume is a direct indicator to this workload measure. COVID-19 has impacted call volume, as stay at home orders have reduced the overall number of calls. This is largely explained by the drastic reduction in calls to commercial areas and motor vehicle accidents. With this reduced call-volume we have seen a shift in our call types and locations which have shifted to more nursing care facilities, large dwelling complexes, and more in-home visits. Our average time spent on each call has increased. This trend will most likely reverse as COVID-19 restrictions are relaxed and people become more active again. Given that COVID-19 vaccinations will not be completed by the end of FY 2020-21, the year-end estimate (25,700 transports) is based on the pandemic trends that EMS has experienced over the past 12 months. As we come out of the COVID-19 pandemic, EMS anticipates a return to previous years transport numbers with anticipated growth in transports.

**Measure: OVERALL SATISFACTION WITH DURHAM COUNTY EMS SERVICES**



**Measure description:** This measure is from the City/County Resident Satisfaction Survey (RSS) and measures satisfaction with EMS services by percentage of respondents who rated the item on a 5-point scale (excluding N/A). This survey includes responses from residents that may have previously used EMS services and residents that have not used EMS services. Although some respondents may not have used EMS services, their "perception" of the services provided by Durham County EMS is important. The results of this survey help to measure the effectiveness of current EMS services, programs, clinical care, and patient satisfaction. Overall satisfaction levels have been stable over the past five years. The Office of Emergency Services and the EMS Division continually strive for a positive customer experience which is reflected in the overall rankings. Continued focus on customer service, leadership, and teamwork, EMS will strive to improve resident satisfaction by 2% next year.

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



**Measure description:** The Durham County EMS System includes Durham County Emergency Medical Services (DCEMS) that provide advanced life support and ambulance transport and first responders from career and volunteer fire departments. Durham County first responders are dispatched along with DCEMS to 911 calls to initiate emergency care upon DCEMS arrival. EMT and Advanced EMT first responders from Durham Fire-Rescue, Lebanon Volunteer Fire Department, Redwood Volunteer Fire Department, and Bahama Volunteer Fire Department provide initial response with non-transport fire apparatus or utility vehicles. This performance measure monitors the average response time by DCEMS and first responders to medical and trauma emergencies in minutes. The data between FY 2019 and 2020 shows near equivalence in average response times by DCEMS for emergent 911 calls. COVID-19 has not had an effect on response times for emergent, high priority medical and traumatic injuries. Trends will continue to be monitored and managed over the next reporting period. Each agency's overall average response time to emergent 911 calls for help are closely monitored to evaluate current deployment plans and staging locations. Through the end of the year, the desire is to maintain and improve upon the 9.51-minute average response time. Given that additional EMS providers will not be in the field until June, we plan to hold this number steady. With additional staff and with a focus on fire response times to EMS, we want to reduce the average response time by 11 seconds next fiscal year.

# MEDICAL EXAMINER



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

## Description

The current Medical Examiners' system is a statewide program supervised and financed largely at the State level. The County pays a set cost for each examination and autopsy performed on residents who die within the County. The number of autopsies and examinations per year is variable which makes accurate budget projections more challenging than a typical department. Recent changes at the State (NC General Statute 130A-481) now require that the County provide Medical Examiners a space for the medical examination and storage of bodies when residents die within the County. This change requires Durham County to enter into an agreement with a local mortuary to provide this service thereby slightly increasing the funding needed for this area.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$244,300</b>	<b>\$250,000</b>	<b>\$269,900</b>	<b>\$275,000</b>	<b>\$350,000</b>	<b>40.00%</b>
Operating	\$244,300	\$250,000	\$269,900	\$275,000	\$350,000	40.00%
<b>Net County Cost</b>	<b>\$244,300</b>	<b>\$250,000</b>	<b>\$269,900</b>	<b>\$275,000</b>	<b>\$350,000</b>	<b>40.00%</b>

## Budget Highlights

- Although the examination and autopsy costs will not change for FY 2021-22, the number remains highly variable and difficult to predict. The budget has been increased for FY 2021-22 to reflect the recent upward trend.

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# CRIMINAL JUSTICE RESOURCE CENTER

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

## Description

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

## Programs

### Criminal Justice System Support

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

### Mental Health Services

Mental Health Services are provided in the Durham County Detention Facility and through the Mental Health Court Diversion Program. The Jail Mental Health Team works with inmates who are diagnosed with Severe and Persistent Mental Illness or Severe Mental Illness requiring medication, including discharge planning and connection to services. The Mental Health Court Diversion Program offers individuals with a severe mental illness the opportunity to connect to community providers and other support services in lieu of formal court processing. A federal grant program (CSAMI) provides integrated services to person with co-occurring substance use disorder and mental illness.

### Diversion Program

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

### Pretrial Services

The purpose of Pretrial Services is to provide complete and accurate information to the Courts to inform release and detention decisions and to supervise released defendants as an alternative to incarceration. Pretrial Services reduces the jail population and cost to the community and enables defendants that do not pose a safety risk to return to the community while they await trial. An evidence-based pretrial assessment determines risk and recommends release conditions to the Courts.

### Reentry Services

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

### Substance Use Disorder Services

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$4,385,869</b>	<b>\$5,470,397</b>	<b>\$4,807,918</b>	<b>\$5,399,764</b>	<b>\$5,427,764</b>	<b>-0.78%</b>
Personnel	\$3,197,935	\$3,779,592	\$3,354,755	\$3,948,471	\$3,948,471	4.47%
Operating	\$1,187,934	\$1,690,805	\$1,453,163	\$1,451,293	\$1,479,293	-12.51%
<b>Revenue</b>	<b>\$1,066,875</b>	<b>\$1,452,237</b>	<b>\$1,334,017</b>	<b>\$1,194,488</b>	<b>\$1,206,488</b>	<b>-16.92%</b>
Intergovernmental	\$945,517	\$1,316,101	\$1,197,401	\$1,082,372	\$1,094,372	-16.85%
Rental Income	\$16,038	\$15,636	\$16,116	\$16,116	\$16,116	3.07%
Service Charges	\$105,320	\$120,500	\$120,500	\$96,000	\$96,000	-20.33%
<b>Net County Cost</b>	<b>\$3,318,993</b>	<b>\$4,018,160</b>	<b>\$3,473,901</b>	<b>\$4,205,276</b>	<b>\$4,221,276</b>	<b>5.05%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
51.80	51.80	51.80	51.80	51.80

## Budget Highlights

- The budget includes \$25,000 to update the Sequential Intercept Map and Action Plan for the County's Stepping Up Initiative, which aims to reduce the number of mentally ill people in detention.
- The budget also includes \$17,184 for a Dodge Journey SUV to transport clients and complete home visits
  - Actual vehicle expense is in the non-departmental fund center (see Vehicle Fund Center page for details)

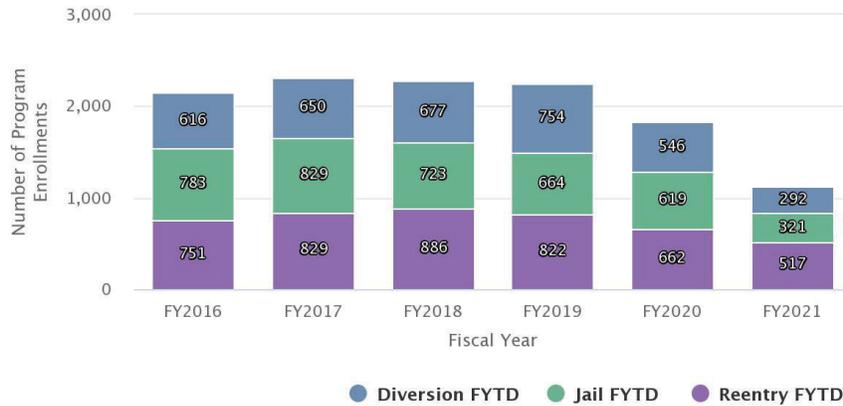
The N.C. Department of Public Safety partners with the **Juvenile Crime Prevention Councils (JCPC)** in each county to reduce and prevent juvenile crime. JCPC board members are appointed by the county Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. The state Division of Adult Correction and Juvenile Justice allocates approximately \$22 million to these councils annually. Funding is used to subsidize local programs and services. The following programs are funded contingent to inclusion in the State of North Carolina budget:

Agency Name	Program Type	Approved FY 2020-21	Recommended FY 2021-22
Durham Proud Program	Interpersonal Skill Building	\$128,000	\$127,500
Durham County Teen Court & Restitution	Teen Court/ Restitution/ Community Service	\$148,000	\$150,000
El Futuro	Individual Counseling	\$26,000	\$25,000
Juvenile Literacy Center	Tutoring /Academic Enhancement	\$87,101	\$86,000
Parenting of Adolescents Program	Home-based Family Counseling	\$149,000	\$151,500
<b>DCo Public Health -Project BUILD*</b>	<b>Interpersonal Skill Building</b>	<b>\$117,000</b>	<b>\$109,000</b>
Elna B. Spaulding Conflict Resolution Ctr	Mediation/Conflict Resolution	\$34,000	\$31,000
EPIC	Individual Counseling		\$12,000
JCPC Administration	JCPC Certification	\$12,000	\$9,101
<b>Total</b>		<b>\$701,101</b>	<b>\$701,101</b>

\*Project BUILD funding is budgeted in the Department of Public Health

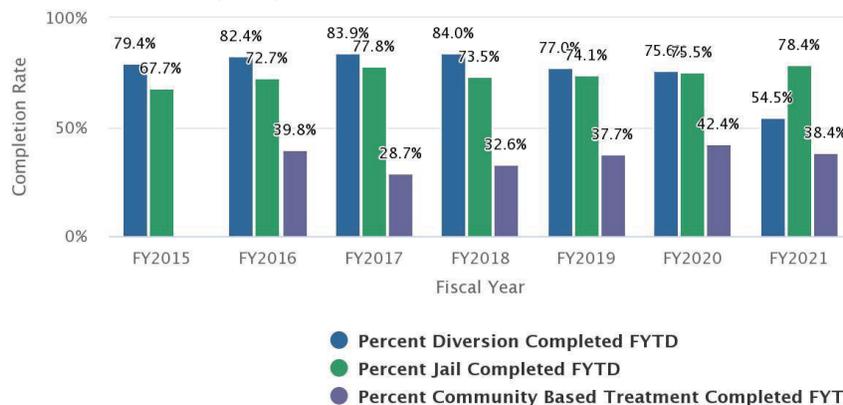
## Performance Measures

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

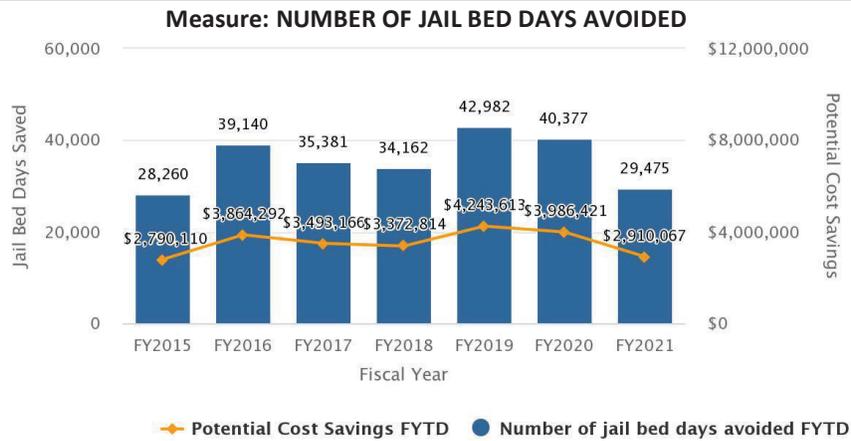


**Measure description:** This measures the number of enrollments in CJRC programs: Diversion, Jail Based, and Reentry Services. The Diversion programs include Mental Health Court Diversion Program, Misdemeanor Diversion Program, and Pretrial Services. At the detention center, inmates can enroll in STARR, and detainees with severe mental illness are cared for by Jail Mental Health. CJRC Reentry Services include Community Based Services, Outpatient Substance Use Treatment, Drug Treatment Court, Recidivism Reduction Services, Prison Reentry Services, Local Reentry Council, and Integrated Reentry. CJRC monitors enrollment to assure adequate utilization of services. The numbers of persons served in FY 2020 and FY 2021 were significantly impacted by COVID-19. For Diversion and Reentry programs, COVID-19 affected the ability of community partners to refer individuals which reduced CJRC admissions. Both Jail and Diversion programs served less individuals, as the number of persons arrested, and the number of persons housed in the detention center reduced drastically. The reduced intakes were somewhat mitigated by the fact that more people were retained on the caseloads as staff looked for ways to (re)engage existing clients. COVID-19 restrictions limited the number of clients CJRC could serve effectively, since community-based services went virtual and clients had to have access to adequate technology to participate. Staff estimates a total of 1,342 program enrollments by year-end: 318 for Jail Based programs, 384 for Diversion Programs, and 640 for Reentry Services.

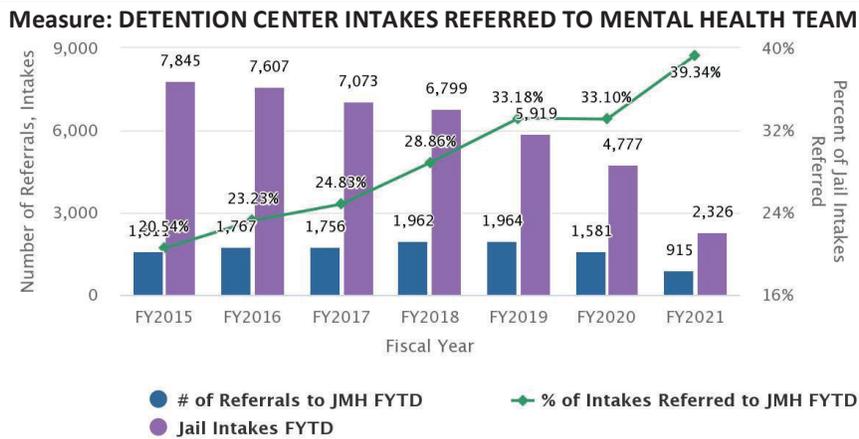
**Measure: DIVERSION, JAIL, AND COMMUNITY BASED TREATMENT COMPLETION**



**Measure description:** This measures the completion rates in CJRC's programs. Completion indicates individuals met the requirements for attendance, program conditions, and engagement. Treatment success, as well as prolonged exposure to treatment, increases the likelihood of ongoing recovery and recidivism reduction. In the first six months of FY 2021, the number of individuals referred to, participating in, and completing Diversion and Reentry programs was significantly lower. Due to COVID-19, CJRC's main facility has remained closed to the public since March 2020 and most community-based services moved to virtual platforms. Unfortunately, some clients in community-based services were not able to participate because they lacked access to needed technology. Additionally, the population in the detention center has been significantly smaller and programming had to be adapted to accommodate restrictions on inmate movement and contact. The year-end estimate for Percent Diversion Completed is 54.8%, for Percent Jail Completed is 78.4%, and for Percent Community Based Treatment Completed is 34.5%.



**Measure description:** This measures the number of days defendants are supervised by Pretrial Services in lieu of remaining in jail awaiting case disposition. Persons released pre-trial can contribute to their defense, continue to support themselves and their families, and maintain their lives. Additionally, each jail bed day avoided can be translated into cost savings. In FY 2020 and FY 2021, the number of persons supervised, and the number of supervision days were impacted by several events: the implementation of a new pretrial assessment tool, COVID-19, and a malware attack on Durham County's networks. The new assessment tool modified the number supervised and the manner of supervision, significant changes that resulted in a longer than expected adjustment period to the new format. One month after the soft launch of the tool, Pretrial Services was impacted by responses to COVID-19. Intending to reduce the amount of human contact required for supervision, the Courts limited referrals from First Appearance Court. Meanwhile, custody reviews resulted in many defendants being released, as the Courts were looking to reduce the jail population to provide space for social distancing and isolation pods. This resulted in an increase of referrals for supervision of cases that may not have previously been referred which balanced out admissions and increased utilization of Electronic Monitoring. Staff estimates roughly 44,213 jail bed days avoided by the end of FY 2021.



**Measure description:** This measure shows the percent of inmates admitted into the Durham County Detention Facility and referred to the Jail Mental Health Team. This information is tracked to determine the level of mental health services needed in the jail and to assist with the transition to community-based mental health services once the inmate is released. Durham County has been working with the Stepping Up Initiative Committee to identify available services and additional opportunities to reduce the number of detainees with a mental health illness. The percent of detainees with mental health history or current treatment needs has increased since FY 2016. Explanations for this include limited community resources for mental health treatment, as well as reduced access to housing. While the overall number of individuals arrested, as well as referred to Jail Mental Health, has decreased since March 2020, the percent of arrestees referred for a mental health assessment has continued to increase. Access to mental health treatment in the community and housing has always been limited but has worsened since COVID-19. The move to virtual services, rather than in-person contacts, has made it harder for clients to attend sessions with community-based treatment providers, resulting in more people not taking medications as prescribed, or becoming unstable without effective or timely interventions. Staff estimates 1,202 referrals and 3,174 jail intakes by year-end.

# YOUTH HOME



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

## Description

The Durham County Youth Home provides secure custody, programs and care to juveniles who have been detained by the courts while they await disposition of their cases. Children between the ages of six and 17 reside in the secure, 14-bed detention facility on Broad Street. Durham’s Youth Home is one of eleven state juvenile detention facilities — one of four that are county-run — for children whom the court determines need secure custody supervision. The Youth Home provides an emotionally safe environment where juveniles receive custodial care that includes meals, clothing, bedding, routine medical attention, educational resources, structured programs, and counseling. The residents are monitored and supervised twenty-four hours a day, seven days a week by both male and female counseling staff, ensuring that they are kept in safe custody pending future disposition of their cases in court.

## Programs

### Durham Public Schools Education

The Youth Home strives to ensure that children in its custody regularly attend a Durham Public School. The children receive credit for attendance and grades earned during their time at the Youth Home.

### Juvenile Custody and Management

The Youth Home’s primary responsibility is to manage the custody of the juveniles who have been detained by courts. Juveniles are placed in the facility by the Juvenile Court, which determines that the children need secure custody supervision while they await the disposition of their court cases. The children receive meals, medical attention and access to programs intended to improve juvenile outcomes.

### Partnership Services

Children who reside in the Youth Home receive access to a variety of social and educational opportunities offered by community partners. The Youth Home leverages the abundant resource providers in the county to provide the following opportunities:

- Durham County Library Teen Librarian and Oasis programs provide library books and group activities for the youth.
- Durham County Public Health Educators provides sexual health educational groups and STD/STI testing to the Youth Home residents.
- Pastoral services are provided by four volunteer groups, who offer religious groups and activities for the residents.
- UNC students with the Criminal Justice Association and Breaking Barriers Building Bonds program provide tutorial services and social educational activities for the residents. Duke Law and Medical School students provide educational groups and activities pertaining to the criminal justice system and medical/health related topics.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,317,068</b>	<b>\$1,317,380</b>	<b>\$1,469,963</b>	<b>\$1,465,047</b>	<b>\$1,465,047</b>	<b>11.21%</b>
Personnel	\$1,220,832	\$1,202,192	\$1,229,134	\$1,208,084	\$1,208,084	0.49%
Operating	\$96,235	\$115,188	\$240,829	\$256,963	\$256,963	123.08%
<b>Revenue</b>	<b>\$653,139</b>	<b>\$570,000</b>	<b>\$570,000</b>	<b>\$669,000</b>	<b>\$669,000</b>	<b>17.37%</b>
Intergovernmental	\$21,301	\$20,000	\$20,000	\$19,000	\$19,000	-5.00%
Service Charges	\$631,838	\$550,000	\$550,000	\$650,000	\$650,000	18.18%
<b>Net County Cost</b>	<b>\$663,929</b>	<b>\$747,380</b>	<b>\$899,963</b>	<b>\$796,047</b>	<b>\$796,047</b>	<b>6.51%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
21.12	21.12	21.12	21.12	21.12

## Budget Highlights

- The budget includes \$21,600 for psychiatric and medication management services at the Youth Home. The funding would provide psychiatric services such as psychiatric evaluation and medication management to individuals detained at the Youth Home. Since “Raise the Age” and associated legislation went into effect, a greater number of older juveniles are confined for longer periods of time at the facility due to very serious charges. These psychiatric services will allow youth to remain at the Youth Home and develop a regular medication management protocol. This is especially important for those juveniles detained at the facility for extended periods of time.
- The budget also includes \$125K to pay for juveniles housed out-of-county. The Youth Home is required to pay for any county juveniles housed outside the county. In FY 2020-21, due to circumstances caused by COVID-19 and legislative changes, the capacity of the Youth Home decreased, and the number of juveniles detained at out-of-county facilities increased. The Youth Home’s FY 2020-21 budget of \$5,000 for out-of-county beds was not sufficient to cover the rapidly growing cost, and the Durham County Board of Commissioners appropriated \$130,000 to offset unplanned expenses.

## Performance Measures

**Measure: AVERAGE SCHOOL ATTENDANCE RATE FOR YOUTH HOME RESIDENTS**

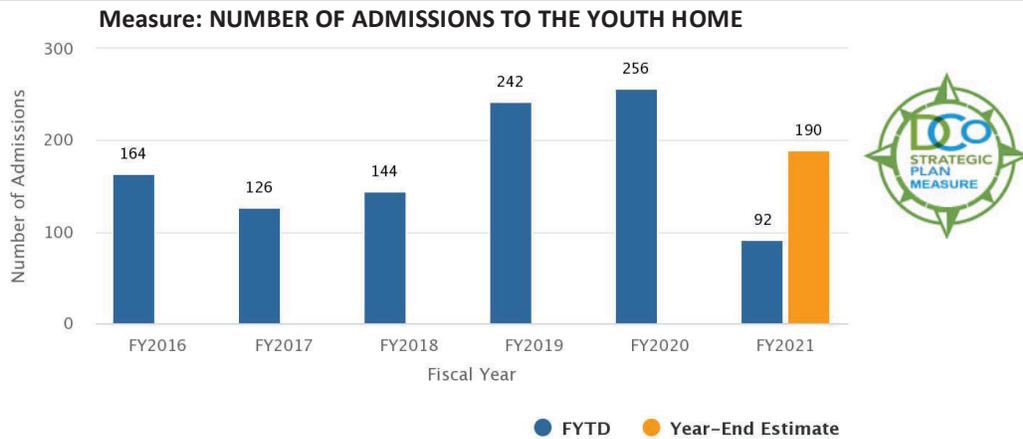


**Measure description:** This measure shows the percent of school days that Youth Home residents attend class provided by Durham Public Schools (DPS) while detained at the Youth Home. When residents return to their assigned school, they receive credit for attendance and grades earned while at the Youth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

**Measure: YOUTH HOME AVERAGE DAILY POPULATION**

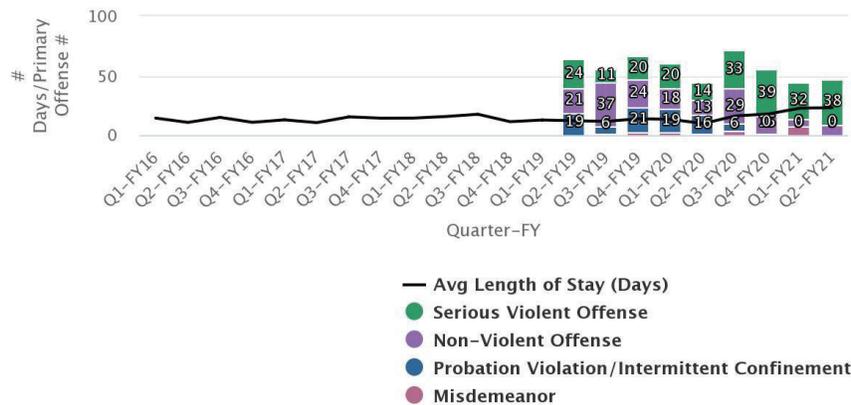


**Measure description:** This measure shows the average daily number of residents detained at the Youth Home. Juveniles are placed in the Youth Home through a Secure Custody Order from the Juvenile Court. A custody order is issued when a judge finds there is reasonable factual basis to believe that a juvenile committed an alleged offense and meets the criteria under GS. FA 574. The Youth Home does not control or have any input in court ordered detention by the juvenile justice system and courts. The court's decision to place a juvenile in detention involves many variables such as the alleged offense, the juvenile's criminal history, and the safety of the community. With the "Raise the Age" legislation implemented December 1, 2019, the Youth Home expects an increase in the average daily population beginning in Q3 and Q4 of FY 2020. This new legislation allows teenagers 16 and 17 years of age to be charged as juveniles for certain offenses, excluding motor vehicle offenses. The facility's maximum bed capacity is 14. Due to COVID-19 guidelines and safety precautions, the facility operated at approximately 70% capacity for a portion of the year. The average daily population target for FY 2021-22 will remain at 12.



**Measure description:** This measure shows the total number of juveniles admitted by the courts to the Youth Home. For a juvenile to be placed in detention, he/she must be between the ages of six and seventeen and placed through a Secure Custody Order from the Juvenile Court. The Youth Home provides a safe and secure environment for juveniles who are placed in detention. There may be several variables considered by the juvenile court prior to placing a juvenile in detention, one of which may be the need to protect the juvenile and/or the community. The Youth Home has no authority in the decision-making process as it relates to placing a juvenile in detention. The Youth Home also accepts juveniles for admission from surrounding counties when bed space is available. The total number of juveniles admitted to the Youth Home has been trending down this fiscal year over last. COVID-19 may be one factor in the decrease in admissions. The courts are only placing juveniles in detention who are charged with very serious offenses when possible. These serious offenses usually result in a longer detention stay. Additionally, the facility operated at 70% maximum capacity for approximately half of Q2 due to COVID-19 safety precautions. The Youth Home will continue to work closely with Durham juvenile services and surrounding counties to provide detention beds when needed and as available.

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



**Measure description:** This measure captures the average length of stay in days and the primary offense(s) committed by the juveniles who are court ordered to the detention facility. It is important to include the offenses committed with the average length of stay in days, to show how more serious offenses may affect how long the juvenile is court ordered to remain in detention. Categories of offenses include serious violent offense, non-violent offense, misdemeanor, probation violation/intermittent confinement, undisciplines, and interstate compact. The average length of stay is about the same for FY 2020-21 Q1 & Q2 at approximately 23 days. However, the average length of stay for FY 2021 Q2 increased almost two and a half times more than FY 2020 Q2. This is a significant increase and can be in part attributed to the Raise the Age legislation. Due to COVID-19 and community alternatives used by juvenile services, the courts are only placing those offenders with serious charges in detention. As indicated in our data, there were 38 juveniles detained for serious violent offenses and 9 juveniles detained for non-violent offenses. There were no juveniles detained for other reasons. These serious offenses usually result in a longer detention stay as juveniles may be transferred to superior court (tried as an adult). The year-end estimate for FY 2020-21 is 23 days, based on current trends in serious violent offenses. These trends will likely continue for FY 2021-22.



## Transportation

Promotion of safe and economical transportation.

Business Area Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Other Transportation	\$228,549	\$412,500	\$129,250	\$1,144,433	\$977,472	136.96%	100.00%
<b>Total</b>	<b>\$228,549</b>	<b>\$412,500</b>	<b>\$129,250</b>	<b>\$1,144,433</b>	<b>\$977,472</b>	<b>136.96%</b>	<b>100.00%</b>

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# Transportation

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

## Description

Transportation provides regional planning, coordination, and financial oversight for transportation services and needs in Durham County. Transportation supports many other County goals and priorities by providing better access to educational opportunities, affordable housing, employment, social services, and healthcare. Transportation also contributes to sustainability through land use planning and public transit, bicycling, and pedestrian improvements. Transportation provides oversight of the Durham Transit Plan and the county-wide taxes and fees that are used for public transit improvements. Transportation also coordinates with the City of Durham, GoTriangle, and RDU Airport on regional transportation planning and services.

## Programs

### Transportation

This fund center includes the Durham County Transportation Manager and associated costs that provide oversight to the Durham County Transit Plan. The Durham County Transit Plan is the required adopted plan that guides the use of the county-wide taxes and fees that support public transportation improvements. The funding sources generate approximately \$35 million annually for public transit operations and capital improvement projects. There are regular updates and amendments to the plan, development of an annual budget, and project development work associated with the implementation of this plan.

### Durham County Transportation Demand

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

### GoTriangle

This fund center reflects the estimated County's share of the Division of Motor Vehicles (DMV) distribution of \$7 from the vehicle registration tax on motor vehicles registered in Durham County going directly to GoTriangle in a manner consistent with the Durham County Transit Plan and Interlocal Implementation Agreement for the Durham County Transit Plan.

Quarterly remittances of the \$7 vehicle registration tax collected by the State, including the County's share, are made to GoTriangle directly from the State. County staff computes the County's portion per the statutory formula. County staff then records the County's portion on the general ledger recognizing the County's portion of the funds as revenues and the distribution to GoTriangle as the offsetting expenditure (e.g., as a pass-through of the funds collected by the State that the Board has approved of County Commissioners to go to GoTriangle).

Even though \$400,000 is budgeted, it remains a challenge to estimate the amount of \$7 vehicle registration funds the State will collect in the fiscal year. However, only the amount of revenue collected by the State is remitted to GoTriangle.

### RDU Airport Authority

The Raleigh-Durham Airport Authority is governed by a board appointed to plan and conduct the operations of the Raleigh-Durham International Airport. The eight-member governing body is jointly appointed by the City of Durham, the City of Raleigh, Durham County, and Wake County. Each member government appoints two members to the Airport Authority Board. Durham County and the other participating governments each appropriate \$12,500 annually to cover administration expenses incurred by the Airport Authority.

### Durham County ACCESS

Durham County ACCESS improves the quality of life of Durham County residents by providing safe and accessible demand response transportation to seniors, individuals with disabilities, residents going to work, and the general public in rural Durham County. Durham County and the City of Durham coordinate services under the GoDurham ACCESS program through an interlocal agreement. All GoDurham ACCESS vans are wheelchair accessible. Interested individuals must complete an application and receive approval to receive service. GoDurham ACCESS receives funding from federal, State, and local grants to support a broad level of transportation services. GoDurham ACCESS service in the City of Durham has different eligibility requirements and different restrictions on the location of trips. By operating as a fully merged system, the City and County can use resources more efficiently and improve residents' experiences using the system.

For more information about GoDurham ACCESS, please follow this link: <https://godurhamtransit.org/access>

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$228,549</b>	<b>\$412,500</b>	<b>\$129,250</b>	<b>\$1,144,433</b>	<b>\$977,472</b>	<b>136.96%</b>
Personnel				\$144,843	\$144,843	
Operating	\$228,549	\$412,500	\$129,250	\$999,590	\$832,629	101.85%
<b>Revenue</b>				<b>\$405,400</b>	<b>\$477,000</b>	
Intergovernmental				\$405,400	\$477,000	
<b>Net County Cost</b>	<b>\$228,549</b>	<b>\$412,500</b>	<b>\$129,250</b>	<b>\$739,033</b>	<b>\$500,472</b>	<b>21.33%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
		1.00	1.00	1.00

## Budget Highlights:

- During FY 2020-21, the Transportation area was created. Various transportation fund centers were consolidated from multiple functional areas to the Transportation business area. The new Transportation area now houses, GoTriangle, RDU Airport Authority, County Transportation Demand (reclassified from Environmental Protection business area), and Durham County ACCESS (reclassified from Human Services business area). The budget in FY 2021-22 shows a significant increase when compared to FY 2019-20 and FY 2020-21 due to the consolidation of the transportation fund centers.



## Environmental Protection

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

Business Area Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
General Services	\$2,270,661	\$2,510,325	\$3,195,490	\$2,445,257	\$2,442,757	-2.69%	53.22%
Engineering & Environ Svcs	\$3,216,118	\$2,020,653	\$3,081,122	\$2,057,524	\$2,088,773	3.37%	45.51%
Other Environmental Protection	\$39,047	\$57,528	\$68,987	\$58,640	\$58,640	1.93%	1.28%
<b>Total</b>	<b>\$5,525,826</b>	<b>\$4,588,506</b>	<b>\$6,345,599</b>	<b>\$4,561,421</b>	<b>\$4,590,170</b>	<b>0.04%</b>	<b>100.00%</b>

# GENERAL SERVICES – SOLID WASTE



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

## Description

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

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$2,270,661</b>	<b>\$2,510,325</b>	<b>\$3,195,490</b>	<b>\$2,442,757</b>	<b>\$2,442,757</b>	<b>-2.69%</b>
Personnel	\$836,823	\$885,268	\$842,798	\$887,032	\$887,032	0.20%
Operating	\$1,405,506	\$1,625,057	\$2,352,692	\$1,555,725	\$1,555,725	-4.27%
Capital	\$28,332					
<b>Revenue</b>	<b>\$2,282,056</b>	<b>\$2,445,325</b>	<b>\$2,458,638</b>	<b>\$2,391,257</b>	<b>\$2,371,257</b>	<b>-3.03%</b>
Taxes	\$55,521	\$42,000	\$33,500	\$42,000	\$42,000	0.00%
Service Charges	\$2,226,534	\$2,403,325	\$2,424,407	\$2,349,257	\$2,329,257	-3.08%
Other Revenues			\$731			
<b>Net County Cost</b>	<b>(\$11,395)</b>	<b>\$65,000</b>	<b>\$736,852</b>	<b>\$51,500</b>	<b>\$51,500</b>	<b>-20.77%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
18.00	18.00	18.00	18.00	18.00

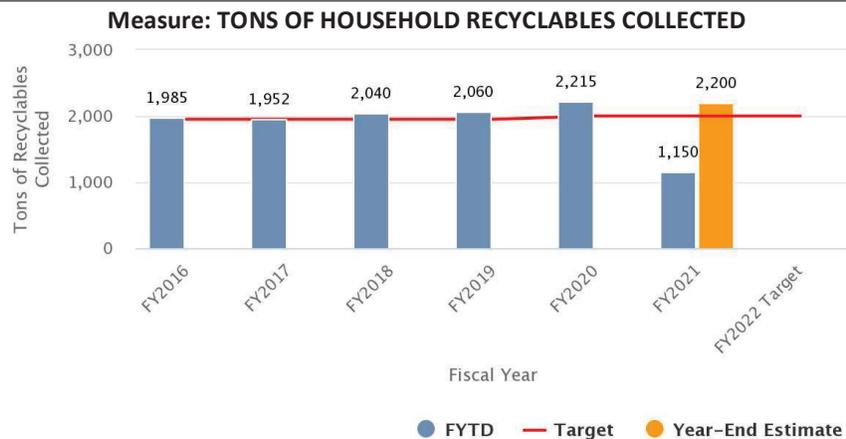
## Budget Highlights

- The Sticker Fee has been flat in recent fiscal years until it increased in FY 2020-21 to \$171.78 from \$158.81. In the FY 2021-22 budget the sticker fee is decreased to \$164. The decrease in the fee is a result of the elimination of construction and demolition waste from the Convenience Sites. Though the ordinance does not allow for the acceptance of any construction and demolition waste at the convenience sites there had been partial compliance in the past. In FY 2020-21 enforcement has been stricter, resulting in reduced tonnage and a decrease in Solid Waste costs.
- As a result of changes in recycling policy and the voluntary “Glass on the Side” recycling program there has been a minor decrease to the total reduction of recyclable tipping fees. A grant has been received from the North Carolina Department of Environmental Quality to assist with further roll out of the Glass on the Side program.

## Performance Measures

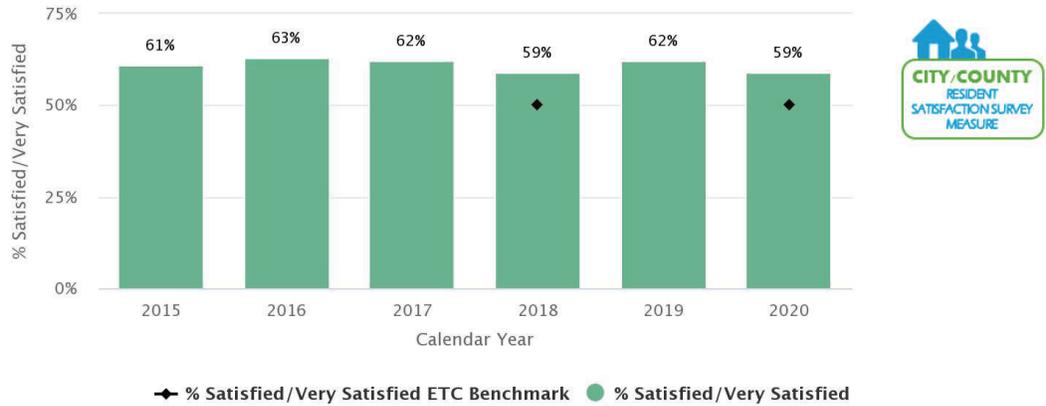


**Measure description:** This measure shows our enforcement of Durham County’s Solid Waste Ordinance and Junk Vehicle Ordinance. Investigations are initiated by citizen complaints, staff observations, and referrals from City/County departments. A property may be inspected more than one time over the course of an investigation. We had a large number of investigations in Q1 due to a backlog of cases from FY20 Q4 caused by the malware attack, COVID-19 pandemic, and a retirement. We were caught up in Q2 and primarily conducting reinspections. We should end the year with 118 inspections, which is equal to the number of inspections conducted in FY 2020. We are training additional staff to assist with reinspections, which should increase our capacity to complete inspections. We are projecting to have roughly 150 inspections next fiscal year.



**Measure description:** The tons of recyclables collected by residents in our Roadside Recycling (curbside) program is being measured. It matters because we want to ensure that residents are taking advantage of the program. The tipping fees for recycling (the amount we are charged per ton to recycle) has increased significantly over the last two years. This measure has strong implications for our budget. The measure continues to trend higher than previous years due to more residents working and schooling from home because of the COVID-19 pandemic. With the reopening of schools and implementation of vaccines, we anticipate the final two quarters will see less at-home recycling. We anticipate that less people will be at home and the numbers will return to pre-pandemic numbers next year as well.

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



**Measure description:** This measures the overall customer satisfaction with Durham County Convenience Centers (% satisfied/very satisfied). In response to the ongoing pandemic, in 2020 we reduced Saturday hours and began to enforce the prohibition of construction and demolition debris at the sites. This has resulted in some customers being less satisfied. The new Northern Convenience Site is expected to open in late 2022. The improvements residents will see should increase our satisfaction in the Northern portion of the County. Our goal for 2021 is to be at 65% satisfied/very satisfied.

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# COUNTY ENGINEERING & ENVIRONMENTAL SERVICES

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

## Description

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

## Programs

### **Capital Project Development and Management**

The Capital Improvement Development and Management program is responsible for improving the functional operation and efficiency of County facilities for the benefit of staff and the citizens of Durham County. The Program is responsible for managing the planning, design, and construction of capital improvement projects related to County-owned facilities. Projects include major renovations and new construction. This includes meeting the Durham County High-Performance Building Policy requiring all newly constructed facilities to achieve LEED Silver or Gold level certification and major renovation projects to achieve LEED Certified level certification.

### **Open Space Preservation**

The Durham County Open Space Program works to enhance the quality of life and sustainability of current and future generations by protecting scenic, natural and historic landscapes, conserving significant habitats, working lands, and cultural and natural resources; and by providing natural areas for public enjoyment. With specific guidance from adopted open space and farmland preservation plans and by leveraging county funds with outside funding sources, the Open Space Program works with landowners, farmers, non-profit groups, public groups, and other stakeholders to identify and protect important lands. The program staff is responsible for easement stewardship and monitoring and management of the County's open space lands, four of which are open to the public for low impact recreational use. Durham's Open Space and Trails (DOST) Matching Grant Program is also administered by Open Space Division staff.

### **Real Estate**

The purpose of the Real Estate program is to guide the County as it acquires, leases, and tracks real property so the County can optimize the use and value of those assets. The Real Estate Program is responsible for all County real property by identifying appropriate lands for County facilities, leased land and office space, and the sale/disposal of all County-owned surplus properties.

### **Sustainability**

The Sustainability Office helps protect and improve Durham's environment through wise use of natural resources by providing guidance and resources to county employees, businesses & residents. The County Sustainability Office implements Durham's Greenhouse Gas Emissions Reduction Plan. Adopted in 2007, the plan sets ambitious goals for reducing greenhouse gas emissions by the government and the community by 2030.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$2,187,597</b>	<b>\$1,969,605</b>	<b>\$3,030,152</b>	<b>\$2,057,524</b>	<b>\$2,088,773</b>	<b>6.05%</b>
Personnel	\$1,508,964	\$1,682,260	\$1,548,726	\$1,754,484	\$1,725,733	2.58%
Operating	\$337,618	\$287,345	\$1,185,253	\$303,040	\$363,040	26.34%
Capital	\$341,016		\$296,173			
<b>Revenue</b>	<b>\$14,745</b>	<b>\$150,000</b>	<b>\$4,680</b>	<b>\$13,000</b>	<b>\$13,000</b>	<b>-91.33%</b>
Intergovernmental		\$150,000				-100.00%
Service Charges	\$2,932		\$100			
Enterprise Charges	\$11,685		\$4,580	\$13,000	\$13,000	
Other Revenues	\$128					
<b>Net County Cost</b>	<b>\$2,172,852</b>	<b>\$1,819,605</b>	<b>\$3,025,472</b>	<b>\$2,044,524</b>	<b>\$2,075,773</b>	<b>14.08%</b>

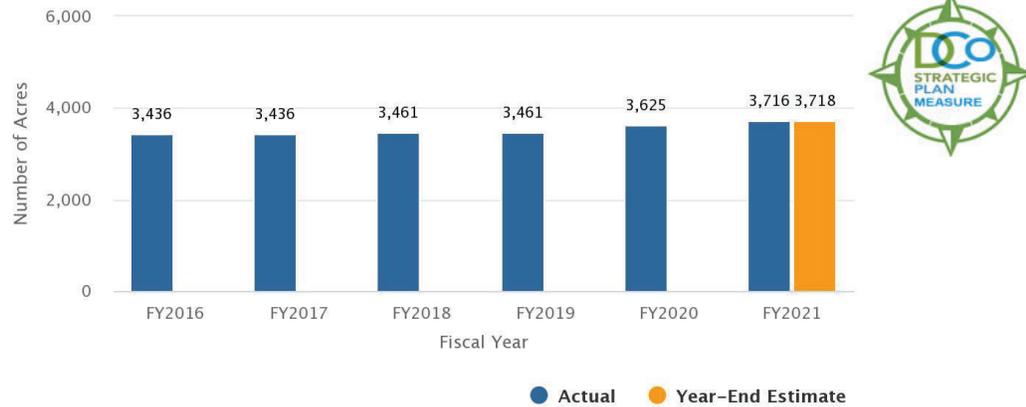
FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
14.00	16.00	15.00	16.00	16.00

## Budget Highlights

- Transportation position has been moved from Engineering Project Management to Transportation fund center under Transportation functional area.
- Durham County Transportation Demand has been moved from Environmental Engineering functional area to Transportation functional area.
- One New FTE:
  - **Land Management Outreach Assistant:** The new Land Management and Outreach Assistant position would assist the Land Manager with regular trail maintenance, walk and mark the county property boundaries on a regular rotation, communicate regularly with neighbors, walk and mark conservation easement boundaries and work to resolve encroachment issues.  
In addition, the new Land Management and Outreach Assistant position would enable the County's open space program to significantly increase community engagement and outreach, including additional volunteer workdays, improving educational materials at preserves, engaging with youth groups and schools on nature-based projects, maintaining online program and preserve information etc.

## Performance Measures

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



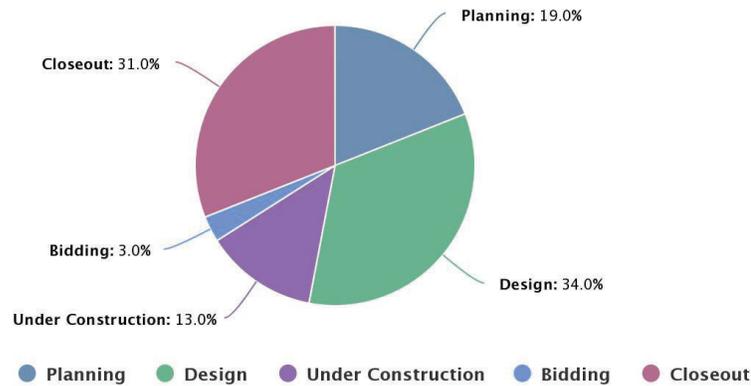
**Measure description:** Acres protected means the total acreage protected by Durham County, either through acquisition, or through other permanent means such as conservation easements. This is important because the amount of open space protected in a community helps with environmental protection, water quality and wildlife habitat maintenance, and quality of life in a growing community. Durham County has adopted four different open space plans prepared by the Durham City/County Planning department with citizen input, and these are used as implementation guides. Open space protection projects typically take several years to complete since they are partly based on grant funds, and the needs and the requirements of the funding agencies must be followed. During the 2020-21 fiscal year, Durham County protected 86.4 acres in 2 different open space projects, comprised of an 83.7-acre easement and 2.7-acre open space acquisition. In FY 2021-22, the County is anticipated to close on 4 smaller easement projects totaling 90 acres (smaller easements take as much work as larger acreage projects); therefore, the total goal for FY 2021-22 is roughly 3,803 acres.

### Measure: COSTS AVOIDED THROUGH SUSTAINABILITY ENERGY SAVINGS PERFORMANCE CONTRACTING



**Measure description:** This measure quantifies the amount of money saved by conserving energy and water in Durham County facilities through the Performance Contracting program. Performance Contracting is a way of implementing energy and water saving measures quickly and paying off the cost through guaranteed utility savings over time. This is important because Durham County is saving taxpayer dollars that can be used for other important County functions. In addition, staff is reducing Durham County's greenhouse gas emissions and conserving natural resources through energy and water savings. Data for this measure is collected through a third party verified process to calculate how much energy, water, and money Durham County is saving due to the retrofits completed on Durham County buildings. Some of the savings are calculated while others are based on the actual utility bills. This measure is trending in a positive direction (more costs avoided) because Durham County continues to save energy and water in facilities and because energy costs are increasing. As energy costs increase over time, the amount of money saved also goes up. The FY 2020-21 year-end estimate of \$419,110 is the verified energy and water savings for the Performance Contract project. The cumulative savings for this project over the past 6 years is \$2,916,563. The FY 2021-22 target of \$369,567 is the annual savings amount guaranteed by the contractor for next year.

**Measure: CAPITAL PROJECTS ACTIVE PROJECT PORTFOLIO: PERCENT OF TOTAL PROJECT PORTFOLIO IN EACH PHASE**  
**\*36 TOTAL PROJECTS\***



**Measure description:** This is a measure of the activity level of projects throughout the Capital Improvement Plan (CIP) process. This measure provides insight into staffing requirements for the division. The number and scheduling of projects undertaken is based on decisions made by the Board of County Commissioners and County Management. Typical construction processes also factor into timelines for projects. Our projects are based primarily on the specific authorizations included in the Capital Improvement Plan and preliminary planning studies/assessments. The trending along the project development timeline is dependent upon the timing of funding for each project, as determined in the CIP, as well as the relative complexity of each project. The project list will remain consistent. EMS 1 will complete construction; SL Warren Library Water Intrusion project will move to Bidding; Northern Solid Waste Convenience Center will begin Construction; 300 Block Mixed Use Development will have begun Construction. The CIP program count will remain relatively consistent, chiefly dependent upon Board and Management direction. Administration Building 1 Renovation will have completed construction in FY 2022. The focus for FY 2022 will be key investments in public safety facilities as directed by the Board in upcoming CIP discussions. Currently planned for construction start in FY 2022 are the Joint Fire/EMS Station 18, the Sheriff’s Tactical Training Facility, and the New Youth Home and Assessment Center. Current CIP candidates under discussion for new projects starting in FY 2022 include a new Emergency Operations Center on the Broad Street site, new EMS facilities in the MLK, Duke West, and Far East vicinities, the Public Safety Service Center, a new Animal Shelter at the Junction Road site. Projects also gaining increased focus during FY 2022 are design, public outreach, and coordination activities for the 500 Block Mixed Use Development, potential DSS Main St. Public-Private-Partnership discussions, and the DHA/CJRC Redevelopment. The incorporation of retail spaces, public art, extensive public engagement, and co-location and other partnering initiatives add to project complexity and continue to stretch the resources of the division.

# FOREST PROTECTION



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

## Description

Durham County provides financial support for State-administered forest protection services under contract with the North Carolina Department of Agriculture and Consumer Services of N.C. Forest Service, which maintains field offices in all counties of the State. The County pays 40% of the cost of operations and the State pays 60%. One assistant ranger is assigned full time to Durham County. A second ranger is assigned equal time to Durham and Orange Counties as a supervisor over both regions. A Forest Fire Equipment Operator (shared with Wake County and stationed in Wake County), a Service Forester, a Water Quality Forester, a Forest Fire Equipment Operator, and various other District and administrative staff provide support as necessary in Durham County.

Serving all County residents, the Forest Protection Program provides services including, but not limited to forest fire suppression and prevention, forest management, financial assistance, urban and community forestry planning, and insect and disease protection. In addition, the program publicizes the importance of prevention and protection measures through ongoing information and educational programs. Approximately 100,000 acres of forest exist in Durham County.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$39,047</b>	<b>\$57,528</b>	<b>\$68,987</b>	<b>\$58,640</b>	<b>\$58,640</b>	<b>1.93%</b>
Operating	\$39,047	\$57,528	\$68,987	\$58,640	\$58,640	1.93%
<b>Net County Cost</b>	<b>\$39,047</b>	<b>\$57,528</b>	<b>\$68,987</b>	<b>\$58,640</b>	<b>\$58,640</b>	<b>1.93%</b>



## Economic/Physical Development

Departments and services supporting a vibrant local economy for citizens, and local businesses, including rural and agriculture interests.

Business Area Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Open Space Management	\$73,373	\$77,175	\$374,164	\$77,175	\$100,175	29.80%	1.32%
Planning	\$1,248,462	\$1,461,777	\$1,461,777	\$1,339,063	\$1,339,063	-8.39%	17.60%
Cooperative Extension Service	\$1,273,631	\$1,661,440	\$2,108,924	\$1,551,515	\$1,715,691	3.27%	22.54%
Soil And Water Conservation	\$559,101	\$615,848	\$651,723	\$650,278	\$650,278	5.59%	8.54%
Economic Development	\$3,425,344	\$3,148,592	\$3,149,593	\$3,819,633	\$3,804,989	20.85%	50.00%
<b>Total</b>	<b>\$6,579,912</b>	<b>\$6,964,832</b>	<b>\$7,746,181</b>	<b>\$7,437,664</b>	<b>\$7,610,196</b>	<b>9.27%</b>	<b>100.00%</b>

# OPEN SPACE MATCHING GRANTS



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

## Description

The Matching Grants Program is designed to assist nonprofit organizations in Durham County, both inside and outside the city limits, in preserving open space lands and promoting new or improved recreational opportunities for citizens of Durham County. Grant funds help provide public lands and outdoor recreational facilities through citizen initiative, support, and involvement. The Durham Open Space and Trails Commission (DOST), established by the Durham County Board of County Commissioners, utilized the assistance of the Durham City/County Planning Department to appoint the Matching Grants Committee and form the Matching Grants Program. The Open Space Coordinator from the Durham County Engineering and Environmental Services Department serves as a Matching Grants Administrator, coordinating meetings, applications, and overseeing administrative aspects of the program.

Grants are awarded competitively on a yearly cycle beginning in September, with advertisements and announcements in newspapers, newsletters, and water bill enclosures. Completed applications are due to the Matching Grants Administrator at close of business on a specified date in the fall of each year. Applicants must provide at least one half of the project's cost and manage all aspects of the project to accommodate public accessibility. Grant awards are made to new permanent programs and expansions of existing programs that meet a wide range of service provision criteria.

Recommendations for funding are developed by the Matching Grants Committee of DOST for action by the Durham County Board of County Commissioners. The County enters into contracts with successful applicant organizations, and the project work begins in the spring, with a maximum of 24 months for completion. The completed project is managed and maintained for public use as agreed to by the contracted organization and may be inspected or visited on a yearly basis by a representative of the County.

The grant process consists of five steps:

- Qualifying as an applicant and project
- Preparing an application
- Receiving a grant award and contract
- Implementing the project
- Performing continued responsibilities for maintenance of the grant project

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$73,373</b>	<b>\$77,175</b>	<b>\$374,164</b>	<b>\$77,175</b>	<b>\$100,175</b>	<b>29.80%</b>
Operating	\$73,373	\$77,175	\$374,164	\$77,175	\$100,175	29.80%
<b>Net County Cost</b>	<b>\$73,373</b>	<b>\$77,175</b>	<b>\$374,164</b>	<b>\$77,175</b>	<b>\$100,175</b>	<b>29.80%</b>

# CITY/COUNTY PLANNING



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

## Description

To guide the orderly growth and enhancement of the Durham community while preserving its cultural heritage and natural resources. The Durham City-County Planning Department was established in accordance with NCGS § 153A-321 and NCGS § 160a-361, through an Interlocal agreement between Durham County and the City of Durham. The Planning Department serves as the professional planning agency for both governments. The Department performs complex land use evaluations and provides plans, reports, information, and recommendations to elected boards, City and County Managers, seven appointed boards and commissions, and the general public.

## Programs

### Development Coordination and Review

The Department processes and reviews all proposals for new development to ensure that they are consistent with adopted City and County policies, plans (including the Durham Comprehensive Plan), the provisions of the Unified Development Ordinance (UDO), and other applicable ordinances. Development Review and Express Review staff reviews and approves administrative applications, including coordinating review of floodplain development permits, along with floodplain reviews of site plans and building permits, on behalf of the City Public Works Department's Stormwater Services division. Land Use staff prepares professional recommendations about development proposals to quasi-judicial and elected boards. The Department manages physical and digital records and public notification as required by state statutes and the UDO.

### Zoning Compliance and Enforcement

Staff monitors and enforces compliance with the Durham Unified Development Ordinance and certain other City and County codes proactively and in response to complaints and manages physical and digital records as required by State statutes and the UDO. Staff also monitors and enforces compliance with approved site plans.

### Policy Development

The Department prepares and updates the Durham Comprehensive Plan; prepares plans, policies, programs, and recommendations about land use, historic preservation, urban design, environmental protection, trails and greenways, and open spaces to preserve Durham's natural and cultural resources. The Department participates in planning for regional transit; provides demographic support to the City and County of Durham; plans, organizes, and facilitates urban design studios for specific topics or special projects; and prepares proposed amendments to the Unified Development Ordinance.

### Public Information

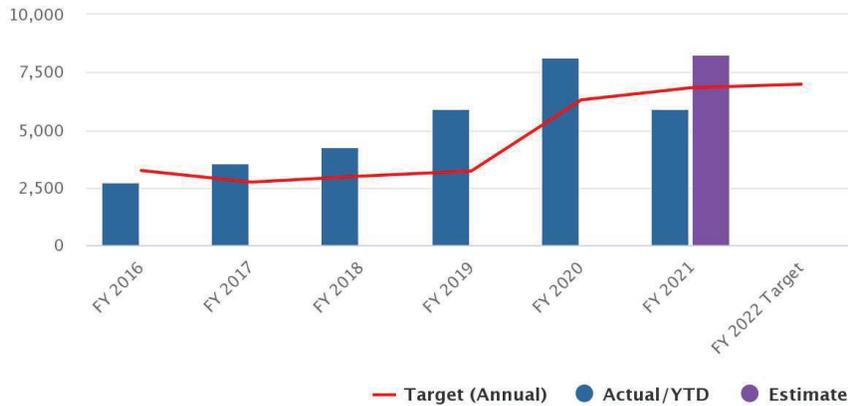
Through the Development Services Center (DSC) and an extensive website, the Department provides a wide range of information to the public about properties, planning, and development in Durham. The DSC provides a one-stop-shop for development services, including application intake, in-person customer service, and quick turn-around for minor building projects and planning approvals. The mission of the DSC is to improve the coordination, predictability, timeliness, and quality of customer service delivery and the development review process. The DSC is staffed by employees from City-County Planning, City-County Inspections, and Public Works Departments. The DSC staff coordinates with over 20 City and County Departments to administer over 70 different permits and/or review types. Planning staff provides support to several joint City-County boards and commissions including the Historic Preservation Commission, the Board of Adjustment, and the Planning Commission. Planning staff also provides assistance to various advisory City-County boards and commissions, including the Appearance Commission, Durham Open Space and Trails Commission, the Environmental Affairs Board, and the Joint City-County Planning Committee.

## Budget

Category	Actuals FY 2019-20	Original FY 2020-21	Estimated FY 2020-21	Requested FY 2021-22	Recommended FY 2021-22	% Change Rec. v. Orig.
<b>Expenditure</b>	<b>\$1,248,462</b>	<b>\$1,461,777</b>	<b>\$1,461,777</b>	<b>\$1,339,063</b>	<b>\$1,339,063</b>	<b>-8.39%</b>
Operating	\$1,248,462	\$1,461,777	\$1,461,777	\$1,339,063	\$1,339,063	-8.39%
<b>Net County Cost</b>	<b>\$1,248,462</b>	<b>\$1,461,777</b>	<b>\$1,461,777</b>	<b>\$1,339,063</b>	<b>\$1,339,063</b>	<b>-8.39%</b>

## Performance Measures

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



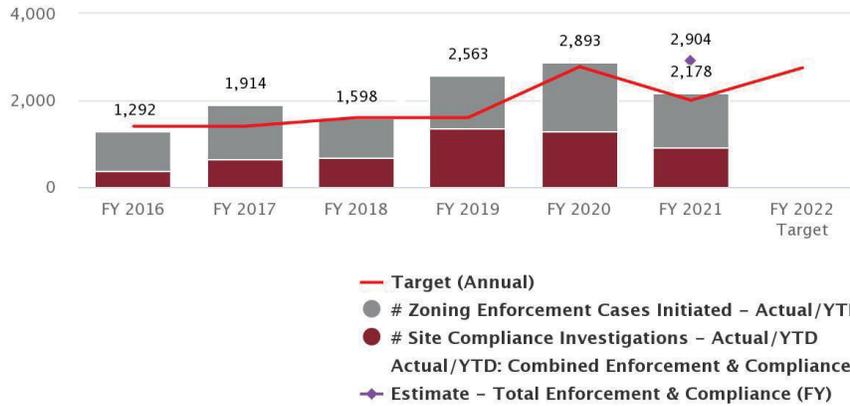
**Measure description:** This measures the total number of development and land use cases processed by Planning staff. The number of cases and permit requests is not controlled by the Department, but over the past few years has been increasing as we take on more types of reviews. For example, in July 2016 the Planning Department took over review of sign permits. Then in August 2017, the Department took on floodplain reviews after transferring one staff person from Stormwater Services and hiring another Certified Floodplain Manager. The floodplain reviews were expanded in July 2018 to include review of building permits with floodplain. Since April 2018, the Department has also been responsible for review of small cell wireless permits and temporary public right-of-way closures. As of April 2019, the Department started reviewing building permits for UDO compliance. Thus, the projected total number of Planning reviews of all types in FY 2021 will likely be close to the actual total FY 2020 development caseload. Through FY 2020, despite the March 2020 malware attack, followed closely by the Stay-at-Home/Safer-at-Home orders resulting from the COVID-19 pandemic, the number of submittals was close to trend. The numbers have dropped off slightly since July 2020. Overall, the number of cases appears to be leveling off since the high of FY 2020 and continuing into FY 2021 and FY 2022. The target is based on recent trends in the number of cases, related case types, and macroeconomic projections, and will be adjusted as needed according to future trends.

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



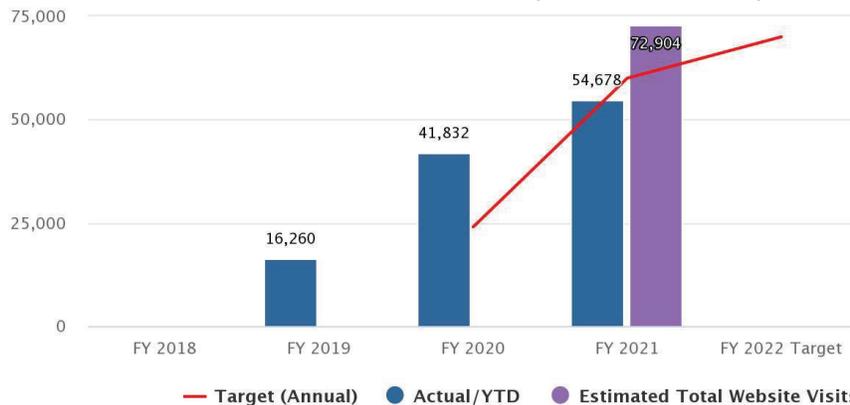
**Measure description:** This measure incorporates timeliness of Planning staff reviews for all the development and land use cases types listed in the measure, "Total # All Planning Development (Major & Minor) & Land Use Cases Processed." Staff turnover affected timeliness during FY 2018 and FY 2019, as vacancies were filled, and new staff trained. Timeliness for FY 2020 improved through February 2020, partially due to the addition of the activated position in the DSC and filling of all remaining vacancies. The number of reviews has increased as the number of cases and the different case types that Planning staff is responsible for has increased in recent years. In general, staff is able to meet or exceed the 90% on-time target, although there were several months of setbacks in recording the reviews in LDO after the malware attack in March 2020 and staff turnovers since the beginning of FY 2021, especially in the Land Use team. The missing data is being updated as staff has time. The Department's target is 90% on-time, which exceeds the industry benchmark of 85%.

**Measure: NUMBER OF ZONING ENFORCEMENT AND COMPLIANCE INVESTIGATIONS INITIATED**



**Measure description:** This measures the number of Site Compliance and Zoning Enforcement cases monthly to ensure adequate staffing. The other side of this equation is the reasonable expectation of the number of zoning complaints or site compliance requests each employee can handle, which informs the amount of time left for proactive patrols. The Department successfully filled several vacancies at the end of 2018, which increased the number of investigations initiated and made possible the increase in proactive patrols. Concurrently, the number of site compliance requests more than doubled in FY 2019 from recent years. These trends continued through this fiscal year. After the March 2020, malware attack and the subsequent COVID-19 pandemic and Stay-at-Home and Safer-at-Home orders, zoning enforcement activities continued. Enforcement personnel were instructed to focus mainly on proactive patrols and issue courtesy letters instead of zoning violations to encourage voluntary compliance. Proactive patrols across all parts of the City and County have continued, but few complaints were investigated from March through June 2020, and no NOV's issued, except for egregious violations. Since the beginning of July 2020 and the movement into Stage 2 and later stages of reopening, enforcement officers have resumed responding to complaints, but continue proactive patrols and issue mostly courtesy letters. They are also providing Spanish translations on the back of the letters. Most people respond positively, and after the Durham and North Carolina Safer-at-Home orders have been lifted, we will likely continue to use courtesy letters as a first step to notify folks that probably do not know that they are in violation of the UDO. The target includes a combination of all Investigation types. Based on previous trends, the target was increased for FY 2020. It was lowered for FY 2021 due to COVID-19 but is trending to meet or exceed FY 2020 goals. Thus, the target for FY 2022 has been set higher again.

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



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

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



**Measure description:** This measure is designed to track success of Planning’s efforts to engage as many people and segments of the Durham community as possible in developing the new Durham Comprehensive Plan. Work on the new Durham Comprehensive Plan began in mid-June 2019, starting with the public engagement portion. Five Listening and Learning sessions were held during November 2019, with approximately 1,000 people. Planning staff had to revise engagement strategies in 2020 due to COVID-19, piloting several types of successful virtual engagement methods. Broad engagement on the Plan's draft goals and objectives began in Fall 2020, with 55 people attending focus groups, 152 people engaging through an online survey, and 643 people participated in Engagement Ambassador sessions. The next public engagement phase will begin in early Fall 2021 to seek broad engagement on the Comprehensive Plan policies and future land use plan. The Department will use similar virtual engagement strategies for this phase, but also use more in-person engagement opportunities as conditions allow. The FY2021 and FY2022 targets are based on current trends since the beginning of the COVID-19 pandemic.

# CITY/COUNTY INSPECTIONS



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

## Description

The City-County Inspections Department is a merged City and County department that administers and enforces the North Carolina State Building Codes and Durham City-County Zoning Ordinances. State law mandates the inspection of all building construction for the purpose of enforcing various construction codes, thereby assuring the adequate protection of the general public's health and safety. In addition, the City and County regulate development through the Unified Development Ordinance (UDO).

The City-County Inspections Department receives permit applications for all construction trades (building, electrical, plumbing, mechanical and fire), reviews plans and specifications (including Fire Prevention plan reviews), issues permits for all construction activity, and follows up with field inspections to determine compliance with all applicable codes and the UDO. The Department also provides daycare facility inspections, semi-annual inspections of all public schools, inspections for the Durham Housing Authority, follow-up inspections in response to residents' concerns, Board of Adjustment case reviews, Site Plan/Preliminary Plat/Final Plat case reviews, and re-zoning case reviews.

This service helps ensure that all residential and commercial construction meets the NC State Building Codes for safety and health, as well as complying with the UDO requirements, which are structured to preserve and protect the environment. The Inspections Department also provides electrical, plumbing, and mechanical inspections for Neighborhood Improvement Services' projects, to assist them in their efforts to eliminate substandard housing (leading to safe and secure communities).

The City-County Inspections budget is funded through fees for services; the County does not contribute County dollars.

## Budget:

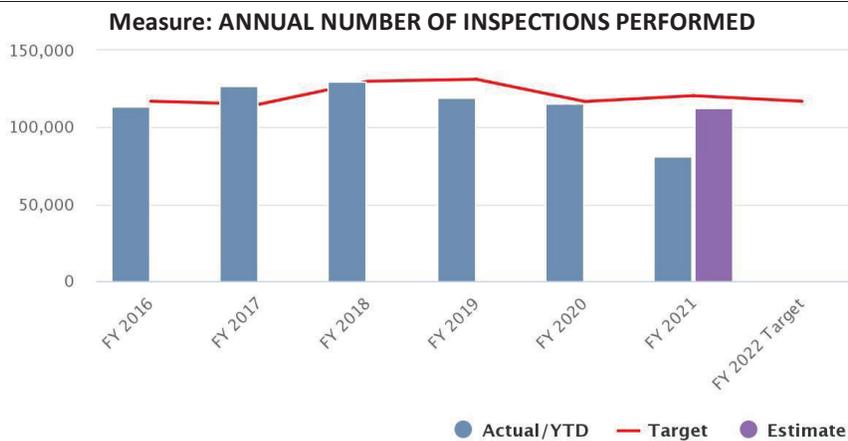
	RESOURCE ALLOCATION					Change
	Actual FY 2018-19	Actual FY 2019-20	Approved FY 2020-21	Revised FY 2020-21	Approved FY 2021-22	
<b>Appropriations</b>						
<b>Personal Services</b>	\$4,516,444.00	\$4,996,534.00	\$5,344,639.00	\$5,344,639.00	\$5,623,639.00	5.20%
<b>Operating</b>	\$243,986.00	\$201,121.00	\$243,464.00	\$246,840.00	\$243,464.00	0.00%
<b>Capital and Other</b>		\$23,382.00				0.00%
<b>Total Appropriations</b>	\$4,760,430.00	\$5,221,037.00	\$5,588,103.00	\$5,591,479.00	\$5,867,103.00	5.20%
<b>Full Time Employees</b>	56.00	57.00	57.00	57.00	57.00	
<b>Part Time</b>	4.00	4.00	4.00	4.00	4.00	
<b>Revenues</b>						
<b>Discretionary</b>						
<b>Program</b>	(\$8,764.00)	(\$1,759.00)				0.00%
<b>General Fund Total Revenue</b>	(\$8,764.00)	(\$1,759.00)				
<b>Special Revenue Fund</b>	\$4,760,430.00	\$5,221,037.00	\$5,588,103.00	\$5,591,479.00	\$5,867,103.00	5.00%
<b>Total Revenues</b>	\$4,751,666.00	\$5,219,278.00	\$5,588,103.00	\$5,591,479.00	\$5,867,103.00	5.00%

\*The budget table above is provided by the City of Durham Budget and Management Services, and it was provided here to give the reader information about the joint City/County budget. For more information, please visit City of Durham Budget and Management Services, FY 2021-22 operating budget.

## Performance Measures

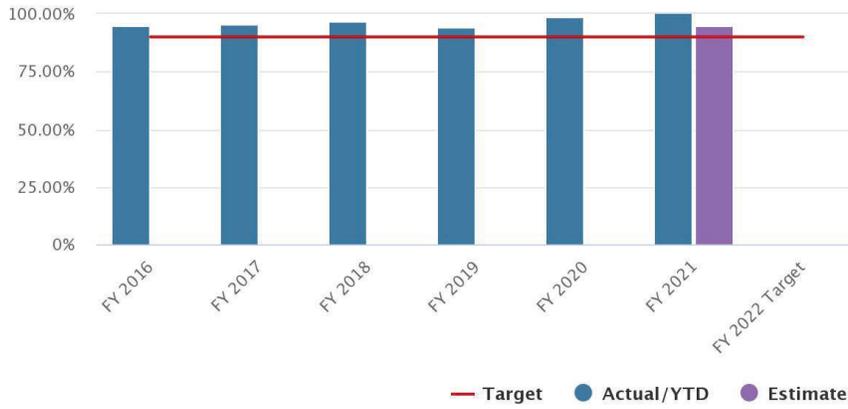


**Measure description:** The City/County Inspections Department measures the number of residential plans reviewed to assist with workload distribution. This information helps the department redistribute workloads to meet the department’s customer service goals. This metric is currently on track to meet the FY 2020-21 target. The projected number of plans review for FY 2021-22 is 4,164, which is slightly higher than the current fiscal year projection due to economic predictions.



**Measure description:** The City/County Inspections Department measures the number of inspections performed to assist with workload distribution. This information helps the department redistribute workloads to meet the department’s customer service goals. This metric is currently on track to be slightly lower than the FY 2020-21 target due to vacancies. The projected number of inspections performed for FY 2021-22 is 116,969, which is slightly lower than the current fiscal year projection due to economic indicators.

**Measure: ANNUAL PERCENT RESPONSES TO REQUESTED INSPECTIONS WITHIN 24 HOURS**



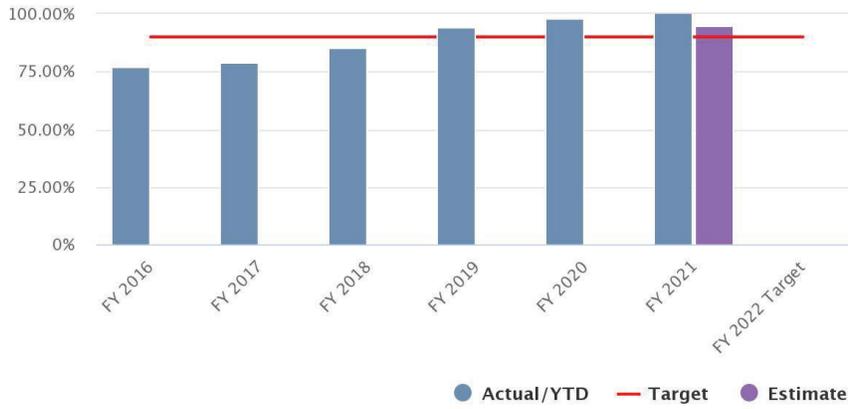
**Measure description:** The City/County Inspections Department measures the percent of inspections performed within 24 hours in order to assist with maintaining the department’s customer service goals. This metric is currently on track to meet the FY 2020-21 target. The projected percent of inspections performed within 24 hours is 90%. This target level has been benchmarked throughout the region (UNC School of Government) and is a highly acceptable standard throughout the construction industry.

**Measure: ANNUAL NUMBER OF INSPECTIONS PER INSPECTOR PER DAY**



**Measure description:** The City/County Inspections Department measures the number of inspections per inspector per day to assist with workload distribution. This information helps the department redistribute workloads in order to meet the department’s customer service goals. This metric is currently on track to be slightly lower than the FY 2020-21 target due to large commercial jobs slowing down. The projected number of inspections per inspector per day is 22. This target level has been benchmarked throughout the region (UNC School of Government) and is above the state average, as determined by the Department of Insurance.

**Measure: PERCENT OF RESIDENTIAL PLANS REVIEWED WITHIN FIVE BUSINESS DAYS**



**Measure description:** The City/County Inspections Department measures the number of plans reviewed within five business days to assist with workload distribution. This information helps the department redistribute workloads in order to meet the department’s customer service goals. This metric is currently on track to meet the FY 2020-21 target. The projected percent of residential plans reviewed within five working days is 90%. This target level has been benchmarked throughout the region (UNC School of Government) and is a highly acceptable standard throughout the construction industry.

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# COOPERATIVE EXTENSION

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**GOAL 2 HEALTH AND WELL-BEING FOR ALL:** Improve the quality of life across the lifespan through protecting the health of community, reducing barriers to access services, and ensuring a network of integrated health and human services available to people in need.

## Description

Cooperative Extension connects residents with essential resources, information, and education to improve their quality of life. Cooperative Extension promotes lifelong learning and helps people put research-based knowledge to work for their economic prosperity, environmental stewardship, and successful family development. North Carolina Cooperative Extension is an educational partnership between County government, the state's land grant universities – North Carolina State University and North Carolina Agricultural and Technical State University – and federal partners. Local needs are addressed through educational programs delivered at the local county center as well as in the community.

## Programs

### **Agriculture and Natural Resource Management**

The Agriculture and Natural Resource Management program provides research-based agricultural and gardening information to the public— both consumers and agriculture and green industry professionals—such as educational workshops, soil testing, pest identification, professional pesticide certification, support and consultation for farmers, business plan creation, and more. Extension Master Gardener Volunteer and Extension Gardener programs educate consumers on plant care, landscaping, and other concerns through the Master Gardener office, workshops, classes, and community events. Volunteers receive training in horticulture and complete volunteer service and continuing education requirements.

### **Community Engagement and Capacity Building**

Community Engagement and Capacity Building develops the ability of youth and adults, groups, organizations, and the community to build skills and to address and resolve issues, improving quality of life, increasing student and family success, and developing active and informed citizens. Key programming includes: Kids Voting K-12 civic education and enrichment program; Parent and Family Advocacy trainings to help parents navigate their public schools to help their children succeed; Family Services in Caregiving and Financial Resource Management; and Customized training and facilitation in Team Building, Leadership Development, Strategic planning, and Community dialogue.

### **Nutrition and Food Safety**

Nutrition and Food Safety education provides research-based workshops and information that give the public the knowledge and skills needed to practice safe food handling and make nutritious, healthful, and affordable food choices that improve and prevent dietary-related illnesses. Extension nutrition education programs promote optimal health by teaching participants lifestyle strategies for healthy eating and physical activity, reducing the occurrence of chronic diseases and increasing quality of life. Food safety training for food service providers ensures compliance with Durham County health regulations and adherence to the FDA Food code. Food safety education for both regulated industry and unregulated non-profit food service providers results in the reduction and prevention of food borne illness in local food establishments and institutions and stimulates the local economy through job creation and increased revenue.

### **Welcome Baby**

Welcome Baby strives to strengthen families with children ages 0 to 5 years, by providing parents/caregivers with accurate child development education and practical support. needed to increase positive parenting and safety practices and decrease inappropriate practices. The Welcome Baby Family Resource Center offers emotional and practical support, child development education, and prevention services to strengthen families and caregivers. All services and programs increase families' capacity to nurture and prepare their children for success in school and are offered in English and Spanish. Programming includes individual consultation, supportive classes and workshops such as Incredible Years, Motherhood, Triple P, Very Important Parents (VIP) Teen Parenting, and Positive Discipline along with services like the Giving Closet, Cribs for Kids, and the Car Seat Safety program. Welcome Baby has been part of the Durham community for nearly 30 years.

### **Youth Development: 4H**

4-H Youth Development programming provides enrichment, experiential learning, and leadership development activities for youth ages 5 to 19 to become engaged and responsible citizens and leaders. 4-H offers young people a variety of camps,

workshops and school enrichment opportunities using a positive youth development approach. Through partnerships with Durham Public Schools, Durham Parks & Recreation, and others, 4-H teaches life skills and career readiness as well as leadership and STEM education in the community. Through community clubs, 4-H engages and trains volunteers to work with youth in high need neighborhoods.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,273,631</b>	<b>\$1,661,440</b>	<b>\$2,108,924</b>	<b>\$1,551,515</b>	<b>\$1,715,691</b>	<b>3.27%</b>
Personnel	\$1,011,984	\$1,120,530	\$1,060,256	\$1,138,875	\$1,165,051	3.97%
Operating	\$237,462	\$310,910	\$1,048,668	\$412,640	\$550,640	77.11%
Capital	\$24,184					
Transfers Out		\$230,000				-100.00%
<b>Revenue</b>	<b>\$265,198</b>	<b>\$285,200</b>	<b>\$79,111</b>	<b>\$208,400</b>	<b>\$208,400</b>	<b>-26.93%</b>
Intergovernmental	\$258,672	\$277,525	\$77,376	\$197,525	\$197,525	-28.83%
Contributions and Donations	\$41			\$100	\$100	
Service Charges	\$6,485	\$7,675	\$1,735	\$10,775	\$10,775	40.39%
<b>Net County Cost</b>	<b>\$1,008,433</b>	<b>\$1,376,240</b>	<b>\$2,029,813</b>	<b>\$1,343,115</b>	<b>\$1,507,291</b>	<b>9.52%</b>

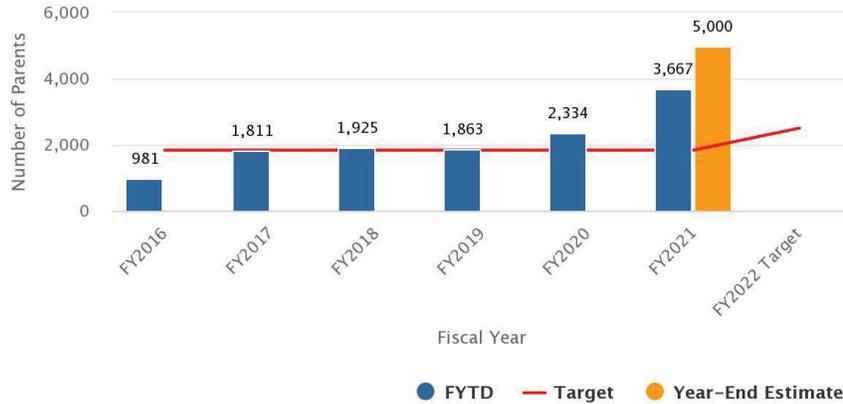
FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
18.16	18.76	18.76	18.76	18.76

## Budget Highlights

- Operating funding to support the countywide Food Security Coordinator position that was created in FY 2020-21 is approved. The funding will provide resources to begin the Food Security Plan planning process and address specific targeted COVID-recovery relief to increase the capacity of food security initiatives across the county. (\$65,000)

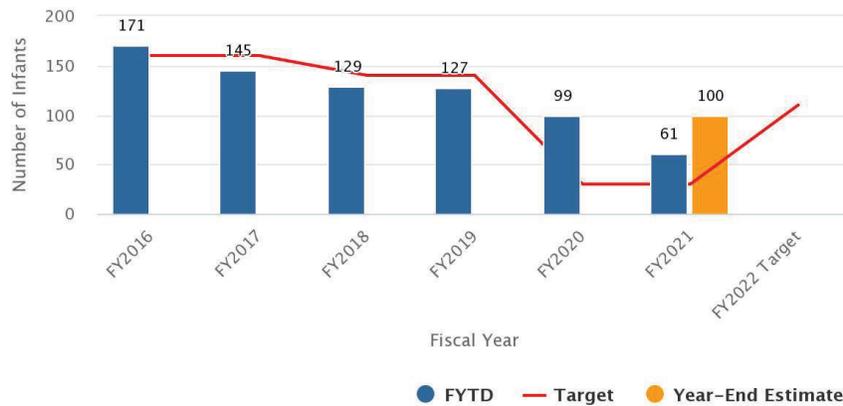
## Performance Measures

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



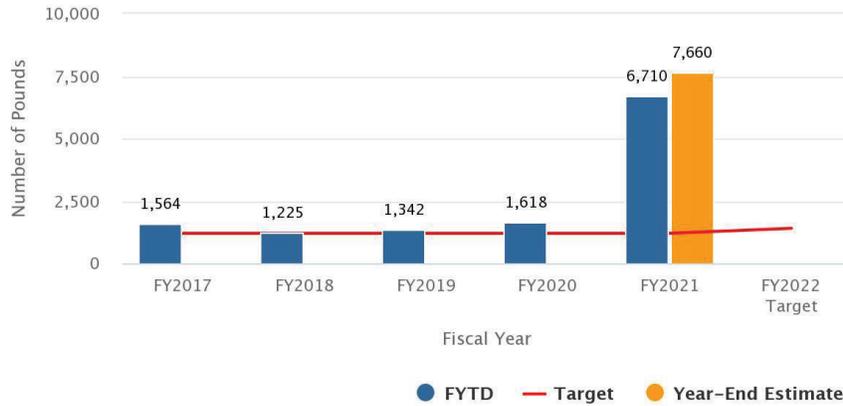
**Measure description:** The Giving Closet is one of the most popular resources for Welcome Baby and we also use it as a recruiting tool for our parenting workshops and other services, which allows us to reach parents in Durham with children ages 0-5 from all socioeconomic backgrounds. This measure shows families utilizing the Welcome Baby Giving Closet, which provides clothing, diapers, and supplies to pregnant mothers and families with children ages 0-5. The program accepts community donations and relies on staff and volunteers to sort the donations, ensuring that the items are of good quality. Each family may come to the Giving Closet six times each fiscal year and receive seasonally appropriate clothing, including coats in winter months. The Giving Closet is Welcome Baby's primary face-to-face recruitment tool for its evidence- and research-based parenting classes, increasing positive parenting practices. Since COVID-19, we have seen an increase in the need for our services. We saw an increase in the families served from an average of 60 families per week to over 120 per week. This showed a great need for the direct services that we provide. The year-end estimate of 5,000 is based on the current increase in the need for the services that we provide. The FY 2020-21 target of 2,500 is lower because as people get vaccinated and the economy opens, there might not be such a great need for our services.

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



**Measure description:** According to the CDC, in 2016 there were 3,600 Sudden Infant Death Syndrome (SIDS) - related infant deaths. Children are offered a safe sleep environment in an effort to reduce this number. This measure shows the number of cribs distributed to parents with infants through Cooperative Extension. The cribs are safe, and parents are taught how to assemble and use the cribs to create a safe sleep environment. The proper use of the crib helps prevent SIDS. SIDS is one of the most common causes of infant death. Safe sleep programs, such as the national Back to Sleep Campaign, have demonstrated a documented decrease in SIDS of over 50%. The Cribs for Kids program is a public-private partnership where the department raises funds through the Agricultural Foundation and is expanding fundraising efforts to ensure more infants receive a safe sleep environment. COVID-19 has not allowed us to hold large groups and in-person workshops. We have been offering these on a one-on-one basis and socially distanced. Due to these limitations, we have not been able to reach as many families as we would have liked. We estimate to end the current fiscal year at about 100, based on previous quarters. The target for FY 2021-22 is 110 based on historical data and accounting for ongoing COVID-19 limitations.

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



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

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# SOIL AND WATER CONSERVATION

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

## Description

It is the mission of the Soil and Water Conservation Department to conserve, enhance and promote the natural resources of Durham County by providing technical assistance, environmental education information and economic incentives to County citizens and by exhibiting a diversified program to meet its changing needs in accordance with North Carolina's GS 139.

The Soil and Water Conservation Department is assigned to the Soil and Water District Board to carry out its locally led conservation programs. Soil and Water Conservation Districts are political subdivisions of State Government. There are 96 of them in North Carolina covering the State's 100 counties. They approve soil and water conservation plans, identify and plan local natural resource conservation work, and coordinate the conservation efforts of Federal and State agencies within the district. Leading this effort are almost 500 District Supervisors (men and women) who voluntarily lead local conservation programs. Each District has both elected and appointed supervisors who serve four years in office. Since 1974, supervisors have been elected in the County's General Election on a nonpartisan basis. Candidates must be registered voters and comply with the County's Election Laws.

Districts work closely with the United States Department of Agricultural (USDA), Natural Resource Conservation Service (NRCS) and the Division of Soil and Water Conservation in the North Carolina Department of Agricultural and Consumer Services (NCAGR). The Federal, State, local Governments and other granting entities provide financial support to administer the cost-share programs. This funding reimburses landowners a percentage for installing Best Management Practices (BMP) which provides the county citizens with healthy natural resources for generations to come.

## Programs

### **Agriculture Development**

The Agriculture Development program protects and preserves Durham County's agricultural history and its farmland while expanding agriculture education, creating new markets, promoting, and supporting (existing and new) farmers and the local food system.

### **Community Outreach and Environmental Education**

The Community Outreach and Environmental Education Program engages the community in environmental stewardship by providing quality environmental education for the public including outdoor experiences, in classroom training and continuing education for teachers and others. Additionally, this program helps meet the state and federal requirements of community engagement and participation as outlined in the three Nutrient Reduction Strategies (Falls, Jordan, Neuse) passed by the state.

### **Environmental and Regulatory Compliance**

The purpose of the monitoring and reporting program is to adhere to state and federal regulations requiring the inspection of BMPs and easements to make sure they comply with rules, regulations, and policies of the various governmental entities and cost-share agreements.

### **Natural Resources Protection Projects**

Natural Resource Protection Projects are designed to protect & conserve Durham County's resources and to improve water quality by installing best management practices (BMPs) to help meet state-mandated nutrient reduction requirements. Program table will be in line with the 2<sup>nd</sup> program title as seen here.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$559,101</b>	<b>\$615,848</b>	<b>\$651,723</b>	<b>\$650,278</b>	<b>\$650,278</b>	<b>5.59%</b>
Personnel	\$453,799	\$467,700	\$467,700	\$476,592	\$476,592	1.90%
Operating	\$105,303	\$148,148	\$184,023	\$173,686	\$173,686	17.24%
<b>Revenue</b>	<b>\$27,217</b>	<b>\$26,760</b>	<b>\$26,760</b>	<b>\$29,788</b>	<b>\$29,788</b>	<b>11.32%</b>
Intergovernmental	\$27,217	\$26,760	\$26,760	\$29,788	\$29,788	11.32%
<b>Net County Cost</b>	<b>\$531,884</b>	<b>\$589,088</b>	<b>\$624,963</b>	<b>\$620,490</b>	<b>\$620,490</b>	<b>5.33%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
5.00	5.00	5.00	5.00	5.00

### Budget Highlights:

- Agricultural Economic Development Grant at \$25,000:**  
 Agriculture Economic Development Grant Program (Small Farmer Grant) was supported by \$50,000 in recent years, and in FY 2021-22, the funding is increased to \$75,000. This program offers small grants of up to \$5,000 to assist farmers. The funding would allow farmers to make the investments necessary to make their operation more profitable by providing the capital needed for improvements.

## Performance Measures

**Measure: NUMBER OF FARMERS ASSISTED WITH AGRICULTURAL ECONOMIC DEVELOPMENT**

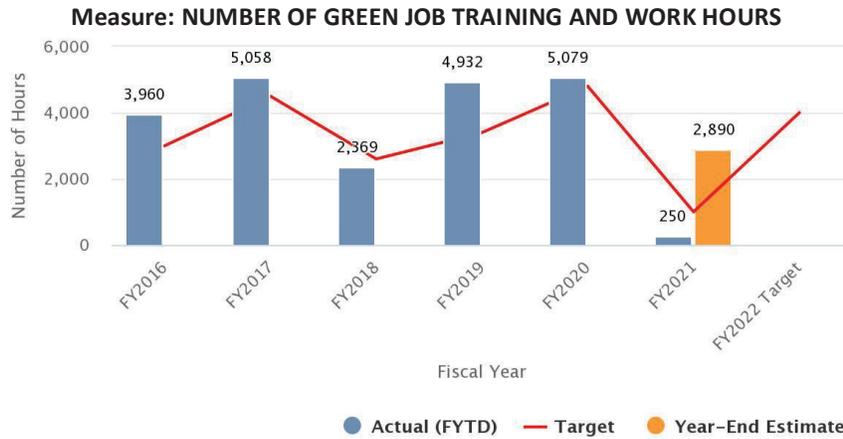


**Measure description:** To date, the County has 205 Voluntary Agriculture District (VAD) applicants enrolled in the program. This encompasses 7,050 acres of agriculture working lands. Agricultural Economic Development (AED) is needed to make Durham County farms "working farms." There has been demand for an increase of AED activities to expand market opportunities for Durham products and agriculture education in public schools. This surge in interest in the local food system and desire to purchase food that is safe and supports sustainable farms in the community has led to an increase in the number of new farmers requesting services. This measure is currently on target. The 2022 target was set at this number because we will have additional funding for FY 2021-22 and more active contracts to review for compliance.

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



**Measure description:** This measure tracks the total number of individuals that participate in adult education information sessions offered by the department. Durham County faces a host of environmental challenges, including natural resource degradation and loss, local food deserts, stormwater management, and environmental justice. It is more important than ever to make aware and engage every Durham County citizen in natural resource protection. The department aims to increase citizens' knowledge about local environmental issues and provide them with the necessary tools and resources to independently and collectively act based on sound science to improve community livability. Due to COVID-19, we had to cancel several community events, and this reflects in our numbers. We have been offering some virtual trainings. We are hoping to be able to do in-person trainings again for FY 2021-22



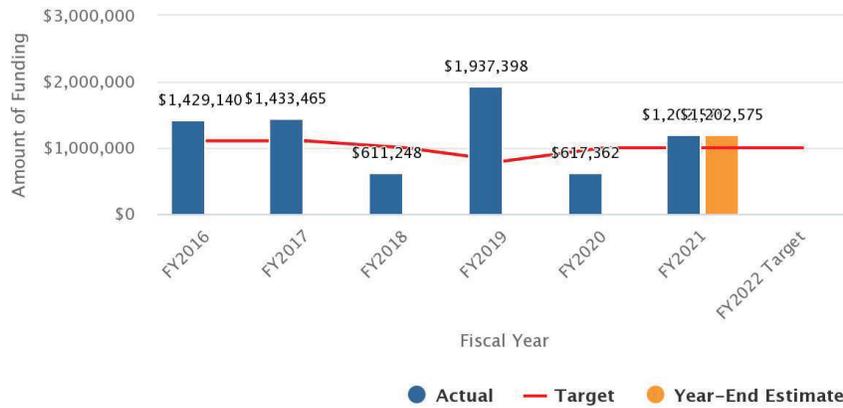
**Measure description:** The department has had success working with youth during the school year as well as the summer. Staff has participated in the Durham YouthWork Internship Program for the past three years. This program offers Durham youth ages 14-24 the opportunity to gain work experience and develop skills through paid summer internships in local businesses, nonprofits, and City and County government. The department developed and promoted the Bionomic Educational Training Center (BETC) program as a method to enhance community participation in conservation measures, improve student achievement in math and science, and train at-risk youth for jobs in the Green Industry. We saw an increase in the number of youths that we were able to provide skill sets and resources needed to excel in the community. We had an increase in grant funding and partnerships. The FY 2021-22 target was set at this number due to COVID-19 and the department having enough full-time positions to offer additional students.

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



**Measure description:** This measures the number of students participating in environmental field days, conservation contests, and in-class or virtual presentations annually. With the host of environmental challenges facing the Durham community, it is more important than ever to have an extremely environmentally literate community. An environmentally literate individual together with others makes informed decisions concerning the environment and is willing to act on the decisions to improve the wellbeing of all within the community. This investment they make leads to better informed decisions regarding water quality and the quality of life within the community. Due to COVID-19 we had to cancel several in-person events, and this reflects in our numbers. We have been offering several virtual trainings. Our environmental education trainings are in addition to the schoolwork that students are required to do daily. Too much screen time is a big factor in our numbers decreasing. Additionally, the department lost the fulltime Environmental Education Coordinator 2 ½ years ago. The target was set at this number for the last couple of years due to the Department's loss of the full-time Environmental Education Coordinator.

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



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

# ECONOMIC DEVELOPMENT



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

## Description

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$3,425,344</b>	<b>\$3,148,592</b>	<b>\$3,149,593</b>	<b>\$3,819,633</b>	<b>\$3,804,989</b>	<b>20.85%</b>
Personnel	\$109,422	\$110,868	\$111,654	\$286,918	\$260,654	135.10%
Operating	\$951,050	\$937,724	\$1,227,601	\$1,209,099	\$1,220,719	30.18%
Other Expenditure	\$2,364,873	\$1,100,000	\$1,810,338	\$2,323,616	\$2,323,616	111.24%
Transfers Out		\$1,000,000				-100.00%
<b>Revenue</b>		<b>\$50,000</b>				<b>-100.00%</b>
Intergovernmental		\$50,000				-100.00%
<b>Net County Cost</b>	<b>\$3,425,344</b>	<b>\$3,098,592</b>	<b>\$3,149,593</b>	<b>\$3,819,633</b>	<b>\$3,804,989</b>	<b>22.80%</b>

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
1.00	1.00	1.00	3.00	3.00

## Budget Highlights

- The FY 2021-22 budget includes two new FTEs (Economic Development Manager and Economic Development Analyst). The two FTEs are funded primarily through the reallocation of existing dollars. The new FTEs will support the increased workload into new ED segments driven by the pandemic response, assist with successful business recruitment and associated compounding responsibilities, and board directives. With the additional staff, the Office of Economic Development will focus on business recruitment, agreement maintenance, small business support, adequately support existing efforts, and better maximize ROI on current investments ad partnership.
- The County continues to maintain its Economic Development Investment Program to attract and retain new business and industry. It is anticipated the following companies will meet their scheduled performance criteria for FY2021-2022. Upon verification of scheduled performance criteria, companies may be eligible for payment in the following amounts:

Corning	\$385,715
Eli Lilly and Company	\$364,285
Gentian Group, LLC	\$62,500
GRAIL	\$132,143
Longfellow	\$500,000
Novartis Gene Therapies (formerly AveXis)	\$150,000
Merck	\$428,572
Nuvotronics	\$28,571
Policygenius	\$26,930
Wexford Science & Technology	\$240,000
<b>Total</b>	<b>\$2,318,716</b>

- The County also funds organizations that have a strong and demonstrable economic development impact on the Durham community. The following have been recommended for FY2021-2022:

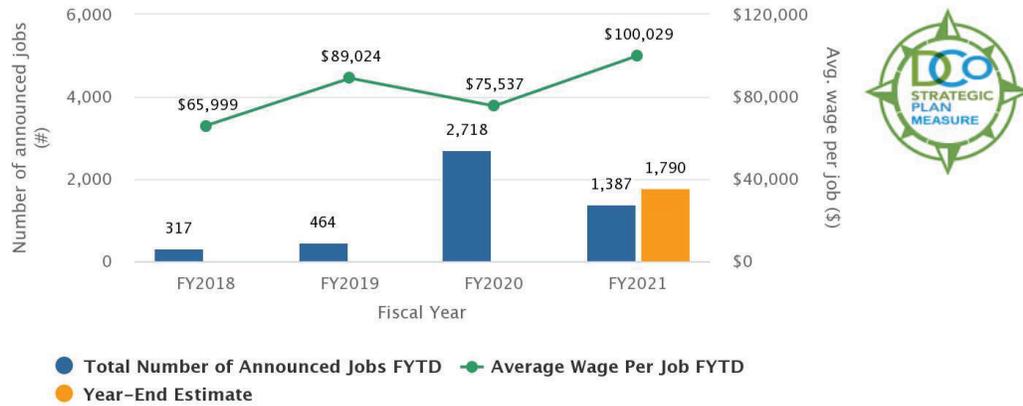
Durham Chamber of Commerce	\$225,000
Downtown Durham, Inc.	\$160,000
History Museum	\$51,000
Made in Durham	\$250,000
Research Triangle Regional Partnership	\$43,829
Sports Commission	\$111,335
<b>Total</b>	<b>\$841,164</b>

- The County also funds a select group of community-based non-profit organizations that support, directly or indirectly, various County department services. The supported non-profits shown here are related to Workforce Development services provided by the Office of Economic Development; however, the appendix of this document has more detail about all Durham County non-profit funding.

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

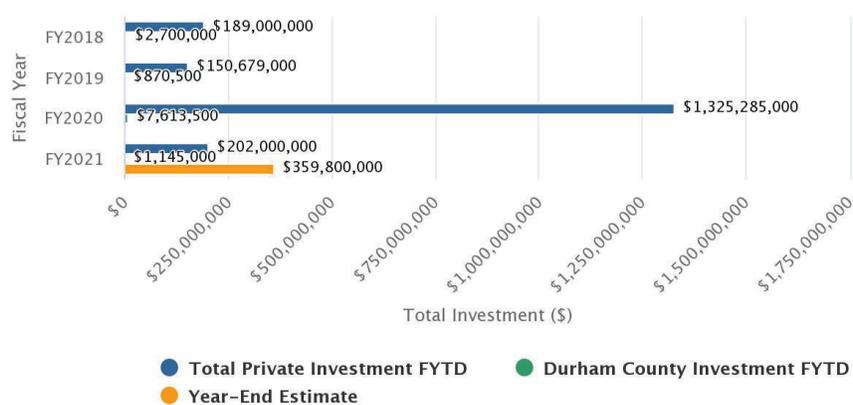
## Performance Measures

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



**Measure description:** This measure captures all announced jobs as a result of Economic Development projects that were successfully recruited by Durham County, jobs that would not be created in Durham County but for Durham County incentive awards. FY 2020-21 to date has been another year of successful job creation. The five recruited projects through Q2 of FY 2020-21 include Beam Therapeutics with 201 new jobs, Nuvotronics with 150 new jobs, BioAgilytix Labs, LLC with 878 new jobs, The Clorox Company with 158 new jobs, and Taysha Gene Therapies with 201 new jobs. Additionally, Adverum Biotechnologies, Inc. announced a project location in Durham in early Q3 that will include 202 new jobs. Many of these new jobs will likely not require an advanced degree and all project positions meet the Durham County Living Wage. Durham County maintains as a premiere location for companies in the site selection process based on our cost of living, quality of life, top-notch workforce, and robust life sciences industry.

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



**Measure description:** This measure looks at announced Economic Development projects by fiscal year and compares the amount of Durham County dollars to the amount of dollars invested by the recruited companies. The goal of this comparative measure is to gain an understanding of how Durham County funds are leveraging invested dollars from recruited projects. FY 2020-21 has seen an increase in the number of projects that the County successfully recruited to include the following investments: Beam Therapeutics \$83m, Nuvotronics \$50m, BioAgilytix Labs, LLC \$61.5m, The Clorox Company \$7.5m, and Taysha Gene Therapies \$75m. Additionally, Adverum Biotechnologies, Inc. in Q3 included \$82.8m in investment. Durham County maintains as a premiere location for companies in the site selection process based on our cost of living, quality of life, top-notch workforce, and robust life sciences industry.



## Human Services

Departments and services charged with expenditures for the public welfare including public health, mental health, hospitals, and social services.

Business Area Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Public Health	\$26,397,317	\$27,698,841	\$27,776,353	\$30,921,105	\$31,811,300	14.85%	34.41%
Mental Health	\$6,336,751	\$6,336,751	\$6,336,751	\$6,349,700	\$6,349,700	0.20%	6.87%
Social Services	\$46,872,122	\$52,375,917	\$55,737,716	\$53,308,785	\$53,618,023	2.37%	57.99%
Other Human Services	\$1,408,403	\$1,258,207	\$1,053,310	\$325,000	\$677,182	-46.18%	0.73%
<b>Total</b>	<b>\$81,014,593</b>	<b>\$87,669,716</b>	<b>\$90,904,130</b>	<b>\$90,904,590</b>	<b>\$92,456,205</b>	<b>5.46%</b>	<b>100.00%</b>

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# PUBLIC HEALTH

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**GOAL 2 HEALTH AND WELL-BEING FOR ALL:** Improve the quality of life across the lifespan through protecting the health of community, reducing barriers to access services and ensuring a network of integrated health and human services available to people in need.

## Description

The Durham County Department of Public Health works with the community to prevent disease, promote health, and protect the environment. It do so through seven divisions: Leadership and Business Management, Allied Health, Health Education Community Transformation, Dental, Medical Services, Nutrition, and Environmental Health. These divisions work collaboratively to accomplish the following goals:

- Promote optimal health and wellness of all;
- Decrease premature death rates;
- Prevent and control communicable disease; and
- Maximize organization productivity.

In addition to conducting the day-to-day work of public health, the department is also focused on workforce development, communication and marketing, technology, access to medical and dental care, obesity and chronic illness, and education.

## Programs

### Allied Health

Allied Health is comprised of the laboratory and pharmacy operated within the department. The laboratory provides phlebotomy, specimen procurement, and testing services that aid in the diagnosis, treatment, and prevention of disease for the department's clinics, Lincoln Community Health Center, and at community outreach events. The pharmacy provides medication services for clinics, DCo Wellness Clinic, and DCo Detention Center. The pharmacy maintains a comprehensive formulary enabling treatment and prevention options for a variety of diseases and conditions.

### Dental

The Dental Division provides access to comprehensive dental care for uninsured and underinsured children and youth up to 20 years old and pregnant women. Services are provided onsite in a state-of-the-art dental clinic and in the Tooth Ferry, a mobile dental unit that visits specific DPS elementary schools. Staff members also provide dental screenings and oral health education sessions.

### Environmental Health

The Environmental Health Division enforces state and local laws and regulations to ensure that food & lodging establishments, institutions, childcare facilities, onsite waste treatment, water, and many other health-related services and industries are operated and maintained in a manner that protects public health and the environment. Environmental Health staff issue establishment and system operational permits. Information provided by Environmental Health and local Public Health Emergency Preparedness allows people to make informed decisions about their health and wellbeing as well as that of their families.

### Health Education Community Transformation

The Health Education Community Transformation Division addresses health by influencing the decisions and actions that individuals, groups, and communities make to promote health and prevent violence, injury, disease and disability. Health Education also educates, mobilizes, assesses, and creates policy, systems, and environmental change to positively influence the health of Durham County residents. Staff members provide in-person and virtual education, screenings, and evidence-based programs to individuals, neighborhoods, faith-based organizations, and workplaces. Violence reduction programs include Bull City United and Project BUILD, which aim to prevent gun violence and reduce gang involvement, respectively.

### Leadership and Business Management

The Leadership and Business Management Division provides support, guidance, and sound business management services to all divisions and programs in Public Health. These functions include administrative oversight of all public health domains, including finance, purchasing, patient registration and billing, IT, registering of vital records, contracts services, and facilities services.

### Medical Services

Medical Services Division is the largest component of the department's budget, providing mandated and other health services that address unmet needs of our community. The Medical Services Division investigates, screens, educates, and provides treatment and other clinical care to those who seek or are referred for care. The division's staff is a multidisciplinary matrix of

providers (advanced practice providers and contract physicians), nurses, social workers, and ancillary staff. The primary program areas are Care Coordination for Children, Detention Facility Health Services, Pregnancy Care Management, Refugee Health, School Health, Women’s Health Clinic, and Communicable Disease Control.

### Nutrition

The Nutrition Division provides population-based and individual clinical services, so Durham County residents can learn and put into practice behaviors that prevent disease and promote optimal health. Clinical services are provided for Durham residents and encompass individual counseling and/or guidance to prevent, treat, or stabilize diagnosed chronic illnesses. The Durham’s Innovative Nutrition Education (DINE) program teaches students in qualifying schools about nutrition and physical activity to move towards healthier behaviors. The Formerly Incarcerated Transition (FIT) Program provides health care navigation services for eligible individuals recently released from incarceration who are living with a chronic disease.

### Budget

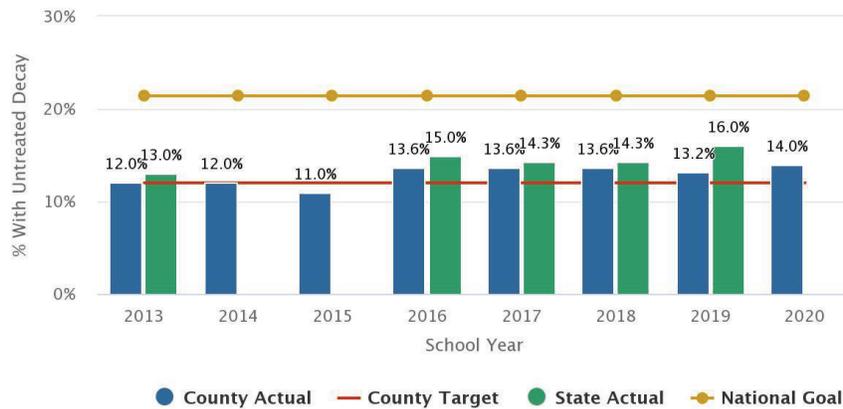
Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$26,397,317</b>	<b>\$27,698,841</b>	<b>\$27,776,353</b>	<b>\$30,921,105</b>	<b>\$31,811,300</b>	<b>14.85%</b>
Personnel	\$16,591,714	\$18,888,050	\$16,610,707	\$20,557,797	\$21,585,174	14.28%
Operating	\$9,510,183	\$8,810,791	\$10,980,309	\$10,306,522	\$10,169,340	15.42%
Capital	\$295,419		\$185,337			
Transfers Out				\$56,786	\$56,786	
<b>Revenue</b>	<b>\$8,166,529</b>	<b>\$8,536,920</b>	<b>\$9,150,248</b>	<b>\$9,130,912</b>	<b>\$9,130,912</b>	<b>6.96%</b>
Intergovernmental	\$7,758,804	\$8,066,840	\$8,882,605	\$8,801,602	\$8,801,602	9.11%
Contributions and Donations	\$3,233		\$81			
Service Charges	\$403,995	\$461,380	\$267,444	\$329,110	\$329,110	-28.67%
Other Revenues	\$498	\$8,700	\$118	\$200	\$200	-97.70%
<b>Net County Cost</b>	<b>\$18,230,788</b>	<b>\$19,161,921</b>	<b>\$18,626,105</b>	<b>\$21,790,193</b>	<b>\$22,680,388</b>	<b>18.36%</b>
<b>FY 2019-20 Actual FTE</b>	<b>FY 2020-21 Original FTE</b>	<b>FY 2020-21 Estimated FTE</b>	<b>FY 2021-22 Requested FTE</b>	<b>FY 2021-22 Approved FTE</b>		
238.55	238.55	237.55	257.55	269.55		

### Budget Highlights

- The City of Durham approved revenue for the expansion of Bull City United. This expansion includes 18 city-funded positions and expansion into 4 additional census tracts. In addition to the expansion funded by the City, Durham County will expand Bull City United by 2 county-funded positions and additional operating funds to support the added FTE’s (County Funding \$398,933). Bull City United and Project Build will move from the Public Health Business Area to its own consolidated Business Area with My Brother’s Keeper in FY 2021-22.
- The Jail Health Expansion Contract will expand with the Medication Assisted Treatment Team, which combines medications with behavioral therapy to treat substance use disorders (\$979,354)
- Funding has been approved for the formerly grant-funded FIT Program Community Health Worker, who assists formerly incarcerated persons suffering from chronic disease or other health issues with successful reentry with a primary focus on linkage to medical services. (\$49,959).
- 12 FTE’s for School Health have been approved. These FTE’s include 10 School Health Nurses and 2 School Health Nurse Supervisors. (\$1,109,124)

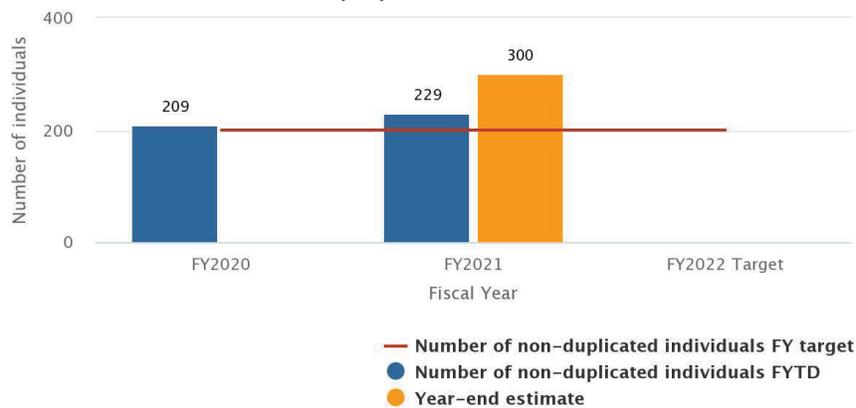
## Performance Measures

### Measure: PERCENT OF DURHAM PUBLIC SCHOOL (DPS) KINDERGARTNERS SCREENED BY THE HEALTH DEPARTMENT WITH UNTREATED DENTAL DECAY



**Measure description:** Dental decay is one of the most common chronic infectious diseases among children that, if left untreated, can result in problems with speaking, playing, and learning. Children from low-income households experience higher untreated tooth decay. Dental decay is measured by visual examination by a public health dental hygienist. If dental decay is found, the student is referred for dental care at Public Health or with their dentist. A 12% goal is appropriate for Durham. The current national goal for children ages 3 to 5 is 21.4%. Despite Durham Public Schools (DPS) holding classes virtually between March and June 2020, the Durham County Department of Public Health dental clinic exceeded its target of 12% for the year to reach 14%. DPS was closed to in-person learning through the third quarter of FY 2020-21. The goal is for screening to return to schools in September 2021. The percentage of DPS kindergartners screened by the health department with untreated dental decay will likely return to its previous range of 13.6%-14% once schools reopen fully for in-person learning.

### Measure: NUMBER OF NON-DUPLICATED INDIVIDUALS ENROLLED IN DURHAM'S FORMERLY INCARCERATED TRANSITIONS (FIT) PROGRAM



**Measure description:** This measure shows the number of unique individuals enrolled in the Formerly Incarcerated Transitions (FIT) Program. The main objective of the FIT Program is to improve the health and well-being of individuals after release from incarceration. Upon release from prison, people with chronic disease need timely coordination of healthcare services to improve health outcomes and increase their chances of successfully reentering into the community. The annual target is 200 individuals. A larger number of North Carolina Department of Corrections prisoners were returned to the community earlier than their original release dates due to COVID-19. This is one of the primary reasons for the above average FIT Community Health Worker caseload. Another reason are the relationships established by the FIT Program Community Health Worker (CHW) with community partners. These partners frequently make new referrals. If the current upward trend continues, an estimated 300 individuals will be assisted by the FIT Program this fiscal year.

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



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

# MENTAL HEALTH: ALLIANCE BEHAVIORAL HEALTHCARE



**GOAL 2 HEALTH AND WELL-BEING FOR ALL:** Improve the quality of life across the lifespan through protecting the health of community, reducing barriers to access services and ensuring a network of integrated health and human services available to people in need.

## Description

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

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

Alliance is responsible for managing finances, service authorizations, contracts with direct service providers, service quality, and regulatory standards, developing the service array and ensuring appropriate customer choice.

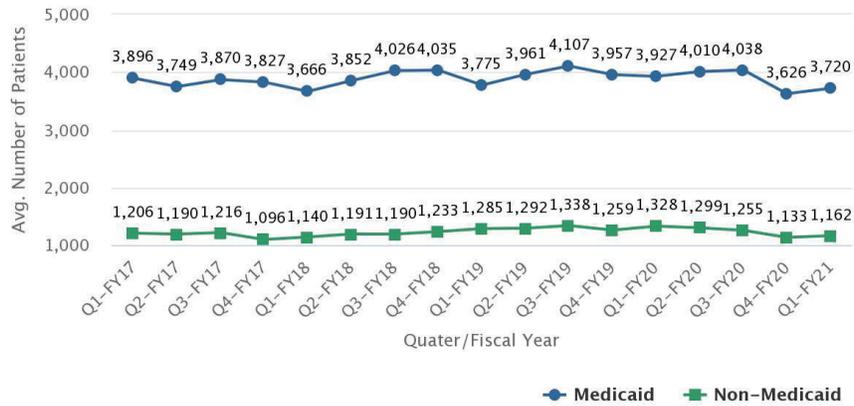
Alliance contracts with more than 2,000 service providers to provide behavioral health, developmental disabilities and substance abuse services to children and adults in the entire catchment area. For those clients who do not speak English, a list of providers who speak other languages can be provided.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$6,336,751</b>	<b>\$6,336,751</b>	<b>\$6,336,751</b>	<b>\$6,349,700</b>	<b>\$6,349,700</b>	<b>0.20%</b>
Operating	\$6,336,751	\$6,336,751	\$6,336,751	\$6,349,700	\$6,349,700	0.20%
<b>Net County Cost</b>	<b>\$6,336,751</b>	<b>\$6,336,751</b>	<b>\$6,336,751</b>	<b>\$6,349,700</b>	<b>\$6,349,700</b>	<b>0.20%</b>

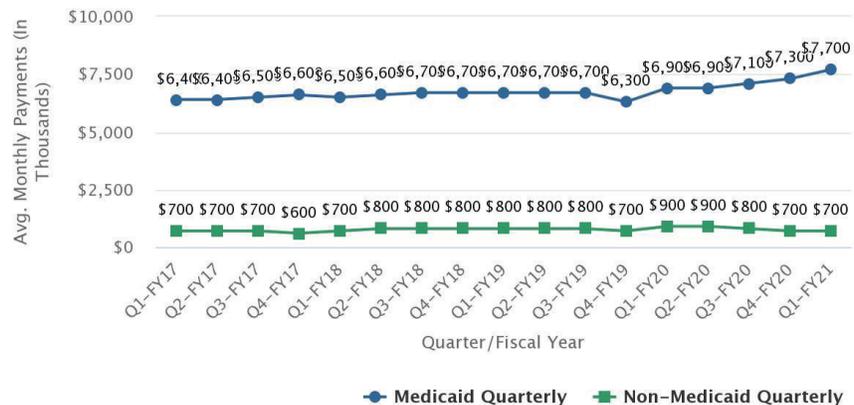
## Performance Measures

**Measure: AVERAGE NUMBER OF DURHAM COUNTY PATIENTS SERVED PER MONTH**



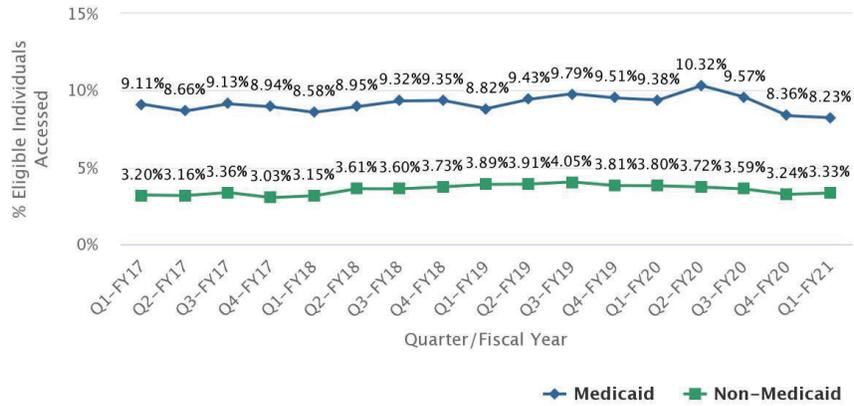
**Measure description:** This measures the average number of Durham County patients served per month. This number represents the monthly average number of unique individuals that received services from an Alliance provider during the quarter. This measure shows service utilization in both Medicaid and non-Medicaid individuals for Durham County specifically. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time. Any significant changes and trends that are noted receive more detailed data analysis to determine cause, effect on the service system, and to individuals served, and to determine if additional interventions are needed to mitigate negative trends. There is no specific target in relation to service utilization and spending. The data are compared quarterly within Durham County to identify changes in the service system and compared to other Alliance counties as a measure of how services are utilized differently or the same in each county.

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



**Measure description:** This measure shows spending in both Medicaid and non-Medicaid individuals for Durham County. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time. Any significant changes and trends that are noted receive more detailed data analysis to determine cause, effect on the service system, and to individuals served, and to determine if additional interventions are needed to mitigate negative trends. There is no specific target in relation to service utilization and spending. The data are compared quarterly within Durham County to identify changes in the service system and compared to other Alliance counties as a measure of how services are utilized differently or the same in each county.

**Measure: PERCENTAGE OF ELIGIBLE INDIVIDUALS ACCESSED (PENETRATION RATE)**



**Measure description:** This measure shows the penetration rate, or the portion of individuals eligible for services in Durham County who accessed them during a quarter. The average penetration rate for non-Medicaid funded individuals is calculated by comparing the numbers of individuals who accessed services compared to the total number of individuals who are identified as indigent in Durham County. Alliance tracks any significant changes and trends related to service access, utilization and spending over time. Any significant changes and trends that are noted receive more detailed data analysis to determine cause, effect on the service system and to individuals served, and to determine if additional interventions are needed to mitigate negative trends. There is no specific target in relation to service utilization and spending. The data are compared quarterly within Durham County to identify changes in the service system and compared to other Alliance counties as a measure of how services are utilized differently or the same in each county.

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# SOCIAL SERVICES

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**GOAL 2 HEALTH AND WELL-BEING FOR ALL:** Improve the quality of life across the lifespan through protecting the health of community, reducing barriers to access services and ensuring a network of integrated health and human services available to people in need.

## Description

Social Services programs provide for the protection of abused and neglected children and adults, the provision of services to prevent unnecessary institutionalization of disabled and elderly residents, Work First support services, school and community social work services, and child day care subsidy. Public assistance programs provide entitlement benefits for health access and nutrition services, foster care, and adoption payments as well as cash assistance through Work First. Programs include Food and Nutrition Assistance; Medicaid and North Carolina Health Choice for Children; and Work First Family Assistance. The Child Support Enforcement program ensures that non-custodial parents provide financial and medical support for their children. This includes the location of non-custodial parents and their assets, establishing support orders, and establishing paternity. As necessary, this service is also responsible for collection and distribution of payments and enforcement for nonpayment of legal child support obligations.

## Programs

### **Administration and Management**

Administration and Management is responsible for providing leadership and oversight for the agency functions including Adult Services, Child Support, Child Welfare, Customer Accountability and Talent Development, Family Economic Independence, and Business Operations. Our Division assists with the formulation and continual improvement of the agency's mission, vision, policies and practices; implements operational management best practices to facilitate effective accountability for agency financial resources and successful attainment of agency outcomes; disseminates information involving interpretation of policies, laws, and activities of the agency.

### **Adult Services**

Adult Services works to promote the independence and enhance the dignity of Durham County's older adults, persons with disabilities and their families, through a community-based system of opportunities, services, benefits, and protections.

### **Child Support**

Durham County Child Support Services is responsible for the location of non-custodial participants, establishment of paternity, and the establishment, modification, and enforcement of child support orders. North Carolina Child Support Services' mission is to "provide family centered child support services through mutual collaboration with families and partners using innovative strategies to reach a common goal and self-sufficiency" (North Carolina Child Support Services).

### **Child Welfare**

Child Welfare is one of the most important and critical services provided by the Department of Social Services. Federally mandated, the Child Welfare program works to assess, protect, and foster the safety of children from child abuse and neglect. It is a complex service involving the community, service-providers, and the legal system. It is critical to build the most effective Child Welfare program possible that both protects children and cultivates staff.

### **Customer Accountability and Talent Development**

This division includes Quality Assurance and Training, Program Integrity, Talent Development, and the Customer Information Center. Quality Assurance & Training and Talent Development team members provide record review and training support to all mandatory programs throughout the agency as well as contract monitoring to ensure compliance with HB 630. Program Integrity is a mandatory program conducting investigations of suspected fraud or agency errors related to Family Economic Benefits. The Customer Information Center employees are charged with providing first point of contact services to the residents of Durham County in our call center, reception lobbies, and records management.

### **Family Economic Independence**

Family Economic Independence provides an array of economic support programs to children, families, adults, disabled, and seniors that support health and wellness through mandated services. Family Economic Independence administers federally mandated programs that support economic sufficiency, promote health and well-being, and provide employment supports for

qualified individuals. The staff primarily conducts eligibility services, including applications, processing, and maintenance of cases. In addition, the division provides Social Work services in the areas of Work First and Child Care, including case-management.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$46,872,122</b>	<b>\$52,375,917</b>	<b>\$55,737,716</b>	<b>\$53,308,785</b>	<b>\$53,618,023</b>	<b>2.37%</b>
Personnel	\$31,230,812	\$35,104,647	\$31,685,382	\$35,962,577	\$35,521,815	1.19%
Operating	\$15,641,309	\$17,271,270	\$24,052,334	\$17,346,208	\$17,346,208	0.43%
Transfers Out					\$750,000	
<b>Revenue</b>	<b>\$30,129,249</b>	<b>\$30,153,463</b>	<b>\$36,563,522</b>	<b>\$30,476,907</b>	<b>\$30,448,091</b>	<b>0.98%</b>
Intergovernmental	\$29,858,921	\$29,907,961	\$36,376,975	\$30,294,989	\$30,266,173	1.20%
Contributions and Donations	\$2,287	\$3,452	\$2,024	\$2,620	\$2,620	-24.10%
Service Charges	\$4,280	\$7,050	\$4,376	\$4,376	\$4,376	-37.93%
Other Revenues	\$263,761	\$235,000	\$180,147	\$174,922	\$174,922	-25.57%
<b>Net County Cost</b>	<b>\$16,742,873</b>	<b>\$22,222,454</b>	<b>\$19,174,194</b>	<b>\$22,831,878</b>	<b>\$23,169,932</b>	<b>4.26%</b>

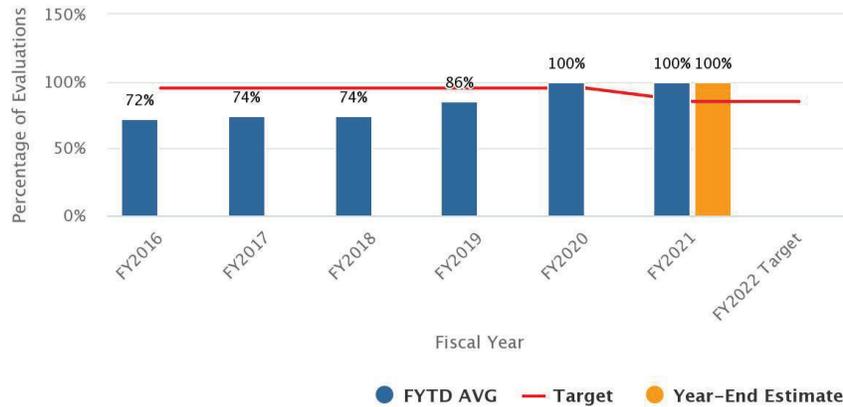
FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
519.00	558.00	558.00	577.00	571.00

## Budget Highlights

- Funding is allocated to support a Durham County Long-Time Homeowner grant program for residents at or below 30% of the area median income. The initiative modeled after the Mecklenburg County Homeowners with Economic Support (HOMES) program. The budget includes \$750,000 for grant allocations, with an additional \$192,119 to support administrative cost with the addition of 3 FTE's. Operating supplies and other costs will be allocated from realigned dollars. Although an initial \$750,000 is allocated for the grant program, a mid-year analysis will occur to determine if additional funds are needed for program implementation. (\$942,119)
- 10 FTEs were added to the Department of Social Services (DSS) for support of FTE's approved in FY 2020-21 for a State Mandated Correction Plan. These FTE's include an Audit Compliance Manager, Program Manager, 5 Staff Development Specialists (Quality Assurance Social Workers), and 3 Staff Development Specialist (Quality Assurance Family Economic Independence Social Workers). While DSS is no longer in a State Mandated Correction Plan, the FY 2021-22 approved FTE's will serve as quality assurance support to ensure that DSS continues to maintain quality service for Durham County residents. (County Share \$478,174)

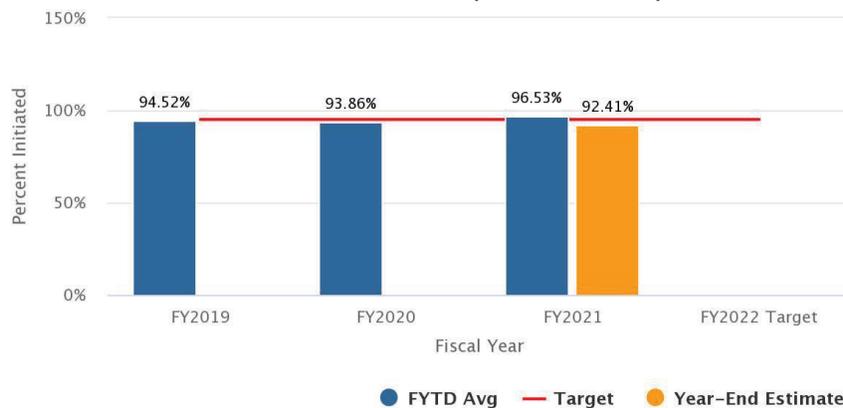
## Performance Measures

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



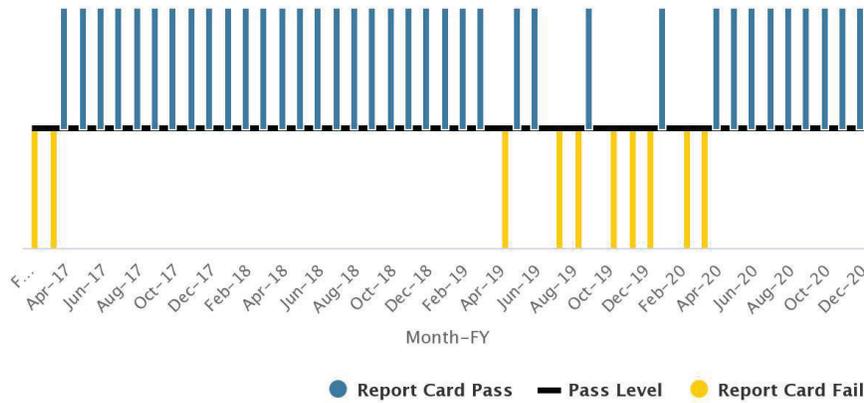
**Measure description:** This measures the timeliness of Adult Protective Services (APS) evaluations/case decisions (statutory completion time frame of 30 days for allegations of abuse and neglect). Timely APS evaluations/case decisions ensure the safety and wellbeing of disabled/vulnerable adults of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

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



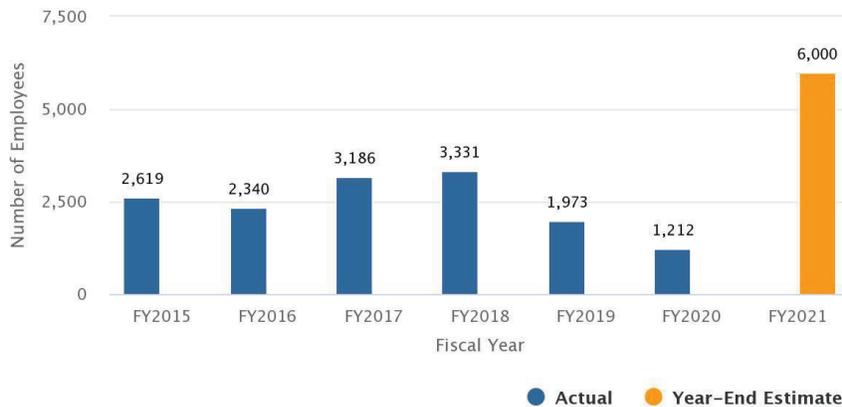
**Measure description:** This measures the percentage of all screened-in reports of abuse, neglect, and/or dependency that are initiated within the required timeframe of 24 or 72 hours. Timely response to allegations of abuse, neglect or dependency ensure that we are assessing children's needs to make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

**Measure: STATE REPORT CARD RESULTS FOR MEDICAID APPLICATION PROCESSING**

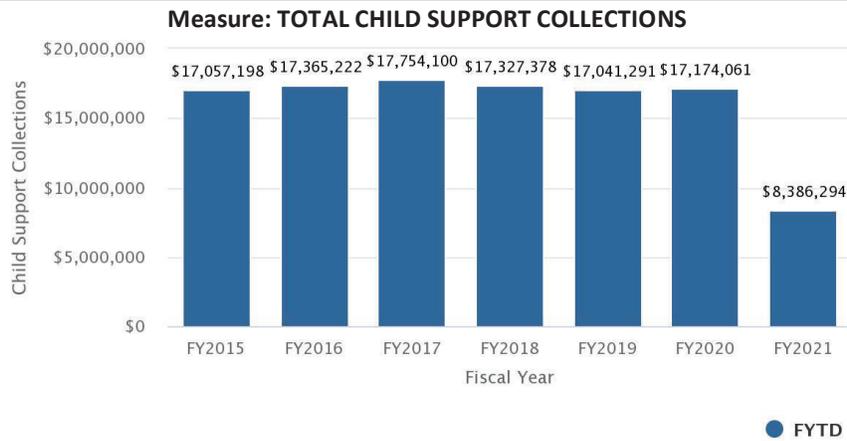


**Measure description:** This measure captures the number of Medicaid applications processed to ensure families receive medical services timely. This is a federal and state requirement and failure to process and/or dispose of applications in a timely manner can result in corrective action and/or financial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

**Measure: TOTAL NUMBER OF EMPLOYEES TRAINED**



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



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



## Education

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

Business Area Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Durham Public Schools	\$145,970,717	\$153,177,778	\$155,077,778	\$173,349,273	\$166,206,627	8.51%	91.72%
Community Colleges	\$7,900,158	\$7,872,799	\$7,872,799	\$8,779,166	\$8,954,166	13.74%	4.94%
Other Education	\$5,520,340	\$5,515,021	\$6,308,599	\$5,892,339	\$6,044,684	9.60%	3.34%
<b>Total</b>	<b>\$159,391,215</b>	<b>\$166,565,598</b>	<b>\$169,259,176</b>	<b>\$188,020,778</b>	<b>\$181,205,477</b>	<b>8.79%</b>	<b>100.00%</b>

# DURHAM PUBLIC SCHOOLS



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

## Description

Effective July 1, 1992, Durham County's two public school systems merged, forming Durham Public Schools (DPS). All Durham County funding is from general funds. The supplemental taxing districts were discontinued with the merger.

DPS was merged under legislation establishing minimum requirements for local funding based on the highest per pupil expenditure in the last five years of either school system prior to the merger. Per pupil allocation used in the school funding formula is \$1,960. The amount of minimum funding is determined by multiplying the \$1,960 per pupil expense with the average daily membership (ADM) enrollment figure for the upcoming year. County funding for Durham Public Schools, including current expense, capital outlay (excluding bond-funded projects), and debt service, must be no less than the minimum funding required.

A comparison of the minimum funding required and the approved funding level is shown below.

Per pupil funding	\$1,960
Multiply by total FY 2020-21 ADM	32,287
Minimum funding for FY 2020-21	\$63,282,520

In addition, if the ADM for charter schools was factored in (an additional 7,900 pupils, for a total of 40,187 pupils), the calculation would equate to \$78,766,520 minimum funding for FY 2021-22. Durham County funding significantly exceeds these thresholds.

	FY 2019-20 Actual	FY 2020-21 Approved	FY 2021-22 Requested	FY 2021-22 Approved
Current Expense	\$144,600,717	\$149,807,778	\$167,349,273	\$160,206,627
Capital Outlay	\$1,370,000	\$3,370,000	\$6,000,000	\$6,000,000
<b>Total</b>	<b>\$145,970,717</b>	<b>\$153,177,778</b>	<b>\$173,349,273</b>	<b>\$166,206,627</b>
School Debt Service	\$25,974,171	\$25,968,214	\$31,195,200	\$31,195,200
<b>TOTAL FUNDING</b>	<b>\$171,944,888</b>	<b>\$179,145,992</b>	<b>\$204,544,473</b>	<b>\$197,401,827</b>

In addition to direct funding to Durham Public Schools, Durham County also funds a number of positions and programs through other departments that provide services within Durham Public Schools or in support of DPS goals. These positions/programs and their County-only funding for FY 2021-22 are shown below, but the actual funding is within related departments.

Program or Position (County Department)	FY 2021-22 Durham County Funding
30 School Resource Officers – 27 directly assigned to schools (Sheriff)	\$2,826,577
Public Health Services (School Nurses, Dental, Health Education (DINE), and Project BUILD)	\$3,132,953
Public Health Services (School Nurses – 12 new FTEs) Per DPS Request	\$1,115,124

Educational Non-Profit Support	FY2021-22 Funding
Reach out and Read Program (Full Year)	\$50,000

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$145,970,717</b>	<b>\$153,177,778</b>	<b>\$155,077,778</b>	<b>\$173,349,273</b>	<b>\$166,206,627</b>	<b>8.51%</b>
Operating	\$144,600,717	\$149,807,778	\$151,707,778	\$167,349,273	\$160,206,627	6.94%
Capital	\$1,370,000	\$3,370,000	\$3,370,000	\$6,000,000	\$6,000,000	78.04%

## Budget Highlights

The Durham Board of Education’s FY 2021-22 budget request is a \$15,641,495 increase in current expense funding over its FY 2020-21 current budget, and a \$2,630,000 increase in current capital funding. The total requested budget increase from the Board of Education is \$18,271,495 (11.8%). Requests from DPS included salary and benefits cost increases, fixed cost increases (applying inflation), ongoing teacher supplement increases, started in FY2017-18 using DPS fund balance, hourly employees wages moving to \$15 an hour, increased support for English proficiency and Exceptional Children needs. The DPS request also includes additional funding for growth in both DPS students and Charter School students.

The approved budget supports a Current Expense increase of \$8,498,849 from the current budget for Durham Public Schools. Additional Current Expense funding will help support increasing teacher supplements, salary increases, Charter School student growth, and additional Exceptional Children PK-12 teachers & Instructional Assistants to meet student need in the absence of adequate state funding. Funding support for DPS capital needs is met through an additional \$2.63 million in available annual capital support for DPS, for a total of \$6.0 million annually.

In addition to direct funding to DPS for current expense needs, the Board of County Commissioners, working closely with the Board of Education, is providing an additional 10 Public Health School Nurses to support child health needs at Durham public schools. With the County creating these positions and then using them in schools, the County and DPS avoid an effective “Charter School surcharge” of approximately 20%, or nearly \$210,000. If the County would have given DPS the funding to hire 10 new nurse positions the amount the County would have had to provide would have been \$210,000 higher, because that \$210,000 would have needed to go to Charter Schools because of a higher per pupil current expense. With the County creating and directly funding these needed positions both the County and DPS avoid those costs. It should be noted that this cost (\$1.1 million) for 10 new nurses (and 2 support staff) would have increased the overall current per pupil expenditure by an additional \$28 per pupil. In effect, the County’s current expense per pupil support including these additional new school nurses is now over \$4,000 per pupil.

### Pre-K Support

A dedicated Article 46 sales tax allocation of \$508,140 directly supports Durham Public Schools efforts in Pre-K. The County also provides significant, and growing, Pre-K support outside of direct DPS funding support. With the completion of the Whitted School renovation capital project during the FY 2016-17 fiscal year, up to 144 Pre-K students are now being educated in preparation for entering Durham Public Schools. The annual operating cost of the Pre-K program at Whitted School is budgeted at \$1.5 million for FY 2021-22, but that funding is housed outside of the Durham Public School budget as is the additional County Pre-K expansion funding support of \$4,118,517. More information about County Pre-K support can be found on the Other Education Nonprofit Agencies pages of this document.

### Article 46 Sales Tax

Durham County provides funding for DPS from two revenue sources: local property taxes and Article 46 sales taxes. The County estimates total Article 46 sales tax collection for DPS at \$11,318,974 and for Pre-K programs at \$508,140, for a total Article 46 funding support of DPS current expense of \$11,827,114. This is an increase of \$918,730 from the previous year’s Article 46 funding because of estimated sales tax growth due to a better than expected post COVID local economy.

The County will also pay an estimated \$31.2 million in debt service for DPS.

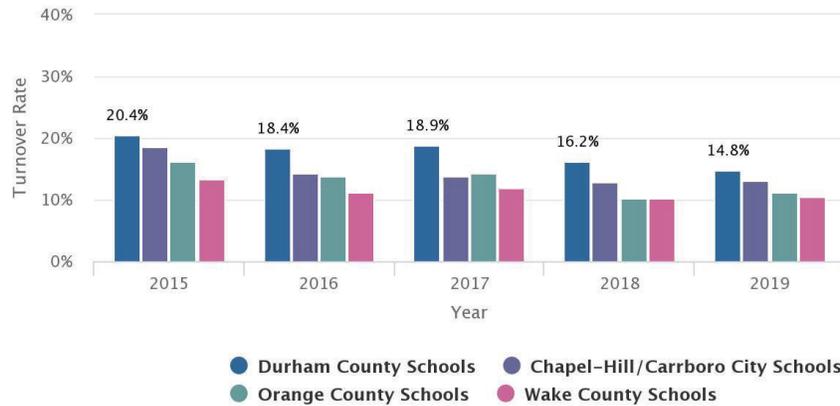
DPS’s and Durham County Charter School student projection for FY 2021-22 is 40,187, a decrease of 81 students from the FY 2020-21 budgeted estimate. To clearly identify local per pupil current expense funding support for DPS and Charter School students some funding folded up in the current expense allocation of \$160,206,627 needs to be subtracted out.

	FY 2020-21	FY 2021-22	Difference
Current Expense Funding	\$151,707,778	\$160,206,627	\$8,498,849
Annual Pre-K support (Article 46 Sales Tax)	(\$508,140)	(\$508,140)	\$ 0
<b>Net Current Expense funding</b>	<b>\$151,199,638</b>	<b>\$159,698,487</b>	<b>\$8,498,849</b>
DPS and Charter School pupil estimate	40,268	40,187	( 81)
<b>Local Per Pupil funding</b>	<b>\$3,755</b>	<b>\$3,974</b>	<b>\$ 219</b>

Therefore, County supported current expense funding per pupil is \$3,974 per pupil, an increase of \$219 per pupil from FY 2020-21. Including capital outlay and debt service funding, Durham County supports public education at \$4,899 per pupil, a \$415 per pupil increase from FY 2020-21, due largely to increasing debt service support for schools.

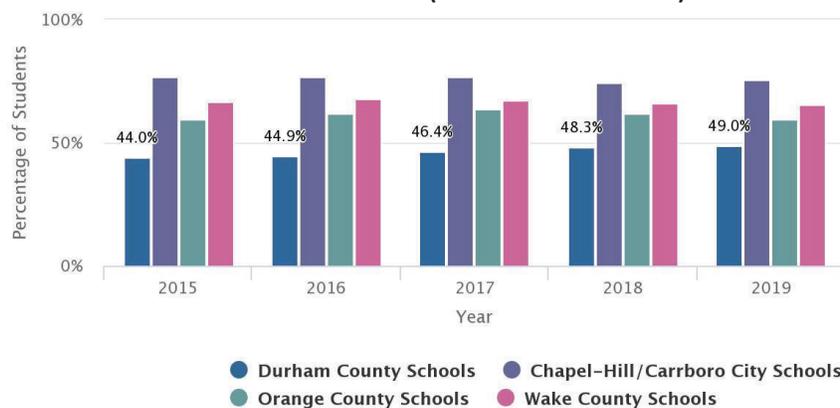
## Performance Measures

**Measure: TEACHER TURNOVER RATE (DPS & DISTRICT DATA)**



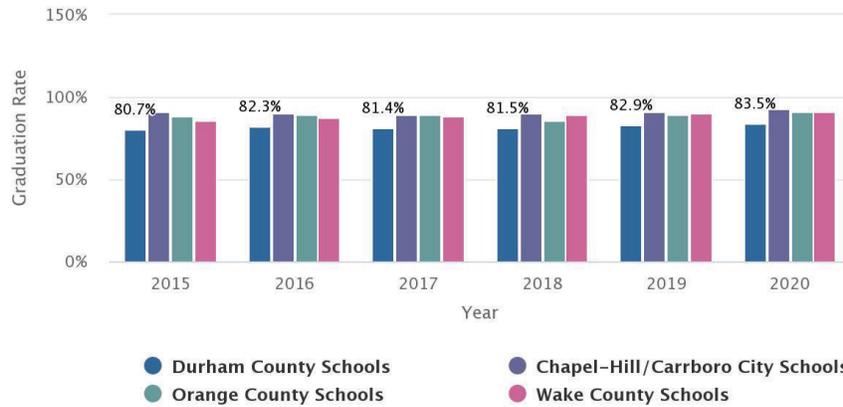
**Measure description:** This measures the percentage of teachers employed by Durham Public Schools (DPS) in March of the previous school year who are no longer employed by the district in March of the current academic year. Excessive teacher turnover is disruptive to school culture and student achievement and is costly for school districts. Starting in the 2015-16 academic year, the state validated self-reported teacher turnover data against payroll records. Given the change in reporting, prior results cannot be compared to data from 2015-2016 and beyond. Teacher turnover was relatively flat in DPS and neighboring districts from 2015-16 to 2016-17, but turnover decreased significantly for all four districts in 2017-18. In 2018-19 teacher turnover decreased significantly again in DPS, from 16.2 percent to 14.8 percent, while turnover remained steady from 2016-17 to 2017-18 in Wake County Schools, Orange County Schools, and Chapel Hill-Carrboro City Schools. The North Carolina Department of Public Instruction has yet to release official turnover data for the 2019-20 academic year. Based on internal data, our 2019-20 turnover is approximately one percentage less than the 14.8 percent rate achieved in 2018-19. Additionally, teacher turnover for the 2020-21 academic year is on pace to fall well below the 16.3 percent benchmark in the Strategic Plan. While the ongoing pandemic will almost certainly impact teacher turnover, DPS is working diligently to retain our talented and dedicated educators and keep turnover at or below the 15.3 percent Strategic Plan benchmark for the 2021-22 academic year.

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



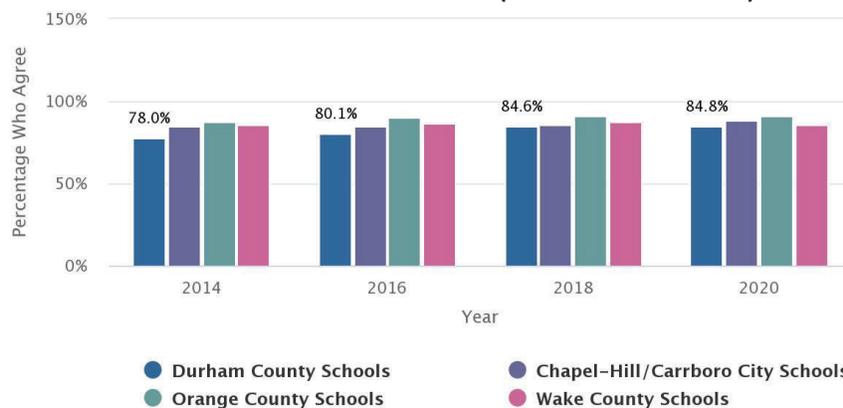
**Measure description:** This measures the percentage of students scoring at or above grade level proficiency on State End-of-Grade and End-of-Course exams (3<sup>rd</sup>-8<sup>th</sup> grade math and English Language Arts; 5<sup>th</sup> and 8<sup>th</sup> grade science; high school Biology, English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

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



**Measure description:** This measures the percentage of entering ninth graders graduating within four years. Priority 1 of the DPS Strategic Plan is to increase academic achievement, including the goal of attaining a 90 percent four-year cohort graduation rate by 2023. The DPS graduation rate increased from 80.7 percent in 2014-15 to 83.5 percent in 2019-20. In the same time period, four-year cohort graduation rates increased from 86.1 to 90.8 percent in Wake County, increased from 91.0 to 92.8 percent in Chapel Hill-Carrboro City Schools, and increased from 88 to 90.9 percent in Orange County Schools. While DPS fell 0.9 percentage points short of the 84.4 percent target for the 2019-20 graduation rate in our Strategic Plan, we continue to strive towards the target of 86.4 percent graduation rate for the 2021-22 academic year.

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



**Measure description:** This measures the percentage of teachers who agree or strongly agree that “overall their school is a good place to teach and learn.” Out of all the questions in the bi-annual Teacher Working Conditions Survey, this response best encapsulates the overall health of the school environment from the teacher’s perspective. The percentage of DPS teachers who agree that their school is a good place to teach and learn increased steadily 78 percent in 2014 to 84.6 percent in 2018 and leveled off at 84.8 percent in 2020. However, the increase in overall teacher satisfaction in DPS from 2014 to 2020 increased at a greater rate in DPS than in Orange County Schools, Chapel-Hill Carrboro City Schools, and Wake County Schools. DPS is striving to meet the 86 percent Strategic Plan benchmark for 2021 with a particular focus on schools that are below the district average. As with other key performance indicators however, COVID-19 is likely to adversely impact results in the near term.

# DURHAM TECHNICAL COMMUNITY COLLEGE



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

## Description

Durham County provides support from the general fund to Durham Technical Community College. In accordance with North Carolina General Statute 115D-32, Durham County provides financial support under the following categories:

- Plant Fund, including acquisition of land, erection of buildings, and purchases of motor vehicles
- Current Expense Fund, including plant operation and maintenance
- Support Services, including building and motor vehicle insurance

As a comprehensive community college serving Durham and Orange counties, Durham Tech has a guided placement admissions philosophy to provide all students an opportunity to acquire meaningful credentials and secure living-wage employment through education and training. Offerings include postsecondary technical and occupational programs leading to a degree, diploma, or certificate; the first two years of a four-year degree; general education for personal growth; a wide variety of corporate and continuing education courses for workforce preparation and development; and college and career readiness instruction that includes an adult high school diploma program, high school equivalency preparation programs, and English language development courses. Durham Technical Community College serves nearly 18,700 students annually, with 73% of the students coming from either Durham or Orange County, and 27% coming from outside the regional area.

	FY 2019-20 Actual	FY 2020-21 Original	FY 2021-22 Requested	FY 2021-22 Approved
Current expense	\$7,552,658	\$7,525,299	\$8,236,666	\$8,511,666
Capital outlay	\$347,500	\$347,500	\$542,500	\$442,500
<b>TOTAL</b>	<b>\$7,900,158</b>	<b>\$7,872,799</b>	<b>\$8,779,166</b>	<b>\$8,954,166</b>
Debt service	\$2,431,033	\$2,487,248	\$2,339,667	\$2,339,667
<b>TOTAL FUNDING</b>	<b>\$10,331,191</b>	<b>\$10,360,047</b>	<b>\$11,118,833</b>	<b>\$11,293,833</b>

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

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$7,900,158</b>	<b>\$7,872,799</b>	<b>\$7,872,799</b>	<b>\$8,779,166</b>	<b>\$8,954,166</b>	<b>13.74%</b>
Operating	\$7,552,658	\$7,525,299	\$7,525,299	\$8,236,666	\$8,511,666	13.11%
Capital	\$347,500	\$347,500	\$347,500	\$542,500	\$442,500	27.34%

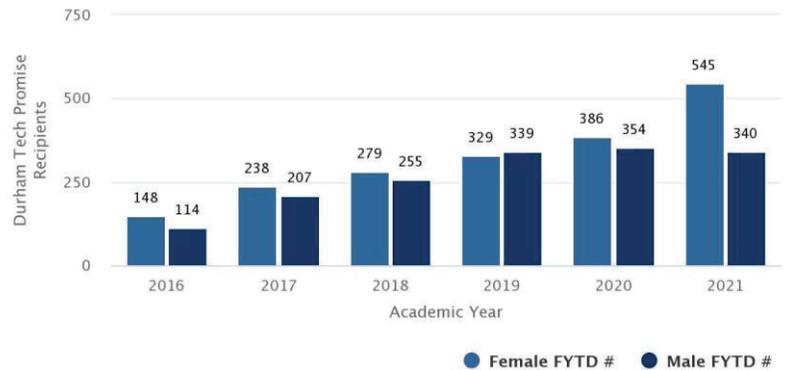
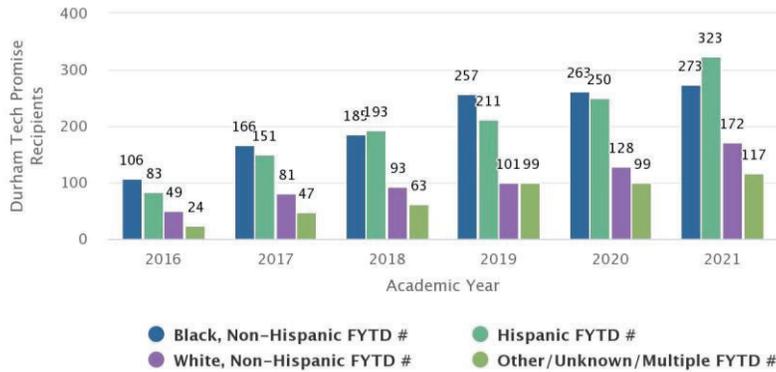
## Budget Highlights

- As the County continues to collect revenue from the Article 46 quarter cent sales tax, by Board of County Commissioners' resolution, Durham Technical Community College will receive \$1,512,681 for student scholarship support and other educational opportunities.
- Durham Technical Community College's County funding increases \$406,367 or 5.16% from the FY 2020-21 Original Budget.
  - Article 46 Sales Tax revenue increases by \$122,779.
  - Annual operating expenses increases by \$188,588.
  - Annual current capital increases \$95,000
    - Includes support for tools and equipment for facility maintenance support
- Additional funding of \$675,000 is available for the DTCC "Back to Work (BTW)" initiative and the "BULLS initiative and life sciences talent pipeline". See next page for details.

EXPENSE	Funding	NOTES
Renovations	\$100,000	Replicate NDC biotech lab on Main Campus
Campus Planning	\$75,000	Planning for facility needs related to life sciences
BULLS stipend	\$250,000	25-50 students with \$5-10K stipend
BTW scholarships	\$250,000	20 classes with 25 students @\$500 per class (covers tuition and other needs)
<b>TOTAL</b>	<b>\$675,000</b>	

## Performance Measures

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



**Measure description:** Durham Tech offers the Promise Scholarship to all recent high school graduates in Durham who enroll at the College within one year of graduation. Students are eligible to receive up to \$2,000 over two years; funds are automatically applied to the students' accounts at the point of enrollment, to cover tuition and fees. 2016 above represents the 2015-2016 academic year. As the data indicate, enrollment of recent Durham high school graduates has increased each year. Factors connected to this positive trend include the availability of these funds and the deliberate work of College Liaisons placed within the high schools to guide students in making academic and career plans and navigating the transition to College. For both charts, Academic Year includes FA, SP, and SU terms. However, academic year 2020-2021 (listed as 2021 above) does not include Summer 2021 as those data are not available until August.

# OTHER EDUCATION



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

## Description

The Other Education business area is comprised of three distinct fund centers that help track items related to education in Durham County. These fund centers are: Early Childhood, Pre-K, and New Non-Profits. The first table below reflects the expenditures and revenues for the entire business area, while the following sections display and highlight the more specific intention of each fund center.

## Other Education Business Area Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$5,520,340</b>	<b>\$5,515,021</b>	<b>\$6,308,599</b>	<b>\$5,892,339</b>	<b>\$6,044,684</b>	<b>9.60%</b>
Personnel			\$84,767	\$86,796	\$86,796	
Operating	\$5,520,340	\$5,515,021	\$6,223,832	\$5,805,543	\$5,957,888	8.03%

## Early Childhood Fund Center

### Description

Durham County is committed to ensuring that its youngest residents get a strong start in life. Through investments across the areas of early childhood education, maternal and infant health, and other family supports for families with young children birth to eight, Durham County is building a strong foundation for families to thrive. Systems-level investments in the Early Childhood fund center include over 5 million dollars a year for Durham PreK, Durham's universal pre-k program that provides high-quality early childhood education to 4-year-olds, and funding toward the development and implementation of a comprehensive Durham County Early Childhood Action Plan, inspired by North Carolina's state-level plan. This fund center also includes allocations that support early literacy initiatives, childcare navigation support, and diaper provision.

## Early Childhood Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>			<b>\$126,433</b>	<b>\$349,499</b>	<b>\$376,167</b>	
Personnel			\$84,767	\$86,796	\$86,796	
Operating			\$41,666	\$262,703	\$289,371	

## Budget Highlights

- The Early Childhood Action Plan (ECAP) was catalyzed by the Board of County Commissioners in January 2020 by initiating a contract with the Durham Children's Initiative. ECAP includes financial support for childcare sites and subsidies, expanding postpartum and early childhood mental health supports, a campaign for well childcare and vaccinations, and rent relief and food security for families with young children. (\$150,000)
- The County also funds a select group of community-based non-profit organizations that support, directly or indirectly, various County department services. The supported non-profits shown here are related to Child, Youth, and Family Wellness services provided by Early Childhood; however, the appendix of this document has more detail about all Durham County non-profit funding. \$36,667 will be provided to Refugee Community Partnership and \$16,667 will be provided to H.E.A.R.T.S. (\$53,333)

## Pre-K Fund Center

### Description

Traditional funding of education nonprofit agencies by Durham County has centered on support of various groups and agencies that directly enhance the goal of quality education opportunities for Durham County children. However, starting in FY2017-18 the Board of County Commissioners added to this area funding support for enhanced Pre-K services, including Pre-K expansion

at Whitted School. First year funding was set at \$1.5 million for expanded Pre-K services specifically at Whitted School, and that level of support is being maintained in FY 2021-22.

Durham County continues to build its commitment to universal access to high quality pre-K. Building on the \$1.5 million per year for eight new pre-K classrooms in the renovated Whitted School building, the County added \$2.15 million in FY2018-19 to bring on Child Care Services Association to manage Durham’s pre-K expansion, including community engagement, teacher pipeline improvement and expansion, contracting and technical assistance for providers, and other work. In FY2018-19, eighteen classrooms entered the technical assistance pipeline and five new (conversion) pre-K classrooms opened in March 2019. In FY2019-20, an additional \$1.6 million funded roughly a dozen more classrooms entering the technical assistance pipeline and the opening of eight new pre-K classrooms in the fall.

Fiscal Year	Pre-K Expansion Dollars	Total Annual Pre-k Budget
FY 2017-18	\$1,500,000	\$1,500,000
FY 2018-19	\$2,150,000	\$3,650,000
FY 2019-20	\$1,600,000	\$5,250,000
FY 2020-21	\$0	\$5,250,000
FY 2021-22	\$250,000	\$5,500,000

The FY 2019-20 expansion funded several critical aspects of this important, community-driven education. The Child Care Services Association has been chosen as the agent of Durham County in managing pre-K expansion, a task to include community engagement, teacher pipeline improvement and expansion, contracting and technical assistance for providers, and other work. Funding also supported the instructional costs of an estimated six new pre-K classrooms slated to start in January 2019 as well as conversion costs for 14 existing pre-K classrooms (both public and private) slated to transition to the “Durham Pre-K” model. Additional Pre-K support from Article 46 Sales Tax (per changes in BOCC policy related to this sales tax) is added in the amount of \$57,804. This source of funding should grow steadily in future years.

### Pre-K Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>			\$5,414,916	\$5,346,840	\$5,618,517	
Operating			\$5,414,916	\$5,346,840	\$5,618,517	

### Budget Highlights

- Due to major fiscal constraints in FY 2020-21 no additional funding approved for Pre-K support. This FY 2021-22 budget increases funding for Pre-K \$250,000 in ongoing support towards the goal of universal Pre-K for all eligible Durham County residents.

### Non-Profits Fund Center

#### Description

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

Traditional funding of education nonprofit agencies by Durham County has centered on support of various groups and agencies that directly enhance the goal of quality education opportunities for Durham County children.

### Non-Profits Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	\$5,520,340	\$5,515,021	\$767,250	\$196,000	\$50,000	-99.09%
Operating	\$5,520,340	\$5,515,021	\$767,250	\$196,000	\$50,000	-99.09%

## Budget Highlights

- Due to the creation of new fund centers the FY 2019-20 actuals, Original FY 2020-21, and FY 2020-21 Estimated budgets include historical information from the other two fund centers shown in this business area. Actual spending across those years for specific non-profit support has not changed.
- Funding provides ongoing support for the Reach out and Read program, run by a non-profit organization.

## Performance Measures

Measure: HISTORICAL MCLASS DATA (KINDERGARTEN BEGINNING OF THE YEAR)

	2013-14		2014-15		2015-16		2016-17		2017-18		2018-19	
	Number   Percent of Total											
Above Proficient	127	4.9	111	3.9	95	3.5	103	4.1	87	3.5	174	7.1
Proficient	1205	46.9	952	33.5	879	32.8	1007	40.5	1077	42.8	1020	41.5
Below Proficient	119	4.6	101	3.6	105	3.9	229	9.2	210	8.4	417	17.0
Far Below Proficient	1118	43.5	1675	59.0	1602	59.8	1145	46.1	1140	45.3	846	34.4
Total Tested/ % Proficient or Above Proficient	2569	51.8	2839	37.4	2681	36.3	2484	44.7	2514	46.3	2457	48.6

Data source: Special Data Request from Durham Public Schools, 2020

**Measure description:** Research shows that investments in high-quality Pre-K result in social, emotional, and academic growth for the children that participate that do not fade out over time. One of the ways we can assess the impact of our investments in Pre-K is to look at movement on kindergarten readiness. There is an emerging consensus in our state that we need better ways to measure kindergarten readiness. The NC Early Childhood Foundation [released a brief](#)\* with recommendations for the development of a population-level measure of kindergarten readiness in August 2020. Until we have a better measure, measures from assessments that are meant to be formative, to inform instruction, or measures that only assess one domain of kindergarten readiness are often used. The mCLASS assessment measures the level of proficiency with grade-level reading, which is only one of many domains of learning that contribute to success in kindergarten. The chart above indicates that there have been small increases in proficiency over the past few years.

\*[https://buildthefoundation.org/wp-content/uploads/2020/04/NCECF\\_ChildDevtKEntryDataReport\\_FINAL.pdf](https://buildthefoundation.org/wp-content/uploads/2020/04/NCECF_ChildDevtKEntryDataReport_FINAL.pdf)



## Culture/Recreation

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

Business Area Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Library	\$11,044,597	\$11,744,645	\$11,359,592	\$12,372,552	\$11,830,982	0.74%	83.72%
Other Cultural & Recreational	\$1,817,841	\$1,817,841	\$1,767,842	\$2,375,841	\$2,300,841	26.57%	16.28%
<b>Total</b>	<b>\$12,862,438</b>	<b>\$13,562,486</b>	<b>\$13,127,434</b>	<b>\$14,748,393</b>	<b>\$14,131,823</b>	<b>4.20%</b>	<b>100.00%</b>

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# LIBRARY

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**GOAL 2 HEALTH AND WELL-BEING FOR ALL:** Improve the quality of life across the lifespan through protecting the health of community, reducing barriers to access services and ensuring a network of integrated health and human services available to people in need.

## Description

The mission of Durham County Library is to encourage discovery, connect the community, and lead in literacy. The Library benefits the public good for all Durham residents by providing free access to materials, services, and programs. The available collection offers both print and downloadable books, music, movies, audiobooks, magazines, and other materials. The North Carolina Collection and Selena Warren Wheeler Collection preserve and provide access to the history of Durham. Services include access to computers, the Internet, programs, and classes. The Library removes barriers to information, education, and recreation for all members of the community regardless of origin, age, background, or views. The Library's collection and services support literacy at all ages, bridging the digital divide across income levels, strengthening the workforce, and capturing the culture of Durham.

## Programs

### General Collection

The Library offers both print and downloadable books, music, movies, audiobooks, magazines, and other materials for free checkout. Subscription databases, instructor led classes, and other online resources are part of the collection. This program area also includes the staff responsible for selecting, purchasing, cataloging, processing, and making the collection available to the public. It includes the special collections of the North Carolina Collection, and Selena Warren Wheeler Collection.

### Library Operations

Library Operations include the staff that provide service directly to the public within the branches and the staff who carry out the day-to-day functions of the library system. This includes location staff, Library Human Resources, Facilities, and Library Administration. This program includes the expenses associated with building maintenance, professional development, supplies, storage, and the leases for the temporary locations at Northgate Mall.

### Programming, Community Outreach & Engagement

The Library makes its services available to those who cannot come into a library branch, are unaware of the library, or cannot access library services for another reason. The Library makes it possible to check out materials, attend programs and take classes through the Destination Literacy bookmobile and technology vehicles, Hispanic Services, Family Literacy and Community Services, Humanities, OASIS (Older Adult and Shut-in Service), and Library Marketing.

### Technology Access

The Library makes computers, office productivity software, maker equipment, mifis and other technology available for public use. This includes the expenses for the website, online catalog, public Internet access, Library purchased hardware, and the staff of Library IT.

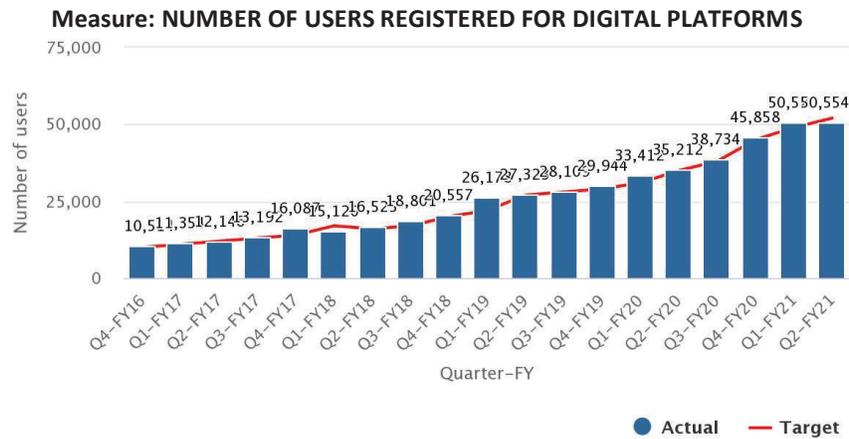
## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$11,044,597</b>	<b>\$11,744,645</b>	<b>\$11,359,592</b>	<b>\$12,372,552</b>	<b>\$11,830,982</b>	<b>0.74%</b>
Personnel	\$7,774,456	\$8,830,400	\$8,150,566	\$9,055,848	\$9,055,848	2.55%
Operating	\$3,248,543	\$2,714,245	\$3,209,026	\$3,316,704	\$2,775,134	2.24%
Capital	\$21,599					
Transfers Out		\$200,000				-100.00%
<b>Revenue</b>	<b>\$629,578</b>	<b>\$643,440</b>	<b>\$493,022</b>	<b>\$456,675</b>	<b>\$456,675</b>	<b>-29.03%</b>
Intergovernmental	\$288,507	\$242,940	\$307,871	\$241,675	\$241,675	-0.52%
Contributions and Donations	\$135,419	\$200,000	\$125,000	\$135,000	\$135,000	-32.50%
Service Charges	\$205,617	\$200,500	\$60,151	\$80,000	\$80,000	-60.10%
Other Revenues	\$35					
<b>Net County Cost</b>	<b>\$10,415,019</b>	<b>\$11,101,205</b>	<b>\$10,866,570</b>	<b>\$11,915,877</b>	<b>\$11,374,307</b>	<b>2.46%</b>
<b>FY 2019-20 Actual FTE</b>	<b>FY 2020-21 Original FTE</b>	<b>FY 2020-21 Estimated FTE</b>	<b>FY 2021-22 Requested FTE</b>	<b>FY 2021-22 Approved FTE</b>		
147.91	147.91	147.91	147.91	147.91	147.91	

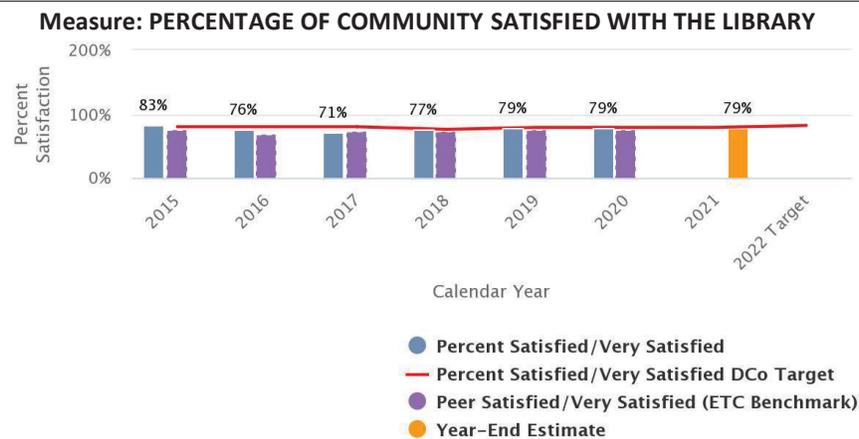
## Budget Highlights

- Increased security for Central Main Library and Southwest, Braggtown, and East Library branches is approved. This increase includes two additional armed security officers at Central Main Library and restoration of security levels at Braggtown, East, and Southwest Library branches. These expenditures are seen in General Services Business area (\$224,602)
- Three replacement vehicles including one 2020 Ford Transit Wagon and two 2020 Ford Transit 250 Vans is approved. These items expenditures are seen in the Non-Departmental Vehicle and Equipment Business Area (\$88,293)
- The County also funds a select group of community-based non-profit organizations that support, directly or indirectly, various County department services. The supported non-profits are related to Child, Youth, and Family Wellness services provided by the Library; however, the appendix of this document has more detail about all Durham County non-profit funding. \$36,667 in funding will be provided to both Village of Wisdom and EPIC nonprofits. (\$73,334)

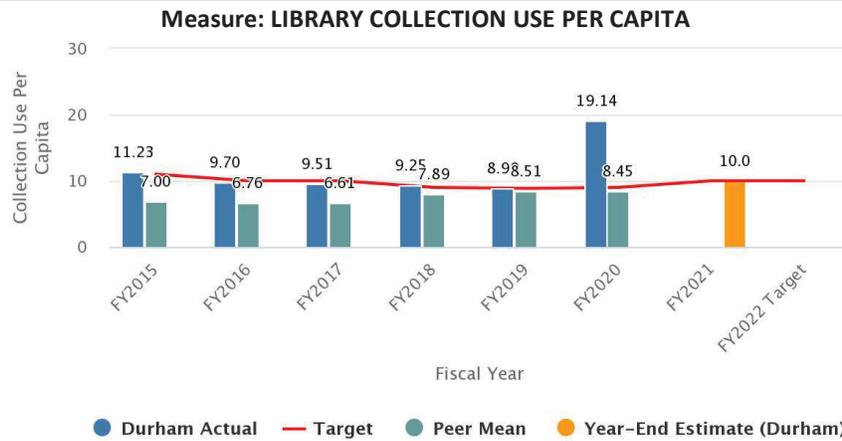
## Performance Measures



**Measure description:** This chart shows the enormous growth in users who checked out digital items and are registered for other online resources, such as online classes, from the Library. In four years, the number of users has more than quadrupled. COVID-19 created a greater demand for online resources. The last quarter of FY 2020-21 should see lower numbers of new users as COVID-19 restrictions loosen (year-end estimate approximately 52,000 users). One of the Library's vendors has bought one of its competitors. This will result in a lack of duplicate users between platforms. User growth is expected to return to a similar rate for FY 2021-22 (target around 55,000 users).



**Measure description:** This measure shows the percentage of respondents to the Durham City/County Resident Satisfaction Survey who stated that they were satisfied or very satisfied with Library services and programs compared with the respondents to resident surveys in peer communities (ETC Benchmark). Despite reduced services due to COVID-19, the Library still enjoys high community satisfaction. The staff of the Library have done their best to adapt and still provide excellent service. Because of when the survey is administered in Durham, COVID-19 may have more impact on the public's opinion of the Library, so no growth is expected in the 2021 results. The public should have access to full services and the Main Library in FY 2021-22, so the target is increased to 82% from 79%.



**Measure description:** This measure shows how many times the online and physical library collection has been used per capita compared to our chosen peer group (Buncombe, Charlotte, Forsyth, New Hanover, Union, and Wake). This includes usage of state licensed material. Using a per capita measure makes it easier to compare peers with significantly different population sizes. This measure is an indicator of whether the library’s entire collection of materials is meeting the needs of the community. COVID-19 created a much greater demand for the Library’s online collections. Durham County Library also has a much larger digital collection than most of our peers. The recent trend may have been a temporary spike during the few months when the Library was only providing the online collection. Setting the target at 10.0 for FY 2021-22 follows the Library’s typical pattern.

# NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE



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

## Description

The North Carolina Museum of Life and Science is a place of lifelong learning for the citizens of Durham County that encourages the discovery of the natural and physical sciences. A two-story science center, zoo, and expansive nature campus covering over 84 acres, the Museum is uniquely positioned to incorporate the principles of scientific inquiry in exhibits and programs—both onsite and online—that instill a lifelong love of science for learners of all ages, backgrounds, and abilities.

The Museum’s vision is to change our relationship with science and nature so that within and across the Triangle:

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

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

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

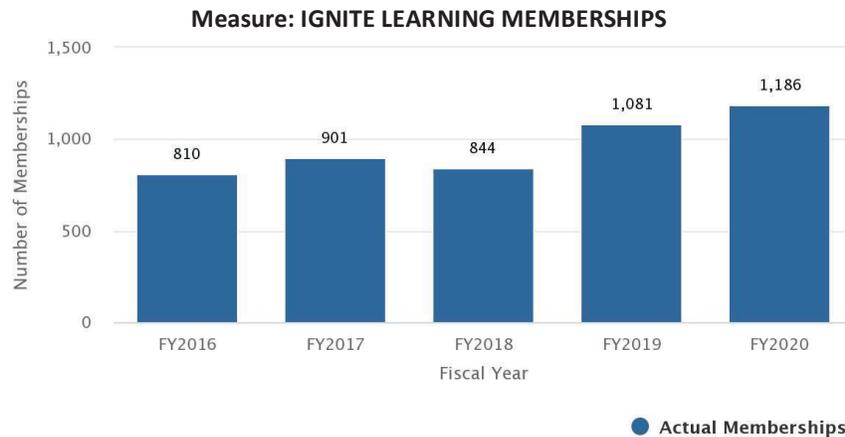
## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,767,841</b>	<b>\$1,767,841</b>	<b>\$1,767,842</b>	<b>\$1,917,841</b>	<b>\$1,842,841</b>	<b>4.24%</b>
Operating	\$1,767,841	\$1,767,841	\$1,767,842	\$1,917,841	\$1,842,841	4.24%

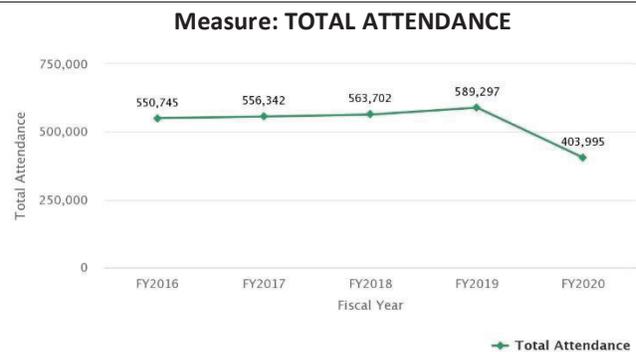
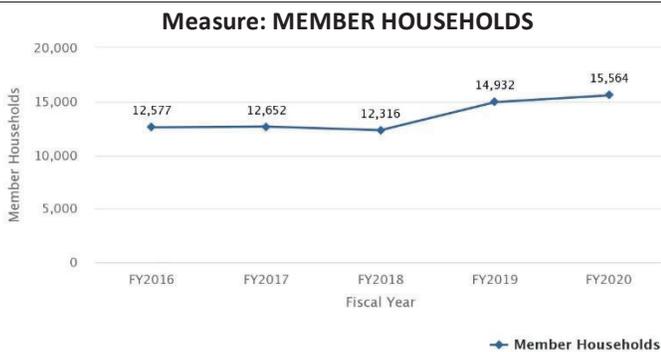
## Budget Highlights

- County funding for NCMLS increases \$75,000 for FY 2021-22, with an additional \$50,000 supporting operational needs and \$25,000 supporting infrastructure (capital) maintenance.

## Performance Measures

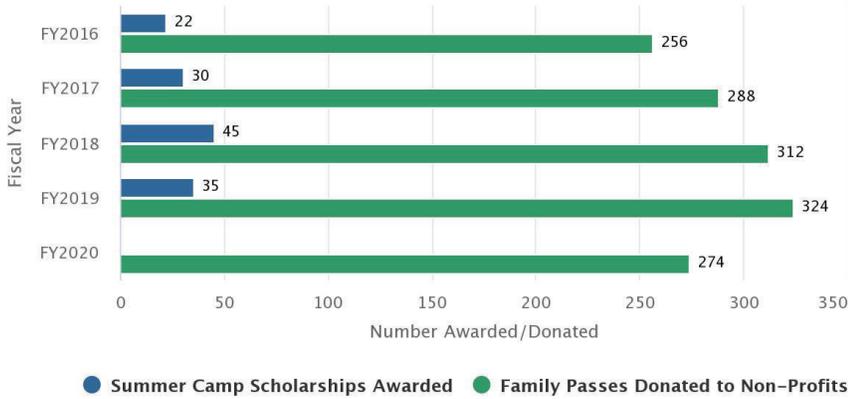


**Measure description:** Ignite Learning is the Museum’s signature educational equity and access program. Ignite Learning provides children and families living below the federal poverty level with regular, affordable access to the Museum and a wide range of STEM learning opportunities. Unique in the museum world, Ignite Learning is a true membership program, not just a reduced, one-time entry fee. The program develops and leverages deep, long-term relationships with community partners. Local social service agencies, many of whom have participated in the program for over a decade, help to inform the nature, content, and cultural context of the programming that is offered. More expensive and labor intensive than typical museum access programs, Ignite Learning embodies a holistic, whole community approach that places the unique needs of Durham County’s most vulnerable populations at its core. From its origins in 2009 with 58 families, Ignite Learning grew to a record high 1,186 member households in FY 2020. This represents a small but significant 9.7% increase over FY 2019 (1,081). After many years of “organic” growth, Museum staff chose to target a figure of 10% of overall membership for the Ignite Learning program. A target beyond 10% could stretch Museum capacity to serve paying members well and to maintain grounds and infrastructure. The Museum has held the \$5.00 annual family membership price for several years running, to ensure maximum affordability for the Ignite Learning community.

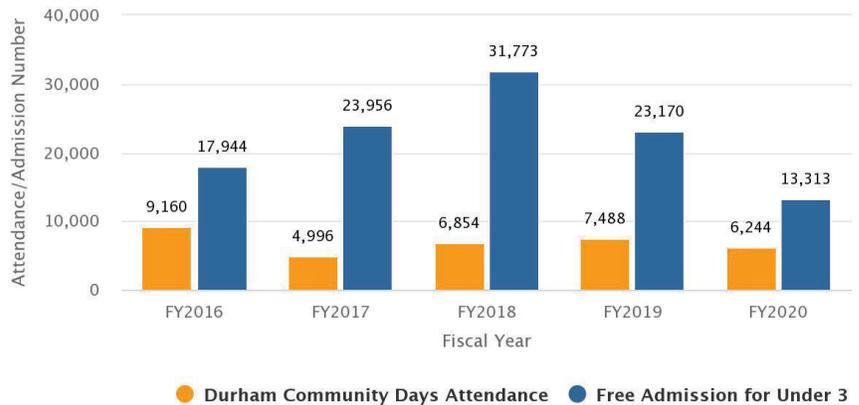


**Measure description:** The number of member households is a proxy for the achievement of the Museum’s mission. The Museum’s membership strategy encourages repeat visitation for the richest possible scientific and family learning experiences. Total attendance represents the Museum’s on-site reach and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

### Measure: COMMUNITY SCHOLARSHIPS AND DONATIONS



### Measure: COMMUNITY PROGRAMS



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

# CONVENTION CENTER



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

## Description

The Durham Convention Center, jointly built by the City and County in 1987, is a meeting destination within the Downtown Business District and complements functions held at the Arts Council, the Carolina Theatre and the Armory while promoting and complementing a wide variety of economic and other activities in the downtown area. The facility includes two large ballrooms (that can be divided into various sizes), six breakout rooms and two executive boardrooms. The downtown Durham tourism infrastructure has grown over recent years, and, consequently, events hosted at the Durham Convention Center have become larger. This has resulted in an increase in convention business, which is expected to continue to grow along with additional growth in the downtown core.

Spectra, a subsidiary of Comcast Spectator, has been successfully managing the Durham Convention Center since January 2011. Spectra has a wealth of experience managing such facilities and improving their bottom-line financial condition, and they have proven this reputation at the Durham Convention Center as well. Since Spectra has been managing the venue, the operating deficit has continued to decline, and the current management agreement incentivizes Global Spectrum to increase gross revenues and improve facility utilization.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$50,000</b>	<b>\$50,000</b>		<b>\$458,000</b>	<b>\$458,000</b>	<b>816.00%</b>
Operating	\$50,000	\$50,000		\$458,000	\$458,000	816.00%
<b>Net County Cost</b>	<b>\$50,000</b>	<b>\$50,000</b>		<b>\$458,000</b>	<b>\$458,000</b>	<b>816.00%</b>

## Budget Highlights

- The Convention Center bookings and events have been severely impacted by the COVID-19 pandemic. The staff there is working diligently to curtail costs in the short-term and develop strategies for returning to a new baseline over the coming year(s). The economic needs of the Convention Center that may be requested of the City and County (as joint owners) will be considered as the fiscal year progresses and the economic impact is more fully understood.



## Other General Funds

These are funds that for accounting purposes are grouped with the general funds. They include the Risk Management Fund, Swap Fund, Capital Financing Fund, Benefits Plan Fund and the Law Enforcement Officers' Special Separation Allowance Fund.

Fund Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Risk Management	\$3,746,807	\$3,849,805	\$4,129,517	\$4,124,117	\$4,824,117	25.31%	3.90%
Swap Agreement 05		\$1,500,000	\$776,041	\$1,500,000	\$1,500,000	0.00%	1.21%
Reappraisal Reserve Fund	\$517,673	\$840,700	\$782,261	\$712,694	\$712,695	-15.23%	0.58%
Capital Improvement Plan	\$79,229,598	\$76,951,796	\$76,964,259	\$78,921,234	\$82,613,213	7.36%	66.77%
Benefits Plan	\$29,756,760	\$32,483,643	\$31,843,823	\$33,512,652	\$33,512,652	3.17%	27.09%
LEO Special Separation Allowance	\$515,767	\$525,000	\$525,000	\$565,000	\$565,000	7.62%	0.46%
<b>Total</b>	<b>\$113,766,605</b>	<b>\$116,150,944</b>	<b>\$115,020,901</b>	<b>\$119,335,697</b>	<b>\$123,727,677</b>	<b>6.52%</b>	<b>100.00%</b>

# RISK MANAGEMENT FUND



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

## Description

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

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$3,746,807</b>	<b>\$3,849,805</b>	<b>\$4,129,517</b>	<b>\$4,124,117</b>	<b>\$4,824,117</b>	<b>25.31%</b>
Personnel	\$490,706	\$562,383	\$474,840	\$590,352	\$590,352	4.97%
Operating	\$3,151,804	\$3,150,453	\$3,529,032	\$3,440,359	\$4,140,359	31.42%
Capital	\$28,393	\$1,700	\$39,091			-100.00%
Transfers Out	\$75,904	\$135,269	\$86,554	\$93,406	\$93,406	-30.95%
<b>Revenue</b>	<b>\$3,738,505</b>	<b>\$3,849,805</b>	<b>\$4,093,765</b>	<b>\$4,124,117</b>	<b>\$4,824,117</b>	<b>25.31%</b>
Investment Income	\$136,770			\$50,000	\$50,000	
Service Charges	\$3,601,735	\$3,849,805	\$3,849,805	\$3,935,364	\$3,935,364	2.22%
Transfers In			\$243,960	\$138,753	\$838,753	
<b>Net County Cost</b>	<b>\$8,301</b>	<b>\$0</b>	<b>\$35,752</b>	<b>\$0</b>	<b>\$0</b>	

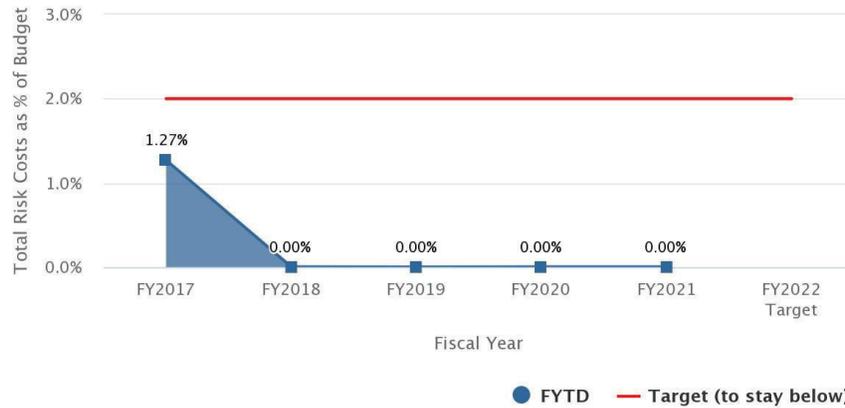
FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
5.00	6.00	6.00	6.00	6.00

## Budget Highlights

- Risk Management's operating budget increased due to a new active shooter training program the County has created. In addition, the Risk Management fund is supporting further COVID-19 testing locations, such as the Sheriff's department, in the FY 2021-22 budget.
- Risk Management's budget is balanced by internal service charges to other funds that are tracked through Insurance and Bonds. This category reflects the attempt to accurately capture the approximate cost for Worker's Compensation coverage by department.

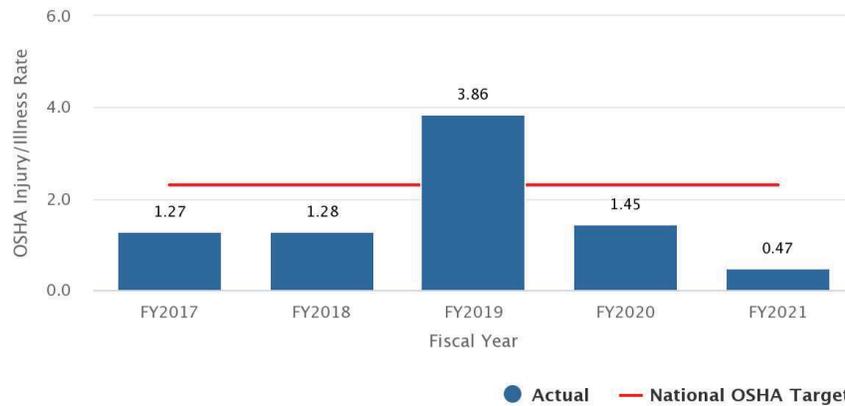
## Performance Measures

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



**Measure description:** This measure shows the cost of managing risks and incurring losses for Durham County and is used to evaluate the success of a risk management program. The Total Cost of Risk is the sum of all aspects of the County's operations that relate to risk, including retained losses and related loss adjustment expenses, risk control costs, transfer costs, and administrative costs. The Total Cost of Risk (TCoR) is the total cost of insurance premiums, retained losses, which is the amount of money that the County spends "out of pocket" for losses incurred (deductible/uninsured losses), and internal/external risk control costs. With the implementation of Durham County's Safety Program and continued successful Claims Management, the County has seen a decrease in Risk expenditures, which has translated to an improvement in overall claim loss. This has led to less money being spent and this measure trending down. The goal for this measure is 2% or less (based on industry standards). To achieve this, the County can continue being proactive in safety and claims management, thereby keeping costs down. The County has been trending down the last seven years regarding losses. However, the total number of claims reported this fiscal year increased due to COVID-19 exposures that occurred across the organization. Staff still estimates the year-end total to be less than 1%.

**Measure: DURHAM COUNTY OSHA RECORDABLE INJURY/ILLNESS RATE**



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

# SWAP FUND



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

## Description

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

The Board of County Commissioners established a policy requiring 50% of the savings be placed in a restricted account until such time the committed funds equal 110% of the liquidation value of the SWAP, and the balance available to support unrestricted needs. A total of \$33,186,177 has been received to date, of these funds, \$18,347,868 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 2021-22 (September 2021 and March 2022), and a conservative estimate is the County will receive \$1,500,000. In the future available SWAP Fund fund balance will be transferred to the Debt Service Fund to support annual debt service payments and help mitigate property tax rate increases dedicated for debt service support.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>		<b>\$1,500,000</b>	<b>\$776,041</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>0.00%</b>
Transfers Out		\$1,500,000	\$776,041	\$1,500,000	\$1,500,000	0.00%
<b>Revenue</b>	<b>\$1,658,398</b>	<b>\$1,500,000</b>	<b>\$1,800,801</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>0.00%</b>
Investment Income	(\$27,080)		\$801			
Other Revenues	\$1,685,478	\$1,500,000	\$1,800,000	\$1,500,000	\$1,500,000	0.00%
<b>Net County Cost</b>	<b>(\$1,658,398)</b>	<b>\$0</b>	<b>(\$1,024,760)</b>	<b>\$0</b>	<b>\$0</b>	

# TAX ADMINISTRATION - REVALUATION



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

## Description

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

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

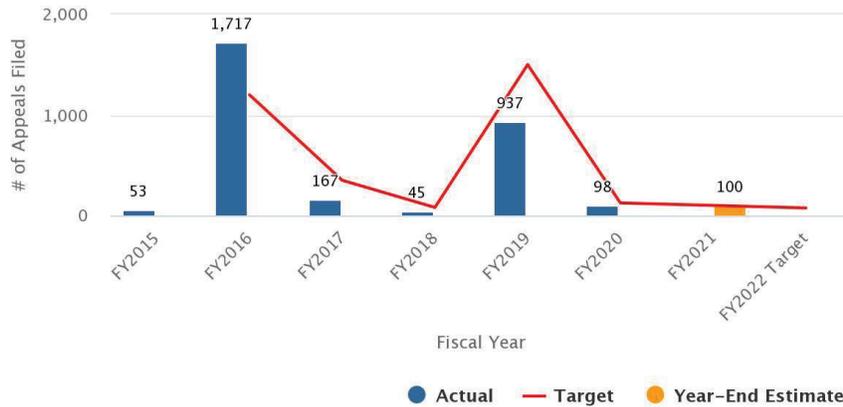
## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$517,673</b>	<b>\$840,700</b>	<b>\$782,261</b>	<b>\$712,694</b>	<b>\$712,695</b>	<b>-15.23%</b>
Personnel	\$186,985	\$295,146	\$164,084	\$291,000	\$291,000	-1.40%
Operating	\$289,522	\$491,334	\$595,481	\$359,424	\$359,424	-26.85%
Capital	\$5,382					
Transfers Out	\$35,784	\$54,220	\$22,696	\$62,270	\$62,271	14.85%
<b>Revenue</b>	<b>\$876,026</b>	<b>\$840,700</b>	<b>\$840,700</b>	<b>\$712,694</b>	<b>\$712,695</b>	<b>-15.23%</b>
Investment Income	\$1,045					
Transfers In	\$874,981	\$840,700	\$840,700	\$712,694	\$712,695	-15.23%
<b>Net County Cost</b>	<b>(\$358,353)</b>	<b>\$0</b>	<b>(\$58,439)</b>	<b>\$0</b>	<b>\$0</b>	

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 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. If the number of filed appeals is lower than the mass appraisal industry standard that is generally an indication that many of those property owners agree with the values set. Staff are estimating roughly 100 appeals filed by the end of FY 2020-21. Historically, the number of commercial/industrial appeals decreases as the gap widens between general reappraisals; however, due to COVID-19, many businesses are seeing a negative impact. Real property valuations are based on market conditions as of the most recent general reappraisal date (1/1/2019), but it is anticipated that property owners will file appeals based on the current market. Thus, the expectation is that businesses will file a higher number of valuation appeals based on current economic hardships, not with respect to the listing or appraisal of the property. The target for FY 2021-22 has been set at 75 based on the anticipation of a return to a more stable economy.

### 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. Although it is anticipated that residential property owners will file appeals based on current economic hardships, it is still expected to be a decrease from actual number of appeals of the prior year. The target for FY 2021-22 has been set at 350 based on the anticipation of a return to a more stable economy.

# CAPITAL FINANCING PLAN FUND



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

## Description

Concurrent with the 1986 bond referendum described in the Debt Service Fund section, the Board of County Commissioners established a Capital Financing Plan for the purpose of funding all major capital projects undertaken by the County. Revenues dedicated to the Capital Financing Plan are listed below with estimates for the upcoming fiscal year. In addition to debt service on general obligation bonds, these monies will be spent to retire debt associated with certificates of participation as well as to fund pay-as-you-go (county contribution) projects. Effective July 1, 1990, up to 20% of the fund's proceeds (computation limited to the first 5 cents of property taxes) could be dedicated to financing capital projects funded on a pay-as-you-go basis. The percentage dedicated to pay-as-you-go is 14.08% for FY 2021-22 in an effort to fund capital facility improvements. The long-range Capital Financing Plan can be found in the FY 2020-29 Capital Improvement Plan. Durham County's Capital Financing Policy follows.

Revenues	FY2021-22
Property Taxes (8.61 cents-Revenue Neutral)	\$39,451,719
One-half Cent Sales Taxes (Art. 40, 42, & 46)	\$39,617,466
Occupancy Taxes	\$2,462,045
Interest Earnings	\$10,005
Miscellaneous Revenue	\$1,071,978
Fund Balance	\$0
<b>TOTAL RESOURCES</b>	<b>\$82,613,213</b>

Expenditures	FY2021-22
Motor Vehicle Tax Collection Fees (State)	\$90,001
Transfer to Debt Service	\$71,637,606
County Contribution*	\$6,125,794
Reserve for Future Capital	\$4,759,812
<b>TOTAL EXPENDITURES</b>	<b>\$82,613,213</b>

<i>*Projects funded with County contribution. These projects include:</i>	
<i>Ongoing HVAC Replacement</i>	<i>\$721,860</i>
<i>Ongoing Roof Replacement</i>	<i>\$13,653</i>
<i>Ongoing Building Envelope</i>	<i>\$470,670</i>
<i>Ongoing Security Improvements</i>	<i>\$441,116</i>
<i>Ongoing Parking Lot Replacement</i>	<i>\$182,691</i>
<i>County Stadium Upgrades</i>	<i>\$1,285,729</i>
<i>General Services – Owned Convenience Sites</i>	<i>\$100,000</i>
<i>EMS Far East County Station</i>	<i>\$151,497</i>
<i>EMS Station 18 Co-Location</i>	<i>\$1,934,458</i>
<i>Open Space Land Acquisition</i>	<i>\$500,000</i>
<i>New Youth Home</i>	<i>\$324,120</i>
<b>TOTAL EXPENDITURES</b>	<b>\$6,125,794</b>

For FY 2021-22, the portion of the County-wide tax rate dedicated to the Capital Financing Plan is 8.61 cents, no increase from FY 2020-21.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$79,229,598</b>	<b>\$76,951,796</b>	<b>\$76,964,259</b>	<b>\$78,921,234</b>	<b>\$82,613,213</b>	<b>7.36%</b>
Operating	\$63,211	\$90,001	\$81,401	\$90,001	\$90,001	0.00%
Transfers Out	\$79,166,387	\$76,861,795	\$76,882,858	\$78,831,233	\$82,523,212	7.37%
<b>Revenue</b>	<b>\$79,542,179</b>	<b>\$76,951,796</b>	<b>\$78,801,646</b>	<b>\$78,921,234</b>	<b>\$82,613,213</b>	<b>7.36%</b>
Taxes	\$38,131,291	\$37,577,441	\$38,900,294	\$38,777,277	\$39,451,719	4.99%
Investment Income	\$248,148	\$10,000	\$12,539	\$10,002	\$10,005	0.05%
Rental Income	\$598,280	\$598,280	\$903,584	\$610,608	\$610,608	2.06%
Transfers In	\$40,564,461	\$38,766,075	\$38,985,229	\$39,523,347	\$42,540,881	9.74%
<b>Net County Cost</b>	<b>(\$312,582)</b>	<b>\$0</b>	<b>(\$1,837,387)</b>	<b>\$0</b>	<b>\$0</b>	

## Budget Highlights

Despite economic constraints that developed in the early spring of 2020 that significantly reduced revenue collection projections for sales tax and occupancy tax, the County was able to maintain a flat tax rate for the Capital Financing Plan Fund for FY 2020-21. A brighter revenue picture for the County for FY 2021-22 and use of available capital related fund balance will allow the County to keep the tax rate flat again for a second year in a row.

A fiscal bright spot is the future planned use of available dedicated fund balances (savings accounts) and other revenue sources to minimize property tax revenue needed for capital and debt support for the next several years. This is based on the current set of projects and their planned timing as set in the FY 2020-29 10-Year Capital Improvement Plan (CIP). Any unexpected changes to the CIP may cause changes in the amount of property tax needed to support the plan and its corresponding debt service.

A graphical representation of the Capital Financing Plan Debt Funding is included in this section. For more information on bonded capital projects, debt service, debt limits and principal and interest payments, refer to the Debt Service Fund section of the budget.

**DURHAM COUNTY  
CAPITAL FINANCING POLICY**

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

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

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

The County reserves up to 20% of these annually-dedicated revenues for pay-as-you-go projects. In addition, the Pay-As-You-Go Policy restricts dedicated property tax revenue to 20% of a maximum of 5 cents, or 1 cent, in County-wide property taxes. The portion of annual revenues reserved for pay-as-you-go is 14.08% for the FY 2021-22 budget.

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

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

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

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

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

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

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

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

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

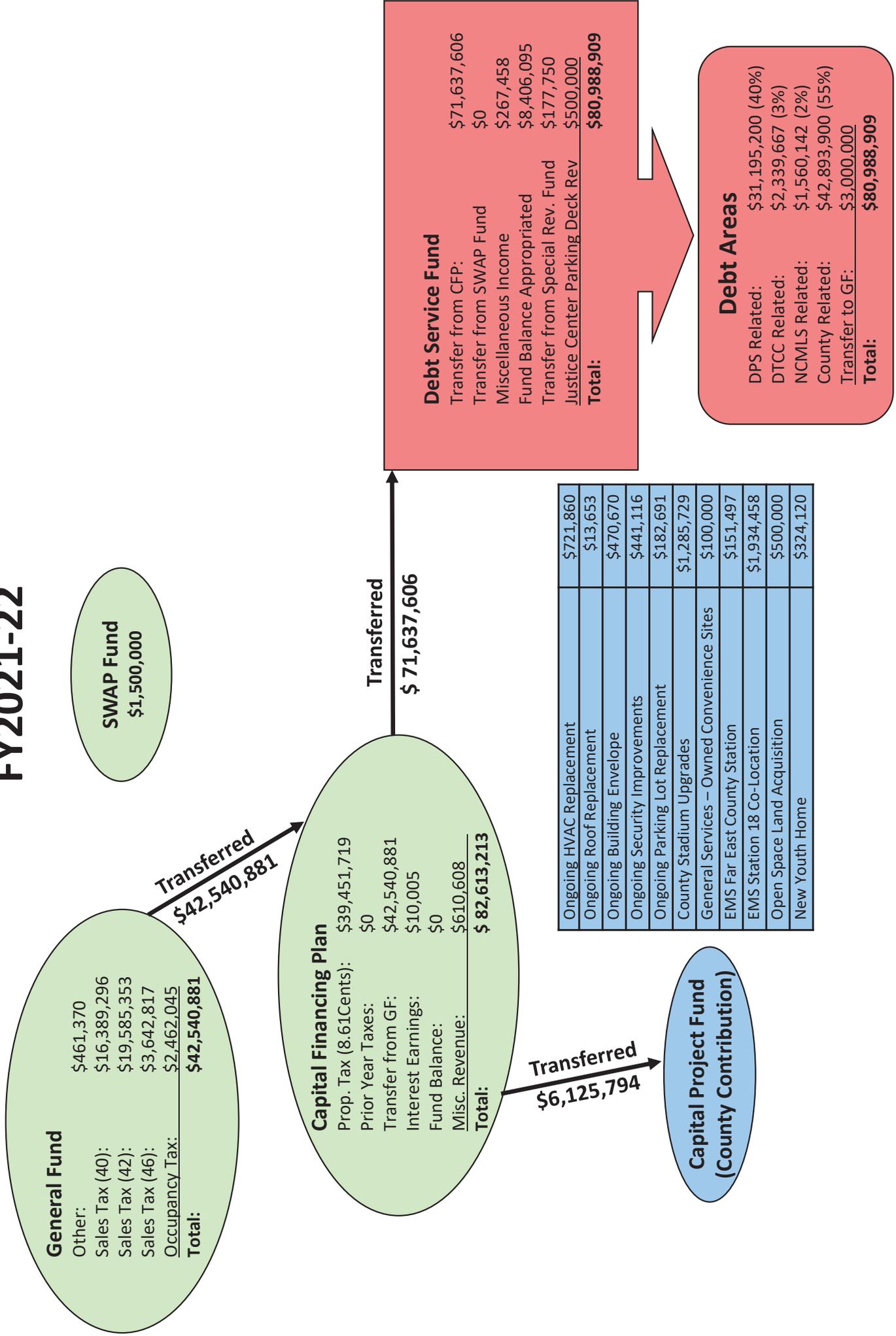
The county will annually designate:

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

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

# Capital Improvement Plan Debt Funding

## FY2021-22



# BENEFITS PLAN FUND



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

## Description

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

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

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

For FY 2021-22, the Benefits Fund will be funded through transfers from other funds to the Benefits Plan Fund to cover the cost of the plan:

- \$30,296,396 will be transferred from the General Fund
- \$451,465 charge for service from the Sewer Utility Enterprise Fund for employees that reside in that fund
- \$93,407 will be transferred from the Risk Management Fund for employees that reside in that fund
- \$62,271 will be transferred from the Reappraisal Reserve Fund for employees that reside in that fund
- \$2,484,574 funding source for employee contributions booked directly to the Benefits Plan Fund

### FY2021-22 Benefits Plan Fund Budget

	FY 2020-21	FY2021-22	\$ Change FY to FY	% Change FY to FY
Health Insurance	\$28,859,764	\$29,831,310	\$971,546	3.37%
Dental Insurance	\$2,238,397	\$2,268,309	\$29,912	1.37%
Life Insurance	\$322,903	\$291,146	(\$31,757)	-9.83%
Vision Insurance	\$340,842	\$389,463	\$48,621	14.27%
Wellness Clinic HealthSTAT	\$568,342	\$592,395	\$24,053	4.23%
Plan Administration Fees	\$153,395	\$140,032	(\$13,363)	-8.71%
<b>TOTAL</b>	<b>\$32,483,643</b>	<b>\$33,512,654</b>	<b>\$1,029,011</b>	<b>3.17%</b>

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$29,756,760</b>	<b>\$32,483,643</b>	<b>\$31,843,823</b>	<b>\$33,512,652</b>	<b>\$33,512,652</b>	<b>3.17%</b>
Personnel	\$29,084,844	\$31,761,906	\$30,529,111	\$29,733,484	\$29,733,484	-6.39%
Operating	\$671,915	\$721,737	\$1,314,712	\$3,779,168	\$3,779,168	423.62%
<b>Revenue</b>	<b>\$29,777,269</b>	<b>\$32,483,643</b>	<b>\$31,866,583</b>	<b>\$33,512,652</b>	<b>\$33,512,652</b>	<b>3.17%</b>
Investment Income	\$142,668					
Service Charges	\$2,845,235	\$2,819,067	\$1,593,439	\$3,060,580	\$3,060,580	8.57%
Other Revenues	\$144					
Transfers In	\$26,789,222	\$29,664,576	\$30,273,144	\$30,452,072	\$30,452,072	2.65%

## Budget Highlights

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

# LAW ENFORCEMENT OFFICERS' (LEO) SPECIAL SEPARATION ALLOWANCE FUND



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

## Description

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

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

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

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$515,767</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$565,000</b>	<b>\$565,000</b>	<b>7.62%</b>
Personnel	\$515,767	\$525,000	\$525,000	\$565,000	\$565,000	7.62%
<b>Revenue</b>	<b>\$440,484</b>	<b>\$525,000</b>	<b>\$525,000</b>	<b>\$565,000</b>	<b>\$565,000</b>	<b>7.62%</b>
Investment Income	\$20,484					
Transfers In	\$420,000	\$525,000	\$525,000	\$565,000	\$565,000	7.62%



## **Special Revenue Funds**

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Special Revenue Funds include Fire Districts, the Special Park District and the Community Health Fund.



## Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose. The Special Revenue Funds include Fire Districts, Special Park District, and the Community Health Fund

Fund Name	FY 2019-20 Actuals	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Lebanon Fire District	\$1,462,826	\$1,536,746	\$1,531,011	\$1,657,824	\$1,657,824	7.88%	12.64%
Redwood Fire District	\$1,192,658	\$1,093,958	\$1,093,353	\$1,119,690	\$1,119,690	2.35%	8.53%
New Hope Fire District	\$100,996	\$97,383	\$97,327	\$99,932	\$99,932	2.62%	0.76%
Eno Fire District	\$36,538	\$36,256	\$36,246	\$36,773	\$36,773	1.43%	0.28%
Bahama Fire District	\$1,575,988	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%	11.50%
Special Park District	\$1,128,668	\$1,288,724	\$1,290,026	\$1,432,382	\$1,506,933	16.93%	11.49%
Durham Fire And Rescue Serv Tax District	\$4,324,516	\$4,518,983	\$4,518,049	\$5,674,370	\$5,840,334	29.24%	44.52%
Community Health Trust	\$2,650,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,350,000	8.00%	10.29%
<b>Total</b>	<b>\$12,472,189</b>	<b>\$11,379,983</b>	<b>\$11,352,321</b>	<b>\$12,779,212</b>	<b>\$13,119,727</b>	<b>15.29%</b>	<b>100.00%</b>

# FIRE AND SPECIAL TAXING DISTRICTS



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

## Description

Fire protection in Durham County is provided within six fire districts, which are property tax supported by residents of each respective district. Fire protection services are provided by incorporated volunteer fire departments, and in addition provide emergency medical services within their districts. All departments respond to requests for assistance to surrounding departments and counties under mutual aid agreements. Coordination of these fire and rescue services is provided by the Fire Marshal’s Office and Emergency Medical Services.

The following table displays tax rates (per \$100 valuation) for FY2021-22:

District	FY 2020-21 Original Tax Rate	FY 2021-22 Requested Tax Rate	FY 2021-22 Approved Tax Rate	Tax Rate Change Appr. v. Orig.
Lebanon	11.76	12.51	12.51	0.75
Redwood	12.25	12.55	12.25	
New Hope*	7.56	7.56	7.56	
Eno*	7.86	7.86	7.86	
Bahama	9.87	9.44	9.87	
Durham County Fire & Rescue	14.49	15.49	15.49	1.00
RTP Special Park District	7.80	7.80	7.80	

\*The RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District, therefore those residents tax rate is the combination of both districts’ rates (for FY2021-22 the total rate for RTP is 23.29 per \$100 valuation)

The Durham County Fire and Rescue Service District was created in June of FY2014-15. This combined district covers both the former Bethesda and Parkwood Fire Districts and allows better distribution of services across both districts. Starting in FY 2018-19 the fire protection and first response services for this district are provided through an Inter-local agreement with the City of Durham. This consolidation provides an economically sustainable method to provide these life safety services to the citizens of this district.

The Operating expenditures seen in the accompanying tables most often comprise two different expenses:

- Fire District funds dispersed directly to the corresponding fire department for their annual operating expenses as approved by the Fire Marshal
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

Where applicable the “Transfers In” seen in the accompanying tables refers to a fund balance allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type (or one-time) expenses in a department’s operating budget.

For each District, the revenues and expenditures are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use only for expenses related directly to those districts.
- Where the table below shows an over-expenditure versus revenue, there is actually a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Comprehensive Annual Financial Reports (commonly referred to as CAFR)).

# FIRE DISTRICTS

Fund Name	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Lebanon Fire District</b>						
<b>Expenditure</b>	\$1,462,826	\$1,536,746	\$1,531,011	\$1,657,824	\$1,657,824	7.88%
Operating	\$598,234	\$585,775	\$610,040	\$686,695	\$686,695	17.23%
Transfers Out	\$864,592	\$950,971	\$920,971	\$971,129	\$971,129	2.12%
<b>Revenue</b>	\$1,530,983	\$1,536,746	\$1,504,041	\$1,657,824	\$1,657,824	7.88%
Taxes	\$1,525,426	\$1,501,210	\$1,504,006	\$1,597,824	\$1,597,824	6.44%
Investment Income	\$5,557		\$35			
Transfers In		\$35,536		\$60,000	\$60,000	68.84%
<b>Redwood Fire District</b>						
<b>Expenditure</b>	\$1,192,658	\$1,093,958	\$1,093,353	\$1,119,690	\$1,119,690	2.35%
Operating	\$1,192,658	\$1,093,958	\$1,093,353	\$1,119,690	\$1,119,690	2.35%
<b>Revenue</b>	\$1,115,182	\$1,093,958	\$1,125,968	\$1,119,690	\$1,119,690	2.35%
Taxes	\$1,108,607	\$1,093,958	\$1,125,947	\$1,119,690	\$1,119,690	2.35%
Investment Income	\$6,575		\$21			
<b>New Hope Fire District</b>						
<b>Expenditure</b>	\$100,996	\$97,383	\$97,327	\$99,932	\$99,932	2.62%
Operating	\$100,996	\$97,383	\$97,327	\$99,932	\$99,932	2.62%
<b>Revenue</b>	\$102,410	\$97,383	\$100,265	\$99,932	\$99,932	2.62%
Taxes	\$102,065	\$97,383	\$100,265	\$99,932	\$99,932	2.62%
Investment Income	\$346					
<b>Eno Fire District</b>						
<b>Expenditure</b>	\$36,538	\$36,256	\$36,246	\$36,773	\$36,773	1.43%
Operating	\$36,538	\$36,256	\$36,246	\$36,773	\$36,773	1.43%
<b>Revenue</b>	\$37,596	\$36,256	\$37,413	\$36,773	\$36,773	1.43%
Taxes	\$36,988	\$36,256	\$37,413	\$36,773	\$36,773	1.43%
Investment Income	\$608					
<b>Bahama Fire District</b>						
<b>Expenditure</b>	\$1,575,988	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%
Operating	\$1,575,988	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%
<b>Revenue</b>	\$1,713,955	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%
Taxes	\$1,705,236	\$1,557,933	\$1,536,296	\$1,508,241	\$1,508,241	-3.19%
Investment Income	\$8,719		\$13			
<b>Durham Fire And Rescue Serv Tax District</b>						
<b>Expenditure</b>	\$4,324,516	\$4,518,983	\$4,518,049	\$5,674,370	\$5,840,334	29.24%
Operating	\$4,135,716	\$4,335,383	\$4,334,449	\$5,496,620	\$5,662,584	30.61%
Transfers Out	\$188,800	\$183,600	\$183,600	\$177,750	\$177,750	-3.19%
<b>Revenue</b>	\$4,303,619	\$4,518,983	\$4,713,399	\$5,674,370	\$5,840,334	29.24%
Taxes	\$4,286,448	\$4,305,710	\$4,713,365	\$4,944,882	\$5,131,272	19.17%
Investment Income	\$17,171		\$34			
Transfers In		\$213,273		\$729,488	\$709,062	232.47%

## Budget Highlights

### Lebanon District

- A 0.75 cent tax rate increase is being implemented this year to provide funding to support the 12 FTEs that are billed in the County's General Fund (and subsequent transfer made from the District to the General Fund). The expense of these FTEs has increased over recent years and this rate increase will allow continued support while still ensuring necessary funding is available to meet operation service needs.
- A fund balance appropriation of \$60,000, from District reserves held by the County, will assist with paving the apron of a station and payments for a new apparatus.
- Transfers are made to the General Fund for the personnel and benefit expenditures of County positions.

### Durham County Fire and Rescue District

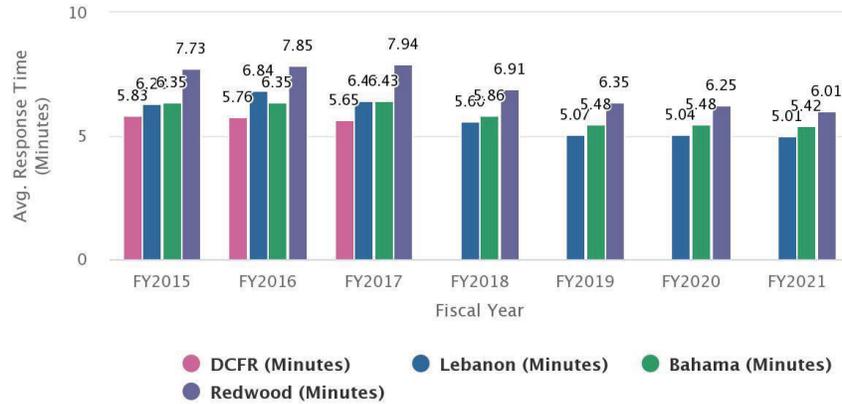
- When the consolidation with the city to provide fire protection for the District was being put into place, there were staggered tax rate increases projected in order to maintain adequate funding to support the DCFR District long term.

The one cent increase in tax rate for the DCFR District supports ongoing costs (not only for this coming fiscal year but also to better prepare the District for anticipated expense increases in future years) of consolidating with the City of Durham.

- While valuations significantly increased this past year, this tax rate increase will also allow for the District to pay for the impending construction of Station 18, as well as continue to plan responsibly for the future years. As part of the Inter-Local Agreement with the City of Durham, the DCFR District is responsible for 18% of the Fire Service portion of this building (EMS is separately funding the EMS portion of the building through the County's CIP). The cost of Station 18 for DCFR is approximately \$1 million. A combination of Fund Balance and this increased revenue will allow this to be paid in full, allowing the District to not pay for debt service financing unnecessarily.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during FY 2020-21. The new construction, conversion of older spaces to higher value uses (such as laboratories) and significant commercial growth is captured in Real Property valuation increases of 12.62% and 7.9% respectively, creating significant natural growth to support continues needs in those districts.

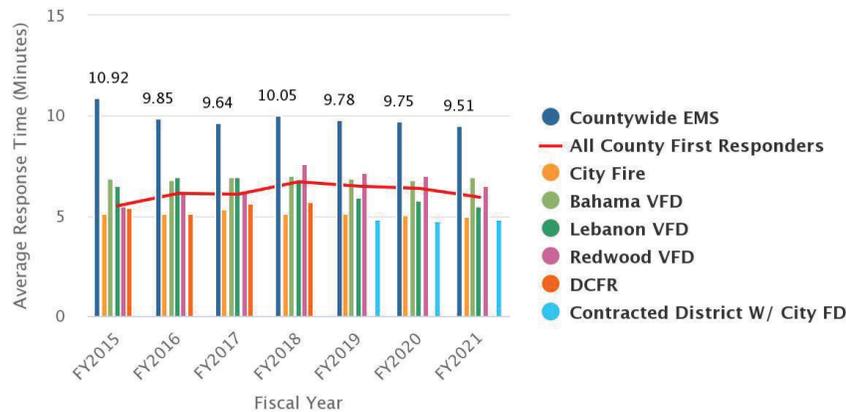
## Performance Measures

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



**Measure description:** This measure shows average response times for the three Durham County Volunteer Fire Departments and Durham County Fire and Rescue (which merged with the City of Durham Fire Department in FY 2018-19) and is a measure that indicates training, preparedness for events, and overall efficiency of fire station operations. Durham County Fire Rescue has been removed from the data after FY 2017 due to the merger with the City of Durham Fire Department on July 1, 2018. This measure is trending steady, which means that the average fire response times for each department has remained essentially the same over the past three years. The target is to be at or below 400 seconds, which is about 6.5 minutes. This is a good average response time for rural fire departments.

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



**Measure description:** The Durham County EMS System includes Durham County Emergency Medical Services (DCEMS) that provide advanced life support and ambulance transport and first responders from career and volunteer fire departments. Durham County first responders are dispatched along with DCEMS to 911 calls to initiate emergency care upon DCEMS arrival. EMT and Advanced EMT first responders from Durham Fire-Rescue, Lebanon Volunteer Fire Department, Redwood Volunteer Fire Department, and Bahama Volunteer Fire Department provide initial response with non-transport fire apparatus or utility vehicles. This performance measure monitors the average response time by DCEMS and first responders to medical and trauma emergencies in minutes. The data between FY 2019 and 2020 shows near equivalence in average response times by DCEMS for emergent 911 calls. COVID-19 has not had an effect on response times for emergent, high priority medical and traumatic injuries. Trends will continue to be monitored and managed over the next reporting period. Each agency's overall average response time to emergent 911 calls for help are closely monitored to evaluate current deployment plans and staging locations. Through the end of the year, the desire is to maintain and improve upon the 9.51-minute average response time. Given that additional EMS providers will not be in the field until June, we plan to hold this number steady. With additional staff and with a focus on fire response times to EMS, we want to reduce the average response time by 11 seconds next fiscal year.

# SPECIAL PARK DISTRICT FUND



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

## Description

In 1986, the Board of County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park (RTP) located within Durham County. The purpose of the district is to provide and maintain certain services and facilities in addition to services and facilities currently provided by the County.

*Note that the RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District, therefore those residents Tax Rate is the combination of both Districts' rates (for FY2021-22 the total rate for RTP is 23.29 for \$100 valuation).*

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$1,128,668</b>	<b>\$1,288,724</b>	<b>\$1,290,026</b>	<b>\$1,432,382</b>	<b>\$1,506,933</b>	<b>16.93%</b>
Operating	\$1,128,668	\$1,288,724	\$1,290,026	\$1,432,382	\$1,506,933	16.93%
<b>Revenue</b>	<b>\$1,136,748</b>	<b>\$1,288,724</b>	<b>\$1,449,480</b>	<b>\$1,432,382</b>	<b>\$1,506,933</b>	<b>16.93%</b>
Taxes	\$1,130,662	\$1,288,724	\$1,449,480	\$1,432,382	\$1,426,010	10.65%
Investment Income	\$6,086					
Transfers In					\$80,923	

The revenues and expenditures for this district are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use, only for expenses related directly to this District.
- Where the table below shows an over-expenditure versus revenue, there is a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Comprehensive Annual Financial Reports (commonly referred to as CAFR)).

## Budget Highlights

- For FY 2021-22 the District is projected to receive \$1,492,368 of the total tax levy (the remaining \$14,565 noted under expenditures is used to offset NCVTS fees and a 1% collection fee paid directly out of district collections)
- The fiscal year 2021-22 proposed tax rate remains the same as the prior fiscal year. A one cent increase last year was implemented primarily to fund the first year of a long-range RTP trail improvements project that emerged from a trail study completed in fiscal year 2019-20. Most of the trail system was constructed approximately 20 years ago, and the items being addressed in the first year were deferred maintenance items relating to safety concerns. The second and future years will begin to address trail widening to bring the trails to current standards as well as the design and development of new trails. FY 2020-21 saw significant growth in the tax valuation as new development occurred in the District. It is anticipated that the next few years will see similar growth allowing natural new revenue to continue to support the needs of the District.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during FY 2020-21. The new construction, conversion of older spaces to higher value uses (such as laboratories) and significant commercial growth is captured in Real Property valuation increases of 12.6% and 7.9% respectively, creating significant natural growth to support continues needs in those districts.

# COMMUNITY HEALTH FUND



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

## Description

The Community Health Fund was established in FY 1998-99 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs. The original balance in the trust fund was \$23 million. Due to revisions in the lease agreement for Durham Regional Hospital, beginning in FY 2009-10 Duke University Health System began paying Durham County \$3,950,000 annually for health-related costs. This amount was reduced to \$1,250,000 for FY 2019-20 and will continue at this amount annually through the conclusion of the agreement in FY 2030-31.

Community Health Fund funds are being used to support Emergency Medical Services (EMS) net expenditures, EMS employee health benefits and replacement ambulances. FY 2019-20 was the final year that there was significant fund balance available in this fund to provide additional support for EMS related expenditures. At the close of FY 2019-20 there is just over \$104,668 remaining in Fund Balance in this Fund; \$100,000 of this will be used to cover EMS expenses in line with the description above.

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$2,650,000</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>	<b>\$1,350,000</b>	<b>8.00%</b>
Transfers Out	\$2,650,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,350,000	8.00%
<b>Revenue</b>	<b>\$1,269,900</b>	<b>\$1,250,000</b>	<b>\$1,250,139</b>	<b>\$1,250,000</b>	<b>\$1,350,000</b>	<b>8.00%</b>
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$19,900		\$139			
Transfers In					\$100,000	

## Budget Highlights

- An additional component of the Duke – County Agreement provides dedicated support to EMS. These funds are received in the EMS Budget directly (intergovernmental) and are not included in this Community Health Fund Summary. This contribution started in 2009 at \$2.2 million and increases annually for inflation (by the CPI). For FY 2021-22 this agreement provides \$2,606,506 to directly support the EMS Departmental operations.
- The funding for the Oakleigh building that was provided by Duke had a 10-year term that expired in FY 2017-18. No funds have been budgeted in subsequent fiscal years.
- Funding for the Lincoln Community Health Center goes directly to Lincoln and is not recorded in the County's Budget.



## **Debt Service Fund**

A fund established to account for the repayment of debt principal and interest

# DEBT SERVICE FUND



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

## Description

The Debt Service Fund was established in 1987 to provide for the annual repayment of bonded debt principal and interest, lease-purchase principal and interest, and bond agency fees. Long-term debt, with the exception of the Enterprise Fund’s debt service, is accounted for in this fund. Prior to 1987, this appropriation was included in the General Fund.

- A bond referendum held in November 2003 was approved by voters, giving the county the authority to issue general obligation bonds in an aggregate principal amount not to exceed \$123.66 million to finance the construction of selected capital projects. A summary of this referendum is shown in the table to the right.

2003 Bond Authorization	
Durham Public Schools Facilities	\$105,315,000
Library Facilities	\$4,637,262
North Carolina Museum of Life and Science	\$5,184,513
Durham Technical Community College	\$8,200,000
Issuance Costs	\$328,225
<b>TOTAL</b>	<b>\$123,665,000</b>

- In April 2004, the County issued \$40.6 million of the total 2003 authorization and the final \$6 million of the total 2001 authorization in general obligation debt. These bond funds are supporting \$26.13 million in school projects, \$5.18 million for the North Carolina Museum of Life and Science, \$4.64 million for libraries, and \$4.2 million for Durham Technical Community College. Bond issuance costs make up the remaining funds.
- Also in April 2004, the County issued \$10.6 million in two-thirds general obligation debt to support three ongoing capital projects: \$7.63 million for a new Justice Center, \$2.48 million for a new Human Services Complex, and \$381,000 for renovations to the Head Start/YMCA Building. Bond issuance costs make up the remaining funds.
- In May 2006, the County issued another \$49.2 million of general obligation bonds authorized in the 2003 bond referendum. These funds support \$45 million in Durham Public Schools projects and \$4 million for Durham Technical Community College projects. Also in May 2006, the County issued \$12.2 million in two-thirds general obligation debt to support the following projects: Animal Control Facility, open space, Southwest Branch Library, Durham Public Schools’ Holton project, Stanford L. Warren Library project, Emergency Medical Services Station #2, Human Services project, Senior Center project, and Board of County Commissioners’ boardroom project, as well as issuance costs.
- A bond referendum held in November 2007 was approved by voters, giving the County the authority to issue general obligation bonds in an aggregate principal amount not to exceed \$207.1 million to finance the construction of selected capital projects.

2007 Bond Authorization	
Durham Public Schools Facilities	\$193,448,205
NC Museum of Life and Science	\$4,170,812
Durham Technical Community College	\$8,680,000
Issuance Costs	\$800,983
<b>TOTAL</b>	<b>\$207,100,000</b>

- In April 2007, the County issued the final \$34.09 million of general obligation bonds authorized in the 2003 bond referendum. All funds were allotted to Durham Public Schools projects. Also in April 2007, the County issued \$12.1 million in two-thirds general obligation debt to support six capital projects: \$3.8 million for Criminal Justice Resource Center renovations, \$500,000 for Main Library renovations, \$700,000 for Administration Building renovations, \$350,000 for Emergency Medical Services Station #1 renovations, \$2.7 million for Holton School (CIS Academy), and \$3.95 million for Durham Public Schools’ future land purchases.
- \$60 million of voter-approved 2007 GO bond funds were issued in 2010 for Durham Public Schools, Durham Technical Community College (DTCC), and the NC Museum of Life & Science (NCMLS). Another \$60 million was issued in 2012 for Durham Public Schools. A third issuance of \$51 million was carried out in 2014 for Durham Public Schools. \$39.9 million of unissued 2007 GO bonds is expected to be spent over the next three years for Durham Public Schools and Durham Technical Community College.
- Durham County issued \$125 million in non-general obligation bond funds during FY 2012-13 for various projects including the new Justice Center, (former) judicial building renovations, and a County storage facility.
- A General Obligation bond referendum in November of 2016 approved by a large majority of Durham County citizens supports Main Library renovations, Durham Public Schools infrastructure, Durham Technical Community College capital needs, and North Carolina Museum of Life and Science renovations

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$165,803,535</b>	<b>\$68,135,847</b>	<b>\$63,792,239</b>	<b>\$77,988,909</b>	<b>\$80,988,909</b>	<b>18.86%</b>
Other Expenditure	\$163,821,535	\$68,135,844	\$63,792,239	\$77,988,909	\$77,988,909	14.46%
Transfers Out	\$1,982,000	\$3			\$3,000,000	99999900.00%
<b>Revenue</b>	<b>\$174,499,909</b>	<b>\$68,135,847</b>	<b>\$67,633,485</b>	<b>\$77,988,909</b>	<b>\$80,988,909</b>	<b>18.86%</b>
Intergovernmental	\$730,758					
Investment Income	\$845,767	\$308,416	\$308,416	\$267,461	\$267,458	-13.28%
Service Charges	\$493,293	\$500,000	\$404,977	\$500,000	\$500,000	0.00%
Transfers In	\$172,430,091	\$67,327,431	\$66,920,092	\$77,221,448	\$80,221,451	19.15%
<b>Net County Cost</b>	<b>(\$8,696,374)</b>	<b>\$0</b>	<b>(\$3,841,246)</b>	<b>\$0</b>	<b>\$0</b>	

- During the 2016 General Obligation Bond referendum, voters were told that up to 2.5 cents of additional property tax would be needed to support the additional GO Bond debt along with other debt issuances the County planned to make over the 10-year view of the 2017-26 Capital Improvement Plan (CIP). After several recent refinancings of existing debt, along with revised future debt costs and slower than expected debt issuance the property tax increase needed to support ongoing debt service resulted in a 1.75 cents property tax increase in FY 2017-18.
- For FY 2021-22, the portion of the County tax rate dedicated to fund the Capital Financing Plan, which helps support debt service payments stays flat at 8.61 cents.
- North Carolina law limits local government net debt to 8% of assessed value. Based on current valuations, the County could issue \$3.52 billion in debt. At this writing, the county has \$249.6 million in outstanding general obligation debt. An additional \$259.4 million in Limited Obligation Bond debt and \$57.6 million of installment purchases (short term debt) is not included in this legal limit.

2016 Bond Authorization	
Durham Public Schools Facilities	\$90,000,000
NC Museum of Life and Science	\$14,067,705
Durham Technical Community College	\$20,000,000
Main Library Renovations	\$44,297,262
Issuance Costs	\$1,635,033
<b>TOTAL</b>	<b>\$170,000,000</b>

The following table shows bond payments for the Debt Service Fund. Note: Information on Enterprise Fund debt service may be found in the Enterprise Fund section of this document.

	2019-20 Actual Expenditures	2020-21 Original Budget	2020-21 12 Month Estimate	2021-22 Department Requested	2021-22 Commissioner Approved
<b>BOND PRINCIPAL</b>	\$27,425,000	\$27,680,000	\$27,680,000	\$30,335,000	\$30,335,000
<b>BOND INTEREST</b>	\$10,507,750	\$9,261,364	\$9,261,364	\$9,872,763	\$9,872,763
<b>OTHER*</b>	\$133,671,386	\$34,691,071	\$101,832,413	\$37,781,146	\$37,781,146
<b>TOTAL</b>	<b>\$171,604,136</b>	<b>\$71,632,435</b>	<b>\$138,773,777</b>	<b>\$77,988,909</b>	<b>\$77,988,909</b>

\*Includes other debt service, bond agency fees, and debt sale expenditures.

## Budget Highlights

- The Debt Service Fund is transferring \$3 million of available fund balance to the General Fund to support the need for various capital purchases and operational needs. This will be a one-time transfer.



## **Enterprise Fund**

A fund established to account for operations that are financed and operated in a manner similar to private business where the services provided are funded directly through user charges.

Water and sewer operations are included in the Enterprise Fund.

# SEWER UTILITY FUND



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

## Description

The Utility Division is responsible for the operation of the County-Owned Triangle Wastewater Treatment Plant (TWWTP) and reclaimed water system, associated collection system, Wexford subdivision collection system, and the Rougemont Water System. The Utility Division's primary purpose is to provide wastewater services to Research Triangle Park and surrounding areas to support the Durham County portion of the Research Triangle Park Economic Engine. The Utility Division provides water service to a portion of Rougemont. Support for these services are provided through utility charges to users of the system. The Utility Division Office is located at 5926 NC Hwy 55 East, Durham, North Carolina, 27713. Office hours are Monday – Friday, 8:00 AM – 5:00 PM, Telephone: 919-560-9033; Fax: 919-544-8590

## Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>	<b>\$10,127,428</b>	<b>\$11,492,100</b>	<b>\$11,203,436</b>	<b>\$11,994,081</b>	<b>\$11,994,081</b>	<b>4.37%</b>
Personnel	\$1,948,460	\$2,355,740	\$2,034,244	\$2,575,878	\$2,681,236	13.82%
Operating	\$3,842,262	\$4,067,843	\$4,078,559	\$4,291,654	\$4,294,514	5.57%
Capital	\$636,191	\$600,000	\$622,116	\$615,000	\$615,000	2.50%
Other Expenditure	\$1,809,935	\$1,798,416	\$1,798,416	\$1,778,970	\$1,778,970	-1.08%
Transfers Out	\$1,890,580	\$2,670,101	\$2,670,101	\$2,732,579	\$2,624,361	-1.71%
<b>Revenue</b>	<b>\$12,020,668</b>	<b>\$11,492,100</b>	<b>\$13,046,472</b>	<b>\$11,994,081</b>	<b>\$11,994,081</b>	<b>4.37%</b>
Licenses and Permits	\$53,937	\$10,000	\$57,151	\$22,000	\$22,000	120.00%
Investment Income	\$362,011	\$300,000	\$300,000	\$300,000	\$300,000	0.00%
Sewer Connection Fees	\$1,370,914	\$793,500	\$2,300,721	\$795,500	\$795,500	0.25%
Service Charges	\$683					
Enterprise Charges	\$10,225,522	\$10,388,600	\$10,388,600	\$10,876,581	\$10,876,581	4.70%
Other Revenues	\$7,600					

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
27.00	29.00	29.00	31.00	32.00

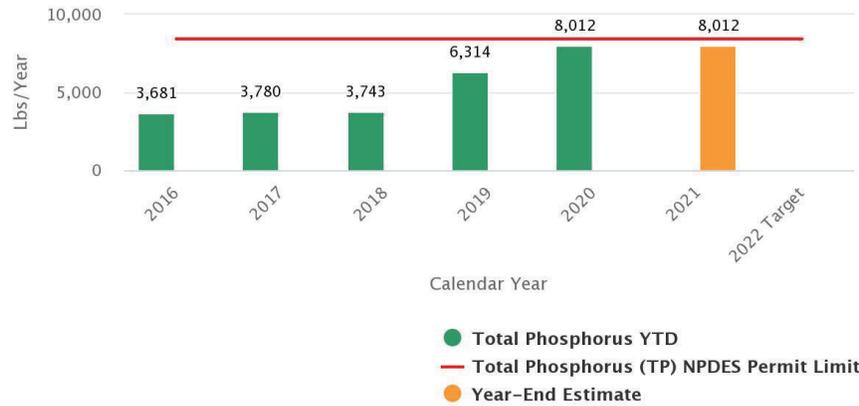
Payments for Sewer Utility Debt Service		
	FY 2020-21	FY 2021-22
<b>PRINCIPAL</b>	\$1,456,146	\$1,471,146
<b>INTEREST</b>	\$337,270	\$302,824
<b>Bond Agency Fees</b>	\$5,000	\$5,000
<b>TOTAL</b>	<b>\$1,798,416</b>	<b>\$1,778,970</b>

## Budget Highlights

- Sewer consumption rates will be increased by 4.76% to address anticipated re-investments as well as costs related to operations to continue to ensure our high level of operational readiness and environmental protection. (listed in the fee schedule).
- Three new FTEs are being funded in the FY 2021-22 budget:
  - **Utility Locator:** An essential function of the Project Management and in accordance with North Carolina General Statute, Durham County is required to respond to NC811 Utility locate tickets within mandated timeframes and mark all Durham County infrastructure. The County Utility Division does not currently have the means to perform locates with County staff and contracts this work on an annual basis.
  - **Office Assistant:** The position that would be able to assist Utility Administration, Compliance, Project Management, Superintendent, and the Deputy Director. This position would assist the Compliance Manager as needed to research materials pertaining to industrial chemicals and users, assist Compliance and Project Management in tracking manufacturing and industrial tenants within the Durham County sewer basin, assist the Deputy Director and Project Manager with maintaining sewer lateral spreadsheets, assist Superintendent with work order data entry, and assist with maintaining a new asset management software program. This position would be funded by the Enterprise Fund.
  - **Project Manager:** An essential function of Project Management is to manage the expansion of the Durham County Utilities through Development Review and Capital Improvement Projects. The Division manages a significant number of capital projects throughout the County. The current staffing is not enough to support rapid development and growth in the County's residential and commercial areas. The Division is seeking a Project Manager dedicated to the Sewer Utility Division to assist with capital projects improvement plan and managing capital projects. Historically, the Division has been contracting out with a consultant, but hiring a full-time Project Manager would have significant financial savings. The Project Manager position would be funded through fees for services in the Enterprise Fund.

## Performance Measures

**Measure: ANNUAL POUNDS OF TOTAL PHOSPHORUS (TP) DISCHARGED FROM TRIANGLE WWTP**



**Measure description:** This measure shows the amount of total phosphorus being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the National Pollutant Discharge Elimination System (NPDES) permit, the WWTP can discharge a certain quantity of phosphorus per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Phosphorus in the right amount is needed to sustain life but too much can make water harmful. Levels fluctuate based on concentrations discharged by users, concentrations discharged by the POTW from chemical use in the system to reduce odor complaints, types and population of organisms at that time, and temperature changes. Total phosphorus removal occurs through some biological treatment, but the biggest reduction is through chemical treatment. A larger reduction can occur but the WWTP must account for higher chemical cost. Typically, we average lower numbers during the first half of the year by feeding more chemical but there was an error by the operational staff in communicating feed rates. The results are also higher this year because we completed the upgrades to Train 2 and when this train was put online, running three trains resulted in longer detention times, in turn causing phosphorus to re-release into the system. We are now only operating two trains and seeing improvement each month. For 2020, the TWWTW was below the permit limit. The target is to be below 8,432 lbs./year, which is the current NPDES permit limit.

**Measure: ANNUAL POUNDS OF TOTAL NITROGEN (TN) DISCHARGED FROM TRIANGLE WWTP**



**Measure description:** This measure shows the amount of total nitrogen being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the NPDES permit, the WWTP can discharge a certain quantity of nitrogen per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Nitrogen in the right amount is needed to sustain life but too much can make water harmful. Levels fluctuate based on concentrations discharged by users, concentrations discharged by the POTW from chemical use in the system to reduce odor complaints, types and population of organisms at that time, and temperature changes. Total nitrogen removal occurs through biological treatment. There has been an increase in total nitrogen since the completion of Train 2 using diffused air. Staff is still trying to learn how to operate the new system in Train 2 and continue the operation of Train 3 with the rotor system for aeration. TWWTW was below the permit limit and in compliance for 2020. The target is to be below 111,207 lbs./year, which is the current NPDES permit limit.

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# STORMWATER ENTERPRISE FUND

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

## Description

The purpose of the Stormwater and Erosion Control program is to protect water quality through enforcing compliance for development activity with state regulations and County ordinances. The Stormwater Enterprise Fund consists of revenues from plans review and permitting fees as well as the Durham County Stormwater Utility Fee.

The Durham County Stormwater and Erosion Control Division is tasked with finding ways to manage the ongoing challenge of stormwater impacts to the unincorporated areas of the County and meet state requirements (Jordan Lake and Falls Lake Rules) to reduce pollutants, especially nutrients like phosphorous and nitrogen, in our waterways. As the County continues to grow, the need to address increasing stormwater runoff and the pollutants it carries is a necessity. Nutrient management for both existing and new development is mandated by the North Carolina Department of Environmental Quality.

In order to pay for the projects that will be needed to address nutrient loading from existing development and meet state stormwater requirements, Durham County has implemented a Stormwater Utility Fee, to go into effect in FY2021. It is a fair, equitable, and stable way for Durham County to collect revenue to help fund the activities required to meet the nutrient rules. It is estimated that it may cost Durham County more than \$70 million dollars over the next 20 years to reduce pollutants in our waterways to meet the state requirements.

Previously, the Stormwater and Erosion Control Division were included as part of the General Fund in the Engineering and Environmental Services. However, with the adoption of the Durham County Stormwater Utility Fee, the entirety of the Division was moved to its own Enterprise Fund. Revenues for existing activities including stormwater and erosion control plans reviews, land disturbance permits, stormwater permits and annual inspection fees, and reinspection fees associated with enforcement actions, will be combined with revenues from the Stormwater Fee to fund water quality protection programs throughout the County.

## Programs

### Erosion Control

The Erosion Control Program administers and enforces the sedimentation and erosion control sections of the Durham City-County Unified Development Ordinance. A state-delegated local program, it includes all privately funded, non-agricultural land-disturbing activities of more than 12,000 square feet in both the City of Durham and the unincorporated areas of the County. The Program conducts plan reviews, issues land disturbance permits & inspects permitted projects for compliance.

### Stormwater

The Stormwater Program is responsible for administering the Durham County Stormwater Ordinance, which applies to all unincorporated areas of Durham County, and for enforcing the Neuse River, Falls Lake, and Jordan Lake nutrient management new development rules through development reviews including flood control, water quantity, and water quality control measures. It is also responsible for maintaining the County's compliance with the rules through stormwater retrofit identification, illicit discharge detection and elimination, and education and outreach activities.

### Stormwater Utility

The Stormwater Utility Fee is charged to all properties in the unincorporated areas of Durham County with development. The fee is based on the amount of impervious surface area on a property. It is divided into residential and non-residential charges, with residential properties paying one of three flat rate tiers. Non-residential properties pay per the total amount of impervious area with no maximum charge. Revenues from the Stormwater Utility Fee fund compliance actions required by the Neuse River, Falls Lake, and Jordan Lake nutrient management strategies.

## Budget

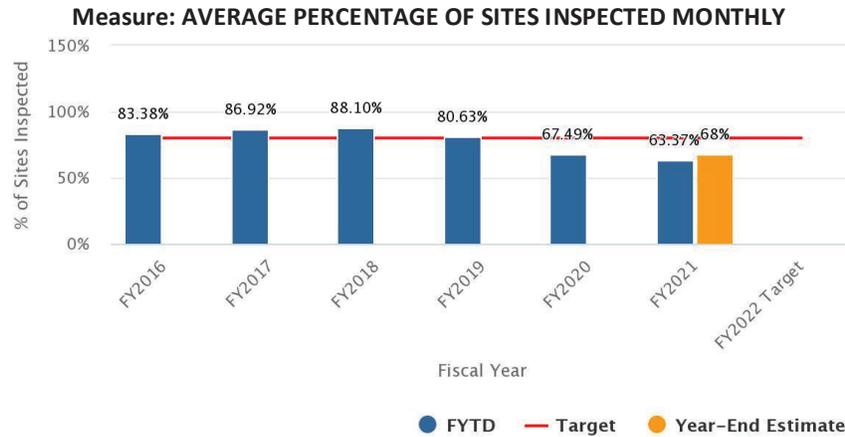
Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
<b>Expenditure</b>		<b>\$1,413,936</b>	<b>\$1,416,091</b>	<b>\$1,413,936</b>	<b>\$1,413,936</b>	<b>0.00%</b>
Personnel		\$692,396	\$692,396	\$758,460	\$758,460	9.54%
Operating		\$487,540	\$493,695	\$386,890	\$386,890	-20.64%
Capital		\$4,000				-100.00%
Transfers Out		\$230,000	\$230,000	\$268,586	\$268,586	16.78%
<b>Revenue</b>		<b>\$1,413,936</b>	<b>\$1,413,936</b>	<b>\$1,413,936</b>	<b>\$1,413,936</b>	<b>0.00%</b>
Licenses and Permits		\$594,500	\$594,500	\$594,500	\$594,500	0.00%
Sewer Connection Fees		\$5,000	\$5,000	\$5,000	\$5,000	0.00%
Enterprise Charges		\$813,936	\$813,936	\$813,936	\$813,936	0.00%
Other Revenues		\$500	\$500	\$500	\$500	0.00%

FY 2019-20 Actual FTE	FY 2020-21 Original FTE	FY 2020-21 Estimated FTE	FY 2021-22 Requested FTE	FY 2021-22 Approved FTE
	8.00	8.00	8.00	8.00

## Budget Highlights:

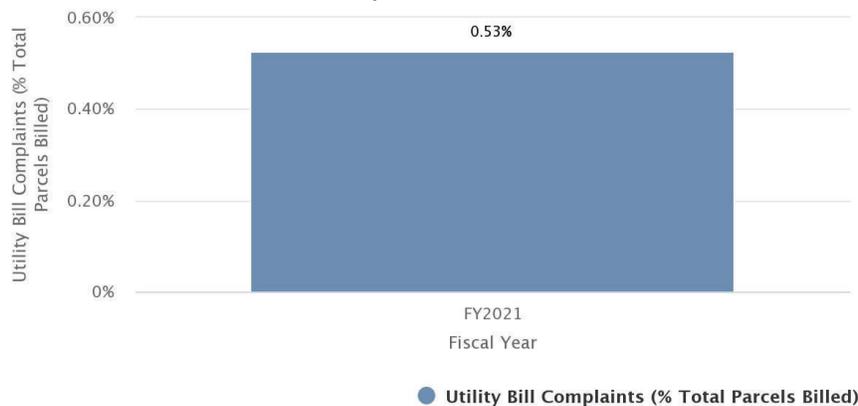
- At the currently approved 1/3 rate, the Stormwater Utility Fee is projected to generate \$813,936 by the end of FY 2020-21. The Sedimentation & Erosion Control program is projected to receive \$594,500 in land-disturbing plan review, permit, and related fee revenue by the end of FY 2020-21. Along with a few other very minor revenues, these two numbers comprise the \$1.4 million that represents the total of the revenue side for this new Stormwater Utility Enterprise Fund.
- The Budget table above doesn't show a budget in FY 2019-20 due to Stormwater being budgeted in the General Fund. In FY 2020-21, Stormwater was moved to an Enterprise Fund.

## Performance Measures



**Measure description:** This measure shows the average percentage of permitted sites inspected monthly. Monthly inspections are critical in maintaining compliance with land disturbance permits and erosion control plans. Maintaining compliance is the best way to keep sediment out of Durham County streams and rivers, thus protecting the environment. COVID-19 limited staff time in the office and thus inspection time throughout FY 2021. An extremely wet winter also hampered site accessibility, further limiting inspections. However, construction did not slow down, resulting in a net gain of 30 new permitted projects versus completed projects. Staff were already stretched thin managing the all-time high number of permits. Staff shifted focus to newer sites, larger sites, and those with a history of noncompliance, while smaller sites were inspected less frequently. Eighty percent (80%) of sites are still inspected every 6-8 weeks and compliance remains high. The addition of an Erosion Control Supervisor, approved in the FY 2021 budget, has increased the number of boots on the ground, and thus inspection frequency, since the position was filled in January, which should continue through the remainder of FY 2021. Better weather, vaccinations, a relaxing of COVID restrictions, and most importantly the addition of staff should increase inspection frequency over the remaining months of FY 2021. Staff will continue to prioritize new sites, larger sites, and those with a history of noncompliance in FY 2021-22. With full staffing, the Division will seek to return to the previous goal of 80% of all sites inspected monthly.

**Measure: UTILITY BILL COMPLAINTS (AS A PERCENTAGE OF TOTAL PARCELS BILLED)**



**Measure description:** This measure shows the number of Stormwater Utility Bill complaints as a percentage of the total number of parcels billed. This gives an idea of the accuracy of billing as well as a general acceptance of the utility fee overall. This is the first year of the Stormwater Utility, so no trends can be identified at this time. In FY 2021, only 82 complaints were received by Stormwater staff from the over 15,000 properties billed. As the fee was billed on the tax bill, due in January, few new complaints are expected. Stormwater staff will continue education efforts to further acceptance of the Stormwater Utility Fee, but as with any fee, some complaints can be expected. With no increase to fees, a similar number are anticipated for FY 2021-22 (around 0.55%).



## **Appendix**

Additional supplementary material.

## FY 2021-22 Budget Meeting Calendar

February 2021		
Thursday 9-3:00pm	Feb. 23	Annual Budget Retreat with Commissioners
March 2021		
Wednesday 2-3:00pm	March. 10	Library Services Budget Presentation
Thursday 8:30-10:00am	Nov. 18	Overview of FY 2021-22 Budget Process at Department Head Meeting
Thursday	Nov. 30	Budget Reduction Scenario worksheet sent out – Due by January 8, 2021
	Nov. 30 – Dec. 10	Office Hours with Budget Analysts and Departments – 4 different dates
December 2020		
Wednesday	Dec. 2	Release Budget Manual, Budget Calendar, and Budget Process Resources
Wednesday	Dec. 9	FY 2021-22 Budget Kick-off at Department Head Meeting
January 2021		
Wed - Friday	Jan. 6 - 8	Pre-Budget Meetings with General Managers – Goal Area Team Meeting
<b>Friday</b>	<b>Jan. 8</b>	<b>New Spending Requests &amp; Reduction Scenarios Due to Department Budget Analyst</b>
Wednesday	Jan. 13	<b>SAP Budget System (BWP) opens</b> for entry of departmental budget requests. Schedule individual training session with your budget analyst. Also, please refer to budget materials distributed in December on Office 365 and Teams Groups.
February 2021		
Friday	Feb. 12	<b>DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES – Requests entered into SAP Budget System (BWP) and supporting documents placed in Office 365 - 4.5 weeks</b>
Tuesday	Feb. 23	BOCC Annual Budget Retreat – 9-3pm
March 2021		
	March 1 – 31	Departmental budget presentations with County Manager, General Manager and Budget and Management Services
Monday	Mar. 22	Advance public comments at Board of County Commissioners meeting
Tuesday	April. 6	City/County Budget Meeting 8:30am-12:30pm
April 2021		
	April 1 – May 7	Budget Development “Quiet” Period - Decisions related to creation of Manager Recommended balanced budget
Friday	Apr. 30	Complete Budget Book pages
May 2021		
Friday	May 7	Departments will be notified of the County Manager’s Recommended Budget
Monday	May 10	County Manager delivers Recommended Budget to Board of County Commissioners
Tuesday	May 11	Notice of Public Hearing published for May 25 Public Hearing
Tuesday	May 18	Board of County Commissioners Budget Worksession 1-5pm
Tuesday	May 25	Board of County Commissioners holds public hearing on Recommended Budget 7pm
Thursday	May 27	Board of County Commissioners Budget Worksession 1-5pm
June 2021		
Tuesday	June 1	Board of County Commissioners Budget Worksession 9-4:30pm
Thursday	June 3	Board of County Commissioners Budget Worksession 1:30-5pm
Tuesday	June 8	Board of County Commissioners Budget Worksession 9-2:30pm
Monday	June 14	Board of County Commissioners Adoption of FY 2020-21 Annual Budget Ordinance
July 2021		
Thursday	July 1	FY 2021-22 budget available in SAP Budget System

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# GLOSSARY TERMS

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**Account:** The detailed record of a particular asset, liability, owners' equity, revenue, or expense.

**Accrual basis:** Where revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.

**Ad valorem tax:** Commonly referred to as property tax; levied on both real and personal property according to the property's valuation and the tax rate.

**Appropriated fund balance:** The estimated fund balance appropriated into the annual budget.

**Appropriation:** A legal authorization to incur obligations and make expenditures for specific purposes.

**Approved budget:** The final budget the Board of County Commissioners adopts by July 1.

**Assessed valuation:** The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

**Asset:** Anything owned by an individual or a business which has commercial or exchange value.

**Balanced budget:** Where revenues and expenditures are budgeted at equal amounts.

**Base budget:** Cost if continuing the existing levels of service.

**Basis of accounting:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

**Basis of budgeting:** The annual budget is prepared on the modified accrual basis of accounting as required by North Carolina law.

**Board of County Commissioners (BOCC):** The governing body of Durham County consisting of five commissioners elected at-large and serving for four-year terms.

**Bond:** A written promise to repay debt on a specific date in the future along with payment of a specified amount of interest at predetermined intervals while the debt is outstanding.

**Bond agency fees:** Fees charged by bond agencies for services related to debt issuance.

**Bond covenant:** Provision in a bond or debt contract which require the debt issuer to meet certain standards or do certain things.

**Bond rating:** Grade indicating a unit's investment qualities; ratings range from AAA (highest) to D (lowest).

**Budget:** Plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

**Budget amendment:** A means for the Board of County Commissioners to recognize new revenues or expenditures and amend the operating budget.

**Business area:** Group of related activities performed by one or more organizational units (fund centers) for the purpose of accomplishing a function for which the government is responsible.

**Capital expenditure (or outlay):** Fixed asset which has a value of \$5,000 or more and has a useful economic lifetime of more than one year.

**Capital Improvement Plan (CIP):** Long-range plan which outlines major capital needs and the means of financing proposed acquisitions.

**Certificates of participation (COPs):** Shares in a debt obligation created by a capital lease that are sold to or placed with investors. The certificates are secured by the property financed with the debt.

**Code:** System of numbering accounts and transactions in order to produce desired information; see *commitment item*.

**Commitment item:** Accounting code used to classify an expenditure or a revenue; examples: 5100011000 – Salary, 5200110200 – Telephone.

**Constant dollars:** Actual dollar amounts adjusted for inflation.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Debt:** Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

**Debt service:** Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department:** The organizational unit of county government providing a specific service.

**Designated fund balance:** Designations of fund balance represent tentative management plans that are subject to change.

**Elected officials:** Positions decided upon by voters and include the Board of County Commissioners, Sheriff, and Register of Deeds.

**Employee benefits:** Benefits beyond salary compensation, including health care, retirement, disability, life insurance, etc.

**Encumbrances:** A reservation of budget authority for a particular purpose. An encumbrance typically occurs when a purchase order or contract is approved.

**Enterprise fund:** A separate fund that accounts for a government-owned enterprise, such as solid waste or water-sewer systems.

**Expenditure:** Payment of cash on the transfer of property or services for the purpose of acquiring an asset or service, or settling a loss.

**Federal and state revenues:** Funds received from federal, state, or other local government sources.

**Fire district:** Special district taxes are levied for fire protection in seven districts: Bahama, Bethesda, Eno, Lebanon, New Hope, Parkwood and Redwood.

**Fiscal year:** A declared accounting year, not necessarily a calendar year. The fiscal year for Durham County is July 1 to June 30.

**Fixed asset:** Assets of long-term character that are intended to continue to be held or used such as land, buildings, furniture and other equipment.

**Full-time equivalent (FTE):** A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, a part-time worker may be considered 0.5 FTE.

**Function:** Grouping of agencies that provide similar services. For example the “Public Safety” function includes the Sheriff, Emergency Medical Services, Criminal Justice Resource Center, Fire Marshal, and Emergency Communications, among others.

**Fund:** Fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund balance:** Funds accumulated through the under expenditure of appropriations and/or the act of exceeding anticipated revenues.

**Funds center:** One organizational unit within a department or business area that has a specific purpose in accomplishing a function for which the agency is responsible.

**General Fund:** The main operating fund accounting for governmental functions supported by general taxes and revenues as well as financial resources that legal requirements do not require to be accounted for in another fund.

**General obligation bond:** Bond that is backed by the full faith, credit, and taxing power of the government.

**Generally Accepted Accounting Principles (GAAP):** Accounting rules used to prepare, present and report financial statements. For local and state governments, GAAP is determined by the Governmental Accounting Standards Board (GASB).

**Goal:** A broad statement of desired conditions to be maintained or achieved through the efforts of an organization; standard against which progress is measured.

**Governmental Accounting Standards Board (GASB):** A private, nongovernmental organization that establishes and improves standards of local and state governmental accounting and financial reporting; see [www.gasb.org](http://www.gasb.org).

**Grant:** Gift of money from one organization to another.

**Intergovernmental revenues:** Funds received from federal, state and other local government sources.

**Internal service fund:** A fund that may be used to account for any activity that provides goods or services to other departments or funds within the same government.

**Lease:** A contract where a party being the owner of an asset provides the asset for use at a consideration (rental), for a certain period with an understanding that at the end of such period the asset either will be returned to the lessor or disposed of as per the lessor's instructions.

**Liability:** A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

**Mission:** The mission of Durham County Government is to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

**Modified accrual basis:** Under this accounting basis, revenues are considered available when collectible, either during the current period or after the end of the current period, but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

**Net assets:** The difference between total assets and current liabilities including non-capitalized, long-term liabilities.

**Object of expenditure:** An expenditure classification related to the type of goods or services purchased, such as office supplies.

**Objective:** A specific statement of desired results which represents a single step in the achievement of a goal. Objectives are measurable and can be accomplished within a specific time interval.

**Operating expense:** Cost for personnel, materials, and equipment required for a department to function.

**Ordinance:** A legal document adopted by the governing body setting policy and procedures.

**Other financing sources:** A revenue category containing appropriated fund balance and transfers from other funds.

**Pass-through funds:** Funds from other jurisdictions, such as the federal government, which are used often for a specific purpose or activity administered by the county.

**Performance budget:** A budget in which expenditures are based primarily upon measurable performance of activities and work programs.

**Performance indicator:** Specific quantitative and qualitative measures of work performed.

**Personal property:** Classified within two divisions: 1) Tangible property includes items that are visible and movable; 2) Intangible property includes stocks, bonds, bank deposits, etc.

**Personnel services:** Expenditures for salaries, wages, and fringe benefits.

**Property taxes:** Levied on real and personal property and set at a rate of cents on each dollar of value of the property.

**Real property:** Land, buildings, and items permanently affixed to land or buildings.

**Reappraisal (or revaluation):** The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

**Reclassification:** A change in the classification and corresponding job title of an existing position, which results from a major change in assigned responsibilities.

**Recommended budget:** The County Manager presents a recommended budget to the Board of County Commissioners based on requests for funding from departments. By North Carolina law, the recommended budget must be provided to the Board by June 1.

**Reserved fund balance:** Amounts that are not appropriable or legally segregated for a specific purpose.

**Revenue:** Any type of funds that can be used to pay for expenses. Types of revenue include property taxes, sales taxes, state funds, federal funds, grant funds, fees, interest earnings, loans, etc.

**Revenue bond:** Bond secured by and repaid from specific and limited revenues. The pledged revenues are most often net revenues, or earnings, from a self-supporting utility or enterprise.

**Service level:** The amount of service provided during a fiscal year as indicated by one or more performance indicators.

**Special assessments:** Charges to property owners which finance public improvements or services deemed to benefit specific properties.

**Special revenue fund:** A fund used to account for the proceeds of special revenue sources (other than for capital projects) that are legally restricted to expenditures for a specific purpose.

**Statute:** A law enacted by the North Carolina General Assembly.

**Tax levy:** Revenue produced by applying a given tax rate to a property's assessed, or tax, value.

**Transfers in/out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trend:** A continuing direction of movement of a chronological series of data charted on a graph.

**Unassigned fund balance:** The amount of fund balance which is available for future appropriations.

**User charges:** Payment of a fee for direct receipt of a public service by the party who benefits from the service.

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## LINE ITEM CODES

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### Personnel Services

- 5100011000 SALARIES AND WAGES - REGULAR: Salaries and wages paid to full-time employees.
- 5100012000 SALARIES AND WAGES - PART TIME: Salaries and wages paid to part-time employees.
- 5100020500 PHONE ALLOWANCE: Compensation to employees and elected officials for county-business use of personal phone devices.
- 5100020600 TRAVEL ALLOWANCE: Compensation to employees and elected officials for expenses incurred while travelling on county business.
- 5100051000 BOARD MEMBER FEES: Regular compensation paid to boards and commissions.
- 5100050200 CONSULTING FEES: Fees paid directly to individuals and firms providing contracted personnel services to the county. These services replace or augment those provided by program personnel.

### Employee Benefits

- 5100061000 FICA EXPENSES: Social security expenses incurred by the county for all employees.
- 5100061300 RETIREMENT: The county's cost for retirement benefits under the Local Government Employees' Retirement System.
- 5100063300 SUPPLEMENTAL RETIREMENT: The county's contribution to deferred compensation accounts for employees eligible for the Local Government Employees' Retirement System.

### Operating Expenses

- 5200110200 TELEPHONE: The cost of local and long distance telephone service and installation charges.
- 5200110300 POSTAGE: Expenditures for mailing and shipping.
- 5200110400 PRINTING: Expenditures for printing and duplicating.
- 5200114300 OFFICE SUPPLIES AND MATERIALS: Expenditures for all consumable office supplies, small fixtures, or furniture valued under \$1,000.
- 5200114400 NON-CAPITAL OFFICE FURNITURE AND EQUIPMENT: The purchase of tangible, individual office furniture and equipment items costing less than \$1,000.
- 5200120100 BUILDING RENT: Payments for space rented by the county.
- 5200120200 EQUIPMENT RENTAL: Charges for lease and rental of equipment.
- 5200120300 UTILITIES: Charges for electricity, water, fuel oil, and natural gas.
- 5200120500 VEHICLE LEASE: Lease payments for vehicles leased or lease-purchased by the county.
- 5200120600 EQUIPMENT LEASE: Lease payments for equipment leased or lease-purchased by the county.
- 5200130100 TRAINING-RELATED TRAVEL: The cost incurred for travel, fees, subsistence and registrations in connection with employee development.
- 5200130300 DUES AND SUBSCRIPTIONS: The cost of memberships, dues, and subscriptions to periodicals and journals.
- 5200140300 M & R EQUIPMENT: The cost incurred in maintaining and repairing county-owned equipment, including service contracts.
- 5200140400 M & R VEHICLES: The cost incurred in maintaining and repairing county-owned vehicles.
- 5200150100 OPERATIONAL TRAVEL: The cost of travel associated with department and program operations.
- 5200150200 VEHICLE SUPPLIES: The cost of operating and maintaining county-owned vehicles.

- 5200151000 SOFTWARE: Expenditures for computer software valued under \$1,000.
- 5200159500 OTHER SUPPLIES AND MATERIALS, also called MISCELLANEOUS SUPPLIES: The cost of operating supplies and materials not otherwise classified.
- 5200160100 MISCELLANEOUS CONTRACTED SERVICES: Expenditures for services contracted out by the county, including consultant or personnel services contracts (security, janitorial, audit, etc.).
- 5200180100 ADVERTISING: The cost incurred for advertising including legal notices, recruitment, etc.
- 5200180300 UNIFORMS: The cost of providing uniforms to employees.
- 5200184000 INSURANCE AND BONDS: The cost of insuring county property, such as buildings and equipment and employee fidelity bonds.
- 5200190300 INDIRECT COSTS: The administrative, or overhead, costs associated with a department or program.
- 5200191000 MISCELLANEOUS EXPENSE: Items not categorized in other expense lines.
- 5200200000 NON-CAPITAL COMPUTER: The cost of non-capital, computer-related, individual hardware purchases less than \$750 (laser printer).

**Capital Outlay**

- 5300230000 BUILDINGS: Refurbishing.
- 5300240000 OFFICE FURNITURE AND EQUIPMENT: Expenditures for office and equipment (except computer hardware) with a unit cost of \$1,000 or more and a useful life exceeding one year (desks, chairs, calculators, fax machines, etc.).
- 5300250000 MISCELLANEOUS MACHINERY & EQUIPMENT: Expenditures for machinery and major equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (mowers, lab equipment, etc.).
- 5300250100 VEHICLES: Expenditures for automobiles, vans, trucks, etc.
- 5300253500 SOFTWARE: Expenditures for all individual computer software purchases with a unit cost of \$1,000 or more.
- 5300254000 COMPUTER HARDWARE: Expenditures for computer hardware and related equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (computers, monitors, printers, modems, mainframe processors, etc.).

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# BUDGET AND AMENDMENT PROCESS

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## OVERVIEW

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential government services. The Budget and Management Services Department serves as a coordinating resource to the Board of County Commissioners, County Manager, departments, nonprofit agencies, and citizens, each playing a pivotal role in the budget creation and review process. Through the budget, Durham County fulfills its mission to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

## GOVERNING STATUTES

The North Carolina Local Government Budget and Fiscal Control Act provides the legal framework in which all cities and counties in the state conduct their budgetary processes. The legislation is found in Chapter 159 of the General Statutes and establishes several important dates and provisions including:

- By April 30 – Departments must submit requests to the Budget Officer (N.C. Gen. Stat. § 159-10)
- By June 1 – Recommended budget must be submitted to the Board of County Commissioners (N.C. Gen. Stat. § 159-11(b))
- Before adoption – A public hearing must be held (N.C. Gen. Stat. § 159-12(b))
- By July 1 – From 10 days after submitted to the Board of County Commissioners, but by July 1, a balanced budget must be adopted (N.C. Gen. Stat. § 159-13(a))

## BUDGET PROCESS

All Durham County departments are required to submit requests for appropriation to the County Manager on or before March 15 of each year. This is done through a customized version of ERP software that compiles requested revenues, expenditures, and new positions from each department. The Budget and Management Services Department is responsible for advising and supporting county departments throughout the entire budget process; performing budget software maintenance and training; publishing recommended and approved budget documents; analyzing and assisting in the County Manager's recommendation of requests; and updating and distributing a budget manual, among other important duties.

The Budget and Management Services Department, under the direction of the County Manager, uses the departmental requests as the starting point for developing a recommended budget. Departments are asked to provide a continuation budget and identify expansion items through a priority ranking system. This information is ultimately reviewed and adjusted in order to create a balanced recommended budget that the County Manager presents to the Board of County Commissioners for review prior to May 31 of each year. The Board is required to hold public hearings on the recommended budget and to adopt a final budget no later than June 30, the close of Durham County's fiscal year. The Board typically holds multiple budget work sessions to address issues in the recommended budget. As required by North Carolina law, the Board adopts a budget ordinance setting a tax rate and spending authority for the fiscal year.

## AMENDMENT PROCESS

The adopted budget is prepared by fund, function (e.g., Public Safety) and department/agency (e.g., Sheriff); however, the appropriations are formally budgeted and approved on a functional basis. The County Manager is authorized to transfer budget amounts within a function up to 15% cumulatively without reporting to the Board of County Commissioners. The County Manager is authorized to transfer budget amounts between functions of the same fund up to \$20,000 with an official report of such transfer being made at the next regular meeting of the Board. Departments routinely submit budget amendments as agenda items to the Board after review by the Budget and Management Services Department. The amendments are typically placed on the consent agenda but can be pulled for discussion. Upon approval by the Board, the Budget and Management Services Department updates the financial system to reflect the amendment.

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# DURHAM COUNTY FISCAL POLICIES

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The County's long-term financial goal is to maintain its AAA bond rating. Some factors required for a AAA bond rating (e.g., a stabilized rate of population growth and diversification of the County's tax base) can be influenced, but not controlled by county government. However, the county government should ensure that factors under its control – the quality of its financial and overall management – meet the standards required of highly-rated communities. Characteristics of the County's financial operation should not stand in the way of the County maintaining its AAA bond rating. Durham County operates on a sound financial basis, as indicated by its AAA bond rating with Moody's Investors Service, Standard & Poor's, and the Carolinas Municipal Advisory Council. The bond rating serves as a shorthand statement of a locality's economic, financial, and managerial condition.

Municipal bond ratings represent the business community's assessment of the investment quality of a local government. The most obvious advantage of a AAA bond rating is Durham County's ability to successfully market its bonds when required and to borrow money at lower, more favorable interest rates than communities with lower ratings. Since bond ratings are based on demonstrated managerial competence and financial health, high bond ratings also relate to economic development activities and provide citizens with an indication of the quality of their local government. The following financial policies are consistent with the standards associated with the highest bond ratings available. For the complete list of financial policies, contact the Finance Department at (919) 560-0035.

## **Policy I: Fund Balance**

- 1.01 Durham County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.
- 1.02 The Unassigned General Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. Use of the Unassigned General Fund Balance shall be done only to cover a shortfall in revenues. When a revenue shortfall requiring the use of the Unassigned General Fund Balance occurs, the County will increase its General Fund revenues through appropriation of unassigned fund balance or decrease its expenditures. The latter method will be used when preventing the use of Unassigned General Fund Balance two consecutive fiscal years in a row to subsidize General Fund operations.

The Unassigned General Fund Balance will be provided as follows:

- 1.03 An Unassigned General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.
- 1.04 The Unassigned General Fund Balance goal will be sixteen per cent (16.00%) of total actual prior fiscal year expenditures. These funds can only be appropriated by a resolution of the BOCC.
- 1.05 In the event the Unassigned General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Unassigned General Fund Balance to the prior year's balance within two (2) fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Unassigned General Fund Balance to that level, such funds will be provided in at least two approximately equal contributions to be provided during each fiscal year but no later than June 30. This process would begin the first fiscal year following the fiscal year in which the event occurred.
- 1.06 Funds in excess of the annual requirements of Policy No. I.1.05 above may be considered to supplement "pay as you go" capital outlay expenditures or as additions to unassigned fund balance to be utilized at a future date.
- 1.07 A Total Fund Balance ratio of 35% (LGC requires 8%) of fund balance available as a percentage of expenditures shall be the County's goal.
- 1.08 Once the 35% level has been achieved, the amount over 35% shall be used to fund the annual Other Post Employment Benefits (OPEB) contribution to meet the OPEB obligation, pay-as-you-go capital projects or other non-reoccurring expenditures. This funding shall take place only after meeting requirements set out in Policy I.1.04 above. In addition, the OPEB portion of the Total Fund Balance for the General Fund shall not exceed 25% of the Total Fund Balance to ensure that the Committed for OPEB portion of fund balance remains reasonably proportionate to the Total Fund Balance for the General Fund as a whole to include unassigned fund balance.

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## **Policy II: Fiscal Planning**

- 2.01 The County Manager shall submit to the BOCC a proposed annual budget with his recommendations and shall execute the budget as finally adopted.
- 2.02 The County Manager will budget revenues and expenditures on the basis of a fiscal year, which begins July 1 and ends on the following June 30, and in conformity with the Local Budget and Fiscal Control Act.
- 2.03 The County Manager will prepare a budget, which is consistent within the guidelines established by the Government Finance Officers Association in its Distinguished Budget Presentation Awards Program.
- 2.04 The County Manager shall provide annually a budget preparation schedule outlining the preparation timelines for the proposed budget.
- 2.05 Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to County departments to complete. Department heads and elected officials shall prepare and return their budget proposals to the Budget Officer as required in the budget preparation schedule.
- 2.06 The proposed budget will contain the following:
  - a) Revenue estimates by major category
  - b) Expenditure estimates by department and functional levels
  - c) Debt service summarized by issues detailing principal and interest amounts by fund
  - d) Reappraisal reserve funding as per G.S. 153A-150.
- 2.07 The proposed budget also will contain information regarding:
  - a) Proposed personnel staffing levels
  - b) A detailed schedule of additional capital needs
  - c) A summary schedule of capital projects
  - d) Any additional information, data, or analysis requested of management by the BOCC
- 2.08 The proposed budget will be balanced (e.g., estimated revenues plus appropriated fund balance equaling estimated expenditures).
- 2.09 The BOCC will adopt the budget for the subsequent fiscal year no later than June 30.
- 2.10 Three quarterly reports on the status of the General Fund budget (budget to actual) and trends will be prepared by the Budget Officer and presented to the BOCC within 45 days of the end of the first, second, and third quarters. The report will provide the BOCC with projections through the end of the current fiscal year.
- 2.11 Budgeting procedures will conform to the Local Government Budget and Fiscal Control Act.
- 2.12 Alternatives for improving the efficiency and effectiveness of the County's functions and programs and the productivity of its employees will be considered during the budget process.
- 2.13 Duplication of services and inefficiencies in the delivery of these services should be eliminated wherever they are identified. The County will continue to examine alternative service delivery options for all County functions.
- 2.14 Performance measurement and productivity indicators will be integrated into the budget process where appropriate.
- 2.15 The County will fund current expenditures with current revenues and other recurring funding revenue sources.
- 2.16 The County will not balance the current budget at the expense of meeting future years' expenditures, such as accruing future years' revenues or rolling over short-term debt, to avoid planned retirement.
- 2.17 If a deficit is projected during any fiscal year, the County will take steps to reduce expenditures, increase revenues, or consider using the Undesignated General Fund Balance to the extent necessary to ensure continued compliance with the Local Budget and Fiscal Control Act.
- 2.18 The County will annually appropriate a contingency amount within the budget to provide for increases in costs of providing services and unanticipated needs that may arise throughout the fiscal year.
- 2.19 The contingency amount will be established at a minimum of 0.075% and not more than 0.25% of the estimated General Fund revenues (net of pass-through dollars) for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.
- 2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.
- 2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:
  - a) Developing and maintaining a five-year plan for fleet and capital equipment with a value greater than \$5,000 and will consider the approval of capital equipment in concert with this adopted plan

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- b) Providing for adequate maintenance in the annual operating budget of such capital plant and equipment through the use of an adopted Capital Improvement Plan and Capital Plant and Equipment Replacement Schedule
  - c) Providing for adequate maintenance of capital plant and equipment replacement under \$5,000 in the annual operating budget through the use of a Capital Plant and Equipment Replacement Schedule.
- 2.23 The County will not establish a trend of using the Undesignated General Fund Balance to finance current operations.
- 2.24 The County shall establish Memoranda of Understanding with its component unit(s) regarding the amount of annual General Fund support received each fiscal year.

**Policy III: Revenues and Collections**

- 3.01 The County's goal is a revenue system balanced between ad valorem taxes, other local taxes, licenses and permits, intergovernmental grants and transfers, investment and rental, charges for services, and other revenue sources.
- 3.02 Major revenue sources should provide for the following principles:
- a) Vertical Equity: Revenue sources should provide appropriate treatment of taxpayers at different levels of economic well-being
  - b) Horizontal Equity: Revenue sources should treat taxpayers with the same income or wealth equally
  - c) Neutrality: Revenue sources should not unduly influence economic decisions by consumers or businesses
  - d) Administrative and Compliance Costs: Revenue administration and enforcement should not absorb an undue percentage of total revenues
- 3.03 The County will monitor all taxes to ensure they are equitably administered and collections are timely and accurate.
- 3.04 Fees and charges should be based on benefits and/or privileges received from the County or based on costs of a particular service.
- 3.05 Periodically, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other attendant costs. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.
- 3.06 The County will reevaluate all property at least every eight years, with a goal of every four years, to be effective as of January 1 of the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers. On October 24, 2016 by resolution, the BOCC advanced the general reappraisal to conduct a three year reappraisal effective for tax year January 1, 2019 and then a four year reappraisal cycle thereafter. The North Carolina (NC) Department of Revenue provided new reappraisal standards and guidelines in 2016 and recommended that all counties in NC move to a four year reappraisal cycle.
- 3.07 Personal property assessments are set on an annual basis, as of January 1, based on the market value of the property. Nationally recognized valuation guides, North Carolina Department of Revenue Trending Schedules, and market based appraisals are used to establish market value.
- 3.08 The County will provide, as appropriate, funding or tax exemptions to churches and governmental entities pursuant to the state and local guidelines. Other charitable or beneficial activities may be subsidized through direct grants irrespective of whether or how much property they own. Such grants should be part of the annual appropriation process and based on such consideration as benefits to the County as well as fiscal capacity of the County.
- 3.09 The County's goal is to achieve an annual assessment to sales ratio of 100% under current real estate market conditions when the January 1 assessment is compared to sales in the succeeding calendar year.
- 3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
- a) Establishing new charges and fees as needed and as permitted by law at reasonable levels
  - b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees
  - c) Aggressively collecting ad-valorem tax revenues, late penalties, and related interest as authorized
- 3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
- a) Present and future funding requirements
  - b) Cost of administering the funds
  - c) Costs associated with special conditions or regulations attached to the grant award
- 3.12 The County will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of state and

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federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

**Policy IV: Capital Improvement Plan and Fixed Assets**

- 4.01 The County's policy on the financing of capital projects states that the County will dedicate the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects: Articles 40 and 42 one-half cent sales taxes, the County's share of the Occupancy Tax, county-wide property taxes, and enterprise revenues. The County reserves up to 20% of these annually dedicated revenues for pay-as-you-go projects. In addition, the pay-as-you-go policy restricts dedicated property tax revenue up to 20% of a maximum of five cents, or one cent, in county-wide property taxes.
- 4.02 The County Manager will submit a 10-year Capital Improvement Plan for review by the BOCC pursuant to established timeline. This plan will be updated every two years and presented to the BOCC. The Capital Improvement Plan should include capital improvements for all agencies for which the County sets tax rates and assesses levies and/or establishes user fees/charges and/or approves budgets or programs. The Capital Improvement Plan shall include the following elements:
  - a) An implementation plan for each of the capital project
  - b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget
- 4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.
- 4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.
- 4.05 In an effort to efficiently allocate resources, the County shall establish Memoranda of Understanding with the School Board regarding the development and coordination of the County's Capital Improvement Plan. The Memorandum of Understanding will address the following areas:
  - a) Plan for required capital improvements.
  - b) Debt issuance schedules.
- 4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. 4.02 above, the Capital Improvement Plan should:
  - a) Present a plan for required capital improvements
  - b) Systematically improve and maintain the capital structure of the County
  - c) Meet the debt ratio targets as defined in Policy Nos. 5.05 and 5.06
  - d) Provide a schedule of proposed debt issuance

**Policy V: Debt Management**

- 5.01 The County will not use long-term debt to fund current operations and will continue to emphasize pay-as-you-go capital financing.
- 5.02 The County will not use tax revenue anticipation notes (TRANS) to fund current operations.
- 5.03 The County does not intend to issue bond anticipation notes (BANs) for a period longer than three years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.
- 5.04 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 5.05 Whenever the County finds it necessary to issue General Obligation (GO) Bonds, the following policy will be adhered to:
  - a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
  - b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (Local Government Commission sets limit of 8%).
  - c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.
  - e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

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- f) Total debt service shall not exceed 15% of total current expenditures net of pass-through including current debt service.
- 5.06 Whenever the County finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
- a) Revenue Bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other non-tax sources of the County.
  - b) Revenue Bonds/Special Obligation (SO) Bonds of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County Revenue Bonds/SO Bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.
  - c) Revenue Bonds/SO Bonds should be structured to allow an approximately equal annual debt service amount over the life of the issue.
  - d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - e) Interest earnings on the designated fund balances only will be used to pay debt service on the bonds.
  - f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.
- 5.07 The County shall comply with all Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
- 5.08 The County shall comply with all legal requirements regarding the issuance of bonds and certificates of the County and its debt issuing authorities.
- 5.09 The County shall establish Memoranda of Understanding with the School Board and any other agency prior to the issuance of debt establishing guidelines regarding the issuance of debt which would be included in Policy No. 5.05(e) above.
- 5.10 Whenever the County finds it necessary to issue Certificates of Participation (COPs) or Installment Purchase Contracts, the following guidelines will be adhered to:
- a) When COPs are issued, the County should attempt to deal with only one financial institution.
  - b) The terms of the debt issued should not exceed the life of the asset.
  - c) The terms should not exceed 25 years.
  - d) An escrow account may be used.

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# COUNTY NONPROFIT FUNDING PROGRAM

## DESCRIPTION

The County previously funded 43 nonprofits through the RFP Nonprofit award process. In the end, it was difficult to determine the impact of such awards based on performance data review, compliance audits, or other non-profit reports. The Nonprofit Funding Program was re-envisioned in FY 2020-21 to target desired community outcomes, better utilize subject matter experts and create better performance measures. The new program will also be more narrowly focused on four strategic focus areas.

The focus areas include Food Security; Child, Youth, and Family Wellness and Learning; and Workforce Development. A fourth area, for housing repair and rehabilitation, will fund the City’s Housing Authority. The new nonprofit program placed an emphasis on COVID-19 response and recovery issues, as well as plans for stronger, more equitable systems in the aftermath of COVID. In addition, the number of funded nonprofits is much smaller, with only fifteen organizations selected for the new funding cycle.

The nonprofit funding cycle will last for 18 months, starting in January 2021 and going through June 2022. The total Nonprofit Funding Program is the same as the previous fiscal years, \$704,000. The chart below details last fiscal year’s allotment, as well as the amount each nonprofit will receive in FY 2021-22.

FY2021-22 Nonprofit Funding		
<i>Focus Area: Child, Youth, and Family Wellness</i>	FY20-21 Approved Funding	FY21-22 Approved Funding
<b>Village of Wisdom:</b> In this most recent iteration of our work we formalized our organic participatory research process by intentionally incorporating best practices from Community Based Participatory Research (CBPR). CBPR is a research approach that centers those most directly affected by involving them in the research of the phenomena as key members of the research team that execute tasks such as making meaning of research findings. Leveraging CBPR, we, along with a small group of parent participant researchers, are identifying and validating culturally affirming practices for online and at-home learning spaces. Research conducted will result in the creation and dissemination of culturally affirming toolkits for Black students, parents, teachers and administrators learning in-person and/or virtually.	\$18,333	\$36,667
<b>Epic:</b> Activate our established community relationships in one third of Durham Public Schools to connect families to available resources, create psychoeducational groups to begin the grief and restorative practices for healing through this national pandemic, collaborate with Together for Resilient Youth’s Community Health Workers to offer “Expressive Writing for Resilience,” provide parent training and racial equity training to support child welfare within the schools, and connect students to academic resources, and families to economic opportunities.	\$18,333	\$36,667
<b>Refugee Community Partnership:</b> Meet urgent, basic needs of low-income refugee and undocumented families with direct bill support, support non-English speakers with information access, personal accompaniment, and interpretation, and use institutional organizing to create more equitable systems and policies, long term.	\$18,333	\$36,667

FY2021-22 Nonprofit Funding		
<i>Focus Area: Child, Youth, and Family Wellness</i>	FY20-21 Approved Funding	FY21-22 Approved Funding
<b>H.E.A.R.T.S.:</b> Fulfill their mission of supporting adolescent parents, ages 13-21, and their children to develop and continue to address the request for immediate basic needs from teen mothers and fathers in our community. We connect young parents with resources and services to become self-sufficient and independent citizens while eliminating the financial barriers associated with being a teen parent.	\$8,333	\$16,667
<b>Office on Youth:</b> A division in the City Manager's Office that provides direction on youth initiatives in Durham. The office works with youth, families, City and County staff and leadership, and community partners to elevate youth voices and enhance services and programs for youth.	\$29,333	\$58,667
<i>Focus Area: Food Security</i>	FY 20-21 Approved Funding	FY 21-22 Approved Funding
<b>End Hunger Durham:</b> End Hunger Durham will purchase and arrange for weekly meal delivery to up to 100 senior citizens in poverty and living in 17 subsidized housing communities for seniors in Durham. Economic need is established by their eligibility for and residency at subsidized housing communities operated by the Durham Housing Authority and other affordable housing providers. Regular difficulty in getting and preparing food for themselves will be established by community volunteers and health workers completing a Meals on Wheels application with the prospective recipient. EHD will facilitate their enrollment on the Meals on Wheels wait list, as eligible.	\$31,000	\$20,000
<b>Durham Congregations in Action (Microgrant):</b> The majority of the grant, \$69,000, will be awarded as micro-grants in amounts ranging from \$2500 to \$5000, to 14-20 different food-relief service programs for expenditure during March-October 2021.	\$25,000	\$35,000
<b>Communities in Partnership:</b> Communities in Partnership's co-op grocery and create a sustainable and consistent purchasing agreement with local Black, Brown, and Indigenous farmers to create food security and increase access for the Old East Durham community. The COVID pandemic has affected food insecure community members' access to fresh foods, where food purchasing options are limited or non-existent. Through this proposal we will work to eliminate the barrier of limited to no access that exists between food insecure community members of Old East Durham and fresh, healthy food by bringing the farmers into the community.	\$25,000	\$26,000
<b>Believers United for Progress - Believers United for Progress (BUFP)</b> proposes to use the funds to conduct a Community Kitchen Program which provides nutritious meals to at least 85 members of the Durham Community at least three days per week; and a Senior Meal Delivery Program which provides at least 40 hot nutritious meals to low-income seniors and disabled adults at least two days per week.	\$26,000	\$25,000
<b>Iglesia Presbiteriana Emanuel:</b> This amount, leveraged with other donations, will allow us to continue providing food to families for at least 12 more months. In addition, we would like to request \$15,000 to purchase a walk-in refrigerator and two vertical freezers.	\$31,000	\$20,000
<i>Focus Area: Workforce Development</i>	FY 20-21 Approved Funding	FY 21-22 Approved Funding
<b>Step Up Durham:</b> StepUp Durham seeks to address the unemployed population and affect the root causes of poverty by offering job training and a holistic curriculum to help individuals and their families thrive. Funding from Durham County would be used to support StepUp Durham graduates' transition into high demand industries through Durham Tech's Back to Work Initiative.	\$25,000	\$50,000
<b>Church World Services:</b> Church World Services Durham is requesting funding for a full-time employment specialist who will work with local refugees and immigrants who are unemployed or underemployed to enroll them in Durham Tech's Back to Work Initiative, provide them with holistic employment case management, find employment in high-demand industries, and help them achieve financial independence.	\$15,000	\$30,000
<b>El Centro Hispano:</b> El Centro Hispano is requesting funds to pay for staff salaries, program supplies and materials to include cost of Learning Management Systems, books, educational supplies, and community incentives in the form of financial assistance for course work, materials, food security, job hunting expenses, etc.	\$11,667	\$23,333

<p><b>Life Skills Foundation:</b> Obtaining living wage employment that allows for self-sufficiency is one of the most challenging issues our clients face. This funding would support our Education &amp; Employment Program, which supports young people as they navigate their education and/or career. Education and employment services have always been important, but COVID-19 has only increased the need for programming. LIFE Skills works directly with young people ages 16-24 in Durham who need the most support. We provide education and employment services that work to buffer some of the effects of COVID-19 on the community. The program will serve approximately 60 young adults.</p>	\$11,667	\$23,333
<p><b>Durham Literacy Center:</b> The Durham Literacy Center serves adults in Durham who have low literacy skills, low English language proficiency, and/or lack a high school diploma, using education as a tool to achieve social justice and racial equity. In the 21st century, a minimum of a high school diploma is required for even the most basic job certifications, a requirement which effectively prevents tens of thousands of Durham residents from obtaining living wage employment. This is a social justice issue that the DLC's programs address on an individual level, working with each student towards their personal goals. Improving literacy outcomes impacts every system in our society, including the workforce, health, financial, and criminal justice systems.</p>	\$11,667	\$23,333
<i>Focus Area: Workforce Development</i>	<b>FY 20-21 Approved Funding</b>	<b>FY 21-22 Approved Funding</b>
<p><b>Triangle Literacy Council:</b> The program will serve residents in the McDougald Terrace Apartment complex by providing a full time program manager to facilitate educational and workforce readiness curriculums to help participants improve their reading, writing and math skills; obtain a high school equivalency diploma; and learn the basics of the construction trade and/or technology careers. TLC is currently partnering with the Durham Housing Authority on providing McDougald Terrace youth and young adults with apartment renovation skills and the Housing Authority has agreed to place participants in paid apprenticeship programs. TLC also partners with Kramden Institute to train youth in technology software and hardware, obtain certifications and pursue placement in the technology field. TLC will work collaboratively with Durham Technical Community College's (DTCC) Back to Work Initiative to place students in additional education and training programs. Program outcomes focus on obtaining a high school equivalency diploma, placing students in postsecondary education programs and/or securing jobs with family-sustaining wages.</p>	\$8,333	\$16,667
<i>Focus Area: Affordable Housing - City of Durham Housing Authority</i>	<b>FY 20-21 Approved Funding</b>	<b>FY 21-22 Approved Funding</b>
City of Durham Housing Authority	\$38,000	\$226,000
<b>Total Funding Amounts:</b>	<b>\$352,000</b>	<b>\$704,000</b>

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**General Fund**

	FY 2019-2020 Actual	FY 2020-2021 Estimate	FY 2021-2022 Budget
<b>Revenues</b>			
Taxes	\$ 407,242,844	\$ 411,175,984	\$ 429,568,952
Licenses and permits	1,622,962	1,679,357	540,000
Intergovernmental revenues	52,913,009	86,776,355	58,608,120
Investments	4,561,601	3,859,283	1,070,005
Rent	729,374	894,813	738,924
Charges for Services	30,957,412	28,814,714	32,199,862
Other revenues	732,694	1,006,365	1,971,992
<b>Total revenues</b>	<b>498,759,896</b>	<b>534,206,871</b>	<b>524,697,855</b>
<b>Expenditures</b>			
General government	62,608,661	80,828,581	104,024,713
Public safety	74,981,185	73,306,739	66,720,468
Transportation	228,549	1,138,574	977,472
Environmental protection	6,807,805	5,902,889	4,590,170
Economic and physical development	6,125,646	9,001,415	7,610,196
Human services	91,434,044	104,439,064	92,456,205
Education	159,391,215	168,413,958	181,205,477
Cultural and recreational	13,641,946	13,872,632	14,131,823
<b>Total expenditures</b>	<b>415,219,051</b>	<b>456,903,852</b>	<b>471,716,524</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>83,540,845</b>	<b>77,303,019</b>	<b>52,981,331</b>
<b>Other financing sources (uses)</b>			
Transfers in	3,870,617	6,578,561	5,321,129
Transfers out	(78,452,248)	(70,206,354)	(82,523,212)
Fund balance appropriated	-	-	24,220,752
<b>Total other financing sources (uses)</b>	<b>(74,581,631)</b>	<b>(63,627,793)</b>	<b>(52,981,331)</b>
<b>Net change in fund balances</b>	<b>8,959,214</b>	<b>13,675,226</b>	<b>-</b>
<b>Fund Balance - beginning</b>	<b>211,153,276</b>	<b>220,112,490</b>	<b>233,787,716</b>
<b>Fund Balance - ending</b>	<b>\$ 220,112,490</b>	<b>\$ 233,787,716</b>	<b>\$ 233,787,716</b>

\*The Intergovernmental revenues and Human Services function excludes direct funding to individual recipients by the state from federal and state monies.

The 2020-21 Estimate column is based on unaudited end of the year estimations at the time of publication.

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Special Revenue Funds

	FY 2019-2020 Actual	FY 2020-2021 Estimate	FY 2021-2022 Budget
<b>Revenues</b>			
Taxes	\$ 9,895,470	\$ 10,671,021	\$ 10,919,742
Investments	48,505	5,796	-
<b>Total revenues</b>	<u>9,943,975</u>	<u>10,676,817</u>	<u>10,919,742</u>
<b>Expenditures</b>			
Public safety	7,640,131	7,681,311	9,113,915
Economic and physical development	1,128,668	1,033,802	1,506,933
<b>Total expenditures</b>	<u>8,768,799</u>	<u>8,715,113</u>	<u>10,620,848</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	1,175,176	1,961,704	298,894
<b>Other financing sources (uses)</b>			
Transfers out	(1,053,392)	(1,118,923)	(1,148,879)
Fund balance appropriated	-	-	849,985
<b>Total other financing sources (uses)</b>	<u>(1,053,392)</u>	<u>(1,118,923)</u>	<u>(298,894)</u>
<b>Net change in fund balances</b>	121,784	842,781	-
<b>Fund Balance - beginning</b>	<u>2,598,888</u>	<u>2,720,672</u>	<u>3,563,453</u>
<b>Fund Balance - ending</b>	<u>\$ 2,720,672</u>	<u>\$ 3,563,453</u>	<u>\$ 3,563,453</u>

The 2020-21 Estimate column is based on unaudited end of the year estimations at the time of publication.

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Debt Service Fund**

	FY 2019-2020 Actual	FY 2020-2021 Estimate	FY 2021-2022 Budget
<b>Revenues</b>			
Investments	\$ 356,667	\$ 44,375	\$ -
Charges for services	493,293	421,523	500,000
Intergovernmental revenues	1,219,858	357,284	267,458
<b>Total revenues</b>	<b>2,069,818</b>	<b>823,182</b>	<b>767,458</b>
<b>Expenditures</b>			
Principal retirement	41,300,728	43,574,785	52,918,927
Interest and fiscal charges	19,709,824	18,325,941	25,069,981
Debt issuance costs	713,648	505,108	1
<b>Total expenditures</b>	<b>61,724,200</b>	<b>62,405,834</b>	<b>77,988,909</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(59,654,382)</b>	<b>(61,582,652)</b>	<b>(77,221,451)</b>
<b>Other financing sources (uses)</b>			
Transfers in	61,901,596	60,959,641	71,815,356
Transfers out	(1,982,000)	(2,788,701)	(3,000,000)
Premium on issuance of refinancing	-	8,594,638	-
Issuance of refunding bonds	110,528,495	61,805,000	-
Payment to refunded debt escrow agent	(109,879,936)	(70,000,000)	-
Fund balance appropriated	-	-	8,406,095
<b>Total other financing sources (uses)</b>	<b>60,568,155</b>	<b>58,570,578</b>	<b>77,221,451</b>
<b>Net change in fund balances</b>	<b>913,773</b>	<b>(3,012,074)</b>	<b>-</b>
<b>Fund Balance - beginning</b>	<b>37,089,245</b>	<b>38,003,018</b>	<b>34,990,944</b>
<b>Fund Balance - ending</b>	<b>\$ 38,003,018</b>	<b>\$ 34,990,944</b>	<b>\$ 34,990,944</b>

The 2020-21 Estimate column is based on unaudited end of the year estimations at the time of publication.

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# MULTI-YEAR BUDGET FORECAST

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The multi-year budget forecast reflects the FY 2021-22 adopted budget with estimated revenues and expenditures for FY2022-23 to FY 2026-27. The estimate focuses on the County's General funds and Debt Service fund.

The General Funds are comprised of six sub-funds including the primary General operating Fund, Risk Management fund, SWAP fund, Reappraisal Reserve Fund, Capital Finance fund and Benefits Plan fund. For the General Funds, outlying year estimates are based on conservative revenue growth and contained expenditure growth to mitigate increased property tax increases for standard operations. No property tax increases are forecasted to support the multi-year General Funds forecast.

The projected multi-year debt service budget aligns with the updated Capital Improvement Plan (CIP) and multi-year capital finance plan presented during the FY 2019-20-budget process. That CIP review included recommendations made in a new Facility Master Plan update. The last facility master plan update occurred in FY 2000. Although the CIP evaluated project requests for a 10- year period, financial emphasis was on projects that may occur during the next four-year period with increased focus on major projects that started in FY 2020-21.

The updated Capital Improvement Plan includes projects funded by a General Obligation bond referendum in November 2016 to support building repair and replacement for Durham Public Schools, Community College, the Main Library and the NC Museum of Life & Science. The FY 2017-18 budget included a planned property tax increase related to voter support for a bond referendum appropriated to support related debt service in FY 2017-18 and subsequent years. This approach allowed for improved cash management and ensure that funds are in place to liquidate future bond related debt.

The following sections provides further highlights on the multi-year estimates.

## GENERAL FUND MULTI-YEAR FORECAST

### Revenue Assumptions

- Overall taxes, including property and sales taxes, grow 4%, consistent with historical years while outlying years are projected at a conservative rate of 3.5%
- Intergovernmental Revenues: State and federal collected revenues project slow growth (2% down to 1% in out years) due to state and federal budget volatility changing the availability and reliability of these funds.
- Rental Income is projected at 1% annual growth rate
- Service charges grew at 6% in FY 2021-22. Subsequent years are conservatively projected averaging 2% annually over the multi-year period.
- Decrease of Community Health Trust Fund annual revenue support, down to \$2.6 million from \$3.95 million in FY 2018-19, to \$1.25 million for the next ten years including FY 2021-22, has put a strain on revenues to meet growing expenditure needs. In fact, projected expenditures are expected to slightly outpace revenues for several of the out years seen below.
- Fund balance use as a revenue is projected for one-time cost including vehicle replacement and major equipment purchases, and as a balancing number to offset General Fund(s) expenditure totals. Historically, although the appropriation occurred, funds were not actually appropriated due to year-end revenue over-collection and under-spending of budgeted expenditures.

### Expenditure Assumptions

- Overall growth in the FY 2021-22 budget compared to FY 2020-21 is primarily due to a significant growth in Education related funding, including local support for Durham Public Schools. Other significant growth occurred in transfers to other General Funds, largely supporting capital financing, that is accounted for in the General Government function area.
- Forecasted growth in the General Fund is at 4% with the growth in all General Funds forecasted at slightly lower % growth. This amount includes dollars to support the County's current merit pay plan structure. The forecast also includes funds to support inflationary operating expenses.
- The projected forecast does not include additional dollars for annually approved expansion items (as they are decided by the Board of County Commissioners on a year-by-year basis).
- The County will continue realignment of budgeted expenditures where possible to contain overall budget growth.

Overall, the trend for future years is an outpacing of expenditures compared to annual revenue collection. Growth in Education funding, employee benefit costs (health insurance), state mandates minus supporting state revenue, and Board approved expansion items are putting pressure on existing revenues to match. Sales tax growth has continued strong growth for the last several years, including the most recent pandemic year, but the amount of growth (delta) in sales tax revenue is simply not large enough to offset expenditure increases. The only options available to management and County Commissioners in the future will be slower growth in expenditures and possibly well considered expenditure reductions and/or property tax increases which is the only revenue option that can bring in needed revenue to balance future budgets.

### General Funds Five-Year Forecast

Funds: General, Risk Management, SWAP, Reappraisal Reserve, Capital Finance Plan, Benefits, and LEO Retirement

General Fund Revenues	FY2020-21 Adopted Revenues	FY2021-22 Adopted Revenues	FY2022-23 Forecasted Revenues	FY2023-24 Forecasted Revenues	FY2024-25 Forecasted Revenues	FY2025-26 Forecasted Revenues	FY2026-27 Forecasted Revenues
Taxes	\$361,599,220	\$390,117,233	\$412,130,734	\$429,125,460	\$446,767,622	\$465,757,699	\$485,512,848
Licenses and Permits	\$517,500	\$540,000	\$545,400	\$550,854	\$556,363	\$561,926	\$567,545
Intergovernmental	\$48,443,617	\$58,400,400	\$59,568,408	\$60,759,776	\$61,974,972	\$62,594,721	\$63,220,669
Contributions and Donations	\$273,452	\$207,720	\$207,720	\$207,720	\$207,720	\$207,720	\$207,720
Investment Income	\$2,010,000	\$1,010,000	\$1,040,300	\$1,071,509	\$1,103,654	\$1,125,727	\$1,148,242
Rental Income	\$136,836	\$128,316	\$129,599	\$130,895	\$132,204	\$133,526	\$134,861
Service Charges	\$23,582,195	\$25,190,918	\$25,694,736	\$26,208,631	\$26,732,804	\$27,267,460	\$27,812,809
Enterprise Charges	\$0	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
Other Revenues	\$535,250	\$471,992	\$471,992	\$471,992	\$471,992	\$471,992	\$471,992
Transfers In	\$12,532,453	\$5,321,129	\$2,242,000	\$2,300,000	\$2,400,000	\$2,500,000	\$2,600,000
Fund Balance Appropriated	\$17,404,363	\$23,362,765	\$21,026,489	\$21,236,753	\$21,449,121	\$21,663,612	\$21,880,248
<b>General Fund Total</b>	<b>\$467,034,886</b>	<b>\$504,763,473</b>	<b>\$523,070,378</b>	<b>\$542,076,591</b>	<b>\$561,809,451</b>	<b>\$582,297,384</b>	<b>\$603,569,934</b>

Other General Fund Revenues	FY2020-21 Adopted Revenues	FY2021-22 Adopted Revenues	FY2022-23 Forecasted Revenues	FY2023-24 Forecasted Revenues	FY2024-25 Forecasted Revenues	FY2025-26 Forecasted Revenues	FY2026-27 Forecasted Revenues
Risk Management	\$3,849,805	\$4,824,117	\$4,872,358	\$4,921,082	\$4,970,293	\$5,019,995	\$5,070,195
Swap Agreement 05	\$1,500,000	\$1,500,000	\$1,515,000	\$1,530,150	\$1,545,452	\$1,560,906	\$1,576,515
Reappraisal Reserve Fund	\$840,700	\$712,695	\$719,822	\$727,020	\$734,290	\$741,633	\$749,050
Capital Improvement Plan	\$76,951,796	\$82,613,213	\$83,439,345	\$84,273,739	\$86,801,951	\$89,406,009	\$92,088,190
Benefits Plan	\$32,483,643	\$33,512,652	\$33,847,779	\$34,186,256	\$34,528,119	\$34,873,400	\$35,222,134
LEO Special Separation Allowance	\$525,000	\$565,000	\$570,650	\$576,357	\$582,120	\$587,941	\$593,821
<b>Other General Funds Total</b>	<b>\$116,150,944</b>	<b>\$123,727,677</b>	<b>\$124,964,954</b>	<b>\$126,214,603</b>	<b>\$129,162,224</b>	<b>\$132,189,885</b>	<b>\$135,299,904</b>

<b>Total General Funds Revenue</b>	<b>\$583,185,830</b>	<b>\$628,491,150</b>	<b>\$648,035,332</b>	<b>\$668,291,194</b>	<b>\$690,971,676</b>	<b>\$714,487,269</b>	<b>\$738,869,838</b>
Transfers (b/tw General Funds)*	(\$76,696,005)	(\$74,251,414)	(\$75,743,928)	(\$76,493,867)	(\$77,251,306)	(\$78,016,319)	(\$78,788,982)
<b>General Funds Revenue</b>	<b>\$506,489,825</b>	<b>\$554,239,736</b>	<b>\$572,291,404</b>	<b>\$591,797,326</b>	<b>\$613,720,369</b>	<b>\$636,470,950</b>	<b>\$660,080,856</b>

General Fund Expenditures	FY2020-21 Adopted Expenditures	FY2021-22 Adopted Expenditures	FY2022-23 Forecasted Expenditures	FY2023-24 Forecasted Expenditures	FY2024-25 Forecasted Expenditures	FY2025-26 Forecasted Expenditures	FY2026-27 Forecasted Expenditures
General Government	\$122,695,304	\$137,071,662	\$140,973,250	\$145,000,188	\$149,156,885	\$153,447,914	\$157,878,019
Public Safety	\$64,575,944	\$66,720,468	\$69,389,287	\$72,164,858	\$75,051,453	\$78,053,511	\$81,175,651
Transportation	\$412,500	\$977,472	\$1,016,571	\$1,057,234	\$1,099,523	\$1,143,504	\$1,189,244
Environmental Protection	\$4,588,506	\$4,590,170	\$4,773,777	\$4,964,728	\$5,163,317	\$5,369,850	\$5,584,644
Econom. & Physical Devlp.	\$6,964,832	\$7,610,196	\$7,821,659	\$8,041,581	\$8,270,300	\$8,508,167	\$8,755,549
Human Services	\$87,669,716	\$92,456,205	\$96,138,317	\$99,967,392	\$103,949,300	\$108,090,148	\$112,396,289
Education	\$166,565,598	\$181,205,477	\$188,260,421	\$195,595,630	\$203,222,296	\$211,152,056	\$219,397,015
Cultural & Recreational	\$13,562,486	\$14,131,823	\$14,697,096	\$15,284,980	\$15,896,379	\$16,532,234	\$17,193,523
<b>General Fund Total</b>	<b>\$467,034,886</b>	<b>\$504,763,473</b>	<b>\$523,070,378</b>	<b>\$542,076,591</b>	<b>\$561,809,451</b>	<b>\$582,297,384</b>	<b>\$603,569,934</b>

Other General Fund Expenditures	FY2020-21 Adopted Expenditures	FY2021-22 Adopted Expenditures	FY2022-23 Forecasted Expenditures	FY2023-24 Forecasted Expenditures	FY2024-25 Forecasted Expenditures	FY2025-26 Forecasted Expenditures	FY2026-27 Forecasted Expenditures
Risk Management	\$3,849,805	\$4,824,117	\$4,872,358	\$4,921,082	\$4,970,293	\$5,019,995	\$5,070,195
Swap Agreement 05	\$1,500,000	\$1,500,000	\$1,515,000	\$1,530,150	\$1,545,452	\$1,560,906	\$1,576,515
Reappraisal Reserve Fund	\$840,700	\$712,695	\$719,822	\$727,020	\$734,290	\$741,633	\$749,050
Capital Improvement Plan	\$76,951,796	\$82,613,213	\$83,439,345	\$84,273,739	\$86,801,951	\$89,406,009	\$92,088,190
Benefits Plan	\$32,483,643	\$33,512,652	\$33,847,779	\$34,186,256	\$34,528,119	\$34,873,400	\$35,222,134
LEO Special Separation Allowance	\$525,000	\$565,000	\$570,650	\$576,357	\$582,120	\$587,941	\$593,821
<b>Other General Funds Total</b>	<b>\$116,150,944</b>	<b>\$123,727,677</b>	<b>\$124,964,954</b>	<b>\$126,214,603</b>	<b>\$129,162,224</b>	<b>\$132,189,885</b>	<b>\$135,299,904</b>

<b>Total General Funds Expenditures</b>	<b>\$583,185,830</b>	<b>\$628,491,150</b>	<b>\$648,035,332</b>	<b>\$668,291,194</b>	<b>\$690,971,676</b>	<b>\$714,487,269</b>	<b>\$738,869,838</b>
Transfers (b/tw General Funds)*	(\$76,696,005)	(\$74,251,414)	(\$75,743,928)	(\$76,493,867)	(\$77,251,306)	(\$78,016,319)	(\$78,788,982)
<b>General Funds Expenditures</b>	<b>\$506,489,825</b>	<b>\$554,239,736</b>	<b>\$572,291,404</b>	<b>\$591,797,326</b>	<b>\$613,720,369</b>	<b>\$636,470,950</b>	<b>\$660,080,856</b>

## Debt Service Fund Multi-Year Forecast

### Revenue Assumptions

The County updated projected capital improvement needs for the ten-year period from FY 2019-20 to FY 2028-29 including dedicated revenues to support these capital needs.

- The Board of County Commissioners increased the property tax rate dedicated for capital financing and related debt service by 1.75 cents to support voter approved current and future 2016 General Obligation debt service in FY 2017-18. The property tax rate increase was initially high enough to support current 10-year CIP needs, although any updates to the CIP including adding additional capital projects may necessitate the need for additional property tax revenue. This approach allows for improved cash management and ensures funds are in place to liquidate future bond related debt obligations.
- The current budgeted property tax rate supporting capital financing and related debt service is 8.61 cents. Additional property tax rate increases will be needed in upcoming years to support a planned 2022 General Obligation bond referendum and large capital projects planned towards the end of the 10 year span.
- The projected debt service forecast aligns with the Capital Finance Fund projections presented during FY 2021-22 budget deliberations.
  - An updated review of future expected capital financing projections is done annually, as part of the budget process, in order to explain debt service amounts that have to be paid in the developing budget fiscal year as well as showing expected costs in future years.

### Expenditure Assumptions\*

- Existing debt expense payments stay relatively flat until FY 2023-24 after debt service from a planned 2022 General Obligation bond referendum occurs and debt service begins to accrue.
- The Debt Service fund establishes an account that will reserve dollars collected related to the General Obligation bond referendum to support future debt service payments. This approach mitigates outlying year tax increases and ensures a dedicated revenue stream is in place to support referendum debt.

\*See “Durham County Capital Finance Plan Model FY2020-2029” (under Appendix – Capital Improvement Plan (CIP) Overview) for detailed projection tables for Debt Service and overall Durham County Capital Finance Plan

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# CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

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**Note:** The following is presented as supplementary information to the FY 2021–22 annual operating budget as a convenience to the reader. A separate CIP and financial plan is published every two years and is available at [www.dconc.gov](http://www.dconc.gov) or by contacting the Budget Office at (919) 560-0017.

## Background

The County maintains a 10-year Capital Improvement plan (CIP) which is fully updated every two years (see special note below). The last major update of the plan was approved in June 2019 for fiscal years 2020–29. The plan itself provides a blueprint which the County uses to meet the growing facility needs of the schools, libraries, museum, court system, public safety, human service agencies, and open space. The CIP also provides a financial overview of the financing options for the existing capital projects as well as those not yet implemented capital projects projected in the 10-year plan.

## Description of Process

While it presents a 10-year plan, the projects and estimated costs are subject to change. Financing options are reviewed, as well as the projects and their estimated costs by an internal CIP committee composed of representatives from the County Manager’s Office, Budget, Finance, Information Technology, General Services, Fire Marshall and Engineering departments. The Board of County Commissioners approves the CIP separately from the Annual Operating Budget. Projects in the CIP are linked to the Annual Operating Budget through annual debt service appropriations and County contribution funding (pay-as-you-go). These annual appropriations are detailed each budget year in the Capital Financing Plan Fund and Debt Service Fund sections of the budget document.

## Impact of CIP on Operating Budget

When capital projects come online, they have potential new costs which can include: new personnel and operating expenses such as utilities, technology, security, and maintenance. The CIP does not fund related operational costs, rather, they are considered in the annual budget request for the department managing the capital project. In years where capital improvement projects are completed or become operational, special attention is given to the potential impacts on the budget process. This is assessed on a per project basis with the potential impact planned by the lead agency on the project and other relevant departments such as Information Technology and General Services who respectively support the technology and maintenance needs of buildings and staff. For instance, the opening of phase II of the Administration II building in the FY 2018-19 budget translated into additional staff and operating support in the General Services annual operating budgets. Other affected departments plan their budget requests in line to ensure they can provide services to any new or expansion items realized through completion of CIP projects.

## Project Listing

The summary table on the following page includes projects and projected annual costs from the CIP. Greater detail on all projects, timelines, and costs is available in the separate publication “Durham County Capital Improvement Plan Fiscal Years 2020–2029”. For more information about the Durham County CIP, email [budget@dconc.gov](mailto:budget@dconc.gov) or visit the Durham County website at [www.dconc.gov](http://www.dconc.gov).

## Special Note for FY 2021-22

The County generally updates the 10-year CIP biannually, however, during late FY 2019-20 the County worked with the Durham Board of Education to upwardly revise estimated school construction support. This updated CIP considers future General Obligation bond referendums as well as major project updates on the horizon. Other new and significant projects on the horizon will include additional downtown parking decks, possible affordable housing expansion, significant renovations to existing County buildings, EMS station expansion throughout the County, and increased support of Durham Public Schools capital needs. A significantly more expensive construction environment as well current and future County debt capacity (and its effect on annual budgets) will apply considerable restraints on future capital project inclusion in the updated CIP.

A full review and update of the CIP will occur in the fall of 2021, that will cover the 10-year span from FY 2022 through FY 2031. Key updates to the CIP will include an expected General Obligation bond referendum set for 2022 and additional projects that have been identified over the last several years as well as new projects needed in the additional “out” years of the CIP.

## FY 2020-29 Capital Improvement Plan Project Expenditures

Expenditures												
Goal Area	FY (Prior)	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Total
<b>Goal 1</b>	<b>\$32,991,080</b>	<b>\$19,872,317</b>	<b>\$72,875,872</b>	<b>\$141,740,213</b>	<b>\$104,056,508</b>	<b>\$53,952,840</b>	<b>\$52,534,322</b>	<b>\$31,322,675</b>	<b>\$94,300,361</b>	<b>\$56,467,915</b>	<b>\$27,310,782</b>	<b>\$687,424,885</b>
Durham Public Schools	\$30,706,203	\$11,197,317	\$59,585,749	\$139,090,213	\$98,612,508	\$43,583,040	\$45,249,782	\$26,132,875	\$53,525,511	\$46,467,915	\$27,310,782	\$581,461,895
Durham Technical CC	\$2,284,877	\$8,675,000	\$13,290,123	\$2,650,000	\$5,000,000	\$8,350,000	\$5,900,000	\$2,750,000	\$10,000,000	\$10,000,000		\$68,900,000
NCMLS-Audacity Labs									\$1,288,801			\$1,288,801
NCMLS-Auditorium & Amphitheater									\$951,898			\$951,898
NCMLS-Create, Reinvent, Renew E									\$16,695,121			\$16,695,121
NCMLS-Exhibition Renovations					\$444,000	\$2,019,800	\$1,384,540	\$2,439,800	\$711,860			\$7,000,000
NCMLS-Infrastructure									\$1,444,873			\$1,444,873
NCMLS-Operations, Landscape									\$2,123,021			\$2,123,021
NCMLS-Visitor Amenities									\$5,356,689			\$5,356,689
NCMLS-Woodland & Classroom Upfi									\$2,202,587			\$2,202,587
<b>Goal 2</b>	<b>\$997,625</b>	<b>\$500,000</b>	<b>\$500,000</b>		<b>\$900,000</b>				<b>\$2,000,000</b>			<b>\$4,897,625</b>
Bragtown Branch Upgrade	\$55,125				\$900,000							\$955,125
Southwest Parking	\$0								\$2,000,000			\$2,000,000
Stanford L W. Water Intrusion R	\$942,500	\$500,000	\$500,000									\$1,942,500
<b>Goal 3</b>	<b>\$8,038,499</b>	<b>\$10,195,731</b>	<b>\$1,690,000</b>	<b>\$37,134,406</b>	<b>\$5,161,116</b>	<b>\$3,308,603</b>	<b>\$5,581,041</b>	<b>\$370,175</b>	<b>\$30,750,592</b>	<b>\$26,617,906</b>	<b>\$7,235,964</b>	<b>\$136,084,031</b>
EMS-Duke West (2 Bay)	\$0				\$337,080				\$285,701	\$2,380,842	\$75,182	\$3,078,805
EMS-Equipment Replacement	\$0	\$2,700,000	\$1,650,000				\$2,835,000			\$1,732,500		\$8,917,500
EMS-Far East County (2 Bay)				\$151,497		\$321,014	\$2,675,115	\$84,474				\$3,232,100
EMS-MLK Blvd (4 Bay)	\$240,000	\$18,000			\$334,423	\$2,786,855	\$70,926					\$3,450,203
EMS-Station 1 Renovation	\$1,698,499	\$3,330,530	\$0									\$5,029,029
EMS-Station 18 Co-location				\$1,674,270								\$1,674,270
EMS-Station 19 Co-location		\$734,580			\$1,767,468	\$200,734						\$2,702,782
Multi-Dept. Radios & Towers	\$6,100,000	\$200,000		\$3,320,000					\$11,709,176			\$21,329,176
New Youth Home		\$1,770,833	\$40,000	\$25,723,906	\$1,800,000							\$29,334,739
Public Safety & Service Complex		\$684,180	\$0	\$0	\$0	\$0	\$0	\$0	\$12,660,573	\$24,810,224	\$7,235,964	\$45,390,942
Sheriff Firing Range Upgrade		\$757,608		\$6,264,732	\$922,145							\$7,944,486
Sheriff-Detention Center Annex	\$0		\$0						\$4,000,000			\$4,000,000
<b>Goal 4</b>	<b>\$15,835,079</b>	<b>\$22,452,694</b>	<b>\$38,216,458</b>	<b>\$33,394,200</b>	<b>\$27,777,397</b>	<b>\$3,713,200</b>	<b>\$1,120,000</b>	<b>\$1,120,000</b>	<b>\$3,120,000</b>	<b>\$1,280,800</b>	<b>\$16,420,100</b>	<b>\$164,449,927</b>
Alliance Behavioral Backfill	\$150,000	\$1,417,400										\$1,567,400
County Admin. Bldg. I Refurb.	\$1,131,744	\$10,029,049										\$11,160,793
DCI Affordable Housing				\$4,370,000	\$5,110,000							\$9,480,000
Downtown Parking Decks	\$250,000	\$2,078,571	\$22,885,429	\$20,451,200	\$10,341,200							\$56,006,400
DSS Main Renovation	\$0	\$800,003		\$200,000	\$8,699,997	\$300,000						\$10,000,000
Engineering-Stormwater Retrofit	\$200,000			\$1,000,000	\$250,000	\$250,000						\$1,700,000
Enterprise-Bio Nutrient Removal	\$2,103,200	\$2,316,200		\$213,000	\$2,316,200	\$2,103,200						\$9,051,800
Enterprise-Coll. Sys Rehab.	\$2,965,135	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$620,000	\$620,000	\$620,000	\$620,000	\$620,000	\$8,865,135
Enterprise-New Admin. Bldg.		\$22,000	\$300,000	\$6,100,000								\$6,422,000
Enterprise-Sludge Energy	\$5,200,000										\$14,500,000	\$19,700,000
Open Space Land Acquisition	\$3,800,000	\$500,000		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$8,300,000
Snow Hill Rd Pump Station	\$35,000	\$4,729,471	\$14,471,029							\$85,800	\$320,100	\$19,641,400
Timberlake Rail Trail									\$2,000,000	\$75,000	\$480,000	\$2,555,000
<b>Goal 5</b>	<b>\$21,133,004</b>	<b>\$7,156,848</b>	<b>\$9,162,771</b>	<b>\$8,664,360</b>	<b>\$19,645,481</b>	<b>\$12,954,855</b>	<b>\$8,413,285</b>	<b>\$11,052,488</b>	<b>\$7,417,552</b>	<b>\$6,774,260</b>	<b>\$6,452,530</b>	<b>\$118,827,434</b>
DCo-SAP Ariba								\$4,299,766				\$4,299,766
DCo-SAP Budget and Planning							\$2,679,358					\$2,679,358
DCo-SAP Cloud Analytics								\$1,000,000	\$600,000	\$600,000		\$2,200,000
DCo-SAP S4 Emp. Cent & Payroll						\$5,083,137						\$5,083,137
DCo-SAP S4 HANA		\$250,000			\$10,949,694							\$11,199,694
GS-County Bldg HVAC Replacement	\$1,916,215	\$541,775	\$387,205	\$721,860	\$332,774	\$401,125	\$662,434	\$20,225	\$103,933	\$367,417	\$353,934	\$5,808,898
GS-County Bldg Roof Replacement	\$3,157,049	\$774,223	\$0	\$13,653	\$78,398	\$159,954	\$174,199	\$211,033	\$271,028	\$312,237	\$0	\$5,151,774
GS-County Building Envelope	\$1,500,000	\$403,744		\$470,670	\$442,257	\$146,619	\$154,336	\$176,384	\$135,595	\$341,744	\$1,091,376	\$4,862,726
GS-County Security Improvements	\$838,876	\$334,162	\$474,809	\$441,116	\$58,800	\$58,574		\$527,800	\$543,900	\$296,207		\$3,574,244
GS-County Stadium Upgrades	\$1,471,403	\$338,456		\$1,285,729	\$648,071	\$122,544	\$265,860	\$127,280	\$0	\$0		\$4,259,342
GS-Detention Center Windows	\$1,400,000		\$1,696,141									\$3,096,141
GS-Leased Convenience Sites	\$368,330	\$423,050	\$3,624,510									\$4,415,890
GS-Owned Convenience Sites	\$214,947	\$439,671		\$100,000	\$876,250	\$876,250						\$2,507,118
GS-Parking Lot Replacement	\$1,515,183	\$297,179		\$182,691	\$409,554	\$80,721	\$80,267	\$0	\$39,780	\$0	\$53,555	\$2,658,931
GS-Parkwood Buildings Support	\$0	\$337,643										\$337,643
IT-Disaster Recovery Site					\$250,000	\$851,000	\$898,000	\$898,000				\$2,897,000
IT-Hardware Replacement Sched.	\$8,751,000	\$3,016,944	\$1,283,765	\$3,740,452	\$3,438,454	\$3,975,469	\$2,000,015	\$3,502,620	\$3,157,903	\$3,507,465	\$3,034,311	\$39,408,397
IT-Project Portfolio Manager				\$450,000	\$200,000							\$650,000
IT-Sheriff Body & Car Cameras			\$922,000	\$600,000	\$600,000	\$600,000	\$887,500	\$600,000	\$600,000	\$600,000	\$600,000	\$6,009,500
IT-Sheriff Life Cycle			\$774,341	\$658,190	\$1,361,229	\$599,462	\$611,314	\$689,381	\$1,565,413	\$749,190	\$719,354	\$7,727,874
<b>Total</b>	<b>\$78,995,286</b>	<b>\$60,177,590</b>	<b>\$122,445,101</b>	<b>\$220,933,179</b>	<b>\$157,540,501</b>	<b>\$73,929,498</b>	<b>\$67,648,647</b>	<b>\$43,865,338</b>	<b>\$137,588,504</b>	<b>\$91,140,881</b>	<b>\$57,419,376</b>	<b>\$1,111,683,902</b>

CFP Debt Type	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Known Debt	\$58,430,279	\$61,598,165	\$62,636,501	\$52,723,285	\$48,772,229	\$44,557,309	\$44,415,063	\$44,903,364	\$36,740,016	\$35,178,614	<b>\$489,954,826</b>
New Debt	\$2,695,926	\$2,193,179	\$16,093,637	\$23,769,464	\$45,380,875	\$51,567,782	\$52,585,671	\$59,534,149	\$64,281,403	\$73,947,017	<b>\$392,049,104</b>
New PAYGO	\$16,739,452	\$4,748,155	\$10,885,606	\$14,967,220	\$4,018,535	\$5,641,023	\$2,830,897	\$2,594,236	\$4,386,086	\$3,398,965	<b>\$70,210,177</b>
Other Known Costs	\$924,958	\$99,959	\$9,958	\$7,648	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$1,042,525</b>
<b>Total</b>	<b>\$78,790,616</b>	<b>\$68,639,459</b>	<b>\$89,625,703</b>	<b>\$91,467,618</b>	<b>\$98,171,639</b>	<b>\$101,766,115</b>	<b>\$99,831,631</b>	<b>\$107,031,749</b>	<b>\$105,407,506</b>	<b>\$112,524,596</b>	<b>\$953,256,631</b>

Additional Capacity	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Reserve for Future Purchases	\$0	\$11,187,959	\$0	\$0	\$0	\$0	\$1,123,492	\$0	\$4,489,590	\$0

CFP Revenue Type	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Total
Fund Balance Appropriated	\$1,206,349	\$2,953,501	\$9,849,739	\$2,850,495	\$3,770,235	\$2,848,934	\$0	\$3,983,192	\$0	\$425,751	<b>\$27,888,196</b>
Non Property Tax Revenue	\$2,173,545	\$2,030,853	\$1,993,816	\$1,965,162	\$1,936,486	\$1,907,661	\$1,860,911	\$1,819,272	\$1,776,731	\$1,668,472	<b>\$19,132,910</b>
Occupancy Tax	\$4,556,053	\$3,141,391	\$2,573,380	\$2,924,654	\$2,997,393	\$3,072,315	\$3,149,485	\$3,228,969	\$3,310,838	\$3,395,163	<b>\$32,349,641</b>
Property Tax Revenue	\$35,069,008	\$36,976,246	\$38,696,801	\$46,119,981	\$50,731,979	\$54,039,593	\$54,850,187	\$55,672,940	\$61,240,233	\$62,158,837	<b>\$495,555,805</b>
Sales Tax Revenue	\$35,785,660	\$34,725,427	\$36,511,967	\$37,607,326	\$38,735,546	\$39,897,612	\$41,094,541	\$42,327,377	\$43,569,293	\$44,876,372	<b>\$395,131,120</b>
<b>Total</b>	<b>\$78,790,616</b>	<b>\$79,827,418</b>	<b>\$89,625,703</b>	<b>\$91,467,618</b>	<b>\$98,171,639</b>	<b>\$101,766,115</b>	<b>\$100,955,123</b>	<b>\$107,031,749</b>	<b>\$109,897,096</b>	<b>\$112,524,596</b>	<b>\$970,057,672</b>

Annual Property Tax Rate Needed (Cents)



## Capital Financing Plan

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
103 (SWAP Fund) Cash Flow	\$15,000,000	\$15,723,959	\$16,723,959	\$17,223,959	\$17,473,959	\$17,723,959	\$17,973,959	\$18,223,959	\$18,473,959	\$18,723,959
125 (Capital Financing Fund) Cash Flow	\$10,200,000	\$10,168,172	\$10,668,172	\$11,168,172	\$11,668,172	\$12,168,172	\$12,668,172	\$13,168,172	\$13,668,172	\$14,168,172
304 (Debt Service Fund) Cash Flow	\$34,415,000	\$36,525,846	\$26,676,107	\$23,825,612	\$20,055,377	\$17,206,443	\$18,329,935	\$14,346,743	\$18,836,333	\$18,410,582
<b>Total</b>	<b>\$59,615,000</b>	<b>\$62,417,977</b>	<b>\$54,068,238</b>	<b>\$52,217,743</b>	<b>\$49,197,508</b>	<b>\$47,098,574</b>	<b>\$48,972,066</b>	<b>\$45,738,874</b>	<b>\$50,978,464</b>	<b>\$51,302,713</b>

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# OPERATING IMPACT OF CURRENT CAPITAL PROJECTS

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## DESCRIPTION

As part of the County's Capital Improvement Plan, operational impacts of non-recurring capital projects are estimated as part of the Capital Improvement Planning process. Once a project has been completed these operational costs are made part of the budget planning process discussion. For this measure of operating impact of current capital projects, additional operating costs are included only for the first year the cost is incurred.

For FY 2021-22, several projects coming to completion will have additional operational costs. Normally these additional operational costs are included in departmental budgets and are highlighted in this section.

Operating costs of increased security improvements and oversight management will become a part of annual costs. This includes a central command area and personnel to oversee the center.

New operating costs related to this project largely fall under the General Services departmental operating budget. General Services oversees maintenance, upkeep, and general operation of all County buildings including security. Several new positions have been created and supported along with contracted security services to provide operational support for the newly renovated Administration II building. Costs for estimated utilities have also been included within the General Services department for this building's operation.

Other projects with projected operational costs are around new enterprise wide software support and technical support of Sheriff equipment needs.

As part of the 10-year Capital Improvement Plan refresh, departments were required to estimate additional operating costs related to capital projects in future years. The table on the next page shows those estimated operating costs per project. These operating costs include additional personnel needs as well other costs including utility, equipment, and potential revenue offsets.

## Ten Year Estimated Operating Costs Related to Future Capital Projects

Estimated Operating Expenditures											
Goal Area	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	Total
<b>Goal 2</b>				\$285,000	\$294,975	\$305,299	\$315,985	\$327,044	\$338,491	\$350,338	\$2,217,131
Bragtown Branch Upgrade				\$285,000	\$294,975	\$305,299	\$315,985	\$327,044	\$338,491	\$350,338	\$2,217,131
<b>Goal 3</b>	\$9,600	\$22,520	\$244,285	\$254,539	\$279,263	\$299,178	\$330,148	\$337,836	\$352,815	\$368,494	\$2,498,678
New Youth Home			\$221,165	\$230,789	\$240,851	\$251,372	\$262,374	\$273,878	\$285,909	\$298,492	\$2,064,831
EMS-Duke West (2 Bay)							\$8,000	\$8,400	\$8,820	\$9,261	\$34,481
EMS-Equipment Replacement	\$4,600	\$5,520	\$5,520	\$5,520	\$5,520	\$5,520	\$6,624				\$38,824
EMS-Far East County (2 Bay)						\$8,000	\$8,400	\$8,820	\$9,261	\$9,724	\$38,791
EMS-MLK Blvd (4 Bay)		\$12,000	\$12,600	\$13,230	\$13,892	\$14,586	\$15,315	\$16,081	\$16,885	\$17,729	\$44,205
EMS-Station 18 Co-location					\$14,000	\$14,700	\$15,435	\$16,207	\$17,017	\$17,868	\$132,319
EMS-Station 19 Co-location					\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$95,227
Multi-Dept. Radios & Towers	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$50,000
<b>Goal 4</b>	(\$28,000)	\$40,475	(\$76,001)	\$200,374	\$211,792	\$251,782	\$264,371	\$277,590	\$291,469	\$306,043	\$1,739,894
Open Space Land Acquisition	\$0	\$40,475	\$42,499	\$44,624	\$46,855	\$49,198	\$51,657	\$54,240	\$56,952	\$59,800	\$446,300
Enterprise-Bio Nutrient Removal	(\$28,000)			(\$28,000)	(\$28,000)						(\$84,000)
Enterprise-New Admin. Bldg.			(\$118,500)	\$183,750	\$192,938	\$202,584	\$212,714	\$223,349	\$234,517	\$246,243	\$1,377,594
<b>Goal 5</b>	\$506,502	\$1,333,771	\$1,109,286	\$2,722,688	\$4,646,473	\$4,509,134	\$5,442,261	\$6,370,079	\$6,190,610	\$6,296,923	\$39,127,727
GS-County Bldg HVAC Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0
GS-County Security Improvements	\$466,502	\$480,497	\$494,912	\$509,759	\$525,052	\$540,804	\$557,028	\$573,739	\$590,951	\$608,679	\$5,347,923
GS-Leased Convenience Sites	\$40,000	\$43,274	\$45,374	\$47,579	\$49,894	\$52,325	\$54,878	\$57,558	\$60,372	\$63,327	\$514,582
DCo-SAP Arriba						\$390,000	\$689,520	\$1,163,440	\$1,199,112	\$1,236,568	\$4,288,640
DCo-SAP Budget and Planning							\$543,604	\$549,324	\$555,330	\$561,636	\$2,599,894
DCo-SAP Cloud Analytics								\$390,000	\$114,400	\$120,120	\$624,520
DCo-SAP S4 Emp. Cent & Payroll					\$880,880	\$554,510	\$567,718	\$581,586	\$596,148	\$611,438	\$3,792,281
DCo-SAP S4 HANA				\$1,586,000	\$2,149,394	\$2,166,554	\$2,184,572	\$2,203,491	\$2,223,356	\$2,244,214	\$14,757,580
IT-Disaster Recovery Site					\$450,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,450,000
IT-Project Portfolio Manager		\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$4,500,000
IT-Sheriff Body & Car Cameras		\$60,000	\$69,000	\$79,350	\$91,253	\$104,941	\$104,941	\$104,941	\$104,941	\$104,941	\$824,307
IT-Sheriff Life Cycle		\$250,000	\$0	\$0	\$0	\$0	\$40,000	\$46,000	\$46,000	\$46,000	\$428,000
<b>Total</b>	\$488,102	\$1,396,766	\$1,277,570	\$3,462,601	\$5,432,503	\$5,365,393	\$6,352,764	\$7,312,549	\$7,173,385	\$7,321,797	\$45,583,430

## DURHAM COUNTY GOVERNMENT

[www.durhamcountync.gov](http://www.durhamcountync.gov)

919-560-0000

Agency	Director	Telephone
Animal Services	Clarence Birkhead	919-560-0897
Board of County Commissioners	Brenda Howerton	919-560-0027
Board of Elections	Derek Bowens	919-560-0691
Budget and Management Services	Keith Lane	919-560-0012
City/County Inspections	Dana Inebnit	919-560-4146
City/County Planning	Sara Young	919-560-4137
Clerk to the Board of County Commissioners	Monica Toomer	919-560-0025
Cooperative Extension Service	Donna Rewalt	919-560-0525
County Attorney	Lowell Siler	919-560-0705
County Engineering	Jay Gibson	919-560-0735
County Manager	Claudia Odom Hager	919-560-0000
Criminal Justice Resource Center	Gudrun Parmer	919-560-0500
Emergency Services	Jim Groves	919-560-0660
Finance	Susan Tezai	919-560-0035
General Services	Motiryo Keambiroiro	919-560-0430
Human Resources	Kathy Everett-Perry	919-560-7900
Information Technology	Greg Marrow	919-560-7000
Internal Audit	Darlana Moore	919-560-0042
Library	Tammy Baggett	919-560-0100
Public Health	Rodney Jenkins	919-560-7600
Register of Deeds	Sharon Davis	919-560-0480
Sheriff	Clarence Birkhead	919-560-0897
Social Services	Ben Rose	919-560-8000
Soil and Water Conservation	Eddie Culberson	919-560-0558
Tax Administration	Dwane Brinson	919-560-0300
Veteran Services	Lois Harvin-Ravin	919-560-8387
Youth Home	Angela Nunn	919-560-0840

