



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 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
Taxes	\$447,892,713	\$462,402,022	\$470,857,384	\$481,886,714	\$510,166,291	10.33%
Licenses and Permits	\$368,350	\$367,000	\$367,885	\$367,000	\$367,000	0.00%
Intergovernmental	\$71,096,291	\$67,405,005	\$79,269,959	\$73,070,327	\$73,076,834	8.41%
Contributions and Donations	\$299,194	\$270,720	\$338,454	\$301,650	\$301,650	11.43%
Investment Income	\$6,510,984	\$3,015,000	\$6,167,662	\$5,030,000	\$5,030,000	66.83%
Rental Income	\$256,953	\$1,151,200	\$794,401	\$760,200	\$760,200	-33.96%
Service Charges	\$30,613,541	\$31,754,015	\$31,761,327	\$31,866,150	\$31,866,150	0.35%
Enterprise Charges	\$13,936	\$13,000	\$15,731	\$17,000	\$17,000	30.77%
Other Revenues	\$1,042,546	\$439,725	\$707,543	\$587,225	\$587,225	33.54%
Transfers In	\$2,237,975	\$33,246,497	\$4,159,195	\$24,463,401	\$30,298,835	-8.87%
Total	\$560,332,482	\$600,064,184	\$594,439,541	\$618,349,667	\$652,471,185	8.73%

General Fund Expenditures

General Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
General Government	\$166,491,677	\$170,156,301	\$187,673,759	\$182,767,461	\$181,607,958	6.73%
Public Safety	\$74,739,329	\$84,016,143	\$82,945,247	\$91,272,203	\$89,138,365	6.10%
Transportation	\$901,734	\$1,679,083	\$1,852,964	\$4,774,432	\$4,657,932	177.41%
Environmental Protection	\$5,326,980	\$6,183,333	\$8,480,311	\$6,478,409	\$6,901,858	11.62%
Econom. & Physical Devlp.	\$8,589,171	\$8,459,637	\$8,758,977	\$10,145,937	\$9,804,532	15.90%
Human Services	\$97,660,895	\$106,644,638	\$105,339,228	\$116,108,254	\$113,243,104	6.19%
Education	\$195,680,759	\$208,253,197	\$207,691,483	\$238,515,020	\$230,521,600	10.69%
Cultural & Recreational	\$15,813,342	\$14,671,852	\$16,125,116	\$16,865,836	\$16,595,836	13.11%
Total	\$565,203,887	\$600,064,184	\$618,867,086	\$666,927,552	\$652,471,185	8.73%



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 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.	Dept. % of Funct. Area
Board Of County Commissioners	\$861,881	\$1,153,944	\$941,658	\$1,136,199	\$1,136,199	-1.54%	0.63%
County Administration	\$4,535,121	\$6,899,917	\$6,474,141	\$7,415,330	\$7,269,918	5.36%	4.00%
Finance	\$4,079,899	\$4,650,394	\$4,854,566	\$4,752,403	\$4,604,233	-0.99%	2.54%
Tax Administration	\$6,882,887	\$7,579,699	\$7,275,294	\$7,411,919	\$7,327,908	-3.32%	4.04%
Legal	\$3,361,923	\$3,358,226	\$3,092,961	\$3,586,235	\$3,586,235	6.79%	1.97%
Court Facilities	\$357,537	\$558,675	\$663,308	\$631,315	\$602,790	7.90%	0.33%
Elections	\$2,508,112	\$3,452,249	\$3,169,938	\$3,358,172	\$3,358,172	-2.73%	1.85%
Register Of Deeds	\$2,033,246	\$2,325,805	\$2,364,203	\$2,281,709	\$2,268,709	-2.45%	1.25%
General Services	\$16,632,325	\$18,255,615	\$19,571,583	\$21,063,009	\$20,008,248	9.60%	11.02%
Information Technology	\$14,464,712	\$16,888,478	\$18,225,716	\$17,820,546	\$17,420,546	3.15%	9.59%
Human Resources	\$2,833,429	\$3,608,358	\$3,353,622	\$3,726,324	\$3,717,824	3.03%	2.05%
Budget & Management Services	\$970,501	\$1,011,057	\$945,203	\$1,051,213	\$1,029,863	1.86%	0.57%
Veterans Services	\$488,284	\$627,962	\$631,958	\$692,277	\$686,670	9.35%	0.38%
Geographic Information Systems	\$481,263	\$533,524	\$522,300	\$535,488	\$535,488	0.37%	0.29%
Public Information				\$857,892	\$857,892		0.47%
Nondepartmental	\$106,000,556	\$99,252,398	\$115,587,308	\$106,447,430	\$107,197,263	8.00%	59.03%
Total	\$166,491,677	\$170,156,301	\$187,673,759	\$182,767,461	\$181,607,958	6.73%	100.00%

BOARD OF COUNTY COMMISSIONERS

Description

Durham County Government's goals are to provide fiscally responsible, quality services necessary to promote a healthy, safe, and vibrant community. The Durham County Board of Commissioners is the County's legislative and policy-making body, consisting of five members serving four-year terms. Elected at-large by a countywide election in November every four years concurrent, the major duties include the adoption of the annual budget, establishment of the annual tax rate, appointment of various officials, enactment of policies concerning the operation of the County, and enactment of local ordinances. The Board also has the authority to call bond referendums.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$406,159	\$496,365	\$418,146	\$517,845	\$517,845	4.33%
Personnel	\$271,099	\$276,684	\$276,872	\$298,164	\$298,164	7.76%
Operating	\$135,061	\$119,681	\$126,274	\$119,681	\$119,681	0.00%
Transfers Out		\$100,000	\$15,000	\$100,000	\$100,000	0.00%
Net County Cost	\$406,159	\$496,365	\$418,146	\$517,845	\$517,845	4.33%

CLERK TO THE BOARD

Description

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

Programs

Agenda Management Process

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

Citizen Boards & Appointments

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

General Government Records Management

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

Open Meeting Laws Compliance

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

Public Documents/Ordinances & Minutes

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

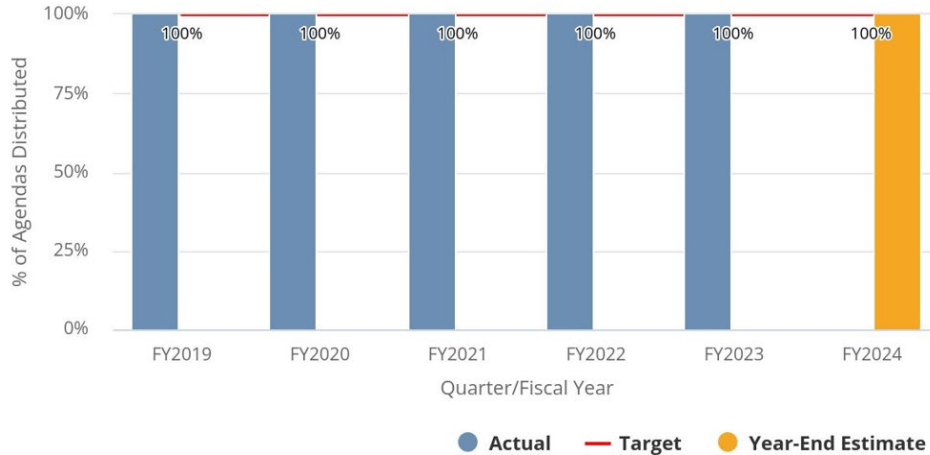
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$455,721	\$657,579	\$523,512	\$618,354	\$618,354	-5.97%
Personnel	\$344,771	\$435,261	\$380,161	\$396,036	\$396,036	-9.01%
Operating	\$110,950	\$222,318	\$143,351	\$222,318	\$222,318	0.00%
Net County Cost	\$455,721	\$657,579	\$523,512	\$618,354	\$618,354	-5.97%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
4.00	5.00	5.00	5.00	5.00

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

COUNTY ADMINISTRATION

Description

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

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

Programs

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.

Strategy & Performance

The Office Strategy and Performance (OSP) works to develop and revise the County's Strategic Plan, and to ensure that Departments' actions are aligned with it. The Strategic Plan establishes the objectives and initiatives for the work that the County will complete over the course of 5-year increments. Additionally, OSP is charged with establishing targets, measuring progress, and driving improvement and innovation through our performance management efforts. The Office Strategy and Performance works with departments to develop best practices in performance evaluation, data analysis, and business process improvement to support effective service delivery and to create the best environment for both employees and residents.

Equitable Well-Being

The Office of Equitable Well-Being (EWB) works to ensure every aspect of the work of Durham County is viewed through the lens of equitable and inclusive approaches, helping to ensure that employees and residents in Durham County can live, grow, and thrive. The mission of Equitable Well-Being is to support a diverse local government to achieve consistent and equitable experiences. Through diverse programs, resources, services, training & development offerings, and partnerships, Equitable Well-Being empowers all to be a part of building and growing an accessible, inclusive, and equitable county where everyone belongs.

Community Engagement

Community Engagement fosters the development, capacity building, and participation of internal and external community members in activities and local decision-making processes to enhance the quality of life for all in Durham County. We aspire to create a place where everyone feels heard, valued, and connected. Through intentional programming, equitable outreach, resource development, internal consulting, and educational trainings; Community Engagement ensures that all community members have the knowledge, skills, and pathways available to them to be active participants in a community where innovation thrives, relationships flourish, cohesion blossoms, and success is shared by all.

Supplier Diversity

Supplier Diversity provides minority and woman-owned businesses (MWBEs) identified as historically underutilized businesses certified (Hub) equal opportunity to participate in all aspects of the County's contracting programs, including but not limited to construction, goods, and services consistent with law. The supplier diversity program works towards eradicating the underutilization of MWBEs in the County's procurement process by reviewing bid proposals for compliance, collaborating with departments on MWBE spending, and tracking participation toward County goals. Additionally, supplier diversity engages with MWBEs by providing education, training, resources, and opportunities to develop a diverse and thriving business community by recruiting and attracting MWBEs for increased participation with the County.

Internal Audit

The Office of Internal Audit 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.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$4,535,121	\$6,899,917	\$6,474,141	\$7,415,330	\$7,269,918	5.36%
Personnel	\$3,237,836	\$5,192,822	\$4,660,823	\$5,455,824	\$5,455,824	5.06%
Operating	\$1,297,285	\$1,407,095	\$1,813,318	\$1,622,006	\$1,476,594	4.94%
Transfers Out		\$300,000		\$337,500	\$337,500	12.50%
Revenue	\$35		\$770			
Service Charges			\$770			
Other Revenues	\$35					
Net County Cost	\$4,535,086	\$6,899,917	\$6,473,371	\$7,415,330	\$7,269,918	5.36%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
32.00	34.00	31.00	32.00	32.00

*The decrease in FTE count from FY 2023-24 Original to FY 2023-24 Estimated is due to Public Information Office moving to its own business area.

**FY 2023-24 Estimated FTE includes one FTE MWBE Coordinator (Minority or Women-Owned Businesses) was moved from Finance to the County Administration.

***FY 2023-24 Estimates includes a \$233,000 rollover of spending obligations that were not completed in FY 2022-23 and reallocations of funds to support contracted services.

FINANCE

Description

The mission of the Finance Department is to provide financial security and stability for the County's financial information. The Finance Department strives to provide complete, accurate, effective, and efficient financial information for management and all user departments; ensure compliance with grants and federal and state awards; ensure compliance with federal, state, and local legislation; maintain an attitude of teamwork; and provide customer service to internal departments and the community. Finance is committed to contributing to the prosperity of Durham County through active investment management, debt management, financial management and planning, financial accounting, analysis, and reporting compliance monitoring and reporting. The primary purpose of the Finance Department is to establish and maintain a centralized county-wide system of financial planning, compliance, accounting, reporting, and control. The department provides for proper accounting and reporting of financial activities to ensure compliance with Generally Accepted Accounting Principles (GAAP), the Governmental Accounting Standards Board (GASB), Uniform Grant Guidance (UGG) (federal), General Statutes (State) and County Policies. Finance business functions/processes include the administration of the County's general ledger, compliance, financial and accounting systems management, procurement, Minority and Women-Owned Businesses (MWBE), contracts, investments and banking, debt, payroll, accounts payable, asset management, and cash receipts. Finance prepares the Annual Comprehensive Financial Report (ACFR) and coordinates the annual audit by an independent external audit firm. The department is also responsible for managing the Single Audit conducted by an independent external audit firm that prepares the Annual Compliance Report. Finance prepares the Schedule of Expenditures of Federal and State Awards (SEFSA). In addition, Finance serves as the liaison between County officials and rating agencies.

Programs

Financial Reporting, Compliance & Control

The Financial Reporting and Control Program is to account for and report the financial activity of the County in compliance with laws, regulations, policies, and best practices to provide sound financial management and growth and transparency for the County. The Finance Department manages the County's financial activity through the financial systems and maintains accurate financial records by ensuring adherence to internal controls over the County's financial and accounting activity, allowing Finance to produce relevant and reliable reports for end-users. The Financial Reporting and Control Program ensures the County has strong fiscal control and management while ensuring adherence to Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), UGG, State Statutes, and County Policies. Due to the strong fiscal control, management, and financial reporting, the County has continued to attain the Certificate of Achievement for Excellence in Financial Reporting for the ACFR. Due to the monitoring and provision of guidance for federal and state awards and grants, the County has continued to maintain a quality level of compliance and reporting of these external funding sources.

Procurement

The Procurement Program is to purchase goods and services at the best price and value and timely to meet the needs of County departments and to ensure strong financial control by monitoring the purchases, contracts, and contract process of the County for compliance with laws and policies and providing guidance to the departments regarding procurement and the contract process. The Procurement Program ensures the efficient acquisition of goods and services through monitoring County departments' purchases of goods and services and their contracts and contract processes ensuring they are in compliance with UGG (federal), General Statutes (State), and County Policies.

Treasury & Debt Management

The Treasury and Debt Management Program is to monitor and manage the County's funds and debt in accordance with federal and state laws, County Policies, and principles of sound financial management to safely maximize earnings and minimize interest costs to increase resources available to fund County services and projects. The Treasury and Debt Management Program will maximize earnings while safeguarding that funds are invested per State Statutes. Maintaining the AAA rating under this program ensures that debt is issued at the lowest interest rate possible. In addition, through this program, debt is constantly monitored as to when it is advantageous for a refunding of County debt to occur, which is when a lower interest rate or savings can be acquired. When a refunding occurs, the savings become additional resources for funding of County services and projects.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$4,079,899	\$4,650,394	\$4,854,566	\$4,752,403	\$4,604,233	-0.99%
Personnel	\$2,666,563	\$3,230,139	\$3,281,512	\$3,229,148	\$3,229,148	-0.03%
Operating	\$1,413,336	\$1,420,255	\$1,573,054	\$1,523,255	\$1,375,085	-3.18%
Revenue	\$146,636,427	\$174,369,131	\$149,994,741	\$171,881,004	\$174,454,364	0.05%
Taxes	\$126,244,249	\$128,158,318	\$127,346,912	\$131,497,084	\$131,497,084	2.61%
Licenses and Permits	\$319,380	\$350,000	\$350,880	\$350,000	\$350,000	0.00%
Intergovernmental	\$13,350,839	\$15,035,000	\$15,996,224	\$11,750,000	\$11,750,000	-21.85%
Investment Income	\$6,481,312	\$3,000,000	\$6,137,647	\$5,000,000	\$5,000,000	66.67%
Rental Income	\$15,600	\$1,200	\$1,200	\$1,200	\$1,200	0.00%
Service Charges	\$564					
Other Revenues	\$224,483	\$120,000	\$161,878	\$105,000	\$105,000	-12.50%
Transfers In		\$27,704,613		\$23,177,720	\$25,751,080	-7.05%
Net County Cost	(\$142,556,528)	(\$169,718,737)	(\$145,140,175)	(\$167,128,601)	(\$169,850,131)	0.08%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
30.00	30.00	29.00	29.00	29.00

*One FTE (1) that worked with the County's MWBE Program (Minority and/or Women-Owned Business Enterprise) was moved to the County Manager Fund Center.

**The FY 2023-24 estimate "Transfers In" revenue line does not reflect \$25 million in General Fund fund balance that may be needed to balance the budget as part of end of the fiscal year processing.

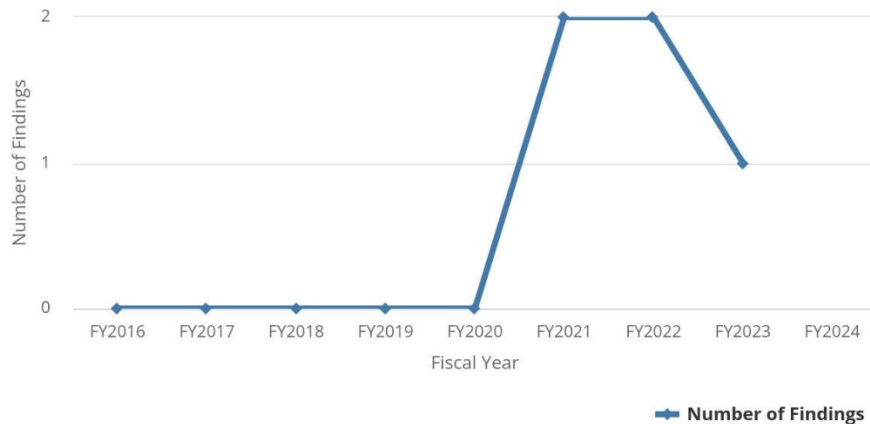
Performance Measures

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



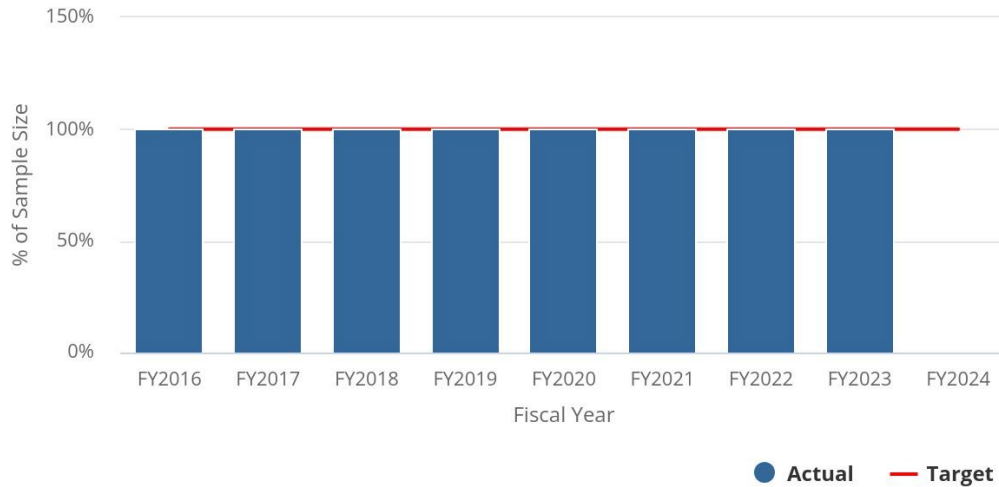
Measure description: This measures the number of findings received during the annual Single Audit related to grant and federal/state award programs. The goal is to "successfully complete the single audit with limited findings and no recurring findings for services funded with grants and/or federal and 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 in past fiscal years, the County is committed to continuing to try to achieve this target in future fiscal years.

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



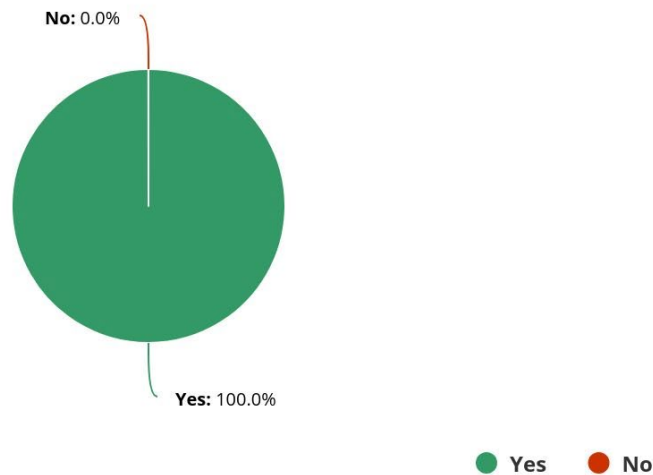
Measure description: This measure is based on the results of the financial audit conducted at the end of each fiscal year. The Finance Department is evaluated on the financial accounting, reporting, and monitoring of the County's financial activity. The goal is to "successfully complete the required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

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.

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. Our credit strengths include a large tax base and diverse economy, strong reserves and liquidity supported by formal policies, and proactive management and manageable long-term liabilities and fixed costs. To be in such a small pool of counties that achieve the top bond ratings for both agencies is excellent. The County is committed to maintaining the triple A bond rating in future years. Entities rated at triple A are judged to be of the highest credit quality. This allows triple A rated entities to issue debt at lower interest rates. Durham County continues to set the target for this measure at triple A to continue to receive the lowest interest rates on issued debt, freeing up funds for other needs.

TAX ADMINISTRATION

Description

The mission of Tax Administration is to assess property valuation equitably and accurately and to collect county tax revenues while 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, Tax Administration has 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. The department also serves as Durham County General Government Call Center providing direct and indirect response to all incoming telephone calls, walk-in taxpayers, and visitors.

Programs

Citizen Support

Citizen Support provides service and assistance to internal and external stakeholders, whether walk-in or over the telephone. This division also extends administrative assistance to departmental divisions in any capacity needed to ensure program objectives are completed timely and within budget. The goal is to strive to satisfy all outside inquiries thus avoiding redirection to technical staff in other areas of the department. The Citizen Support program also aids other workgroups as necessary in completing special projects.

General Reappraisal

North Carolina (via General Statute 105-286) requires all counties to conduct a reappraisal at least once every eight years. Durham County's most recent reappraisal of over 112,000 parcels was effective January 1, 2019. The primary goal of reappraisal is to help ensure the county's tax burden is distributed equitably based on current property values.

Revenue Collection

The Revenue Collection program ensures the highest possible tax revenue collection rate in a timely and transparent manner for the operation of the county, city, and fire districts. In addition to collection of ad valorem taxes on real property, personal property, motor vehicles, and public service included is beer and wine license tax, animal civil penalties, occupancy tax, and gross receipts. North Carolina General Statutes provide the Tax Collector authority to collect delinquent taxes by powers of foreclosure on real estate, wage garnishment, personal property attachment, Sheriff's levy personal property seizure, debt setoff program (seizure of state income tax refunds or lottery winnings), and advertising liens.

Tax Base Assessment

North Carolina General Statute 105-296 mandates the assessor shall have general charge of the listing, appraisal, and assessment of all property in the county and that all taxable property is listed and assessed uniformly and accurately. All property subject to ad valorem taxation shall be listed annually with value of personal property being determined annually as of January 1. Real property value is determined as of January 1 of the most recent general reappraisal year. Tax revenues are a major source of funding for county services. This program establishes a tax scroll showing assessed values for all properties. It is imperative that the tax scroll be accurate as this is used to generate the annual bills from which revenue is derived.

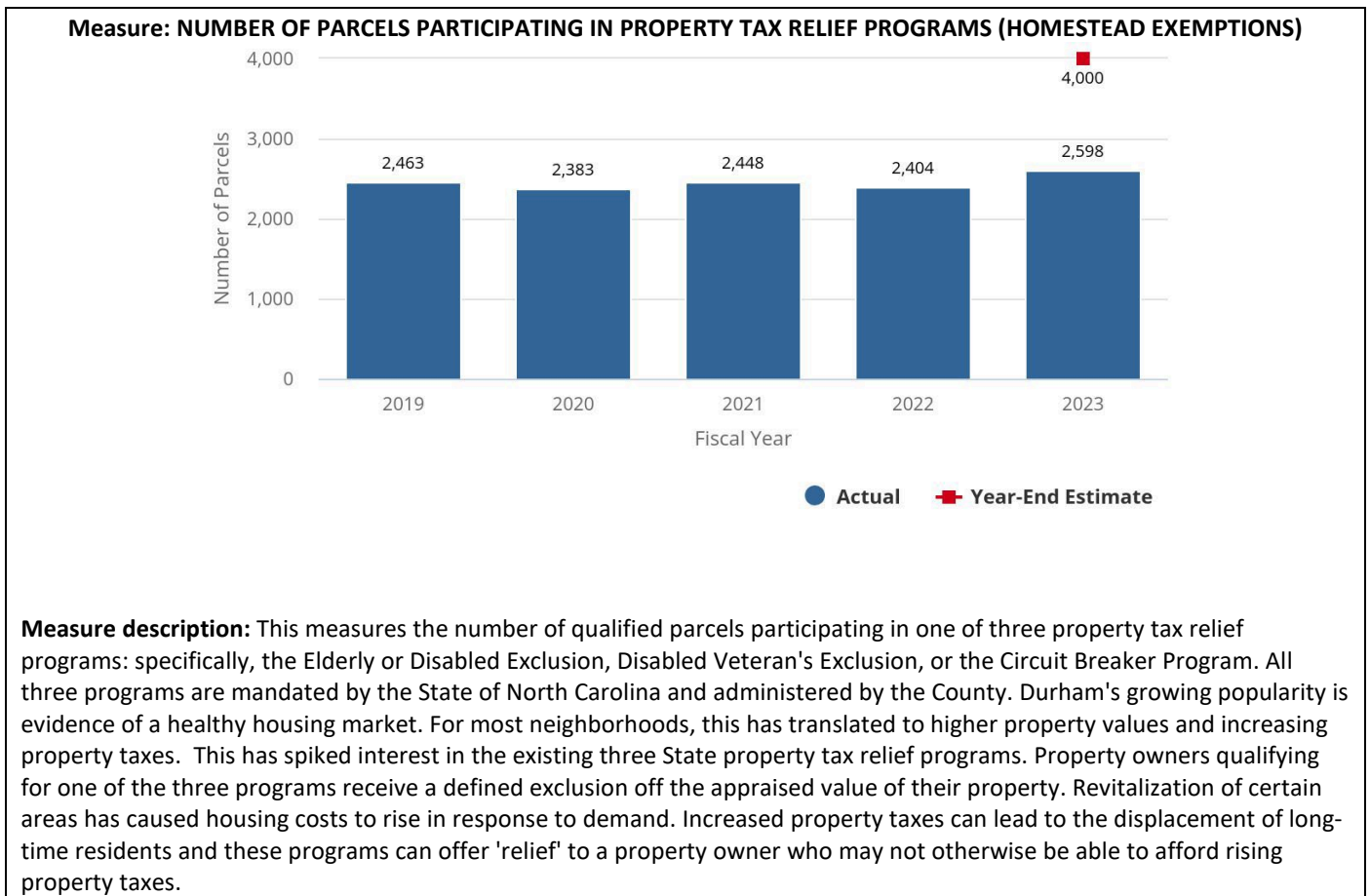
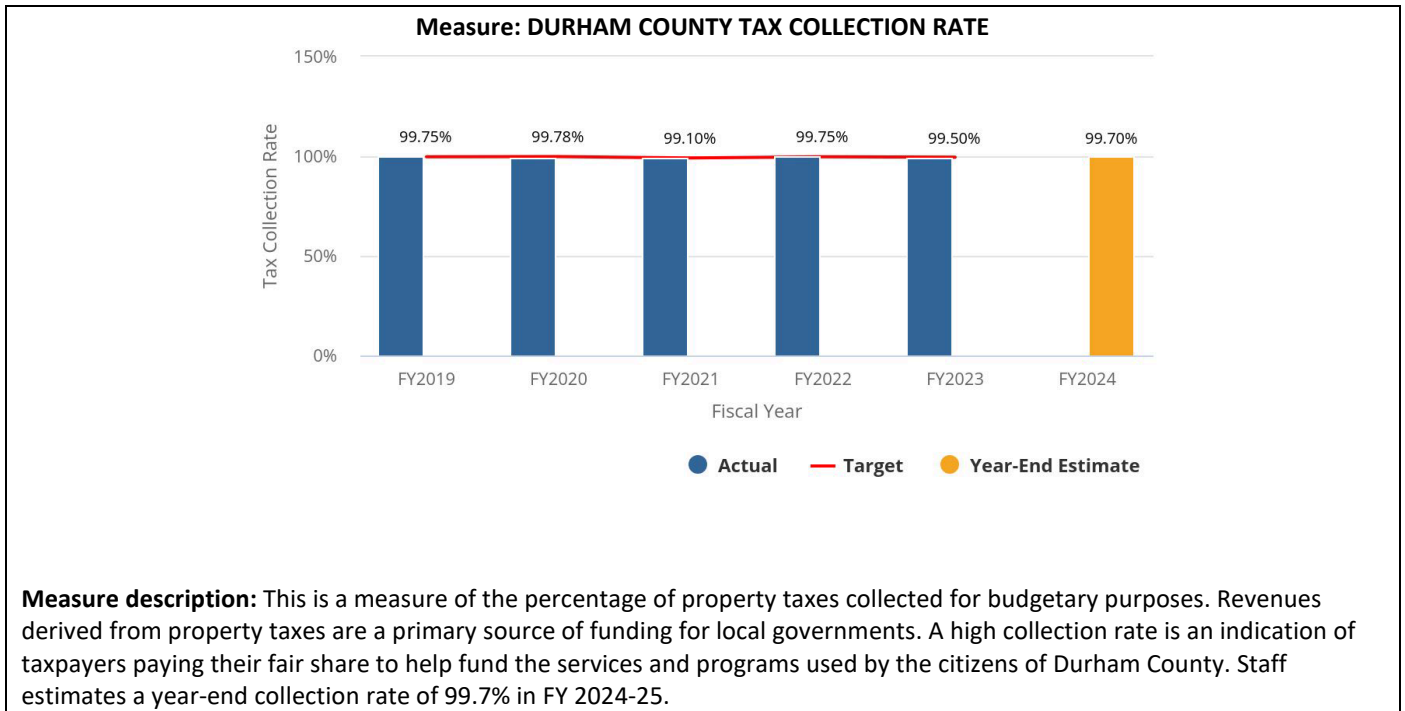
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$6,882,887	\$7,579,699	\$7,275,294	\$7,411,919	\$7,327,908	-3.32%
Personnel	\$5,396,644	\$5,851,312	\$4,977,893	\$5,424,532	\$5,424,532	-7.29%
Operating	\$1,486,243	\$1,728,387	\$2,264,949	\$1,987,387	\$1,903,376	10.12%
Capital			\$32,452			
Revenue	\$324,164,818	\$336,699,601	\$346,426,129	\$352,726,030	\$381,005,607	13.16%
Taxes	\$321,583,839	\$334,183,704	\$343,225,697	\$350,329,630	\$378,609,207	13.29%
Licenses and Permits	\$14,976	\$17,000	\$17,000	\$17,000	\$17,000	0.00%
Investment Income	\$29,662	\$15,000	\$30,000	\$30,000	\$30,000	100.00%
Service Charges	\$2,518,258	\$2,468,897	\$3,138,432	\$2,334,400	\$2,334,400	-5.45%
Other Revenues	\$18,084	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
Net County Cost	(\$317,281,931)	(\$329,119,902)	(\$339,150,835)	(\$345,314,111)	(\$373,677,699)	13.54%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
66.00	66.00	60.00	60.00	60.00

*FY 2023-24 Estimated FTE includes the transfer of six positions to the Information Services & Technology Department.

Performance Measures



COUNTY ATTORNEY

Description

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

Programs

DSS Legal Services

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

General Legal Services

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$3,361,923	\$3,358,226	\$3,092,961	\$3,586,235	\$3,586,235	6.79%
Personnel	\$2,660,649	\$3,064,491	\$2,788,598	\$3,292,500	\$3,292,500	7.44%
Operating	\$701,274	\$293,735	\$304,362	\$293,735	\$293,735	0.00%
Revenue	\$1,085,031		\$2,000	\$1,000	\$1,000	
Contributions and Donations			\$2,000	\$1,000	\$1,000	
Service Charges	\$1,085,031					
Net County Cost	\$2,276,892	\$3,358,226	\$3,090,961	\$3,585,235	\$3,585,235	6.76%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
22.00	23.00	23.00	23.00	23.00

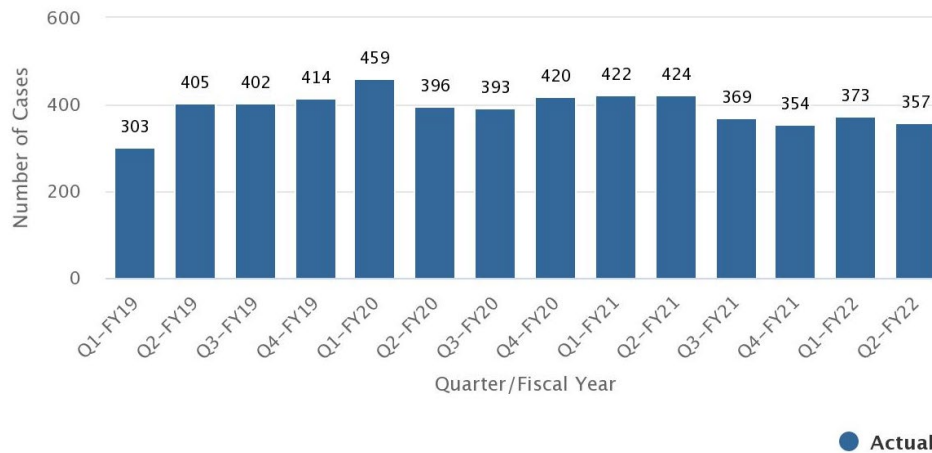
Performance Measures

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



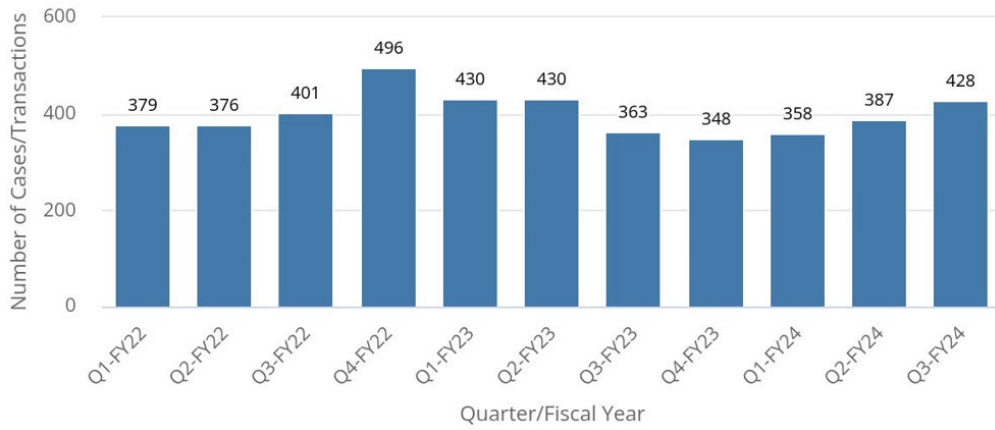
Measure description: Legal representation is provided to all departments, boards, and many commissions by the County Attorney’s Office to ensure accountability and efficiency. This measure remains consistent unless the County adds or removes departments, boards, and/or commissions. The target for this 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.

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



Measure description: This measures the legal representation provided by the County Attorney’s Office to the Department of Social Services (DSS) and their clients in all Abuse, Neglect, and Dependency (“AND”) matters. Child Protective Services is legally mandated to conduct assessments of reports of suspected abuse and neglect as defined in Chapter 7B of the North Carolina General Statutes. Without legal representation in the Court on these matters, DSS would be at a disadvantage to intercede and protect children living in homes with reports of abuse and neglect. These cases fluctuate depending on various factors, including newly enacted laws, changing policies, and population changes. These laws and/or policies can affect the number of incoming cases staff will handle. The County Attorney’s Office has seen increases in caseloads due to increased number of petitions, but staff have also been able to close several cases over the last few months. There is no target for this measure; although the ultimate goal is to get this number as low as possible, there are various factors that determine this metric that are outside the control and/or purview of this office (i.e., economy, pandemic, etc.) making it impossible to predict future numbers.

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



● Actual

Measure description: This measures the total number of case files we have open on our internal case lists going back 10+ years from the current fiscal year. Any items that have not been marked "closed" are considered open and counted in this measure. This data encompasses all case types, with the exception of 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 over a number of years.

COURT SUPPORTIVE SERVICES

Description

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

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

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

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

Budget

Fund Center Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Approved	% Change Appr. v. Orig.
District Attorney	\$83,034	\$199,232	\$205,443	\$232,792	\$226,792	13.83%
Clerk Of Superior Court	\$2,855	\$14,689	\$26,523	\$14,689	\$13,220	-10.00%
Court Facilities	\$139,543	\$149,714	\$239,752	\$158,794	\$158,794	6.06%
Public Defender	\$122,990	\$184,480	\$182,356	\$204,480	\$194,480	5.42%
Superior Court	\$999	\$1,000	\$674	\$1,000	\$900	-10.00%
Dept Of Juvenile Justice	\$5,148	\$6,360	\$5,360	\$6,360	\$5,724	-10.00%
District Court	\$2,968	\$3,200	\$3,200	\$13,200	\$2,880	-10.00%
Net County Cost	\$357,537	\$558,675	\$663,308	\$631,315	\$602,790	7.90%

*FY 2023-24 Estimate includes a \$91K rollover of spending obligations that were not completed in FY 2022-23.

Budget Highlights

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

PUBLIC INFORMATION OFFICE

Description

The mission of Durham County Public Information is to tell the Durham County story using appropriate techniques that are informative and timely for employees, residents, businesses, and visitors. Work is done to develop, guide, and maintain internal and external communications across the enterprise. The Department helps County Commissioners, executive staff, and departments identify and execute strategies to maximize the reach of important messaging including creating marketing campaigns, informative videos, developing speeches and resolutions, and generally assisting with community outreach to introduce new programs and services.

Programs

Broadcast Management

Taping and airing of regular Durham County Board of Commissioners meetings are coordinated here. Public Information produces and airs 12 episodes of “In Touch with Durham County” TV Shows annually to highlight new programs and services provided by departments. A special “State of the County” speech delivered by the Chair of the Board of Commissioners is also produced and aired. DCo Insiders, a series of short videos which highlight specific services and introduce the employees who provide them is also produced. As requested, the team works with departments to produce one-time videos to highlight special events and projects to help them with their service delivery. Productions are typically available on local access TV, lobby screens located in most County buildings, and Durham County’s website and YouTube channel.

Neighborhood College

Durham City-County Neighborhood College is an award winning, seven-week series of classes designed to provide information on major City and County programs and services. Annually, twenty-five participants receive instruction from, and interact with, local government officials and department heads while engaging in a deep dive into the importance of the two local governments. This behind-the-scenes look at government also includes visits to various city and county facilities.

Publications

Various publications are regularly produced and distributed electronically or in hard copy format. The weekly Manager’s Blog is distributed primarily to the external community and is anchored by a timely message from our County Manager. News You Can Use is the online weekly communication sent to Durham County employees and features topics of interest including new policies, upcoming events, and employee successes. News releases, brochures, informational fliers, and booklets such as “My Durham: A Kid’s Guide to Durham County Government” and “At A Glance” are also designed typically in coordination with other departments to strategically assist with their informational and marketing needs.

Social Media Management

Social Media exists to ensure Durham County remains in regular communications with citizens and visitors on the most common and impactful platforms including Facebook, Twitter (now X) Nextdoor, Zencity and Instagram. This allows for two-way communications and helps to monitor and identify specific trends and concerns in the community. The Durham County website, which is currently undergoing an extensive modernization project, is managed here as well.

Public Records Management/Media Relations

Public Records Management now uses the NextRequest System, a formal new online records system, to improve our ability to respond to media requests and public records requests. The system enables anyone interested in records maintained by Durham County to submit their inquiry online. The new process improves transparency and changes how the County receives, processes, and responds to public records requests. Prior to the launch, individuals could only call staff or submit requests via email to the County. Media Relations responds to all news media requests for interviews with staff as needed to provide timely responses to general inquiries. Work includes regular communications with news media to provide suggestions of upcoming events involving Durham County departments.

Legislative Affairs

Legislative Affairs works to support the legislative needs of Durham County by strategizing with departments, County Commissioners, and Executive Management to develop an annual legislative agenda. Staff now coordinates with a retained lobbyist with the aim of improving General Assembly legislative outcomes for Durham County. Regular communications are also maintained with members of Congress, their regional staffs as well as with the advocacy teams of the NCACC, NACo and other urban counties with similar interests to ensure insightful connections on the state and federal levels of government.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure				\$857,892	\$857,892	
Personnel				\$551,087	\$551,087	
Operating				\$306,805	\$306,805	
Revenue						
Service Charges						
Net County Cost				\$857,892	\$857,892	

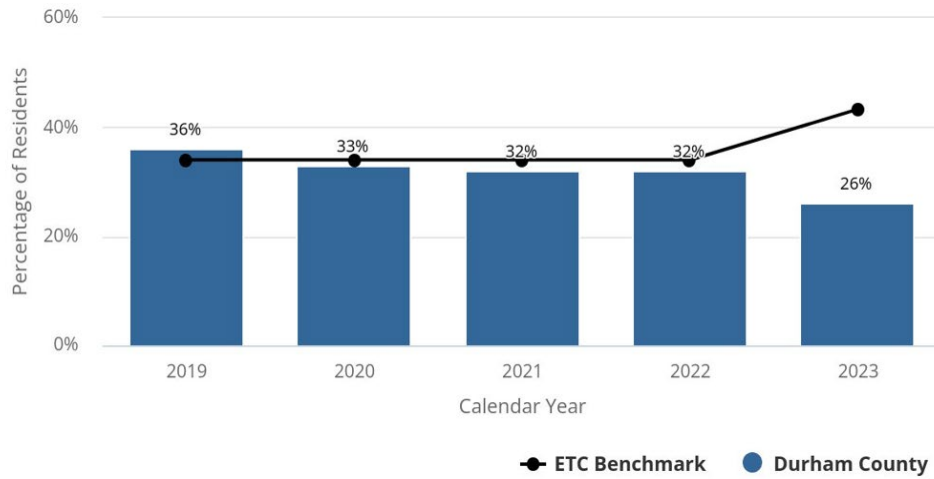
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
		4.00	4.00	4.00

Budget Highlights:

- The Public Information Office is now its own standalone department as of mid-FY 2023-24. The FY 2024-25 budget supports the development of the department’s first full budget.

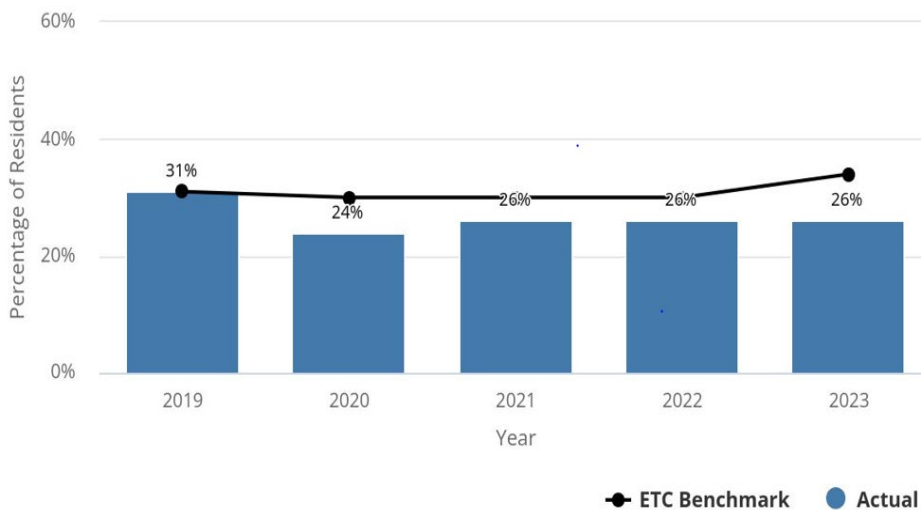
Performance Measures

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.

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.

ELECTIONS

Description

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

Programs

Campaign Finance

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

Community Outreach and Engagement

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

Elections Management

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

Precinct Official Recruitment and Retention

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$2,508,112	\$3,452,249	\$3,169,938	\$3,358,172	\$3,358,172	-2.73%
Personnel	\$1,653,139	\$2,333,391	\$2,014,825	\$2,279,665	\$2,279,665	-2.30%
Operating	\$854,973	\$1,118,858	\$1,155,112	\$1,078,507	\$1,078,507	-3.61%
Revenue	\$55	\$895,923	\$852,155	\$200	\$200	-99.98%
Service Charges	\$55	\$895,923	\$852,155	\$200	\$200	-99.98%
Net County Cost	\$2,508,057	\$2,556,326	\$2,317,783	\$3,357,972	\$3,357,972	31.36%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
11.00	13.00	12.00	12.00	12.00

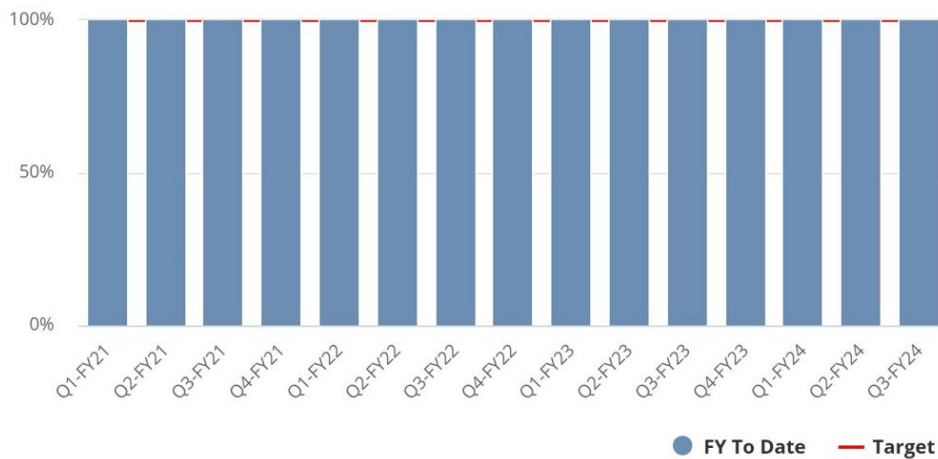
**FY 2023-24 Estimated FTE includes the transfer of one IT Elections position to the Information Services & Technology Department.*

***FY 2023-24 Estimates include mid-year supplement to support Statewide Second Primary.*

****FY 2024-25 Revenues have been reduced to reflect the reduction in City of Durham revenue due to there being no municipal or City elections in the fiscal year.*

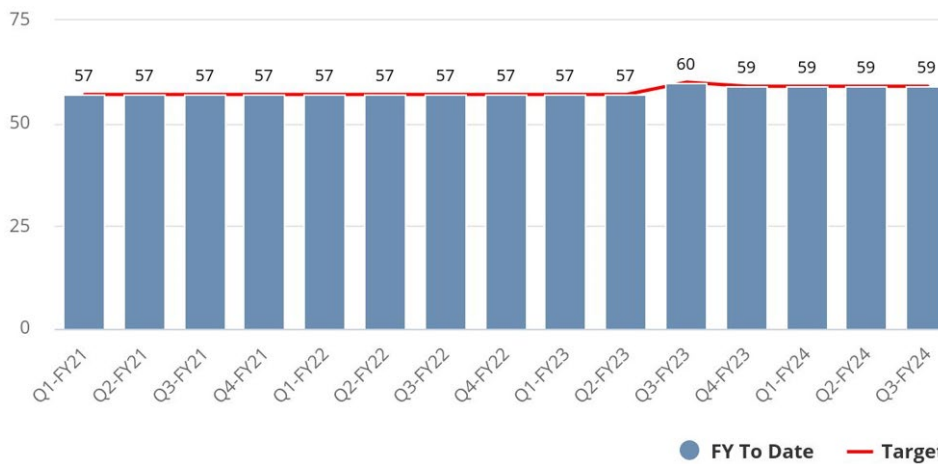
Performance Measures

Measure: AVERAGE PERCENT OF POLLING PLACES REACHING ADA COMPLIANCE



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

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



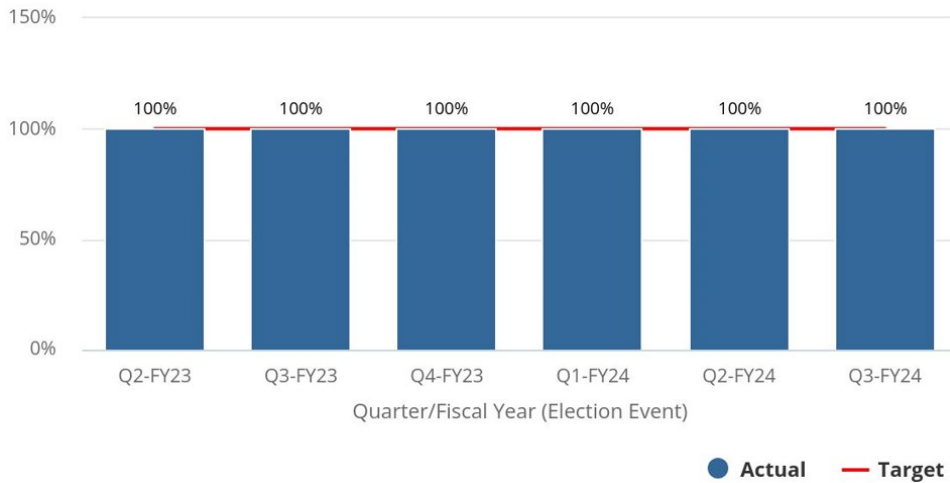
Measure description: This measure shows the number of polling places located within or adjacent to the 57 precincts in Durham County. Providing every citizen in Durham County access to a polling place within close proximity of their home ensures access to elections. The current number of polling places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

Measure: PERCENT OF VOTER REGISTRATION REQUESTS PROCESSED WITHIN 48 HOURS



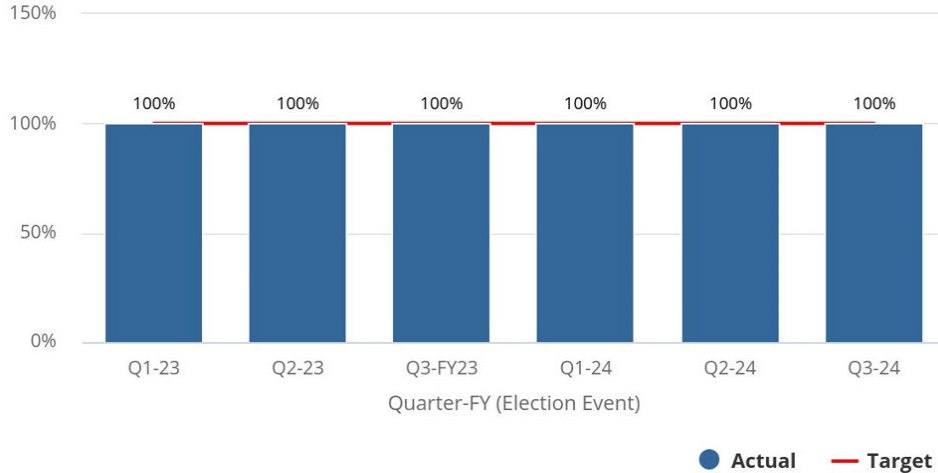
Measure description: The measure shows the percent of voter registration requests processed within 48 hours. For optimal efficiency and customer service, it is the mission of the Board of Elections to process all voter registration applications received timely at our office within 2 business days of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

Measure: PERCENT OF VOTERS CASTING BALLOTS IN APPROPRIATE JURISDICTIONS



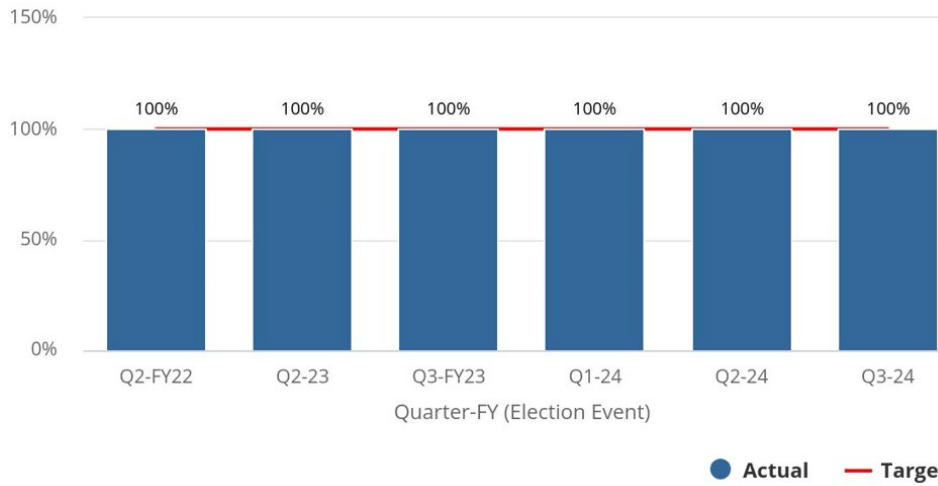
Measure description: The measure shows the percent of voters in Durham County who are able to cast a ballot appropriate for the political jurisdiction in which they reside, which is essential to the conduct of a free, fair, and valid election. Our goal is to ensure that every ballot in Durham County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

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 59 precincts.

REGISTER OF DEEDS

Description

The mission of the Office of Register of Deeds is to act as the legal custodian of all land title and land transaction documents, as well as vital records documents for marriages, births, and deaths that occur in Durham County. Additionally, the Office files military discharge records, certain business name registration, and administers the oath to notaries public. The Office is committed to providing exemplary state-of-the-art services to the citizens, legal professionals, and other Office users. In carrying out this mission, the Durham County Office of Register of Deeds adheres to guidelines set forth by North Carolina General Statutes, North Carolina state law, and the principles of the professional organizations for Registers of Deeds.

Of additional significance to the Office is that in 2002, pursuant to G.S. 161-10, the North Carolina General Assembly created The Automation Enhancement and Preservation Fund. The proceeds of this fund, at the direction of the Register of Deeds, shall be expended on computer or imaging technology and needs associated with the preservation and storage of public records in the Office of the Register of Deeds. The statute further provides that "Nothing in this section shall be construed to affect the duty of the board of county commissioners to furnish supplies and equipment to the Office of the Register of Deeds."

Programs

Administration

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

Real Estate Intake

The purpose of the Real Estate Program is to record, retrieve, and permanently preserve land transactions and other land documents for citizens of Durham County, in accordance with state statutes. As the designated legal custodian, the Real Estate Department of the Register of Deeds Office is responsible for recording and indexing land records and business documents including, but not limited to deeds, deeds of trust, and powers of attorney. These documents may be recorded and retrieved in-person or electronically. The maintenance, conservation, and preservation of these documents in perpetuity is a statutory requirement for this division of the Office.

Vital Records Intake

The purpose of the Vital Records Intake Program is to record, maintain, and preserve vital record documents for retrieval and issuance in perpetuity. The Vital Records Department is also responsible for maintenance and issuance of birth, death, and marriage certificates, as well as military discharge records (DD-214s) 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 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$2,033,246	\$2,325,805	\$2,364,203	\$2,281,709	\$2,268,709	-2.45%
Personnel	\$1,534,402	\$1,573,244	\$1,537,228	\$1,531,448	\$1,521,448	-3.29%
Operating	\$498,844	\$750,261	\$824,976	\$750,261	\$747,261	-0.40%
Capital		\$2,300	\$2,000			-100.00%
Revenue	\$6,736,701	\$8,225,225	\$5,779,132	\$6,165,225	\$6,165,225	-25.04%
Service Charges	\$6,735,001	\$8,225,000	\$5,776,555	\$6,165,000	\$6,165,000	-25.05%
Other Revenues	\$1,700	\$225	\$2,577	\$225	\$225	0.00%
Net County Cost	(\$4,703,455)	(\$5,899,420)	(\$3,414,929)	(\$3,883,516)	(\$3,896,516)	-33.95%

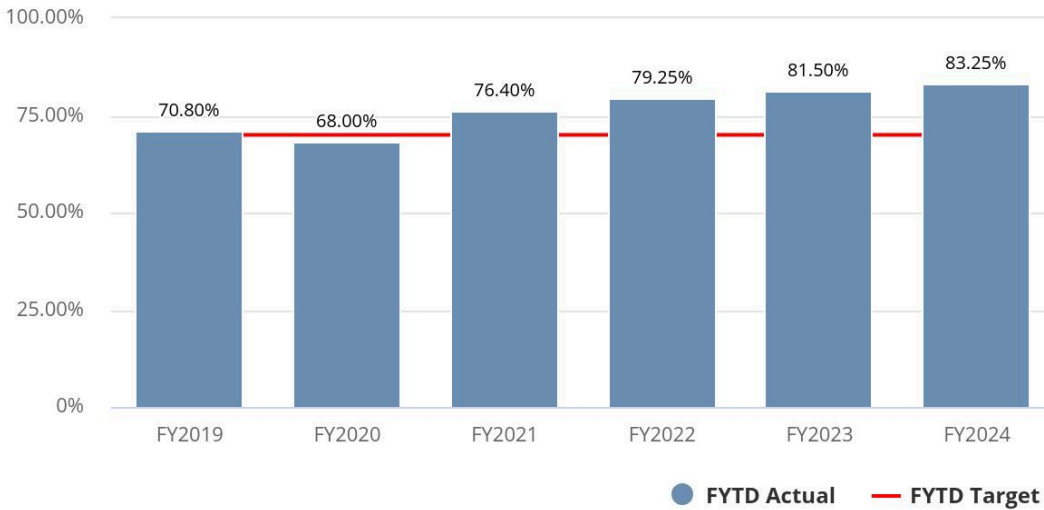
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
20.00	20.00	19.00	19.00	19.00

*FY 2023-24 Estimated FTE includes the transfer of one position to the Information Services & Technology Department.

** FY 2024-25 Register of Deeds revenues have been reduced compared to FY 2023-24 Original budget due to relatively stagnant interest rates and cooling of the real estate market. However, FY 2024-25 Approved revenues were slightly increased due to anticipation of changes at that federal level. For additional details, see the Revenue Highlights section in the front of the document.

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.

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. Staff estimates ending the FY 2023-24 are based on current trends.

GENERAL SERVICES DEPARTMENT

Description

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

Programs

Business Services

The General Services Business Services Division is responsible for the planning, organization, management, and staffing of the General Services Department. The Administration Division is made up of the Director, Deputy Director, Administrative Officer, Quality Control and Contract Compliance Officers, Administrative Assistance, Ambassador, Accounts Receivable/Payable, and County Facility Rental. Business Services includes 9 FTEs and 1.5 contractors operating multiple shifts from 7:30 a.m. to 5:00 p.m.

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 2,344,243 building square feet. Activities performed include, but are not limited to: plumbing, heating, air conditioning and ventilation (HVAC), electrical services; minor renovations, energy management and utilities; snow and ice removal; and miscellaneous service contracts, elevators, chillers, cooling towers, and water treatment. The Public Building program falls within the Building Division, which includes: two Assistant Director of Operations, four Supervisors, two Project Facilitator, and 30 Technicians FTEs.

Grounds Operation

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

Janitorial

Since 2017, General Services began to self-performed janitorial services for the Durham County Courthouse which is 318,555 square feet. This team consists of a supervisor, 1 Day porter and 5 FTEs that service the facility at night. The other 2 million square feet of facilities are supported by janitorial contractors. Presently all six of our contractors are MWBE vendors. Twenty-five (25) County facilities are serviced by contractual Janitorial services.

Security

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

Stadium

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

Warehouse/Fleet/ Mail

The Warehouse logistic program facilitates the movement of goods from departments within the County for storage. This allows for control of all types of inventory stock for usability, traceability, and security. It also includes maintaining a section for surplus items to be utilized by other departments and prepare surplus items for sale to the public. The mailroom provides the pick-up and delivery of interdepartmental mail, and the metering and processing of out-going US Mail, Federal Express, and UPS requests. 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. 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, Administrative support ,and five Technicians. This division is regularly supported on a six-month basis with JSD participants.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$16,632,325	\$18,255,615	\$19,571,583	\$21,063,009	\$20,008,248	9.60%
Personnel	\$6,195,243	\$6,531,644	\$6,430,597	\$7,030,760	\$7,030,760	7.64%
Operating	\$10,098,217	\$11,690,821	\$13,002,176	\$14,032,249	\$12,977,488	11.01%
Capital	\$338,866	\$33,150	\$138,810			-100.00%
Revenue	\$580,241	\$480,042	\$559,461	\$482,492	\$482,492	0.51%
Intergovernmental	\$45,541	\$52,042	\$52,043	\$52,042	\$52,042	0.00%
Rental Income	\$241,008	\$195,000	\$216,634	\$156,450	\$156,450	-19.77%
Service Charges	\$290,649	\$225,500	\$290,784	\$274,000	\$274,000	21.51%
Other Revenues	\$3,042	\$7,500				-100.00%
Net County Cost	\$16,052,085	\$17,775,573	\$19,012,122	\$20,580,517	\$19,525,756	9.85%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
80.00	80.00	81.00	81.00	81.00

**The Durham County Sheriff’s Office transferred the Detention Center Maintenance Contract to General Services in FY 2023-24. (\$1,008,044)*

***One vacant FTE plus benefits was transferred from the Sewer Utility Enterprise Fund to General Services in FY 2023-24; the position was reclassified to an Assistant Director of Preventive Maintenance/Plumbing, Grounds Maintenance/Sign Shop and Janitorial Service. (\$154,761)*

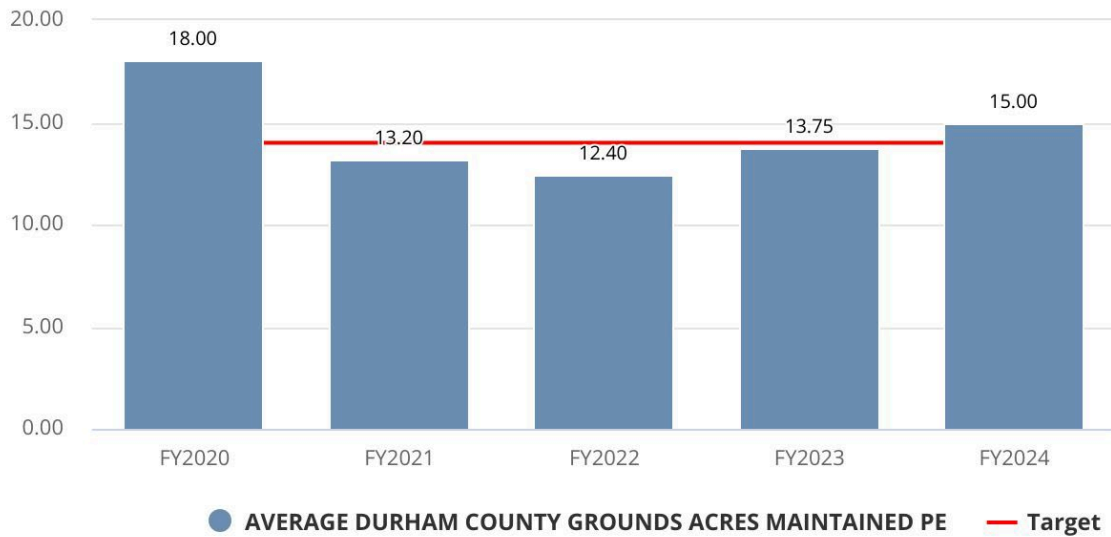
****Funding for Keep Durham Beautiful was transferred to Engineering-Sustainability. (\$35,000)*

Budget Highlights

- The budget supports an increase in contract Security Officer Positions staffed throughout the county. (\$600,000)
- General Services realigned \$451,969 to cover utility cost increases mandated by the State Utilities Commission.

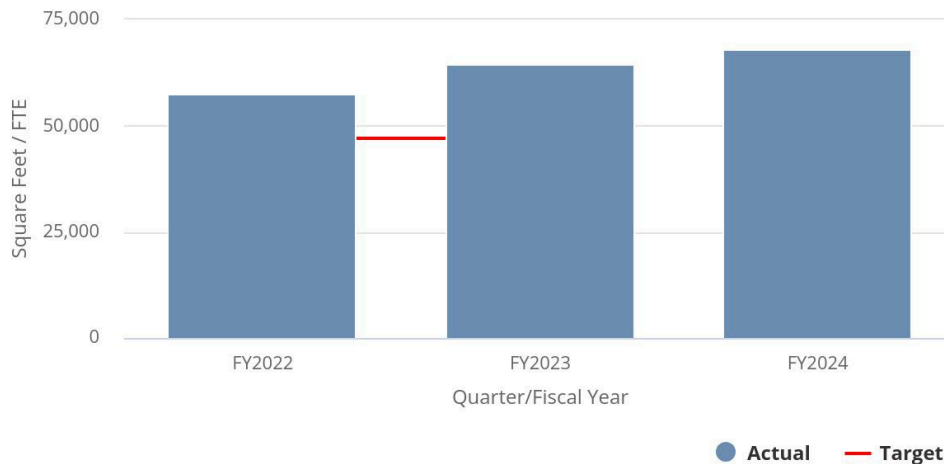
Performance Measures

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 must maintain abandoned properties of which the County takes ownership.

Measure: AVERAGE DURHAM COUNTY BUILDING SQUARE FEET MAINTAINED PER FTE



Measure description: This measure shows the correlation between the total facility square footage maintained and the number of full-time employees (FTE) for building maintenance. It is important to ascertain if the division is properly staffed to adequately and appropriately maintain the facilities owned/leased by Durham County Government and those agencies with interlocal agreements. This trend has had slight fluctuations up and down due to Durham County Engineering renovating various County owned facilities. There has also been additional square footage added from other departments leasing new space, that General Services is responsible for maintaining.

INFORMATION SERVICES AND TECHNOLOGY

Description

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

IS&T:

- Enhances and improves business services to offer more advance and timely technology implementations and streamlined processes,
- Works to expand strategic roles with agencies to improve aligning their business needs with technology,
- Invests in human capital to cultivate and diversify IS&T's talent resources to better deliver services,
- Provides robust infrastructure to protect the County's technology and information assets, and maintain service operations,
- Optimizes country-wide technology administration to drive business process improvements, resulting in improved efficiencies, productivity, and vendor accountability.

Programs

Business Application Development and Support

The Business Application Development and Support program provides best-in-class, 3rd party or custom-built software applications for departments to efficiently manage internal business processes and to deliver services effectively to citizens. Support, administration, and development of software applications includes Durham County Websites, the County Intranet, and business applications supporting our HR and Financial functions.

Data Management and Information Security

The Data Management and Information Security program manages County data and provides a set of technologies, tools, and processes to assist departments, decision makers, and citizens in using data to understand and analyze organizational performance in addition to providing leadership in the development, delivery, and maintenance of an information security program in order to protect the County's cyber security infrastructure by designing programs that protect confidentiality, integrity, and availability of all information assets. Associated tools include GIS, Open Data, and various software for data reporting and analysis.

End User (Client) Productivity and Support Service

The End Users Productivity and Support Services Program provides efficient and effective end-user technologies and services, training, service management, and enhancements to ensure County departments and employees can fulfill their business in service to the public by providing services and repairs through a county-wide Service Desk which includes desktop, audio-visual, and technology consulting support, ensuring all County departments and employees are able to meet technological business needs.

Leadership and Executive Management

The Leadership and Executive Management Program provides leadership, guidance, and support for all Information Services & Technology to ensure deployment of business solutions that incorporate strategic planning initiatives and governance effectively. This includes Budget and Financial Management for IS&T, Project Management, End-user communications and training, Managing for Results, Human Resource Representation, Strategic Consulting, and Planning.

Technology Communications and Infrastructure

The Technology Communications and Infrastructure program provides a technological and communicative infrastructure focused towards effective and efficient availability, security, and accessibility to meet the needs of the County departments and fulfill citizen services. Programming includes Network (wireless/wired internet), Email, Data Center, Telephones, Cabling, Data Storage, and Audio-Visual.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$14,464,712	\$16,888,478	\$18,225,716	\$17,820,546	\$17,420,546	3.15%
Personnel	\$6,470,649	\$7,370,075	\$7,848,841	\$8,961,600	\$8,811,600	19.56%
Operating	\$7,986,139	\$9,518,403	\$10,376,875	\$8,858,946	\$8,608,946	-9.55%
Capital	\$7,924					
Revenue	(\$550)					
Other Revenues	(\$550)					
Net County Cost	\$14,465,262	\$16,888,478	\$18,225,716	\$17,820,546	\$17,420,546	3.15%

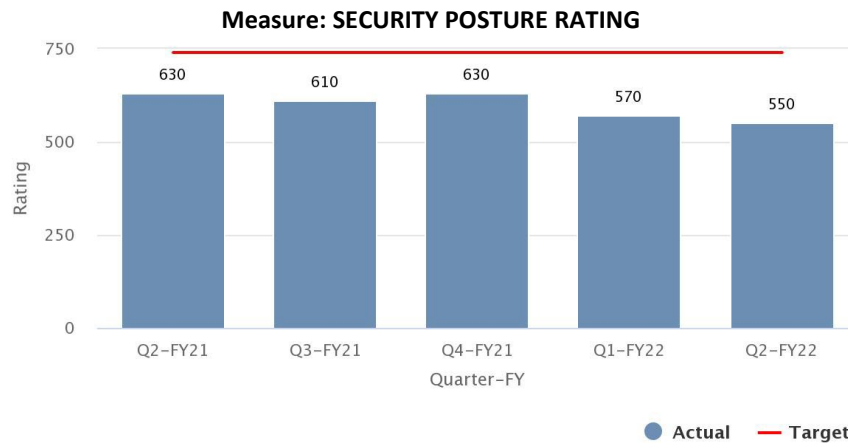
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
54.00	56.00	69.00	69.00	69.00

**FY 2023-24 Estimated FTE includes a consolidation of 13 IT positions moved from other departments to the Information Service Technology Department.*

***FY 2023-24 Estimates includes a \$928,000 rollover of spending obligations that were not completed in FY 2022-23.*

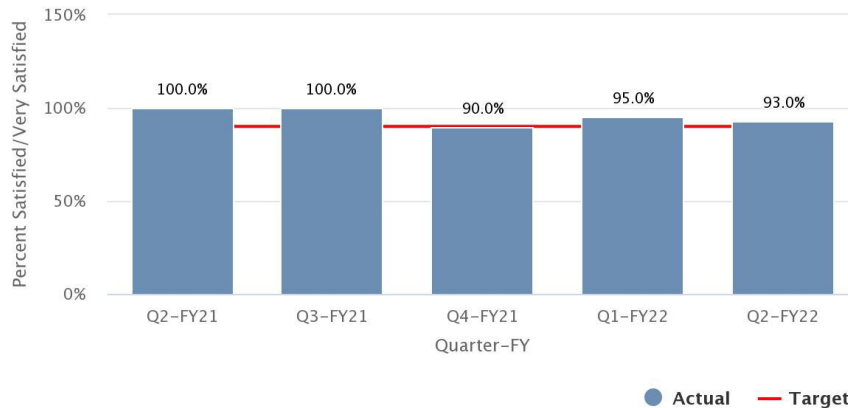
****A decrease in the department's FY 2024-25 approved budget is due to the removal of one-time funding for the county's new website design, and reallocation of funding to departments to maintain department-specific technology.*

Performance Measures



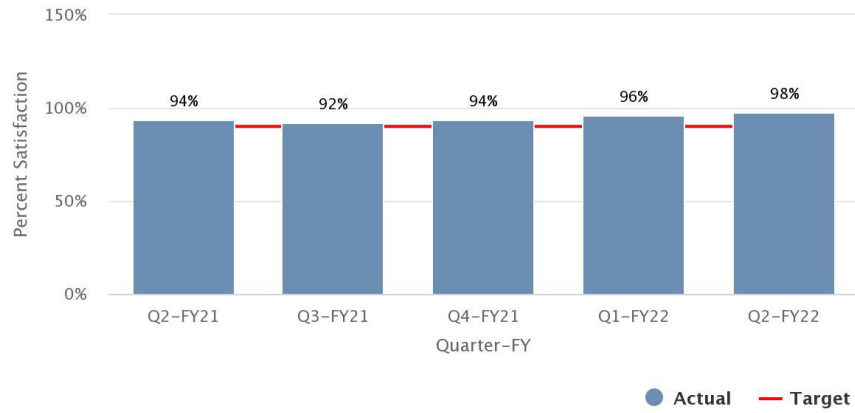
Measure description: This rating is delivered by an objective third-party taking into account criteria identified as necessary, high-quality cybersecurity strategies and tactics. The department is utilizing a documented checklist collaboratively produced by the Chief Information Security Officer, Chief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

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



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

Measure: SERVICE DESK CLIENT SATISFACTION



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

HUMAN RESOURCES

Description

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

Programs

Benefits

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

Classification and Compensation

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

Employee Relations

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

Human Resources Information Systems (HRIS) & Training

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

Talent Acquisition

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

Equal Employment Opportunity

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

Safety and Workers' Compensation

Durham County's Risk Management function is a coordinated and ongoing effort of the Risk Manager (housed in the County Attorney's Office) and the Workers' Compensation and Safety Division (housed in Human Resources) to assess and respond to risks which affect the achievement of the County's Strategic Plan. This joint effort is achieved through risk identification, assessment, and mitigation strategies to protect County employees, assets, and operations from loss. The Risk Management function also recommends risk financing methods to ensure the financial integrity of the County is not impaired should a significant loss occur.

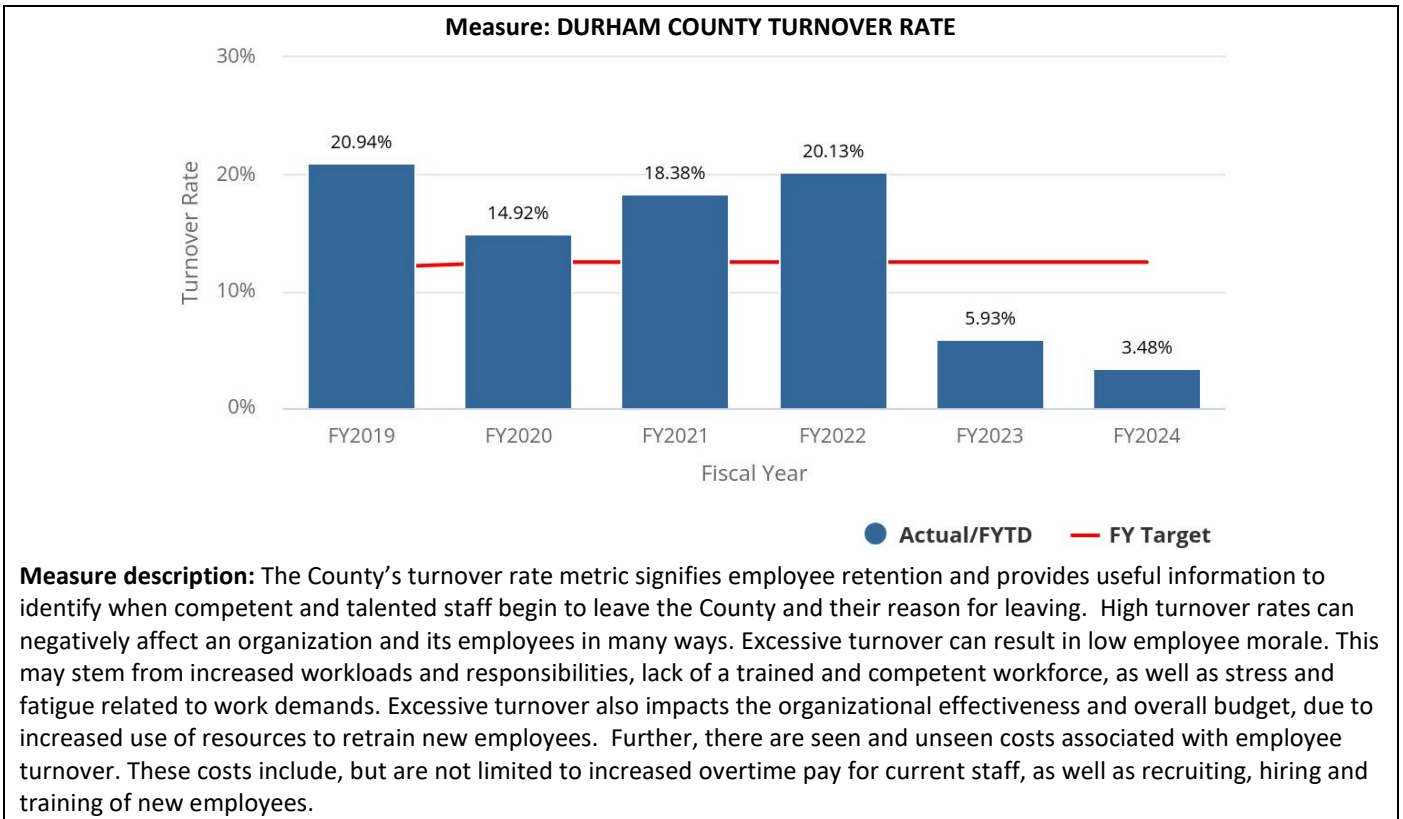
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$2,828,586	\$3,608,358	\$3,353,622	\$3,726,324	\$3,717,824	3.03%
Personnel	\$2,347,917	\$3,087,666	\$2,747,037	\$3,205,632	\$3,205,632	3.82%
Operating	\$480,669	\$520,692	\$606,585	\$520,692	\$512,192	-1.63%
Capital						
Revenue	\$14,150	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
Other Revenues	\$14,150	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
Net County Cost	\$2,814,436	\$3,593,358	\$3,338,622	\$3,711,324	\$3,702,824	3.05%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
29.00	29.00	30.00	30.00	30.00

**Increased department positions in FY 2024-25 Estimated is due mid-year increases from reorganization. The department received one vacant position from Sewer Utility.*

Performance Measures



BUDGET AND MANAGEMENT SERVICES

Description

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

Programs

Budget Development and Implementation

The annual budget development process starts every year with the adoption of a budget on July 1, includes analyst review and analysis of department proposed budgets for the next fiscal year, while also maintaining and reviewing current year departmental spending and revenue collection. Maintenance of the current budget includes approval of transfers, amendments to expenditures and revenue, and allocation of fund balance for emergency expenses.

Capital Improvement Plan Development and Implementation

The biennial 10-year Capital Improvement Plan update process gathers capital project-related needs for the County, including Durham Public Schools, Durham Technical Community College, and County departments, as well as developing financially sound support of these projects. The Budget department also oversees capital project budget management and changes throughout the fiscal year.

Management Analysis and Special Review

Per requests by County management and the Board of County Commissioners, the Budget Office provides an in-depth analysis of specific policies or outcomes of County departments or programs. This requested analysis attempts to lead to innovative solutions, process improvement, and efficient use of County fiscal and human capital.

Performance Management Oversight

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

Technology Innovation and Data Analysis

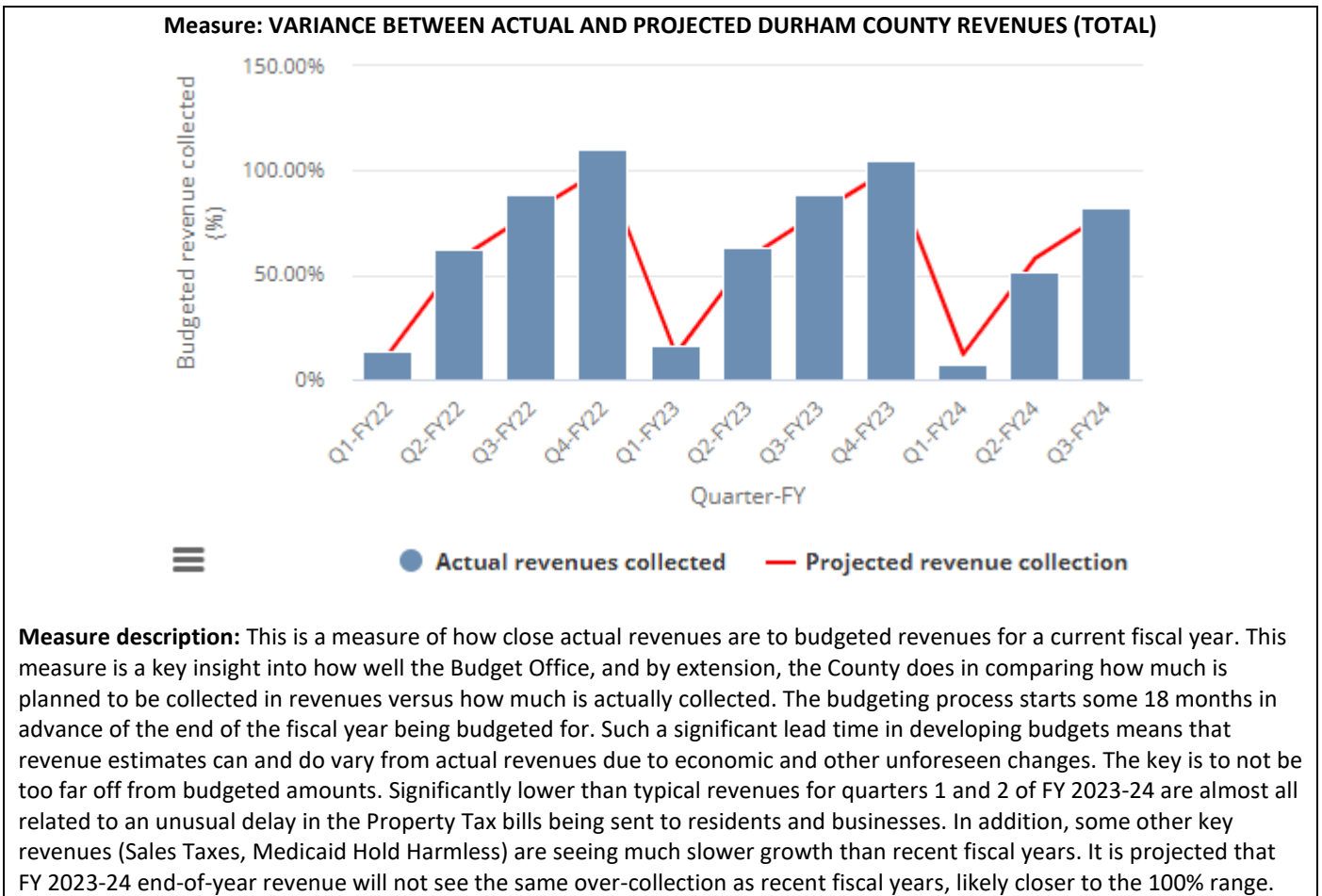
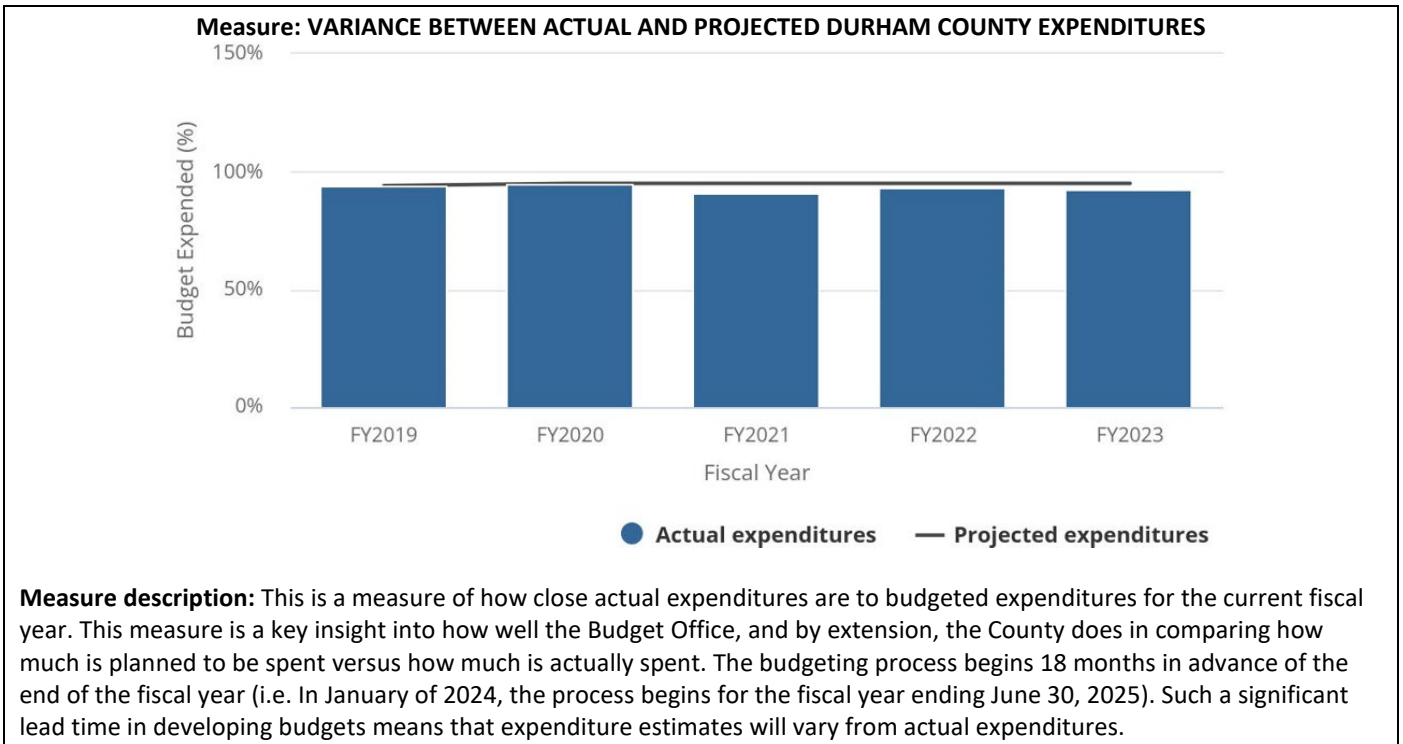
The Budget department supports constant innovation through the maximization of available technology. The department also works to disseminate use of these innovative tools to departments. Largely based around data analysis, the Budget Office continues to develop data reporting tools using Microsoft PowerBI and ClearPoint software to manage and visualize growing data sets throughout the County.

Budget

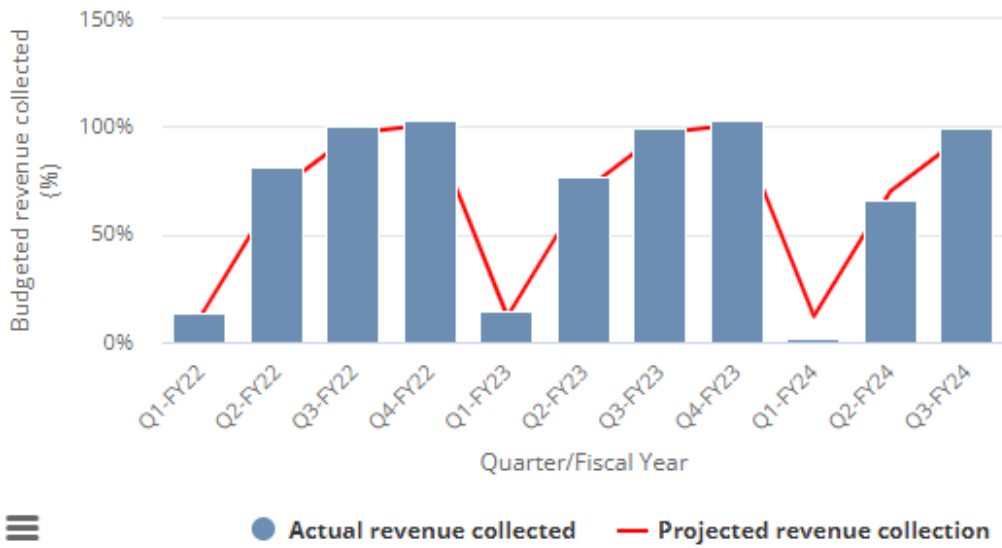
Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$970,501	\$1,011,057	\$945,203	\$1,051,213	\$1,029,863	1.86%
Personnel	\$889,549	\$948,908	\$920,638	\$989,064	\$989,064	4.23%
Operating	\$80,952	\$62,149	\$24,565	\$62,149	\$40,799	-34.35%
Net County Cost	\$970,501	\$1,011,057	\$945,203	\$1,051,213	\$1,029,863	1.86%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
7.00	7.00	7.00	7.00	7.00

Performance Measures

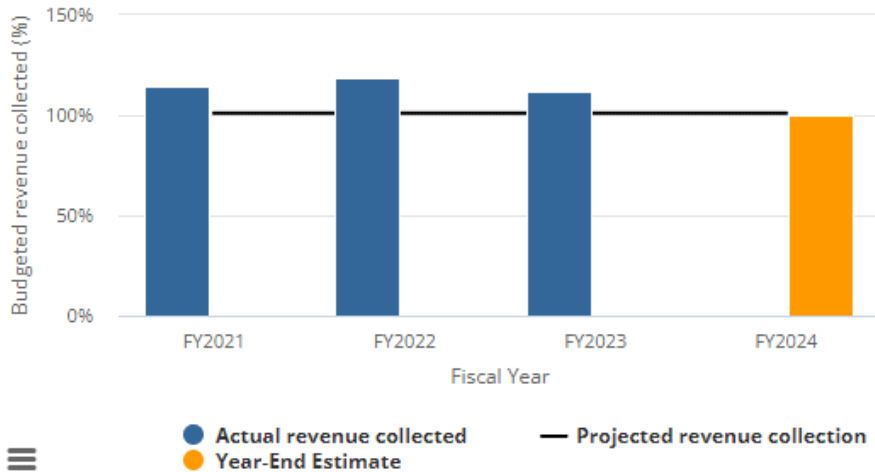


Measure: VARIANCE BETWEEN PROJECTED AND ACTUAL DURHAM COUNTY PROPERTY TAX REVENUES



Measure description: Property tax revenue is the single largest revenue source for Durham County government. This measure shows the predictive capability of the Budget Office/County to collect at least the budgeted amount of property tax by showing the actual amount collected as a percentage of budgeted property tax revenue. The measure is important because this single revenue source funds the largest amount of expenditures within the local government; in other words, this is the foundation revenue for the County.

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



Measure description: Sales tax revenue is the second largest revenue source collected by Durham County, it is also the most variable as it is directly related to economic conditions locally, regionally, statewide, and even nationally. With that in mind it is important that the Budget Office/County develop budget estimates that are representative of previous trending, but also present a future economic outlook. This revenue is budgeted at least 14 months before the last month of actual collection. In fact, the final months of the current year are not known when budgets have to be projected for the corresponding periods in the next fiscal year. The main three Sales Taxes are represented in this Measure: Articles 39, 40, and 42. For more detailed description of these refer to this link: <http://www.ncacc.org/DocumentCenter/View/1175>.

VETERAN SERVICES

Description

The mission of Veteran Services is to make a positive difference in the lives of our veterans and their families by honoring, advocating, enriching, and educating to improve the quality of their lives long-term. This is achieved by:

- Providing professional and technical assistance cost-free to all Durham County veterans and their families by our County Veteran Service Officers who are State and Nationally Authorized Accredited Representatives under the U.S. Department of Veterans Affairs (USDVA),
- Taking power of attorney to legally represent our county military service members, veterans, and their dependents, and counseling them on their rights and entitlements to help maximize eligible federal benefits under the laws and regulations administered by the USDVA and other various federal, state, and local agencies,
- Assisting with efforts to prevent and end homelessness amongst veteran population and assisting veterans in obtaining some of the best healthcare through VA Healthcare System, enabling them to move from sick care to health care,
- Assisting veterans in securing monetary VA benefits to help move many from poverty to prosperity.

Veteran Services helps to obtain, maintain, and retain VA compensation disability, pension, Dependent Indemnity Compensation, educational, home loans to home modifications, vehicle adaptation, caregiver assistance, burial, and other various VA benefits and services for veterans and their dependents. Finally, veterans are given the utmost honor, respect, and help as they are laid to rest.

Programs

Benefits Counseling

National and State Accredited Authorized Veteran Services Officers provide free professional expert benefit counseling advice on eligibility criteria for all VA benefits, empowering veterans to improve their health, wealth, and well-being.

Claims Development

Veteran Services provides professional technical assistance for the preparation, development, and presentation of all claim type applications for submission to USDVA under Title 38 U. S. Code of Federal Regulations to be adjudicated to help obtain, maintain, and retain some \$113 million in VA benefits entitled by county veterans.

Community Outreach to Aged and Disabled

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

Homeless Services for Veterans

Veteran Services counsels, advises, and makes referrals to VA, other state, federal agencies, VA grant-funded community partners, local government agencies, public, and private community partners to help promote permanent housing stability for very low-income veterans and veterans with families who are homeless or at risk of homelessness. Veteran Services helps veterans avoid homelessness by connecting them to services promoting housing stability.

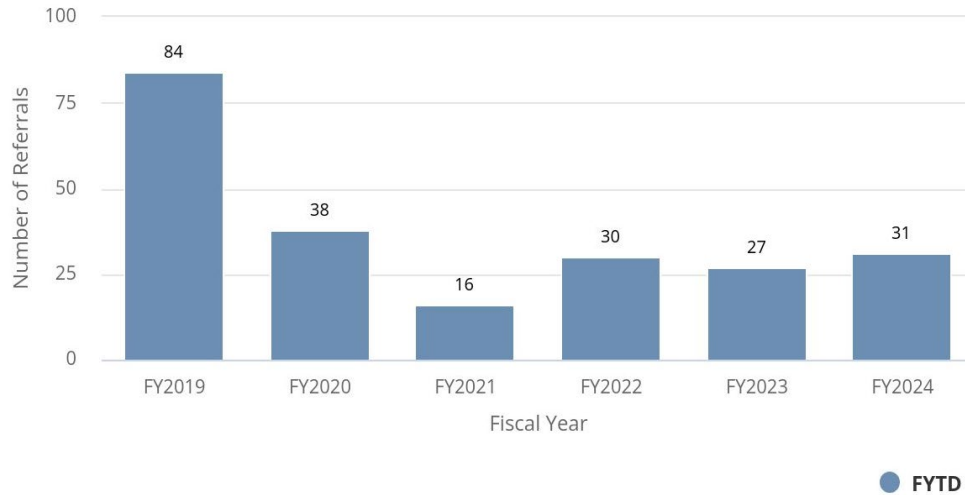
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$488,284	\$627,962	\$631,958	\$692,277	\$686,670	9.35%
Personnel	\$445,482	\$564,081	\$568,016	\$625,896	\$625,896	10.96%
Operating	\$42,803	\$63,881	\$63,942	\$66,381	\$60,774	-4.86%
Revenue	\$2,083	\$2,000		\$2,000	\$2,000	0.00%
Intergovernmental	\$2,083	\$2,000		\$2,000	\$2,000	0.00%
Net County Cost	\$486,201	\$625,962	\$631,958	\$690,277	\$684,670	9.38%

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Approved FTE
6.00	7.00	7.00	7.00	7.00

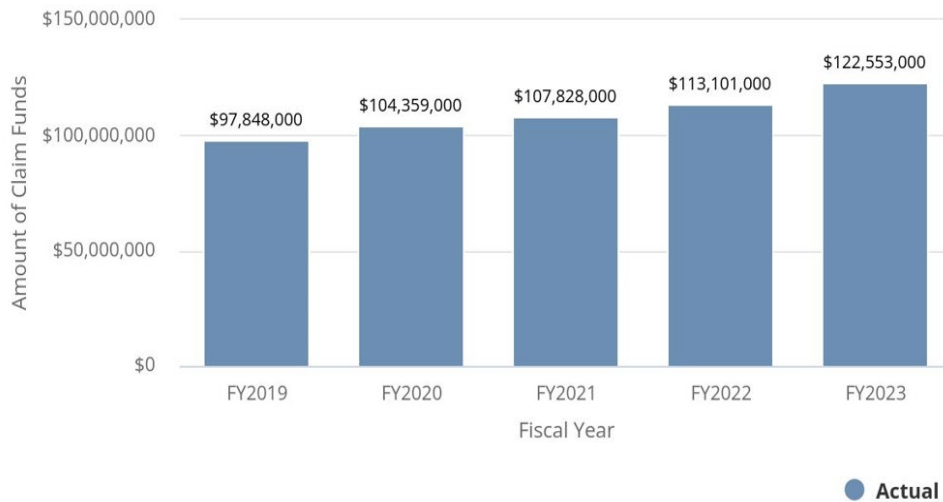
Performance Measures

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



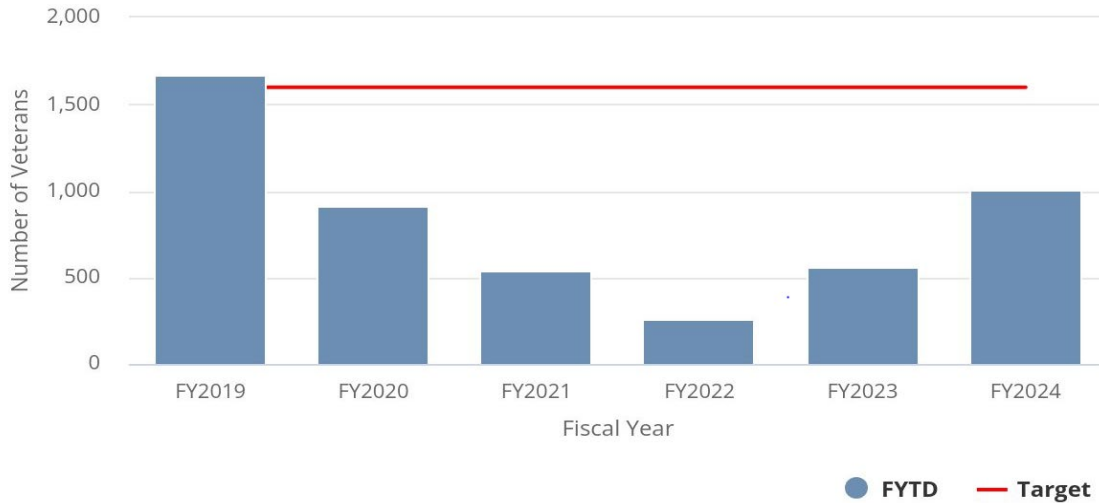
Measure description: Number of homeless and at risk of homeless Veterans who have been counseled, advised and referred to our community partners to move to home from homelessness. Why: President Obama once said, “Too many of those who once wore our nation’s uniform now sleep in our nation’s streets.” No Veteran, no persons should be without a safe place to call home. Tracking this targeted population matters because it: (1) Enables identification of our homeless Veterans; (2) Measures progress and performance of our Homeless Outreach Veteran Coordinator program service delivery and the need for additional staff; (3) Enables us to help understand some of the issues and causes that creates the homeless experience; (4) Enables us to identify and help remove barriers Veterans face in securing permanent housing, such as poor housing records, application fees and background checks; (5) Helps identify the demographics; (6) Helps identify and determine the need for additional resources, housing service priorities; and the need to advocate for better access to federal funds to help combat Veteran homelessness.

Measure: ANNUAL AMOUNT OF CLAIM FUNDS COMING INTO DURHAM COUNTY



Measure description: The GDV (Geographic Distribution of VA Expenditures) is a FY Summary of VA expenditures by State and lists each county. It provides data on veteran population and VA dollars expended on veterans receiving VA Compensation, Pension, Education, Insurance, and Vocational Rehabilitation/Employment benefits. It also shows general operating expense, Medical Care, and Unique Patients costs. This data is important because it shows the economic impact veterans have on our community. It is important to note that while our office has not had a direct impact on every veteran listed in this report, we do have the potential to encounter every veteran and/or their family member reflected.

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



Measure description: Number of Underserved aged and disabled Veterans reached, living primarily in rural Durham. The U.S. Department of Veterans Affairs (USDVA) determined 75% of our NC Veterans are potentially eligible but are not in receipt of VA monetary benefits. Durham has 14, 909 according to the USDVA Veteran population estimates, as of September 30, 2016. It is estimated that 56% of our Veterans are 65 years of age or older. Therefore it is estimated that some 6,371 Veterans in Durham are 65 years of age or older. Of that 6,371 only 1,354 Veterans age 65 or older are in receipt of monetary benefits. Some 5,017 of our nation’s Veterans, age 65 or older are not receiving benefit. Lack of access to USDVA benefits for many of our rural aged and disabled Veterans and their caregivers as well as our urban Veterans face unique challenges to care, and other VA services due to lack of education about potential benefits, lack of public transportation, lack of broadband coverage, distance from VA health care facilities and a shortage of care Providers. The number of rural Veterans are increasing. Proving a robust community outreach is necessary to serve this targeted population at a greater speed, due to advanced age for many of the, granting these area veterans' easier and equal access to VA healthcare services and monetary benefit that will enable some of them to move from poverty to prosperity and other others from sick to healthcare. Reaching our aged and disabled veterans in their homes in rural Durham via assisted living facilities; nursing home facilities; homeless shelters, Senior Living communities, independent living communities and community events, is paramount to our mission. We are measuring the number of events and participants reached. This outreach allows us to take our services to the veterans and their family and caregivers, who may be challenged in accessing our office. Access to VA benefits can empower Veterans to improve their health and Well-being, while we are being accountable, efficient and visionary.

GEOGRAPHIC INFORMATION SYSTEMS

Description

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

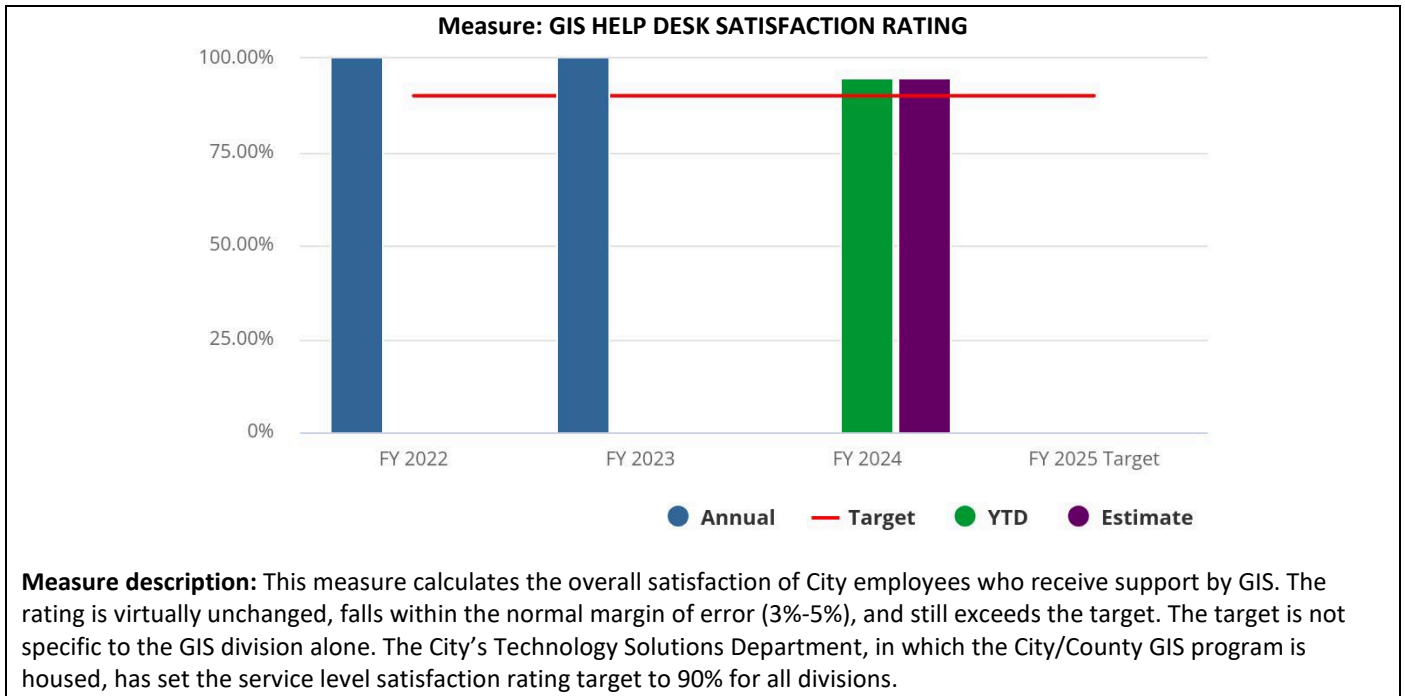
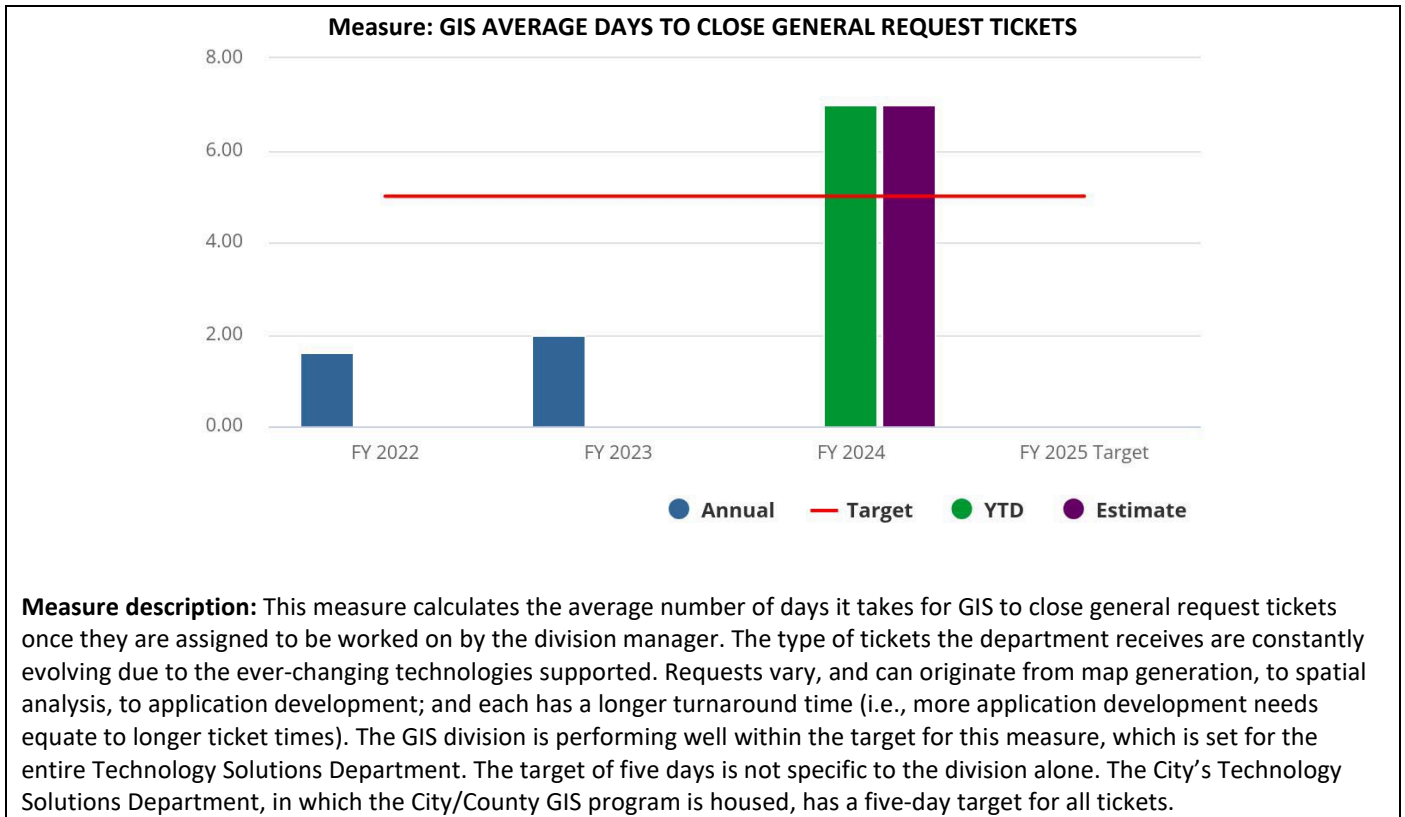
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$481,263	\$533,524	\$522,300	\$535,488	\$535,488	0.37%
Operating	\$481,263	\$533,524	\$522,300	\$535,488	\$535,488	0.37%
Net County Cost	\$481,263	\$533,524	\$522,300	\$535,488	\$535,488	0.37%

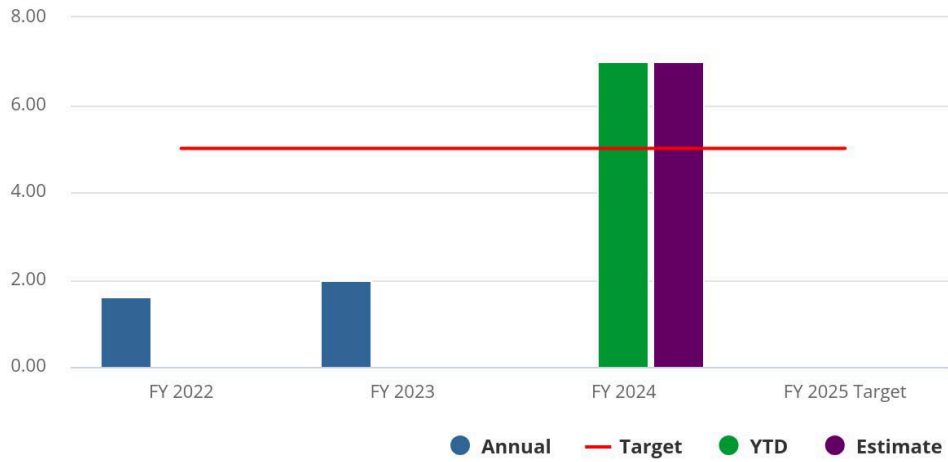
Budget Highlights

- The Durham City-based department continues to maintain a high satisfaction rate among County employees who use GIS services.

Performance Measures

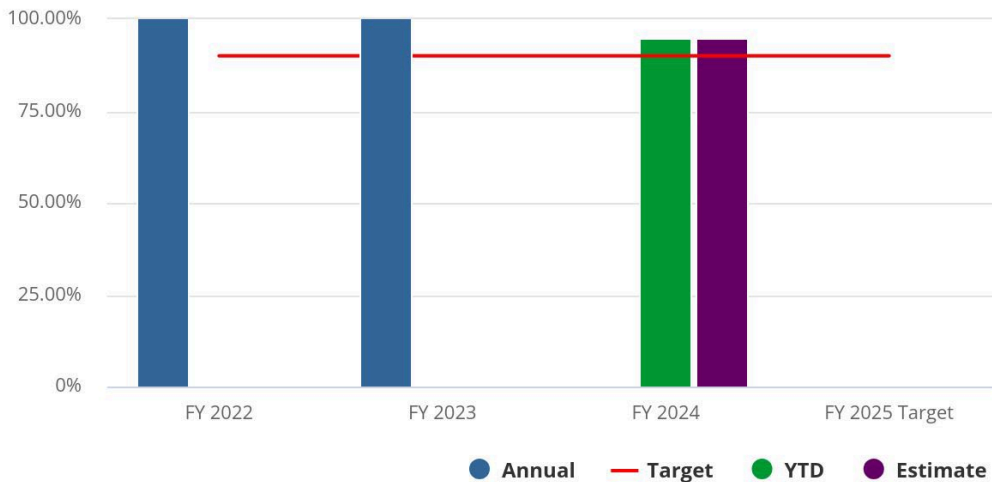


Measure: GIS AVERAGE DAYS TO CLOSE INCIDENT/ISSUE TICKETS



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

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



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

NONDEPARTMENTAL

Description

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

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$106,000,556	\$99,252,398	\$115,587,308	\$106,447,430	\$107,197,263	8.00%
Operating	\$62,157	\$888,496	\$546,649	\$1,059,410	\$1,059,410	19.24%
Capital	\$2,816,066	\$3,411,761	\$11,471,932	\$4,526,250	\$4,553,250	33.46%
Transfers Out	\$103,122,333	\$94,952,141	\$103,568,727	\$100,861,770	\$101,584,603	6.99%
Revenue	\$2,305,435	\$5,541,884	\$4,159,195	\$1,285,681	\$4,547,755	-17.94%
Other Revenues	\$67,460					
Transfers In	\$2,237,975	\$5,541,884	\$4,159,195	\$1,285,681	\$4,547,755	-17.94%
Net County Cost	\$103,695,120	\$93,710,514	\$111,428,113	\$105,161,749	\$102,649,508	9.54%

NONDEPARTMENTAL Fund Center

Description

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure				\$0	\$1,472,833	
Operating						
Transfers Out				\$0	\$1,472,833	
Net County Cost				\$0	\$1,472,833	

Per Board directive this Fund Center is largely used only for exceptional items, hence the no entries in recent years.

Budget Highlights

There is \$1.47 million placed in this Fund Center to be allocated for unforeseen departmental costs that may occur during the fiscal year.

TRANSFERS Fund Center

Description

This budget provides for appropriations of transfers to other funds from the General Fund as well as transfers into the General Fund from other funds. Transfers from the General Fund will be made to the Capital Finance Fund, Benefits Plan Fund, Reappraisal Reserve Fund, and Leo Special Separation Allowance Fund as follows:

Transfers from General Fund	
Capital Finance Fund	\$61,553,979
Benefits Plan Fund	\$37,637,874
Reappraisal Reserve Fund	\$315,917
LEO Special Separation Allowance Fund	\$604,000
TOTAL TRANSFERS OUT	\$100,111,770

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 include support for an Energy Modification project carried out by the County’s Sustainability program and support for Bethesda Fire District debt taken on by the General Fund.

Transfers to Capital Finance Fund	
One-half Cent Sales Taxes (Art. 40, 42, & 46)	\$55,809,259
County Occupancy Taxes (after Sports Commission Amount)	\$4,175,000
NCMLS Designated Occupancy Tax for related debt service	\$500,000
Committed Fund Balance - Education: Art 46	\$608,720
Other General Fund Transfers	\$461,000
Total	\$61,553,979

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 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$103,122,333	\$94,952,141	\$103,568,727	\$100,861,770	\$100,111,770	5.43%
Transfers Out	\$103,122,333	\$94,952,141	\$103,568,727	\$100,861,770	\$100,111,770	5.43%
Revenue	\$2,237,975	\$5,541,884	\$4,159,195	\$1,285,681	\$4,547,755	-17.94%
Transfers In	\$2,237,975	\$5,541,884	\$4,159,195	\$1,285,681	\$4,547,755	-17.94%
Net County Cost	\$100,884,358	\$89,410,257	\$99,409,532	\$99,576,089	\$95,564,015	6.88%

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

Transfers to the General Fund will be made from the other Funds as detailed in the table that follows:

Transfers to General Fund	
Community Health Trust Fund	\$1,285,681
Capital Finance Fund	\$2,170,380
Debt Service Fund	\$1,091,694
TOTAL TRANSFERS IN	\$4,547,755

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. Transfers from the Capital Finance Fund and Debt Service Fund are funds that offset one-time capital type expenses within the General Fund, such as ambulance purchases, and help to limit the tax increase needed in the General Fund.

VEHICLES Fund Center

Description

This fund center was established for the purpose of accounting for capital assets purchased by the county, such as automobiles and equipment more than \$5,000. The county continues to use the General Fund or bank financing to support needs.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Approved	% Change Orig. v. Appr.
Expenditure	\$2,878,223	\$4,300,257	\$12,018,581	\$5,585,660	\$5,612,660	30.52%
Operating	\$62,157	\$888,496	\$546,649	\$1,059,410	\$1,059,410	19.24%
Capital	\$2,816,066	\$3,411,761	\$11,471,932	\$4,526,250	\$4,553,250	33.46%
Revenue	\$67,460					
Other Revenues	\$67,460					
Net County Cost	\$2,810,763	\$4,300,257	\$12,018,581	\$5,585,660	\$5,612,660	30.52%

*FY 2023-24 budget expenditure estimate is higher than the FY 2023-24 due to the FY 2022-23 rollover that consisted of many vehicles including several ambulances due to supply chain issues in securing vehicles.

Budget Highlights

The FY 2024-25 budget includes 50 replacement vehicles and no new vehicles. Most of the replacement vehicles comply with the County's 2030 Green Initiative Plan.

Department	New / Replacement	Type	Quantity	Vehicle Cost	Upfit Cost	Total DCo Expense
Sheriff	Replacement	SUV	24	\$64,000	\$15,576	\$1,909,824
		Van	2	\$62,000	\$15,516	\$155,032
		Specialty ATV	1	\$23,000	\$14,346	\$37,346
Emergency Services	Replacement	SUV	3	\$64,000	\$21,926	\$257,778
		SUV II	1	\$64,000	\$12,911	\$76,911
		Ambulance	5	\$385,350	\$102,725	\$2,440,375
		Van	1	\$62,000	\$16,866	\$78,866
General Services	Replacement	Electrical Truck	1	\$56,500	\$4,126	\$60,626
	Replacement	Mid-Sized Truck	1	\$30,000	\$2,106	\$32,106
	Replacement	Grounds Truck	1	\$48,000	\$1,946	\$49,946
	Replacement	HVAC Truck	1	\$54,000	\$2,126	\$56,126
	Replacement	SUV	1	\$64,000	\$2,426	\$66,426
	Replacement	Trailer	3	\$14,000	\$426	\$43,278
	Replacement	Specialty Vehicle	1	\$75,000	\$2,756	\$77,756
Social Services	Replacement	SUV	4	\$64,000	\$3,566	\$270,264
Total						\$5,612,660