DURHAM COUNTY NC

FY 2024-25 RECOMMENDED BUDGET

DURHAM COUNTY, NORTH CAROLINA
FY 2024-25 RECOMMENDED BUDGET
BOARD OF COUNTY COMMISSIONERS

Nida Allam, Chair

Nimasheena Burns, Vice-Chair

Wendy Jacobs

Heidi Carter

Brenda Howerton

COUNTY OFFICIALS

Dr. Kimberly J. Sowell, County Manager
Claudia Odom-Hager, Deputy Manager
Maurice Jones, Deputy Manager
Tammie Hall, Assistant Manager
Joanne Pierce, Assistant Manager
Julio Delgado, Assistant Manager
Dwane Brinson, Assistant Manager
Shannon Trapp, Chief of Staff
Curtis Massey, Int. County Attorney
Monica Wallace, Clerk to the Board
Tiffany Murray, Chief Financial Officer

BUDGET AND MANAGEMENT STAFF

S. Keith Lane, Budget Director
David Ades, Assistant Budget Director
Jonathan Yeomans, Budget Analyst
Shannon Wright, Budget Analyst
Heather Walker, Budget Analyst
Justin Kee, Budget Analyst

DURHAM COUNTY ORGANIZATIONAL CHART

RESIDENTS OF DURHAM COUNTY

SHERIFF
CLARENCE BIRKHEAD

CHAIR
NIDA ALLAM

VICE- CHAIR
NIMASHEENA BURNS

BRENDA HOWERTON

WENDY JACOBS

HEIDI CARTER

REGISTER OF DEEDS
SHARON DAVIS

INTERIM COUNTY ATTORNEY
CURTIS MASSEY

TAX ADMINISTRATOR
KEYAR DOYLE

CLERK TO THE BOARD
MONICA WALLACE

COUNTY MANAGER
KIMBERLY SOWELL

DEPUTY COUNTY MANAGER FINANCIAL AFFAIRS
CLAUDIA HAGER

- **FINANCE** TIFFANY MURRAY
- **BUDGET** KEITH LANE
- **GRANTS ADMINISTRATION** JOHN KEEFER

DEPUTY COUNTY MANAGER EXTERNAL AFFAIRS
MAURICE JONES

- **TRANSPORTATION** ELLEN BECKMANN
- **ECONOMIC DEVELOPMENT** ANDREW MIRACLE
- **PUBLIC INFORMATION** DEBORAH CRAIG-RAY
- **CITY/COUNTY DEPARTMENTS**

CHIEF OF STAFF STRATEGY & SPECIAL PROJECTS
SHANNON TRAPP

- **STRATEGY & PERFORMANCE** JOSH EDWARDS
- **EQUITABLE WELL-BEING** BRENT LEWIS
- **COMMUNITY ENGAGEMENT** MILES SPANN
- **BOARD OF ELECTIONS**** DEREK BOWENS
- **SUPPLIER DIVERSITY** VACANT

- **HUMAN RESOURCES** KATHY EVERETT-PERRY
- **INFORMATION SERVICES & TECHNOLOGY** GREG MARROW
- **INTERNAL AUDIT** MARCUS CRAIG

ASSISTANT COUNTY MANAGER COMMUNITY PROSPERITY
TAMMIE HALL

- **LIBRARY SERVICES** TAMMY BAGGETT
- **VETERAN SERVICES** LOIS HARVIN-RAVIN
- **COOPERATIVE EXTENSION** DONNA REWALT

ASSISTANT COUNTY MANAGER COMMUNITY STEWARDSHIP
JULIO DELGADO

- **ENGINEERING** JAY GIBSON
- **SOIL & WATER** EDDIE CULBERSON
- **GENERAL SERVICES** MOTIRYO KEAMBIROIRO
- **REGISTER OF DEEDS**** SHARON DAVIS

ASSISTANT COUNTY MANAGER COMMUNITY SAFETY
DWANE BRINSON

- **EMERGENCY SERVICES** MARK LOCKHART
- **YOUTH HOME** ANGELA NUNN
- **JUSTICE SERVICES** ROSHANNA PARKER
- **SHERIFF**** CLARENCE BIRKHEAD
- **TAX ADMINISTRATION**** KEYAR DOYLE

ASSISTANT COUNTY MANAGER COMMUNITY WELL-BEING
JOANNE PIERCE

- **SOCIAL SERVICES**** MAGGIE CLAPP
- **PUBLIC HEALTH**** ROD JENKINS
- **COMMUNITY INTERVENTION & SUPPORT SERVICES** KRYSTAL HARRIS

Senior Executive Leadership Team
** Liaison Departments

Background

History

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

The first Board of County Commissioners convened its initial meeting on May 2, 1881. Durham County operated under the Commission form of government with the chairman serving as chief administrator until 1930. The manager form of government was then adopted, and D.W. Newsome became the first manager of Durham County, serving until 1949. E.S. Swindell, Jr., succeeded him and served until December 1984. John P. Bond, III, was named County Manager and served until January 1991. George H. Williams became the fourth County Manager and served until October 1995. David F. Thompson served as fifth County Manager from May 1996 until February 2000. Michael M. Ruffin was the sixth County Manager and served until January 2014. Wendell M. Davis, former Deputy Manager of 12 years, was the seventh County Manager and managed until June 2021. Dr. Kimberly J. Sowell is currently serving as the eighth County Manager and is the first woman County Manager for Durham County government.

Organizational Overview

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

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

Durham County government provides a full range of services, including Sheriff protection, Fire protection, Emergency Medical Services, Human Services (Public Health, Mental Health, Community Intervention and Support Services, and Social Services), Elections, Register of Deeds, Animal Control, Youth Home, Justice Services, and Culture and Recreation Services. Funding is provided for Durham Public Schools and Durham Technical Community College. The County funds services provided in conjunction with the City of Durham through inter-local agreements, including Planning, Emergency Management, Emergency Communications, Inspections, and Geographic Information Systems (GIS).

Economy

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

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

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

Quality of Life

Today Durham County has evolved from an agricultural and manufacturing economy to achieve world-class research status, and consistently ranks in national publications as one of the top places to live in the U.S.

DURHAM COUNTY

Demographics

General

Incorporated in
1881

Form of Government
Commission – Manager

Land Area
286 SQ MI

Elevation
332 FT

Climate

Average High Temperature
70° F

Average Low Temperature
48° F

Average Annual Rainfall
48.1"

* Source: www.usclimatedata.com

Raleigh and **Durham** are ranked **#3**
in the 150 BEST PLACES to Live in the United States*

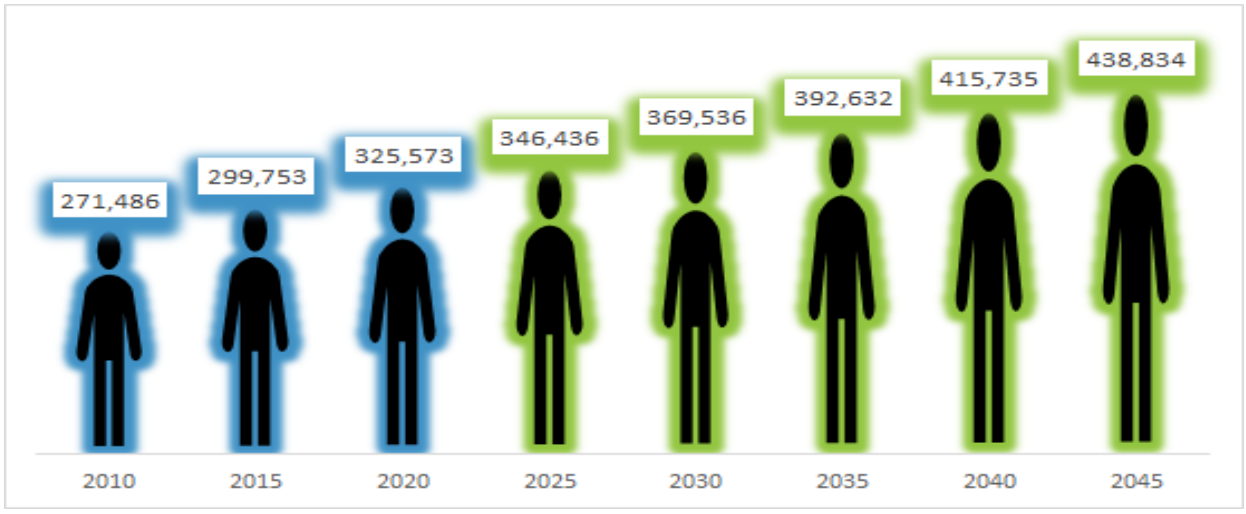
* Source: US News and World Report, Best Places to Live in the U.S. in 2023 – 2024

General Statistics

Population

2010 – 2020 Growth of
19.9%

2025 – 2045 Projected Growth of
26.7%



* Source: North Carolina Office of State Budget and Management

Education

Higher

12 Universities and colleges in or near Durham

Public

29 Elementary Schools

9 Middle Schools

10 High Schools

6 Other

Libraries

7 Locations

4 Vehicle Programs: Techmobile, Family Literacy, Community Services, and Older Adult Services

DURHAM COUNTY

Demographics

Age Breakdown

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

* Source: United States Bureau of Census

Registered Voters in 2023

230,712

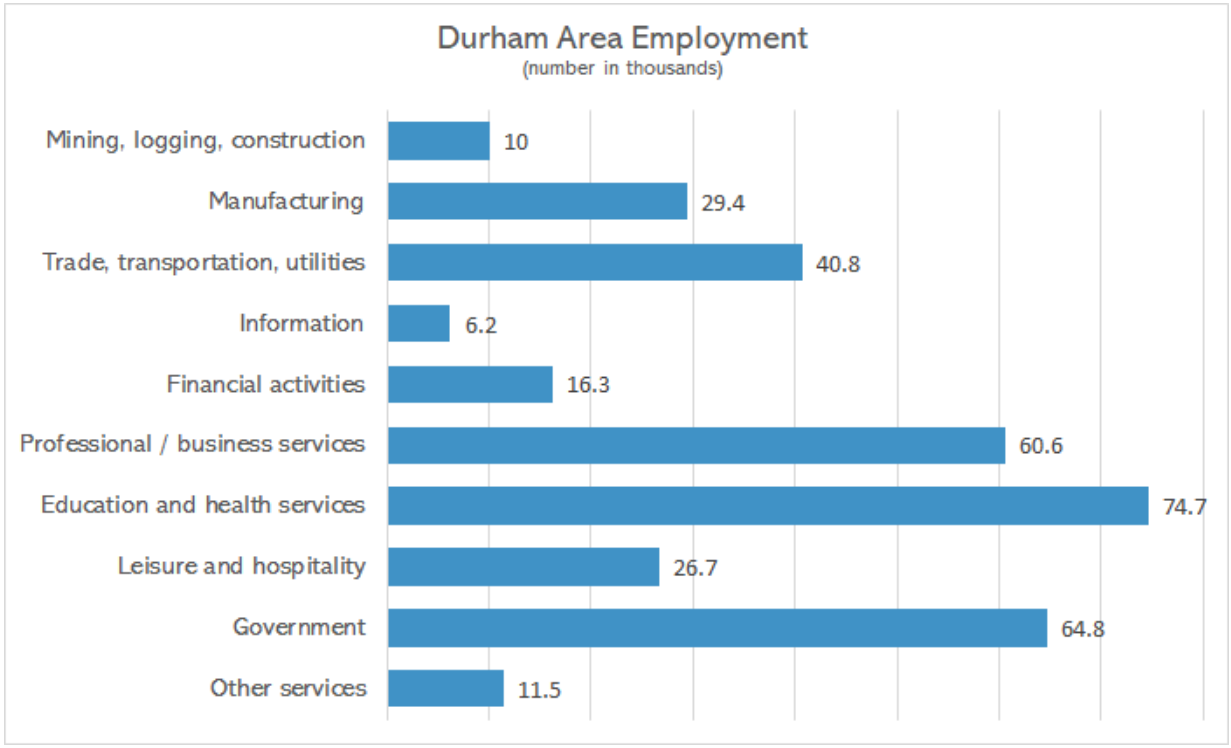
*Source: Durham County Board of Elections

Voters Turnout in 2020 General Election

180,602 (74%)

*Source: North Carolina State Board of Elections

Employment Rate by Type of Occupation



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

Public Safety

Sheriff Protection

5 Stations

386 Officers

178 Law Enforcement

208 Detention

Fire Protection

3 County Volunteer Fire Departments Operating out of 8 stations

READER'S GUIDE

This section is designed to help the reader understand the budget by explaining how the document is organized. This document is a financial plan for Durham County government operations for the July 1, 2024, through June 30, 2025, fiscal year and shows how funds are allocated and how they will be spent.

FUND STRUCTURE

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

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

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

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

The remaining budgeted funds are described below.

Other General Funds

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

SWAP Fund: This fund represents a complicated financial agreement based on outstanding debt that brings in annual revenue to the County. The revenue is used to offset yearly debt service payments.

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

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

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

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

Public Art Fund

The Public Art Fund accounts for funding budgeted for Durham County's Public Art Program. Up to one percent (1%) of the annual Capital Improvement Program budget is set aside for public art projects.

Debt Service Fund

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

Special Revenue Funds

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

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

Enterprise Funds

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

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

SUPPLEMENTAL SECTIONS

The **Summary** section provides a summary of sources of revenue and expenditures from the General Fund. A detailed overview of revenue sources is included. This section also provides a brief account and graphs of all funds budgeted for the fiscal year beginning July 1, 2024. In addition, the section contains a summary of FTEs for all funds.

The **Appendix** contains supplemental information that includes the FY 2024-25 Budget Calendar, the **Glossary Terms**, which contains information to help the reader understand the terminology used in the budget document, the budget and amendment process, a statement of revenues, expenditures, and changes in fund balance, and Durham County fiscal policies.

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

ADDITIONAL INFORMATION

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

Year-to-date **performance measures** are updated at least through the end of December 2021. All other performance measures are updated as indicated.

- A Resident Satisfaction Survey icon next to a measure means that measure and data come from the annual City/County Resident Satisfaction Survey.

- A Strategic Plan icon next to a measure means that measure comes from the 2017-2021 Durham County Strategic Plan.

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

DURHAM COUNTY
FY 2024-25 RECOMMENDED BUDGET

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Durham
North Carolina

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

COUNTY OF DURHAM

May 13, 2024

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

Dear County Commissioners,

I am honored to present a comprehensive spending plan for Durham County Government for fiscal year 2024-25. The document is in accordance with the North Carolina Local Government Budget and Fiscal Control Act and fulfills my obligation to present a balanced fiscal plan by June 1, 2024. This budget is the culmination of thousands of hours of work across all County departments, shared city/county agencies, and a significant number of partner agencies that support vital County goals and objectives.

The FY 2024-25 Manager's recommended budget, guided by Board priorities and financial constraints, focuses on supporting education and workforce training for all Durham County Residents, provides funding for the continuation of vitally important County services, competitively compensates through pay and benefits the County's greatest resource – our employees who provide the critical services to our residents, continues to apply key ARPA and Opioid funding to identified areas of need, and addresses specific funding gaps resulting from increased service demands.

The budget development process began with over $50 million in requests above available revenues. Many of those requests were ultimately withheld due to fiscal constraints. Having realized a population growth of over 60,000 residents in the past decade, the resultant expanded tax base and overall economic growth places the County in a position of strength. However, managing the increased demand for services due to that population growth, while experiencing a slowing in revenue in some areas - back to pre-COVID levels, is now presenting new challenges. The slowed revenue growth, coupled with the impending decline of federal and state infrastructure dollars will compel us to strategically balance our competing needs against available dollars, in order to support important priorities and values.

Collective efforts across our community address many of our vital issues, such as housing and food insecurity, ensuring safe communities with adequate public safety infrastructure, and investments in high-quality education from preschool to the community college level, to name a few examples. As a result of those partnerships, Durham County continues to move forward in a responsive way, that has positioned it to be financially stable for many decades to come.

Our organization has demonstrated its deep commitment to supporting our schools in recent years through significant investment in both the programmatic and capital needs of Durham Public Schools (DPS). During the last five years, the County has increased the local contribution to DPS's operating budget from $138.7 million in FY 2018-2019 to roughly $187.9 million in FY 2023-24, a 35% increase in operating dollars over a five-year period. My recommended budget would add another $13 million of local funding, pushing our total FY 2024-25 contribution to over $200.9 million. The $13 million increase is 7% higher than the current fiscal year. And we are proud to once again to be ranked in the top three counties in the state of North Carolina for local per-pupil spending. These

levels do not include capital improvement investments and other direct support which will be noted in other areas of the budget.

While this budget does not fully fund the Schools' request of $26 million in new funding for FY 2024-25, it once again offers a substantial investment in our educational system and serves as an important next step in meeting the needs of DPS. Our staff remains committed to working with our Board of Commission and DPS to develop a long-term plan to help DPS achieve the admirable goals their leadership has developed for our school system.

How much to provide in new schools funding is but one of many difficult decisions we must make as we develop a budget. Durham County is fortunate to be able to provide a wealth of services to our residents, ranging from EMS to the Board of Elections to the Sheriff's Office. Our organization is committed to providing the high-quality services that our community has come to expect. Whether it's planning for the future of the Research Triangle Park or dedicating additional resources to strengthen our promise of creating a more equitable Durham, our organization promotes innovation and is committed to excellence.

Preparing for the future is a regular occurrence as our transportation plan begins to take shape, as well as the continued development of the cultural arts master plan, aging plan, and other forward-thinking endeavors. Then there's the on-going discussions around economic development and how to best attract and keep well-paying jobs and industries within the County. These efforts are simply a reflection of the many priorities of the Board and residents, as well as the complexities of supporting close to 30 different agencies, providing a myriad of services and programs.

During this past year we have focused our attention on developing a new strategic plan for the County. This plan is needed to help guide the County through the harrowing straits of infinite needs and finite resources. Last year I wrote, "I am more convinced now, than ever, that the answers to many issues affecting Durham County residents, and in turn Durham County Government, can be best resolved through comprehensive solutions." Those comprehensive solutions must be derived from a strategic plan that serves as a roadmap for future attention and funding.

The hard choices in this FY 2024-25 Recommended Budget are meant to solidify some of the gains the County has made over the past year, respond to current issues, and to set us up for future success. And while there are so many areas where the County can expand or add additional services and programs, there are limitations regarding resources. Therefore, my recommended budget must make targeted decisions that offer what I believe are the best County investments moving forward.

Every year fiscal strength and fiscal stress balance precariously between the levered ends of revenue collection and expenditure growth. The annual budget development process tries diligently to move the pendulum towards fiscal strength, through judicious revenue projections, while also supporting sustainable growth in expenditures through strategic choices and supporting clear needs. The art and unpredictability of budget development comes from predicting the future with limited data. In turn that variability — between prediction and reality — can quickly swing the pendulum back towards fiscal stress.

And indeed, that is what happened, to some extent, in FY 2023-24. Simply put, actual revenue collection compared to estimated (budgeted) collection was not as strong as expected. On the other hand, expenditures for FY 2023-24 grew significantly throughout the fiscal year for a multitude of reasons. The net effect was that a predicted financially strong FY 2023-24 budget turned into a (mildly) financially stressful reality.

What changed? Thankfully not the economy. Unemployment for the County is at historic lows, the RTP continues its reinvention and reinvigoration, downtown Durham is still seeing significant property improvements and investment, and local incomes continue to rise. However, sales tax collection for Durham County for FY 2023-24 (through roughly half a year) is growing much slower than the same time frames from previous fiscal years. In fact,

Durham County will struggle for actual sales tax collection (the County's second largest revenue source) to meet budget estimates—which in turn means a FY 2024-25 budget amount for this revenue must consider that slowing revenue growth. This reduction in sales tax is not exclusive to Durham County, as many local governments in North Carolina are also facing this phenomenon.

The same thing has happened with another revenue source. Medicaid Hold Harmless revenue is a revenue that quickly grew to $12 million annually over the last several years, the equivalent to a little over two cents on the property tax rate, but the current fiscal year has seen that actual revenue collection drop to $9 million, $3 million under budget. Again, this "stress" - this recent reality - puts a real damper on projecting that same revenue source for FY 2024-25. A revenue source seeing $1 million to $3 million growth annually will most likely see a budgeted reduction of $3 million in FY 2024-25. In budget dollars, that is an instant disappearance of $6 million. That decreased budget revenue in turn affects expenditure needs across the County.

More detailed information about FY 2024-25 revenue estimates can be found in the Revenue Summary portion of the budget document.

Budget Outlook

The net effect of all of this is overall slower County revenue growth and higher expenditure growth. Solutions to ensure the pendulum does not swing too far are simple: raise additional revenue and/or slow expenditure growth. At the operational program level such "simple" solutions do not exist. Many departments have much of their budget tied up in "built-in" expenditures to support services rendered to residents, while others have no revenues available to grow or are limited in how much revenue can be raised.

With the help of the County's management team, the Budget Office, and department input, it's my job to try and fit the many puzzle pieces together to create a Manager's Recommended Budget that attempts to meet Board member priorities and those of our community. Sometimes, and this is not unexpected, priorities compete with limitations, or priorities are in opposition with other priorities. These conflicts are not unusual, in fact they are a part of every annual budget process, but when there is fiscal stress added into the mix, these differences take on a higher level of scrutiny and related budget decisions have added importance. "Tightening your belt" means making decisions under a different set of circumstances, making different decisions, and often making harder decisions. And that is where Durham County finds itself as our team has worked to present a Manager's Recommended Budget for FY 2024-25.

Even with these unique headwinds facing the County for the upcoming fiscal year, this recommended budget continues to focus on appropriate and increased funding for Durham County's education related opportunities, with early childhood education Pre-K funding, support for DPS employee salary increases, and Durham Technical Community College (DTCC) workforce development.

While DPS gets the lion's share of attention and funding around education, the Board has also long recognized that childhood education doesn't begin at kindergarten and has a goal of universal Pre-K for all Durham County children. This recommended budget sees an annual increase in Pre-K support from the County which will create additional Pre-K "seats" for a long waiting list of children. Additionally, Durham County is directly meeting this need, by providing Pre-K space in its nearly completed 300 Main Street affordable housing and parking deck capital project as well as support for additional Pre-K space at the new Murray-Massenburg elementary school.

Secondly, with the necessary funding available, I am choosing to focus on supporting our current and long-term potential through recognizing our greatest asset – our employees who provide a variety of well received services – by recommending a 3% Cost of Living adjustment. Constraints, as explained previously, do not provide the necessary funding to provide higher pay amounts for FY 2024-25. However, it is my hope and expectation that the Board will support the necessary decisions in future years to provide market rate wages for all Durham County employees to ensure we can retain and recruit the best and brightest.

Those two areas of focus quickly take up most available funding for the Manager's Recommended Budget. There are increases in various County department budgets as needed for specific reasons, but most department operational budgets have largely been held flat or decreased. In fact, reduction budget scenarios were requested from departments requesting 5% and 10% reductions to operating budget dollars. Based off the responses from departments and pressure testing of potential reductions versus service and program stability, approximately $1 million in departmental operating dollars were reallocated to support targeted needs, lessening the need for additional revenue from increased fees or through additional tax rate increases.

In addition to department operational savings, and to support budget increases where necessary while also limiting a needed property tax rate increase, I am planning to hold currently vacant positions vacant throughout the upcoming fiscal year. The vacancy rate has been stubbornly high since COVID and remains higher than normal. Departments have learned how to literally do more with less. To keep the pendulum on the fiscally strong side of the ledger, and based off current trends, projected savings from using this approach translate to approximately $2 million in General Fund personnel costs in the upcoming fiscal year. Vacancies will be allowed to be filled where possible for key operating departments such as the Sheriff's Office and Emergency Services. Other vacant positions in other departments will be considered on a case-by-case basis by senior leadership.

Ultimately, this budget is about meeting the needs of the community, while protecting the ongoing sustainability of Durham County's vibrant economy and culture. As noted earlier, it is also about developing and funding strategically important and valuable programs and services. But as Durham County matures, within the framework of nearly two decades of sustained growth, we must be cognizant of developing a long-term outlook that recognizes potential slowing growth, potential new issues coming from that sustained growth, and changing demographics and demographic needs, all within a limited set of available resources. Quite simply, we need to be prepared to consider that the decisions we make today, and in the near future, will have a significant impact on resource availability in the future.

FY 2024-25 Budget

This recommended budget endeavors to balance the demand for additional resources while managing within our fiscal realities. The following section highlights key considerations.

FY 2024-25 Key Budget Outcomes

- Increase funding to support educational opportunities for all Durham County residents
- Maintain sound fiscal standing
- Support Durham County's existing workforce capital with a 3% pay raise
- Minimize new position creation to strategically address service demands
- Provide necessary operational increases for key service areas
- Decrease reliance on General Fund fund balance appropriation as a revenue source
- Operating expenses reallocation

The Durham County Manager's Recommended Fiscal Year 2024-25 budget totals $954,560,016, with a 3.0 cent proposed property tax increase in the General Fund and no property tax rate increase in the Capital Finance Fund. Funding continues to support Durham Public Schools current expense growth, employee compensation commitments, and continued department operations and programs.

The fundamental challenge for development of the FY 2024-25 General Fund budget is that even with natural growth (without a tax rate increase) in property tax revenue totaling approximately **$19.2 million**, other major revenue sources grew slowly or decreased. And on the other side of the equation, the expenditure priorities listed below quickly outpace the revenue available to spend (before a revenue tax rate increase):

1. **Employee compensation increases: $13.3 million**
2. **Additional funding support for Durham Public Schools: $13 million**

3.	**Benefits Cost Increases**	**$3.1 million**
4.	**Vehicles**	**$1.3 million**
5.	**New Positions**	**$684,000**
6.	**Transfers to Capital Financing Plan**	**$2.17 million**
7.	**Additional Operational Costs:**	**$4.2 million**
	a. Pre-K Increase	$950,000
	b. Utilities	$1 million
	c. Security Services	$620,000
	d. Eviction Diversion	$780,000
	e. Sheriff's Office	$845,000

Fund Name	FY 2023-24 Approved	FY 2024-25 Recommended	FY 2024-25 Projected Revenue
General Fund	65.11	68.11	$362,944,685
Capital Finance Plan Fund	10.11	10.11	$53,874,185
Total	**75.22**	**78.22**	**$416,818,870**

Covering just these major and ongoing initiatives leaves no new "natural growth" revenue available for additional resourcing of many programs and services. To support various additional departmental needs across the County for this FY 2024-25 budget, I am recommending a 3.25 cent General Fund property tax rate increase. Inflationary increases on almost all goods and services have put pressure on many departments to need additional funding as well as the cost of contracted services for important departmental support. As a reminder, an additional one cent on the property tax rate brings in an additional $5.3 million in property tax revenue.

Despite close to $20 million in total new General Fund revenue, we still do not have the capacity to fund the myriad of requests presented by departments. These department requests arise out of Board of County Commissioner goals, "ground level" knowledge of resident needs, rising costs of providing existing services and programs, expansion of services into important new areas, and needed positional support to carry out the panoply of County programs. I particularly want to thank the departments and staff for the extraordinary amount of work they have invested in developing the recommended budget given the significant constraints under which they continue to operate. This has been no easy feat and has been accomplished while staff have been asked to continue carrying out their day-to-day work. We have a committed, dedicated workforce, and to all of our Durham County employees I say a great big, THANK YOU!

The total Durham County budget increase is $65.0 million or **7.31% over the FY 2023-24 approved (original) budget**, while the General Fund budget increases $42.9 million or 7% over the FY 2023-24 approved budget.

Fund SubCategory	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.
General Funds	$732,500,968	$757,275,219	$788,579,434	$833,429,136	$809,689,648	$52,414,429	6.92%
Special Revenue Funds	$13,262,058	$15,296,248	$15,160,962	$15,334,152	$15,334,152	$37,904	0.25%
Debt Service Funds	$279,452,646	$97,525,519	$140,595,254	$107,749,942	$108,841,636	$11,316,117	11.60%
Enterprise Funds	$15,652,158	$19,417,636	$19,561,618	$20,694,580	$20,694,580	$1,276,944	6.58%
Total	**$1,040,867,829**	**$889,514,622**	**$963,897,268**	**$977,207,810**	**$954,560,016**	**$65,045,394**	**7.31%**

General Fund Expenditure Summary	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	$ Change Rec. v. Orig.	% Change Rec. v. Orig.
General Government	$166,491,677	$170,156,301	$187,750,357	$182,767,461	$180,835,125	$10,678,824	6.28%
Public Safety	$74,739,329	$84,016,143	$82,945,247	$91,272,203	$89,138,365	$5,122,222	6.10%
Transportation	$901,734	$1,679,083	$1,852,964	$4,774,432	$4,657,932	$2,978,849	177.41%
Environmental Protection	$5,326,980	$6,183,333	$8,480,311	$6,478,409	$6,901,858	$718,525	11.62%
Econom. & Physical Devlp.	$8,589,171	$8,459,637	$8,758,977	$10,145,937	$9,644,671	$1,185,034	14.01%
Human Services	$97,660,895	$106,644,638	$114,317,880	$116,108,254	$112,243,104	$5,598,466	5.25%
Education	$195,680,759	$208,253,197	$213,783,695	$236,847,020	$220,959,606	$12,706,409	6.10%
Cultural & Recreational	$15,813,342	$14,671,852	$16,125,116	$16,865,836	$16,595,836	$1,923,984	13.11%
Total	**$565,203,887**	**$600,064,184**	**$634,014,549**	**$665,259,552**	**$640,976,497**	**$40,912,313**	**6.82%**

Employee Compensation

Since the COVID pandemic began, there has been a very real struggle to fill vacant positions, keep employees from leaving high stress jobs, and overcoming the organizational knowledge drain from increasing retirements. We must continue to recognize that the foundation of effective local government is the employee(s) working to make Durham County an exceptional place to live, work, and grow. In short, our current employees have done and continue to do an astounding job.

Last year, per the guidance from a compensation study, the County implemented a minimum 7% across the board salary increase for all County positions, with potential merit increases for eligible employees up to 4%. The cost of this implementation was not insignificant, at an estimated $15 million. At that time, projected revenues for FY 2023-24 and FY 2024-25 would have supported the cost of full implementation. Much slower growth in key revenues, primarily sales taxes, necessitates the need for additional property tax funds to support the full expense of the market study implementation.

Federal Recovery Funds (ARPA)

In March 2021, President Biden signed the American Rescue Plan Act (ARPA) to support the recovery from the coronavirus pandemic. Of the $1.9 trillion package, Durham County received $62,445,275, which has been allocated to address priorities identified in the US Treasury framework and Board of County Commissioners strategic priorities. It has taken a significant amount of dedicated time and attention from staff, management, and resident engagement to arrive at a comprehensive ARPA spending plan. The ultimate goal of this overall spending plan is to ensure ARPA allocations are transformative, equitable, and support evidence-based programming.

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

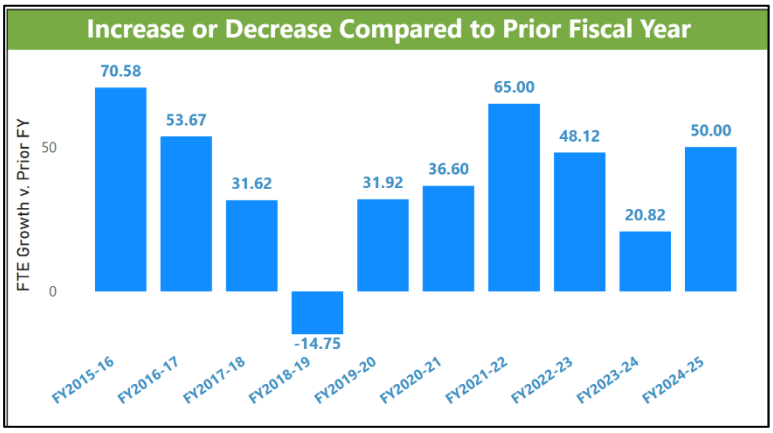
The allocation plan designates funding into categories that align with the current Durham County Strategic Plan, grouped by goal area, with more specific parameters in goal area sections. The totality of this funding must be spent by the end of calendar year 2026, either through the annual budget process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

In upcoming months, additional allocations will occur through various Request for Proposal (RFP) processes. County ARPA funding will support additional affordable housing efforts and will be used in tandem with identified City of Durham funding.

Supporting Service Demands Through Workforce Capital

The services and programs provided by Durham County government are directly and necessarily done by people, in support of our residents. As such, any expansion or increase in services, and/or any increase in need related to population growth or changing economic needs, necessitates additional positions throughout various County departments. Over the previous four years, from FY 2020-21 through this FY 2023-24 approved budget, the County increased its number of positions by approximately 170.5 FTEs. These additional positions run the gamut of County departments and needs, from Public Health School Nurses, DSS social workers, Sheriff staff, self-supported Enterprise Fund positions, Veteran Services officers, Information and Services and Technology analysts, and General Services support positions, just to name a few areas. Some of the increased positions have revenue offsets, which reduce the dollars needed in local funding.

As part of the FY 2024-25 recommended budget, I am proposing an increase of 10.0 net new (FTE) positions. A total of 40 FTEs were added to the FY 2023-24 Budget during the fiscal year. 35 of those additional positions were needed to accommodate the expansion of Medicaid services within Durham County by the State's passage of Medicaid Transformation. These positions are reimbursable by the State of North Carolina up to 75% of position salaries. For FY 2024-25, new positions are being proposed in only two departments, with 8.0 FTEs supporting a larger, fully staffed new Youth Home. Two other key positions are supporting Cooperative Extension - one Extension Agent in partnership with North Carolina State University and one Extension Agent in partnership with North Carolina Agricultural and Technical State University. These positions will provide nutrition services to low-income families within Durham County.



My goal was to limit the number of new positions created for FY 2024-25 given the financial pressures discussed earlier in this message. I am also directing our management team to assess current service levels and needs, the ongoing high vacancy rate, and new strategic plan direction during the FY 2024-25 fiscal year, expecting them to provide options for the best programmatic solutions moving forward. Hopefully those options will include a direction that maximizes efficiencies where possible, supports filling existing positions, limits position growth, and directs our workforce towards the most return on our investment.

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

Total funding for DTCC for FY 2024-25 is set at $11,927,294, an increase of $220,229 (1.88%). An additional $202,729 is for current expense funding supporting state salary increases and health insurance increases for a number of DTCC positions. Total dedicated Durham student scholarship support that comes from Article 46 sales tax is $2,350,207.

In further support of DTCC, the County is supporting a fourth-year funding of $500,000 in the budget for the DTCC "Back to Work Initiative" and the "BULLS initiative and life sciences talent pipeline." More jobs filled by local workers means more dollars in the local economy, which means a more vibrant economy for all Durham residents. When outside businesses see the quality and availability of skilled workers in the County, they are more apt to locate here, bringing with them tax benefits to the County government and life altering jobs for residents. In turn, these new businesses create more demand for an ever-larger pipeline of skilled workers, which is where DTCC plays its vital role.

The County is also adding funding to support Bulls and Back to Work Success Coaches, a Small Business Center Coordinator, and an Apprenticeship Coordinator. These positions are focused on improving the school-to-work pipeline needed to support businesses in the County, particularly in the RTP. Funding for portions of these programs is recommended to come from available Article 46 sales tax dedicated for DTCC use.

As noted in earlier pages, there has been limited growth in departmental budgets related to expansion as this budget is primarily about supporting existing personnel compensation and education/workforce training support.

What will be seen throughout the rest of the organization are key position increases and few programmatic expansions.

Community Prosperity

Cooperative Extension

Cooperative Extension is recommended to add two Expanded Food and Nutrition Education Program (EFNEP) Educators in partnership with NC State University and NC A&T University. The EFNEP is implemented by paraprofessional educators nationwide using a peer-led education model in partnership with County Extension offices to reduce the incidence of preventable, diet-related diseases and reduce nutrition insecurity in individuals with lower incomes.

Nationally, 80 percent or more EFNEP families report living at or below 100 percent of the federal poverty level and in Durham in 2023, more than 90% of the participating youth and adults, identified as people of color, either Black, Hispanic, or other groups. These County funds provide a funding match for two bilingual EFNEP educators to allow them to continue to do this remarkable work in English and in Spanish and in communities not currently reached by other County programs. The remainder of the funding for this cost-effective program comes from NC State and A&T State Universities' EFNEP program funds through the USDA.

The NC State EFNEP Educator works primarily with youth in schools and in the community, including Hillside High School and the Durham County Youth Home, providing engaging age-appropriate nutrition education, including hands on opportunities to develop food preparation skills. The NC A&T EFENEP Educator works with adults with a special focus on parents with children. Each educator tailor's lessons on diet quality and physical activity, food resource management, food safety and food security to meet the specific needs of the program participants. Participants in turn build community together and learn how to save their food dollars along with preparing nutritious food for their family.

Community Safety

Sheriff's Office

The Sheriff's Office has significant operating expenditure increases for FY 2024-25 largely due to inflation-related cost increases and higher use of Sheriff services.

Continued support for Microsoft-based services for the Sheriff's Office is included at $282,000, while fuel costs need to be adjusted upwards based on trended spending to the tune of $170,000. An increasing detention center population coupled with higher food costs are necessitating the need for an additional $350,000 for the Aramark food service contract. And finally, the ever-increasing cost of animal care at Animal Protective Services (APS) is pushing a contract increase of $43,101. Altogether, while many Sheriff's Office requests go unfunded, the total increased cost to the County for the areas listed above is $845,101.

After extensive discussion between our General Services department and Detention Center staff, we have decided that General Services is best suited to provide preventative maintenance and repairs at the detention facility, consolidating services that are currently spread between other county departments and separate vendor contracts.

Lastly, the Sheriff's Office must annually replace vehicles that are reaching life span expectancy. This budget includes replacement of 27 vehicles including associated upfit costs. Information about all vehicle replacements and associated costs can be found in the "nondepartmental" section of the budget document.

Office of Emergency Services

Similar to the Sheriff's Office, the Office of Emergency Services must annually replace vehicles that are nearing life span expectancy limits. This budget includes funding for ten replacement vehicles including five replacement ambulances. We have proactively spent the last few years trying to get ahead of supply chain challenges with

emergency vehicles. My recommendation, coupled with prior year approvals, brings the total number of replacement ambulances budgeted since FY 2021-22 to 28 units.

Youth Home

The new 36-bed Youth Home is complete! This modern facility provides space to house Durham County juveniles in their county of residence. Additional funding is included to continue the full operational launch of the Home, including new staff at the Assessment Center as well as Youth Home Counselor positions. Eight additional FTEs are included in this recommended budget.

Fire Districts

One volunteer fire district is recommended for a property tax increase, while the other districts can provide continued service with no increase or even a decreased property tax rate. A half-cent tax increase for Redwood VFD will cover increased expenses related to personnel costs, inflation, and other pressures on the department. Durham County Fire and Rescue Services District (DCFR), which continues to see significant natural property tax revenue growth and relatively fixed expenses, is requesting a 1½ cent decrease in the tax rate for FY 2024-25 while maintaining all planned services. Lebanon VFD is planning to use a one-time Fund Balance appropriation to support the purchase of a new vehicle for the Chief of the department, while Bahama VFD is requesting to reserve a small portion of available new tax collections in FY 2024-25 for future use.

Community Stewardship

Engineering

I am excited to recommend an additional $500,000 to support the property management, repairs, and ongoing operations of the Orange Factory Road Farm Campus that the County purchased in November 2023. The 129-acre site will eventually provide valuable community space, training in urban farming, dry and cold storage, and even offer a commercial kitchen. There are a variety of exciting possibilities for this beautiful property.

This budget also supports the ongoing operations and development of the Shoppes of Hope Valley Shopping Center. The Board approved the purchase of the 17-acre shopping center in August 2022, and the County has been working to convert the old Kroger Grocery store building into the new home of the County Board of Election's Operations and Administrative Offices. The budget includes $243,000 to support the continued development of the space.

We also recognize the need to support the County's Public Art program approved in 2019 by the Board of County Commissioners. This budget includes $95,000 for a contract with a Durham County Public Art Coordinator who will work alongside the Durham Cultural Advisory Board, the Durham Public Art Committee, and numerous local and State level arts organizations to recruit artists, seek public input and feedback, and chose public art projects that both enhance the County's identity and improve the quality of public spaces. Management will revisit the position at the end of the year and determine if it needs to become a full-time position in Durham County.

Soil & Water

Clean water and healthy soil are vital to maintain healthy watersheds and the high quality of life in Durham County, and it's important that we share that message as widely as possible. To that end, I'm recommending more than $41,000 in funding for an Environmental Education Contractor, who will work with the Durham Soil & Water Conversation Department and the Durham Soil and Water Conservation District Board to advance environmental literacy and stewardship of the County's natural resources. The budget also includes $30,000 to expand the Impaired Stream Improvement Program. The funding will be used to install streambank stabilizations in low-income communities to reduce nutrients and sediment from polluting the drinking water supply.

General Services

As the number of County-owned facilities increases, so too does the need for security patrol. An additional $600,000 is included in the budget to support security staffing at the new Durham County Youth Home, new Board of Elections Operational Facility, and Stanford L. Warren Library, as well as bolster patrol coverage in county parking decks.

Sewer Utility

As the County grows, particularly the RTP area, so do the demands placed on the Sewer Utility department. The agency, which fully supports its operational costs through fees charged to customers, will need a new crane truck and vacuum truck that the division's maintenance and collection staff can use for small sanitary spill cleanups.

There are also a significant number of major water/sewer capital projects planned for future years to meet continued business and residential growth of the County in and around RTP and user fees support those costs. The Sewer Utility monthly consumption rate will increase from $6.36/hundred cubic feet to $7.19/hundred cubic feet in FY 2024-25, which is projected to bring in an additional revenue of more than $1,635,000 and is a 13 percent increase from the previous fiscal year. The additional funding will be used to support capital costs and annual capital debt.

Stormwater and Erosion Control

Like the Sewer Utility Fund, Stormwater and Erosion Control is an agency that fully supports its operations through fees. The recommended budget includes an increase to the Stormwater Utility fee from $64 per Equivalent Residential Unit, or ERU, to $80 per ERU in FY 2024-25. The rate increase is one step in a larger plan to eventually increase the Stormwater Utility fee to $96 per ERU by FY 2025-26. The increased revenue from these fees will cover the cost of complying with the Falls Lake and Jordan Lake Rules, a nutrient management strategy designed to restore water quality in the lakes by reducing the amount of pollution entering upstream. The Stormwater Enterprise Fund expects that Stormwater Utility fee revenue will increase more than $500,000 to $2.75 million.

Community Well-Being

Opioid Fund

The Opioid Epidemic continues to negatively affect families, loved ones, and communities across the nation, and Durham County is no exception. As part of a historic $37-billion-dollar Opioid settlement, Durham County will receive $1+million per year over the next 18 years to combat the devastating effects of opioid addiction in our community. There are currently ongoing policy discussions within the Opioid Committee on how best to utilize FY 2024-25 allocation, which will be presented to the board and Durham County Residents within the coming weeks.

Social Services

In collaboration with the City of Durham, I am recommending $1,430,000 (County Share: $780,000, City Share: $650,000) for Eviction Diversion services to be housed within our Department of Social Services. The Durham Eviction Program brings together several different organizations including the County, City, Legal Aid of North Carolina, and the Duke Law's Civil Justice Clinic to provide legal representation and tenant education to low-income residents of Durham who are facing eviction. The goal of the Eviction Diversion Program is to help residents avoid eviction judgements and, when possible, to enable clients to remain in their current homes using rental assistance funding.

External Affairs

Economic Development

The Board continues to fund initiatives that increase economic growth and prosperity across the County, and we will continue to champion organizations that work to ensure every resident has the tools and training to create a thriving business in a fair and competitive environment. To that end, I am recommending the County continue to fund nonprofit organizations that assist residents transition from low-wage jobs into high-demand industries that provide opportunities for upward mobility such as Durham Success Summit, LIFE Skills Foundation, Church World

Service Durham, Durham Literacy Center, El Centro Hispano, StepUp Durham, and the Triangle Literacy Council. The County also supports organizations that further the County's economic development, workforce development, and small business support such as Downtown Durham, Inc., Greater Durham Black Chamber of Commerce, Greater Durham Chamber of Commerce, Made in Durham, Research Triangle Regional Partnership, Small Business Counseling at the Library, and Sports Commission.

The County will continue to support its Economic Development Investment Program, which attracts and retains new businesses and industry. Businesses qualify for incentive payments if they meet scheduled performance criteria, and the Economic Development department anticipates that most current companies and investors will meet their performance criteria for the current fiscal year. These incentives have attracted a projected $2.6 billion in new investment and over 6,000 new jobs to the County. This budget supports a total of more than $2.65 million in incentive payouts for FY 2024-25.

Transportation

Public transportation continues to be one of the most pressing and impactful issues facing the region, and it's been an area of ongoing, intense focus by the Board of County Commissioners. With a steadily increasing population and continued economic development, the County needs to work collaboratively with Durham City and external partners to find comprehensive solutions to transportations issues.

This budget includes $2,670,000 of funding from the Durham County Transit Plan and Federal Railroad Administration that the County will use to explore the feasibility of changing county railroad crossings in East Durham. I'm also recommending that the County leverage $75,751 in County Transit Plan funding for the Education and Employment Access Project, an initiative that offers transportation demand management, transportation alternatives, subsidized vanpools, and other transit services to take employees to employment centers prioritized by the Durham County Board of Commissioners (previously supported by the City of Durham City).

Benefits Plan Fund

Coming out of the COVID pandemic, the County experienced a reduction in employee insurance costs. After the pandemic subsided, Durham County, like many other local governments, experienced higher vacancy rates for several years. Even with the annual addition of new positions, the overall vacancy rate for the County stayed well above 15% when the normal range was anywhere from 10% to 12% vacancies. Having these unfillable positions created more workload and stress for working County employees. The lapsed salaries generated from the position vacancies helped to offset benefits costs in previous years.

Trended benefits costs for the County are expected to rise by $2 million. This level is higher than the budgeted amount for FY 2023-24. As I have noted in other parts of this message, such growth in the current year is then multiplied by estimated growth in benefits costs for next year to get to an estimated total Benefits Plan Fund cost for FY 2024-25. Original estimates for FY 2024-25 benefits cost growth were in the $6 plus million range for the General Fund. After several alternatives were explored, a tiered health plan is the most prudent to implement – a "gold" and "silver" plan, which reduced the projected increase from $6 million to $5 million. Further, an offsetting revenue occurs, totaling $1.7 million, offset by employee contributions, which align with peer jurisdictions.

These changes in the benefits plan will be implemented starting from the next fiscal year, FY 2024-25. If employees wish to maintain their current level of benefits, they will be required to pay a higher premium. However, if they prefer not to incur this additional cost, they can choose to maintain their premium level and transition to the silver plan. This plan does not involve an increase in premiums, but it does have higher plan attributes (deductible, max out-of-pocket limits, doctor visits, prescription medications, etc.), which ultimately reduces the County's expenses.

Conclusion

Safely guiding our organization, financially and programmatically, through this ever-changing economic environment is the challenge we all are facing. Short-term remedies or solutions are only so helpful for an entity that must plan for the future. Thus, every decision, particularly during budget development, must balance the needs of now with a stable future, in which policies and programs can grow and thrive.

The FY 2024-25 year will also include a deep dive into operating budgets through a zero-base budget evaluation of all county-funded activities. Beginning in the fall, the assessment will evaluate operating activities, historical performance, and changes in resident service demands. In addition to the operating budget review, the Capital Improvement Plan update will occur, with the goal of developing a strategy to support Board priorities required to fund deferred maintenance and new construction needs for the County, Durham Public Schools, and other infrastructure. This coordinated review will refine strategies required to ensure adequate resources are available for operating and capital budget priorities.

We will also work closely with Durham Public Schools as we refresh the County's Capital Improvement Plan to identify funds needed ahead of an impending 2026 bond referendum. This approach has been successfully used in the past, through the appropriation of Limited Obligation Bonds. I look forward to working with the Durham Public Schools leadership as we collectively address funding gaps for infrastructure due to a decline in federal and state funds.

This recommended budget attempts to continue promoting and funding specific Board of County Commissioner objectives while recognizing that ongoing services, state-mandated and board-policy-driven, are funded in a way that can promote maximum effectiveness for the residents and businesses being served. Every visitor, every student, every County employee, every business, and every resident has a stake in the development of, support of, payment for, and use of the many services, programs and, ultimately, outcomes that make up a budget.

I look forward to the Board's deliberations on this recommended budget in the ensuing weeks and to the many great outcomes the Durham County community will experience through the dynamic programs and services that will be delivered out of this budget.

Sincerely,

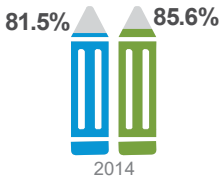
Dr. Kimberly J. Sowell

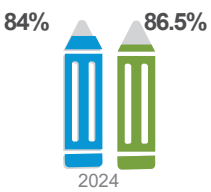
DURHAM COUNTY

Community Indicators: Infographics

Community Well-Being

Four-Year High School Graduation Rate





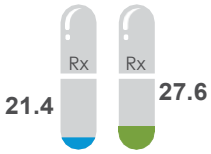
Housing | Unemployment | Poverty Rates

2024 Durham County Renters Who Have Difficulty Affording Their Homes **46.0%**

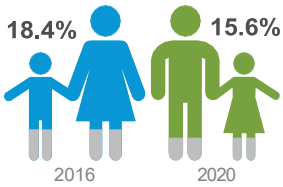
2024 Durham County Unemployment **3.2%**

2020 Durham County Poverty **12.61%**

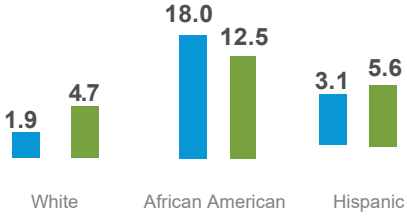
Drug Overdose Death Rate* Per 100k Pop



Uninsured Durham County Adults Rate



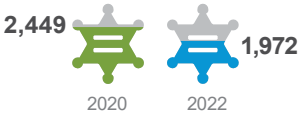
2019 North Carolina Infant Mortality Rates*



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

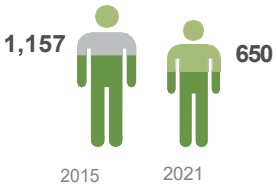
Community Safety

Crime Rate*: Durham County



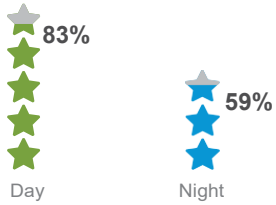
** (violent crimes per 100k population)*

Number of Residents Involved in the Criminal Justice System*



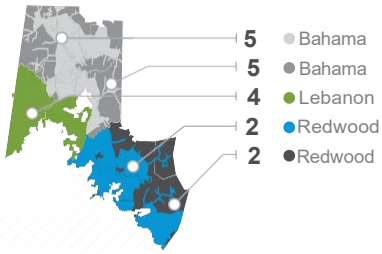
** (rate per 100k persons in the County population)*

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



** 2023 Resident Satisfaction Survey*

ISO Insurance Ratings Durham County Volunteer Fire Districts

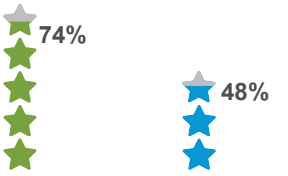


DURHAM COUNTY

Community Indicators: Infographics

Community Prosperity and Stewardship

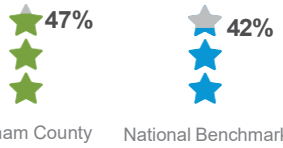
Percentage of Residents Who Said the Community is a Good Place to Live*



** 2023 Resident Satisfaction Survey*

Durham County Employment

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



** 2023 Resident Satisfaction Survey*

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

** 2023 Resident Satisfaction Survey*

Bond Rating

Maintain Durham County Triple A Bond Rating

DURHAM COUNTY

For more detailed information, including benchmark comparisons, where applicable, visit www.data-dconc.org.

SOURCES:

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

DURHAM COUNTY

Budget Highlights

78.47¢
per
$100 valuation

Increased tax rate for FY 2024 – 25

3.25¢ property tax increase for General Fund

0.0¢ property tax increase for Capital Financing Fund

Property tax collection percentage to

99.60%

Sales Taxes revenue are projected to increase 2.61% from the current year approved budget

Total # of Durham County Employees (Full – Time Equivalents) 2,313.08

10.30 new General Fund employees

Merit pay 3% to support the Pay for Performance system

$7.1 million

DURHAM COUNTY

Budget Highlights

Ongoing current expense funding to Durham Public Schools increases $13.0 million or 7.0% to $200.911,433

Local expense per pupil funding increases to $5,063, up $413 from FY 2023–24

State mandated increase in County contribution to the Local Government Employees Retirement System (LGERS) from 12.85% to 13.65% and from 14.10% to 15.10% for Local Law Enforcement Officers (LEO)

50 New and Replacement Vehicles for Durham County Departments $5.6 million

The General Fund balance appropriation decreased from $27.70 million to $23.20 million

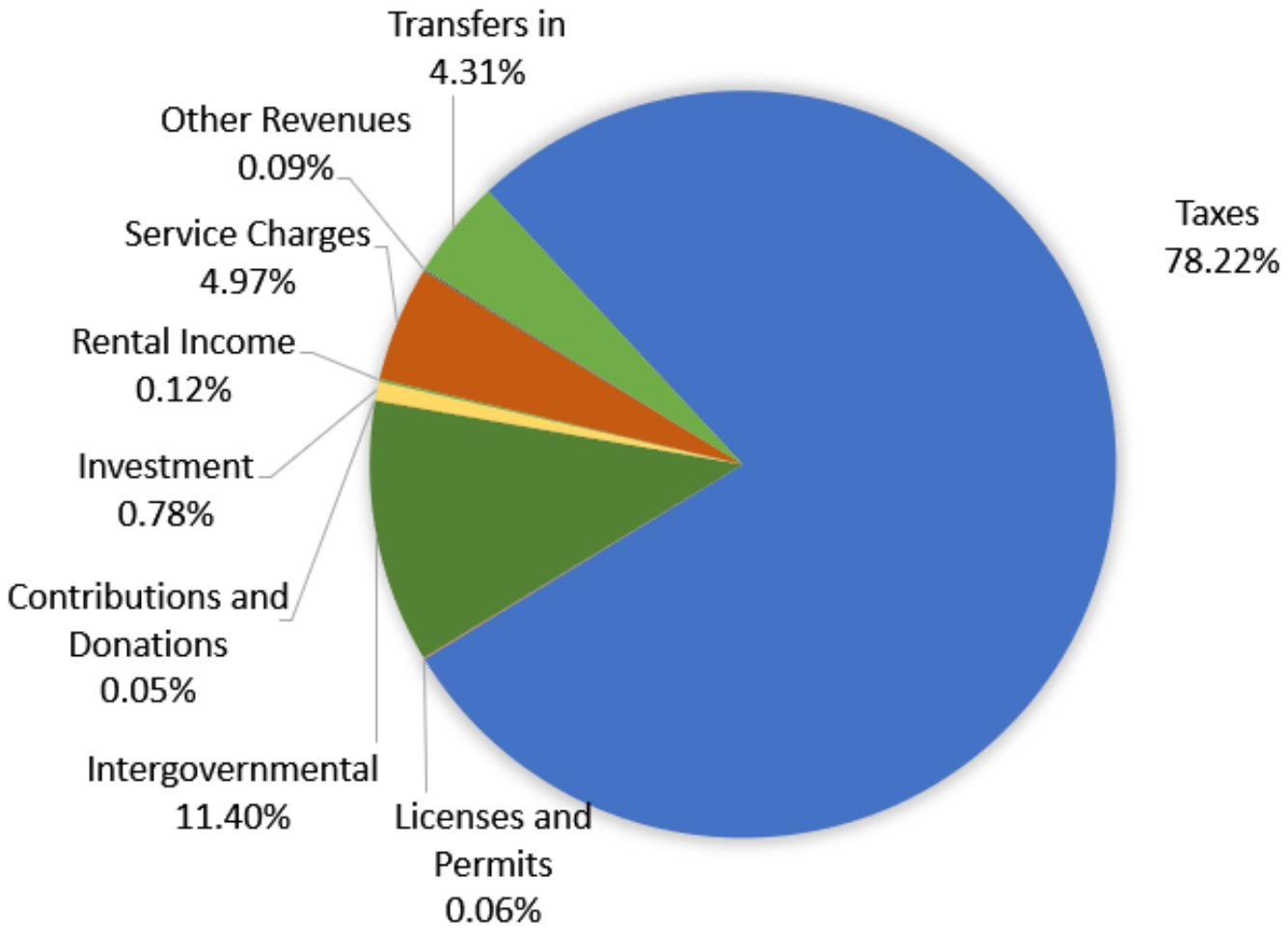
Annual debt service payments increased from $97.52 million to $108.84 million with dedicated property tax staying at 10.11¢

Summary

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

General Fund Revenues

FY 2024-25 Recommended Budget
Total General Fund Revenues: $640,976497



GENERAL FUNDS REVENUES

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

All General Funds Summary	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
General Fund	$560,332,482	$600,064,184	$594,439,541	$618,349,667	$640,976,497	6.82%
Other General Funds	$155,969,667	$157,211,035	$147,534,739	$168,169,584	$168,713,151	7.32%
Total	**$716,302,149**	**$757,275,219**	**$741,974,280**	**$786,519,251**	**$809,689,648**	**6.92%**
Transfers within General Funds	$103,783,609	$95,631,236	$89,634,914	$101,570,090	$102,490,470	7.17%
Total	**$612,518,540**	**$661,643,983**	**$652,339,366**	**$684,949,161**	**$707,199,178**	**6.89%**

**To not duplicate total revenues those items that are transfers within General Funds are removed. The "Transfers within all General Funds" table below provides details on these intra-fund transfers.*

General Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
Taxes	**$447,892,713**	**$462,402,022**	**$470,857,384**	**$481,886,714**	**$501,373,768**	**8.43%**
Finance	$126,244,249	$128,158,318	$127,346,912	$131,497,084	$131,497,084	2.61%
Tax Administration	$321,583,839	$334,183,704	$343,225,697	$350,329,630	$369,816,684	10.66%
General Services	$64,625	$60,000	$284,775	$60,000	$60,000	0.00%
Licenses and Permits	**$368,350**	**$367,000**	**$367,885**	**$367,000**	**$367,000**	**0.00%**
Finance	$319,380	$350,000	$350,880	$350,000	$350,000	0.00%
Tax Administration	$14,976	$17,000	$17,000	$17,000	$17,000	0.00%
County Sheriff	$33,994		$5			
Intergovernmental	**$71,096,291**	**$67,405,005**	**$79,269,959**	**$73,070,327**	**$73,076,834**	**8.41%**
Finance	$13,350,839	$15,035,000	$15,996,224	$11,750,000	$11,750,000	-21.85%
General Services	$47,704	$70,042	$57,043	$65,042	$65,042	-7.14%
Veterans Services	$2,083	$2,000		$2,000	$2,000	0.00%
County Sheriff	$2,408,834	$2,126,959	$2,312,420	$2,152,919	$2,152,919	1.22%
Office of Emergency Services	$2,089,192	$3,491,790	$3,534,656	$3,750,840	$3,750,840	7.42%
Justice Services Department	$1,347,638	$1,327,037	$1,355,527	$1,518,403	$1,518,403	14.42%
Youth Home	$30,327	$37,260	$31,288	$39,000	$39,000	4.67%
Other Transportation	$559,289	$1,016,537	$996,686	$4,189,683	$4,189,683	312.15%
Engineering & Environ Svcs	$18,000					
Cooperative Extension Service	$290,772	$493,013	$554,603	$469,515	$469,515	-4.77%
Soil And Water Conservation	$29,788	$29,788	$29,788	$29,788	$29,788	0.00%
Economic Development				$66,053	$66,053	
Public Health	$10,505,895	$9,414,965	$12,279,223	$9,918,091	$9,924,598	5.41%
Social Services	$38,787,945	$32,791,069	$40,393,184	$37,447,339	$37,447,339	14.20%
Comm-Bd Interv And Supp Serv	$1,113,105	$1,108,317	$1,230,089	$1,175,920	$1,175,920	6.10%
Library	$514,879	$461,228	$499,228	$495,734	$495,734	7.48%
Contributions and Donations	**$299,194**	**$270,720**	**$338,454**	**$301,650**	**$301,650**	**11.43%**
Legal			$2,000	$1,000	$1,000	
County Sheriff	$133,651	$75,000	$138,329	$135,000	$135,000	80.00%
Office of Emergency Services	$25,000		$525			
Justice Services Department	$50					
Cooperative Extension Service		$100	$1,400	$150	$150	50.00%
Public Health	$13		$1,000			
Social Services	$218	$2,620	$2,200	$2,500	$2,500	-4.58%
Library	$140,262	$193,000	$193,000	$163,000	$163,000	-15.54%
Investment Income	**$6,510,984**	**$3,015,000**	**$6,167,662**	**$5,030,000**	**$5,030,000**	**66.83%**
Finance	$6,481,312	$3,000,000	$6,137,647	$5,000,000	$5,000,000	66.67%
Tax Administration	$29,662	$15,000	$30,000	$30,000	$30,000	100.00%
County Sheriff	$10		$15			
Rental Income	**$256,953**	**$1,151,200**	**$794,401**	**$760,200**	**$760,200**	**-33.96%**
Finance	$15,600	$1,200	$1,200	$1,200	$1,200	0.00%
General Services	$241,008	$195,000	$216,634	$156,450	$156,450	-19.77%
Justice Services Department	$344		$16,407	$19,200	$19,200	
Engineering & Environ Svcs		$955,000	$560,160	$583,350	$583,350	-38.92%

GENERAL FUNDS REVENUES

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

General Fund Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
Service Charges	**$30,613,541**	**$31,754,015**	**$31,761,327**	**$31,866,150**	**$31,866,150**	**0.35%**
County Administration			$770			
Finance	$564					
Tax Administration	$2,518,258	$2,468,897	$3,138,432	$2,334,400	$2,334,400	-5.45%
Legal	$1,085,031					
Elections	$55	$895,923	$852,155	$200	$200	-99.98%
Register Of Deeds	$6,735,001	$8,225,000	$5,776,555	$6,165,000	$6,165,000	-25.05%
General Services	$2,659,846	$2,547,731	$2,549,316	$2,711,316	$2,711,316	6.42%
County Sheriff	$816,771	$710,000	$773,622	$715,000	$715,000	0.70%
Office of Emergency Services	$15,605,001	$15,456,483	$17,187,692	$18,107,968	$18,107,968	17.15%
Justice Services Department	$148,185	$127,611	$110,000	$110,000	$110,000	-13.80%
Youth Home	$407,065	$866,650	$827,691	$1,126,351	$1,126,351	29.97%
Engineering & Environ Svcs	$1,297		$398			
Cooperative Extension Service	$22,642	$11,800	$22,854	$22,852	$22,852	93.66%
Public Health	$518,851	$394,630	$444,651	$468,563	$468,563	18.73%
Social Services	$3,001	$2,290	$7,625	$3,000	$3,000	31.00%
Library	$91,973	$47,000	$69,566	$101,500	$101,500	115.96%
Enterprise Charges	**$13,936**	**$13,000**	**$15,731**	**$17,000**	**$17,000**	**30.77%**
Engineering & Environ Svcs	$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%**
County Administration	$35					
Finance	$224,483	$120,000	$161,878	$105,000	$105,000	-12.50%
Tax Administration	$18,084	$15,000	$15,000	$15,000	$15,000	0.00%
Register Of Deeds	$1,700	$225	$2,577	$225	$225	0.00%
General Services	$3,042	$7,500				-100.00%
Information Technology	($550)					
Human Resources	$14,150	$15,000	$15,000	$15,000	$15,000	0.00%
County Sheriff	$418,247	$275,000	$260,641	$245,000	$245,000	-10.91%
Office of Emergency Services	$190,766					
Justice Services Department	$131		$10			
Public Health	$6,314	$7,000	$2,621	$7,000	$7,000	0.00%
Social Services	$98,823		$249,801	$200,000	$200,000	
Library	($137)		$15			
Nondepartmental	$67,460					
Transfers In	**$2,237,975**	**$33,246,497**	**$4,159,195**	**$24,463,401**	**$27,596,670**	**-16.99%**
Finance		$27,704,613		$23,177,720	$23,048,915	-16.80%
Nondepartmental	$2,237,975	$5,541,884	$4,159,195	$1,285,681	$4,547,755	-17.94%
Total	**$560,332,482**	**$600,064,184**	**$594,439,541**	**$618,349,667**	**$640,976,497**	**6.82%**

**For General Fund revenues detail refer to the two subset tables below for "Taxes" and "Transfers in" and the main Departmental pages in the General Funds Tab later in this document*

General Fund Transfers Revenue Detail	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
Transfer Fr Special Revenue Fd	$845,475	$4,291,884	$324,155			-100.00%
Trfr Frm Comm Hlt Trust Fund	$1,250,000	$1,250,000	$2,500,000	$1,285,681	$1,285,681	2.85%
Trfr From Emerg Serv Tel Fund						
Transfer from Capital Finance Plan Fund			$1,189,700		$2,170,380	
Trfr From Payg Capital Project	$142,500		$35,439			
Transfer From Debt Service Fnd			$53,152		$1,091,694	
Transfer From Capital Projects			$56,749			
Fund Balance Appropriated -- 4900810000		$27,704,613		$23,177,720	$23,048,915	-16.80%
Total	**$2,237,975**	**$33,246,497**	**$4,159,195**	**$24,463,401**	**$27,596,670**	**-16.99%**

GENERAL FUNDS REVENUES

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

**This table provides a more detailed breakout of the amounts in the table above under "Transfers In" Category*

General Fund Tax Revenue Detail	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
Article 39 (1 Cent)	$32,216,541	$34,572,422	$33,150,000	$34,452,409	$34,452,409	-0.35%
Article 40 (1/2 Cent)	$22,259,069	$22,664,769	$23,161,867	$24,088,341	$24,088,341	6.28%
Article 42 (1/2 Cent)	$24,740,673	$25,911,267	$25,609,227	$26,633,596	$26,633,596	2.79%
Article 44 (1/2 Cent)	($373)		$28			
Article 46 (1/2 Cent)	$21,993,693	$23,100,201	$22,693,023	$23,600,744	$23,600,744	2.17%
City Sales Tax ILA	$24,842,047	$21,659,659	$22,522,767	$22,471,994	$22,471,994	3.75%
Local Occupancy Tax (General Fund)	$4,364,874	$4,225,000	$4,375,000	$4,425,000	$4,425,000	4.73%
Local Occupancy Tax (NCMLS)	$500,000	$500,000	$499,400	$500,000	$500,000	0.00%
Other General Funds Revenues	$1,735,973	$1,530,000	$1,915,775	$1,757,000	$1,757,000	14.84%
Property Tax (All Except Vehicle)	$295,405,506	$308,152,115	$316,079,189	$322,629,976	$341,015,207	10.66%
Property Tax (Vehicles Only)	$19,834,711	$20,086,589	$20,851,108	$21,327,654	$22,429,477	11.66%
Total	**$447,892,713**	**$462,402,022**	**$470,857,384**	**$481,886,714**	**$501,373,768**	**8.43%**

**This table provides a more detailed breakout of the amounts in the table above under "Taxes" Category*

Other General Funds Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
Risk Management	$4,683,033	$5,823,561	$4,323,561	$6,004,558	$6,004,558	3.11%
Swap Agreement 05	$614,374	$250,000	$600,000	$500,000	$500,000	100.00%
Reappraisal Reserve Fund	$321,538	$715,917	$315,917	$753,619	$753,619	5.27%
Capital Improvement Plan	$113,837,127	$110,416,992	$119,568,282	$115,384,598	$115,928,165	4.99%
Public Art Funds	$504,326	$500,000	$500,000	$500,000	$500,000	0.00%
Benefits Plan	$35,324,061	$38,750,565	$21,694,780	$44,343,109	$44,343,109	14.43%
LEO Special Separation Allowance	$685,209	$754,000	$668,041	$683,700	$683,700	-9.32%
Total	**$155,969,667**	**$157,211,035**	**$147,670,581**	**$168,169,584**	**$168,713,151**	**7.32%**

**For Other General Fund revenues detail refer to the last part of the General Funds Section later in this document*

Transfers within All General Funds	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
General			$1,189,700		$2,170,380	
Transfer from Capital Finance Plan Fund			$1,189,700		$2,170,380	
Reappraisal Reserve Fund	**$300,000**	**$315,917**	**$315,917**	**$315,917**	**$315,917**	**0.00%**
Transfer From General Fund	$300,000	$315,917	$315,917	$315,917	$315,917	0.00%
Capital Improvement Plan	**$70,524,058**	**$59,377,140**	**$67,057,284**	**$61,553,979**	**$61,553,979**	**3.67%**
Transfer From General Fund	$70,524,058	$59,377,140	$67,057,284	$61,553,979	$61,553,979	3.67%
Public Art Funds	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$0**	**-100.00%**
Transfer from Capital Finance Plan Fund	$500,000	$500,000	$500,000	$500,000		-100.00%
Benefits Plan	**$31,809,551**	**$34,834,179**	**$19,968,013**	**$38,596,194**	**$37,846,194**	**8.65%**
Transfer From General Health Benefits	$29,009,845	$31,740,735	$17,675,047	$34,660,299	$33,910,299	6.84%
Transfer From Risk Mgmt Health Benefits	$103,048	$98,421	$48,890	$119,695	$119,695	21.62%
Transfer From Reappraisal Reserve Health Benefits	$44,160	$65,614	$23,422	$68,397	$68,397	4.24%
Transfer From General Dental Benefits	$1,101,908	$1,377,827	$673,315	$1,014,970	$1,014,970	-26.34%
Transfer From Risk Mgmt Dental Benefits	$3,836	$4,272	$1,652	$3,505	$3,505	-17.95%
Transfer From Reappraisal Reserve Dental Benefits	$2,291	$2,848	$1,225	$2,002	$2,002	-29.71%
Transfer From General Fund	$1,536,522	$1,536,522	$1,536,522	$2,712,605	$2,712,605	76.54%
Transfer From Risk Mgmt Fund	$4,764	$4,764	$4,764	$9,368	$9,368	96.64%
Transfer From Reappraisal Reserve Fund	$3,176	$3,176	$3,176	$5,353	$5,353	68.55%
LEO Special Separation Allowance	**$650,000**	**$604,000**	**$604,000**	**$604,000**	**$604,000**	**0.00%**
Transfer From General Fund	$650,000	$604,000	$604,000	$604,000	$604,000	0.00%
Total	**$103,783,609**	**$95,631,236**	**$89,634,914**	**$101,570,090**	**$102,490,470**	**7.17%**

REVENUE HIGHLIGHTS

After three years of very strong natural growth in many of the County revenue streams, FY 2023-24 provides a significant indicator of a return to more typical trends. While property tax revenues continue to grow at a steady, and impressive pace, the same cannot be said for some other key revenues, such as sales tax, state hold harmless, and Register of Deeds fees. The revenues covered in this section of the budget document account for 97.8% of the projected County General Fund revenues for FY 2024-25. The revenue picture for the next fiscal year will be discussed, while also evaluating FY 2023-24 trends as they are integral to the fiscal year look ahead.

Federal Stimulus Funds, Opioid Settlement Funds, and other County Funds

This revenue summary focuses on the recurring local revenues in the County's General and Capital Financing Funds that support ongoing County initiatives that make up the largest focus of the annual budget. Some of the County's other funds (i.e., Special Revenue, etc.) are discussed later in this document, while more in-depth information about external funds (i.e., ARPA and Opioid Fund) can be found through other County resources and Board actions.

FY 2023-24 In Review

To plan and budget for FY 2024-25, a review of the prior fiscal years is a prudent exercise. This analysis provides a historical lens that allows more refined projections for future years, in particular the upcoming fiscal year. One of the ongoing challenges of projecting revenue for next fiscal year is that the current fiscal year is not completed by the time the next year's budget is developed, recommended by the Manager, and ultimately approved by the Board of County Commissioners. This creates a situation where a future budget must rely on estimated or incomplete information from the prior fiscal year. The analyses and projections from the prior fiscal year illustrate some of this complication and sometimes lead to significant updated projections for FY 2024-25. Sales tax revenues during FY 2023-24 illustrate this story well. After three years of unprecedented growth, sales tax collections for the current fiscal year are not only lower, but they so far are trending lower than prior to the pandemic typical amounts. While the budget for FY 2023-24 was not overly aggressive (as it was still prudent to project the sizable growth would not continue), the decline beyond prior trends impacts not only projections for the end of this fiscal year, but FY 2024-25 as well. Some of the key revenues and the current estimates versus projected budget are shown in the table above. Further discussion of these revenue sources is seen later in this section of the budget document.

Revenue Category	FY 2023-24 Original	FY 2023-24 Estimate	$ Change Est. v. Orig.	% Change Est. v. Orig.
Property Tax	$328,238,704	$336,930,297	$8,691,593	102.65%
Sales Tax	$127,908,318	$127,136,912	($771,406)	-0.60%
Occupancy Tax	$4,725,000	$4,874,000	$149,000	103.15%
Register of Deeds Fees	$8,000,000	$5,601,187	($2,398,813)	-29.99%
Medicaid Hold Harmless	$12,000,000	$9,365,555	($2,634,445)	-21.95%
Total	**$480,872,022**	**$483,907,951**	**$3,035,929**	**100.63%**

Looking Ahead to FY 2024-25

While revenue growth for FY 2024-25 is strong, there is a significant contrast to the recent fiscal years. Property tax, the County's largest revenue, is traditionally very stable, and continues for next year, while some of the other key revenues are more volatile from and therefore more difficult to project. The table below illustrates the reliance on a relatively few key sources for the County that combined make up 82.9% of the total General Fund Revenue.

Fund Name	FY 2022-23 Actuals	FY2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Recommended	$ Change Rec. v. Orig.	% Change Rec. v. Orig.
⊟ General	$480,152,101	$494,330,505	$501,172,144	$532,526,736	$38,196,231	7.73%
Deed Registration and Transfer Fees	$6,570,756	$8,000,000	$5,601,187	$6,000,000	($2,000,000)	-25.00%
EMS Patient Fees	$14,074,927	$15,183,483	$16,900,125	$17,834,968	$2,651,485	17.46%
Investment Revenue	$5,939,622	$3,000,000	$5,238,068	$5,000,000	$2,000,000	66.67%
Property Tax	$315,240,216	$328,238,704	$336,930,297	$363,444,684	$35,205,980	10.73%
Sales Tax	$126,051,649	$127,908,318	$127,136,912	$131,247,084	$3,338,766	2.61%
State Hold Harmless Funds	$12,274,930	$12,000,000	$9,365,555	$9,000,000	($3,000,000)	-25.00%
Total	**$480,152,101**	**$494,330,505**	**$501,172,144**	**$532,526,736**	**$38,196,231**	**7.73%**

Assessed Valuation / Property Taxes

As of April 2024, overall property tax revenue collection in the General and Capital Financing Funds, for the fiscal year was projected to surpass budgeted revenue by $9.9 million, or 102.62% of budget. Actual property tax revenue collection over the budgeted amount can occur for a variety of reasons - including more significant new growth than anticipated, conservative budget estimates, excessive "holdback" of property valuation in anticipation of appeals and exemptions, and better-than-expected collection rates - and is typically a mixture of all of these factors.

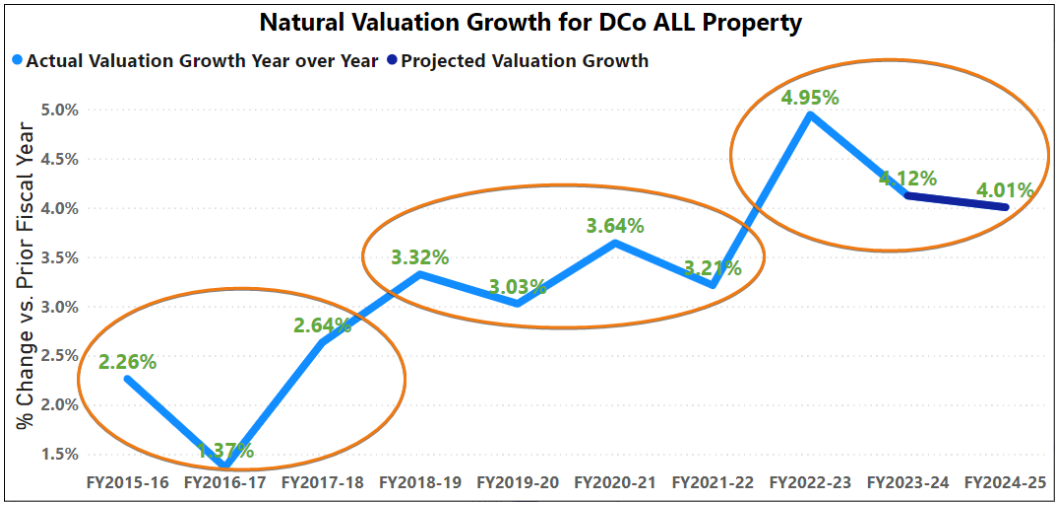
Property Category	FY 2023-24 Original	FY 2024-25 Budgeted	% Change FY to FY
Real Property	$41,524,438,540	$43,330,711,247	4.35%
Business & Personal Property	$5,218,507,944	$6,321,728,893	21.14%
Public Service	$697,948,267	$543,234,258	-22.17%
Motor Vehicle	$3,097,413,350	$3,306,350,861	6.75%
Total	**$50,538,308,100**	**$53,502,025,259**	**5.86%**

Natural property valuation growth is always the foundational component of the budget process. This core growth is mostly driven by new construction, a mainstay of modern Durham, including office buildings, new apartments, and new housing.

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

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

Valuation growth from all four property tax categories combined for FY 2024-25 is projected to be $2.96 billion more than the prior year. This valuation growth provides a corresponding "natural growth" of property tax levy of $22.2 million for the General Fund and Capital Financing Fund (this is the amount of additional revenue that would be received without a tax rate change). Notable is the consistent growth in Real Property valuation and the significant change in Business and Personal Property valuation. Growth in Real Property valuation occurs when new property is completed and added to the tax base. While the valuation of Real Property is only completed on an irregular basis (maximum of once every eight years), the other three categories are revalued every year. Thus, for these three categories, the growth from fiscal year to fiscal year includes both new properties added and revaluation of existing property. The decline in Public Service valuation is a technical issue related to state mandated reviews when longer than four years has passed since a County-wide reappraisal. While the decline in this single tax category is significant overall, the impact on County-wide valuation is minimal.



Over the past ten fiscal years, the annual natural growth in property valuation (as measured by actual valuation versus prior year actual) has ranged from 1.4% to a high of 5.0%. Worth noting in the trending, as recently as six to ten years ago, annual growth was seen in the 2.5% range. That increased into the 3.5% territory for four years, with the last two years seeing particularly strong growth of over 4.1%. This year's growth is projected at 4.01%. Two important notes are merited: 1) *the 5.86% seen in the table above is budgeted valuation compared to prior budget, whereas this 4.01% takes into account that actual valuation growth for FY 2023-24 was higher than budgeted; 2) The actual growth for FY 2023-24 (dark blue line) will not be certain until the final tax office*

report is available in early calendar year 2025 (for example the FY 2022-23 growth in last year's Budget Document was projected to be 4.69%, but actually came in at 4.95% as updated in the chart).

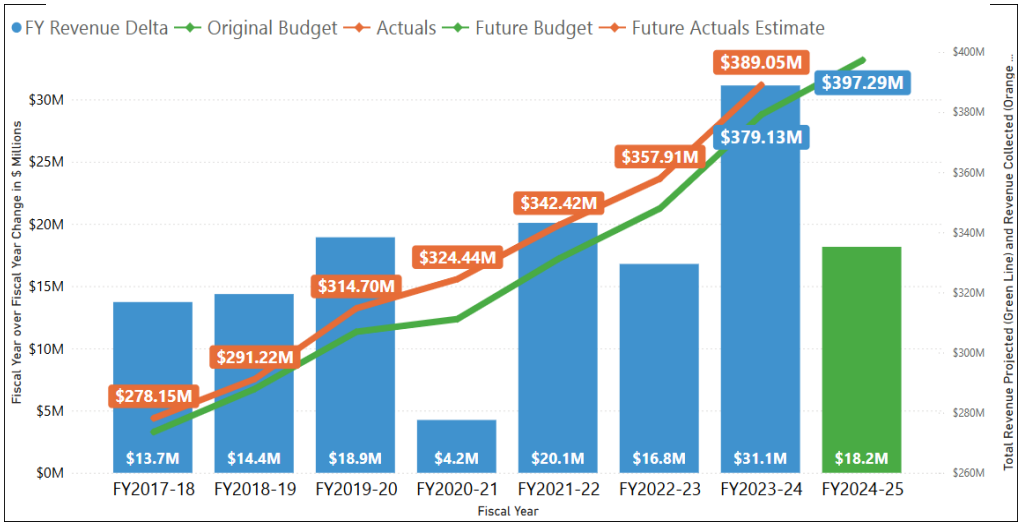
For FY 2024-25, the County continues to rely on property tax as the major source of revenue supporting community services. The County-wide property tax is being increased by three cents to 78.22 cents per $100 valuation. This tax rate supports two distinct funds – the General Fund, where most day-to-day operations occur, will be supported by 68.11 cents of the total tax rate, while the Capital Financing Plan Fund will have 10.11 cents dedicated for capital and debt service expenses.

Estimated revenue collected from the FY 2024-25 property tax rate of 78.22 cents per $100 valuation is projected to be just over $417.3 million, representing a 10.1% increase when compared to FY 2023-24, which includes $16.0M of revenue related to the tax rate increase. Of this revenue, $363.4 million will support General Fund expenditures while $53.9 million supports the Capital Financing Plan Fund. Within the General Fund, property tax revenue makes up 56.7% of total revenue budgeted. The anticipated property tax collection rate for FY 2024-25 is continuing at 99.6%, maintaining the Tax Office's exceptional standard. In FY 2024-25, one cent of property tax represents $5,328,802 million of property tax revenue for the County.

Fund Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Recommended	$ Change Rec. v. Orig.	% Change Rec. v. Orig.
⊟ General	$315,240,216	$328,238,704	$336,930,297	$363,444,684	$35,205,980	10.73%
Property Tax (All Except Vehicle)	$295,405,506	$308,152,115	$316,079,189	$341,015,207	$32,863,092	10.66%
Property Tax (Vehicles Only)	$19,834,711	$20,086,589	$20,851,108	$22,429,477	$2,342,888	11.66%
⊟ Capital Improvement Plan	$42,672,710	$50,889,852	$52,117,812	$53,874,186	$2,984,334	5.86%
Property Tax (All Except Vehicle)	$39,987,793	$47,770,893	$49,044,757	$50,544,836	$2,773,943	5.81%
Property Tax (Vehicles Only)	$2,684,918	$3,118,959	$3,073,055	$3,329,350	$210,391	6.75%
Total	$357,912,927	$379,128,556	$389,048,109	$417,318,870	$38,190,314	10.07%

This chart shows the consistent and growing revenue provided by property tax collection across both the General Fund and Capital Finance Plan Fund. The actual collected amount (orange line) consistently remains slightly above, but in parallel, with budgeted amounts each year (green line). The blue columns (FY 2024-25 green column) illustrate the year-to-year increase in the budgeted amount (i.e., for FY 2024-25 the budget for property tax revenue is illustrating the increase of $38.2 million from FY 2023-24).

Property Tax Actual Collections and Budgets



For every $100,000 in valuation, a County Property owner would pay $10 per cent of the tax rate. So, at 78.47 per $100 valuation, a $100,000 property owner would pay $782. That is a $30 increase per $100,000 as compared to last year's tax rate of $78.47. This table shows sample impacts for various property valuations. This link is to an website that can be used to calculate the estimated property tax bill for your home: [Property Tax Bill Calculator.]

Property Valuation	Prior Tax Bill	New Tax Bill	$ Change
$100,000	$752	$782	$30
$200,000	$1,504	$1,564	$60
$300,000	$2,257	$2,347	$90
$400,000	$3,009	$3,129	$120

Sales tax

Sales taxes represent the second-largest revenue source for Durham County (20.5% of total General Fund revenue) and are collected by the state and distributed back to the County monthly. Out of a total of 7.5% charged on most retail items in Durham County, 2.25% is allocated to county and municipal governments. This 2.25 cents for every retail sales dollar is broken into four distinct sales tax entities, usually referred to by the state statute article number that made it law.

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

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

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

Article 46 sales tax is a quarter cent tax on every retail dollar and is collected based on where the retail item is received ("point of delivery"), similar to Article 39 sales tax. This sales tax, unlike any of the others, had to be approved by Durham County voters, which was done in 2011. It also will not be split with the City of Durham or any other municipality in Durham County; the entire amount collected goes to Durham County. The Board of County Commissioners passed a resolution soon after approval of this sales tax committing 67.12% of the proceeds from Article 46 to Durham Public Schools, 8.97% to Durham Technical Community College for scholarships, 2.17% to pre-kindergarten programs, and 21.74% to support Durham Public Schools capital project debt service. The tax was applied to purchases made in Durham County starting April 1, 2012.

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

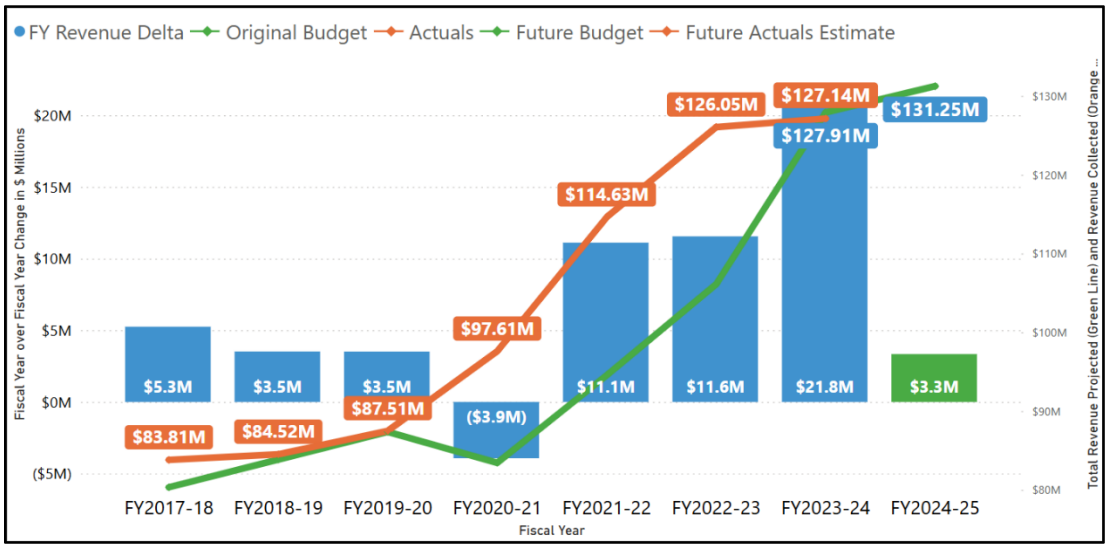
While the County generally maintains a conservative approach to sales tax growth projections each year, unprecedented actual collection growth since the pandemic, far higher than what was budgeted, provided a windfall of additional available revenue. In fact, actual sales tax collections for the last three fiscal years were at least 17% over budgeted revenue, when typical trends have been in the 1% to2% range. However, unlike the previous three fiscal years, actual collections for FY 2023-24 are trending significantly lower than typical revenue growth prior to the pandemic, meaning actual sales tax collection will struggle to meet projected amounts. This

trend not only impacts the current fiscal year, but limits the estimated revenue growth available for FY 2024-25 (as actual collections this fiscal year are lower, so the beginning number to grow off is smaller).

Sales Tax	Actuals (Total 2 Year Prior)	FY2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Recommended	$ Change Rec. v. Orig.	% Change Rec. v. Orig.
Article 39 (1 Cent)	$32,216,541	$34,572,422	$33,150,000	$34,452,409	($120,013)	-0.35%
Article 40 (1/2 Cent)	$22,259,069	$22,664,769	$23,161,867	$24,088,341	$1,423,572	6.28%
Article 42 (1/2 Cent)	$24,740,673	$25,911,267	$25,609,227	$26,633,596	$722,329	2.79%
Article 46 (1/2 Cent)	$21,993,693	$23,100,201	$22,693,023	$23,600,744	$500,543	2.17%
City Sales Tax ILA	$24,842,047	$21,659,659	$22,522,767	$22,471,994	$812,335	3.75%
Total	**$126,052,022**	**$127,908,318**	**$127,136,884**	**$131,247,084**	**$3,338,766**	**2.61%**

For FY 2024-25, total sales tax revenue growth is estimated at 2.61%, bringing in an additional $3.3 million. As noted, this increase is capturing the impact of the current slow growth year and a future year estimate that considers slowing sales tax revenue growth. While there was projected revenue of $127.9 million in FY 2023-24, the actual collections are currently projected to be closer to $121.1 million, 99.4% of targeted collection. All growth for FY 2024-25 is calculated off that lower projection, leading to more modest new revenue. One other factor impacting the projection for FY 2024-25 sales tax collection is a change to the Inter-Local Agreement with the City of Durham in how sales taxes are distributed. Due to population and economic changes the City requested a review of the agreement, and the Board of Commissioners approved an action that in essence reduces next year's County sales tax revenue growth by $1 million. More information about this can be found in the Board of Commissioners' agenda for March 11, 2024.

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



Similar to the chart for property tax in layout, the trending for sales tax is much more volatile. The columns reflect the year-to-year growth (or decrease) in budget amounts for sales tax (with the green column showing the projection for FY 2024-25). The green line is the total budgeted for all sales tax, while the orange one represents the actuals collected. As mentioned, the last three years show a wide gap between actuals and budget, while prior years and FY 2023-24 are a much smaller delta. Notice how much lower the FY 2024-25 green column is than the blue columns for the three previous years. Those columns represent new revenue available to the County to support expenditure needs, and FY 2024-25 is expected to only see a little over $3 million in growth whereas previous years saw much larger delta amounts.

Intergovernmental Revenues

The majority of Intergovernmental revenues, totaling 11.4% of all revenues in the General Fund in Durham County, are received by the two major Human Services agencies – Public Health and the Department of Social Services, as well as in the State Hold Harmless revenues. Other departments receiving small amounts of intergovernmental revenue include the Office of Emergency Services, Justice Services Department, and the County Sheriff, among others.

Key Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Recommended	$ Change Rec. v. Orig,	% Change Rec. v. Orig,
⊞ Intergovernmental Items	$55,464,410	$49,768,375	$64,864,645	$58,241,681	$8,473,306	17.03%
⊞ State Hold Harmless Funds	$12,274,930	$12,000,000	$9,365,555	$9,000,000	($3,000,000)	-25.00%
⊞ Duke EMS Support - Comm. Health Fund	$1,512,620	$2,936,630	$2,983,707	$3,085,153	$148,523	5.06%
⊞ ABC Net Profit Distribution	$1,844,331	$2,700,000	$3,455,669	$2,750,000	$50,000	1.85%
Total	**$71,096,291**	**$67,405,005**	**$80,669,576**	**$73,076,834**	**$5,671,829**	**8.41%**

Public Health has a total budget of $36.0 million, of which $26.0 million is supported with County dollars and $10.4 million is received from other sources. Of this revenue, 95.4% comes from intergovernmental sources, mostly state and federal government funds. There is a minor increase of $74,000 in service charges for FY 2024-25. These funds support departmental administrative and operational costs; health education; nutrition programs; dental services; lead poisoning prevention; public health emergency preparedness; refugee health; STD clinic services; immunizations; tuberculosis and communicable disease control; family planning and maternal healthcare; breast and cervical cancer screenings; HIV education, counseling, and testing; child healthcare; and public school nurses.

The Department of Social Services (DSS) has a total budget of $66.9 million, of which $29.3 million is supported with County dollars and $37.7 million is received from other sources. Of the revenues from other sources, 99.5% comes from intergovernmental sources, mostly the state and federal government. For FY 2024-25, DSS-related intergovernmental revenue increased by roughly two million dollars. Intergovernmental funds in Social Services support various programs that provide protection of abused and neglected children and adults; the provision of services to prevent unnecessary institutionalization of disabled and elderly residents; Work First support services; school and community social work services; and health insurance to eligible families.

State Hold Harmless Funds used to be a relatively obscure revenue line but in the past few fiscal years it has brought in significant new revenue. In FY 2007-08, the State made changes in how they were going to pay for Medicaid expenses. Instead of sending funding directly to the Local Governments to make the payments, the transactions were handled at the state level. With this change, the legislature agreed to hold counties “harmless” for any loss of income from Article 44 sales tax that had been used by local governments previously to cover their Medicaid expenses. In recent years this revenue source has grown significantly with over $12.2 million being received in FY 2022-23. FY 2023-24 has seen an unexpected increase in Medicaid expenses at the state level, this coupled with a slowing of sales tax growth (discussed previously) leads to a significant decrease in anticipated revenue next year from this source. The budget for FY 2024-25 is therefore being adjusted accordingly, with a net effect of $3 million less revenue available for the General Fund

The Duke EMS support is a part of a long-standing agreement with the County to provide ancillary support for County EMS expenses. More detail can be found on the Community Health Fund pages in the Other Governmental Funds section of this document.

ABC profit distributions are received quarterly from state-collected taxes on alcohol sold in the County and throughout the State. Final year actuals are not usually known until well into the fourth quarter of each fiscal year, when the ABC Board completes their budget process.

Other Key Revenues

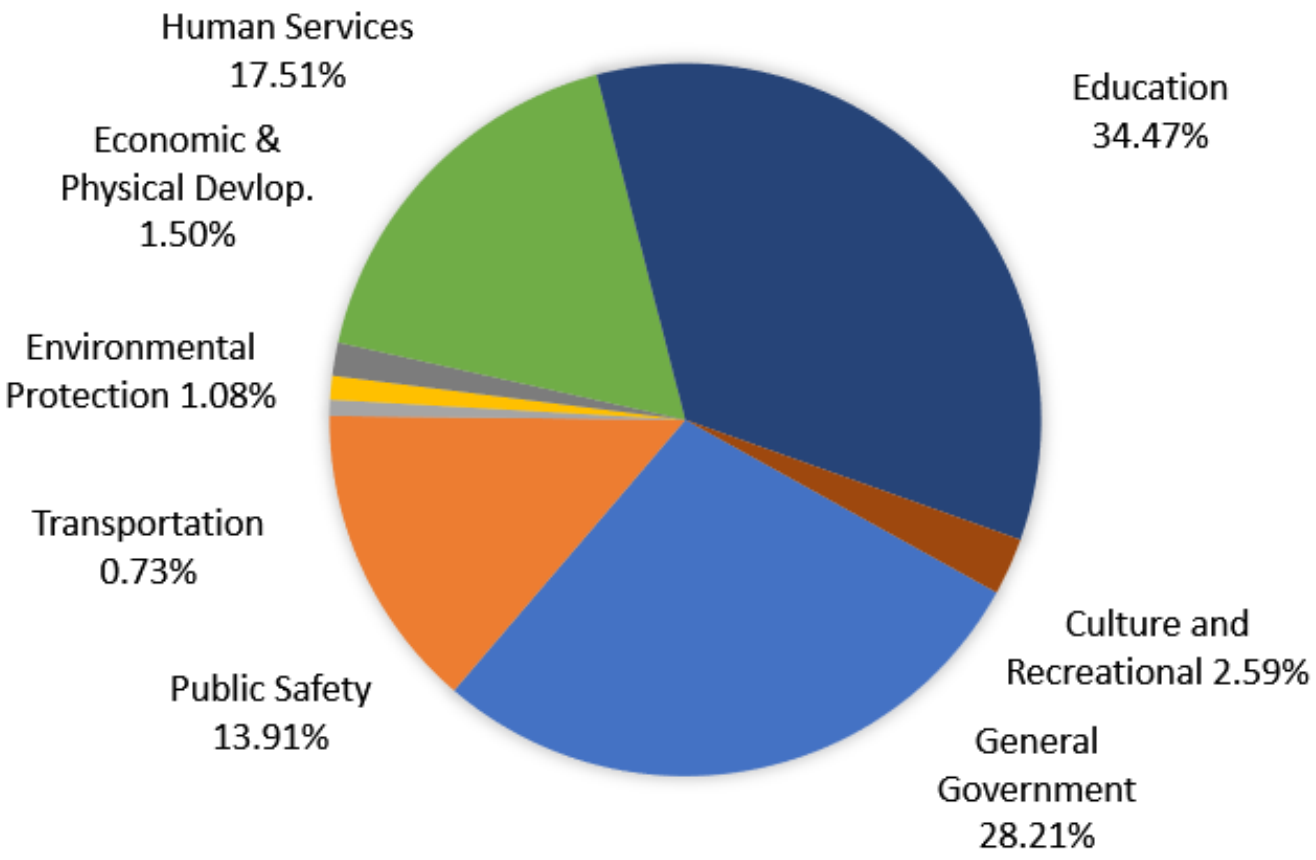
There are many revenue sources Durham County collects; however, a few are of special interest because of their high correlation to overall County economic activity and/or key County services. Below are a few of those key revenues (accounting for 9.2% of the General Fund Budget) that the County takes special note of every year when developing its annual budget.

Key Revenues	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Recommended	$ Change Rec. v. Orig,	% Change Rec. v. Orig,
Deed Registration and Transfer Fees	$6,570,756	$8,000,000	$5,601,187	$6,000,000	($2,000,000)	-25.00%
EMS Patient Fees	$14,074,927	$15,183,483	$16,900,125	$17,834,968	$2,651,485	17.46%
Fund Balance Appropriated		$27,704,613		$23,048,915	($4,655,698)	-16.80%
Investment Revenue	$5,939,622	$3,000,000	$5,238,068	$5,000,000	$2,000,000	66.67%
Local Occupancy Tax (General Fund)	$4,364,874	$4,225,000	$4,375,000	$4,425,000	$200,000	4.73%
Local Occupancy Tax (NCMLS)	$500,000	$500,000	$499,400	$500,000	$0	0.00%
Solid Waste Management Fee Co	$2,329,911	$2,284,531	$2,220,181	$2,399,416	$114,885	5.03%
Total	**$33,780,089**	**$60,897,627**	**$34,833,961**	**$59,208,299**	**($1,689,328)**	**-2.77%**

- Register of Deeds fees are charges made for new, or changed, deeds of trust, marriage certificates, etc. State changes to these fees may affect the collection amount. Revenue has significantly declined after a record collection in the recent past. With interest rates staying relatively stagnant and the cooling of a very aggressive real estate market, this budget for FY 2024-25 is being lowered for a second year in a row.
- As part of the FY 2022-23 budget process, the Office of Emergency Services (OES) completed a comprehensive analysis of Emergency Medical Services (EMS) fees. Based on this analysis, an updated fee schedule was implemented that provided greater parity across all fee categories and ties our EMS fees directly to the allowable Medicare Fee Schedule (MFS). In FY 2024-25, the fees are adhering to the plan to annually adjust them to keep pace with the MFS (which was updated in January of 2024). The growth in projected budget for next fiscal year is a combination of these increased fees and overall increased use of our EMS services.
- Investment income is interest earned on County cash held in various banking institutions. This area has been particularly variable in the past three to four fiscal years. Interest rates were at historical lows during the pandemic, and now due to inflation, they have increased beyond levels seen in the past decade. For FY 2024-25, the budget is increased to reflect the current economy more accurately, while maintaining a conservative approach with the unknown future of the economy and potential settling or reducing of interest rates as a potential course of action on the more global level.
- Occupancy tax is based on room occupancy and rates received for the rental of any room, lodging, or accommodation furnished by a hotel, motel, inn, or similar place within the County. Durham County policy dedicates these funds to support the Capital Financing Plan, with a small portion allocated for the Sports Commission. This industry was likely the most impacted by the pandemic. The volume of business is steadily increasing and projections for the end of FY 2023-24 and budget for next year are surpassing pre-pandemic levels.
- The Solid Waste management fee is an annual fee assessed on the property tax bill of unincorporated Durham County residential properties. The fee provides offsetting revenue for expenses in the Solid Waste Division, which provides services for unincorporated residents such as curbside recycling and litter control and access to the Solid Waste Convenience Sites. Solid Waste gained approximately 700 households through new construction this fiscal year. In the FY 2023-24 budget, the sticker fee increased slightly to $169.63 per household annually to support pay increases for existing personnel. Despite increases in labor, utility, and vendor costs, the fee will remain steady for the FY 2024-25 budget at $169.63. Improved efficiencies in operating costs have kept the sticker fee increase modest over the years.
- The use of General Fund fund balance as a revenue source is typically used as a “balancing” number. This is a revenue source that is rarely expected to be needed, unless the actual environment during the fiscal year is significantly different than when the budget was originally created. Including fund balance as a revenue during the budget development process also allows for revenue estimates to err on the slightly conservative side, while ensuring expense capacity is available for departments to meet their proposed budgets. Because of lower overall trended revenue collections in FY 2023-24, as well as higher spending, more FY 2023-24 fund balance may be used than typical. To ensure the future fiscal sustainability of the County overall, the amount of fund balance used as a revenue source budgeted in FY 2024-25 has been significantly reduced ($4.7 million less).

General Fund Expenditures

FY 2024-25 Recommended Budget
Total General Fund Expenditures: $640,976,497



GENERAL FUNDS EXPENDITURES

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

All General Funds Summary	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
General Fund	$565,203,887	$600,064,184	$634,014,549	$665,259,552	$640,976,497	6.82%
Other General Funds	$167,297,081	$157,211,035	$154,572,863	$168,169,584	$168,713,151	7.32%
Total	**$732,500,968**	**$757,275,219**	**$788,587,412**	**$833,429,136**	**$809,689,648**	**6.92%**
Transfers within General Funds	$103,783,609	$95,631,236	$104,382,013	$101,570,090	$102,490,470	7.17%
Total	**$628,717,359**	**$661,643,983**	**$684,205,399**	**$731,859,046**	**$707,199,178**	**6.89%**

**To not duplicate total expenditures those items that are transfers within General Funds are removed. The "Transfers within all General Funds" table below provides details on these intra-fund transfers.*

General Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
General Government	**$166,491,677**	**$170,156,301**	**$187,750,357**	**$182,767,461**	**$180,835,125**	**6.28%**
Board Of County Commissioners	$861,881	$1,153,944	$941,658	$1,136,199	$1,136,199	-1.54%
County Administration	$4,535,121	$6,899,917	$6,474,141	$7,415,330	$7,269,918	5.36%
Finance	$4,079,899	$4,650,394	$4,854,566	$4,752,403	$4,604,233	-0.99%
Tax Administration	$6,882,887	$7,579,699	$7,275,294	$7,411,919	$7,327,908	-3.32%
Legal	$3,361,923	$3,358,226	$3,092,961	$3,586,235	$3,586,235	6.79%
Court Facilities	$357,537	$558,675	$663,308	$631,315	$602,790	7.90%
Elections	$2,508,112	$3,452,249	$3,169,938	$3,358,172	$3,358,172	-2.73%
Register Of Deeds	$2,033,246	$2,325,805	$2,364,203	$2,281,709	$2,268,709	-2.45%
General Services	$16,632,325	$18,255,615	$19,571,583	$21,063,009	$20,008,248	9.60%
Information Technology	$14,464,712	$16,888,478	$18,225,716	$17,820,546	$17,420,546	3.15%
Human Resources	$2,833,429	$3,608,358	$3,353,622	$3,726,324	$3,717,824	3.03%
Budget & Management Services	$970,501	$1,011,057	$1,021,801	$1,051,213	$1,029,863	1.86%
Veterans Services	$488,284	$627,962	$631,958	$692,277	$686,670	9.35%
Geographic Information Systems	$481,263	$533,524	$522,300	$535,488	$535,488	0.37%
Public Information				$857,892	$857,892	
Nondepartmental	$106,000,556	$99,252,398	$115,587,308	$106,447,430	$106,424,430	7.23%
Public Safety	**$74,739,329**	**$84,016,143**	**$82,945,247**	**$91,272,203**	**$89,138,365**	**6.10%**
County Sheriff	$43,862,840	$48,344,148	$46,820,691	$52,574,643	$50,615,054	4.70%
Emergency Communications	$1,377,656	$1,800,208	$1,785,824	$1,805,077	$1,805,077	0.27%
Office of Emergency Services	$21,888,520	$23,761,859	$25,739,239	$25,670,707	$25,547,258	7.51%
Medical Examiner	$275,750	$389,900	$414,544	$441,900	$441,900	13.34%
Justice Services Department	$5,498,242	$7,186,857	$6,039,011	$7,476,786	$7,425,986	3.33%
Youth Home	$1,836,322	$2,533,171	$2,145,938	$3,303,090	$3,303,090	30.39%
Transportation	**$901,734**	**$1,679,083**	**$1,852,964**	**$4,774,432**	**$4,657,932**	**177.41%**
Other 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%**
General Services	$2,506,882	$2,455,311	$2,529,935	$2,507,839	$2,507,839	2.14%
Engineering & Environ Svcs	$2,747,079	$3,632,425	$5,837,354	$3,903,899	$4,327,348	19.13%
Other Environmental Protection	$73,018	$95,597	$113,023	$66,671	$66,671	-30.26%
Econom. & Physical Devlp.	**$8,589,171**	**$8,459,637**	**$8,758,977**	**$10,145,937**	**$9,644,671**	**14.01%**
Open Space Management	$67,271	$100,000	$201,214	$100,000	$100,000	0.00%
Planning	$1,227,349	$1,653,302	$1,638,875	$1,637,930	$1,637,930	-0.93%
Cooperative Extension Service	$2,997,974	$2,364,877	$2,367,913	$2,760,550	$2,538,193	7.33%
Soil And Water Conservation	$763,379	$912,027	$1,001,352	$1,137,221	$1,027,000	12.61%
Economic Development	$3,533,200	$3,429,431	$3,549,623	$4,510,236	$4,341,548	26.60%
Human Services	**$97,660,895**	**$106,644,638**	**$114,317,880**	**$116,108,254**	**$112,243,104**	**5.25%**
Public Health	$32,585,798	$34,356,170	$38,836,729	$37,543,301	$35,973,215	4.71%
Mental Health	$3,174,850	$6,503,802	$9,678,652	$7,285,830	$6,503,802	0.00%
Social Services	$56,872,935	$62,249,991	$61,945,696	$67,264,747	$66,121,355	6.22%
Comm-Bd Interv And Supp Serv	$4,216,956	$3,034,675	$3,356,802	$3,264,376	$3,264,376	7.57%
Other Human Services	$810,356	$500,000	$500,000	$750,000	$380,356	-23.93%

GENERAL FUNDS EXPENDITURES

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

General Fund Expenditures	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
Education	**$195,680,759**	**$208,253,197**	**$213,783,695**	**$236,847,020**	**$220,959,606**	**6.10%**
Durham Public Schools	$177,151,627	$187,951,627	$187,951,627	$214,018,636	$199,651,627	6.23%
Community Colleges	$9,743,434	$11,707,065	$11,707,065	$12,286,865	$11,927,294	1.88%
Other Education	$8,785,698	$8,594,505	$14,125,003	$10,541,519	$9,380,685	9.15%
Cultural & Recreational	**$15,813,342**	**$14,671,852**	**$16,125,116**	**$16,865,836**	**$16,595,836**	**13.11%**
Library	$13,402,001	$14,213,852	$13,566,992	$14,407,712	$14,137,712	-0.54%
Other Cultural & Recreational	$2,411,341	$458,000	$2,558,124	$2,458,124	$2,458,124	436.71%
Total	**$565,203,887**	**$600,064,184**	**$634,014,549**	**$665,259,552**	**$640,976,497**	**6.82%**

**For General Fund expenditures detail refer to Departmental pages in the General Funds Section later in this document*

Other General Funds Expenditures	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
Risk Management	$5,169,718	$5,823,561	$5,514,641	$6,004,558	$6,004,558	3.11%
Swap Agreement 05		$250,000	$350,000	$500,000	$500,000	100.00%
Reappraisal Reserve Fund	$514,057	$715,917	$821,606	$753,619	$753,619	5.27%
Capital Improvement Plan	$127,376,059	$110,416,992	$107,896,289	$115,384,598	$115,928,165	4.99%
Public Art Funds		$500,000		$500,000	$500,000	0.00%
Benefits Plan	$33,513,121	$38,750,565	$39,322,287	$44,343,109	$44,343,109	14.43%
LEO Special Separation Allowance	$724,127	$754,000	$668,041	$683,700	$683,700	-9.32%
Total	**$167,297,081**	**$157,211,035**	**$154,572,863**	**$168,169,584**	**$168,713,151**	**7.32%**

**For Other General Fund expenditures detail refer to the last part of the General Funds Section later in this document*

Transfers within All General Funds	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
General	**$103,122,333**	**$94,952,141**	**$102,500,227**	**$100,861,770**	**$100,111,770**	**5.43%**
Transfer To Health Benefits	$29,009,845	$31,740,735	$31,740,735	$34,660,299	$33,910,299	6.84%
Transfer To Dental Benefits	$1,101,908	$1,377,827	$1,377,827	$1,014,970	$1,014,970	-26.34%
Transfer To Reappraisal Reserv	$300,000	$315,917	$315,917	$315,917	$315,917	0.00%
Transfer To Benefits Plan Fund	$1,536,522	$1,536,522	$1,536,522	$2,712,605	$2,712,605	76.54%
Trfr To Capital Finan Plan Fnd	$70,524,058	$59,377,140	$66,925,226	$61,553,979	$61,553,979	3.67%
Transfer To Leo Special Separation Allowance	$650,000	$604,000	$604,000	$604,000	$604,000	0.00%
Risk Management	**$111,648**	**$107,457**	**$132,490**	**$132,568**	**$132,568**	**23.37%**
Transfer To Health Benefits	$103,048	$98,421	$119,483	$119,695	$119,695	21.62%
Transfer To Dental Benefits	$3,836	$4,272	$4,160	$3,505	$3,505	-17.95%
Transfer To Benefits Plan Fund	$4,764	$4,764	$8,847	$9,368	$9,368	96.64%
Reappraisal Reserve Fund	**$49,627**	**$71,638**	**$59,596**	**$75,752**	**$75,752**	**5.74%**
Transfer To Health Benefits	$44,160	$65,614	$51,027	$68,397	$68,397	4.24%
Transfer To Dental Benefits	$2,291	$2,848	$2,671	$2,002	$2,002	-29.71%
Transfer To Benefits Plan Fund	$3,176	$3,176	$5,898	$5,353	$5,353	68.55%
Capital Improvement Plan	**$500,000**	**$500,000**	**$1,689,700**	**$500,000**	**$2,170,380**	**334.08%**
Transfer To General Fund			$1,189,700		$2,170,380	
Transfer To Public Arts Fund	$500,000	$500,000	$500,000	$500,000		-100.00%
Total	**$103,783,609**	**$95,631,236**	**$104,382,013**	**$101,570,090**	**$102,490,470**	**7.17%**

ALL FUNDS SUMMARY OF REVENUES

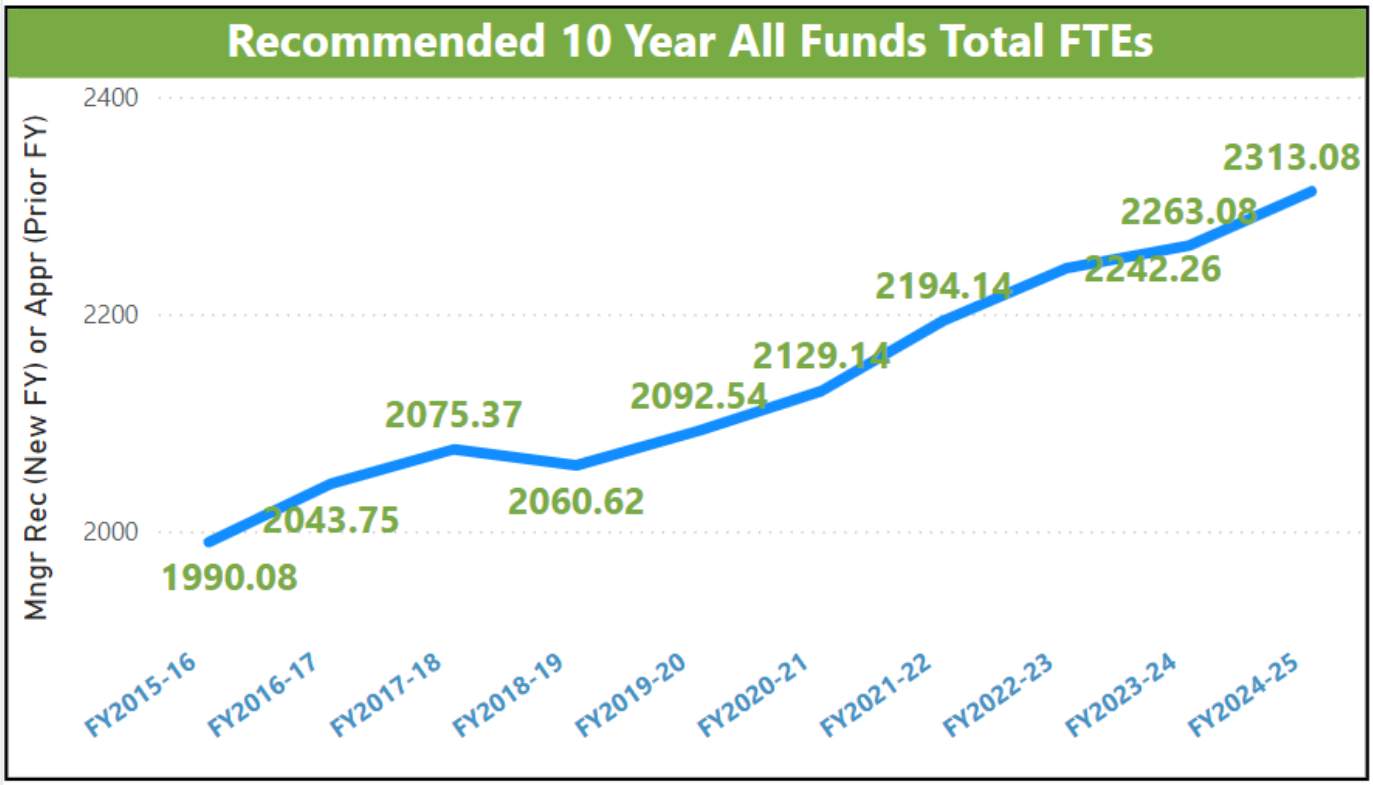
Fund, Revenue Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
General Funds	**$716,317,314**	**$757,275,219**	**$741,974,280**	**$786,519,251**	**$809,689,648**	**6.92%**
Taxes	$490,660,505	$513,291,874	$523,075,258	$535,217,333	$555,247,954	8.17%
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	$7,712,297	$3,165,000	$6,324,944	$5,530,000	$5,530,000	74.72%
Rental Income	$256,953	$1,151,200	$794,401	$760,200	$760,200	-33.96%
Service Charges	$38,361,492	$39,993,962	$37,811,655	$41,886,705	$42,636,705	6.61%
Enterprise Charges	$13,936	$13,000	$15,731	$17,000	$17,000	30.77%
Other Revenues	$1,526,712	$689,725	$1,307,543	$1,087,225	$1,087,225	57.63%
Transfers In	$106,021,584	$130,927,733	$92,668,450	$128,281,811	$130,665,080	-0.20%
Special Revenue Funds	**$14,154,711**	**$15,296,248**	**$15,936,857**	**$15,334,152**	**$15,334,152**	**0.25%**
Taxes	$12,748,500	$13,199,613	$14,377,186	$13,765,175	$13,765,175	4.28%
Intergovernmental	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	0.00%
Investment Income	$156,211	$20,001	$24,872	$45,000	$45,000	124.99%
Transfers In		$826,634	$284,799	$273,977	$273,977	-66.86%
Debt Service Funds	**$325,946,279**	**$97,525,519**	**$148,151,452**	**$107,749,942**	**$108,841,636**	**11.60%**
Investment Income	$822,317	$183,742	$183,742	$890,823	$890,823	384.82%
Service Charges	$494,039	$500,000	$580,763	$500,000	$500,000	0.00%
Transfers In	$324,629,923	$96,841,777	$147,386,947	$106,359,119	$107,450,813	10.96%
Enterprise Funds	**$23,621,083**	**$19,417,636**	**$18,514,716**	**$20,694,580**	**$20,694,580**	**6.58%**
Taxes	$2,651		$2,409	$2,000	$2,000	
Licenses and Permits	$1,368,939	$662,000	$870,593	$643,500	$643,500	-2.79%
Intergovernmental		$225,000				-100.00%
Investment Income	$688,396					
Sewer Connection Fees	$5,117,151	$3,187,500	$2,776,211	$2,560,000	$2,560,000	-19.69%
Service Charges	$66,344	$10,000	$14,495	$12,000	$12,000	20.00%
Enterprise Charges	$16,312,483	$15,332,636	$14,851,008	$17,476,580	$17,476,580	13.98%
Other Revenues	($200)	$500		$500	$500	0.00%
Transfers In	$65,320					
Trust Funds	**$105**					
Investment Income	$105					
Total	**$1,080,039,492**	**$889,514,622**	**$924,577,305**	**$930,297,925**	**$954,560,016**	**7.31%**

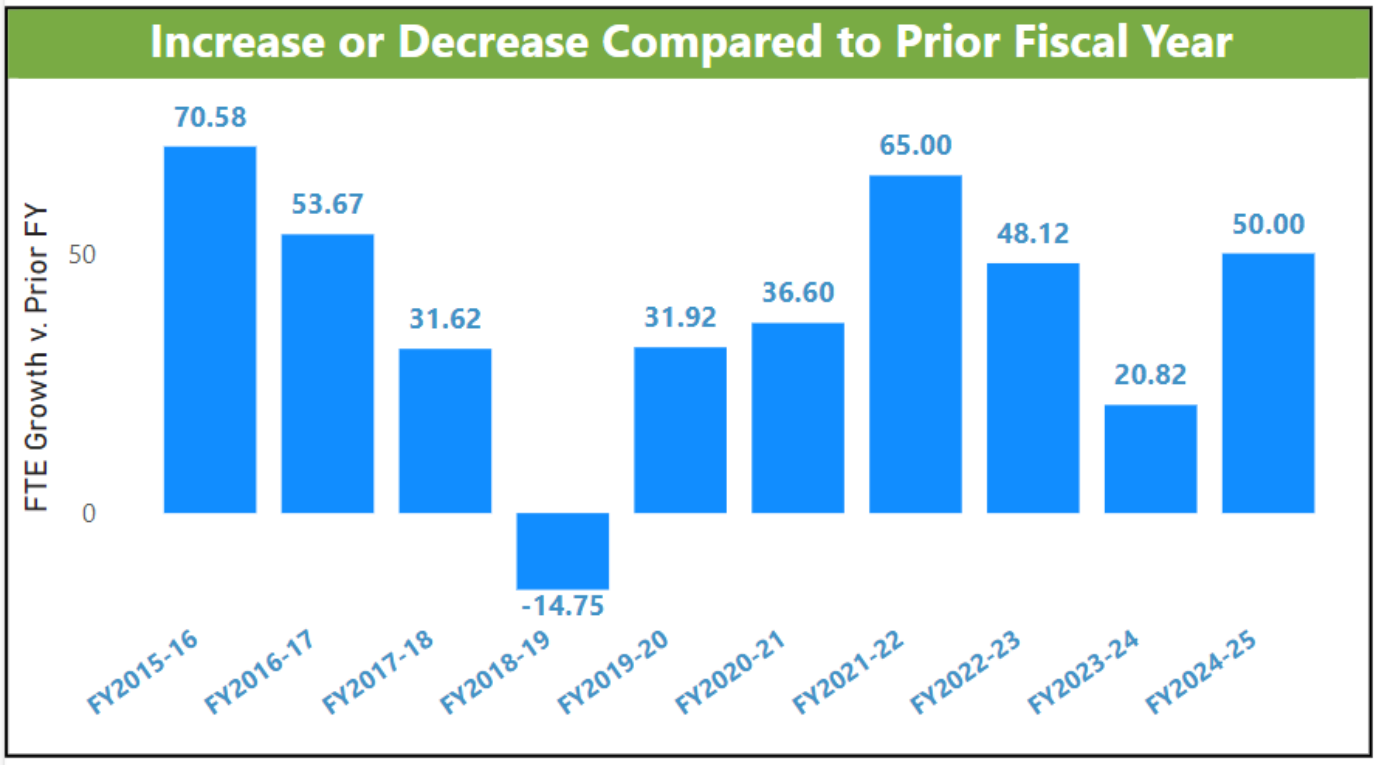
ALL FUNDS SUMMARY OF EXPENDITURES

Fund Groups, Fund	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommend	% Change Rec. v. Orig.
General Funds	**$732,500,968**	**$757,275,219**	**$788,587,412**	**$833,429,136**	**$809,689,648**	**6.92%**
General	$565,203,887	$600,064,184	$634,014,549	$665,259,552	$640,976,497	6.82%
Risk Management	$5,169,718	$5,823,561	$5,514,641	$6,004,558	$6,004,558	3.11%
Swap Agreement 05		$250,000	$350,000	$500,000	$500,000	100.00%
Reappraisal Reserve Fund	$514,057	$715,917	$821,606	$753,619	$753,619	5.27%
Capital Improvement Plan	$127,376,059	$110,416,992	$107,896,289	$115,384,598	$115,928,165	4.99%
Public Art Funds		$500,000		$500,000	$500,000	0.00%
Benefits Plan	$33,513,121	$38,750,565	$39,322,287	$44,343,109	$44,343,109	14.43%
LEO Special Separation Allowance	$724,127	$754,000	$668,041	$683,700	$683,700	-9.32%
Special Revenue Funds	**$13,262,058**	**$15,296,248**	**$15,160,962**	**$15,334,152**	**$15,334,152**	**0.25%**
Lebanon Fire District	$1,849,137	$1,656,146	$1,655,663	$1,740,676	$1,740,676	5.10%
Redwood Fire District	$1,230,061	$1,647,110	$1,647,095	$1,458,595	$1,458,595	-11.45%
New Hope Fire District	$100,110	$101,872	$101,839	$103,017	$103,017	1.12%
Eno Fire District	$37,533	$37,813	$37,808	$37,471	$37,471	-0.90%
Bahama Fire District	$1,524,033	$2,259,980	$2,223,018	$2,019,380	$2,019,380	-10.65%
Special Park District	$1,852,415	$2,139,109	$2,138,593	$2,524,874	$2,524,874	18.03%
Special Park District - Transportation		$573,610	$572,839	$680,903	$680,903	18.70%
Durham Fire And Rescue Serv Tax District	$5,418,769	$5,630,608	$5,534,107	$5,483,555	$5,483,555	-2.61%
Community Health Trust	$1,250,000	$1,250,000	$1,250,000	$1,285,681	$1,285,681	2.85%
Debt Service Funds	**$279,452,646**	**$97,525,519**	**$140,595,254**	**$107,749,942**	**$108,841,636**	**11.60%**
Debt Service	$279,452,646	$97,525,519	$140,595,254	$107,749,942	$108,841,636	11.60%
Enterprise Funds	**$15,652,158**	**$19,417,636**	**$19,561,618**	**$20,694,580**	**$20,694,580**	**6.58%**
Stormwater	$1,255,882	$3,066,056	$3,480,803	$3,376,000	$3,376,000	10.11%
Sewer Utility	$14,396,276	$16,351,580	$16,080,815	$17,318,580	$17,318,580	5.91%
Total	**$1,040,867,829**	**$889,514,622**	**$963,905,246**	**$977,207,810**	**$954,560,016**	**7.31%**

Historical Full – Time Equivalent Position Comparisons

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





ALL FUNDS FTEs (Full Time Equivalent Positions)

Fund Group, Fund, Department	FY 2022-23 Actual	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	# Change Rec. v. Orig.
General Funds	**2,202.78**	**2,213.08**	**2,253.08**	**2,263.08**	**2,263.08**	**50.00**
General	**2,196.78**	**2,207.08**	**2,247.08**	**2,257.08**	**2,257.08**	**50.00**
Board Of County Commissioners	4.00	5.00	5.00	5.00	5.00	0.00
County Administration	32.00	34.00	31.00	32.00	32.00	-2.00
Finance	30.00	30.00	30.00	29.00	29.00	-1.00
Tax Administration	66.00	66.00	60.00	60.00	60.00	-6.00
Legal	22.00	23.00	23.00	23.00	23.00	0.00
Elections	11.00	13.00	12.00	12.00	12.00	-1.00
Register Of Deeds	20.00	20.00	19.00	19.00	19.00	-1.00
General Services	98.00	98.00	99.00	99.00	99.00	1.00
Information Technology	54.00	56.00	69.00	69.00	69.00	13.00
Human Resources	29.00	29.00	30.00	30.00	30.00	1.00
Budget & Management Services	7.00	7.00	7.00	7.00	7.00	0.00
Veterans Services	6.00	7.00	7.00	7.00	7.00	0.00
County Sheriff	492.00	492.00	492.00	492.00	492.00	0.00
Emergency Services	203.00	194.00	193.00	193.00	193.00	-1.00
Justice Services Department	52.80	52.80	51.80	51.80	51.80	-1.00
Youth Home	26.12	33.42	33.42	41.42	41.42	8.00
Other Transportation	3.00	4.00	4.00	4.00	4.00	0.00
Engineering & Environ Svcs	17.00	17.00	17.00	17.00	17.00	0.00
Public Information			4.00	4.00	4.00	4.00
Cooperative Extension Service	21.41	21.41	22.41	24.41	24.41	3.00
Soil And Water Conservation	5.00	5.00	5.00	5.00	5.00	0.00
Economic Development	3.00	3.00	3.00	3.00	3.00	0.00
Public Health	242.07	243.07	245.07	245.07	245.07	2.00
Social Services	566.00	567.00	602.00	602.00	602.00	35.00
Comm-Bd Interv And Supp Serv	37.00	37.00	37.00	37.00	37.00	0.00
Other Education	1.00	1.00	1.00	1.00	1.00	0.00
Library	148.38	148.38	144.38	144.38	144.38	-4.00
Risk Management	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**0.00**
Risk Management Administration	2.00	2.00	2.00	2.00	2.00	0.00
Reappraisal Reserve Fund	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**0.00**
Tax Administration	4.00	4.00	4.00	4.00	4.00	0.00
Special Revenue Funds			**2.00**	**2.00**	**2.00**	**2.00**
Opioid Settlement			**2.00**	**2.00**	**2.00**	**2.00**
Public Health			2.00	2.00	2.00	2.00
Enterprise Funds	**44.00**	**50.00**	**48.00**	**48.00**	**48.00**	**-2.00**
Stormwater	**9.00**	**11.00**	**11.00**	**11.00**	**11.00**	**0.00**
Stormwater	9.00	11.00	11.00	11.00	11.00	0.00
Sewer Utility	**35.00**	**39.00**	**37.00**	**37.00**	**37.00**	**-2.00**
Water And Sewer	35.00	39.00	37.00	37.00	37.00	-2.00
Total	**2,246.78**	**2,263.08**	**2,303.08**	**2,313.08**	**2,313.08**	**50.00**

FY 2024-25 RECOMMENDED NEW FULL TIME EQUIVALENTS (FTEs)

Position	FTEs	Salary and Benefits	Anticipated Starting Date
Extension Agent - Cooperative Extension	2.00	$100,360	07.01.2024
Youth Home Counselors - Youth Home	6.00	$376,380	07.01.2024
Office Assistant - Youth Home	1.00	$47,012	07.01.2024
Diversion Coordinator- Youth Home	1.00	$112,654	07.01.2024
Total	**10.00**	**$636,406**	
During FY 2023-24 Position Changes			
Medicaid Expansion FTE's - Department of Social Service	*35.00*		
Communicable Disease Control Specialist I (2) - Public Health	*2.00*		
Public Health Education Specialist & Opioid Manager - Opioid Settlement Fund	*2.00*		
Youth Program Grant FTE - Cooperative Exension	*1.00*		
Total During FY 2023-24 Changes	***40.00***		
Total FY 2023-24 Approved Budget Change to FY 2024-25 Budget	**50.00**		

**Positions with an asterisk are partial year funded positions.*

NET COUNTY POSITIONS AND EXPENSES -- NEW FISCAL YEAR

Position	FTEs	Salary and Benefits
New General Fund Supported Positions	**10.00**	**$636,406**

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 Recommend	% Change Rec. v. Orig.
Taxes	$447,892,713	$462,402,022	$470,857,384	$481,886,714	$501,373,768	8.43%
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	$27,596,670	-16.99%
Total	**$560,332,482**	**$600,064,184**	**$594,439,541**	**$618,349,667**	**$640,976,497**	**6.82%**

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 Recommend	% Change Rec. v. Orig.
General Government	$166,491,677	$170,156,301	$187,742,379	$182,767,461	$180,835,125	6.28%
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	$9,644,671	14.01%
Human Services	$97,660,895	$106,644,638	$114,317,880	$116,108,254	$112,243,104	5.25%
Education	$195,680,759	$208,253,197	$213,783,695	$236,847,020	$220,959,606	6.10%
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**	**$634,006,571**	**$665,259,552**	**$640,976,497**	**6.82%**

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 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
Board Of County Commissioners	$861,880	$1,153,944	$941,658	$1,136,199	$1,136,199	($17,745)	-1.54%	0.63%
County Administration	$4,535,121	$6,899,917	$6,474,141	$7,415,330	$7,269,918	$370,001	5.36%	4.02%
Finance	$4,079,899	$4,650,394	$4,854,566	$4,752,403	$4,604,233	($46,161)	-0.99%	2.55%
Tax Administration	$6,882,887	$7,579,699	$7,275,294	$7,411,919	$7,327,908	($251,791)	-3.32%	4.05%
Legal	$3,361,923	$3,358,226	$3,092,961	$3,586,235	$3,586,235	$228,009	6.79%	1.98%
Court Facilities	$357,537	$558,675	$663,308	$631,315	$602,790	$44,115	7.90%	0.33%
Elections	$2,508,112	$3,452,249	$3,169,938	$3,358,172	$3,358,172	($94,077)	-2.73%	1.86%
Register Of Deeds	$2,033,246	$2,325,805	$2,364,203	$2,281,709	$2,268,709	($57,096)	-2.45%	1.25%
General Services	$16,632,325	$18,255,615	$19,571,583	$21,063,009	$20,008,248	$1,752,633	9.60%	11.06%
Information Technology	$14,464,712	$16,888,478	$18,225,716	$17,820,546	$17,420,546	$532,068	3.15%	9.63%
Human Resources	$2,833,429	$3,608,358	$3,353,622	$3,726,324	$3,717,824	$109,466	3.03%	2.06%
Budget & Management Services	$970,501	$1,011,057	$1,021,801	$1,051,213	$1,029,863	$18,806	1.86%	0.57%
Veterans Services	$488,284	$627,962	$631,958	$692,277	$686,670	$58,708	9.35%	0.38%
Geographic Information Systems	$481,263	$533,524	$522,300	$535,488	$535,488	$1,964	0.37%	0.30%
Public Information				$857,892	$857,892	$857,892		0.47%
Nondepartmental	$106,000,556	$99,252,398	$115,587,308	$106,447,430	$106,424,430	$7,172,032	7.23%	58.85%
Total	**$166,491,677**	**$170,156,301**	**$187,750,357**	**$182,767,461**	**$180,835,125**	**$10,678,824**	**6.28%**	**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 Recommended	% Change Rec. v. Orig.
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 Recommended	% Change Rec. v. Orig.
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 Recommended 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 Recommended	% Change Rec. v. Orig.
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 Recommended FTE
32.00	34.00	31.00	32.00	32.00

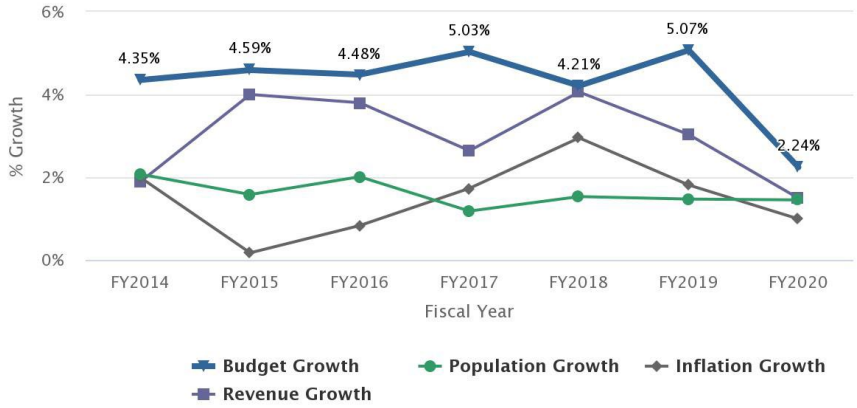
**The decrease in FTE count from FY 2023-24 Original to FY 2023-24 Estimated is due to Public Information Office moving to its own business area.*

***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.*

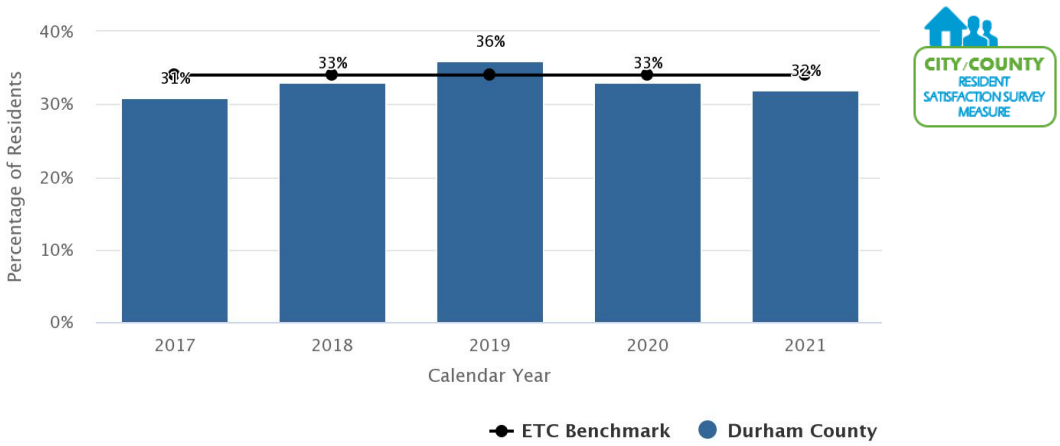
Performance Measures

DURHAM COUNTY BUDGET GROWTH COMPARED TO POPULATION AND INFLATION GROWTH



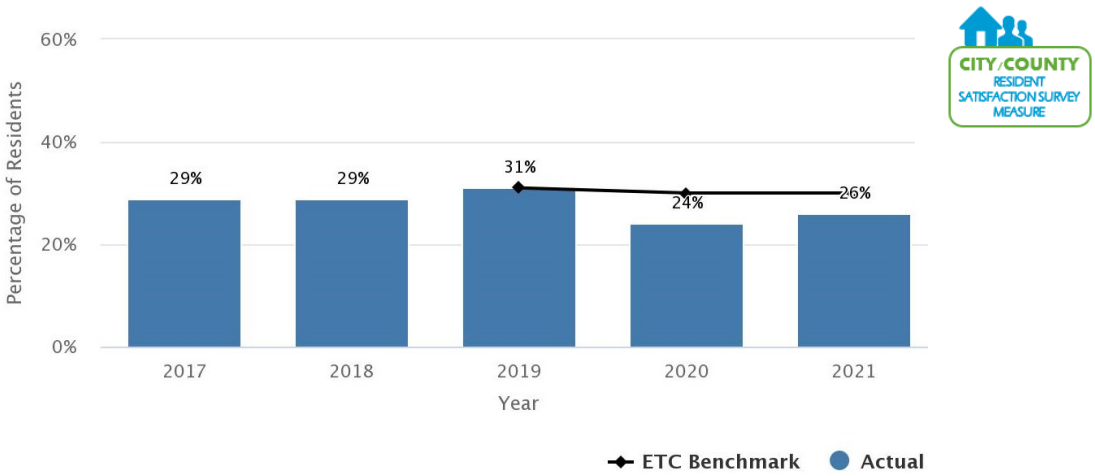
Measure description: This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential "growth in cost" drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund budget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

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



Measure description: The measure of overall satisfaction with County efforts to keep residents informed about local issues aligns with the effectiveness of the County's communication and engagement strategy, which is in the early stages of development. The communication and engagement strategy, which is in the early stages of collaborative development, will be built on a foundation of racial equity and is for the purpose of equitably and inclusively coproducing public goods. Within this strategy development process, we will identify how to measure success. The measure is on target with the ETC benchmark. During COVID-19, departments have adapted to maintain consistency in their connections to community. We are in the early years of administering the City/County Resident Satisfaction Survey and determining the interdependent influences that affect the responses to the chosen measures. The ETC benchmark is the average for US communities with 250,000 or more residents.

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



Measure description. The measure of resident satisfaction with public involvement in local decisions aligns with the effectiveness of the County's communication and engagement strategy, which is in the early stages of development. Public participation is an essential component of the local decision-making process. Residents affected by local decisions have the right to be involved in the decision-making process. The communication and engagement strategy, which is in the early stages of collaborative development, will be built on a foundation of racial equity and is for the purpose of equitably and inclusively coproducing public goods. Within this strategy development process, we will identify how to measure success. Traditional engagement has been challenging during COVID-19; however, departments have adapted during this time and maintained consistency in their connections to community. The target is the established ETC benchmark. We are in the early years of administering the survey and determining the interdependent influences that affect the responses to the chosen measures. The ETC benchmark is the average for US communities with 250,000 or more residents.

FINANCE

Description

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

Programs

Financial Reporting, Compliance & Control

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

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

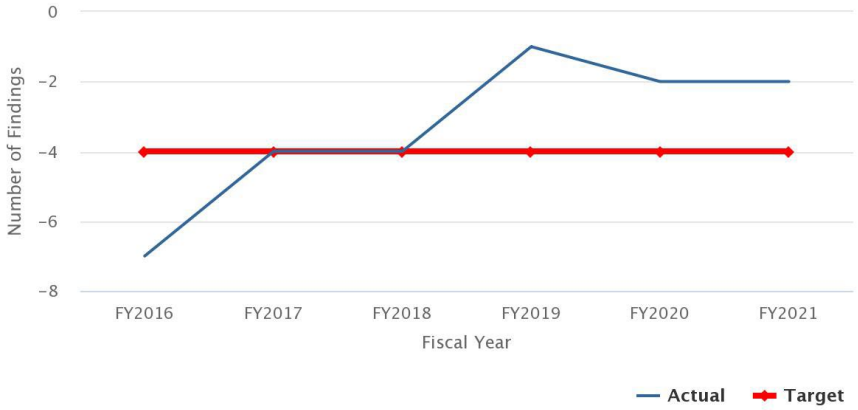
Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$4,079,899**	**$4,650,394**	**$4,854,566**	**$4,752,403**	**$4,604,233**	**-0.99%**
Personnel	$2,666,563	$3,230,139	$3,281,512	$3,229,148	$3,229,148	-0.03%
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**	**$171,752,199**	**-1.50%**
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	$23,048,915	-16.80%
Net County Cost	**($142,556,528)**	**($169,718,737)**	**($145,140,175)**	**($167,128,601)**	**($167,147,966)**	**-1.51%**

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

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

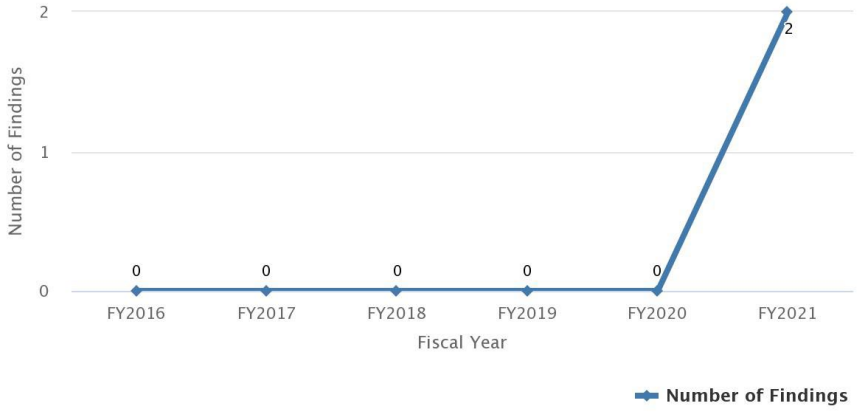
Performance Measures

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



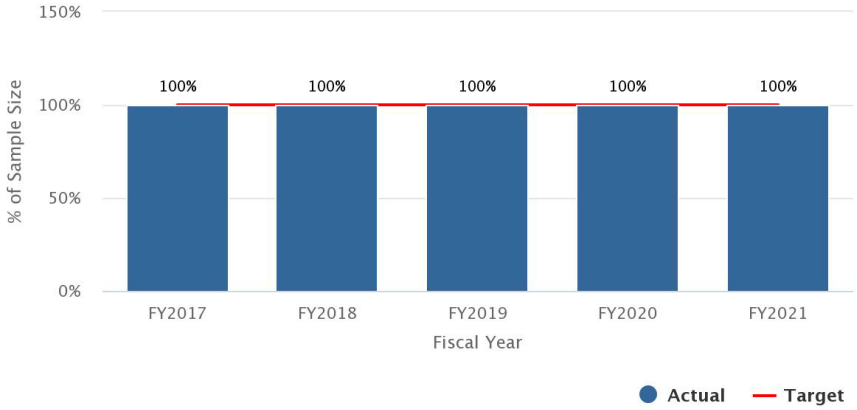
Measure description: This measures the number of findings received during the annual Single Audit related to grant and federal/state award programs. The goal is to "successfully complete the single audit with limited findings and no recurring findings for services funded with grants and/or federal and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

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



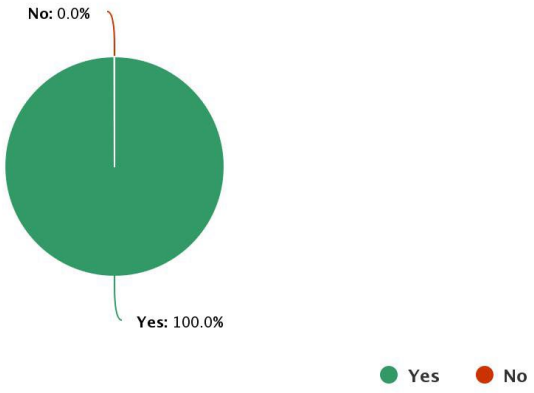
Measure description: This measure is based on the results of the financial audit conducted at the end of each fiscal year. The Finance Department is evaluated on the financial accounting, reporting, and monitoring of the County's financial activity. The goal is to "successfully complete the required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

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



Measure description: Sample sizes for selected programs to be audited are determined by external auditors based on the level of risk for each program. The County is measuring the percentage of the sample size that did not produce material findings for the testing of grants and federal/state awards. The goal is to "successfully complete the single audit with limited findings and no recurring findings for services funded with grants and/or federal and state awards and successfully complete the Compliance Report." Increased material findings could mean questioned costs that would have to be returned to the grantor or federal or state government, and if significant, a risk of the loss of program funding, potentially affecting the level of service the County is able to provide in the area(s) receiving the material finding(s) and/or questioned cost(s). Since there were no material findings for any of the previous fiscal years, this measure is trending favorably. Given the sample size tested for Durham County, having only two Single Audit findings, which were not material, is excellent. Data for updating this measure will be available for fiscal year 2022 after October 31, 2022.

Measure: MAINTAIN TRIPLE A BOND RATING



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

TAX ADMINISTRATION

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

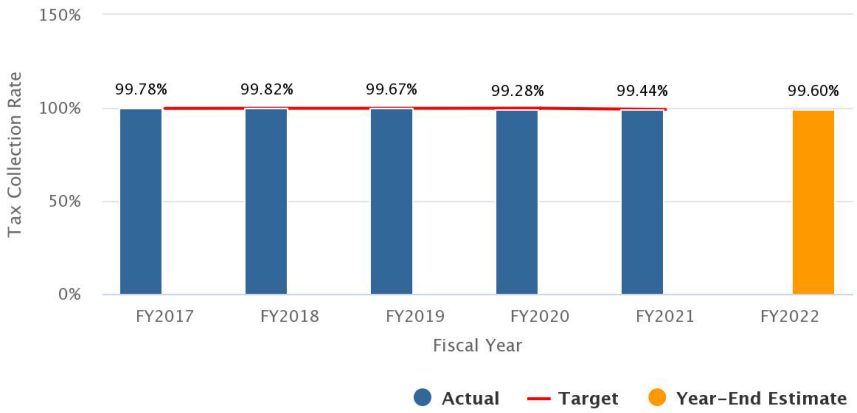
Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$6,882,887**	**$7,579,699**	**$7,301,008**	**$7,411,919**	**$7,327,908**	**-3.32%**
Personnel	$5,396,644	$5,851,312	$4,977,893	$5,424,532	$5,424,532	-7.29%
Operating	$1,486,243	$1,728,387	$2,290,663	$1,987,387	$1,903,376	10.12%
Capital			$32,452			
Revenue	**$324,164,818**	**$336,699,601**	**$347,428,693**	**$352,726,030**	**$372,213,084**	**10.55%**
Taxes	$321,583,839	$334,183,704	$344,228,261	$350,329,630	$369,816,684	10.66%
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)**	**($340,127,685)**	**($345,314,111)**	**($364,885,176)**	**10.87%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended 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.*

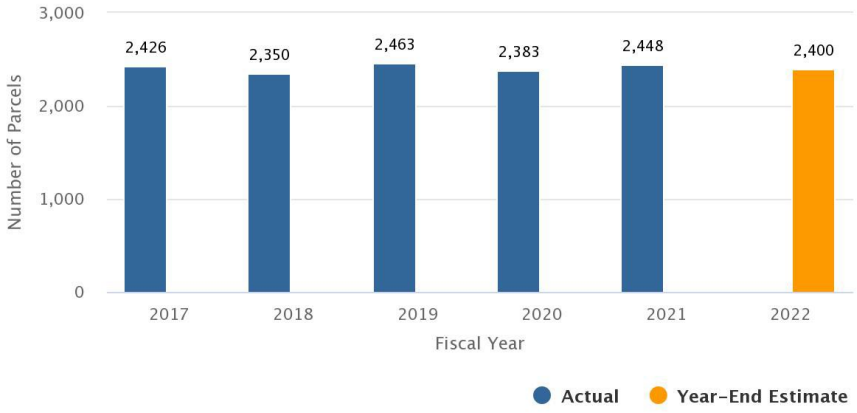
Performance Measures

Measure: DURHAM COUNTY TAX COLLECTION RATE



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

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



Measure description: This measures the number of qualified parcels participating in one of three property tax relief programs: specifically, the Elderly or Disabled Exclusion, Disabled Veteran's Exclusion, or the Circuit Breaker Program. All three programs are mandated by the State of North Carolina and administered by the County. Durham's growing popularity is evidence of a healthy housing market. For most neighborhoods, this has translated to higher property values and increasing property taxes. This has spiked an interest in the existing three State property tax relief programs. Property owners qualifying for one of the three programs receive a defined exclusion off the appraised value of their property. Revitalization of certain areas has caused housing costs to rise in response to demand. Increased property taxes can lead to the displacement of long-time residents and these programs can offer 'relief' to a property owner who may not otherwise be able to afford rising property taxes. Staff estimates 2,400 participants in FY 2021-22.

COUNTY ATTORNEY

Description

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

Programs

DSS Legal Services

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

General Legal Services

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

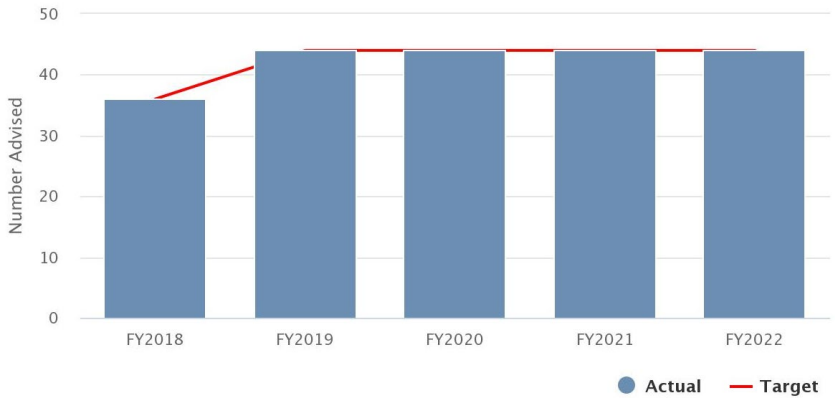
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
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 Recommended FTE
22.00	23.00	23.00	23.00	23.00

Performance Measures

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

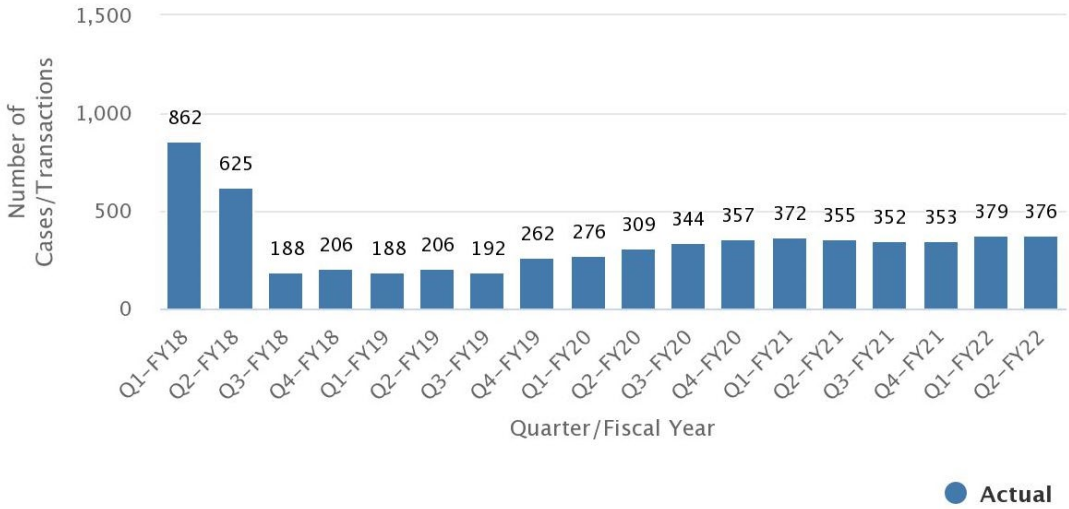


Measure description: Legal representation is provided to all departments, boards, and many commissions by the County Attorney's Office to ensure accountability and efficiency. This measure remains consistent unless the County adds or removes departments, boards, and/or commissions. The target for this 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. The target for FY 2022-23 remains the same at 44 because there is no expectation that the current number of departments, boards, or commissions will change.

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

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

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



Measure description: This measures the total number of cases the County Attorney's Office has open on the internal case list going back 10 years. Any items that have not been marked "closed" are considered active/open and are counted in this measure. This data encompasses all case types, except for non-personnel DSS matters, including but not limited to civil litigation, contracts, property tax appeals, public records review, personnel matters, real estate closings, etc. These case types, particularly those that are related to litigation, are very complex and are generally active/open over several years. As of the third quarter of FY 2017-18, staff closed many old files that were simply not marked as closed. Therefore, the overall number of active cases/transactions is a much more accurate number. The process to close case files has now been given a higher priority to make certain that this measure is accurate. This metric has almost doubled since the file purge of 2018. Please note that these numbers fluctuate depending on the number of issues clients (other County departments, boards, and commissions) that require legal assistance have during a given quarter. The office has received notice of additional matters that will require legal involvement, many of which may take months or years to resolve, although it is our goal to have matters resolved/dismissed before incurring additional costs and resources where possible. A target is not necessary for this measure, as we generally have little to no indicators about the number and/or types of matters we will have upcoming in a fiscal year.

COURT SUPPORTIVE SERVICES

Description

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

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

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

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

Budget

Fund Center Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. 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.

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 Recommended	% Change Rec. v. Orig.
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%**

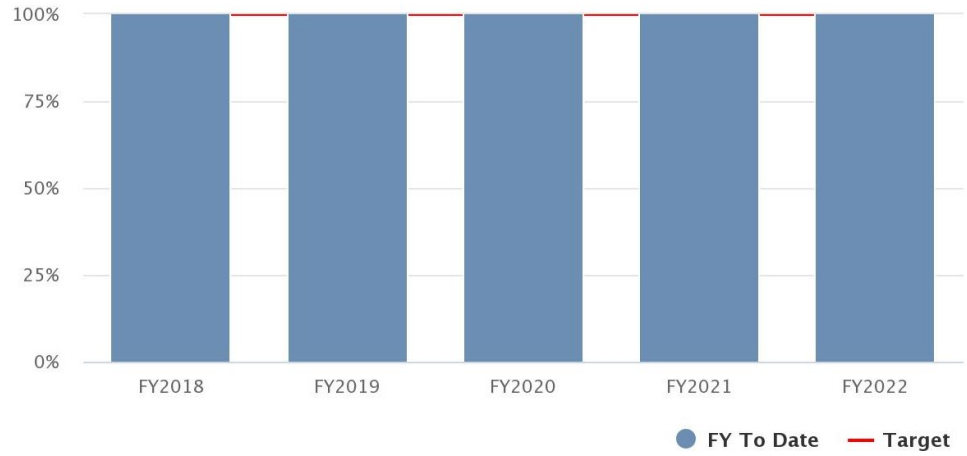
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
11.00	13.00	12.00	12.00	12.00

**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.*

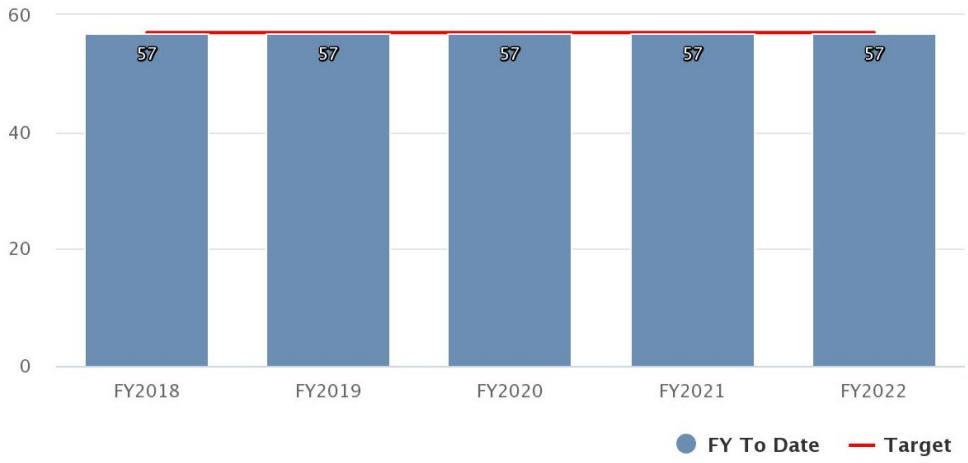
Performance Measures

Measure: AVERAGE PERCENT OF POLLING PLACES REACHING ADA COMPLIANCE



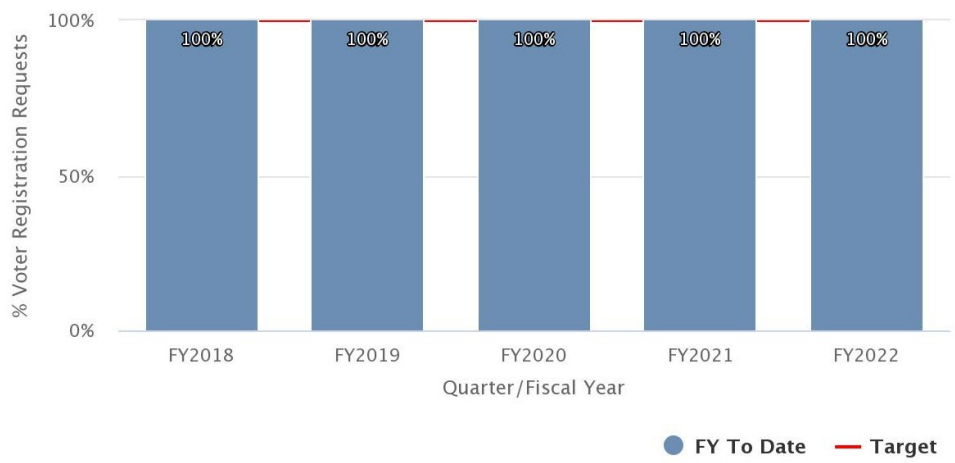
Measure description: This measure shows the average percent of polling places in Durham County with accessibility meeting the compliance standards set forth in the Americans with Disabilities Act (ADA) of 1990. The current average percent of polling places meeting ADA compliance is consistent with previous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

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



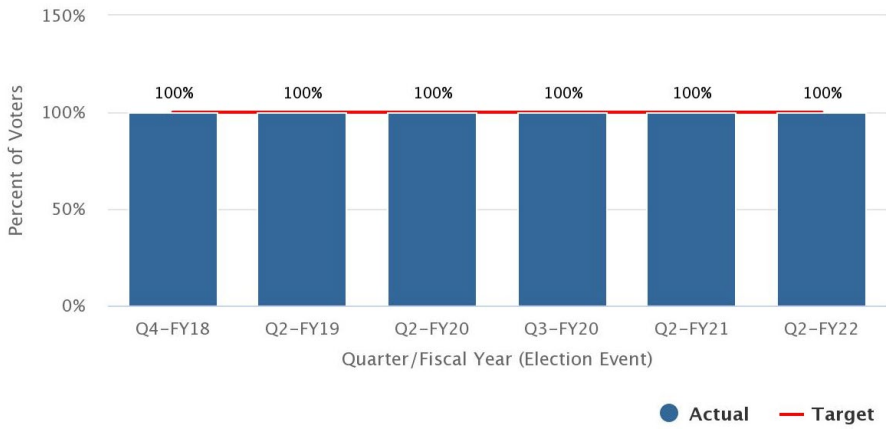
Measure description: This measure shows the number of polling places located within or adjacent to the 57 precincts in Durham County. Providing every citizen in Durham County access to a polling place within close proximity of their home ensures access to elections. The current number of polling places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

Measure: PERCENT OF VOTER REGISTRATION REQUESTS PROCESSED WITHIN 48 HOURS



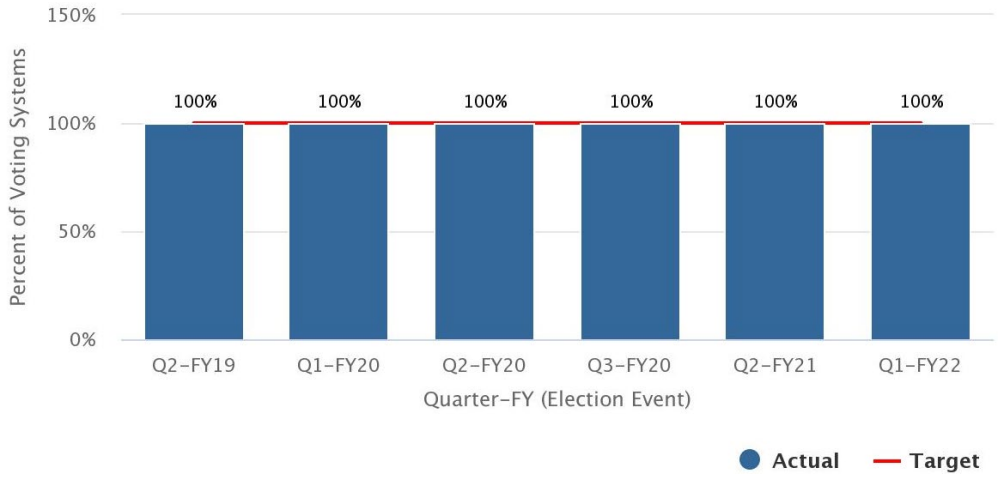
Measure description: The measure shows the percent of voter registration requests processed within 48 hours. For optimal efficiency and customer service, it is the mission of the Board of Elections to process all voter registration applications received timely at our office within 2 business days of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

Measure: PERCENT OF VOTERS CASTING BALLOTS IN APPROPRIATE JURISDICTIONS



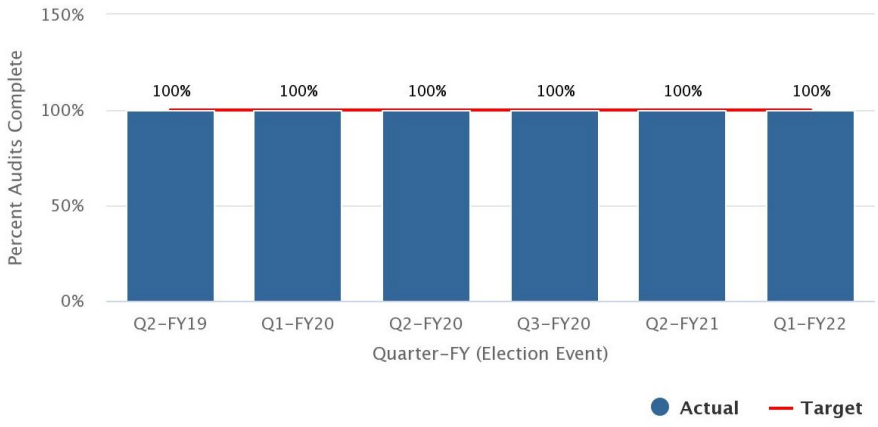
Measure description: The measure shows the percent of voters in Durham County who are able to cast a ballot appropriate for the political jurisdiction in which they reside, which is essential to the conduct of a free, fair, and valid election. Our goal is to ensure that every ballot in Durham County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

Measure: PERCENT OF VOTING SYSTEMS RECEIVING LOGIC AND ACCURACY TESTING



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

Measure: PERCENT OF POST-ELECTION AUDITS COMPLETED



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

REGISTER OF DEEDS

Description

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

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

Programs

Administration

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

Real Estate Intake

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

Vital Records Intake

The purpose of the Vital Records Intake Program is to record, maintain, and preserve vital record documents for retrieval and issuance in perpetuity. The Vital Records Department is also responsible for maintenance and issuance of birth, death, and marriage certificates, as well as military discharge records (DD-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 Recommended	% Change Rec. v. Orig.
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 Recommended FTE
20.00	20.00	19.00	19.00	19.00

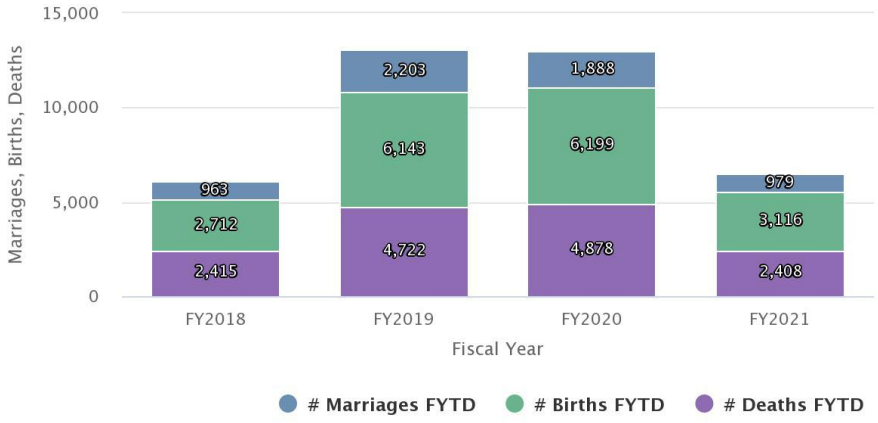
**FY 2023-24 Estimated FTE includes the transfer of one position to the Information Services & Technology Department.*

Performance Measures

Measure: AVERAGE PERCENTAGE OF REAL ESTATE DOCUMENTS SUBMITTED ELECTRONICALLY

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

Measure: DURHAM COUNTY MARRIAGES, BIRTHS, AND DEATHS



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

GENERAL SERVICES DEPARTMENT

Description

The Department of General Services has the responsibility to ensure that all County facilities and properties are maintained and operated in a safe and proper manner. This Department provides a variety of services including: security and lock/key services; building, 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 servicers, 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 Recommended	% Change Rec. v. Orig.
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 Recommended 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)*

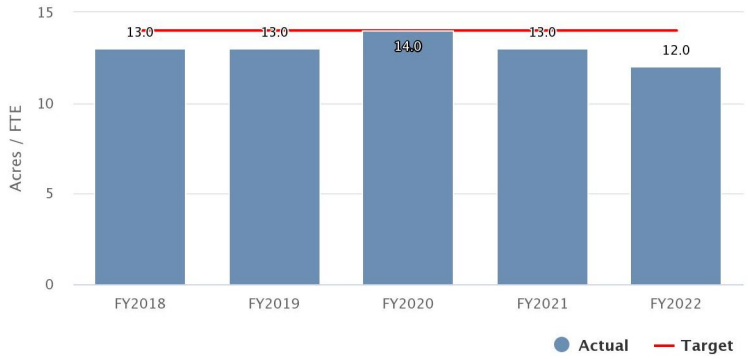
****Funding for Keep Durham Beautiful was transferred to Engineering-Sustainability. ($35,000)*

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.

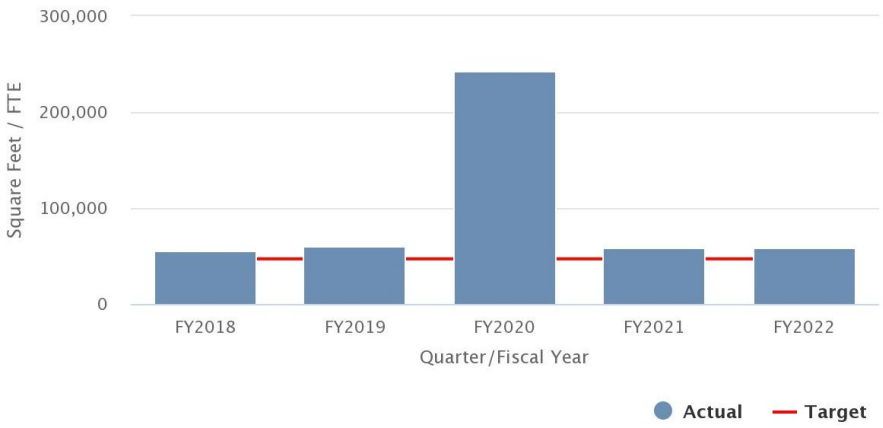
Performance Measures

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 has to maintain abandoned properties of which the County takes ownership.

Measure: AVERAGE DURHAM COUNTY BUILDING SQUARE FEET MAINTAINED PER FTE



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

INFORMATION SERVICES AND TECHNOLOGY

Description

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

IS&T:

- Enhances and improves business services to offer more advance and timely technology implementations and streamlined processes,
- Works to expand strategic roles with agencies to improve aligning their business needs with technology,
- Invests in human capital to cultivate and diversify IS&T's talent resources to better deliver services,
- Provides robust infrastructure to protect the County's technology and information assets, and maintain service operations,
- Optimizes 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 Recommended	% Change Rec. v. Orig.
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%**

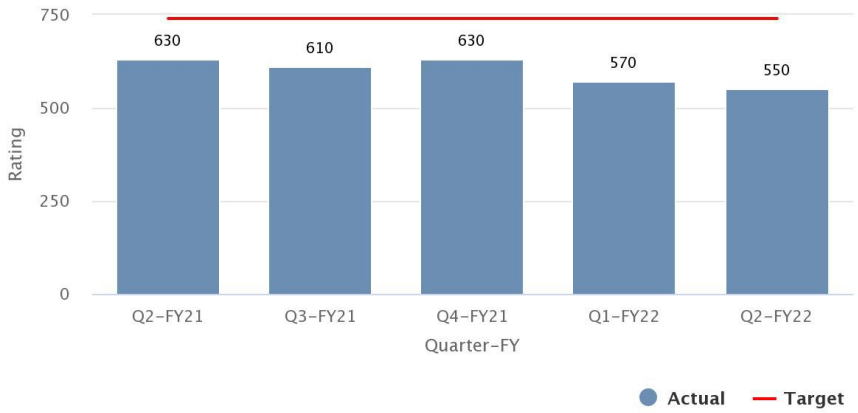
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
54.00	56.00	69.00	69.00	69.00

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

***A decrease in the department's 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.*

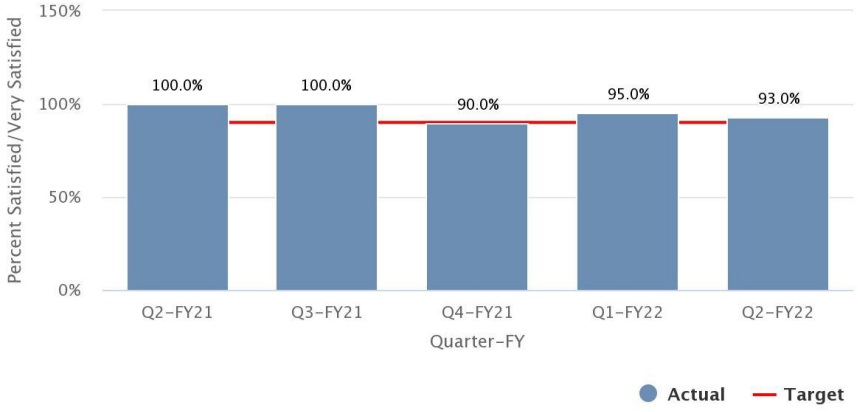
Performance Measures

Measure: SECURITY POSTURE RATING



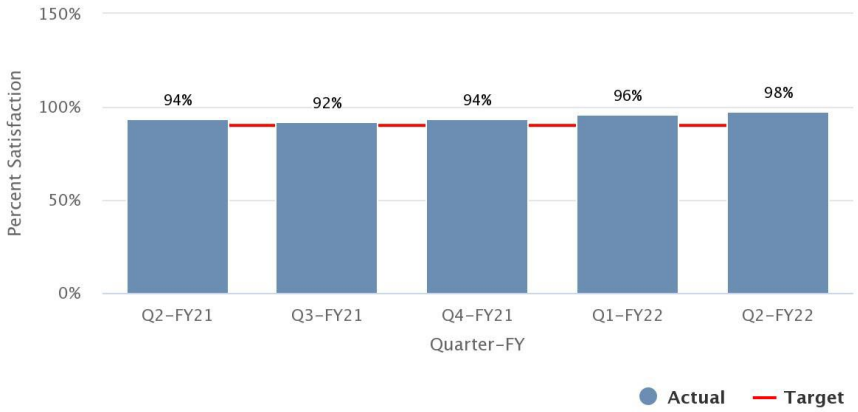
Measure description: This rating is delivered by an objective third-party taking into account criteria identified as necessary, high-quality cybersecurity strategies and tactics. The department is utilizing a documented checklist collaboratively produced by the Chief Information Security Officer, Chief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

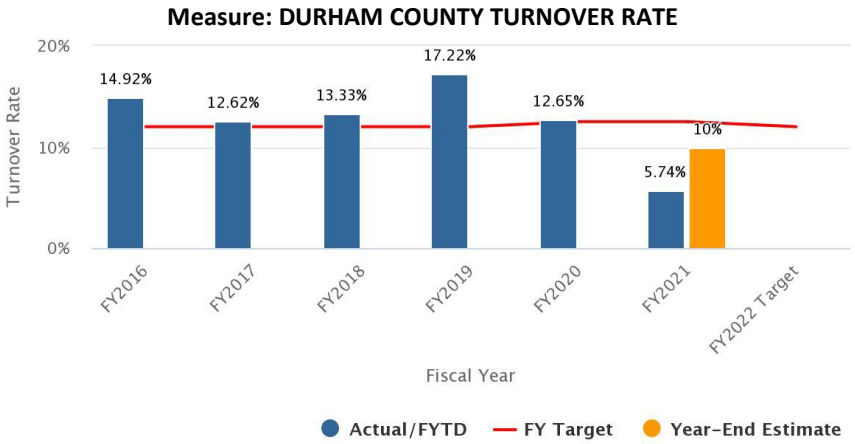
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$2,833,429**	**$3,608,358**	**$3,353,622**	**$3,726,324**	**$3,717,824**	**3.03%**
Personnel	$2,352,760	$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	**$2,819,279**	**$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 Recommended 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



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

BUDGET AND MANAGEMENT SERVICES

Description

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

Programs

Budget Development and Implementation

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

Capital Improvement Plan Development and Implementation

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

Management Analysis and Special Review

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

Performance Management Oversight

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

Technology Innovation and Data Analysis

The Budget department supports constant innovation through the maximation 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.

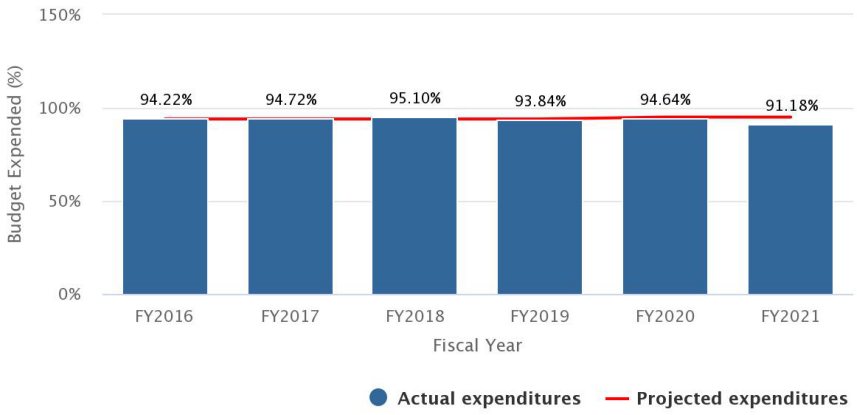
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$970,501**	**$1,011,057**	**$1,021,801**	**$1,051,213**	**$1,029,863**	**1.86%**
Personnel	$889,549	$948,908	$957,613	$989,064	$989,064	4.23%
Operating	$80,952	$62,149	$64,188	$62,149	$40,799	-34.35%
Net County Cost	**$970,501**	**$1,011,057**	**$1,021,801**	**$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 Recommended FTE
7.00	7.00	7.00	7.00	7.00

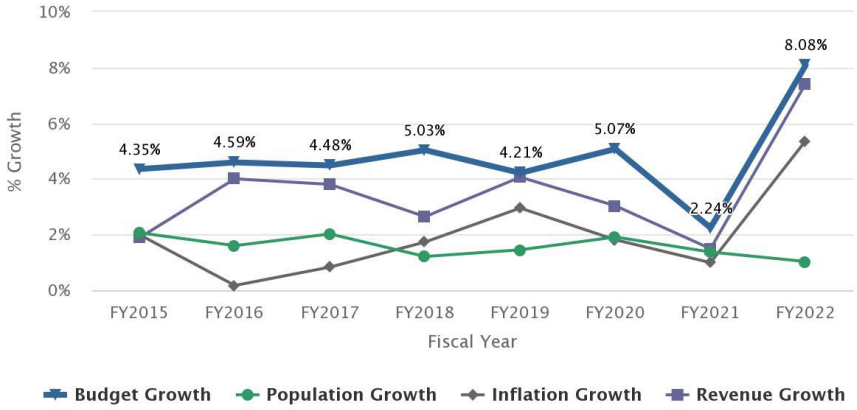
Performance Measures

Measure: VARIANCE BETWEEN ACTUAL AND PROJECTED DURHAM COUNTY EXPENDITURES



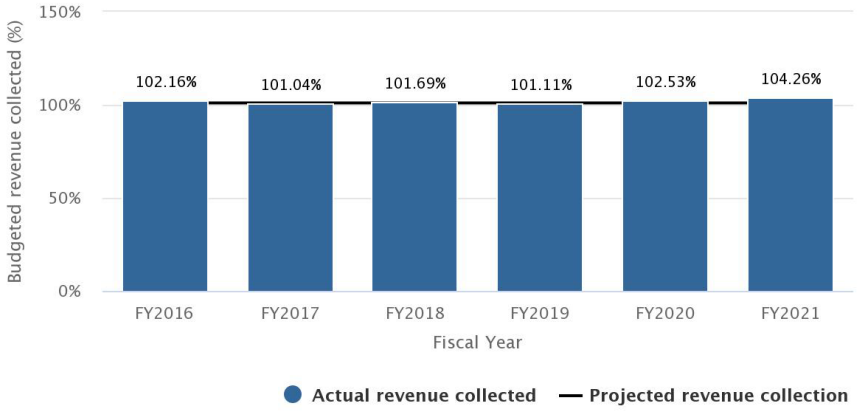
Measure description: This is a measure of how close actual expenditures are to budgeted expenditures for a fiscal year. This measure is a key insight into how well the Budget Office, and by extension, the County does in comparing how much is planned to be spent versus how much is actually spent. The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

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



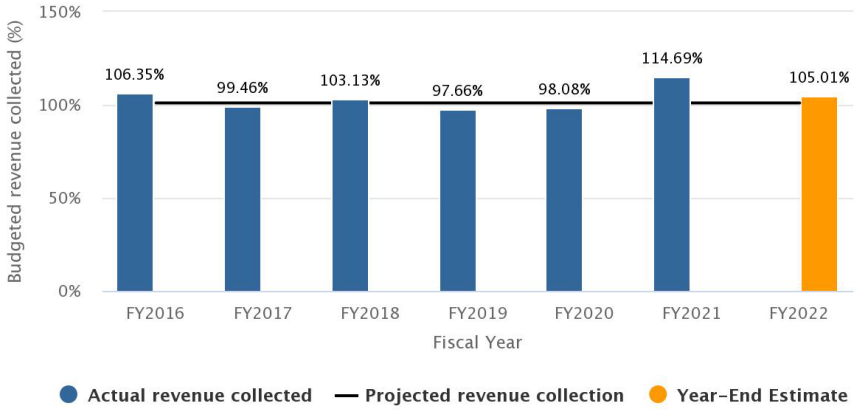
Measure description: This measure is intended to be a broad guide for comparing annual growth of the General Fund budget to other potential "growth in cost" drivers each year: inflation growth, population growth of Durham County, and natural growth of primary revenue sources. While the General Fund budget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

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



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

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



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

VETERAN SERVICES

Description

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

- Providing professional and technical assistance cost-free to all Durham County veterans and their families by our County Veteran Service Officers who are State and Nationally Authorized Accredited Representatives under the U.S. Department of Veterans Affairs (USDVA),
- Taking power of attorney to legally represent our county military service members, veterans, and their dependents, 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.

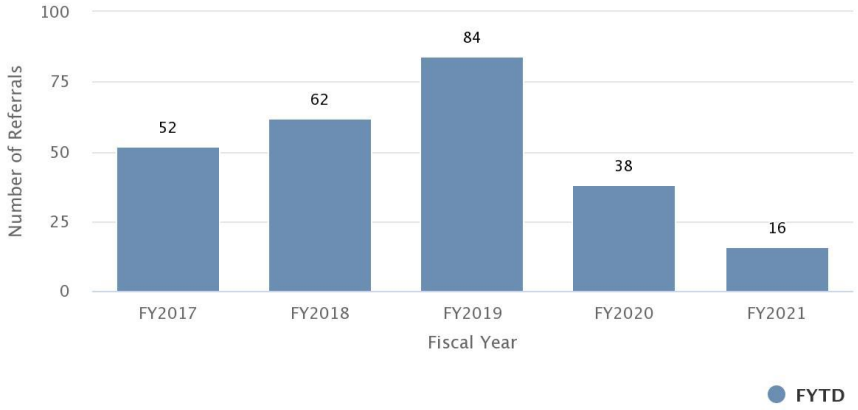
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
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 Recommended 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: This measure shows the number of homeless and at-risk Veterans who have been counseled, advised, and referred to community partners. The department is tracking this measure because the data, among other things: (1) enables identification of homeless veterans, (2) measures progress and performance of service delivery and the need for additional staff, (3) enables staff to understand some of the issues that create homelessness, (4) enables staff to identify and help remove barriers veterans face in securing permanent housing, and (5) helps identify the need to advocate for better access to federal funds to help combat veteran homelessness. The US Department of Veterans Affairs continues to focus on ending veteran homelessness. The primary tool to measure progress is the annual Point-in-Time (PIT) Count. The trend continues to react to various factors (weather, the economy, COVID-19, etc.), which makes a year-end estimate difficult. We are hopeful that Durham County's creation of a single portal/universal coordinated entry intake process will have a positive impact on how this measure is trending. A goal of the coordinated entry process is to divert those facing homelessness toward resources that can prevent and/or shorten their lack of permanent and affordable housing. There is no target for this measure; the goal is to prevent or quickly end veteran homelessness.

Measure: ANNUAL AMOUNT OF CLAIM FUNDS COMING INTO DURHAM COUNTY

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

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 Recommended	% Change Rec. v. Orig.
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%**

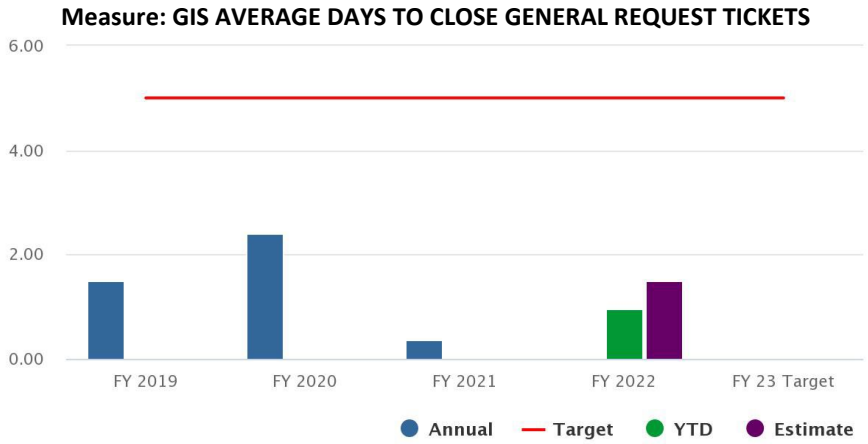
Budget Highlights

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

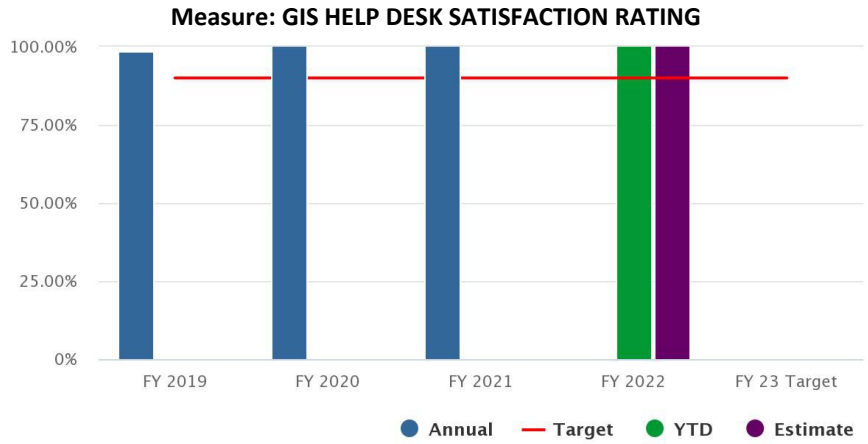
Measure: NUMBER OF AGED AND DISABLED VETERANS REACHED THROUGH COMMUNITY OUTREACH

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

Performance Measures

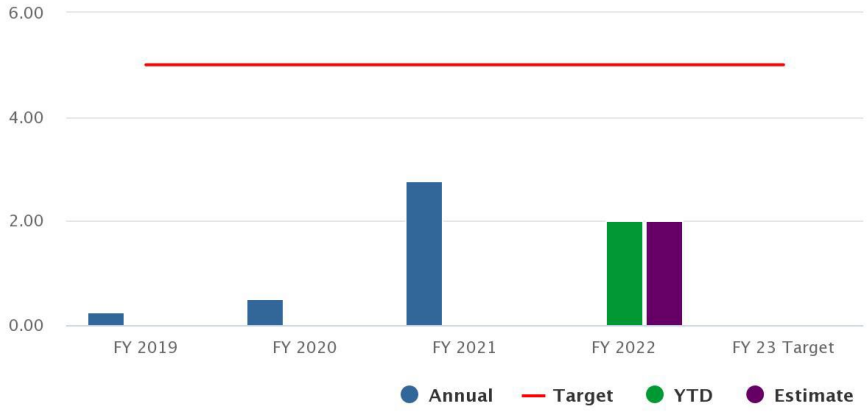


Measure description: This measure calculates the average number of days it takes for GIS to close general request tickets once they are assigned to be worked on by the division manager. The type of tickets the department receives are constantly evolving due to the ever-changing technologies supported. Requests vary, and can originate from map generation, to spatial analysis, to application development; and each has a longer turnaround time (i.e., more application development needs equate to longer ticket times). The GIS division is performing well within the target for this measure, which is set for the entire Technology Solutions Department. The target of five days is not specific to the division alone. The City's Technology Solutions Department, in which the City/County GIS program is housed, has a five-day target for all tickets.



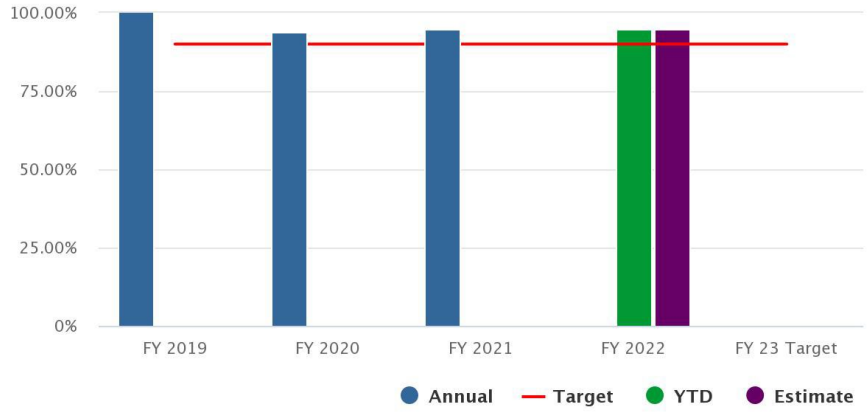
Measure description: This measure calculates the overall satisfaction of City employees who receive support by GIS. The rating is virtually unchanged, falls within the normal margin of error (3%-5%), and still exceeds the target. The target is not specific to the GIS division alone. The City's Technology Solutions Department, in which the City/County GIS program is housed, has set the service level satisfaction rating target to 90% for all divisions.

Measure: GIS AVERAGE DAYS TO CLOSE INCIDENT/ISSUE TICKETS



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

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



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

NONDEPARTMENTAL

Description

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

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$106,000,556**	**$99,252,398**	**$115,587,308**	**$106,447,430**	**$106,397,430**	**7.20%**
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	$4,526,250	32.67%
Transfers Out	$103,122,333	$94,952,141	$103,568,727	$100,861,770	$100,811,770	6.17%
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**	**$101,849,675**	**8.69%**

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 Recommended	% Change Rec. v. Orig.
Expenditure				**$0**	**$700,000**	
Operating						
Transfers Out				$0	$700,000	
Net County Cost				**$0**	**$700,000**	

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

Budget Highlights

There is $700,000 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 Recommended	% Change Rec. v. Orig.
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 Recommended	% Change Rec. v. Orig.
Expenditure	**$2,878,223**	**$4,300,257**	**$12,018,581**	**$5,585,660**	**$5,585,660**	**29.89%**
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	$4,526,250	32.67%
Revenue	**$67,460**					
Other Revenues	$67,460					
Net County Cost	**$2,810,763**	**$4,300,257**	**$12,018,581**	**$5,585,660**	**$5,585,660**	**29.89%**

Budget Highlights

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

Department	New / Replacement	Type	Quantity	Vehicle Cost	Upfit Costs	Total DCo Expense
Sheriff	Replacement	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			**50**	**$1,129,850**	**$219,344**	**$5,612,660**

Public Safety

Departments and services supporting the protection of persons and property.

Business Area Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
County Sheriff	$43,862,840	$48,344,148	$46,820,691	$52,574,643	$50,615,054	$2,270,906	4.70%	56.78%
Emergency Communications	$1,377,656	$1,800,208	$1,785,824	$1,805,077	$1,805,077	$4,869	0.27%	2.03%
Emergency Services	$21,874,455	$23,761,859	$25,739,239	$25,670,707	$25,547,258	$1,785,399	7.51%	28.66%
Fire Marshal	$14,065							
Medical Examiner	$275,750	$389,900	$414,544	$441,900	$441,900	$52,000	13.34%	0.50%
Justice Services Department	$5,498,242	$7,186,857	$6,039,011	$7,476,786	$7,425,986	$239,129	3.33%	8.33%
Youth Home	$1,836,322	$2,533,171	$2,145,938	$3,303,090	$3,303,090	$769,919	30.39%	3.71%
Total	**$74,739,329**	**$84,016,143**	**$82,945,247**	**$91,272,203**	**$89,138,365**	**$5,122,222**	**6.10%**	**100.00%**

SHERIFF

Description

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

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

Programs

Administrative Services

The administrative services of the Sheriff's Office include Finance, Planning and Development, Communications, Information Technology, Human Resources, Public Relations, and Records. Many of these functions provide direct support to sworn and non-sworn divisions. There are more than 30 civilian employees at the Sheriff's Office who are managed by the Chief Operations Officer.

Animal Services

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

Civil

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

Courts

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

Detention

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

Investigations/Narcotics/Special Teams

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

The Sheriff's narcotics unit aims to reduce the use and distribution of illegal drugs in Durham County. The use of illegal drugs creates substantial burdens for drug users, families, and friends, and an array of collateral consequences related to illegal drug use negatively impacts community well-being. The special teams of the Sheriff's Office consist of the Emergency Response

Team, Bomb Squad, Negotiations Unit, Search and Recovery Unit, K-9 Unit, and Project Lifesaver for those suffering from dementia.

Patrol/Traffic

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

School Resource Officers

School resource officers work in Durham's public schools and mentor students, promote school safety, and enforce laws. There are 28 deputies working in schools throughout the City and County of Durham. Deputies respond to school incidents and work to develop positive relationships with youth.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$43,862,840**	**$48,344,148**	**$46,820,691**	**$52,574,643**	**$50,615,054**	**4.70%**
Personnel	$35,451,110	$39,745,625	$36,987,676	$42,751,122	$42,001,122	5.67%
Operating	$7,942,466	$8,598,523	$9,207,107	$9,796,216	$8,613,932	0.18%
Capital	$469,264		$625,908	$27,305	$0	
Revenue	**$3,811,506**	**$3,186,959**	**$3,485,032**	**$3,247,919**	**$3,247,919**	**1.91%**
Licenses and Permits	$33,994		$5			
Intergovernmental	$2,408,834	$2,126,959	$2,312,420	$2,152,919	$2,152,919	1.22%
Contributions and Donations	$133,651	$75,000	$138,329	$135,000	$135,000	80.00%
Investment Income	$10		$15			
Service Charges	$816,771	$710,000	$773,622	$715,000	$715,000	0.70%
Other Revenues	$418,246	$275,000	$260,641	$245,000	$245,000	-10.91%
Transfers In						
Net County Cost	**$40,051,334**	**$45,157,189**	**$43,335,659**	**$49,326,724**	**$47,367,135**	**4.89%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
492.00	492.00	492.00	492.00	492.00

**FY 2023-24 Original included a $1.01M detention center maintenance contract that was transferred to the General Services department after the beginning of the fiscal year.*

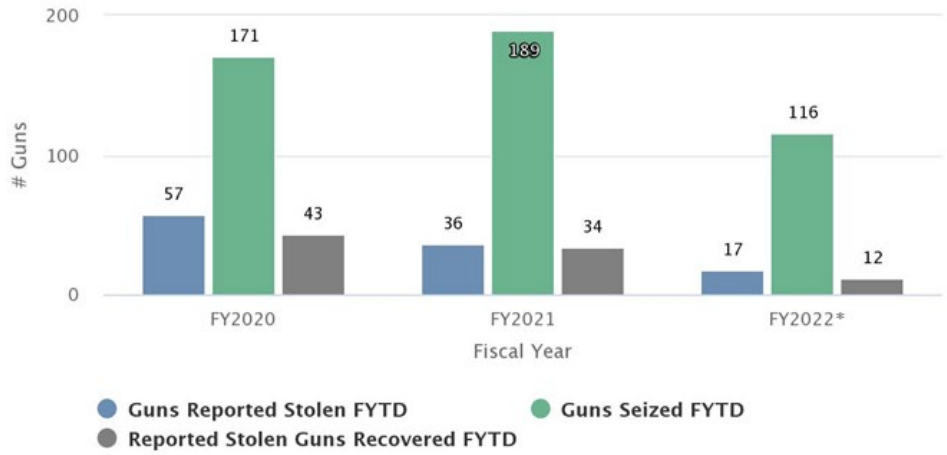
***FY 2023-24 Estimate includes multiple mid-year supplementals for various initiatives, such as the Justice Assistance Grant (JAG), State Criminal Alien Assistance Program (SCAAP), Medication Assistance Treatment (MAT) Program, and increased spending in State Forfeiture and Inmate Welfare lines.*

Budget Highlights

- Additional funding is provided for continuation of a contract with SHI International Corporation for Microsoft email and cloud-based services. ($282,000)
- Additional funding is provided for gasoline, a result of an increase in detainee transports, additional calls for service, and rising fuel costs. ($170,000)
- Additional funding is provided for Aramark food service contract in the detention center. This is a result of increased detainee population and increases in food costs. ($350,000)
- An increase in the contract with Animal Protective Services is included in the budget. ($43,101)
- Replacement funding is provided for 27 vehicles and associated upfit costs. These replacements will enable the Sheriff's Office to continue to provide efficient and effective response to county emergencies. ($2.1M)
    - Budgeted vehicle expense is in the nondepartmental fund center (see Vehicle Fund Center page for details).

Performance Measures

Measure: GUN RECOVERY EFFORTS



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

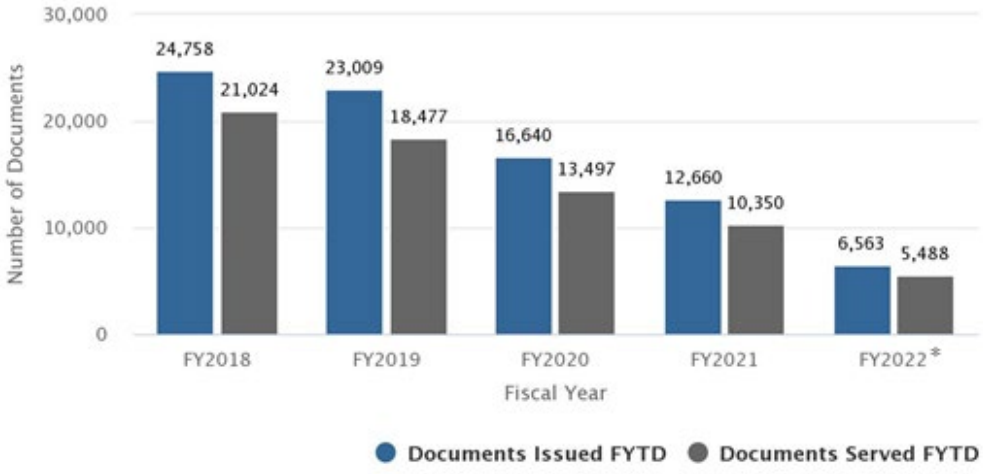
*FY 2022 only includes the first two quarters of the fiscal year.

Measure: AVERAGE DAILY POPULATION OF DETAINEES IN DURHAM DETENTION CENTER

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

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

Measure: NUMBER OF CIVIL DOCUMENTS SERVED



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

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

EMERGENCY COMMUNICATIONS

Description

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

Programs

Emergency Response

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

Communications Maintenance

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$1,377,656**	**$1,800,208**	**$1,785,824**	**$1,805,077**	**$1,805,077**	**0.27%**
Operating	$1,377,656	$1,800,208	$1,785,824	$1,805,077	$1,805,077	0.27%
Net County Cost	**$1,377,656**	**$1,800,208**	**$1,785,824**	**$1,805,077**	**$1,805,077**	**0.27%**

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

Budget Highlights

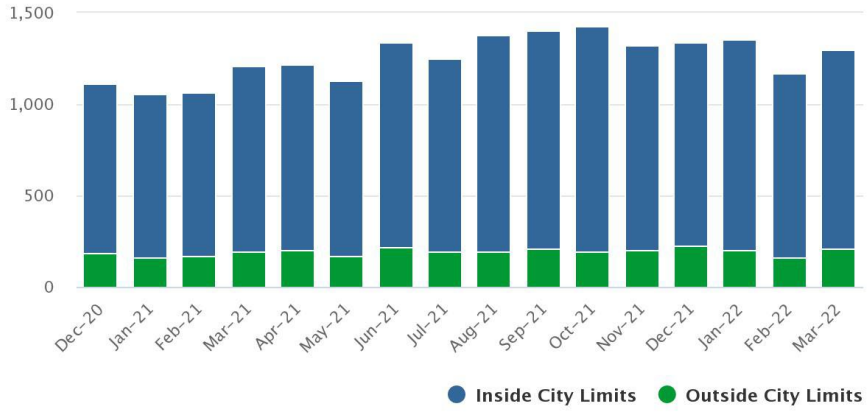
- The budget supports Directional Finding Equipment used to locate Radio Frequency Interference on the Durham City Radio System. ($219,188)
- The budget supports 16 new Motorola radios. ($125,311)

Performance Measures

Measure: COUNTY -- EMS CALLS FOR SERVICE

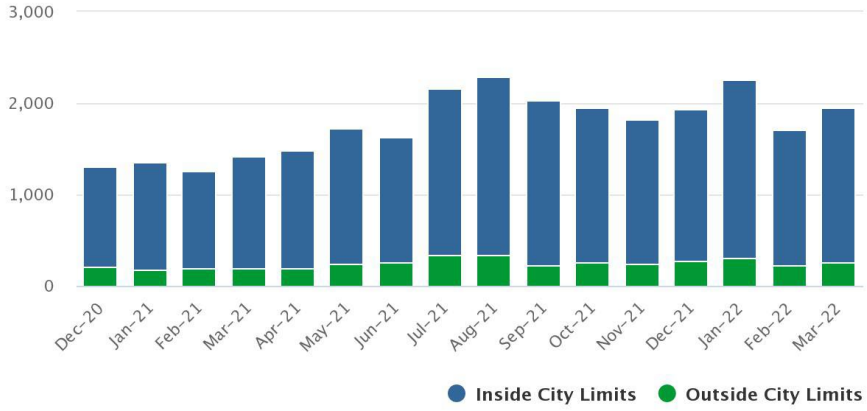
Measure description: This measures total monthly EMS calls for service in Durham County. Calls are broken down into two categories: calls within the City limits and calls outside of the City limits. Historically, winter months (December – March) have a lower call volume. March to June of 2020 resulted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

Measure: COUNTY -- FIRE CALLS FOR SERVICE



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

Measure: COUNTY -- FIRE FIRST RESPONDER CALLS FOR SERVICE



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

Measure: COUNTY -- LAW CALLS FOR SERVICE

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

THE OFFICE OF EMERGENCY SERVICES

Description

The Office of Emergency Services (OES) reflects the consolidation of the Fire Marshal/Emergency Management and Emergency Medical Services areas and the creation of a new Business Operations team. The merger began in March of 2020 and completion was delayed by the malware attack and the COVID-19 pandemic. Work continues today to complete the merger, resolve remaining Human Resource issues, and to fine-tune the budget for this consolidation. The first table below reflects the expenditures and revenues for the entire Business Area. County funding for staffing at the Lebanon Fire Department ended in December 2023 at the district's request, so the final section does not include funding for those positions in FY 2024-25.

Budget (Total)

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$21,888,520**	**$23,761,859**	**$25,739,239**	**$25,670,707**	**$25,547,258**	**7.51%**
Personnel	$16,682,441	$17,926,880	$18,816,069	$19,781,198	$19,681,198	9.79%
Operating	$5,035,142	$5,815,979	$6,707,111	$5,889,509	$5,866,060	0.86%
Capital	$170,936	$19,000	$216,059			-100.00%
Revenue	**$17,909,958**	**$18,948,273**	**$20,722,873**	**$21,858,808**	**$21,858,808**	**15.36%**
Intergovernmental	$2,089,192	$3,491,790	$3,534,656	$3,750,840	$3,750,840	7.42%
Contributions and Donations	$25,000		$525			
Service Charges	$15,605,001	$15,456,483	$17,187,692	$18,107,968	$18,107,968	17.15%
Other Revenues	$190,766					
Net County Cost	**$3,978,562**	**$4,813,586**	**$5,016,366**	**$3,811,899**	**$3,688,450**	**-23.37%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
203.00	194.00	193.00	193.00	193.00

Office of Emergency Services (without Lebanon Fire Department)

Description

The primary goals of the Office of Emergency Services include: 1) Delivering emergency medical and related care in a safe, compassionate, and timely manner; 2) Providing leadership in prevention, preparedness, response, recovery, and mitigation activities through partnerships; 3) Developing resilient government operations and enhancing public safety, property conservation and protection of the environment 4) Providing effective fire/life safety education, fire code enforcement, and fire origin and cause investigations and 5) delivering robust fiscal stewardship through administrative planning, compliance, and rigorous monitoring and evaluation. OES brings together Emergency Medical Services, Emergency Management, and Fire Marshal services partnered with the Business Operations team under a single streamlined operational structure.

Functional Area Specialty Teams

Business Operations

The Business Operations Team (Business Ops) provides technical and organizational expertise in logistics, planning, administration, finance, public information, fleet management, and human resources within OES. Acting as a strategic partner, Business Ops offers guidance and assistance to both internal and external stakeholders through customer service and specialized knowledge. The team oversees the planning, preparation, maintenance, and management of annual operating and capital budgets. Additionally, Business Ops handles OES revenue cycle management, procurement, local, state, and federal regulatory compliance, performance management, fiscal and grant management, fleet procurement, operations, process enhancement, and is responsible for the administrative and financial functions for the Incident Command response team when activated at the Emergency Operations Center.

Emergency Medical Services

The Emergency Medical Services (EMS) team serves the entire population of Durham County in a service area of 299 square miles. Operating a fleet of thirty-seven ambulances, two community paramedic quick response vehicles, four supervisor quick response vehicles, and two special operations service vehicles, EMS responds to more than 55,000 calls for services from twelve

stations in Durham County. The team has four specialty areas: 1) Operations, 2) Research and Clinical Affairs, 3) Mobile Integrated Healthcare and 4) Professional Development and Education.

- **Operations and Special Teams:** EMS Operations is responsible for the staffing of ambulances 24-hours a day, seven days a week. This is achieved through four rotating shifts, as well as peak hour unit scheduling. Operations participates in community events, provides medical coverage for special events, and serves with law enforcement specialty teams.
- **Research and Clinical Affairs:** Research and Clinical Affairs ensures that staff follow the latest evidence-based practices, participates in clinical research with community partners, and provides quality management for the entire EMS system.
- **Mobile Integrated Health:** Durham County's Community Paramedics provide specialized care for opioid use disorder intervention along with other high-volume users of the 911 emergency system. Community Paramedics work with community partners to provide care to the County's most vulnerable populations.
- **Professional Development:** Professional Development provides clinical education services and professional development opportunities to EMS providers, special teams, and system first responders and is responsible for recredentialing system providers per local criteria and state regulations of North Carolina Office of EMS (NCOEMS). Additionally, this team manages an internal training academy to ensure consistent on-boarding and initialization of newly hired team members. The team also provides community education on topics such as bystander CPR and Stop-the-Bleed.

Emergency Management

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

- **Emergency Operations Center (EOC):** EM maintains and operates the EOC for use during planned events, emergencies, exercises, and training events.
- **On-Scene Incident Response:** EM Responds to emergencies that exceed the capabilities of local responders and establishes systems and structures to unify response efforts across complex functional areas, including various natural, technological, and human-caused threats and hazards.
- **Incident Support Facilities:** EM is responsible for the establishment and supervision of congregate and non-congregate shelters and critical supplies distribution for medically vulnerable populations, populations at-risk, or populations impacted by local or regional incidents.
- **Alert and Warning:** EM maintains and operates the AlertDurham system for the delivery of timely notifications and warnings to the greater Durham community as well as to County employees.
- **Planning:** EM maintains the County's Emergency Operations Plan (EOP), recovery plan, mitigation plan, and all associated functional and hazard-specific annexes.
- **Continuity of Government/Continuity of Operations:** EM develops and maintains the City and County Continuity of Government plans and programs, conducts semi-annual plan reviews for each City and County Department, and conducts training for department personnel.
- **Hazardous Materials:** EM has statutory responsibility for Hazardous Materials within the County including on-scene clean-up verification and management of the Tier-II facility tracking system via E-Plan.

Fire Marshal

The Fire Marshal team promotes community risk reduction practices by providing programs to reduce the impacts on the human, social, economic, political, and environmental community.

- **Fire Safety Education:** The Fire Marshals' primary objective is to educate our community on risk reduction through fire inspections, community education, and technical advice to the design and building industry.
- **Fire Code Administration:** The Fire Marshals are responsible for administering the North Carolina Fire Prevention Code in Durham County. This is accomplished with life safety plan review of all commercial development, plan review of all fire protection systems, life safety systems, permit issuance, and construction inspections. The Fire Marshals also conduct routine fire inspections and issue operational permits. Fire inspections for all publicly funded schools (Durham Public Schools and Charter Schools) are performed bi-annually by the Fire Marshals.
- **Fire Investigations:** The Fire Marshals conduct the analysis of fire origin and cause investigations for every fire and explosion in the County. The fire investigator responds at the request of the responding fire department.
- **Professional Development:** The Fire Marshals are committed to maintaining high-level skillset through continuing education, internal training, and interagency collaboration.
- **Fire Suppression:** The Fire Marshal team also supports local volunteer fire departments by responding to calls, assisting with long range planning, and providing budget recommendations to county management.

Budget (OES minus Lebanon)

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$21,157,365**	**$23,423,711**	**$25,415,083**	**$25,670,707**	**$25,547,258**	**9.07%**
Personnel	$15,958,221	$17,590,342	$18,493,523	$19,781,198	$19,681,198	11.89%
Operating	$5,028,207	$5,814,369	$6,705,501	$5,889,509	$5,866,060	0.89%
Capital	$170,936	$19,000	$216,059			-100.00%
Revenue	**$17,909,958**	**$18,948,273**	**$20,722,873**	**$21,858,808**	**$21,858,808**	**15.36%**
Intergovernmental	$2,089,192	$3,491,790	$3,534,656	$3,750,840	$3,750,840	7.42%
Contributions and Donations	$25,000		$525			
Service Charges	$15,605,001	$15,456,483	$17,187,692	$18,107,968	$18,107,968	17.15%
Other Revenues	$190,766					
Net County Cost	**$3,247,407**	**$4,475,438**	**$4,692,210**	**$3,811,899**	**$3,688,450**	**-17.58%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
194.00	194.00	193.00	193.00	193.00

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

***FY 2023-24 Estimate includes two mid-year grant supplementals for the First Responders-Comprehensive Addiction and Recovery Support Services Act (FR-CARA) and the EMS Bridge Medication Assistant (MAT) Program. ($475K). The Estimate also includes a $614K rollover of spending obligations that weren't completed in FY 2022-23.*

Budget Highlights (OES minus Lebanon)

- Replacement funding is provided for ten vehicles (five ambulances, one Emergency Management SUV, three EMS SUVs, and one Business Operations Logistics van). ($2.85M)
    - Budgeted vehicle expense is in the nondepartmental fund center (see Vehicle Fund Center page for details).
- The Emergency Services Division proposes to maintain the current fee schedule policy adopted in FY 2022-23, which ties EMS patient fees at 200% of the Medicare Fee Schedule (MFS). The MFS is adjusted annually and received a 2.5% inflationary increase this year. The proposed OES fee schedule mirrors this annual adjustment.

Lebanon Fire Department Fund Center (historical reference)

Description

The residents within the Lebanon Fire District were historically protected by full-time firefighters employed by the County who are contracted to work at the Lebanon Volunteer Fire Department. Beginning on December 1, 2023, the district requested that they no longer have County employed firefighters. This decision was a result of rising County personnel costs, and natural growth in property tax that is unable to keep pace with these increasing costs. Similar to other fire districts, the Lebanon Fire district is now responsible for all firefighter protective coverage for its residents. The table below is shown for historical reference.

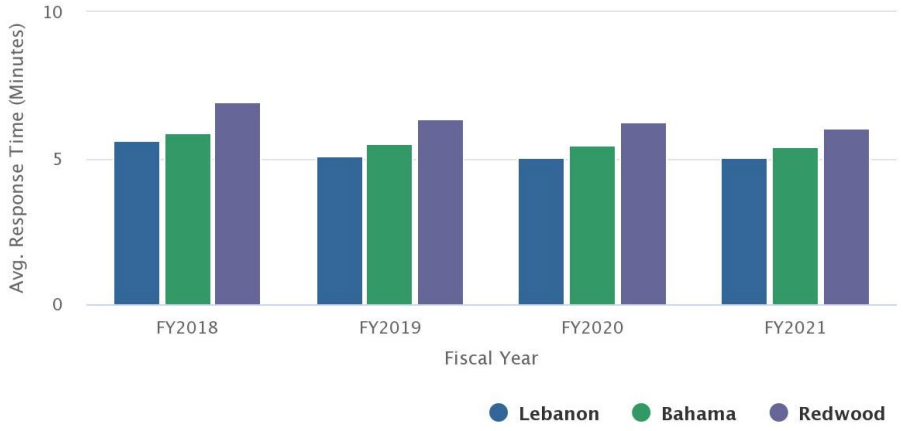
See Special Revenue Funds – Fire Districts for Revenue and tax related information.

Budget (Lebanon)

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$731,155**	**$338,148**	**$324,156**	**$0**	**$0**	**-100.00%**
Personnel	$724,220	$336,538	$322,546	$0	$0	-100.00%
Operating	$6,935	$1,610	$1,610	$0	$0	-100.00%
Net County Cost	**$731,155**	**$338,148**	**$324,156**	**$0**	**$0**	**-100.00%**

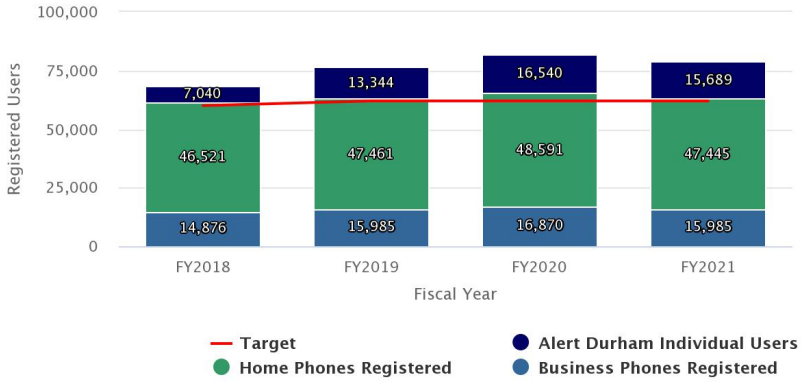
Performance Measures

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



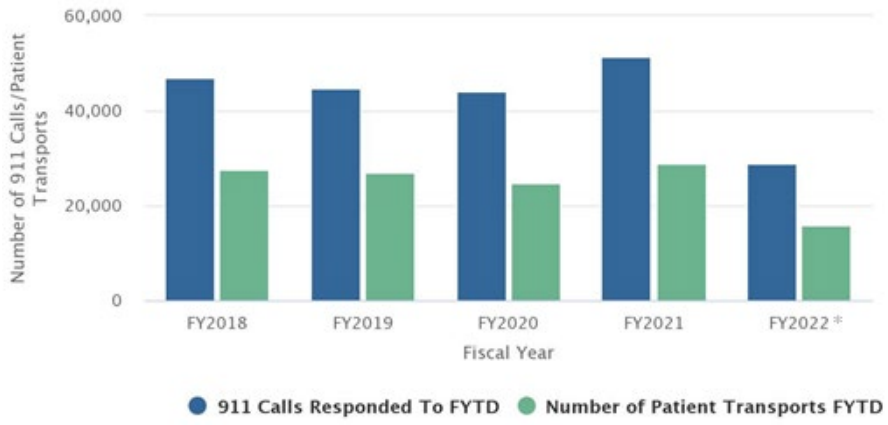
Measure description: This measure shows average response times for the three Durham County Volunteer Fire Departments. This measure indicates training, preparedness for events, and overall efficiency of fire station operations. It is trending steady, which means that the average fire response times for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

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



Measure description: Emergency Management is responsible for warning the public of any impending threats or hazards and alerting the public with protective actions in the event of an emergency. Durham County purchased software to accomplish this mission, referred to as "Alert Durham." Tracking the number of individuals signed up for Alert Durham indicates the number of residents that are aware of the emergency notification system and will receive timely emergency information. The number of residents signed up for Alert Durham is driven by public outreach and emergency events. Continued community engagement opportunities, including planned targeted social media campaigns, will grow the Alert Durham users. With COVID-19 present, we have been able to increase our outreach program significantly by signing up individuals who receive COVID-19 tests as well as vaccinations. This measure is updated on an annual basis.

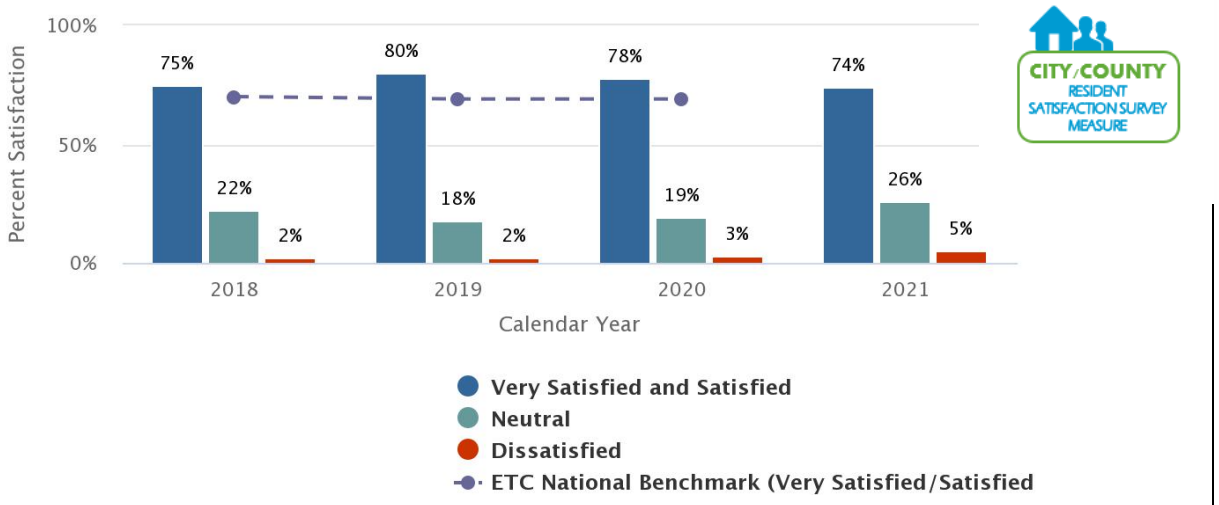
Measure: NUMBER OF 911 CALLS RESPONDED TO AND PATIENT TRANSPORTS BY DURHAM COUNTY EMS



Measure description: This measure depicts the number of 911 calls for assistance that EMS responds to annually. The call volume data informs the development of ambulance deployment and staffing models for the County. This also measures the number of patients transported by EMS. The number of transports data informs the development of ambulance deployment (where the ambulances are located) and staffing models for the County. The overall call volume is a direct indicator to this workload measure. COVID-19 has impacted call volume. This is largely explained by the drastic reduction in calls to commercial areas and motor vehicle accidents.

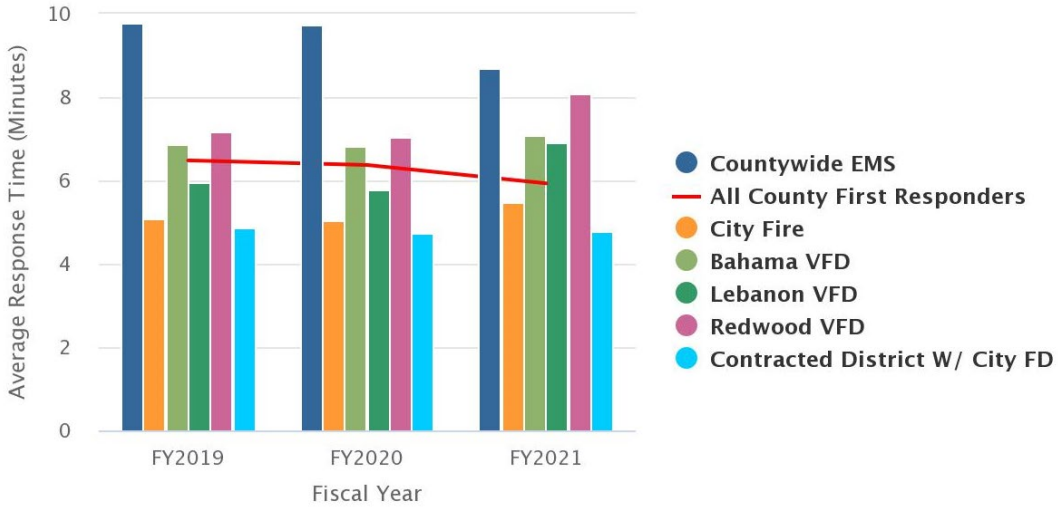
*FY 2022 only includes the first two quarters of the fiscal year.

Measure: OVERALL SATISFACTION WITH DURHAM COUNTY EMS SERVICES



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

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



Measure description: The Durham County EMS System includes Durham County Emergency Medical Services (DCEMS) that provide advanced life support and ambulance transport and first responders from career and volunteer fire departments. Durham County first responders are dispatched along with DCEMS to 911 calls to initiate emergency care upon DCEMS arrival. EMT and Advanced EMT first responders from Durham Fire-Rescue, Lebanon Volunteer Fire Department, Redwood Volunteer Fire Department, and Bahama Volunteer Fire Department provide initial response with non-transport fire apparatus or utility vehicles. This performance measure monitors the average response time by DCEMS and first responders to medical and trauma emergencies in minutes. COVID-19 has not had an effect on response times for emergent, high priority medical and traumatic injuries. Each agency's overall average response time to emergent 911 calls for help are closely monitored to evaluate current deployment plans and staging locations. This measure is updated on an annual basis.

MEDICAL EXAMINER

Description

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$275,750**	**$389,900**	**$414,544**	**$441,900**	**$441,900**	**13.34%**
Operating	$275,750	$389,900	$414,544	$441,900	$441,900	13.34%
Net County Cost	**$275,750**	**$389,900**	**$414,544**	**$441,900**	**$441,900**	**13.34%**

**FY 2023-24 Estimate includes a $50K rollover of spending obligations that weren't completed in FY 2022-23.*

Budget Highlights

- Although examination and autopsy costs will not change for FY 2024-25, the number remains highly variable and difficult to predict. Additionally, the contract with the local mortuary was increased in January 2024. The budget has been increased to reflect this increase. ($52,000)

JUSTICE SERVICES DEPARTMENT
(FORMERLY KNOWN AS CRIMINAL JUSTICE RESOURCE CENTER)

Description

The Justice Services Department (JSD) promotes public safety by supporting justice-involved individuals with a wide array of services that allow them to achieve their full potential as contributing members of the community. JSD's vision is to inspire every justice-involved person to become a successful and responsible citizen. The department collaborates with various entities in the county, such as Alliance Health, the judicial system, the adult detention facility, the NC Department of Adult Corrections, County and City departments, as well as community and faith-based organizations.

Programs

Detention Behavioral Health

Mental Health Services are provided in the Durham County Detention Facility. JSD's Detention Center Mental Health Team works with persons who are detained that are diagnosed with severe and persistent mental illness, or on medication for severe mental illness. Services include stabilization of psychiatric mediation, mental health programs, a therapeutic housing unit, as well as discharge planning and connection to services after release.

STARR

The Substance Abuse Treatment and Recidivism Reduction Program (STARR) is a four-week chemical dependency treatment program provided to inmates in the Durham County Detention Facility. The majority of STARR participants are ordered to attend by the Courts or Probation.

Community Behavior Health

The **Second Chance Program** is an outpatient substance use treatment program designed for persons 18 years old or older. Individuals are referred through Treatment Alternatives for Safer Communities (TASC), the Courts, or other service providers. Participants receive intensive outpatient treatment or regular outpatient treatment based on the assessed level of care.

Reentry Services

Reentry Services are supportive and rehabilitative services for justice-involved individuals so they can improve the quality of their lives and become fully engaged members of our community. **The Local Reentry Council** connects anyone returning to Durham from incarceration to needed services and resources. A network of Durham providers is ready to address a multitude of needs. Services include short-term housing, childcare, transportation, and employment assistance. Thanks to an ARPA Subaward from the City of Durham, the Local Reentry Council can offer intensive case management and longer-term housing assistance through 2026.

The Employment Readiness Program assists justice involved individuals to develop skills needed to become employable through employment readiness and computer classes. A partnership with Durham County General Services and Durham County Library offers paid work experience to select clients.

Community Support Services

Cognitive Behavioral Interventions are used to change behavior by teaching individuals to understand and alter thoughts and behaviors that have or could lead to criminal activities. JSD currently utilizes Interactive Journaling to help people make positive life changes.

Jail Transitions provides essential bridging for individuals with mental illness as they discharge from the detention center to assure linkage with community services.

JSD provides **Diversion Services** through the Misdemeanor Diversion Program and the Post Arrest Diversion Program. The **Misdemeanor Diversion Program** helps 18- to 26-year-old individuals with first time, non-violent, misdemeanor offenses remain out of the adult criminal justice system. The **Post Arrest Diversion Program** is an initiative with the Durham District Attorney's Office to assist individuals charged with lower-level felony offenses. Participants are referred to community-based programs to complete, following a needs assessment.

The **JSD Transitional House** is a six-bed men's house that provides short-term supportive transitional living for program participants.

Specialty Courts

Adult Drug Treatment Court (ADTC) is a voluntary judicially supervised treatment opportunity for chemical dependency as an alternative to incarceration. It is designed to "break the cycle" of substance abuse (both drugs and alcohol) and related criminal behaviors. ADTC offers non-traditional and individualized treatment for non-violent offenders charged with a felony or misdemeanor offenses.

The **Mental Health Court Diversion Program** offers individuals with a severe mental illness the opportunity to connect to community providers and other support services in lieu of formal court processing. The latest addition to JSD programs is the Mental Health Court Expansion Initiative, a federally funded Justice and Mental Health Collaboration Project to expand services and benefits to a broader population.

Pretrial Services

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

Juvenile Crime Prevention Council

The Juvenile Crime Prevention Council (JCPC) reviews the needs and corresponding resources of youth who are at risk of or have become court involved and develops strategies to intervene and support individuals and their families. The Council recommends the distribution plan for State JCPC funds to the Board of County Commissioners. The Justice Services Department coordinates the tasks of the JCPC on behalf of Durham County.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$5,498,242**	**$7,186,857**	**$6,039,011**	**$7,476,786**	**$7,425,986**	**3.33%**
Personnel	$3,993,053	$4,745,743	$3,987,111	$5,035,672	$4,994,872	5.25%
Operating	$1,468,841	$1,877,114	$2,051,900	$2,371,114	$2,361,114	25.78%
Capital	$36,348	$70,000		$70,000	$70,000	0.00%
Transfers Out		$494,000		$0	$0	-100.00%
Revenue	**$1,496,349**	**$1,454,648**	**$1,481,944**	**$1,647,603**	**$1,647,603**	**13.26%**
Intergovernmental	$1,347,638	$1,327,037	$1,355,527	$1,518,403	$1,518,403	14.42%
Contributions and Donations	$50					
Rental Income	$344		$16,407	$19,200	$19,200	
Service Charges	$148,185	$127,611	$110,000	$110,000	$110,000	-13.80%
Other Revenues	$131		$10			
Net County Cost	**$4,001,893**	**$5,732,209**	**$4,557,067**	**$5,829,183**	**$5,778,383**	**0.81%**

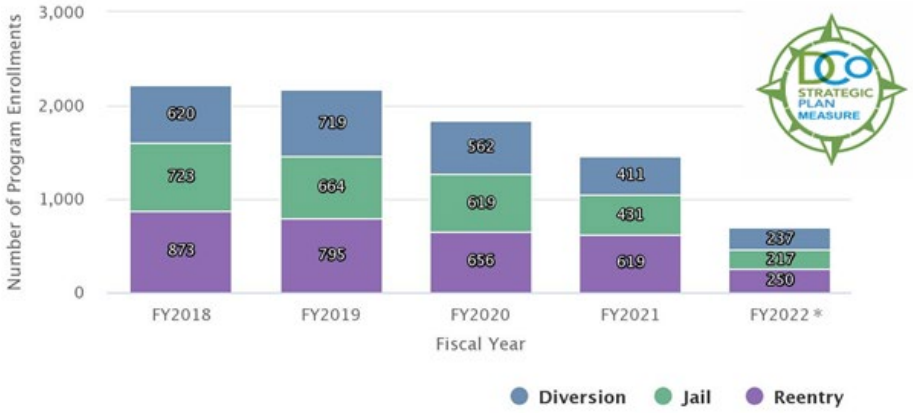
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
52.80	52.80	51.80	51.80	51.80

**FY 2023-24 estimate includes a $494,000 lapse for Forensic Community Support Team Plus that was unable to be expended in the fiscal year. That amount has been reappropriated in FY 2024-25.*

***FY 2023-24 Estimated FTE includes the transfer of one FTE to the County Manager's Office.*

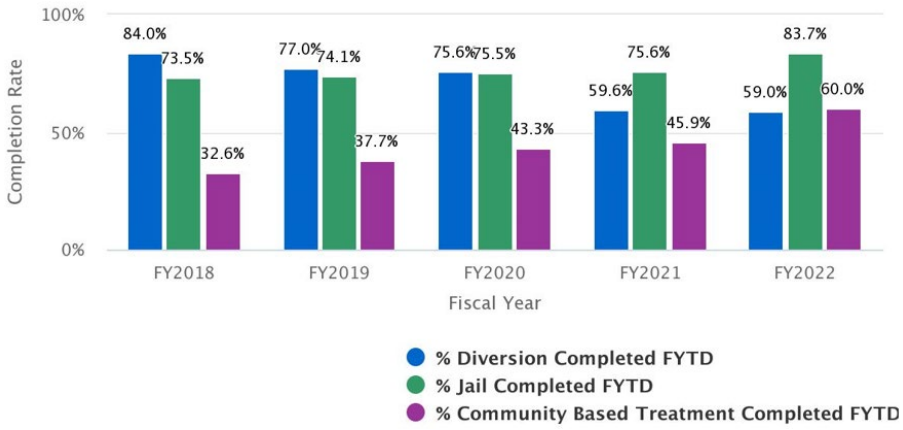
Performance Measures

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



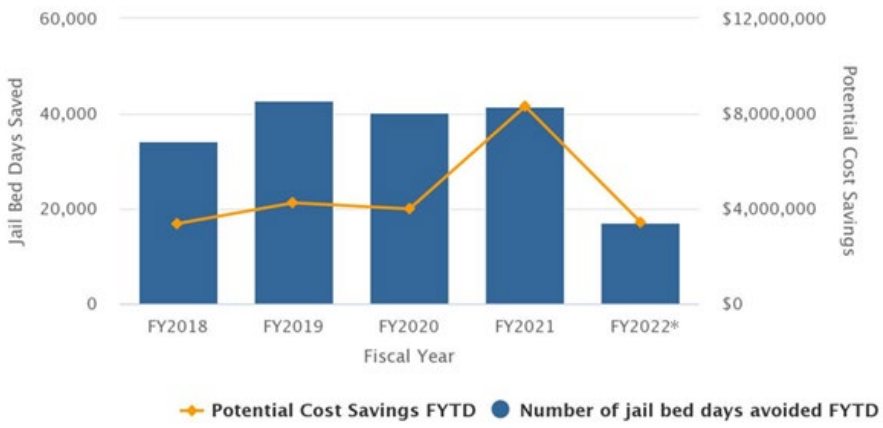
Measure description: This measures the number of enrollments in the Diversion, Jail Based, and Reentry Services programs. The Diversion programs include Mental Health Court Diversion Program, Misdemeanor Diversion Program, and Pretrial Services. At the detention center, inmates can enroll in STARR, and detainees with severe mental illness are cared for by Jail Mental Health. Reentry Services include Community Based Services, Outpatient Substance Use Treatment, Drug Treatment Court, Recidivism Reduction Services, Prison Reentry Services, Local Reentry Council, and Integrated Reentry. CJRC monitors enrollment to assure adequate utilization of services. The numbers of persons served in FY 2020-2022 was significantly impacted by COVID-19. For Diversion and Reentry programs, COVID-19 affected the ability of community partners to refer individuals which reduced CJRC admissions. Both Jail and Diversion programs served fewer individuals, as the number of persons arrested and the number of persons housed in the detention center reduced drastically. The reduced intakes were mitigated by the fact that more people were retained on the caseloads as staff looked for ways to (re)engage existing clients. COVID-19 restrictions limited the number of clients CJRC could serve effectively, since community-based services went virtual and clients had to have access to adequate technology to participate. The numbers are expected to rebound as restrictions ease and the building re-opens to the public, and as the number of individuals booked into the detention center increases. *Staff estimates a total of 1,288 program enrollments by the end of FY 2022: 285 for Jail Based programs, 364 for Diversion Programs, and 639 for Reentry Services.

Measure: DIVERSION, JAIL, AND COMMUNITY BASED TREATMENT COMPLETION



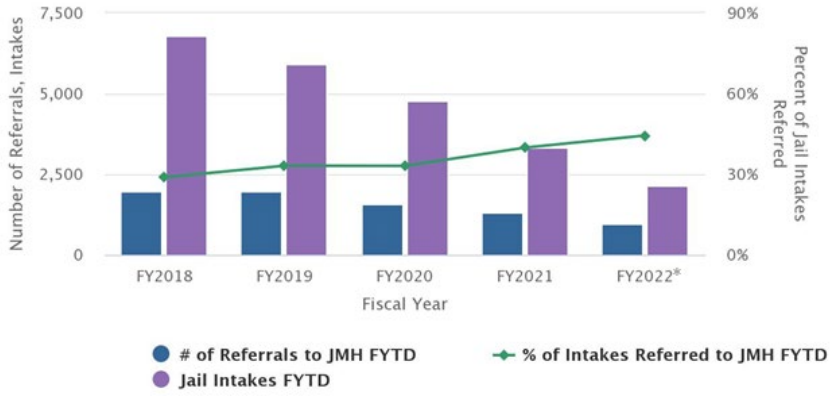
Measure description: This measures the completion rates in CJRC's programs, which indicates individuals met the requirements for attendance, program conditions, and engagement. Treatment success, as well as prolonged exposure to treatment, increases the likelihood of ongoing recovery and recidivism reduction.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

Measure: NUMBER OF JAIL BED DAYS AVOIDED



Measure description: This measures the number of days defendants are supervised by Pretrial Services in lieu of remaining in jail awaiting case disposition. Persons released pre-trial can contribute to their defense, continue to support themselves and their families, and maintain their lives. Additionally, each jail bed day avoided can be translated into cost savings. Since FY 2020, the number of persons supervised and number of supervision days were impacted by the implementation of a new pretrial assessment tool, COVID-19, and a malware attack on Durham County's networks. The new assessment tool modified the number supervised and the manner of supervision, resulting in a longer than expected adjustment period to the new format. Pretrial Services was also impacted by responses to COVID-19. Intending to reduce the amount of human contact required for supervision, the Courts limited referrals from First Appearance Court. Meanwhile, custody reviews resulted in many defendants being released, as the Courts were looking to reduce the jail population to provide space for social distancing and isolation pods. This resulted in an increase of referrals for supervision of cases that may not have previously been referred, which balanced out admissions and increased utilization of Electronic Monitoring.
*Staff estimates roughly 33,627 jail bed days avoided by the end of FY 2022.

Measure: DETENTION CENTER INTAKES REFERRED TO MENTAL HEALTH TEAM



Measure description: This measure shows the percent of inmates admitted into the Detention Facility and referred to the Jail Mental Health Team. This information is tracked to determine the level of mental health services needed in the jail and to assist with the transition to community-based mental health services once the inmate is released. Durham County has been working with the Stepping Up Initiative Committee to identify available services and additional opportunities to reduce the number of detainees with a mental health illness. The percent of detainees with mental health history or current treatment needs has increased since FY 2016 because of limited community resources for mental health treatment, reduced access to housing, and an increase in referrals of first arrest and other categorical detainees. While the overall number of individuals arrested, as well as referred to Jail Mental Health, has decreased since March 2020, the percent of arrestees referred for a mental health assessment has continued to increase. Access to mental health treatment in the community and housing has always been limited but worsened during COVID-19. The move to virtual services, rather than in-person contacts, made it harder for clients to attend sessions with community-based treatment providers, resulting in more people not taking medications as prescribed, or becoming unstable without effective or timely interventions.
*Staff estimates 1,570 referrals, 3,677 jail intakes, and 43% of intakes referred by the end of FY 2022.

YOUTH HOME

Description

The Durham County Youth Home provides secure custody, programs, and care to juveniles who have been detained by the courts while they await disposition of their cases. Children between the ages of ten and 17 reside in the secure, 36-bed detention facility located on Broad Street. Durham's Youth Home is one of nine state juvenile detention facilities — one of four that are county-run — for children whom the court determines need secure custody supervision. The Youth Home provides an emotionally safe environment where juveniles receive custodial care that includes meals, clothing, bedding, routine medical attention, educational resources, structured programs, and counseling. The residents are monitored and supervised twenty-four hours a day, seven days a week by both male and female counseling staff, ensuring that they are kept in safe custody pending future disposition of their cases in court.

Programs

Durham Public Schools Education

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

Juvenile Custody and Management

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

Partnership Services

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

- Durham County Library Teen Librarian and Oasis programs provide library books and group activities for the youth.
- Durham County Public Health Educators provide sexual health educational groups and STD/STI testing to the Youth Home residents.
- Pastoral services are provided by four volunteer groups, who offer religious groups and activities for the residents.
- NCCU Law Teens in Transition (TNT) tutorial services and social educational activities for the residents - Duke Law and Medical School students provide educational groups and activities pertaining to the criminal justice system and medical/health related topics. UNC Criminal Justice Awareness & Action (CJAA) students provide tutorial and social educational activities for the residents.

Assessment Center

The Assessment Center is a new nonresidential holistic community-based resource hub for at-risk, court-involved juveniles and their families in crisis. It connects or reconnects them to services by promoting collaboration with community stakeholders, non-profits, and JCPC providers to integrate best practices, reduce duplication of services, ensure access to effective support, and ultimately prevent, intervene, or divert from system involvement. Services include evidence-based assessments and screenings to assist children and families in need of intervention, prevention, and diversion services in the community to address youths' security, mental health, and educational needs.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$1,836,322**	**$2,533,171**	**$2,145,938**	**$3,303,090**	**$3,303,090**	**30.39%**
Personnel	$1,421,658	$2,255,858	$1,635,747	$3,000,966	$3,000,966	33.03%
Operating	$414,664	$269,273	$510,191	$302,124	$302,124	12.20%
Capital		$8,040				-100.00%
Revenue	**$437,392**	**$903,910**	**$858,979**	**$1,165,351**	**$1,165,351**	**28.92%**
Intergovernmental	$30,327	$37,260	$31,288	$39,000	$39,000	4.67%
Service Charges	$407,065	$866,650	$827,691	$1,126,351	$1,126,351	29.97%
Net County Cost	**$1,398,930**	**$1,629,261**	**$1,286,959**	**$2,137,739**	**$2,137,739**	**31.21%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
26.12	33.42	33.42	41.42	41.42

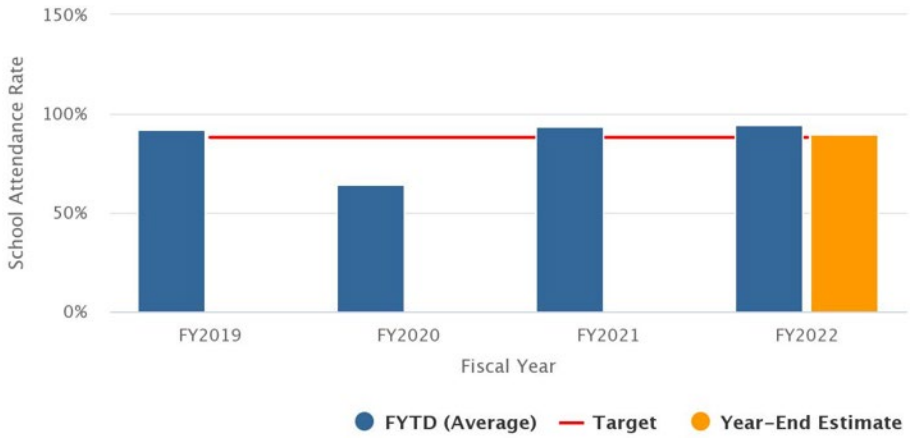
**FY 2023-24 Estimate includes lower-than-expected personnel expenses and increased operating expenditures. These fluctuations are partially the result of the delayed opening of the new facility.*

Budget Highlights

- The budget continues to support the on-going launch of the new Youth Home and Assessment Center, which opened in February 2024. Additional funding is provided for new staff at the Assessment Center and Youth Home Counselors (six counselors, one office assistant, and one diversion coordinator). As the facility expands capacity, revenue will also increase as more out-of-county juveniles can be housed at the new Youth Home ($568,897)

Performance Measures

Measure: AVERAGE SCHOOL ATTENDANCE RATE FOR YOUTH HOME RESIDENTS

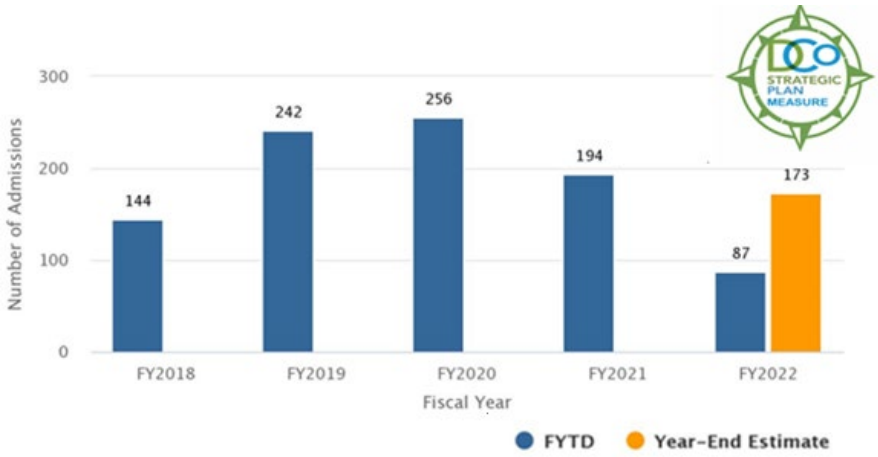


Measure description: This measure shows the percent of school days that Youth Home residents attend class provided by Durham Public Schools (DPS), while detained at the Youth Home. When residents return to their assigned school, they receive credit for attendance and grades earned while at the Youth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

Measure: YOUTH HOME AVERAGE DAILY POPULATION

Measure description: This measure shows the average daily number of residents detained at the Youth Home. Juveniles are placed in the Youth Home through a Secure Custody Order from the Juvenile Court. A custody order is issued when a judge finds there is reasonable factual basis to believe that a juvenile committed an alleged offense and meets the criteria under GS. FA 574. The Youth Home does not control or have any input in court ordered detention by the juvenile justice system and courts. The court's decision to place a juvenile in detention involves many variables such as the alleged offense, the juvenile's criminal history, and the safety of the community and the juvenile. With the "Raise the Age" legislation implemented December 1, 2019, the Youth Home expected an increase in the average daily population beginning in Q3 and Q4 of FY 2020. This new legislation allows teenagers 16 and 17 years of age to be charged as juveniles for certain offenses, excluding motor vehicle offenses. The facility's maximum bed capacity is 14. Due to COVID-19 safety precautions and staffing shortages, the facility operated at approximately 70% capacity for a portion of the current FY 2021-22, thus resulting in a reduction in average daily population. The average daily population target for FY 2022-23 will remain at 12.

Measure: NUMBER OF ADMISSIONS TO THE YOUTH HOME



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

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

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

Transportation

Promotion of safe and economical transportation.

Business Area Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
Other Transportation	$901,734	$1,679,083	$1,852,964	$4,774,432	$4,657,932	$2,978,849	177.41%	100.00%
Total	**$901,734**	**$1,679,083**	**$1,852,964**	**$4,774,432**	**$4,657,932**	**$2,978,849**	**177.41%**	**100.00%**

Transportation

Description

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

Programs

Transportation

This division includes the staffing costs that provide oversight to the Durham County Transit Plan, implement transportation projects, and conduct planning. The Durham County Transit Plan is the required adopted plan that guides the use of the county-wide taxes and fees that support public transportation improvements. The funding sources generate approximately $45 million annually for public transit operations and capital improvement projects. There are regular updates and amendments to the plan, development of an annual budget, and project development work associated with the implementation of this plan. The division also includes any approved orphan road projects, professional services contracts for planning or design work, and transportation services contracts.

Durham County Transportation Demand

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

GoTriangle

This division reflects the estimated County's share of the Division of Motor Vehicles (DMV) distribution of $7 from the vehicle registration tax on motor vehicles registered in Durham County going directly to GoTriangle in a manner consistent with the Durham County Transit Plan and Transit Governance Interlocal Agreement. Quarterly remittances of the $7 vehicle registration tax collected by the State, including the County's share, are made to GoTriangle directly from the State. County staff computes the County's portion per the statutory formula. County staff then records the County's portion on the general ledger recognizing the County's portion of the funds as revenues and the distribution to GoTriangle as the offsetting expenditure (e.g., as a pass-through of the funds collected by the State that the Board of County Commissioners has approved to go to GoTriangle). Even though $250,000 is budgeted, it remains a challenge to estimate the amount of $7 vehicle registration funds the State will collect in the fiscal year. However, only the amount of revenue collected by the State is remitted to GoTriangle.

RDU Airport Authority

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

Durham County ACCESS

Durham County ACCESS improves the quality of life of Durham County residents by providing safe and accessible demand response transportation to seniors, individuals with disabilities, residents going to work, and the general public in rural Durham County. Durham County and the City of Durham coordinate services under the GoDurham ACCESS program through an interlocal agreement. All GoDurham ACCESS vans are wheelchair accessible. Interested individuals must complete an application and receive approval to receive service. GoDurham ACCESS receives funding from federal, State, and local grants to support a broad level of transportation services. GoDurham ACCESS service in the City of Durham has different eligibility

requirements and different restrictions on the location of trips. By operating as a fully merged system, the City and County can use resources more efficiently and improve residents' experiences using the system.

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$901,734**	**$1,679,083**	**$1,852,964**	**$4,774,432**	**$4,657,932**	**177.41%**
Personnel	$198,423	$443,803	$387,940	$490,860	$490,860	10.60%
Operating	$703,311	$1,235,280	$1,465,024	$4,283,572	$4,167,072	237.34%
Revenue	**$559,289**	**$1,016,537**	**$996,686**	**$4,189,683**	**$4,189,683**	**312.15%**
Intergovernmental	$559,289	$1,016,537	$996,686	$4,189,683	$4,189,683	312.15%
Net County Cost	**$342,445**	**$662,546**	**$856,278**	**$584,749**	**$468,249**	**-29.33%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
3.00	4.00	4.00	4.00	4.00

**The FY 2023-24 Estimated Budget also includes a $220K of rollover of spending obligations that weren't completed in FY 2022-23.*

Budget Highlights

- The budget includes funding for the East Durham Railroad Crossing study, which will explore the feasibility of changing county railroad crossings. The cost of the study will be covered by funding from the Durham County Transit Plan and the Federal Railroad Administration. The grant does not require a County match. ($2.67M)
- The budget also supports a Transit-plan funded initiative that will provide transportation demand management, transportation alternatives, subsidized vanpools, and other transit services to take employees to employment centers prioritized by the Durham County Board of Commissioners. The cost will be fully reimbursed with Transit Plan grant revenue from GoTriangle. ($75,751)
- The Transportation area was created during FY 2020-21. Various transportation divisions were consolidated from multiple functional areas to the Transportation business area. The new Transportation area now houses GoTriangle, RDU Airport Authority, County Transportation Demand (reclassified from Environmental Protection business area), and Durham County ACCESS (reclassed from Human Services business area).

Environmental Protection

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

Business Area Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
General Services	$2,506,882	$2,455,311	$2,529,935	$2,507,839	$2,507,839	$52,528	2.14%	36.34%
Engineering & Environ Svcs	$2,747,079	$3,632,425	$5,837,354	$3,903,899	$4,327,348	$694,923	19.13%	62.70%
Other Environmental Protection	$73,018	$95,597	$113,023	$66,671	$66,671	($28,926)	-30.26%	0.97%
Total	**$5,326,980**	**$6,183,333**	**$8,480,311**	**$6,478,409**	**$6,901,858**	**$718,525**	**11.62%**	**100.00%**

GENERAL SERVICES – SOLID WASTE

Description

General Services' Solid Waste Management Division administers safe, efficient, and effective solid waste services to County residents in order to protect and maintain the natural environment in support of Community Stewardship.

The Division operates three residential Convenience Sites where unincorporated County residents can properly dispose of solid waste, recyclable materials, yard waste, and special wastes such as white goods and used motor oil. The newly opened Northern Convenience Site hosts special collection events throughout the year for electronic waste and household hazardous waste. The Solid Waste Division also provides curbside recycling collection, litter control, code enforcement of both the Solid Waste Ordinance and the Junked and Abandoned Vehicle Ordinance, and waste reduction education. Additional activities of the Division include County Government building recycling and partnering with Keep Durham Beautiful.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$2,506,882**	**$2,455,311**	**$2,529,935**	**$2,507,839**	**$2,507,839**	**2.14%**
Personnel	$1,063,226	$1,082,980	$1,114,676	$1,176,508	$1,176,508	8.64%
Operating	$1,406,761	$1,366,331	$1,415,259	$1,331,331	$1,331,331	-2.56%
Capital	$36,895	$6,000				-100.00%
Revenue	**$2,435,984**	**$2,400,231**	**$2,548,307**	**$2,510,316**	**$2,510,316**	**4.59%**
Taxes	$64,625	$60,000	$284,775	$60,000	$60,000	0.00%
Intergovernmental	$2,163	$18,000	$5,000	$13,000	$13,000	-27.78%
Service Charges	$2,369,197	$2,322,231	$2,258,532	$2,437,316	$2,437,316	4.96%
Net County Cost	**$70,898**	**$55,080**	**($18,372)**	**($2,477)**	**($2,477)**	**-104.50%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
18.00	18.00	18.00	18.00	18.00

Budget Highlights

- Solid Waste gained approximately 700 households through new construction this fiscal year. In the FY 2023-24 budget, the sticker fee increased slightly to $169.63 per household annually to support pay increases for existing personnel. Despite increases in labor, utility, and vendor costs, the fee will remain steady for the FY 2024-25 budget at $169.63. Improved efficiencies in operating costs have kept the sticker fee increase modest.

COUNTY ENGINEERING & ENVIRONMENTAL SERVICES

Description

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

Programs

Capital Project Development and Management

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

Open Space Preservation

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

Real Estate

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

Sustainability

The Sustainability Office helps protect and improve Durham's environment through wise use of natural resources by providing guidance and resources to county employees, businesses, and residents. The county Sustainability Office implements Durham's Greenhouse Gas Emissions Reduction Plan and Renewable Energy Plan. Staff are responsible for tracking and reporting greenhouse gas emissions, managing renewable energy projects, identifying opportunities to reduce energy use and emissions, developing policies to improve sustainability, managing the county's electric vehicle charging stations, and providing guidance to Departments and the public on how to improve environmental performance.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$2,747,079**	**$3,632,425**	**$5,837,354**	**$3,903,899**	**$4,327,348**	**19.13%**
Personnel	$2,006,884	$2,221,278	$2,277,007	$2,414,368	$2,414,368	8.69%
Operating	$597,742	$1,133,400	$3,560,346	$1,439,531	$1,862,980	64.37%
Capital	$142,453					
Transfers Out		$277,747		$50,000	$50,000	-82.00%
Revenue	**$33,234**	**$968,000**	**$576,289**	**$600,350**	**$600,350**	**-37.98%**
Intergovernmental	$18,000					
Rental Income		$955,000	$560,160	$583,350	$583,350	-38.92%
Service Charges	$1,297		$398	$0		
Enterprise Charges	$13,936	$13,000	$15,731	$17,000	$17,000	30.77%
Net County Cost	**$2,713,845**	**$2,664,425**	**$5,261,065**	**$3,303,549**	**$3,726,998**	**39.88%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
17.00	17.00	17.00	17.00	17.00

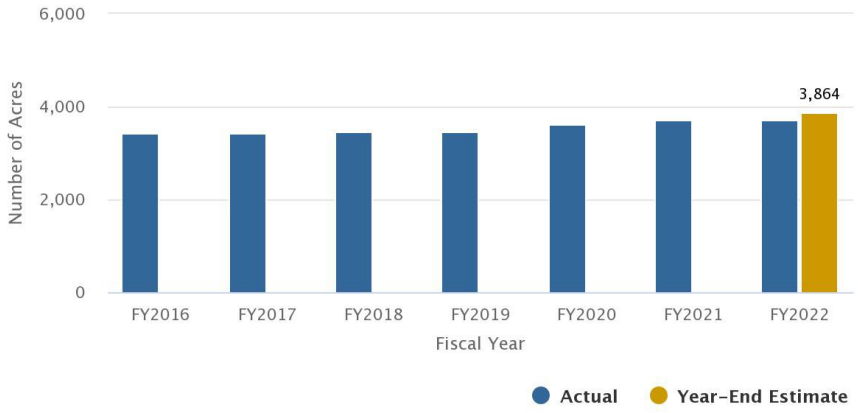
**Funding for Keep Durham Beautiful was transferred to Engineering-Sustainability for FY 2024-25. ($35,000)*
***The FY 2023-24 Estimated Budget accounts for more than $698,000 in spending obligations that weren't completed in FY 2022-23*
****The FY 2023-24 Estimated Budget includes multiple mid-year supplements that include: $789,7000 for a County Renewable Energy Facilities Assessment; $400,000 for a Shoppes of Hope Valley Pre-Development Study; $237,000 for the Stagville Memorial Project to honor those enslaved at Stagville Plantation; $122,000 to purchase a 7.4-acre addition to the Hollow Rock Nature Park.*

Budget Highlights

- The budget includes the Open Space and Real Estate fund center to support property management, repairs, and ongoing operations of the Orange Factory Road Farm Campus that Durham County purchased in November 2023. The 129-acre site will provide training in urban farming, community meeting space, dry and cold storage, and a commercial kitchen. ($500,000)
- The budget supports a contract Public Art Coordinator position. The position will oversee the Durham County Public Art Program, which County Commissioners approved in September 2019. ($95,000)
- The budget also supports the operations and revenue collection associated with the Shoppes of Hope Valley Shopping Center. The Board of County Commissioners approved the purchase of the 17-acre shopping center in early August 2022, and plans to convert the old Kroger grocery store building into the new home of the County Board of Election's Operations and Administrative Offices. The county expects to collect $541,800 in revenue from the center in FY 2024-25, and the FY 2024-25 Budget includes $243,000 to support the development process and $50,000 to cover emergency maintenance. ($293,000)

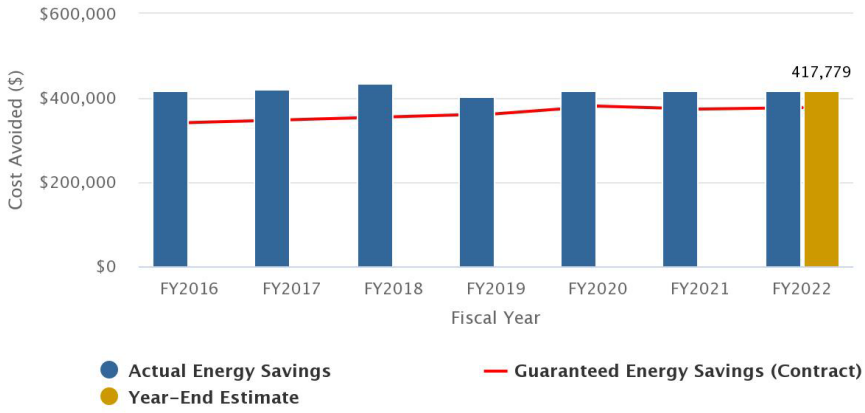
Performance Measures

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



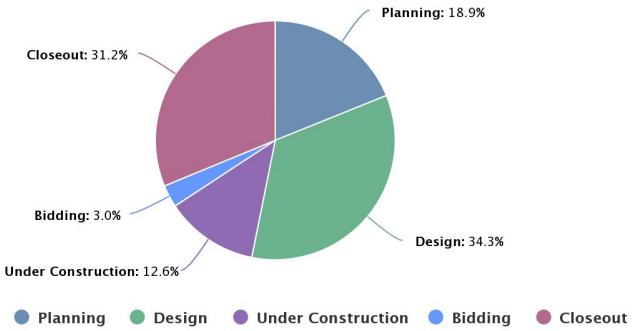
Measure description: Acres protected means the total acreage protected by Durham County, either through acquisition, or through other permanent means such as conservation easements. This is important because the amount of open space protected in a community helps with environmental protection, water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

Measure: COSTS AVOIDED THROUGH SUSTAINABILITY ENERGY SAVINGS PERFORMANCE CONTRACTING



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

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



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

FOREST PROTECTION

Description

Durham County provides financial support for State-administered forest protection services under a contract with the North Carolina Department of Agriculture and Consumer Services (Division of North Carolina Forest Service), which maintains field offices in all counties of the State. The County pays 40 percent of the cost of operations and the State pays 60 percent. There is an Area Ranger (County Ranger) assigned equal time to Durham and Orange Counties and serves as the supervisor over both regions. One assistant ranger is assigned full-time to Durham County. A Forest Fire Equipment Operator is shared with Wake County (stationed in Wake County). Additional support is provided as necessary from the district and administrative staff, as well as a Service Forester and a Water Quality Forester in Durham County.

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$73,018**	**$95,597**	**$113,023**	**$66,671**	**$66,671**	**-30.26%**
Operating	$73,018	$95,597	$113,023	$66,671	$66,671	-30.26%
Net County Cost	**$73,018**	**$95,597**	**$113,023**	**$66,671**	**$66,671**	**-30.26%**

**The North Carolina Forest Service's FY 2023-24 estimated expenditures exceed its FY 2023-24 original budget due to a rollover of spending obligations that weren't completed in FY 2022-23.*

Budget Highlights

- The Forest Service's FY 2024-25 budget includes personnel increases but does not include a request for a new vehicle.

Economic/Physical Development

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

Business Area Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
Open Space Management	$67,271	$100,000	$201,214	$100,000	$100,000	$0	0.00%	1.04%
Planning	$1,227,349	$1,653,302	$1,638,875	$1,637,930	$1,637,930	($15,372)	-0.93%	16.98%
Cooperative Extension Service	$2,997,974	$2,364,877	$2,367,913	$2,760,550	$2,538,193	$173,316	7.33%	26.32%
Soil And Water Conservation	$763,379	$912,027	$1,001,352	$1,137,221	$1,027,000	$114,973	12.61%	10.65%
Economic Development	$3,533,200	$3,429,431	$3,549,623	$4,510,236	$4,341,548	$912,117	26.60%	45.01%
Total	**$8,589,171**	**$8,459,637**	**$8,758,977**	**$10,145,937**	**$9,644,671**	**$1,185,034**	**14.01%**	**100.00%**

OPEN SPACE MATCHING GRANTS

Description

The Matching Grants Program is designed to assist nonprofit organizations in Durham County, both inside and outside the city limits, in preserving open space lands and promoting new or improved recreational opportunities for citizens of Durham County. Grant funds help provide public lands and outdoor recreational facilities through citizen initiative, support, and involvement.

The Durham Open Space and Trails Commission (DOST), established by the Durham County Board of County Commissioners, utilized the assistance of the Durham City/County Planning Department to appoint the Matching Grants Committee and form the Matching Grants Program. The Open Space Coordinator from the Durham County Engineering and Environmental Services Department serves as a Matching Grants Administrator, coordinating meetings, applications, and overseeing administrative aspects of the program.

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

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

The grant process consists of five steps:

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$67,271**	**$100,000**	**$201,214**	**$100,000**	**$100,000**	**0.00%**
Operating	$67,271	$100,000	$201,214	$100,000	$100,000	0.00%
Net County Cost	**$67,271**	**$100,000**	**$201,214**	**$100,000**	**$100,000**	**0.00%**

**The FY 2023-24 Estimated budget is greater than the FY 2023-24 Original budget because it includes FY 2022-23 grant funding that organizations did not spend in FY 2022-23 and needed to use in FY 2023-24. Organizations that receive a grant award traditionally have about 18 months to expend the funds; therefore, the funding often crosses fiscal years and is added to the Original budget later in the that fiscal year.*

CITY/COUNTY PLANNING

Description

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

Programs

Development Coordination and Review

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

Zoning Compliance and Enforcement

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

Policy Development

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

Public Information

Through the Development Services Center (DSC) and an extensive website, the Department provides a wide range of information to the public about properties, planning, and development in Durham. The DSC provides application intake, in-person customer service, and quick turn- around for minor building projects and planning approvals. The DSC's mission is to improve the coordination, predictability, timeliness, and quality of customer service delivery and the development review process. DSC staff coordinates with over 20 City and County Departments to administer over 70 different permits and/or review types. Planning staff provides support to several joint City-County boards and commissions including the Historic Preservation Commission, the Board of Adjustment, and the Planning Commission.

Budget

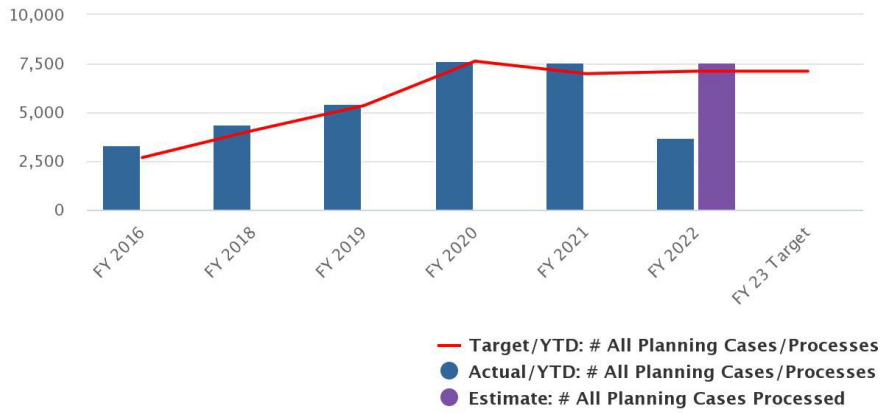
Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$1,227,349**	**$1,653,302**	**$1,638,875**	**$1,637,930**	**$1,637,930**	**-0.93%**
Operating	$1,227,349	$1,653,302	$1,638,875	$1,637,930	$1,637,930	-0.93%
Net County Cost	**$1,227,349**	**$1,653,302**	**$1,638,875**	**$1,637,930**	**$1,637,930**	**-0.93%**

Budget Highlights

- The budget supports two new FTEs: A Planner position ($96,815), which would review building permits, and a Senior Planner position ($102,028) to provide support on long-range planning projects and historic preservation work.

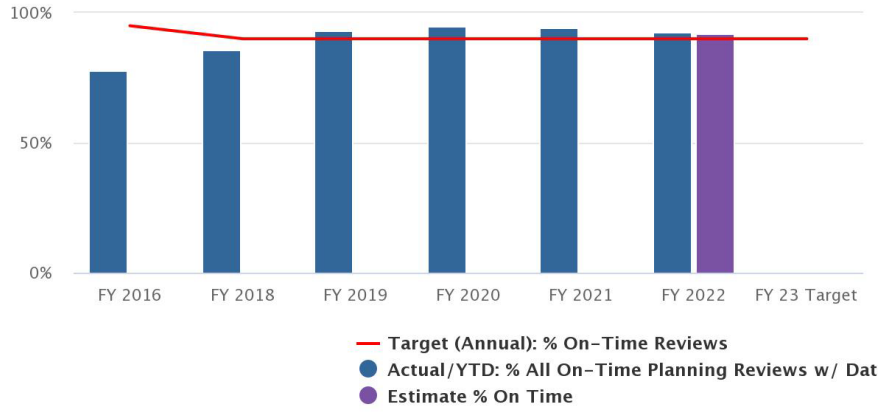
Performance Measures

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



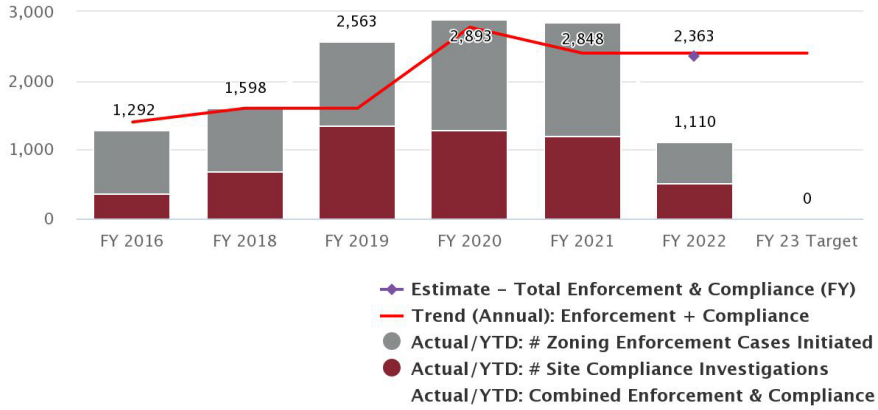
Measure description: This measures the total number of development and land use cases processed by Planning staff. The number of cases and permit requests is not controlled by the Department, but over the past few years has been increasing as it takes on more types of reviews. For example, in July 2016 the Planning Department took over review of sign permits. Then, in August 2017, the Department took on floodplain reviews after transferring one staff person from Stormwater Services and hiring another Certified Floodplain Manager. The floodplain reviews were expanded in July 2018 to include review of building permits with floodplains. Since April 2018, the Department has also been responsible for review of small cell wireless permits and temporary public right-of-way closures. As of April 2019, the Department started reviewing building permits for UDO compliance. The target is based on recent trends in the number of cases, related case types, and macroeconomic projections and will be adjusted as needed according to future trends.

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



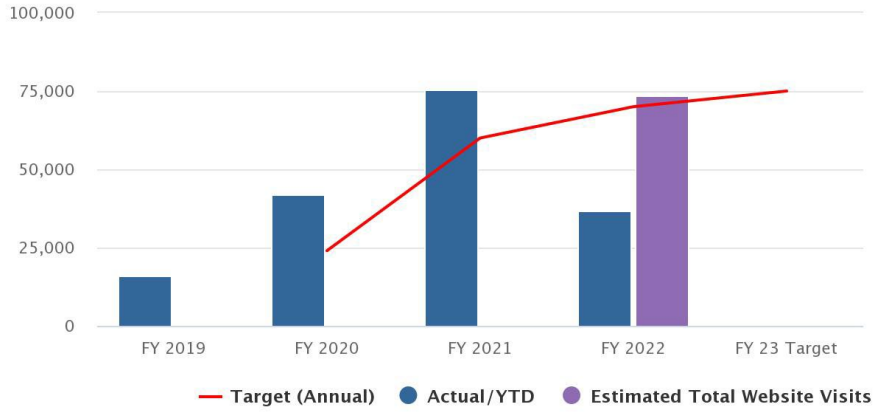
Measure description: This measure incorporates the timeliness of Planning staff reviews for all the development and land use case types listed in the measure, "Total # All Planning Development (Major & Minor) & Land Use Cases Processed." Staff turnover affected timeliness during FY 2018 and FY 2019,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

Measure: NUMBER OF ZONING ENFORCEMENT AND COMPLIANCE INVESTIGATIONS INITIATED



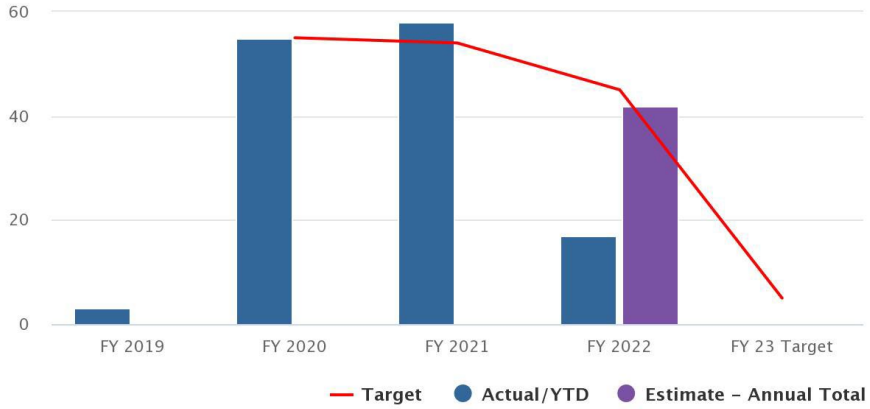
Measure description: This measures the number of Site Compliance and Zoning Enforcement cases monthly to ensure adequate staffing. The other side of this equation is the reasonable expectation of the number of zoning complaints or site compliance requests each employee can handle, which informs the amount of time left for proactive patrols. The Department successfully filled several vacancies at the end of 2018, which increased the number of investigations initiated and made possible the increase in proactive patrols. Concurrently, the number of site compliance requests more than doubled in FY 2019 from recent years. These trends continued through the FY 2019 fiscal year. After the March 2020 malware attack and the subsequent COVID-19 pandemic and Stay-at-Home and Safer-at-Home orders, zoning enforcement activities continued. Enforcement personnel were instructed to focus mainly on proactive patrols and issue courtesy letters instead of zoning violations to encourage voluntary compliance. Proactive patrols across all parts of the City and County have continued, but few complaints were investigated from March through June 2020, and no NOVs issued, except for egregious violations. Since the beginning of July 2020 and the movement into Stage 2 and later stages of reopening, enforcement officers resumed responding to complaints but continue proactive patrols and issued mostly courtesy letters. Staff also provided Spanish translations on the back of the letters. Most people respond positively, and the department will likely continue to use courtesy letters as a first step to notify people who may not know that they are in violation of the UDO. The target includes a combination of all investigation types. Based on previous trends, the target was increased for FY 2020 but was lowered in FY 2021 due to COVID-19. However, the trend exceeded FY 2021 goals and the department expects to hit its target in FY 2021-22.

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



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

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



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

CITY/COUNTY INSPECTIONS

Description

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

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

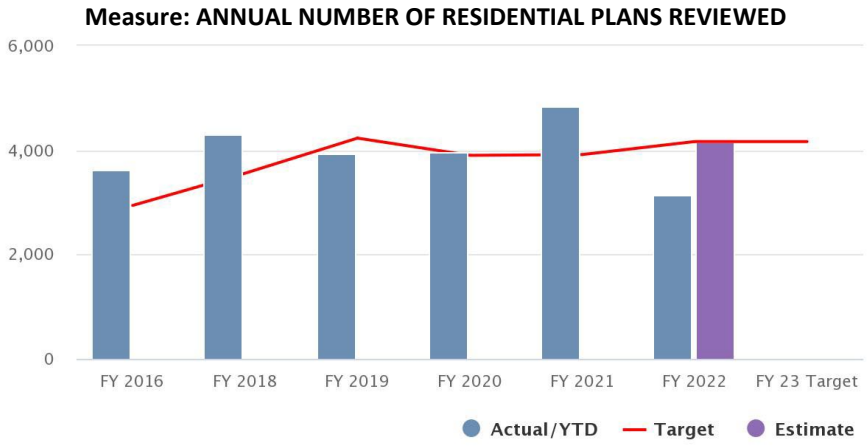
This service helps ensure that all residential and commercial construction meets the NC State Building Codes for safety and health, as well as complying with the UDO requirements, which are structured to preserve and protect the environment. The Inspections Department also provides electrical, plumbing, and mechanical inspections for Neighborhood Improvement Services' projects, to assist them in their efforts to eliminate substandard housing (leading to safe and secure communities). The City-County Inspections budget is funded through fees for services; the County does not contribute County dollars.

Budget

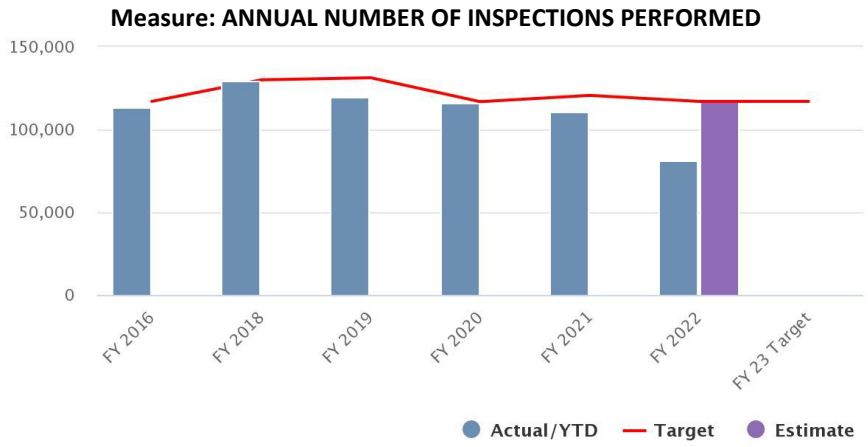
Appropriations	Actual FY 2021-22	Actual FY 2022-23	Adopted FY 2023-24	Revised FY 2023-24	YTD FY 2023-24	Estimated FY 2023-24	Proposed FY 2024-25	Change
Personnel Services	$ 5,218,855	$ 5,857,333	$ 6,466,754	$ 6,466,754	$ 4,780,001	$ 6,466,754	$ 6,892,520	6.6%
Operating	238,290	267,618	388,391	392,943	147,740	382,253	373,466	-3.8%
Capital and Other	-	68,615	-	-	-	-	-	0.0%
Total Appropriations	$ 5,457,145	$ 6,193,566	$ 6,855,145	$ 6,859,697	$ 4,927,741	$ 6,849,007	$ 7,265,986	6.0%
Full Time Equivalents	57	60	60	60	60	60	60	-
Part Time	4	4	4	4	4	4	4	-
Revenues								
Discretionary	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.0%
Special Revenue Fund	5,457,145	6,193,566	6,855,145	6,859,697	4,927,741	6,849,007	7,265,986	6.0%
Total Revenue	$ 5,457,145	$ 6,193,566	$ 6,855,145	$ 6,859,697	$ 4,927,741	$ 6,849,007	$ 7,265,986	6.0%

The budget table above is provided by City of Durham Budget and Management Services. For more information, please visit City of Durham Budget and Management Services, FY 2023-24 operating budget.

Performance Measures



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

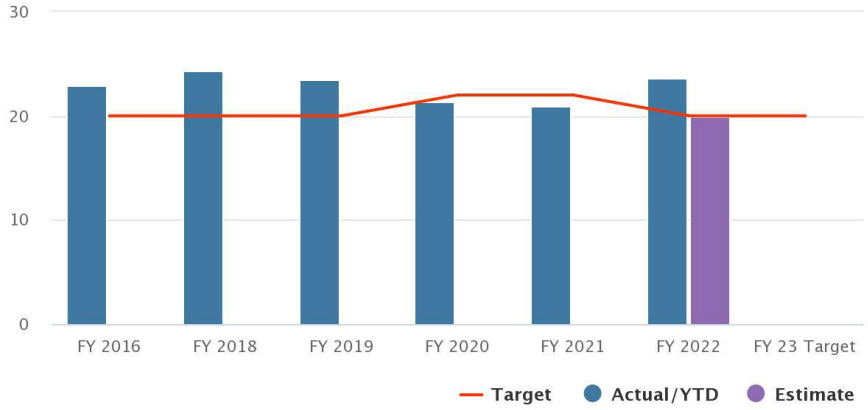


Measure description: The City/County Inspections Department measures the number of inspections performed to assist with workload distribution. This information helps the department redistribute workloads to meet the department's customer service goals. The projected number of inspections performed for FY 2021-22 is 116,969, and the FY 2022-23 Target will remain the same at 116,969.

Measure: ANNUAL PERCENT RESPONSES TO REQUESTED INSPECTIONS WITHIN 24 HOURS

Measure description: The City/County Inspections Department measures the percent of inspections performed within 24 hours in order to assist with maintaining the department's customer service goals. This metric is currently on track to meet the FY 2021-22 target. The projected percent of inspections performed within 24 hours is 90%. This target level has been benchmarked throughout the region (UNC School of Government) and is a highly acceptable standard throughout the construction industry.

Measure: ANNUAL NUMBER OF INSPECTIONS PER INSPECTOR PER DAY



Measure description: The City/County Inspections Department measures the number of inspections per inspector per day to assist with workload distribution. This information helps the department redistribute workloads in order to meet the department's customer service goals. The projected number of inspections per inspector per day is 22. This target level has been benchmarked throughout the region (UNC School of Government) and is above the state average, as determined by the Department of Insurance.

Measure: PERCENT OF RESIDENTIAL PLANS REVIEWED WITHIN FIVE BUSINESS DAYS

Measure description: The City/County Inspections Department measures the number of plans reviewed within five business days to assist with workload distribution. This information helps the department redistribute workloads in order to meet the department's customer service goals. This metric is currently on track to meet the FY 2021-22 target. The projected percent of residential plans reviewed within five working days is 90%. This target level has been benchmarked throughout the region (UNC School of Government) and is a highly acceptable standard throughout the construction industry.

COOPERATIVE EXTENSION

Description

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

Programs

Agriculture and Natural Resource Management

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

Community Engagement and Capacity Building

Community Engagement and Capacity Building develops the ability of youth and adults, groups, organizations, and the community to build skills and to address and resolve issues, improving quality of life, increasing student and family success, and developing active and informed citizens. Key programming includes Kids Voting K-12 civic education and enrichment program; parent and family advocacy trainings to help parents navigate their public schools to help their children succeed; family services in caregiving and financial resource management; and customized training and facilitation in Team Building, Leadership Development, Strategic planning, and Community dialogue.

Nutrition and Food Safety

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

Welcome Baby

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

Youth Development: 4H

4-H Youth Development programming provides enrichment, experiential learning, and leadership development activities for youth ages 5 to 19 to become engaged and responsible citizens and leaders. 4-H offers young people a variety of camps, workshops, and school enrichment opportunities using a positive youth development approach. Through partnerships with Durham Public Schools, Durham Parks & Recreation, and others, 4-H teaches life skills and career readiness as well as leadership and STEM education in the community. Through community clubs, 4-H engages and trains volunteers to work with youth in high need neighborhoods.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$2,997,974**	**$2,364,877**	**$2,367,913**	**$2,760,550**	**$2,538,193**	**7.33%**
Personnel	$1,412,214	$1,591,939	$1,623,044	$1,977,612	$1,927,432	21.07%
Operating	$1,585,760	$772,938	$744,868	$782,938	$610,761	-20.98%
Revenue	**$313,414**	**$504,913**	**$578,857**	**$492,517**	**$492,517**	**-2.46%**
Intergovernmental	$290,772	$493,013	$554,603	$469,515	$469,515	-4.77%
Contributions and Donations		$100	$1,400	$150	$150	50.00%
Service Charges	$22,642	$11,800	$22,854	$22,852	$22,852	93.66%
Net County Cost	**$2,684,560**	**$1,859,964**	**$1,789,056**	**$2,268,033**	**$2,045,676**	**9.98%**

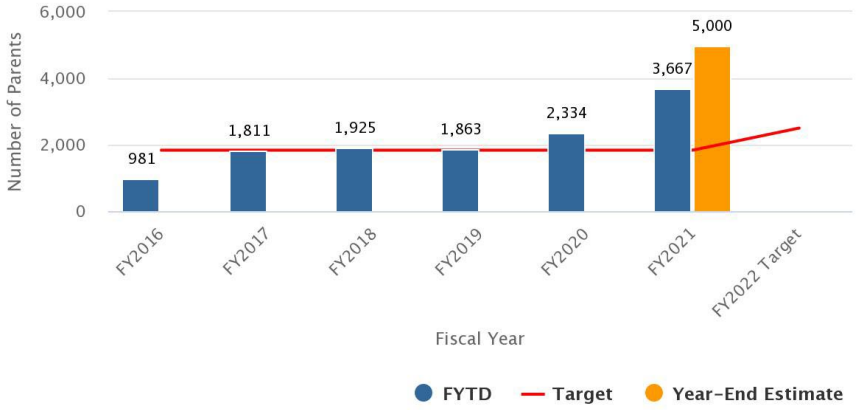
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
21.41	21.41	22.41	24.41	24.41

Budget Highlights

- Cooperative Extension received two FTEs; one Extension Agent in partnership with North Carolina State University and one Extension Agent in partnership with North Carolina Agricultural and Technical State University. These positions will provide nutrition services to low-income families within Durham County. ($110,360)

Performance Measures

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

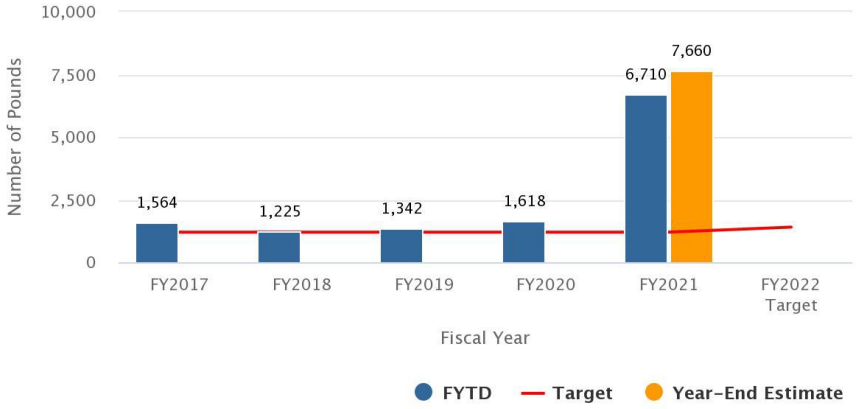


Measure description: The Giving Closet is one of the most popular resources for Welcome Baby and we also use it as a recruiting tool for our parenting workshops and other services, which allows us to reach parents in Durham with children ages 0-5 from all socioeconomic backgrounds. This measure shows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

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

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

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



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

SOIL AND WATER CONSERVATION

Description

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

The Soil and Water Conservation Department is assigned to the Soil and Water District Board to carry out its locally led conservation programs. Soil and Water Conservation Districts are political subdivisions of State Government. There are 96 of them in North Carolina, covering the state's 100 counties. They approve soil and water conservation plans, identify, and plan local natural resource conservation work, and coordinate the conservation efforts of Federal and State agencies within the district.

Leading this effort are almost 500 District Supervisors who voluntarily lead local conservation programs. Each District has both elected and appointed supervisors who serve four years in office. Since 1974, supervisors have been elected in the County's General Election on a nonpartisan basis. Candidates must be registered voters and comply with the County's Election Laws.

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

Programs

Agriculture Development

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

Community Outreach and Environmental Education

The Community Outreach and Environmental Education Program engages the community in environmental stewardship by providing quality environmental education for the public including outdoor experiences, in-classroom training, and continuing education for teachers and others.

Environmental and Regulatory Compliance

The purpose of the monitoring and reporting program is to adhere to state and federal regulations requiring the inspection of BMPs and easements to make sure they comply with rules, regulations, and policies of the various governmental entities and cost-share agreements. Additionally, this program helps meet the state and federal requirements of community engagement and participation as outlined in the three Nutrient Reduction Strategies (Falls, Jordan, Neuse) passed by the state.

Natural Resources Protection Projects

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$763,379**	**$912,027**	**$1,001,352**	**$1,137,221**	**$1,027,000**	**12.61%**
Personnel	$528,355	$551,436	$560,519	$599,544	$599,544	8.72%
Operating	$235,024	$360,591	$440,833	$537,677	$427,456	18.54%
Revenue	**$29,788**	**$29,788**	**$29,788**	**$29,788**	**$29,788**	**0.00%**
Intergovernmental	$29,788	$29,788	$29,788	$29,788	$29,788	0.00%
Net County Cost	**$733,591**	**$882,239**	**$971,564**	**$1,107,433**	**$997,212**	**13.03%**

Budget Highlights

- The budget supports an Environmental Education Contractor that will assist with education and outreach programs for both the Soil and Water Department and the Durham Soil and Water Conservation District Board to advance environmental literacy and stewardship of Durham County's natural resources. The contractor would plan, develop, and conduct environmental education and outreach to discuss the importance of clean water and healthy soil to ensure the health of county watersheds and high quality of life for county residents. The department has re-aligned $13,914 for this contract. ($41,086)
- The budget also supports an expansion of the Impaired Stream Improvement Program (ISIP). The expansion will allow the program to install streambank stabilizations in low-income communities to reduce nutrients and sediment from entering the drinking water supply. ($30,000)

Performance Measures

Measure: NUMBER OF FARMERS ASSISTED WITH AGRICULTURAL ECONOMIC DEVELOPMENT

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

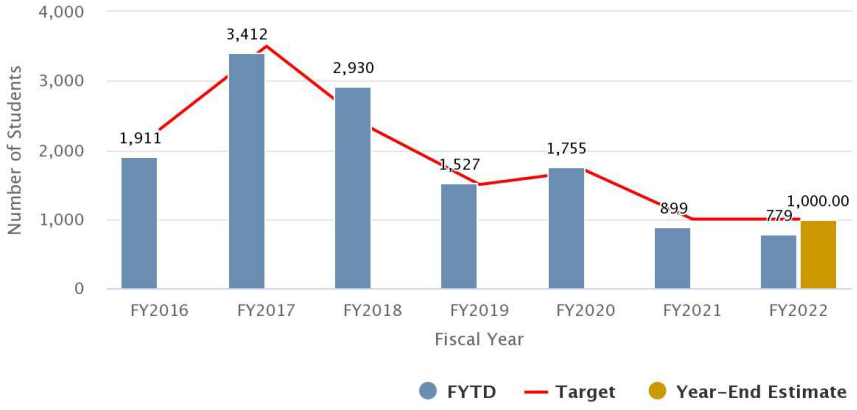
Measure: TOTAL NUMBER OF INDIVIDUALS THAT PARTICIPATED IN ADULT EDUCATION PROGRAMS

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

Measure: NUMBER OF GREEN JOB TRAINING AND WORK HOURS

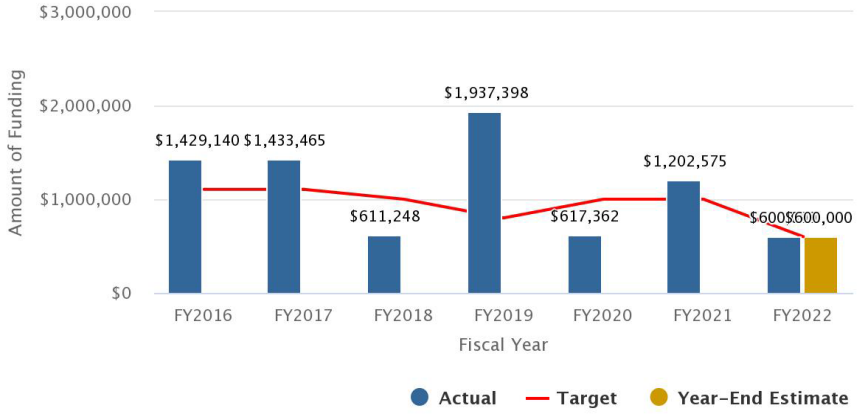
Measure description: The department has had success working with youth during the school year as well as the summer. Staff has participated in the Durham YouthWork Internship Program for the past three years. This program offers Durham youth ages 14-24 the opportunity to gain work experience and develop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

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



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

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



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

ECONOMIC DEVELOPMENT

Description

The Department of Economic Development creates and implements initiatives that promote the economic equity and well-being of Durham County and its residents. The Department has three primary focus areas to include:

- Recruiting and retaining companies that share Durham County's strategic priorities and offer new jobs that include well-paying, entry-level career pathways.
- Supporting the local small business ecosystem through connections to funding, technical assistance, and resources, particularly Minority and Women Business Enterprises.
- Expanding workforce development programming through coordinated systems to connect more residents in Durham to entry-level career pathways.

This mission is further achieved by working closely with and, in some cases, providing funding for local, regional, and state economic development partners.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$3,533,200**	**$3,429,431**	**$3,549,623**	**$4,510,236**	**$4,341,548**	**26.60%**
Personnel	$290,679	$371,616	$386,466	$404,136	$404,136	8.75%
Operating	$1,310,035	$1,083,656	$1,405,436	$1,387,656	$1,279,681	18.09%
Other Expenditure	$1,932,486	$1,974,159	$1,757,721	$2,718,444	$2,657,731	34.63%
Revenue				**$66,053**	**$66,053**	
Intergovernmental				$66,053	$66,053	
Net County Cost	**$3,533,200**	**$3,429,431**	**$3,549,623**	**$4,444,183**	**$4,275,495**	**24.67%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
3.00	3.00	3.00	3.00	3.00

*****The FY 2023-24 Original budget does not include a $200,00 appropriation for Downtown Durham, Inc., and a $76,000 appropriation for the Museum of Durham History. These items had to be approved in separate budget amendments immediately following budget adoption, due to a new state law that forbids a county commissioner from voting on contracts for an organization they serve in a leadership capacity.*

***Funding for the Museum of Durham History was transferred to the County Manager's Office for FY 2024-25*

Budget Highlights

- Below is a list of Workforce Development nonprofit service providers that are supported by the Department of Economic Development. The following organizations are part of a continuum that aims to help residents in low-wage jobs transition into high-demand industries with opportunities for salary growth and upward mobility. When possible, the funded services include preparing for and enrolling students in certified training coursework as well as the provision of client support services.

Church World Service Durham	$30,000
Durham Literacy Center	$23,333
Durham Success Summit	$25,000
El Centro Hispano	$23,333
LIFE Skills Foundation	$23,333
StepUp Durham	$50,000
Triangle Literacy Council	$16,667
Total	**$191,666**

- The County supports organizations that further the County's economic development, workforce development, and small business support goals through strategically aligned partnerships and collaborative efforts. This includes connecting residents and businesses to resources that will improve their opportunity to achieve professional success, enhancing and aligning systems, and fostering economic conditions that allow for all County residents to thrive. Of note, payments to the Sports Commission are formula-based set by the Inter-Local Agreement and payments to the Research Triangle Regional Partnership are membership dues, making partial adjustments to these line-items unavailable. The following organizations have been recommended for funding in FY 2024-2025:

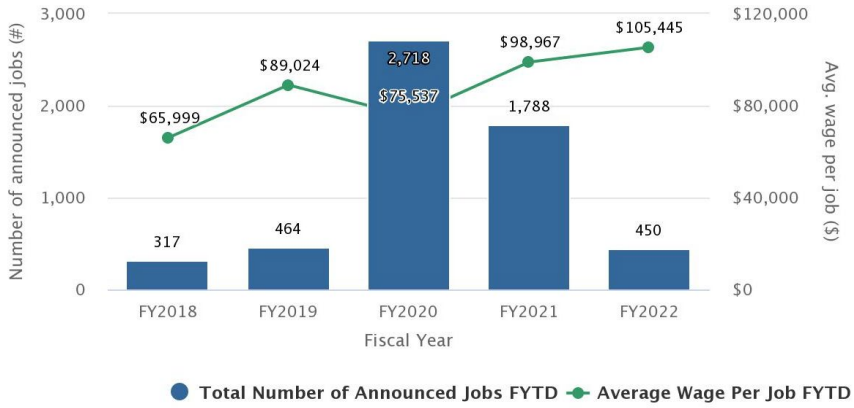
Downtown Durham, Inc.	$180,000
Greater Durham Black Chamber of Commerce	$45,000
Greater Durham Chamber of Commerce	$202,500
Made in Durham	$225,000
Research Triangle Regional Partnership	$48,829
Small Business Counseling at the Library	$40,000
Sports Commission	$250,000
Total	**$991,329**

- The County continues to maintain its Business Recruitment Program to attract and retain new business and industry. By successfully recruiting new jobs and capital investment, the County's economy and tax base continues to grow which allows for the provision of ongoing and new County services as a result. Recruiting projects that do not require an advanced degree, include entry-level jobs, and align with the community goals articulated in the County's Economic Development Incentive Policy continue to be a priority as well. The following companies are likely eligible for the maximum payment amount listed below if they achieve all scheduled performance criteria for FY 2024-2025. The amounts are governed by executed performance agreements approved by the Board of Commissioners following a public hearing. Upon verification of planned performance criteria, companies may be eligible for payment up to following amounts:

21C Durham, LLC	$200,000
Austin Lawrence Partners-East, LLC	$264,873
Beam Therapeutics, Inc.	$71,429
Catalent Pharma Solutions, LLC	$21,429
Corning Inc.	$385,714
Eli Lilly & Co. (Blue Jay)	$364,286
Eli Lilly & Co. (Carter)	$714,286
Grail, Inc.	$132,143
Jaguar Gene Therapy, LLC	$75,000
Merck, Sharp & Dohme Corp.	$428,571
Total	**$2,657,731**

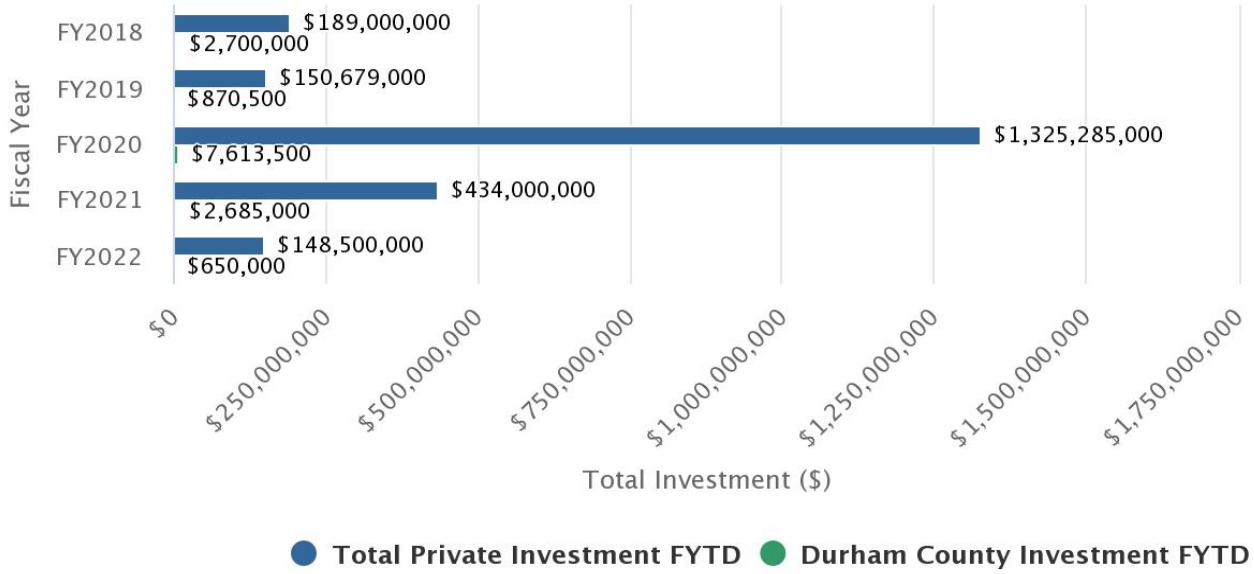
Performance Measures

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



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

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



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

Human Services

Departments and services charged with expenditures for the public welfare including public health, mental health, hospitals, and social services.

Business Area Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
Public Health	$32,585,798	$34,356,170	$38,836,729	$37,543,301	$35,973,215	$1,617,045	4.71%	32.05%
Mental Health	$3,174,850	$6,503,802	$9,678,652	$7,285,830	$6,503,802	$0	0.00%	5.79%
Social Services	$56,872,935	$62,249,991	$61,945,696	$67,264,747	$66,121,355	$3,871,364	6.22%	58.91%
Comm-Bd Interv And Supp Serv	$4,216,956	$3,034,675	$3,356,802	$3,264,376	$3,264,376	$229,701	7.57%	2.91%
Other Human Services	$810,356	$500,000	$500,000	$750,000	$380,356	($119,644)	-23.93%	0.34%
Total	**$97,660,895**	**$106,644,638**	**$114,317,880**	**$116,108,254**	**$112,243,104**	**$5,598,466**	**5.25%**	**100.00%**

PUBLIC HEALTH

Description

The Durham County Department of Public Health works with the community to prevent disease, promote health, and protect the environment. It does so through seven divisions: Leadership and Business Management, Allied Health, Health Education and Community Transformation, Dental, Medical Services, Nutrition, and Environmental Health. These divisions work collaboratively to accomplish the following goals:

- Promote optimal health and wellness of all
- Decrease premature death rates
- Prevent and control communicable disease, and
- Maximize organization productivity

In addition to conducting the day-to-day work of public health, the department is also focused on workforce development, communication and marketing, technology, access to medical and dental care, obesity and chronic illness, and education.

Programs

Allied Health

Allied Health is comprised of the laboratory and pharmacy operating within the department. The laboratory provides phlebotomy, specimen procurement, and testing services that aid in the diagnosis, treatment, and prevention of disease for the department's clinics, Lincoln Community Health Center, and community outreach events. The pharmacy provides medication services for clinics and DCo Wellness Clinic. The pharmacy maintains a comprehensive formulary enabling treatment and prevention options for a variety of diseases and conditions.

Dental

The Dental Division provides access to comprehensive dental care for uninsured and underinsured children and youth up to 20 years old and pregnant women. Services are provided onsite in a state-of-the-art dental clinic and in the Tooth Ferry, a mobile dental unit that visits specific Durham Elementary schools. Staff members also provide dental screenings and oral health education sessions.

Environmental Health

The Environmental Health Division enforces state and local laws and regulations to ensure that food and lodging establishments, institutions, childcare facilities, onsite waste treatment, water, and many other health-related services and industries are operated and maintained in a manner that protects public health and the environment. Environmental Health staff issue establishment and system operational permits. Information provided by Environmental Health and local Public Health Emergency Preparedness allows people to make informed decisions about their health and well-being as well as that of their families.

Health Education and Community Transformation

The Health Education and Community Transformation Division addresses health by influencing the decisions and actions that individuals, groups, and communities make to promote health and prevent violence, injury, disease, and disability. Health Education also educates, mobilizes, assesses, and creates policy, systems, and environmental change to positively influence the health of Durham County residents. Staff members provide in-person and virtual education, screenings, and evidence-based programs to individuals, neighborhoods, faith-based organizations, and workplaces.

Leadership and Business Management

The Leadership and Business Management Division provides support, guidance, and sound business management services to all divisions and programs in Public Health. These functions include administrative oversight of all public health domains, including finance, purchasing, patient registration and billing, IT, registering of vital records, contracts services, and facilities services.

Medical Services

The Medical Services Division is the largest component of the department's budget, providing mandated and other health services that address unmet needs of our community. The Medical Services Division investigates, screens, educates, and provides treatment and other clinical care to those who seek or are referred for care. The division's staff is a multidisciplinary

matrix of providers (advanced practice providers and contract physicians), nurses, social workers, and ancillary staff. The primary program areas are Care Management for at-risk Children, Detention Facility Health Services, Care Management for High Risk Pregnancies, Refugee Health, School Health, Women's Health Clinic, and Communicable Disease Control.

Nutrition/Chronic Care Initiative/Formerly Incarcerated Transition

The Nutrition Division provides population-based and individual clinical services so Durham County residents can learn and put into practice behaviors that prevent disease and promote optimal health. Clinical services are provided for Durham residents and encompass individual counseling and/or guidance to prevent, treat, or stabilize diagnosed chronic illnesses. The Durham's Innovative Nutrition Education (DINE) program teaches students in qualifying schools about nutrition and physical activity to move towards healthier behaviors. The Formerly Incarcerated Transition (FIT) Program provides health care navigation services for eligible individuals recently released from incarceration who are living with a chronic disease.

Population health concentrates on the health outcomes of a group of individuals including the distribution of such outcomes within the group. The population Health Divisions focuses on community engagement, data quality improvement, workforce development, strategic planning, accreditation, and policy development. The community-wide health coalition, Partnership for a Healthy Durham, Community Health Assessment, and COVID-19 data dashboards are housed within this division.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$32,585,798**	**$34,356,170**	**$38,836,729**	**$37,543,301**	**$35,973,215**	**4.71%**
Personnel	$19,343,599	$22,970,223	$20,608,555	$24,811,260	$24,311,260	5.84%
Operating	$12,937,453	$11,375,947	$18,102,045	$12,732,041	$11,661,955	2.51%
Capital	$304,745	$10,000	$126,130			-100.00%
Revenue	**$11,031,073**	**$9,816,595**	**$12,727,495**	**$10,393,654**	**$10,400,161**	**5.94%**
Intergovernmental	$10,505,895	$9,414,965	$12,279,223	$9,918,091	$9,924,598	5.41%
Contributions and Donations	$13		$1,000			
Service Charges	$518,851	$394,630	$444,651	$468,563	$468,563	18.73%
Other Revenues	$6,314	$7,000	$2,621	$7,000	$7,000	0.00%
Net County Cost	**$21,554,724**	**$24,539,575**	**$26,109,234**	**$27,149,647**	**$25,573,054**	**4.21%**

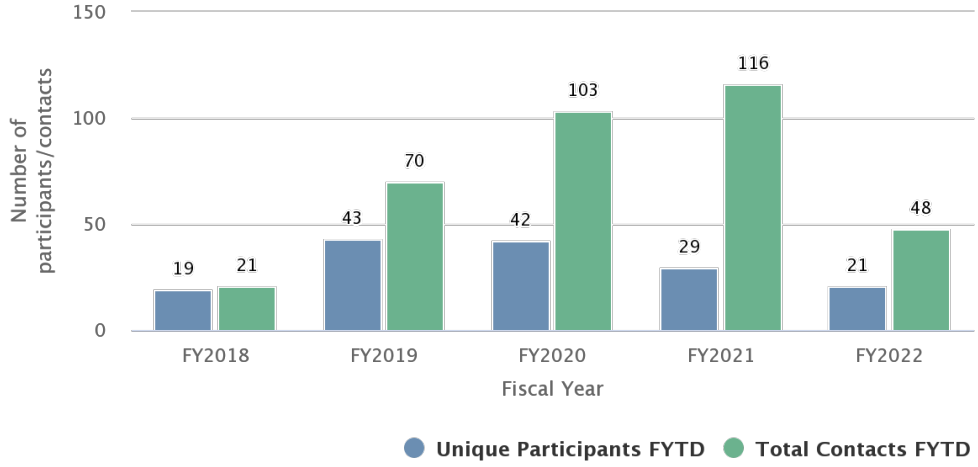
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
242.07	243.07	245.07	245.07	245.07

Budget Highlights

- Public Health received two mid-year Communicable Disease Control Specialists I grant funded positions. The grant supports Public Health's expansion of HIV and Syphilis infrastructure including controlling the spread of syphilis and HIV by providing case investigations and contact tracing services to Durham County residents infected with or exposed to these communicable diseases. (Total: $197,129; Durham County Share: $0)

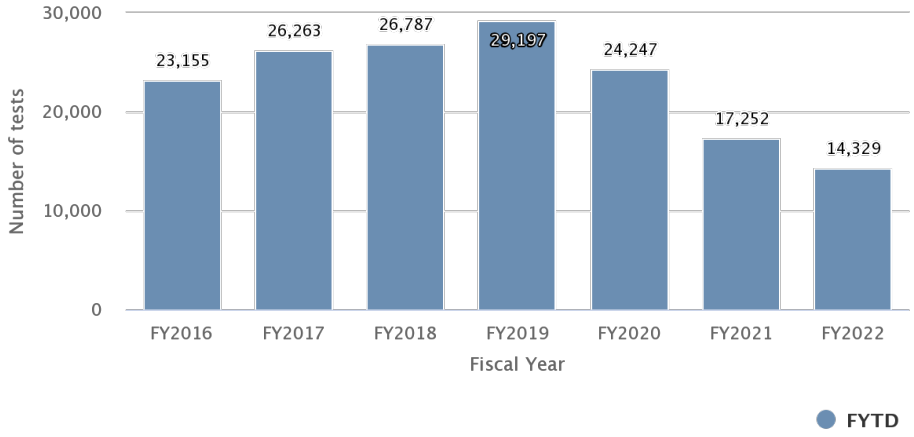
Performance Measures

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



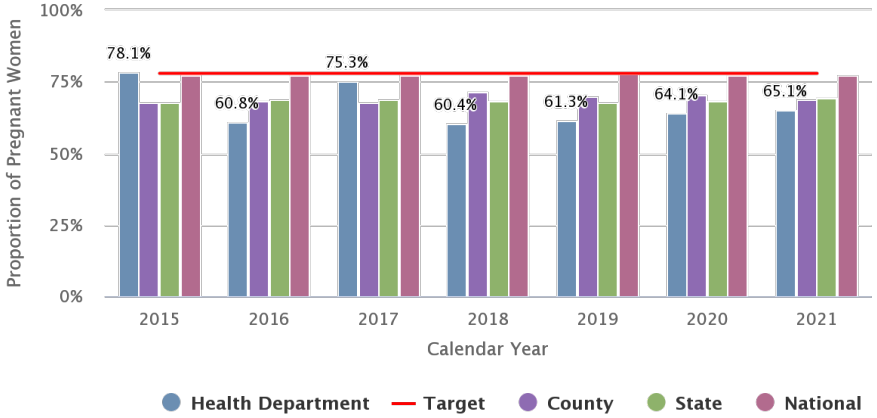
Measure description: Decades of research show that Safe Syringe Programs (SSPs) are effective at lowering rates of HIV and Hepatitis C, connecting substance users to treatment, preventing deaths from overdose, and offering a range of supportive services. SSPs decrease the transmission of bloodborne disease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

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



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

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



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

MENTAL HEALTH: ALLIANCE BEHAVIORAL HEALTHCARE

Description

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

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

Alliance is responsible for managing finances, service authorizations, contracts with direct service providers, service quality and regulatory standards, developing the service array, and ensuring appropriate customer choice.

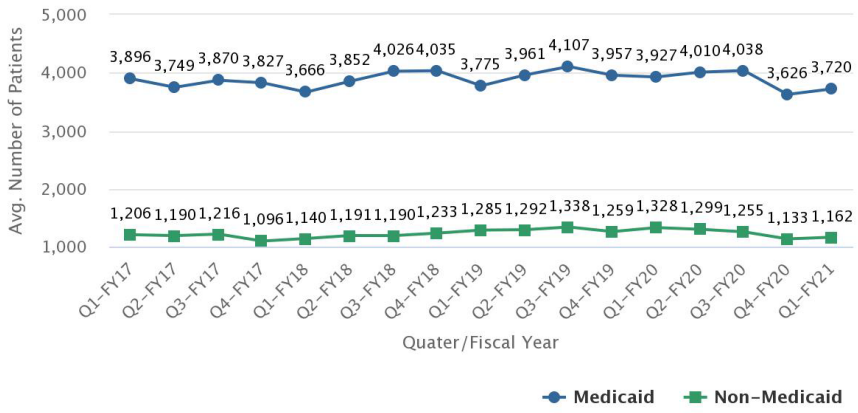
Alliance contracts with more than 2,000 service providers to provide behavioral health, developmental disabilities and substance abuse services to children and adults in the entire catchment area. For those clients who do not speak English, a list of providers who speak other languages can be provided.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$3,174,850**	**$6,503,802**	**$9,678,652**	**$7,285,830**	**$6,503,802**	**0.00%**
Operating	$3,174,850	$6,503,802	$9,678,652	$7,285,830	$6,503,802	0.00%
Transfers Out						
Net County Cost	**$3,174,850**	**$6,503,802**	**$9,678,652**	**$7,285,830**	**$6,503,802**	**0.00%**

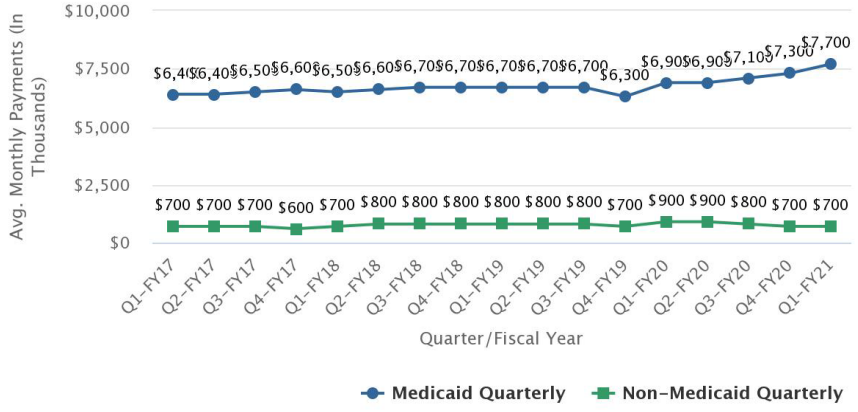
Performance Measures

Measure: AVERAGE NUMBER OF DURHAM COUNTY PATIENTS SERVED PER MONTH



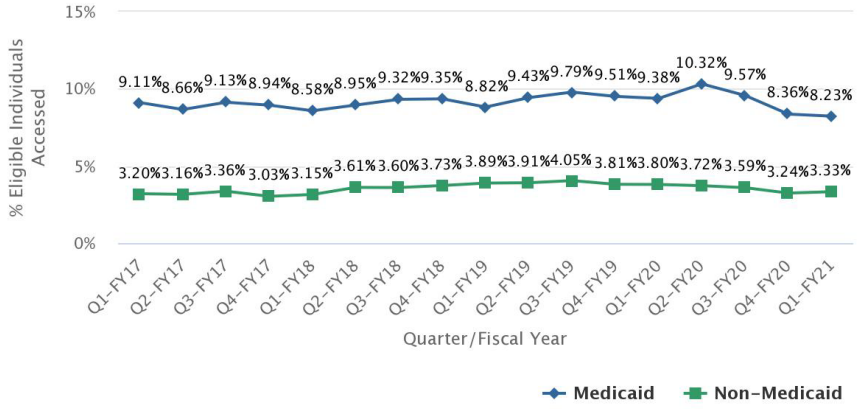
Measure description: This measures the average number of Durham County patients served per month. This number represents the monthly average number of unique individuals that received services from an Alliance provider during the quarter. This measure shows service utilization in both Medicaid and non-Medicaid individuals for Durham County specifically. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time. Any significant changes and trends that are noted receive more detailed data analysis to determine cause, effect on the service system, and to individuals served, and to determine if additional interventions are needed to mitigate negative trends. There is no specific target in relation to service utilization and spending. The data are compared quarterly within Durham County to identify changes in the service system and compared to other Alliance counties as a measure of how services are utilized differently or the same in each county.

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



Measure description: This measure shows spending in both Medicaid and non-Medicaid individuals for Durham County. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time. Any significant changes and trends that are noted receive more detailed data analysis to determine cause, effect on the service system, and to individuals served, and to determine if additional interventions are needed to mitigate negative trends. There is no specific target in relation to service utilization and spending. The data are compared quarterly within Durham County to identify changes in the service system and compared to other Alliance counties as a measure of how services are utilized differently or the same in each county.

Measure: PERCENTAGE OF ELIGIBLE INDIVIDUALS ACCESSED (PENETRATION RATE)



Measure description: This measure shows the penetration rate, or the portion of individuals eligible for services in Durham County who accessed them during a quarter. The average penetration rate for non-Medicaid funded individuals is calculated by comparing the numbers of individuals who accessed services compared to the total number of individuals who are identified as indigent in Durham County. Alliance tracks any significant changes and trends related to service access, utilization, and spending over time. Any significant changes and trends that are noted receive more detailed data analysis to determine cause, effect on the service system and to individuals served, and to determine if additional interventions are needed to mitigate negative trends. There is no specific target in relation to service utilization and spending. The data are compared quarterly within Durham County to identify changes in the service system and compared to other Alliance counties as a measure of how services are utilized differently or the same in each county.

SOCIAL SERVICES

Description

Social Services programs provide for the protection of abused and neglected children and adults, the provision of services to prevent unnecessary institutionalization of disabled and elderly residents, Work First support services, school and community social work services, and child day care subsidies. Public assistance programs provide entitlement benefits for health access and nutrition services, foster care, and adoption payments as well as cash assistance through Work First. Programs include Food and Nutrition Assistance, Medicaid and North Carolina Health Choice for Children, and Work First Family Assistance. The Child Support Enforcement program ensures that non-custodial parents provide financial and medical support for their children. This includes the location of non-custodial parents and their assets, establishing support orders, and establishing paternity. As necessary, this service is also responsible for collection and distribution of payments and enforcement for nonpayment of legal child support obligations.

Programs

Administration and Management

Administration and Management is responsible for providing leadership and oversight for the agency functions including Adult Services, Child Support, Child Welfare, Customer Accountability and Talent Development, Family Economic Independence, and Business Operations. The division assists with the formulation and continual improvement of the agency's mission, vision, policies, and practices; implements operational management best practices to facilitate effective accountability for agency financial resources and successful attainment of agency outcomes; and disseminates information involving interpretation of policies, laws, and activities of the agency.

Adult Services

Adult Services works to promote the independence and enhance the dignity of Durham County's older adults, persons with disabilities and their families, through a community-based system of opportunities, services, benefits, and protections.

Child Support

Durham County Child Support Services is responsible for the location of non-custodial participants, establishment of paternity, and the establishment, modification, and enforcement of child support orders. North Carolina Child Support Services' mission is to "provide family centered child support services through mutual collaboration with families and partners using innovative strategies to reach a common goal and self-sufficiency" (North Carolina Child Support Services).

Child Welfare

Child Welfare is one of the most important and critical services provided by the Department of Social Services. Federally mandated, the Child Welfare program works to assess, protect, and foster the safety of children from child abuse and neglect. It is a complex service involving the community, service-providers, and the legal system. It is critical to build the most effective Child Welfare program possible that both protects children and cultivates staff.

Customer Accountability and Talent Development

This division includes Quality Assurance and Training, Program Integrity, Talent Development, and the Customer Information Center. Quality Assurance and Training and Talent Development team members provide record review and training support to all mandatory programs throughout the agency as well as contract monitoring to ensure compliance with HB 630. Program Integrity is a mandatory program conducting investigations of suspected fraud or agency errors related to Family Economic Benefits. The Customer Information Center employees are charged with providing first point of contact services to the residents of Durham County in Social Services call center, reception lobbies, and records management.

Family Economic Independence

Family Economic Independence provides an array of economic support programs to children, families, adults, disabled, and seniors that support health and wellness through mandated services. Family Economic Independence administers federally mandated programs that support economic sufficiency, promote health and well-being, and provide employment support for qualified individuals. The staff primarily conducts eligibility services, including applications, processing, and maintenance of cases. In addition, the division provides Social Work services in the areas of Work First and Child Care, including case management.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$56,872,935**	**$62,249,991**	**$61,945,696**	**$67,264,747**	**$66,921,355**	**7.50%**
Personnel	$38,827,914	$43,491,799	$43,411,481	$49,952,240	$49,635,664	14.13%
Operating	$18,016,964	$18,758,192	$18,535,513	$17,312,507	$17,285,691	-7.85%
Capital	$28,057		($1,298)			
Transfers Out						
Revenue	**$38,889,987**	**$32,795,979**	**$40,652,810**	**$37,652,839**	**$37,652,839**	**14.81%**
Intergovernmental	$38,787,945	$32,791,069	$40,393,184	$37,447,339	$37,447,339	14.20%
Contributions and Donations	$218	$2,620	$2,200	$2,500	$2,500	-4.58%
Service Charges	$3,001	$2,290	$7,625	$3,000	$3,000	31.00%
Other Revenues	$98,823		$249,801	$200,000	$200,000	
Net County Cost	**$17,982,948**	**$29,454,012**	**$21,292,886**	**$29,611,908**	**$29,268,516**	**-0.63%**

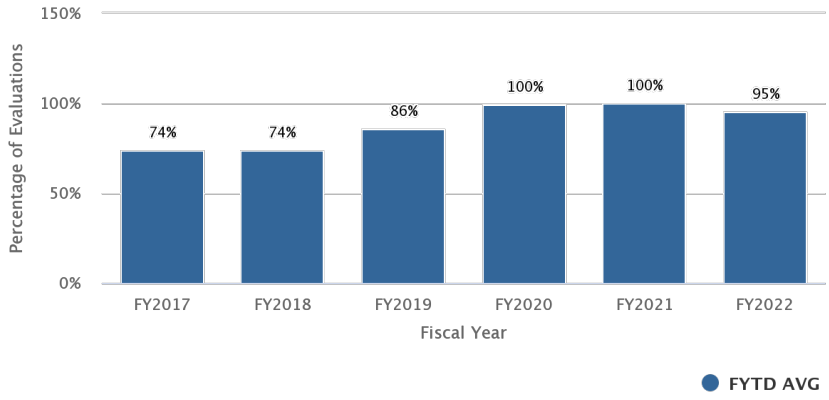
FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
566.00	567.00	602.00	602.00	602.00

Budget Highlights

- Department of Social Services received 35 Mid-Year FTEs to accommodate the expansion of Medicaid services within Durham County by the State's passage of Medicaid Transformation. These positions are reimbursable by the State of North Carolina up to 75%. (Durham County Share: $1,728,957)
- Department of Social Services received funding to continue providing Eviction Diversion services. The goal of the funds is to assist Durham County residents avoid eviction judgements, and when possible, to enable residents to remain in their current homes. (Total: $1,480,000; Durham County Share: $780,000; City of Durham Share: $650,000)

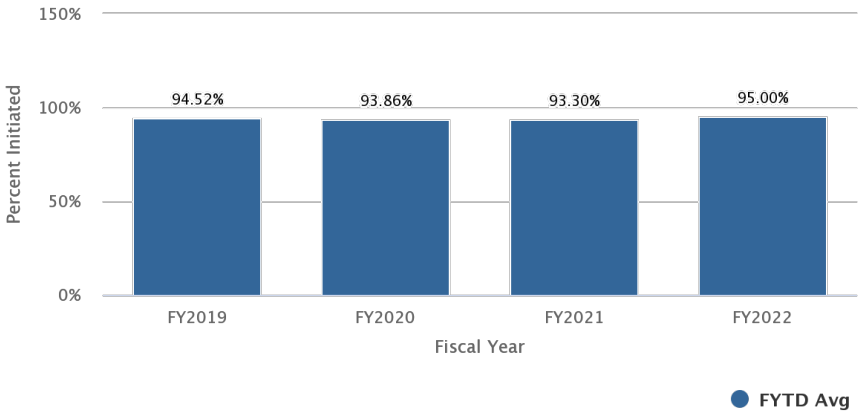
Performance Measures

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



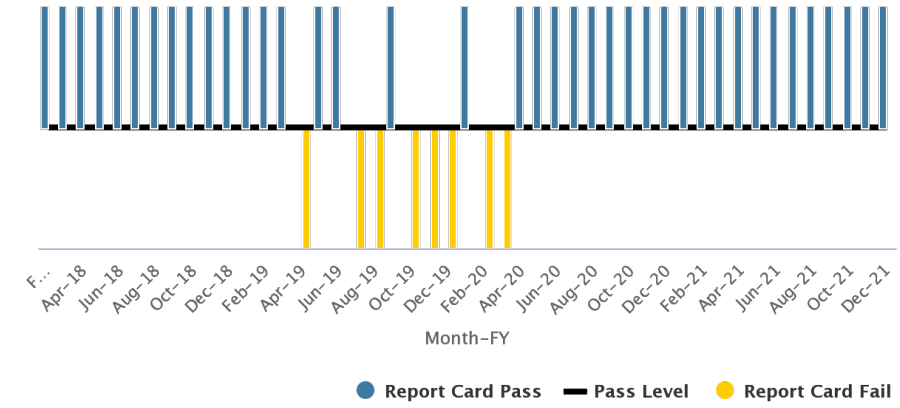
Measure description: This measures the timeliness of Adult Protective Services (APS) evaluations/case decisions (statutory completion time frame of 30 days for allegations of abuse and neglect). Timely APS evaluations/case decisions ensure the safety and wellbeing of disabled/vulnerable adults of Durham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

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



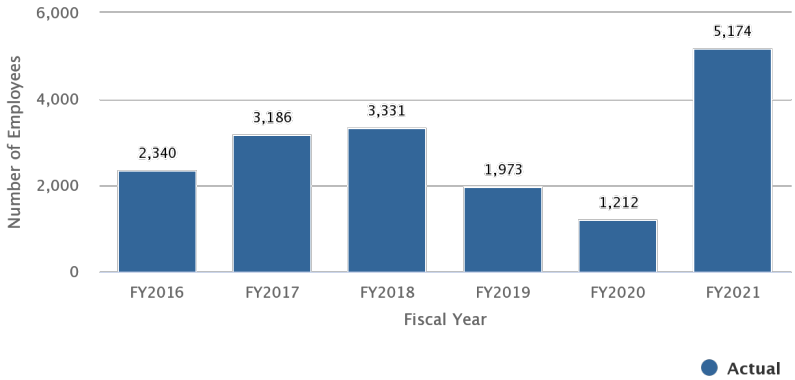
Measure description: This measures the percentage of all screened-in reports of abuse, neglect, and/or dependency that are initiated within the required timeframe of 24 or 72 hours. Timely response to allegations of abuse, neglect, or dependency ensure that we are assessing children's needs to make sure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

Measure: STATE REPORT CARD RESULTS FOR MEDICAID APPLICATION PROCESSING



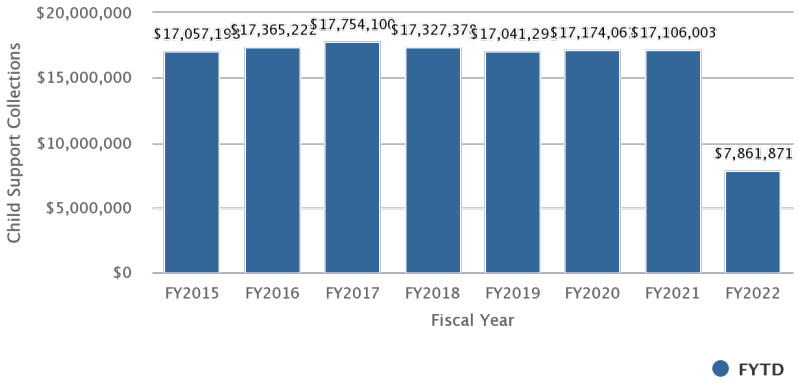
Measure description: This measure captures the number of Medicaid applications processed to ensure families receive medical services timely. This is a federal and state requirement and failure to process and/or dispose of applications in a timely manner can result in corrective action and/or financial liability. This measure is critical for the department to assess and determine allocated resources needed to meet the timeliness goal and to effectively process Medicaid applications. The target is that 90% of monthly applications are processed timely, which results in a measure of pass or fail. The agency tracks cases processed weekly to ensure the timeliness goal is met. The County's goal is in line with the state requirement for this measure.

Measure: TOTAL NUMBER OF EMPLOYEES TRAINED



Measure description: The Quality Assurance and Training (QAT) unit is responsible for conducting new hire and refresher training as well as mandated training for all Department of Social Services (DSS) staff. It is essential that staff complete training that is mandated by County, State, or Federal regulations. The training assists in ensuring that staff are prepared to perform their job responsibilities. In addition, the State requires certain training levels for various positions within Social Services. This reduced the number of employees that were available to participate in classroom training, since technology was not available to conduct virtual training. It took several months to convert training from a classroom format to a virtual format. Adding to the annual mandatory training that is required of staff was the roll out of two HIPAA Handbooks that required all staff to review and acknowledge. Mandatory training will continue throughout the agency next fiscal year. Revisions will be made to the HIPAA Handbooks and staff will be required to review the revisions and acknowledge review of the handbooks. ** Data includes duplicate numbers from employees that took multiple trainings or from employees that were part of a program training that spanned several months. **

Measure: TOTAL CHILD SUPPORT COLLECTIONS



Measure description: This measures the amount of current collections in addition to arrears (past due child support) collected. In March 2020, Congress passed the CARES Act, which included the provision of economic stimulus payments. For individuals owing past due child support, these stimulus payments were subject to interception to apply to those arrearages. North Carolina Child Support collections and disbursement unit received almost 17,000 offset payments within one week. The intercept of the economic stimulus payments helped to bolster total collections in the final quarter of FY 2019-20, and in the first quarter of FY 2020-21. Administrative payments from all sources were pertinent to achieving collections goal because we are unable to refer cases to court for enforcement actions from March 13, 2020 to the present, and an overall reduction in total caseload size.

COMMUNITY INTERVENTION AND SUPPORT SERVICES

Description

The Durham County Community Intervention and Support Services Department works within the community to prevent violence and provide services and resources for high-risk community members. It does so through three programs: the joint City-County funded Bull City United and Project BUILD and County-funded My Brother's Keeper.

Programs

Bull City United

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

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

Project BUILD

Project BUILD is a gang intervention program that provides coordinated case management and services to youth and young adults between the ages of 14 and 21 who are at high risk of gang involvement. Project BUILD, a joint project of Durham County Government and the City of Durham, is based in Durham County Government offices. Project BUILD's Street Outreach Workers work one-on-one with young people to model pro-social behavior, provide behavior coaching, support positive decision-making, encourage education and employment success, and support involvement in pro-social activities. Services for Project BUILD clients are coordinated by a team of professionals representing education, social services, mental health, substance abuse, and criminal justice agencies.

My Brother's Keeper

In 2014, President Obama launched My Brother's Keeper (MBK) and issued a powerful call to action to close opportunity gaps facing boys and young men of color. Durham County was one of the first local networks to accept the community challenge, which is aimed at reducing barriers and expanding opportunity for boys and young men of color. Today, MBK Durham leads a local call to action to build safe and supportive communities for boys and young men of color in where they feel valued and have clear pathways to opportunity.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$4,216,956**	**$3,034,675**	**$3,356,802**	**$3,264,376**	**$3,264,376**	**7.57%**
Personnel	$1,626,460	$2,374,243	$1,703,659	$2,503,944	$2,503,944	5.46%
Operating	$2,590,496	$660,432	$1,653,143	$760,432	$760,432	15.14%
Revenue	**$1,113,105**	**$1,108,317**	**$1,230,089**	**$1,175,920**	**$1,175,920**	**6.10%**
Intergovernmental	$1,113,105	$1,108,317	$1,230,089	$1,175,920	$1,175,920	6.10%
Net County Cost	**$3,103,851**	**$1,926,358**	**$2,126,713**	**$2,088,456**	**$2,088,456**	**8.41%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
37.00	37.00	37.00	37.00	37.00

**FY 2023-24 Estimate include a mid-year supplement for Hayti Reborn initiative.*

Budget Highlights

- FY 2023-2024 operating funds increased due to a reevaluation and more accurate representation of operating expenditures. ($100,000)

OTHER HUMAN SERVICES

Description

The Other Human Services business area is comprised of services, typically contractual or interlocal agreements, that the County provides to residents experiencing homelessness. Contractual support funds are used to assist community partners, including Urban Ministries of Durham, with ongoing support for homeless housing and intervention services.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$810,356**	**$500,000**	**$500,000**	**$750,000**	**$380,356**	**-23.93%**
Operating	$810,356	$500,000	$500,000	$750,000	$380,356	-23.93%
Net County Cost	**$810,356**	**$500,000**	**$500,000**	**$750,000**	**$380,356**	**-23.93%**

***A decrease in the department's budget is due to the removal of one-time funding for homelessness services center's initial planning costs to develop the building design and action plan.*

Education

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

Business Area Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
Durham Public Schools	$177,151,627	$187,951,627	$187,951,627	$214,018,636	$199,651,627	$11,700,000	6.23%	90.36%
Community Colleges	$9,743,434	$11,707,065	$11,707,065	$12,286,865	$11,927,294	$220,229	1.88%	5.40%
Other Education	$8,785,698	$8,594,505	$14,125,003	$10,541,519	$9,380,685	$786,180	9.15%	4.25%
Total	**$195,680,759**	**$208,253,197**	**$213,783,695**	**$236,847,020**	**$220,959,606**	**$12,706,409**	**6.10%**	**100.00%**

DURHAM PUBLIC SCHOOLS

Description

Effective July 1, 1992, Durham County's two public school systems merged, forming Durham Public Schools (DPS). All Durham County funding is from general funds. The supplemental taxing districts were discontinued with the merger.

DPS was merged under legislation establishing minimum requirements for local funding based on the highest per pupil expenditure in the last five years of either school system prior to the merger. Per pupil allocation used in the school funding formula is $1,960. The amount of minimum funding is determined by multiplying the $1,960 per pupil expense with the average daily membership (ADM) enrollment figure for the upcoming year. County funding for Durham Public Schools, including current expense, capital outlay (excluding bond-funded projects), and debt service, must be no less than the minimum funding required.

A comparison of the minimum funding required and the approved funding level is shown below.

Per pupil funding	$1,960
Multiply by total FY 2023-24 ADM	30,717
Minimum funding for FY 2023-24	$60,205,320

In addition, if the ADM for charter schools was factored in (an additional 7,679 pupils, for a total of 38,396 pupils), the calculation would equate to $75,256,160 minimum funding for FY 2024-25. Durham County funding significantly exceeds these thresholds.

	FY 2022-23 Actual	FY 2023-24 Approved	FY 2024-25 Requested	FY 2024-25 Recommended
Current Expense	$171,151,627	$181,951,627	$206,518,636	$194,911,433
Capital Outlay	$6,000,000	$6,000,000	$7,500,000	$6,000,000
Total	**$177,151,627**	**$187,951,627**	**$214,018,636**	**$200,911,433**
School Debt Service	$34,204,337	$43,886,484	$51,719,972	$51,719,972
TOTAL FUNDING	**$211,355,964**	**$231,838,111**	**$265,738,608**	**$252,631,405**

In addition to direct funding to Durham Public Schools, Durham County also funds a number of positions and programs through other departments that provide services within Durham Public Schools or in support of DPS goals. These positions/programs and their County-only funding for FY 2024-25 are shown below, but the actual funding is within related departments. Not shown as part of the approved budget, but funded annually through budget amendments, the Board supports additional youth education needs through supporting Kate's Korner which provides summer programming. The summer enrichment program supports families who do not have the financial ability to pay for summer camps, as well as those families with limited or no access to transportation, and those with limited access to reliable technology and workspace. DTCC partners with Kate's Korner and the Durham Housing Authority to house these camps.

Program or Position (County Department)	FY 2024-25 Durham County Funding
28 School Resource Officers (Sheriff)	$2,477,470
Public Health Services (School Nurses)	$3,972,105
Community Intervention & Support Services - Project Build	$694,520

Educational Non-Profit Support	FY2024-25 Funding
Reach out and Read Program (Full Year)	$50,000
Bull City Community Schools	$127,050

Budget Highlights

The Durham Board of Education's FY 2024-25 budget request is a $24,567,009 increase in current expense funding over its FY 2023-24 current budget (13.5%). Requests for additional funding from DPS include state salary and benefits cost increases for DPS positions supported by the County ($6.57 million), an additional $8.88 million request to fund a classified salary study to bring DPS classified staff closer to market rate in the Durham area. This salary study, if implemented, would support classified position salary schedule over and above state salary compensation levels for these positions. Funding requests also included a local teacher supplement increase ($3.15 million), additional pay for teachers who receive a Masters degree ($1.26 million), additional funding to support the Charter School "surcharge" ($3.97 million), additional Pre-K funding support for additional "seats" at the new Murray-Massenburg elementary school ($716k), and an additional $1.5 million for annual capital expense support for things like roof repairs and HVAC system replacements.

The recommended budget, while recognizing the many needs of Durham Public Schools, supports an additional $13 million for Current Expense funding from the current budget for Durham Public Schools, bringing the total FY 2024-25 annual support for DPS up to $200,911,433, a 6.9% increase. Enough additional local funding is provided for state salary increase related costs, a Master pay for Teachers program, as well as funding for a local teacher supplement increase and the related Charter School surcharge amount. Additional County funding is constrained by lower revenue growth than previous years, expenditure increases elsewhere in the County budget, and a desire to minimize the financial burden of potential property tax rate increases on Durham County citizens.

In addition to direct funding to DPS for current expense needs, the Board of County Commissioners, working closely with the Board of Education, has provided an additional 15 Public Health School Nurses over the last two fiscal years to support child health needs at Durham Public Schools. These positions are located in the Public Health department and the increase progresses the County towards the goal of a School Health Nurse in every Durham Public School. With the County creating these positions, the County and DPS avoid an effective "Charter School surcharge" of approximately 20%.

Pre-K Support

A dedicated Article 46 sales tax allocation of $508,140 directly supports Durham Public Schools efforts in Pre-K. The County also provides significant, and growing, Pre-K support outside of direct DPS funding support. With the completion of the Whitted School renovation capital project during the FY 2016-17 fiscal year, up to 144 Pre-K students are now being educated in preparation for entering Durham Public Schools. The annual operating cost of the Pre-K program at Whitted School is budgeted at $1.5 million for FY 2024-25, but that funding is housed outside of the Durham Public School budget as is the additional County Pre-K expansion funding support of $7,392,529. More information about County Pre-K support can be found on the Other Education Nonprofit Agencies pages of this document.

Article 46 Sales Tax

Durham County provides funding for DPS from two revenue sources: local property taxes and Article 46 sales taxes. The County estimates total Article 46 sales tax collection for DPS at $17,585,939 and for Pre-K programs at $508,140, for a total Article 46 funding support of DPS current expense of $18,094,079. This is a slight decrease from the previous year's Article 46 funding because of lower over collected sales tax growth from previous years.

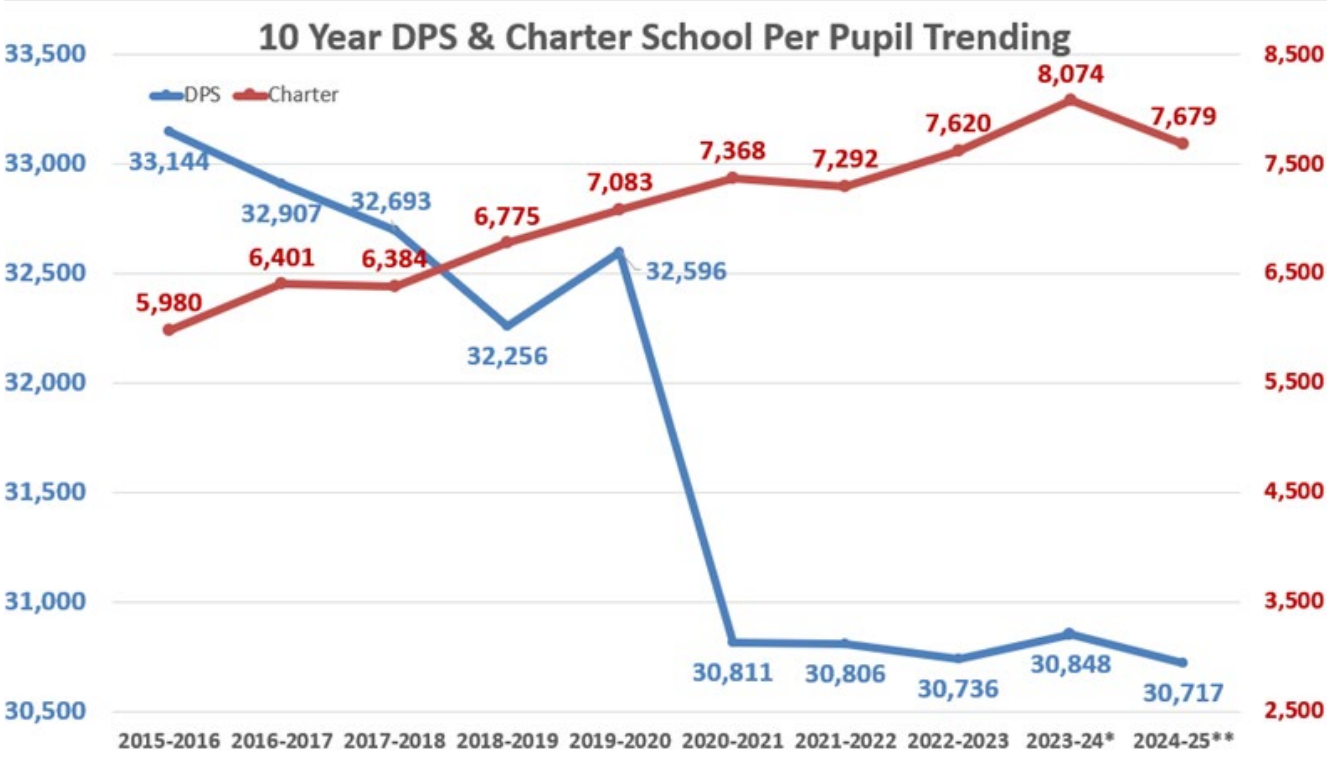
The County will also pay an estimated $51.7 million in debt service for DPS. Annual DPS debt service supports the amortization payments related to major DPS capital projects paid for by Durham County. Major DPS capital projects include the construction of new schools as well as various major renovation projects.

DPS's and Durham County Charter School student projection for FY 2024-25 is 38,396, a decrease of 626 students from the FY 2023-24 budgeted estimate. To clearly identify local per pupil current expense funding support for DPS and Charter School students, some funding folded up in the current expense allocation of $191,951,627 needs to be subtracted out.

	FY 2023-24	FY 2024-25	Difference
Current Expense Funding	$181,951,627	$194,911,433	$12,959,806
Annual Pre-K support (Article 46 Sales Tax)	($508,140)	($508,140)	$ 0
Net Current Expense funding	**$181,443,487**	**$194,403,293**	**$12,959,806**
DPS and Charter School pupil estimate	39,022	38,396	(626)
Local Per Pupil funding	**$4,650**	**$5,063**	**$ 413**

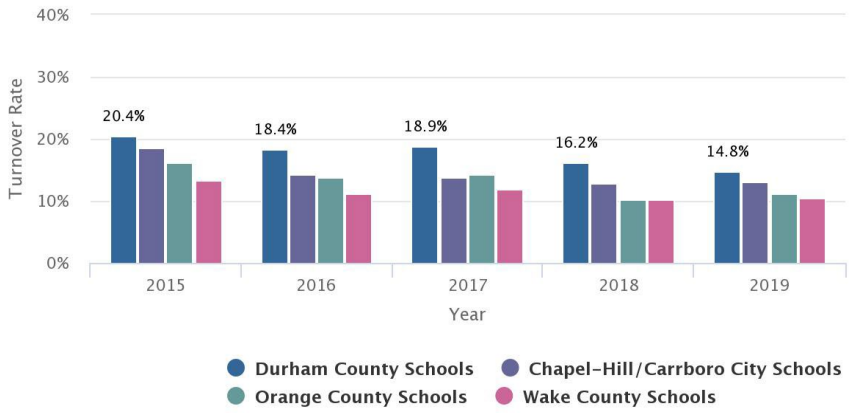
Therefore, County supported current expense funding per pupil is $5,063 per pupil, an increase of $413 (8.9%) per pupil from FY 2023-24. Including capital outlay and debt service funding, Durham County supports public education at $6,580 per pupil, a $652 per pupil increase from FY 2023-24, due largely to increasing debt service support for schools.

Overall trending of DPS student attendance has taken a significant hit during the past four years, two of which were COVID related, dropping by nearly 2,000 students in FY 2020-21 from FY 2019-20, and still down by nearly 2,000 in FY 2023-24. FY 2023-24 numbers are the second month pupil survey, while FY 2024-25 is estimated (planned) number of pupils.


10 Year DPS & Charter School Per Pupil Trending
DPS
Charter
33,500
33,000
32,500
32,000
31,500
31,000
30,500
8,500
7,500
6,500
5,500
4,500
3,500
2,500
33,144
32,907
32,693
32,256
32,596
30,811
30,806
30,736
30,848
30,717
5,980
6,401
6,384
6,775
7,083
7,368
7,292
7,620
8,074
7,679
2015-2016
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-24*
2024-25**

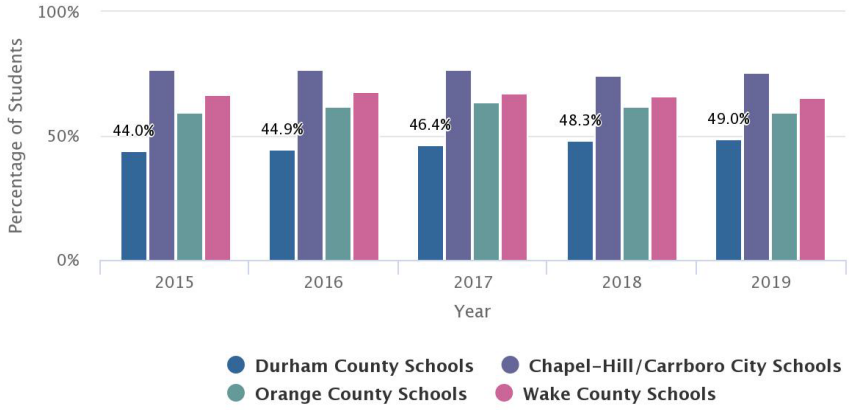
Performance Measures

Measure: TEACHER TURNOVER RATE (DPS & DISTRICT DATA)



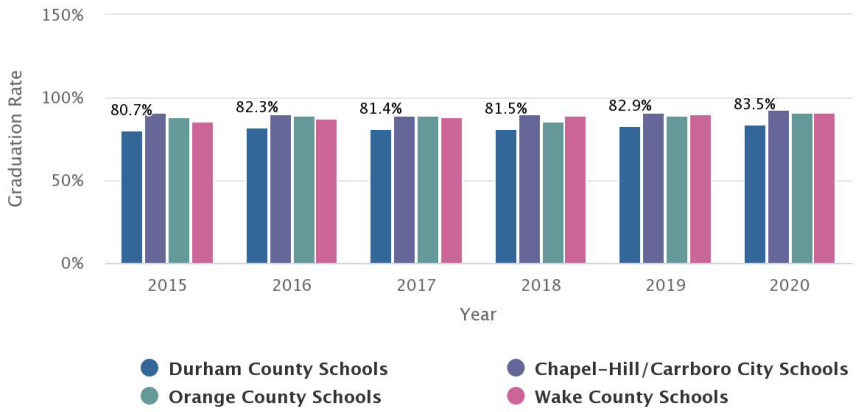
Measure description: This measures the percentage of teachers employed by Durham Public Schools (DPS) in March of the previous school year who are no longer employed by the district in March of the current academic year. Excessive teacher turnover is disruptive to school culture and student achievement and is costly for school districts. Starting in the 2015-16 academic year, the State validated self-reported teacher turnover data against payroll records. Given the change in reporting, prior results cannot be compared to data from 2015-2016 and beyond. Teacher turnover was relatively flat in DPS and neighboring districts from 2015-16 to 2016-17, but turnover decreased significantly for all four districts in 2017-18. In 2018-19 teacher turnover decreased significantly again in DPS, from 16.2 percent to 14.8 percent, while turnover remained steady from 2016-17 to 2017-18 in Wake County Schools, Orange County Schools, and Chapel Hill-Carrboro City Schools. The North Carolina Department of Public Instruction has yet to release official turnover data for the 2019-20 academic year. Based on internal data, our 2019-20 turnover is approximately one percent less than the 14.8 percent rate achieved in 2018-19. Additionally, teacher turnover for the 2020-21 academic year is on pace to fall well below the 16.3 percent benchmark in the Strategic Plan. While the ongoing pandemic will almost certainly impact teacher turnover, DPS is working diligently to retain our talented and dedicated educators and keep turnover at or below the 15.3 percent Strategic Plan benchmark for the 2021-22 academic year.

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



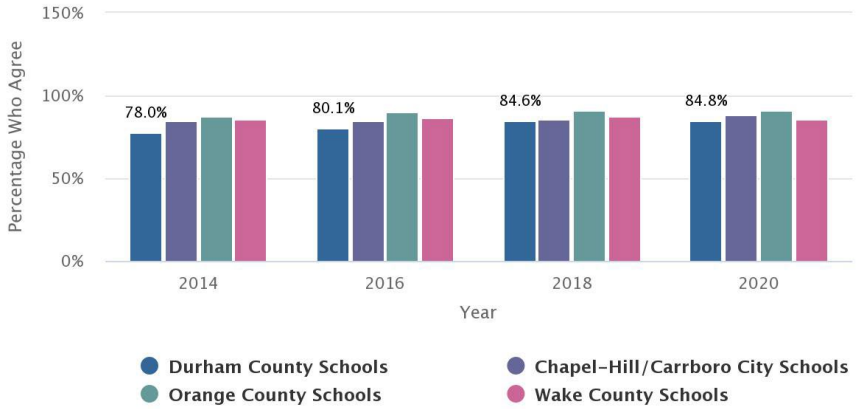
Measure description: This measures the percentage of students scoring at or above grade level proficiency on State End-of-Grade and End-of-Course exams (3rd-8th grade math and English Language Arts; 5th and 8th grade science; high school Biology, English II, and Math I or Math III). Grade level proficiency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

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



Measure description: This measures the percentage of entering ninth graders graduating within four years. Priority 1 of the DPS Strategic Plan is to increase academic achievement, including the goal of attaining a 90 percent four-year cohort graduation rate by 2023. The DPS graduation rate increased from 80.7 percent in 2014-15 to 83.5 percent in 2019-20. In the same time period, four-year cohort graduation rates increased from 86.1 to 90.8 percent in Wake County, increased from 91.0 to 92.8 percent in Chapel Hill-Carrboro City Schools, and increased from 88 to 90.9 percent in Orange County Schools. While DPS fell 0.9 percentage points short of the 84.4 percent target for the 2019-20 graduation rate in our Strategic Plan, we continue to strive towards the target of 86.4 percent graduation rate for the 2021-22 academic year.

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



Measure description: This measures the percentage of teachers who agree or strongly agree that "overall their school is a good place to teach and learn." Out of all the questions in the bi-annual Teacher Working Conditions Survey, this response best encapsulates the overall health of the school environment from the teachers' perspective. The percentage of DPS teachers who agree that their school is a good place to teach and learn increased steadily 78 percent in 2014 to 84.6 percent in 2018 and leveled off at 84.8 percent in 2020. However, the increase in overall teacher satisfaction in DPS from 2014 to 2020 increased at a greater rate in DPS than in Orange County Schools, Chapel-Hill Carrboro City Schools, and Wake County Schools. DPS is striving to meet the 86 percent Strategic Plan benchmark for 2021 with a particular focus on schools that are below the district average. As with other key performance indicators however, COVID-19 is likely to adversely impact results in the near term.

DURHAM TECHNICAL COMMUNITY COLLEGE

Description

Durham County provides support from the general fund to Durham Technical Community College. In accordance with North Carolina General Statute 115D-32, Durham County provides financial support under the following categories:

- Plant Fund, including acquisition of land, erection of buildings, and purchases of motor vehicles
- Current Expense Fund, including plant operation and maintenance
- Support Services, including building and motor vehicle insurance

As a comprehensive community college serving Durham and Orange counties, Durham Tech has a guided placement admissions philosophy to provide all students an opportunity to acquire meaningful credentials and secure living-wage employment through education and training. Offerings include postsecondary technical and occupational programs leading to a degree, diploma, or certificate; the first two years of a four-year degree; general education for personal growth; a wide variety of corporate and continuing education courses for workforce preparation and development; and college and career readiness instruction that includes an adult high school diploma program, high school equivalency preparation programs, and English language development courses. Durham Technical Community College serves more than 18,000 students annually, with 73% of the students coming from either Durham or Orange County, and 27% coming from outside the regional area.

	FY 2022-23 Actual	FY 2023-24 Original	FY 2024-25 Requested	FY 2024-25 Recommended
Current expense	$9,200,934	11,164,565	11,726,865	$11,367,294
Capital outlay	$542,500	$542,500	$560,000	$560,000
TOTAL	**$9,743,434**	**$11,707,065**	**$12,286,865**	**$11,927,294**
Debt service	$2,280,289	$2,925,765	$4,309,998	$4,309,998
TOTAL FUNDING	**$12,023,723**	**$14,632,830**	**$16,596,863**	**$16,237,292**

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

2007 GO Bond funds for DTCC capital projects	$8,680,000
2016 GO Bond funds for DTCC capital projects	$20,000,000
2022 GO Bond funds for DTCC capital projects	$112,740,000

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$9,743,434**	**$11,707,065**	**$11,707,065**	**$12,286,865**	**$11,927,294**	**1.88%**
Operating	$9,200,934	$11,164,565	$11,164,565	$11,726,865	$11,367,294	1.82%
Capital	$542,500	$542,500	$542,500	$560,000	$560,000	3.23%

Budget Highlights

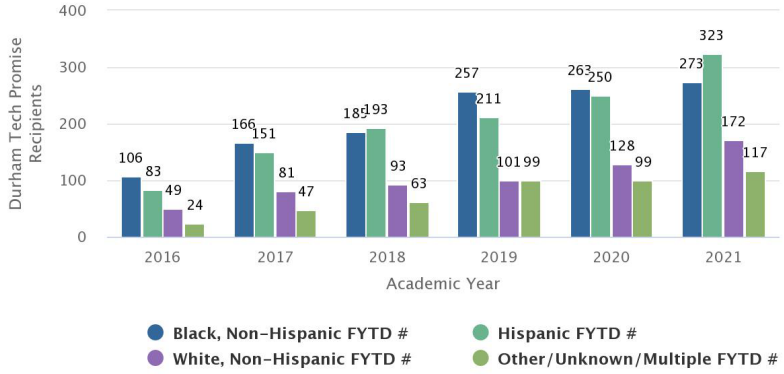
- As the County continues to collect revenue from the Article 46 quarter cent sales tax, by Board of County Commissioners' resolution, Durham Technical Community College will receive $2,350,207 for student scholarship support and other educational opportunities.
- Durham Technical Community College's County funding increases $220,229 or 1.88% from the FY 2023-24 Original Budget.
    - Article 46 Sales Tax revenue decreases by $62,741 from the previous year's amount (dedicated for Durham student scholarship support).
    - Annual operating expenses increase by $202,729.
        - Additional funding supports state directed 3% salary increases for certain DTCC employees, plus a 2% increase in retirement funding. Also included in this increase is support for 7% increases in insurance support for DTCC employees.

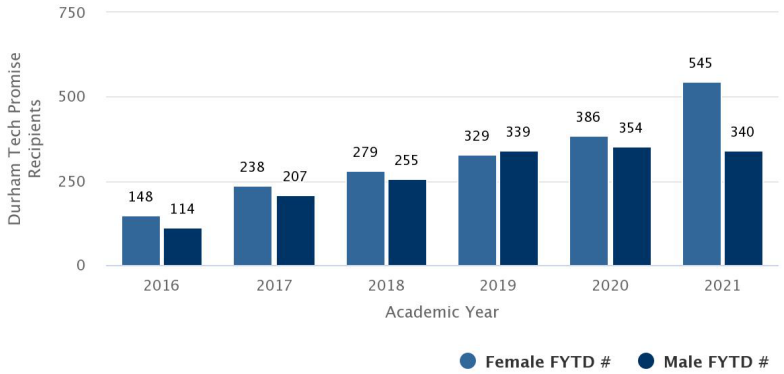
- Capital support increases $17,500.
  - Support for two additional service vans as well as continued deferred maintenance needs.
- Additional funding for a fourth year is available for the DTCC “Back to Work (BTW)” initiative and the “BULLS initiative and life sciences talent pipeline”. See following table for details. ($500,000)

EXPENSE	Funding	NOTES
BULLS stipend	$250,000	25-50 students with $5-10K stipend
BTW scholarships	$250,000	20 classes with 25 students @$500 per class (covers tuition and other needs)
TOTAL	**$500,000**	

Performance Measures

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





Measure description: Durham Tech offers the Promise Scholarship to all recent high school graduates in Durham who enroll at the College within one year of graduation. Students are eligible to receive up to $2,000 over two years; funds are automatically applied to the students' accounts at the point of enrollment, to cover tuition and fees. 2016 above represents the 2015-2016 academic year. As the data indicates, enrollment of recent Durham high school graduates, has increased each year. Factors connected to this positive trend include the availability of these funds and the deliberate work of College Liaisons placed within the high schools to guide students in making academic and career plans and navigating the transition to College. For both charts, Academic Year includes FA, SP, and SU terms. However, academic year 2020-2021 (listed as 2021 above) does not include Summer 2021 as that data is not available until August.

OTHER EDUCATION

Description

The Other Education business area is comprised of three distinct fund centers that help track items related to education in Durham County. These fund centers are: Early Childhood, Pre-K, and New Non-Profits. The first table below reflects the expenditures and revenues for the entire business area, while the following sections display and highlight the more specific intention of each fund center.

Other Education Business Area Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$8,785,698**	**$8,594,505**	**$14,125,003**	**$10,541,519**	**$9,380,685**	**9.15%**
Personnel	$101,773	$106,788	$18,395	$107,304	$107,304	0.48%
Operating	$8,683,925	$8,487,717	$14,106,608	$10,434,215	$9,273,381	9.26%
Net County Cost	**$8,785,698**	**$8,594,505**	**$14,125,003**	**$10,541,519**	**$9,380,685**	**9.15%**

Early Childhood Fund Center

Description

Durham County is committed to ensuring that its youngest residents get a strong start in life. Through investments across the areas of early childhood education, maternal and infant health, and other family supports for families with young children birth to eight, Durham County is building a strong foundation for families to thrive. Systems-level investments in the Early Childhood fund center include over five million dollars a year for Durham PreK, Durham's universal pre-k program that provides high-quality early childhood education to 4-year-olds, and funding toward the development and implementation of a comprehensive Durham County Early Childhood Action Plan, inspired by North Carolina's state-level plan. This fund center also includes allocations that support early literacy initiatives, childcare navigation support, and diaper provision.

Early Childhood Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$548,109**	**$441,424**	**$616,555**	**$441,940**	**$281,106**	**-36.32%**
Personnel	$101,773	$106,788	$18,395	$107,304	$107,304	0.48%
Operating	$446,336	$334,636	$598,160	$334,636	$173,802	-48.06%
Net County Cost	**$548,109**	**$441,424**	**$616,555**	**$441,940**	**$281,106**	**-36.32%**

Pre-K Fund Center

Description

Traditional funding of education nonprofit agencies by Durham County has centered on support of various groups and agencies that directly enhance the goal of quality education opportunities for Durham County children. However, starting in FY 2017-18, the Board of County Commissioners added to this area funding support for enhanced Pre-K services, including Pre-K expansion at Whitted School. First year funding was set at $1.5 million for expanded Pre-K services specifically at Whitted School, and that level of support is maintained in FY 2024-25.

Durham County continues to build its commitment to universal access to high quality Pre-K. Building on the $1.5 million per year for eight new Pre-K classrooms in the renovated Whitted School building, the County added $2.15 million in FY 2018-19 to bring on Child Care Services Association to manage Durham's Pre-K expansion, including community engagement, teacher pipeline improvement and expansion, contracting and technical assistance for providers, and other work. In FY 2018-19, 18 classrooms entered the technical assistance pipeline and five new (conversion) Pre-K classrooms opened in March 2019. In FY 2019-20, an additional $1.6 million funded roughly a dozen more classrooms entering the technical assistance pipeline and the opening of eight new Pre-K classrooms in the fall.

Fiscal Year	Pre-K Expansion Dollars	Total Annual Pre-k Budget
FY 2017-18	$1,500,000	$1,500,000
FY 2018-19	$2,150,000	$3,650,000
FY 2019-20	$1,600,000	$5,250,000
FY 2020-21	$0	$5,250,000
FY 2021-22	$250,000	$5,500,000
FY 2022-23	$979,987	$6,479,987
FY 2023-24	$1,152,000	$7,631,987
FY 2024-25	$965,448	$8,892,529

The FY 2019-20 expansion funded several critical aspects of this important, community-driven education. The Child Care Services Association has been chosen as the agent of Durham County in managing Pre-K expansion, a task to include community engagement, teacher pipeline improvement and expansion, contracting and technical assistance for providers, and other work. Funding also supported the instructional costs of an estimated six new Pre-K classrooms slated to start in January 2019 as well as conversion costs for 14 existing Pre-K classrooms (both public and private) slated to transition to the "Durham Pre-K" model. FY 2022-23 funding supported expansion of Durham Pre-K by serving an additional 54-100 children with high-quality Pre-K and 40 children with wrap-around care. FY 2023-24 additional funding supports up to an additional 100 available seats. Additional Pre-K support from Article 46 Sales Tax (per changes in BOCC policy related to this sales tax) is added in the amount of $275,594. FY 2024-25 provides funding to increase Pre-K seats by 45-70 additional seats. This source of funding should grow steadily in future years.

Pre-K Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$7,079,717**	**$7,927,081**	**$13,236,749**	**$9,892,529**	**$8,892,529**	**12.18%**
Operating	$7,079,717	$7,927,081	$13,236,749	$9,892,529	$8,892,529	12.18%
Net County Cost	**$7,079,717**	**$7,927,081**	**$13,236,749**	**$9,892,529**	**$8,892,529**	**12.18%**

Budget Highlights

- Pre-K funding for FY 2024-25 budget increases funding by $965,448 to provide ongoing support towards the goal of universal Pre-K for all eligible Durham County residents.

Nonprofit Fund Center

Description

FY 2024-25 funding supports annual funding of $146,000 for Bull City Community Schools, and includes $61,050 to support the Boys and Girls Club.

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$1,157,872**	**$226,000**	**$271,700**	**$207,050**	**$207,050**	**-8.38%**
Operating	$1,157,872	$226,000	$271,700	$207,050	$207,050	-8.38%
Net County Cost	**$1,157,872**	**$226,000**	**$271,700**	**$207,050**	**$207,050**	**-8.38%**

Performance Measures

Measure: HISTORICAL MCLASS DATA (KINDERGARTEN BEGINNING OF THE YEAR)

	2013-14		2014-15		2015-16		2016-17		2017-18		2018-19	
	Number | Percent of Total											
Above Proficient	127	4.9	111	3.9	95	3.5	103	4.1	87	3.5	174	7.1
Proficient	1205	46.9	952	33.5	879	32.8	1007	40.5	1077	42.8	1020	41.5
Below Proficient	119	4.6	101	3.6	105	3.9	229	9.2	210	8.4	417	17.0
Far Below Proficient	1118	43.5	1675	59.0	1602	59.8	1145	46.1	1140	45.3	846	34.4
Total Tested/ % Proficient or Above Proficient	2569	51.8	2839	37.4	2681	36.3	2484	44.7	2514	46.3	2457	48.6

Data source: Special Data Request from Durham Public Schools, 2020

Measure description: Research shows that investments in high-quality Pre-K result in social, emotional, and academic growth for the children that participate that do not fade out over time. One of the ways we can assess the impact of our investments in Pre-K is to look at movement on kindergarten readiness. There is an emerging consensus in our state that we need better ways to measure kindergarten readiness. The NC Early Childhood Foundation released a brief* with recommendations for the development of a population-level measure of kindergarten readiness in August 2020. Until we have a better measure, measures from assessments that are meant to be formative, to inform instruction, or measures that only assess one domain of kindergarten readiness are often used. The mCLASS assessment measures the level of proficiency with grade-level reading, which is only one of many domains of learning that contribute to success in kindergarten. The chart above indicates that there have been small increases in proficiency over the past few years.

**https://buildthefoundation.org/wp-content/uploads/2020/04/NCECF_ChildDevtKEntryDataReport_FINAL.pdf*

Culture/Recreation

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

Business Area Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.	Dept. % of Funct. Area
Library	$13,402,001	$14,213,852	$13,566,992	$14,407,712	$14,137,712	($76,140)	-0.54%	85.19%
Other Cultural & Recreational	$2,411,341	$458,000	$2,558,124	$2,458,124	$2,458,124	$2,000,124	436.71%	14.81%
Total	**$15,813,342**	**$14,671,852**	**$16,125,116**	**$16,865,836**	**$16,595,836**	**$1,923,984**	**13.11%**	**100.00%**

LIBRARY

Description

The mission of Durham County Library is to encourage discovery, connect the community, and lead in literacy. The Library benefits the public good for all Durham residents by providing free access to materials, services, and programs. The available collection offers both print and downloadable books, music, movies, audiobooks, magazines, and other materials. The North Carolina Collection and Selena Warren Wheeler Collection preserve and provide access to the history of Durham. Services include access to computers, the Internet, programs, and classes. The Library removes barriers to information, education, and recreation for all members of the community regardless of origin, age, background, or views. The Library's collection and services support literacy at all ages, bridging the digital divide across income levels, strengthening the workforce, and capturing the culture of Durham.

Programs

General Collection

The Library offers both print and downloadable books, music, movies, audiobooks, magazines, and other materials for free checkout. Subscription databases, instructor led classes, and other online resources are part of the collection. This program area also includes the staff responsible for selecting, purchasing, cataloging, processing, and making the collection available to the public. It includes the special collections of the North Carolina Collection and Selena Warren Wheeler Collection.

Library Operations

Library Operations include the staff that provide service directly to the public within the branches and the staff who carry out the day-to-day functions of the library system. This includes location staff, Library Human Resources, Facilities, and Library Administration. This program includes the expenses associated with building maintenance, professional development, supplies, and storage.

Programming, Community Outreach & Engagement

The Library makes its services available to those who cannot come into a library branch, are unaware of the library, or cannot access library services for another reason. The Library makes it possible to check out materials, attend programs, and take classes through the Destination Literacy bookmobile and technology vehicles, Hispanic Services, Family Literacy and Community Services, Humanities, OASIS (Older Adult and Shut-in Service), and Library Marketing.

Technology Access

The Library makes computers, office productivity software, maker equipment, MiFis, and other technology available for public use. This includes the expenses for the website, online catalog, public Internet access, Library purchased hardware, and the staff of Library IT.

Budget

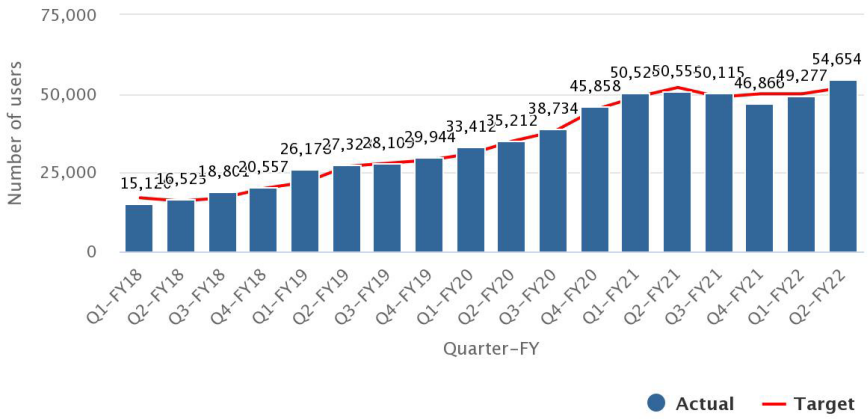
Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$13,402,001**	**$14,213,852**	**$13,566,992**	**$14,407,712**	**$14,137,712**	**-0.54%**
Personnel	$10,093,947	$10,940,268	$10,157,351	$11,134,128	$10,884,128	-0.51%
Operating	$3,308,053	$3,083,584	$3,219,641	$3,083,584	$3,063,584	-0.65%
Transfers Out		$190,000	$190,000	$190,000	$190,000	0.00%
Revenue	**$746,977**	**$701,228**	**$761,809**	**$760,234**	**$760,234**	**8.41%**
Intergovernmental	$514,879	$461,228	$499,228	$495,734	$495,734	7.48%
Contributions and Donations	$140,262	$193,000	$193,000	$163,000	$163,000	-15.54%
Service Charges	$91,973	$47,000	$69,566	$101,500	$101,500	115.96%
Other Revenues	($137)		$15			
Net County Cost	**$12,655,024**	**$13,512,624**	**$12,805,183**	**$13,647,478**	**$13,377,478**	**-1.00%**

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
148.38	148.38	144.38	144.38	144.38

**FY 2023-24 Estimated FTE included the transfer of four library IT positions to the Information Service Technology Department.*
***FY 2023-24 Estimates includes a $226,000 rollover of spending obligations that were not completed in FY 2022-23.*

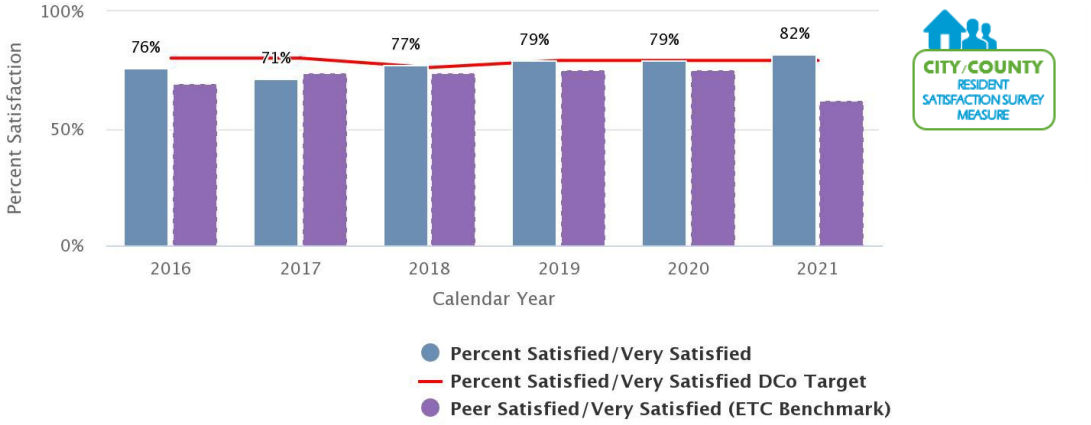
Performance Measures

Measure: NUMBER OF USERS REGISTERED FOR DIGITAL PLATFORMS



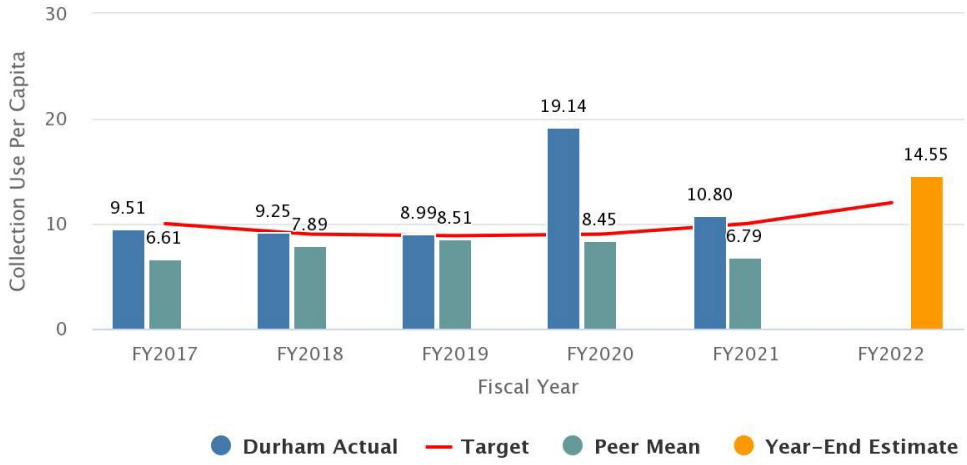
Measure description: This chart shows the enormous growth in users who checked out digital items or registered for other online resources, such as online classes, from the Library. COVID-19 created a spike in demand for online resources. In Q4 FY2021, one of the Library's vendors bought another competing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

Measure: PERCENTAGE OF COMMUNITY SATISFIED WITH THE LIBRARY



Measure description: This measure shows the percentage of respondents to the Durham City/County Resident Satisfaction Survey who stated that they were satisfied or very satisfied with Library services and programs compared with the respondents to resident surveys in peer communities (ETC Benchmark). Despite reduced services in FY 2020-21 due to COVID-19, the Library still enjoyed high community satisfaction.

Measure: LIBRARY COLLECTION USE PER CAPITA



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

NORTH CAROLINA MUSEUM OF LIFE AND SCIENCE

Description

The North Carolina Museum of Life and Science is a place of lifelong learning for the citizens of Durham County that encourages the discovery of the natural and physical sciences. A two-story science center, zoo, and expansive nature campus covering over 84 acres, the Museum is uniquely positioned to incorporate the principles of scientific inquiry in exhibits and programs—both onsite and online—that instill a lifelong love of science for learners of all ages, backgrounds, and abilities.

The Museum of Life and Science is also one of North Carolina's top-rated family destinations. For eight decades, the Museum has inspired generations of Durham families and students to explore science, nature, and animal life. Voted Best Museum in Durham and the Triangle by multiple publications, including Durham Magazine and Indy Week, its 84-acre campus, located just north of downtown Durham, includes one of the largest butterfly conservatories on the East Coast, a conservation habitat for endangered red wolves and beautifully landscaped outdoor exhibits. Every year, the Museum welcomes hundreds of school field trips, special events, and private celebrations.

The Museum inspires people of all ages to discover and embrace the wonders of science and nature. It ignites a spark of curiosity and instills a lifelong love of learning in children, empowers students and youth with STEM education, provides quality family time, and empowers adults to use science for understanding and problem-solving. Working with over 20 nonprofit partners in the county, the Museum provides more than 1,200 $5 memberships and 42 camp scholarships to families in underserved neighborhoods, offering valuable learning opportunities. In addition, last year the Museum welcomed nearly 15,000 Durham County residents with free admission and access to numerous Community Day events and programs. As an essential partner in Durham's educational ecosystem, the Museum creates a brighter future for the Durham community and the world.

In addition to supporting Durham families and schools with fun and educational adventures, the Museum makes a vital impact on the local economy. With nearly 600,000 visitors annually, a recent economic impact study found that the Museum generates $47.5 million for the local economy every year. The Museum is committed to equity in operations from hiring to contracting, applying a diversity, equity, and inclusion lens to all its endeavors.

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

2007 GO Bond funds for NCMLS capital projects	$4,170,812
2016 GO Bond funds for NCMLS capital projects	$14,067,705
2022 GO Bond funds for NCMLS capital projects	$13,995,000

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$1,953,341**		**$2,358,124**	**$2,358,124**	**$2,358,124**	
Operating	$1,953,341		$2,358,124	$2,358,124	$2,358,124	
Net County Cost	**$1,953,341**		**$2,358,124**	**$2,358,124**	**$2,358,124**	

Budget

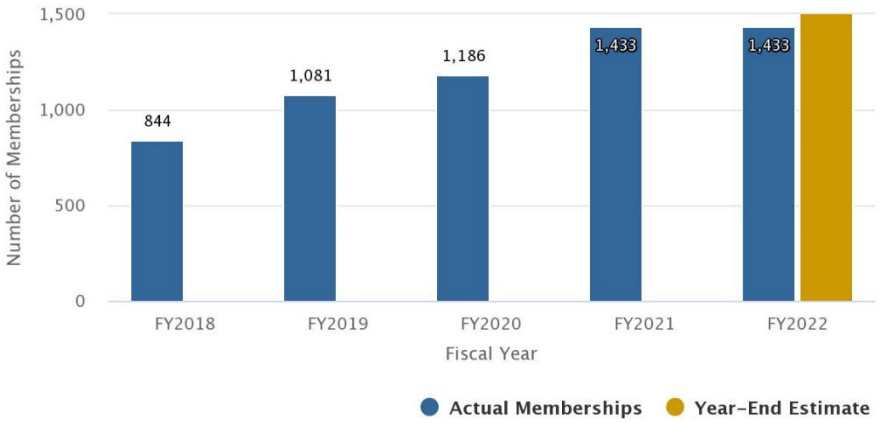
Due to new state laws, the Museum's budget had to be voted on separately by the Board of County Commissioners, as an amendment to the FY 2023-24 approved budget. **The Board approved a budget amendment appropriating $2,358,124 for annual NCMLS support.** The FY 2023-24 approved budget of $2,358,124 is what is being recommended for the FY 2024-25 budget, a flat budget across both fiscal years.

Budget Highlights

- County funding for NCMLS stay flat for FY 2024-25, with local funding supporting:
  - Additional staff and promotions to support organizational infrastructure.
  - Progress towards market wages for NCMLS employees
  - Efforts to expand membership, visitation and annual special events.
  - Dedicated staffing resources for programming with Durham Public Schools.

Performance Measures

Measure: IGNITE LEARNING MEMBERSHIPS

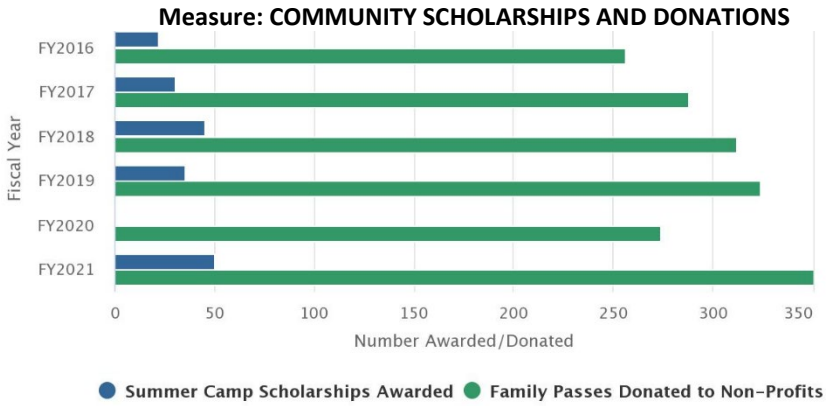


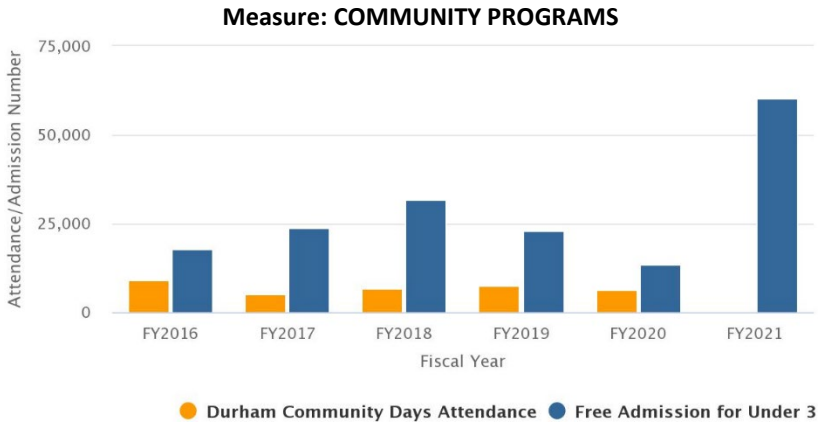
Measure description: Ignite Learning is the Museum's signature educational equity and access program. Ignite Learning provides children and families living below the federal poverty level with regular, affordable access to the Museum and a wide range of STEM learning opportunities. Unique in the museum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

Measure: MEMBER HOUSEHOLDS

Measure: TOTAL ATTENDANCE

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





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

CONVENTION CENTER

Description

The Durham Convention Center, jointly built by the City and County in 1987, is a meeting destination within the Downtown Business District and complements functions held at the Arts Council, the Carolina Theatre, and the Armory while promoting and complementing a wide variety of economic impact generating activities in the downtown area. The facility includes two large ballrooms (that can be divided into various sizes), six breakout rooms and two executive boardrooms. The downtown Durham tourism infrastructure has grown over recent years, and, consequently, events hosted at the Durham Convention Center have become more robust. This has resulted in an increase in convention business, which is expected to continue to grow along with additional growth in the downtown core.

Oak View Group, formerly known as Spectra Venue Management, has been managing the Durham Convention Center since January 2011. This company and management team has experience handling such facilities and improving their bottom-line financial condition. Since managing the venue, the operating deficit has continued to decline, and the current management agreement incentivizes increased gross revenues and improved facility utilization.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$458,000**	**$458,000**	**$200,000**	**$100,000**	**$100,000**	**-78.17%**
Operating	$458,000	$458,000	$200,000	$100,000	$100,000	-78.17%
Net County Cost	**$458,000**	**$458,000**	**$200,000**	**$100,000**	**$100,000**	**-78.17%**

Budget Highlights

- In FY 2023-24 the budget for the Convention Center was approved at $458,000. With the strength of their business this year, the City and County agreed to provide $200,000 each for the fiscal year.
- As part of the full return to typical operations since the effects of the 2020 pandemic the owner's contribution for FY 2024-25 is being reduced to $100,000. Should economic or other factors indicate a greater need, that request will be considered and brought to the Board of Commissioners as merited.

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Other General Funds

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

Fund Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.
Risk Management	$5,169,718	$5,823,561	$5,514,641	$6,004,558	$6,004,558	$180,997	3.11%
Swap Agreement 05		$250,000	$350,000	$500,000	$500,000	$250,000	100.00%
Reappraisal Reserve Fund	$514,057	$715,917	$821,606	$753,619	$753,619	$37,702	5.27%
Capital Improvement Plan	$127,376,059	$110,416,992	$107,896,289	$115,384,598	$115,928,165	$5,511,173	4.99%
Public Art Funds		$500,000		$500,000	$500,000	$0	0.00%
Benefits Plan	$33,513,121	$38,750,565	$39,322,287	$44,343,109	$44,343,109	$5,592,544	14.43%
LEO Special Separation Allowance	$724,127	$754,000	$668,041	$683,700	$683,700	($70,300)	-9.32%
Total	**$167,297,081**	**$157,211,035**	**$154,572,863**	**$168,169,584**	**$168,713,151**	**$11,502,116**	**7.32%**

RISK MANAGEMENT FUND

Description

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

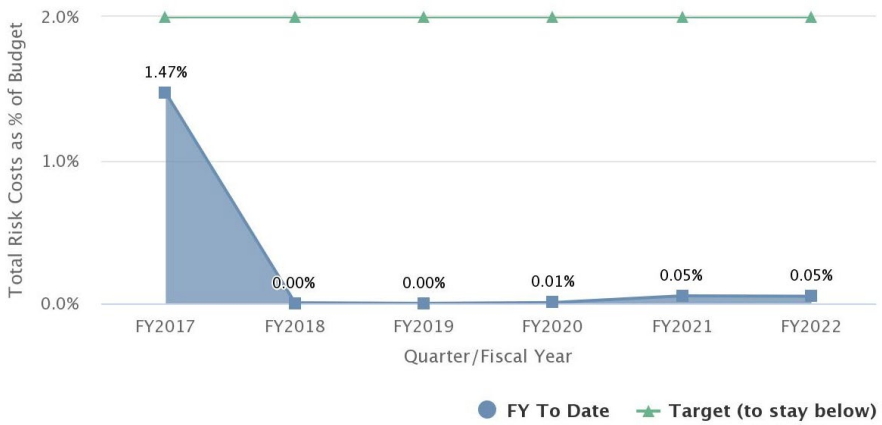
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$5,169,718**	**$5,823,561**	**$5,514,641**	**$6,004,558**	**$6,004,558**	**3.11%**
Personnel	$691,027	$708,570	$739,806	$864,456	$864,456	22.00%
Operating	$4,367,042	$5,007,534	$4,642,344	$5,007,534	$5,007,534	0.00%
Transfers Out	$111,648	$107,457	$132,490	$132,568	$132,568	23.37%
Revenue	**$4,683,033**	**$5,823,561**	**$4,323,561**	**$6,004,558**	**$6,004,558**	**3.11%**
Investment Income	$209,791					
Service Charges	$4,473,242	$4,323,561	$4,323,561	$4,323,561	$4,323,561	0.00%
Transfers In		$1,500,000		$1,680,997	$1,680,997	12.07%
Net County Cost	**$486,685**	**$0**	**$1,191,080**	**$0**	**$0**	

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
2.00	2.00	2.00	2.00	2.00

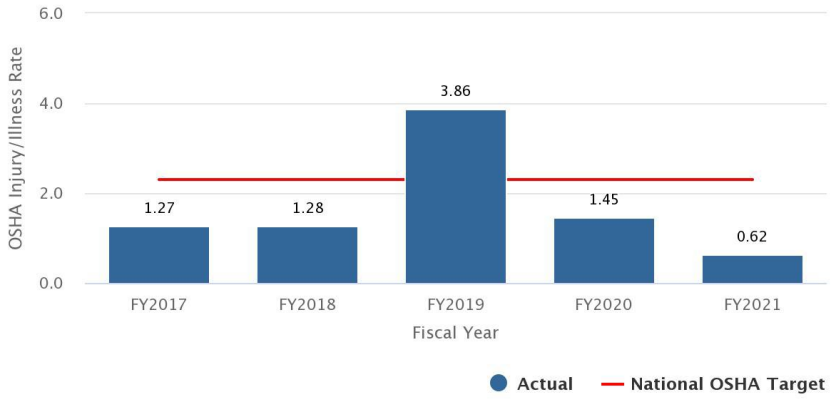
Performance Measures

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



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

Measure: DURHAM COUNTY OSHA RECORDABLE INJURY/ILLNESS RATE



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

SWAP FUND

Description

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

The Board of County Commissioners established a policy requiring 50% of the savings be placed in a restricted account until such time the committed funds equal 110% of the liquidation value of the SWAP, and the balance available to support unrestricted needs. A total of $35,232,371 has been received to date, of these funds, $19,508,360 is unspent, and most is available as the liquidation value currently of the SWAP fund is almost zero. The County will get two new payments in FY 2024-25 (September 2024 and March 2025), and a conservative estimate is the County will receive $500,000. In the future, available SWAP Fund fund balance will be transferred to the Debt Service Fund to support annual debt service payments and help mitigate property tax rate increases dedicated for debt service support.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure		**$250,000**	**$350,000**	**$500,000**	**$500,000**	**100.00%**
Transfers Out		$250,000	$350,000	$500,000	$500,000	100.00%
Revenue	**$614,374**	**$250,000**	**$600,000**	**$500,000**	**$500,000**	**100.00%**
Investment Income	$130,208					
Other Revenues	$484,167	$250,000	$600,000	$500,000	$500,000	100.00%
Net County Cost	**($614,374)**	**$0**	**($250,000)**	**$0**	**$0**	

TAX ADMINISTRATION - REVALUATION

Description

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

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$514,057**	**$715,917**	**$821,606**	**$753,619**	**$753,619**	**5.27%**
Personnel	$314,788	$344,196	$358,744	$377,784	$377,784	9.76%
Operating	$149,642	$300,083	$403,266	$300,083	$300,083	0.00%
Transfers Out	$49,627	$71,638	$59,596	$75,752	$75,752	5.74%
Revenue	**$321,538**	**$715,917**	**$315,917**	**$753,619**	**$753,619**	**5.27%**
Investment Income	$21,538					
Transfers In	$300,000	$715,917	$315,917	$753,619	$753,619	5.27%
Net County Cost	**$192,519**	**$0**	**$505,689**	**$0**	**$0**	

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

CAPITAL FINANCING PLAN FUND

Description

Concurrent with the 1986 bond referendum described in the Debt Service Fund section, the Board of County Commissioners established a Capital Financing Plan for the purpose of funding all major capital projects undertaken by the County. Revenues dedicated to the Capital Financing Plan are listed below with estimates for the upcoming fiscal year. In addition to debt service on general obligation bonds, these monies will be spent to retire debt associated with certificates of participation as well as to fund pay-as-you-go (county contribution) projects. Effective July 1, 1990, up to 20% of the fund's proceeds (computation limited to the first 5 cents of property taxes) could be dedicated to financing capital projects funded on a pay-as-you-go basis. The percentage dedicated to pay-as-you-go is 12.87% for FY 2024-25 in an effort to fund capital facility improvements. The long-range Capital Financing Plan can be found in the FY 2022-31 Capital Improvement Plan. Durham County's Capital Financing Policy follows.

Revenues	FY2024-25
Property Taxes (10.11 cents-Revenue Neutral)	$53,874,186
One-half Cent Sales Taxes (Art. 40, 42, & 46)	$56,417,979
Occupancy Taxes	$4,675,000
Interest Earnings	$500,000
Miscellaneous Revenue	$461,000
Fund Balance	$0
TOTAL RESOURCES	**$115,928,165**

Expenditures	FY2024-25
Motor Vehicle Tax Collection Fees (State)	$90,000
Transfer to Debt Service	$106,359,119
Transfer to Public Art Fund	$0
County Contribution*	$7,308,666
Transfer to General Fund	$2,170,380
TOTAL EXPENDITURES	**$115,928,165**

**Projects funded with County contribution. These projects include:*	
Ongoing HVAC Replacement	$736,632
Ongoing Roof Replacement	$1,058,860
Ongoing Facilities Systems Upgrades	$1,165,575
Ongoing Parking Lot Replacement	$129,839
CISS at Shoppes at Hope Valley	$70,000
Durham Farm Campus	$425,000
IT Sheriff BW-ICC Expansion	$505,171
IT Sheriff Server Room Upgrade	$1,091,518
EMS Stations Renovations	$810,000
EMS Equipment Replacement	$242,893
Durham to Roxboro Rail Trail	$33,334
Sheriff Detention Ctr. Food Doors	$639,844
Fleet Maintenance Facility	$400,000
TOTAL EXPENDITURES	***$7,308,666***

For FY 2024-25, the portion of the County-wide tax rate dedicated to the Capital Financing Plan is 10.11 cents, which is flat from FY 2023-24. A significant property tax rate increase will most likely be needed for FY 2025-26 as the full effect of significant 2022 GO Bond spending takes place.

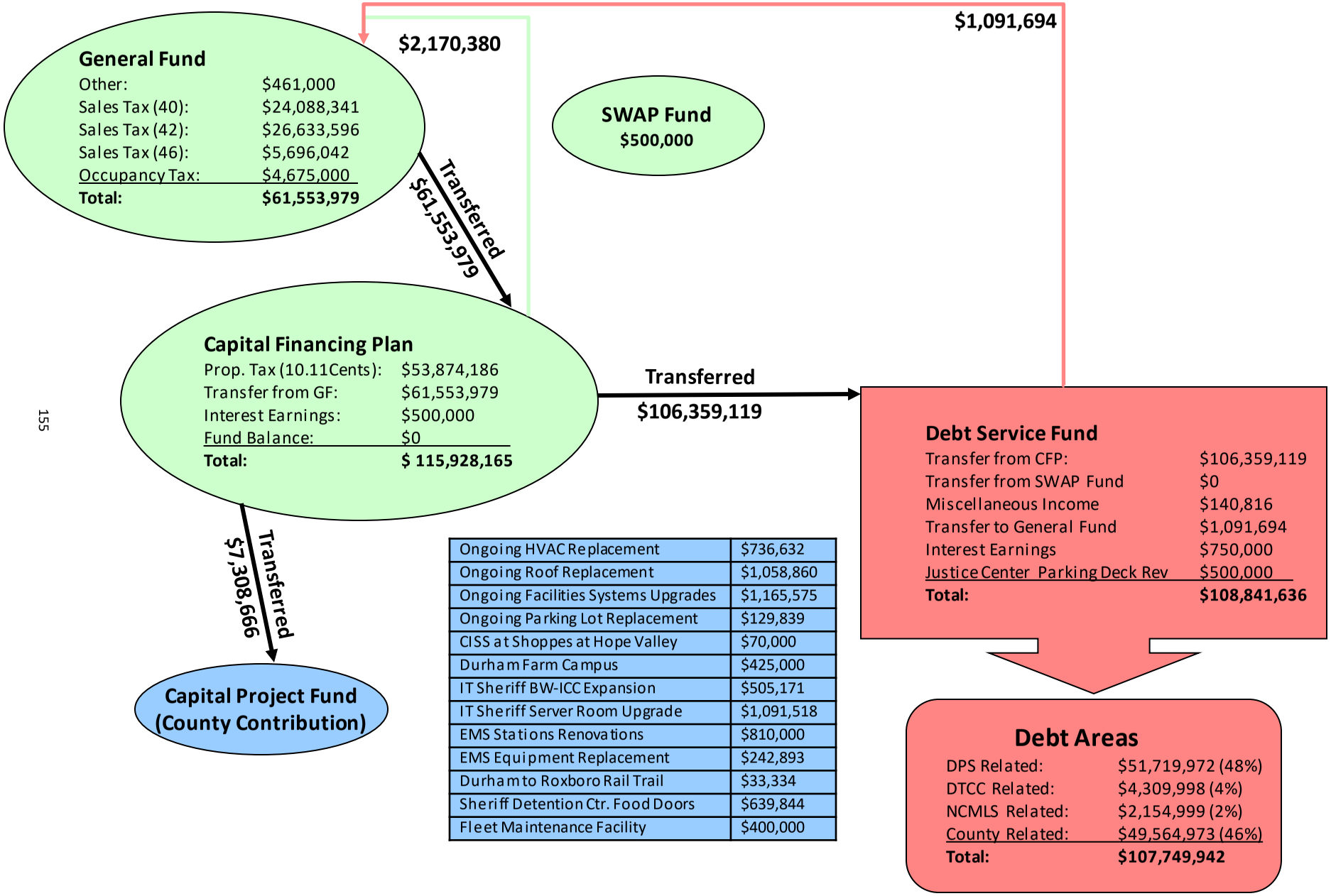
Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$127,376,059**	**$110,416,992**	**$107,896,289**	**$115,384,598**	**$115,928,165**	**4.99%**
Operating	$72,994	$80,000	$74,962	$90,000	$90,000	12.50%
Transfers Out	$127,303,065	$110,336,992	$107,821,327	$115,294,598	$115,838,165	4.99%
Revenue	**$113,837,127**	**$110,416,992**	**$118,595,567**	**$115,384,598**	**$115,928,165**	**4.99%**
Taxes	$42,767,792	$50,889,852	$51,381,001	$53,330,619	$53,874,186	5.86%
Investment Income	$545,276	$150,000	$157,282	$500,000	$500,000	233.33%
Transfers In	$70,524,058	$59,377,140	$67,057,284	$61,553,979	$61,553,979	3.67%
Net County Cost	**$13,538,933**	**$0**	**($10,699,278)**	**$0**	**$0**	

Budget Highlights

- Significant revenue growth (dedicated property tax and sales tax) in previous fiscal years has positioned the Capital Finance Fund to support a recently approved (November 2022) General Obligation bond referendum with 1.5 cent tax rate increase needed for the FY 2023-24 budget. However, slowing revenue growth, particularly in dedicated sales tax most likely means a significant property tax rate increase for FY 2025-26. Judicious application of available capital financing resources and application of project timelines have allowed the FY 2024-25 fiscal year to not need a capital financing related property tax rate increase. The revenue growth of the past years has also increased the fund balance (savings account) of the Capital Finance Plan (those saved funds have since been transferred to the Debt Service Fund), and those "saved" funds will help minimize the needed tax rate increase for GO Bond issuance while also minimizing tax rate fluctuations in future years.
- Strong Capital Financing Plan Fund revenue growth has also allowed the County to support unplanned additional cost increases to a number of ongoing capital projects. These cost increases are related to inflation, supply chain shortages, labor cost increases, and COVID delays. A significant number of capital project increases were funded with this "extra" collected revenue limiting the need for property tax rate increases needed within this fund over the last two years.
- Specifically for FY 2024-25, the Capital Financing Fund is transferring $2,170,380 of available funding to the General Fund to help limit any potential tax rate increases needed for that fund.
- A graphical representation of the Capital Financing Plan Debt Funding is included in this section. For more information on bonded capital projects, debt service, debt limits and principal and interest payments, refer to the Debt Service Fund section of the budget.

Capital Improvement Plan Debt Funding FY 2024-25



Ongoing HVAC Replacement	$736,632
Ongoing Roof Replacement	$1,058,860
Ongoing Facilities Systems Upgrades	$1,165,575
Ongoing Parking Lot Replacement	$129,839
CISS at Shoppes at Hope Valley	$70,000
Durham Farm Campus	$425,000
IT Sheriff BW-ICC Expansion	$505,171
IT Sheriff Server Room Upgrade	$1,091,518
EMS Stations Renovations	$810,000
EMS Equipment Replacement	$242,893
Durham to Roxboro Rail Trail	$33,334
Sheriff Detention Ctr. Food Doors	$639,844
Fleet Maintenance Facility	$400,000

BENEFITS PLAN FUND

Description

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

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

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

For FY 2024-25, the Benefits Fund will be funded through transfers from other funds to the Benefits Plan Fund to cover the cost of the plan:

- $38,387,873 will be transferred from the General Fund
- $700,716 charge for service from the Sewer Utility Enterprise Fund for employees that reside in that fund
- $132,568 will be transferred from the Risk Management Fund for employees that reside in that fund
- $75,753 will be transferred from the Reappraisal Reserve Fund for employees that reside in that fund
- $208,321 will be transferred from the Stormwater Fund for employees that reside in that fund
- $4,400,000 funding source for employee contributions booked directly to the Benefits Plan Fund

FY2024-25 Benefits Plan Fund Budget

	FY 2023-24	FY 2024-25	$ Change FY to FY	% Change FY to FY
Health Insurance	$34,493,839	$35,703,357	$1,209,518	4%
Dental Insurance	$ 2,622,838	$ 1,045,514	-$1,577,324	-60%
Life Insurance	$336,652	$350,971	$14,319	4%
Vision Insurance	$450,335	$320,000	-$130,335	-29%
Wellness Clinic HealthSTAT	$684,984	$526,870	-$158,114	-23%
Plan Administration Fees	$161,918	$1,596,398	$1,434,480	886%
TOTAL	$38,750,566	$39,543,110	$792,544	2%

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$33,513,121**	**$38,750,565**	**$39,322,287**	**$44,343,109**	**$44,343,109**	**14.43%**
Personnel	$32,830,620	$37,903,663	$38,132,265	$37,419,841	$36,669,841	-3.26%
Operating	$682,501	$846,902	$1,190,022	$6,923,268	$7,673,268	806.04%
Revenue	**$35,324,061**	**$38,750,565**	**$21,694,780**	**$44,343,109**	**$44,343,109**	**14.43%**
Investment Income	$239,801					
Service Charges	$3,274,709	$3,916,386	$1,726,767	$5,696,994	$6,446,994	64.62%
Transfers In	$31,809,551	$34,834,179	$19,968,013	$38,646,115	$37,896,115	8.79%
Net County Cost	**($1,810,940)**	**$0**	**$17,627,507**	**$0**	**$0**	

Budget Highlights

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

LAW ENFORCEMENT OFFICERS' (LEO) SPECIAL SEPARATION ALLOWANCE FUND

Description

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

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

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

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$724,127**	**$754,000**	**$668,041**	**$683,700**	**$683,700**	**-9.32%**
Personnel	$724,127	$754,000	$668,041	$683,700	$683,700	-9.32%
Transfers Out	$0		$0			
Revenue	**$685,209**	**$754,000**	**$668,041**	**$683,700**	**$683,700**	**-9.32%**
Investment Income	$35,209					
Transfers In	$650,000	$754,000	$668,041	$683,700	$683,700	-9.32%
Net County Cost	**$38,918**	**$0**	**($0)**	**$0**	**$0**	

Budget Highlights

- The FY 2024-25 revenue budget includes a transfer from the General Fund of $604,000, as well as a Fund Balance appropriation of $79,700 from this fund from prior year collections that were greater than the expenditure need in that year.

COMMUNITY HEALTH FUND

Description

The Community Health Fund was established in FY 1998-99 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs. The original balance in the trust fund was $23 million. Due to revisions in the lease agreement for Durham Regional Hospital, beginning in FY 2009-10 Duke University Health System began paying Durham County $3,950,000 annually for health-related costs. This amount was reduced to $1,250,000 for FY 2019-20 and will continue at this amount annually through the conclusion of the agreement in FY 2030-31.

Community Health Fund funds are being used to support Emergency Medical Services (EMS) net expenditures, EMS employee health benefits, and replacement ambulances. FY 2019-20 was the final year that there was significant fund balance available in this fund to provide additional support for EMS related expenditures.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$1,250,000**	**$1,250,000**	**$1,250,000**	**$1,285,681**	**$1,285,681**	**2.85%**
Transfers Out	$1,250,000	$1,250,000	$1,250,000	$1,285,681	$1,285,681	2.85%
Revenue	**$1,278,841**	**$1,250,000**	**$1,266,469**	**$1,285,681**	**$1,285,681**	**2.85%**
Intergovernmental	$1,250,000	$1,250,000	$1,250,000	$1,250,000	$1,250,000	0.00%
Investment Income	$28,841		$16,469			
Transfers In				$35,681	$35,681	
Net County Cost	**($28,841)**	**$0**	**($16,469)**	**$0**	**$0**	

Budget Highlights

- An additional component of the Duke – County Agreement provides dedicated support to EMS. These funds are received, and can be seen, in that respective page. This contribution started in 2009 at $2.2 million and increases annually for inflation (by the CPI). For FY 2023-24, this agreement is projected to provide $3,085,153 to directly support the EMS division operations.
- The funding for the Oakleigh building that was previously provided by Duke had a 10-year term that expired in FY 2017-18. No funds have been budgeted in subsequent fiscal years.
- Funding for the Lincoln Community Health Center goes directly to Lincoln and is not recorded in the County's Budget.
- The amounts listed under the Transfers In category reflect Fund Balance that is held by the County for this purpose. The total shown will be used this fiscal year to ensure maximizing use of these dedicated funds.

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Special Revenue Funds include Fire Districts, the Special Park District and the Community Health Fund.

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose. The Special Revenue Funds include Fire Districts, Special Park District, and the Community Health Fund

Fund Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommend	$ Change Rec. v. Orig.	% Change Rec. v. Orig.
Lebanon Fire District	$1,849,137	$1,656,146	$1,655,663	$1,740,676	$1,740,676	$84,530	5.10%
Redwood Fire District	$1,230,061	$1,647,110	$1,647,095	$1,458,595	$1,458,595	($188,515)	-11.45%
New Hope Fire District	$100,110	$101,872	$101,839	$103,017	$103,017	$1,145	1.12%
Eno Fire District	$37,533	$37,813	$37,808	$37,471	$37,471	($342)	-0.90%
Bahama Fire District	$1,524,033	$2,259,980	$2,223,018	$2,019,380	$2,019,380	($240,600)	-10.65%
Special Park District	$1,852,415	$2,139,109	$2,138,593	$2,524,874	$2,524,874	$385,765	18.03%
Special Park District - Transportation		$573,610	$572,839	$680,903	$680,903	$107,293	18.70%
Durham Fire And Rescue Serv Tax District	$5,418,769	$5,630,608	$5,534,107	$5,483,555	$5,483,555	($147,053)	-2.61%
Community Health Trust	$1,250,000	$1,250,000	$1,250,000	$1,285,681	$1,285,681	$35,681	2.85%
Total	**$13,262,058**	**$15,296,248**	**$15,160,962**	**$15,334,152**	**$15,334,152**	**$37,904**	**0.25%**

FIRE AND SPECIAL TAXING DISTRICTS

Description

Fire protection in Durham County is provided within six fire districts, which are property tax-supported by residents of each respective district. Fire protection services are provided by incorporated volunteer fire departments, and in addition provide emergency medical services within their districts. All departments respond to requests for assistance to surrounding departments and counties under mutual aid agreements. Coordination of these fire and rescue services is provided by the Fire Marshal's Office and Emergency Medical Services. The RTP Special Park District is discussed in the next section of this document.

The following table displays tax rates (per $100 valuation) for the upcoming fiscal year:

Tax Rate by District	FY 2023-24 Original	FY 2024-25 Requested	FY 2024-25 Recommended	Change Rec. v. Orig.
Lebanon	12.51	12.51	12.51	
Redwood	12.25	12.75	12.75	0.50
New Hope	7.56	7.56	7.56	
Eno	7.86	7.86	7.86	
Bahama	9.87	9.87	9.87	
Durham County Fire & Rescue*	14.49	12.99	12.99	-1.50

*The Durham County Fire and Rescue Service District was created in June of FY 2014-15. This combined district covers both the former Bethesda and Parkwood Fire Districts and allows better distribution of services across both districts. Starting in FY 2018-19, the fire protection and first response services for this district are provided through an Inter-local agreement with the City of Durham. This consolidation provides an economically sustainable method to deliver these life safety services to the citizens of this district.

Budget

The operating expenditures seen in the accompanying tables most often comprise two different expenses:

- Fire District funds dispersed directly to the corresponding fire department for their annual operating expenses as approved by the Fire Marshal.
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

The "Transfers Out" seen in the accompanying tables, when applicable, refer to funds that are held for small variances in annual District expenses. These small amounts allow for a small degree of flexibility within budget projections.

Where applicable, the "Transfers In" seen in the accompanying tables refers to a fund balance allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type (or one-time) expenses in a department's operating budget.

For each District, the revenues and expenditures are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use only for expenses related directly to those districts.
- Where the table shows an over-expenditure versus revenue, there is actually a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Annual Comprehensive Financial Reports, commonly referred to as ACFR).

FIRE DISTRICTS

Fund Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Lebanon Fire District						
Expenditure	**$1,849,137**	**$1,656,146**	**$1,655,663**	**$1,740,676**	**$1,740,676**	**5.10%**
Operating	$1,003,662	$1,249,902	$1,286,506	$1,740,676	$1,740,676	39.26%
Transfers Out	$845,475	$406,244	$369,157		$0	-100.00%
Revenue	**$1,679,917**	**$1,656,146**	**$1,697,198**	**$1,740,676**	**$1,740,676**	**5.10%**
Taxes	$1,673,803	$1,656,146	$1,696,962	$1,675,676	$1,675,676	1.18%
Investment Income	$6,114		$236			
Transfers In				$65,000	$65,000	
Redwood Fire District						
Expenditure	**$1,230,061**	**$1,647,110**	**$1,647,095**	**$1,458,595**	**$1,458,595**	**-11.45%**
Operating	$1,230,061	$1,647,110	$1,647,095	$1,458,595	$1,458,595	-11.45%
Revenue	**$1,437,426**	**$1,647,110**	**$1,647,814**	**$1,458,595**	**$1,458,595**	**-11.45%**
Taxes	$1,420,593	$1,430,347	$1,412,859	$1,458,595	$1,458,595	1.97%
Investment Income	$16,833		$156			
Transfers In		$216,763	$234,799			-100.00%
New Hope Fire District						
Expenditure	**$100,110**	**$101,872**	**$101,839**	**$103,017**	**$103,017**	**1.12%**
Operating	$100,110	$101,872	$101,839	$103,017	$103,017	1.12%
Revenue	**$104,323**	**$101,872**	**$104,902**	**$103,017**	**$103,017**	**1.12%**
Taxes	$102,872	$101,872	$104,895	$103,017	$103,017	1.12%
Investment Income	$1,451		$7			
Eno Fire District						
Expenditure	**$37,533**	**$37,813**	**$37,808**	**$37,471**	**$37,471**	**-0.90%**
Operating	$37,533	$37,813	$37,808	$37,471	$37,471	-0.90%
Revenue	**$39,547**	**$37,813**	**$38,335**	**$37,471**	**$37,471**	**-0.90%**
Taxes	$38,413	$37,813	$38,330	$37,471	$37,471	-0.90%
Investment Income	$1,134		$5			
Bahama Fire District						
Expenditure	**$1,524,033**	**$2,259,980**	**$2,223,018**	**$2,019,380**	**$2,019,380**	**-10.65%**
Operating	$1,524,033	$2,223,249	$2,223,018	$1,956,624	$1,956,624	-11.99%
Transfers Out		$36,731		$62,756	$62,756	70.85%
Revenue	**$1,813,185**	**$2,259,980**	**$2,224,446**	**$2,019,380**	**$2,019,380**	**-10.65%**
Taxes	$1,795,059	$1,770,109	$2,174,349	$2,019,380	$2,019,380	14.08%
Investment Income	$18,126		$97			
Transfers In		$489,871	$50,000			-100.00%
Durham Fire And Rescue Serv Tax District						
Expenditure	**$5,418,769**	**$5,630,608**	**$5,534,107**	**$5,483,555**	**$5,483,555**	**-2.61%**
Operating	$4,872,519	$5,138,696	$5,114,357	$5,317,384	$5,317,384	3.48%
Transfers Out	$546,250	$491,912	$419,750	$166,171	$166,171	-66.22%
Revenue	**$6,020,192**	**$5,630,608**	**$6,014,800**	**$5,483,555**	**$5,483,555**	**-2.61%**
Taxes	$5,961,253	$5,610,607	$6,006,905	$5,438,555	$5,438,555	-3.07%
Investment Income	$58,939	$20,001	$7,895	$45,000	$45,000	124.99%
Net County Cost	**$21,254,234**	**$22,667,058**	**$22,927,025**	**$21,685,388**	**$21,685,388**	**-4.33%**

Budget Highlights

Lebanon District

- Beginning on December 1, 2023, the district requested that they no longer have County employed firefighters. This decision is a result of rising County personnel costs, and natural growth in property tax that is unable to keep pace with these increasing expenses. Similar to other fire districts, the Lebanon Fire district will now be responsible for all firefighter coverage for its residents.
- Lebanon VFD is planning to use a one-time Fund Balance appropriation in FY 2024-25 to support the purchase of a new vehicle for the Chief of the Department.

Durham County Fire and Rescue District

- When the consolidation with the city to provide fire protection for the District was being put into place, there were staggered tax rate increases projected in order to maintain adequate funding to support the DCFR District long term. Due to the strong growth in that District over the past few fiscal years, the District is able to sustain continued expenses and actually decrease the tax rate this fiscal year.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during the recent fiscal years. The new construction, conversion of older spaces to higher value uses (such as laboratories) and significant commercial growth is captured in Real Property valuation increases, creating significant natural growth to support continues needs in those districts.

Redwood Fire District

- A ½ cent tax rate increase for FY 2024-25 will allow Redwood VFD to cover increased expenses related to personnel costs, inflation, and other pressures on the department.

Bahama Fire District

- To plan for future capital purchases, Bahama VFD is requesting to reserve a small portion of available new tax collections in FY 2024-25 for future use.

For Performance Measures related to these Fire Departments see the Office of Emergency Services section of this document.

SPECIAL PARK DISTRICT FUND

Description

In 1986, the Board of County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park (RTP) located within Durham County. The purpose of the district is to provide and maintain certain services and facilities in addition to services and facilities currently provided by the County. Per State statute, the District is authorized to collect taxes for two different purposes. One to support the overall Service District and the other dedicated solely to Public Transportation projects or infrastructure within the District. Both tax rates in this District are allowed at a maximum of ten cents per $100 valuation.

Note that the RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District; therefore, those residents Tax Rate is the combination of all tax rates for both Districts; for FY 2024-25, the total rate for RTP is 23.79 per $100 valuation.

Tax Rate by District	FY 2023-24 Original	FY 2024-25 Requested	FY 2024-25 Recommended	Change Rec. v. Orig.
RTP Special Park Service District	8.80	8.80	8.80	
RTP Special Park Public Transportation District	2.00	2.00	2.00	
Durham County Fire & Rescue	*14.49*	*12.99*	*12.99*	*-1.50*

Budget

The Operating expenditures seen in the accompanying tables most often comprise two different expenses:

- District funds dispersed directly to the corresponding District for the specific use of that tax rate for their annual operating expenses or to be held by the District for future large expenditures.
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

The “Transfers Out” seen in the accompanying tables, when applicable, refer to funds that are held for small variances in annual District expenses. These small amounts allow for a small degree of flexibility within budget projections.

Where applicable, the “Transfers In” seen in the accompanying tables refers to a fund balance allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type (or one-time) expenses in a department’s operating budget.

The revenues and expenditures for this district are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use, only for expenses related directly to this District.
- Where the table shows an over-expenditure versus revenue, there is a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Annual Comprehensive Financial Reports, commonly referred to as ACFR).

Fund Name	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimated	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Special Park District						
Expenditure	**$1,852,415**	**$2,139,109**	**$2,138,593**	**$2,524,874**	**$2,524,874**	**18.03%**
Operating	$1,852,415	$2,136,109	$2,138,593	$2,521,874	$2,521,874	18.06%
Transfers Out		$3,000		$3,000	$3,000	0.00%
Revenue	**$1,776,079**	**$2,139,109**	**$2,294,145**	**$2,524,874**	**$2,524,874**	**18.03%**
Taxes	$1,756,507	$2,019,109	$2,294,139	$2,361,578	$2,361,578	16.96%
Investment Income	$19,572		$6			
Transfers In		$120,000	$0	$163,296	$163,296	36.08%
Special Park District - Transportation						
Expenditure		**$573,610**	**$572,839**	**$680,903**	**$680,903**	**18.70%**
Operating		$572,110	$572,839	$679,403	$679,403	18.75%
Transfers Out		$1,500		$1,500	$1,500	0.00%
Revenue		**$573,610**	**$648,748**	**$680,903**	**$680,903**	**18.70%**
Taxes		$573,610	$648,747	$670,903	$670,903	16.96%
Investment Income			$1			
Transfers In				$10,000	$10,000	
Net County Cost	**$3,628,493**	**$5,425,438**	**$5,654,325**	**$6,411,554**	**$6,411,554**	**18.18%**

Budget Highlights

- Research Triangle Foundation, on behalf of the District, requests no tax rate changes for FY 2024-25.
- In FY 2023-24, the Research Triangle Foundation requested on behalf of the District, and the Board of Commissioners approved, implementation of a new tax rate for the District dedicated solely to Public Transportation projects or infrastructure within the District. This tax is requested to remain in place for FY 2024-25.
- In FY 2023-24, RTP Special Park District was approved for a one cent tax rate increase to its general fund to support ongoing and future safety and security needs, and a 2.5 cent tax to provide support for Public Transportation work in the District. The tax increases are designated to support the anticipated growth in the district over the coming years as led by the Research Triangle Foundation.
- For FY 2024-25, the District is projected to receive a distribution of $2,497,833 to support the overall Service District. The District is also projected to receive $672,544 from the transportation tax to be used solely to support public transportation needs in the District. The remaining amount noted under expenditures is used to offset motor vehicle tax collection (NCVTS) fees and a 1% collection fee paid directly out of district receipts.
- The distribution amounts noted above for the Service District comprises of two different items:
    - The District's annual distribution is $2,334,537 and $662,544 (respectively for their General Fund and Transportation Fund) which supports annual ongoing operations and needs.
    - One-time Fund Balance distributions of $163,296 and $10,000 will be made early in the fiscal year to support the general fund and transportation fund, respectively. These funds are available due to the significant growth seen the past several years in the District. This one-time distribution adheres to the County Fund Balance policy ensuring 4% of prior year amounts are maintained.
- Routine operating expenses are budgeted to be relatively consistent with the prior year. The large capital project(s) continue to be improvements to the Park trail system. Most of the trail system has aged and the items being addressed are deferred maintenance items relating to safety concerns, trail widening, and trail extensions to connect the RTP trails to surrounding communities.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during the past several fiscal years. The new construction, conversion of older spaces to higher value uses (such as laboratories), and significant commercial growth is captured in Real Property valuation increases, creating significant natural growth to support continued needs in those districts.

Debt Service Fund

A fund established to account for the repayment of debt principal and interest

DEBT SERVICE FUND

Description

The Debt Service Fund was established in 1987 to provide for the annual repayment of bonded debt principal and interest, lease-purchase principal and interest, and bond agency fees. Long-term debt, apart from the Enterprise Fund's debt service, is accounted for in this fund. Prior to 1987, this appropriation was included in the General Fund.

- A bond referendum held in November 2007 was approved by voters, giving the County the authority to issue general obligation bonds in an aggregate principal amount not to exceed $207.1 million to finance the construction of selected capital projects.

2007 Bond Authorization	
Durham Public Schools Facilities	$193,448,205
NC Museum of Life and Science	$4,170,812
Durham Technical Community College	$8,680,000
Issuance Costs	$800,983
TOTAL	**$207,100,000**

- In April 2007, the County issued the final $34.09 million of general obligation bonds authorized in the 2003 bond referendum. All funds were allotted to Durham Public Schools projects. Also in April 2007, the County issued $12.1 million in two-thirds general obligation debt to support six capital projects: $3.8 million for Criminal Justice Resource Center renovations, $500,000 for Main Library renovations, $700,000 for Administration Building renovations, $350,000 for Emergency Medical Services Station #1 renovations, $2.7 million for Holton School (CIS Academy), and $3.95 million for Durham Public Schools' future land purchases.
- $60 million of voter-approved 2007 GO bond funds were issued in 2010 for Durham Public Schools, Durham Technical Community College (DTCC), and the NC Museum of Life & Science (NCMLS). Another $60 million was issued in 2012 for Durham Public Schools. A third issuance of $51 million was carried out in 2014 for Durham Public Schools. $39.9 million of unissued 2007 GO bonds is expected to be spent over the next three years for Durham Public Schools and Durham Technical Community College.
- Durham County issued $125 million in non-general obligation bond funds during FY 2012-13 for various projects including the new Justice Center, (former) judicial building renovations, and a County storage facility.

2016 Bond Authorization	
Durham Public Schools Facilities	$90,000,000
NC Museum of Life and Science	$14,067,705
Durham Technical Community College	$20,000,000
Main Library Renovations	$44,297,262
Issuance Costs	$1,635,033
TOTAL	**$170,000,000**

- A General Obligation bond referendum in November of 2016 approved by a large majority of Durham County citizens supports Main Library renovations, Durham Public Schools infrastructure, Durham Technical Community College capital needs, and North Carolina Museum of Life and Science renovations.
- During the 2016 General Obligation Bond referendum, voters were told that up to 2.5 cents of additional property tax would be needed to support the additional GO Bond debt along with other debt issuances the County planned to make over the 10-year view of the 2017-26 Capital Improvement Plan (CIP). After several recent refinancings of existing debt, along with revised future debt costs and slower than expected debt issuance the property tax increase needed to support ongoing debt service resulted in a 1.75 cents property tax increase in FY 2017-18.
- Durham County's most recent General Obligation Bond referendum was in November of 2022 and again was approved by a large majority of Durham County citizens. Approved funding was dedicated for Durham Public Schools (new schools and refurbishment or expansion of existing schools), Durham Technical Community College (new buildings), and North Carolina Museum of Life and Science site renovations.

2022 Bond Authorization	
Durham Public Schools Facilities	$423,505,000
NC Museum of Life and Science	$13,995,000
Durham Technical Community College	$112,740,000
TOTAL	**$550,240,000**

- For FY 2023-24, the portion of the County tax rate dedicated to fund the Capital Financing Plan, which helps support debt service payments will increase one cent to 9.61 cents to provide funding support related to the 2022 GO Bond referendum. Additional tax increases may be needed to support this bond referendum's full costs in future years.
- North Carolina law limits local government net debt to 8% of assessed value. Based on current valuations, the County could issue $3.99 billion in debt. At this writing, the County has $198.38 million in outstanding General Obligation debt. An additional $429.55 million in Limited Obligation Bond debt and $55.54 million of installment purchases (short term debt) is not included in this legal limit.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$279,452,646**	**$97,525,519**	**$140,595,254**	**$107,749,942**	**$108,841,636**	**11.60%**
Other Expenditure	$277,152,646	$97,352,508	$136,781,865	$107,749,942	$107,749,942	10.68%
Transfers Out	$2,300,000	$173,011	$3,813,389	$0	$1,091,694	531.00%
Revenue	**$325,946,279**	**$97,525,519**	**$148,151,452**	**$107,749,942**	**$108,841,636**	**11.60%**
Investment Income	$822,317	$183,742	$183,742	$890,823	$890,823	384.82%
Service Charges	$494,039	$500,000	$580,763	$500,000	$500,000	0.00%
Transfers In	$324,629,923	$96,841,777	$147,386,947	$106,359,119	$107,450,813	10.96%
Net County Cost	**($46,493,634)**	**$0**	**($7,556,198)**	**$0**	**$0**	

The following table shows bond payments for the Debt Service Fund. Note: Information on Enterprise Fund debt service may be found in the Enterprise Fund section of this document.

	2022-23 Actual Expenditures	2022-23 Original Budget	2023-24 12 Month Estimate	2024-25 Department Requested	2024-25 Manager Recommended
BOND PRINCIPAL	$22,330,000	$22,760,000	$22,760,000	$34,689,051	$34,689,051
BOND INTEREST	$9,856,510	$9,050,340	$9,050,340	$9,195,767	$9,195,767
OTHER*	$247,266,135	$65,715,179	$108,784,914	$63,865,124	$64,956,818
TOTAL	**$279,452,645**	**$97,525,519**	**$140,595,254**	**$107,749,942**	**$108,841,636**
**Includes other debt service, bond agency fees, and debt sale expenditures.*					

Budget Highlights

- Initial estimates for a tax rate increase needed to pay for costs related to the 2022 GO Bond referendum was an additional 2.5 cents on the property tax rate in the FY 2023-24 budget. Due to stronger than expected estimated revenue growth (dedicated to support debt service) the property tax rate increase needed for FY 2023-24 was approved to increase one and one-half (1.5 cent) related to the 2022 GO Bond referendum. The Recommended FY 2024-25 budget sees no increase above the current property tax rate allocated to support debt service and capital project allocations. It is likely that an additional tax rate increase will be needed in FY 2025-26 as well to support growing debt service costs, but not as much as was estimated in the recent past.
- Specifically for FY 2024-25, the Debt Service Fund is transferring $1,091,694 of available funding to the General Fund to help limit any potential tax rate increases needed for that fund.
- FY 2022-33 totals and the FY 2023-24 estimates both include actual issuance amounts that pass through the Debt Service Fund. And while they skew the totals versus budgeted amounts, they do not materially affect the overall spending related to debt service. They are technical allocations relating specifically to the issuances of long-term debt.

Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business where the services provided are funded directly through user charges.

Water and sewer operations are included in the Enterprise Fund.

STORMWATER ENTERPRISE FUND

Description

The purpose of the Stormwater and Erosion Control program is to protect water quality through compliance with state regulations and enforcement of County ordinances. The Stormwater Enterprise Fund consists of revenues from plans review and permitting fees as well as the Durham County Stormwater Utility Fee.

The Durham County Stormwater and Erosion Control Division is tasked with finding ways to manage the ongoing challenge of stormwater impacts to the unincorporated areas of the County and meet state requirements (Jordan Lake and Falls Lake Rules) to reduce pollutants, especially nutrients like phosphorous and nitrogen, in our waterways. As the County continues to grow, the need to address increasing stormwater runoff and the pollutants it carries is a necessity. Nutrient management for both existing and new development is mandated by the North Carolina Department of Environmental Quality.

In order to pay for the projects that will be needed to address nutrient loading from existing development and meet state stormwater requirements, Durham County implemented a Stormwater Utility Fee in FY2021. It is a fair, equitable, and stable way for Durham County to collect revenue to help fund the activities required to meet the nutrient rules. It is estimated that it may cost Durham County more than $70 million dollars over the next 20 years to reduce pollutants in our waterways to meet the state requirements.

Previously, the Stormwater and Erosion Control Division were included as part of the General Fund in the Engineering and Environmental Services. However, with the adoption of the Durham County Stormwater Utility Fee, the entirety of the Division moved to its own Enterprise Fund. Revenues for existing activities including stormwater and erosion control plans reviews, land disturbance permits, stormwater permits and annual inspection fees, and reinspection fees associated with enforcement actions, are combined with revenues from the Stormwater Fee to fund water quality protection programs throughout the County.

Programs

Erosion Control

The Erosion Control Program administers and enforces the sedimentation and erosion control sections of the Durham City-County Unified Development Ordinance. A state-delegated local program, it includes all privately funded, non-agricultural land-disturbing activities of more than 12,000 square feet in both the City of Durham and the unincorporated areas of the County. The Program conducts plan reviews, issues land disturbance permits, and inspects permitted projects for compliance.

Stormwater

The Stormwater Program is responsible for administering the Durham County Stormwater Ordinance, which applies to all unincorporated areas of Durham County, and for enforcing the Neuse River, Falls Lake, and Jordan Lake nutrient management new development rules through development reviews including flood control, water quantity, and water quality control measures. It is also responsible for maintaining the County's compliance with the rules through stormwater retrofit identification, illicit discharge detection and elimination, and education and outreach activities.

Stormwater Utility

The Stormwater Utility Fee is charged to all properties in the unincorporated areas of Durham County with development. The fee is based on the amount of impervious surface area on a property. It is divided into residential and non-residential charges, with residential properties paying one of three flat rate tiers. Non-residential properties pay per the total amount of impervious area with no maximum charge. Revenues from the Stormwater Utility Fee fund compliance actions required by the Neuse River, Falls Lake, and Jordan Lake nutrient management strategies.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$1,255,882**	**$3,066,056**	**$3,480,803**	**$3,376,000**	**$3,376,000**	**10.11%**
Personnel	$821,040	$1,166,984	$1,166,984	$1,235,335	$1,235,335	5.86%
Operating	$403,079	$1,031,364	$1,429,584	$929,458	$929,458	-9.88%
Capital	$31,763	$34,865	$57,392	$56,000	$56,000	60.62%
Transfers Out		$832,843	$826,843	$1,155,207	$1,155,207	38.71%
Revenue	**$2,853,480**	**$3,066,056**	**$3,049,289**	**$3,376,000**	**$3,376,000**	**10.11%**
Taxes	$2,651		$2,409	$2,000	$2,000	
Licenses and Permits	$1,136,265	$592,000	$800,826	$593,500	$593,500	0.25%
Intergovernmental		$225,000				-100.00%
Sewer Connection Fees	$30,827	$7,500	$43,478	$30,000	$30,000	300.00%
Enterprise Charges	$1,683,936	$2,241,056	$2,202,576	$2,750,000	$2,750,000	22.71%
Other Revenues	($200)	$500		$500	$500	0.00%
Net County Cost	**($1,597,597)**	**$0**	**$431,514**	**$0**	**$0**	

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
9.00	11.00	11.00	11.00	11.00

**The FY 2023-24 Estimated Budget includes a $400K grant from the state Division of Water Infrastructure (DWI) for the Whispering Pines Mobile Home Stream Restoration Project.*

Budget Highlights

- The budget also includes an increase to the Stormwater Utility fee from $64 per Equivalent Residential Unit, or ERU, to $80 per ERU in FY 2024-25. The rate increase is one step in a larger plan to eventually increase the Stormwater Utility fee to $96 per ERU by FY 2025-26. The increased revenue will cover the cost of complying with the Falls Lake and Jordan Lake Rules, a nutrient management strategy designed to restore water quality in the lakes by reducing the amount of pollution entering upstream. The Stormwater Enterprise Fund expects that Stormwater Utility fee revenue will increase from $2,241,056 to $2,750,000.

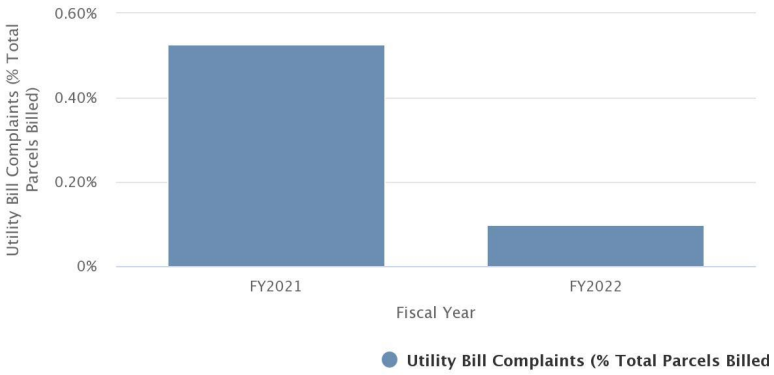
Performance Measures

Measure: AVERAGE PERCENTAGE OF SITES INSPECTED MONTHLY

Measure description: This measure shows the average percentage of permitted sites inspected monthly. Monthly inspections are critical in maintaining compliance with land disturbance permits and erosion control plans. Maintaining compliance is the best way to keep sediment out of Durham County streams and rivers, thus protecting the environment. COVID-19 continued to limited staff time in the office and thus inspection time throughout much of FY22. A wet winter also hampered site accessibility, further limiting inspections. However, construction did not slow down and there are currently more permitted sites than ever before, at well over 200. With only 3.5 FTEs committed to site inspections, among other duties, staff were already stretched thin managing the all-time high number of permits, and that number dropped to 2.5 with the retirement of one Erosion Control Technician in October 2021. A new Technician was brought on in March 2022 to return to full staff.

Staff continue to focus on newer sites, larger sites, and those with a history of noncompliance, while smaller sites were inspected less frequently. Seventy percent (70%) of sites are still inspected monthly with over ninety percent (90%) being inspected at least every 6-8 weeks. Compliance remains high. The addition of an Erosion Control Supervisor in FY21 greatly improved the Division's ability to respond to complaints, continue to review plans in a timely fashion, while also increasing inspections. Staff will continue to prioritize new sites, larger sites, and those with a history of noncompliance in FY23. With the addition of the requested Erosion Control Technician, the Division will return to the previous goal of 80% of all sites inspected monthly.

Measure: UTILITY BILL COMPLAINTS (AS A PERCENTAGE OF TOTAL PARCELS BILLED)



Measure description: This measure shows the number of Stormwater Utility Bill complaints as a percentage of the total number of parcels billed. This gives an idea of the accuracy of billing as well as a general acceptance of the utility fee overall. With only two years of data, identifying trends is difficult. However, it is expected that acceptance of the utility will only increase, especially with continued education efforts. Additionally, better impervious surface data will further improve the accuracy of bills. As of April 2022, only 15 complaints were received by Stormwater staff from the over 15,000 properties billed. As the fee was billed on the tax bill, due in January, few new complaints are expected. Stormwater staff will continue education efforts to further acceptance of the Stormwater Utility Fee, but as with any fee, some complaints can be expected. With a planned increase to fees, it is likely that complaints will increase in FY23.

SEWER UTILITY FUND

Description

The Utility Division is responsible for the operation of the County-Owned Triangle Wastewater Treatment Plant (TWWTP) and reclaimed water system, associated collection system, Wexford subdivision collection system, and the Rougemont Water System. The Utility Division's primary purpose is to provide wastewater services to Research Triangle Park and surrounding areas to support the Durham County portion of the Research Triangle Park Economic Engine. The Utility Division provides water service to a portion of Rougemont. Support for these services is provided through utility charges to users of the system. The Utility Division Office is located at 5926 NC Hwy 55 East, Durham, North Carolina, 27713. Office hours are Monday – Friday, 8:00 AM – 5:00 PM, Telephone: 919-560-9033; Fax: 919-544-8590.

Budget

Category	FY 2022-23 Actuals	FY 2023-24 Original	FY 2023-24 Estimate	FY 2024-25 Requested	FY 2024-25 Recommended	% Change Rec. v. Orig.
Expenditure	**$14,396,276**	**$16,351,580**	**$16,080,815**	**$17,318,580**	**$17,318,580**	**5.91%**
Personnel	$2,002,049	$3,742,455	$2,666,241	$3,983,309	$3,983,309	6.44%
Operating	$4,500,437	$5,502,363	$5,737,737	$5,611,546	$5,611,546	1.98%
Capital	$1,018,390	$600,000	$941,440	$1,458,500	$1,458,500	143.08%
Other Expenditure	$1,705,553	$1,748,834	$1,748,834	$1,733,018	$1,733,018	-0.90%
Transfers Out	$5,169,846	$4,757,928	$4,986,563	$4,532,207	$4,532,207	-4.74%
Revenue	**$20,729,378**	**$16,351,580**	**$15,465,427**	**$17,318,580**	**$17,318,580**	**5.91%**
Licenses and Permits	$232,673	$70,000	$69,767	$50,000	$50,000	-28.57%
Investment Income	$650,170					
Sewer Connection Fees	$5,086,324	$3,180,000	$2,732,733	$2,530,000	$2,530,000	-20.44%
Service Charges	$66,344	$10,000	$14,495	$12,000	$12,000	20.00%
Enterprise Charges	$14,628,547	$13,091,580	$12,648,432	$14,726,580	$14,726,580	12.49%
Transfers In	$65,320					
Net County Cost	**($6,333,102)**	**$0**	**$615,388**	**$0**	**$0**	

FY 2022-23 Actual FTE	FY 2023-24 Original FTE	FY 2023-24 Estimated FTE	FY 2024-25 Requested FTE	FY 2024-25 Recommended FTE
35.00	39.00	37.00	37.00	37.00

**The Sewer Connection Fees revenue line was increased in FY 2023-24 to align with previous fiscal year actuals*
**Sewer Utility Fund Fund balance was transferred into the Sewer Utility Fund in FY 2022-23 to fund system improvements to the HUB RTP Sanitary and Reclaimed Water Extention capital project; the creation of a Supervisory Control & Data Acquisition System (SCADA) capital project; and the creation of a Triangle Wastewater Treatment Plant Access Control and Video Management System capital project.*

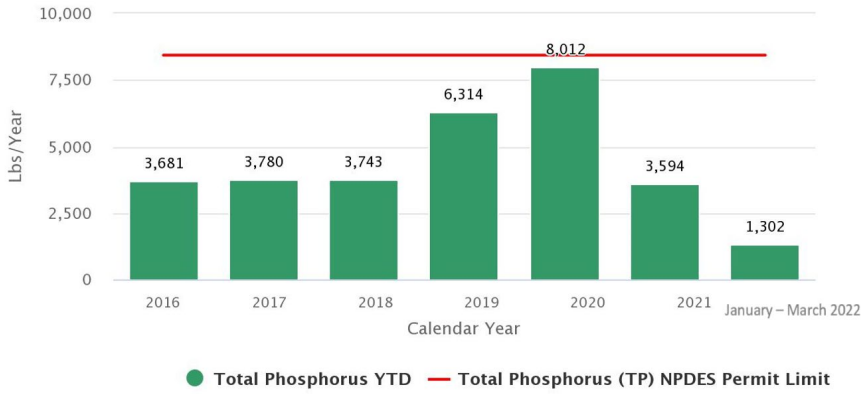
Payments for Sewer Utility Debt Service		
	FY 2023-24	FY 2024-25
PRINCIPAL	$ 1,511,146	$ 1,531,146
INTEREST	$ 232,688	$ 196,872
Bond Agency Fees	$ 5,000	$ 5,000
TOTAL	**$ 1,748,834**	**$ 1,733,018**

Budget Highlights

- The budget supports a new Vacuum Truck and upfit costs. The truck will be used by the division's maintenance and collection staff for small sanitary spill cleanups. ($670,005)
- The budget supports both a new Crane Truck and upfit. ($194,661)
- The Sewer Utility monthly consumption rate will increase from $6.36/hundred cubic feet to $7.19/hundred cubic feet, which is projected to bring in an additional revenue of more than $1,635,000, a 13 percent increase from the previous fiscal year. The funding will be used to support capital costs and annual capital debt.

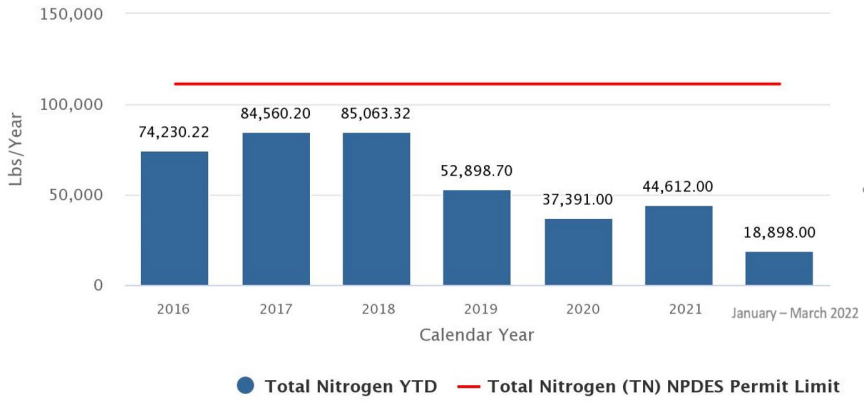
Performance Measures

Measure: ANNUAL POUNDS OF TOTAL PHOSPHORUS (TP) DISCHARGED FROM TRIANGLE WWTP



Measure description: This measure shows the amount of total phosphorus being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the National Pollutant Discharge Elimination System (NPDES) permit, the WWTP can discharge a certain quantity of phosphorus per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Phosphorus in the right amount is needed to sustain life but too much can make water harmful. Levels fluctuate based on concentrations discharged by users, concentrations discharged by the POTW from chemical use in the system to reduce odor complaints, types and population of organisms at that time, and temperature changes. Total phosphorus removal occurs through some biological treatment, but the biggest reduction is through chemical treatment. A larger reduction can occur, but the WWTP must account for higher chemical cost. For 2021, the TWWTP was below the permit limit. For 2022, the target is to be below 8,432 lbs./year, which is the current NPDES permit limit.

Measure: ANNUAL POUNDS OF TOTAL NITROGEN (TN) DISCHARGED FROM TRIANGLE WWTP



Measure description: This measure shows the amount of total nitrogen being discharged into Northeast Creek from the Triangle Wastewater Treatment Plant (WWTP). Per the NPDES permit, the WWTP can discharge a certain quantity of nitrogen per year. The limits are strict and were incorporated into the NPDES permit to fulfill the Jordan Lake Nutrient Rules requirements. Nitrogen in the right amount is needed to sustain life but too much can make water harmful. Levels fluctuate based on concentrations discharged by users, concentrations discharged by the POTW from chemical use in the system to reduce odor complaints, types and population of organisms at that time, and temperature changes. Total nitrogen removal occurs through biological treatment. TWWTP was below the permit limit and in compliance for 2021. The target is to be below 111,207 lbs./year for 2022, which is the current NPDES permit limit.

Appendix

Additional supplementary material.

GLOSSARY TERMS

Account: The detailed record of a particular asset, liability, owners' equity, revenue, or expense.

Accrual basis: Where revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.

Ad valorem tax: Commonly referred to as property tax; levied on both real and personal property according to the property's valuation and the tax rate.

Appropriated fund balance: The estimated fund balance appropriated into the annual budget.

Appropriation: A legal authorization to incur obligations and make expenditures for specific purposes.

Approved budget: The final budget the Board of County Commissioners adopts by July 1.

Assessed valuation: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Asset: Anything owned by an individual or a business that has commercial or exchange value.

Balanced budget: Where revenues and expenditures are budgeted at equal amounts.

Base budget: Cost of continuing the existing levels of service.

Basis of accounting: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Basis of budgeting: The annual budget is prepared on the modified accrual basis of accounting as required by North Carolina law.

Board of County Commissioners (BOCC): The governing body of Durham County, consisting of five commissioners elected at-large and serving for four-year terms.

Bond: A written promise to repay debt on a specific date in the future along with payment of a specified amount of interest at predetermined intervals while the debt is outstanding.

Bond agency fees: Fees charged by bond agencies for services related to debt issuance.

Bond covenant: Provision in a bond or debt contract which require the debt issuer to meet certain standards or do certain things.

Bond rating: Grade indicating a unit's investment qualities; ratings range from AAA (highest) to D (lowest).

Budget: Plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

Budget amendment: A means for the Board of County Commissioners to recognize new revenues or expenditures and amend the operating budget.

Business area: Group of related activities performed by one or more organizational units (fund centers) for the purpose of accomplishing a function for which the government is responsible.

Capital expenditure (or outlay): Fixed asset that has a value of $5,000 or more and has a useful economic lifetime of more than one year.

Capital Improvement Plan (CIP): Long-range plan that outlines major capital needs and the means of financing proposed acquisitions.

Certificates of participation (COPs): Shares in a debt obligation created by a capital lease that are sold to or placed with investors. The certificates are secured by the property financed with the debt.

Code: System of numbering accounts and transactions in order to produce desired information; see *commitment item*.

Commitment item: Accounting code used to classify an expenditure or a revenue; examples: 5100011000 – Salary, 5200110200 – Telephone.

Constant dollars: Actual dollar amounts adjusted for inflation.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt: Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

Debt service: Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department: The organizational unit of county government providing a specific service.

Designated fund balance: Designations of fund balance represent tentative management plans that are subject to change.

Elected officials: Positions decided upon by voters and include the Board of County Commissioners, Sheriff, and Register of Deeds.

Employee benefits: Benefits beyond salary compensation, including health care, retirement, disability, life insurance, etc.

Encumbrances: A reservation of budget authority for a particular purpose. An encumbrance typically occurs when a purchase order or contract is approved.

Enterprise fund: A separate fund that accounts for a government-owned enterprise such as solid waste or water-sewer systems.

Expenditure: Payment of cash on the transfer of property or services for the purpose of acquiring an asset or service, or settling a loss.

Federal and state revenues: Funds received from federal, state, or other local government sources.

Fire district: Special district taxes are levied for fire protection in five districts: Bahama, Eno, Lebanon, New Hope, and Redwood.

Fiscal year: A declared accounting year, not necessarily a calendar year. The fiscal year for Durham County is July 1 to June 30.

Fixed asset: Assets of long-term character that are intended to continue to be held or used such as land, buildings, furniture, and other equipment.

Full-time equivalent (FTE): A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, a part-time worker may be considered 0.5 FTE.

Function: Grouping of agencies that provide similar services. For example, the “Public Safety” function includes the Sheriff, Emergency Services, Justice Services (formerly Criminal Justice Resource Center), and Emergency Communications, among others.

Fund: Fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund balance: Funds accumulated through the under-expenditure of appropriations and/or the act of exceeding anticipated revenues.

Funds center: One organizational unit within a department or business area that has a specific purpose in accomplishing a function for which the agency is responsible.

General Fund: The main operating fund accounting for governmental functions, supported by general taxes and revenues as well as financial resources that legal requirements do not require to be accounted for in another fund.

General obligation bond: Bond that is backed by the full faith, credit, and taxing power of the government.

Generally Accepted Accounting Principles (GAAP): Accounting rules used to prepare, present, and report financial statements. For local and state governments, GAAP is determined by the Governmental Accounting Standards Board (GASB).

Goal: A broad statement of desired conditions to be maintained or achieved through the efforts of an organization; standard against which progress is measured.

Governmental Accounting Standards Board (GASB): A private, nongovernmental organization that establishes and improves standards of local and state governmental accounting and financial reporting; see *www.gasb.org*.

Grant: Gift of money from one organization to another.

Intergovernmental revenues: Funds received from federal, state, and other local government sources.

Internal service fund: A fund that may be used to account for any activity that provides goods or services to other departments or funds within the same government.

Lease: A contract where a party being the owner of an asset provides the asset for use at a consideration (rental), for a certain period with an understanding that at the end of such period the asset either will be returned to the lessor or disposed of per the lessor's instructions.

Liability: A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

Mission: The mission of Durham County Government is to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

Modified accrual basis: Under this accounting basis, revenues are considered available when collectible, either during the current period or after the end of the current period, but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

Net assets: The difference between total assets and current liabilities including non-capitalized, long-term liabilities.

Object of expenditure: An expenditure classification related to the type of goods or services purchased, such as office supplies.

Objective: A specific statement of desired results which represents a single step in the achievement of a goal. Objectives are measurable and can be accomplished within a specific time interval.

Operating expense: Cost for personnel, materials, and equipment required for a department to function.

Ordinance: A legal document adopted by the governing body setting policy and procedures.

Other financing sources: A revenue category containing appropriated fund balance and transfers from other funds.

Pass-through funds: Funds from other jurisdictions, such as the federal government, which are used often for a specific purpose or activity administered by the county.

Performance budget: A budget in which expenditures are based primarily upon measurable performance of activities and work programs.

Performance indicator: Specific quantitative and qualitative measures of work performed.

Personal property: Classified within two divisions: 1) Tangible property includes items that are visible and movable; 2) Intangible property includes stocks, bonds, bank deposits, etc.

Personnel services: Expenditures for salaries, wages, and fringe benefits.

Property taxes: Levied on real and personal property and set at a rate of cents on each dollar of value of the property.

Real property: Land, buildings, and items permanently affixed to land or buildings.

Reappraisal (or revaluation): The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

Reclassification: A change in the classification and corresponding job title of an existing position, which results from a major change in assigned responsibilities.

Recommended budget: The County Manager presents a recommended budget to the Board of County Commissioners based on requests for funding from departments. By North Carolina law, the recommended budget must be provided to the Board by June 1.

Reserved fund balance: Amounts that are not appropriable or legally segregated for a specific purpose.

Revenue: Any type of funds that can be used to pay for expenses. Types of revenue include property taxes, sales taxes, state funds, federal funds, grant funds, fees, interest earnings, loans, etc.

Revenue bond: Bond secured by and repaid from specific and limited revenues. The pledged revenues are most often net revenues, or earnings, from a self-supporting utility or enterprise.

Service level: The amount of service provided during a fiscal year as indicated by one or more performance indicators.

Special assessments: Charges to property owners that finance public improvements or services deemed to benefit specific properties.

Special revenue fund: A fund used to account for the proceeds of special revenue sources (other than for capital projects) that are legally restricted to expenditures for a specific purpose.

Statute: A law enacted by the North Carolina General Assembly.

Tax levy: Revenue produced by applying a given tax rate to a property's assessed, or tax, value.

Transfers in/out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trend: A continuing direction of movement of a chronological series of data charted on a graph.

Unassigned fund balance: The amount of fund balance available for future appropriations.

User charges: Payment of a fee for direct receipt of a public service by the party who benefits from the service.

LINE ITEM CODES

Personnel Services

5100011000 SALARIES AND WAGES - REGULAR: Salaries and wages paid to full-time employees.

5100012000 SALARIES AND WAGES - PART TIME: Salaries and wages paid to part-time employees.

5100020500 PHONE ALLOWANCE: Compensation to employees and elected officials for county-business use of personal phone devices.

5100020600 TRAVEL ALLOWANCE: Compensation to employees and elected officials for expenses incurred while travelling on county business.

5100051000 BOARD MEMBER FEES: Regular compensation paid to boards and commissions.

5100050200 CONSULTING FEES: Fees paid directly to individuals and firms providing contracted personnel services to the county. These services replace or augment those provided by program personnel.

Employee Benefits

5100061000 FICA EXPENSES: Social security expenses incurred by the county for all employees.

5100061300 RETIREMENT: The county's cost for retirement benefits under the Local Government Employees' Retirement System.

5100063300 SUPPLEMENTAL RETIREMENT: The county's contribution to deferred compensation accounts for employees eligible for the Local Government Employees' Retirement System.

Operating Expenses

5200110200 TELEPHONE: The cost of local and long distance telephone service and installation charges.

5200110300 POSTAGE: Expenditures for mailing and shipping.

5200110400 PRINTING: Expenditures for printing and duplicating.

5200114300 OFFICE SUPPLIES AND MATERIALS: Expenditures for all consumable office supplies, small fixtures, or furniture valued under $1,000.

5200114400 NON-CAPITAL OFFICE FURNITURE AND EQUIPMENT: The purchase of tangible, individual office furniture, and equipment items costing less than $1,000.

5200120100 BUILDING RENT: Payments for space rented by the county.

5200120200 EQUIPMENT RENTAL: Charges for lease and rental of equipment.

5200120300 UTILITIES: Charges for electricity, water, fuel oil, and natural gas.

5200120500 VEHICLE LEASE: Lease payments for vehicles leased or lease-purchased by the county.

5200120600 EQUIPMENT LEASE: Lease payments for equipment leased or lease-purchased by the county.

5200130100 TRAINING-RELATED TRAVEL: The cost incurred for travel, fees, subsistence, and registrations in connection with employee development.

5200130300 DUES AND SUBSCRIPTIONS: The cost of memberships, dues, and subscriptions to periodicals and journals.

5200140300 M & R EQUIPMENT: The cost incurred in maintaining and repairing county-owned equipment, including service contracts.

5200140400 M & R VEHICLES: The cost incurred in maintaining and repairing county-owned vehicles.

5200150100 OPERATIONAL TRAVEL: The cost of travel associated with department and program operations.

5200150200 VEHICLE SUPPLIES: The cost of operating and maintaining county-owned vehicles.

5200151000 SOFTWARE: Expenditures for computer software valued under $1,000.

5200159500 OTHER SUPPLIES AND MATERIALS, also called MISCELLANEOUS SUPPLIES: The cost of operating supplies and materials not otherwise classified.

5200160100 MISCELLANEOUS CONTRACTED SERVICES: Expenditures for services contracted out by the county, including consultant or personnel services contracts (security, janitorial, audit, etc.).

5200180100 ADVERTISING: The cost incurred for advertising including legal notices, recruitment, etc.

5200180300 UNIFORMS: The cost of providing uniforms to employees.

5200184000 INSURANCE AND BONDS: The cost of insuring county property, such as buildings and equipment and employee fidelity bonds.

5200190300 INDIRECT COSTS: The administrative, or overhead, costs associated with a department or program.

5200191000 MISCELLANEOUS EXPENSE: Items not categorized in other expense lines.

5200200000 NON-CAPITAL COMPUTER: The cost of non-capital, computer-related, individual hardware purchases less than $750 (laser printer).

Capital Outlay

5300230000 BUILDINGS: Refurbishing of county buildings and facilities.

5300240000 OFFICE FURNITURE AND EQUIPMENT: Expenditures for office furniture and equipment (except computer hardware) with a unit cost of $1,000 or more and a useful life exceeding one year (desks, chairs, calculators, fax machines, etc.).

5300250000 MISCELLANEOUS MACHINERY & EQUIPMENT: Expenditures for machinery and major equipment with a unit cost of $1,000 or more and a useful life exceeding one year (mowers, lab equipment, etc.).

5300250100 VEHICLES: Expenditures for automobiles, vans, trucks, etc.

5300253500 SOFTWARE: Expenditures for all individual computer software purchases with a unit cost of $1,000 or more.

5300254000 COMPUTER HARDWARE: Expenditures for computer hardware and related equipment with a unit cost of $1,000 or more and a useful life exceeding one year (computers, monitors, printers, modems, mainframe processors, etc.).

BUDGET AND AMENDMENT PROCESS

OVERVIEW

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential government services. The Budget and Management Services Department serves as a coordinating resource to the Board of County Commissioners, County Manager, departments, external agencies, and citizens, each playing a pivotal role in the budget creation and review process. Through the budget, Durham County fulfills its mission to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

GOVERNING STATUTES

The North Carolina Local Government Budget and Fiscal Control Act provides the legal framework in which all cities and counties in the state conduct their budgetary processes. The legislation is found in Chapter 159 of the General Statutes and establishes several important dates and provisions including:

- By April 30 – Departments must submit requests to the Budget Officer (N.C. Gen. Stat. § 159-10)
- By June 1 – Recommended budget must be submitted to the Board of County Commissioners (N.C. Gen. Stat. § 159-11(b))
- Before adoption – A public hearing must be held (N.C. Gen. Stat. § 159-12(b))
- By July 1 – From 10 days after submitted to the Board of County Commissioners, but by July 1, a balanced budget must be adopted (N.C. Gen. Stat. § 159-13(a))

BUDGET PROCESS

All Durham County departments are required to submit requests for appropriation to the County Manager on or before March 15 of each year. This is done through a customized version of ERP software that compiles requested revenues, expenditures, and new positions from each department. The Budget and Management Services Department is responsible for advising and supporting county departments throughout the entire budget process; performing budget software maintenance and training; publishing recommended and approved budget documents; analyzing and assisting in the County Manager's recommendation of requests; and updating and distributing a budget manual, among other important duties.

The Budget and Management Services Department, under the direction of the County Manager, uses the departmental requests as the starting point for developing a recommended budget. Departments are asked to provide a continuation budget and identify expansion items through a priority ranking system. This information is ultimately reviewed and adjusted in order to create a balanced recommended budget that the County Manager presents to the Board of County Commissioners for review prior to May 31 of each year. The Board is required to hold public hearings on the recommended budget and to adopt a final budget no later than June 30, the close of Durham County's fiscal year. The Board typically holds multiple budget work sessions to address issues in the recommended budget. As required by North Carolina law, the Board adopts a budget ordinance setting a tax rate and spending authority for the fiscal year.

AMENDMENT PROCESS

The adopted budget is prepared by fund, function (e.g., Public Safety), and department/agency (e.g., Sheriff); however, the appropriations are formally budgeted and approved on a functional basis. The County Manager is authorized to transfer budget amounts within a function up to 15% cumulatively without reporting to the Board of County Commissioners. The County Manager is authorized to transfer budget amounts between functions of the same fund up to $20,000 with an official report of such transfer being made at the next regular meeting of the Board. Departments routinely submit budget amendments as agenda items to the Board after review by the Budget and Management Services Department. The amendments are typically placed on the consent agenda but can be pulled for discussion. Upon approval by the Board, the Budget and Management Services Department updates the financial system to reflect the amendment.

DURHAM COUNTY FISCAL POLICIES

The County's long-term financial goal is to maintain its AAA bond rating. Some factors required for a AAA bond rating (e.g., a stabilized rate of population growth and diversification of the County's tax base) can be influenced, but not controlled by county government. However, the county government should ensure that factors under its control – the quality of its financial and overall management – meet the standards required of highly-rated communities. Characteristics of the County's financial operation should not stand in the way of the County maintaining its AAA bond rating. Durham County operates on a sound financial basis, as indicated by its AAA bond rating with Moody's Investors Service, Standard & Poor's, and the Carolinas Municipal Advisory Council. The bond rating serves as a shorthand statement of a locality's economic, financial, and managerial condition.

Municipal bond ratings represent the business community's assessment of the investment quality of a local government. The most obvious advantage of a AAA bond rating is Durham County's ability to successfully market its bonds when required and to borrow money at lower, more favorable interest rates than communities with lower ratings. Since bond ratings are based on demonstrated managerial competence and financial health, high bond ratings also relate to economic development activities and provide citizens with an indication of the quality of their local government. The following financial policies are consistent with the standards associated with the highest bond ratings available. For the complete list of financial policies, contact the Finance Department at (919) 560-0039.

Policy I: Fund Balance

1.01 Durham County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.

1.02 The Unassigned General Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. Use of the Unassigned General Fund Balance shall be done only to cover a shortfall in revenues. When a revenue shortfall requiring the use of the Unassigned General Fund Balance occurs, the County will increase its General Fund revenues through appropriation of unassigned fund balance or decrease its expenditures. The latter method will be used when preventing the use of Unassigned General Fund Balance two consecutive fiscal years in a row to subsidize General Fund operations.

The Unassigned General Fund Balance will be provided as follows:

1.03 An Unassigned General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.

1.04 The Unassigned General Fund Balance goal will be sixteen per cent (16.00%) of total actual prior fiscal year expenditures. These funds can only be appropriated by a resolution of the BOCC.

1.05 In the event the Unassigned General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Unassigned General Fund Balance to the prior year's balance within two (2) fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Unassigned General Fund Balance to that level, such funds will be provided in at least two approximately equal contributions to be provided during each fiscal year but no later than June 30. This process would begin the first fiscal year following the fiscal year in which the event occurred.

1.06 Funds in excess of the annual requirements of Policy No. I.1.05 above may be considered to supplement "pay as you go" capital outlay expenditures or as additions to unassigned fund balance to be utilized at a future date.

1.07 A Total Fund Balance ratio of 35% (LGC requires 8%) of fund balance available as a percentage of expenditures shall be the County's goal.

1.08 Once the 35% level has been achieved, the amount over 35% shall be used to fund the annual Other Post Employment Benefits (OPEB) contribution to meet the OPEB obligation, pay-as-you-go capital projects or other non-reoccurring expenditures. This funding shall take place only after meeting requirements set out in Policy I.1.04 above. In addition, the OPEB portion of the Total Fund Balance for the General Fund shall not exceed 25% of the Total Fund Balance to ensure that the Committed for OPEB portion of fund balance remains reasonably proportionate to the Total Fund Balance for the General Fund as a whole to include unassigned fund balance.

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Policy II: Fiscal Planning

2.01 The County Manager shall submit to the BOCC a proposed annual budget with his recommendations and shall execute the budget as finally adopted.

2.02 The County Manager will budget revenues and expenditures on the basis of a fiscal year, which begins July 1 and ends on the following June 30, and in conformity with the Local Budget and Fiscal Control Act.

2.03 The County Manager will prepare a budget, which is consistent within the guidelines established by the Government Finance Officers Association in its Distinguished Budget Presentation Awards Program.

2.04 The County Manager shall provide annually a budget preparation schedule outlining the preparation timelines for the proposed budget.

2.05 Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to County departments to complete. Department heads and elected officials shall prepare and return their budget proposals to the Budget Officer as required in the budget preparation schedule.

2.06 The proposed budget will contain the following:

a) Revenue estimates by major category
b) Expenditure estimates by department and functional levels
c) Debt service summarized by issues detailing principal and interest amounts by fund
d) Reappraisal reserve funding as per G.S. 153A-150.

2.07 The proposed budget also will contain information regarding:

a) Proposed personnel staffing levels
b) A detailed schedule of additional capital needs
c) A summary schedule of capital projects
d) Any additional information, data, or analysis requested of management by the BOCC

2.08 The proposed budget will be balanced (e.g., estimated revenues plus appropriated fund balance equaling estimated expenditures).

2.09 The BOCC will adopt the budget for the subsequent fiscal year no later than June 30.

2.10 Three quarterly reports on the status of the General Fund budget (budget to actual) and trends will be prepared by the Budget Officer and presented to the BOCC within 45 days of the end of the first, second, and third quarters. The report will provide the BOCC with projections through the end of the current fiscal year.

2.11 Budgeting procedures will conform to the Local Government Budget and Fiscal Control Act.

2.12 Alternatives for improving the efficiency and effectiveness of the County's functions and programs and the productivity of its employees will be considered during the budget process.

2. 13 Duplication of services and inefficiencies in the delivery of these services should be eliminated wherever they are identified. The County will continue to examine alternative service delivery options for all County functions.

2.14 Performance measurement and productivity indicators will be integrated into the budget process where appropriate.

2.15 The County will fund current expenditures with current revenues and other recurring funding revenue sources.

2.16 The County will not balance the current budget at the expense of meeting future years' expenditures, such as accruing future years' revenues or rolling over short-term debt, to avoid planned retirement.

2.17 If a deficit is projected during any fiscal year, the County will take steps to reduce expenditures, increase revenues, or consider using the Undesignated General Fund Balance to the extent necessary to ensure continued compliance with the Local Budget and Fiscal Control Act.

2.18 The County will annually appropriate a contingency amount within the budget to provide for increases in costs of providing services and unanticipated needs that may arise throughout the fiscal year.

2.19 The contingency amount will be established at a minimum of 0.075% and not more than 0.25% of the estimated General Fund revenues (net of pass-through dollars) for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.

2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.

2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:

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a) Developing and maintaining a five-year plan for fleet and capital equipment with a value greater than $5,000 and will consider the approval of capital equipment in concert with this adopted plan
b) Providing for adequate maintenance in the annual operating budget of such capital plant and equipment through the use of an adopted Capital Improvement Plan and Capital Plant and Equipment Replacement Schedule
c) Providing for adequate maintenance of capital plant and equipment replacement under $5,000 in the annual operating budget through the use of a Capital Plant and Equipment Replacement Schedule.

2.23 The County will not establish a trend of using the Undesignated General Fund Balance to finance current operations.

2.24 The County shall establish Memoranda of Understanding with its component unit(s) regarding the amount of annual General Fund support received each fiscal year.

Policy III: Revenues and Collections

3.01 The County's goal is a revenue system balanced between ad valorem taxes, other local taxes, licenses and permits, intergovernmental grants and transfers, investment and rental, charges for services, and other revenue sources.

3.02 Major revenue sources should provide for the following principles:
a) Vertical Equity: Revenue sources should provide appropriate treatment of taxpayers at different levels of economic well-being
b) Horizontal Equity: Revenue sources should treat taxpayers with the same income or wealth equally
c) Neutrality: Revenue sources should not unduly influence economic decisions by consumers or businesses
d) Administrative and Compliance Costs: Revenue administration and enforcement should not absorb an undue percentage of total revenues

3.03 The County will monitor all taxes to ensure they are equitably administered and collections are timely and accurate.

3.04 Fees and charges should be based on benefits and/or privileges received from the County or based on costs of a particular service.

3.05 Periodically, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other attendant costs. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.

3.06 The County will revaluate all property at least every eight years, with a goal of every four years, to be effective as of January 1 of the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers. On October 24, 2016 by resolution, the BOCC advanced the general reappraisal to conduct a three year reappraisal effective for tax year January 1, 2019 and then a four year reappraisal cycle thereafter. The North Carolina (NC) Department of Revenue provided new reappraisal standards and guidelines in 2016 and recommended that all counties in NC move to a four year reappraisal cycle.

3.07 Personal property assessments are set on an annual basis, as of January 1, based on the market value of the property. Nationally recognized valuation guides, North Carolina Department of Revenue Trending Schedules, and market based appraisals are used to establish market value.

3.08 The County will provide, as appropriate, funding or tax exemptions to churches and governmental entities pursuant to the state and local guidelines. Other charitable or beneficial activities may be subsidized through direct grants irrespective of whether or how much property they own. Such grants should be part of the annual appropriation process and based on such consideration as benefits to the County as well as fiscal capacity of the County.

3.09 The County's goal is to achieve an annual assessment to sales ratio of 100% under current real estate market conditions when the January 1 assessment is compared to sales in the succeeding calendar year.

3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
a) Establishing new charges and fees as needed and as permitted by law at reasonable levels
b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees
c) Aggressively collecting ad-valorem tax revenues, late penalties, and related interest as authorized

3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
a) Present and future funding requirements
b) Cost of administering the funds
c) Costs associated with special conditions or regulations attached to the grant award

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3.12 The County will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of state and federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

Policy IV: Capital Improvement Plan and Fixed Assets

4.01 The County's policy on the financing of capital projects states that the County will dedicate the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects: Articles 40 and 42 one-half cent sales taxes, the County's share of the Occupancy Tax, county-wide property taxes, and enterprise revenues. The County reserves up to 20% of these annually dedicated revenues for pay-as-you-go projects. In addition, the pay-as-you-go policy restricts dedicated property tax revenue up to 20% of a maximum of five cents, or one cent, in county-wide property taxes.

4.02 The County Manager will submit a 10-year Capital Improvement Plan for review by the BOCC pursuant to established timeline. This plan will be updated every two years and presented to the BOCC. The Capital Improvement Plan should include capital improvements for all agencies for which the County sets tax rates and assesses levies and/or establishes user fees/charges and/or approves budgets or programs. The Capital Improvement Plan shall include the following elements:

a) An implementation plan for each of the capital project
b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget

4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.

4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.

4.05 In an effort to efficiently allocate resources, the County shall establish Memoranda of Understanding with the School Board regarding the development and coordination of the County's Capital Improvement Plan. The Memorandum of Understanding will address the following areas:

a) Plan for required capital improvements.
b) Debt issuance schedules.

4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. 4.02 above, the Capital Improvement Plan should:

a) Present a plan for required capital improvements
b) Systematically improve and maintain the capital structure of the County
c) Meet the debt ratio targets as defined in Policy Nos. 5.05 and 5.06
d) Provide a schedule of proposed debt issuance

Policy V: Debt Management

5.01 The County will not use long-term debt to fund current operations and will continue to emphasize pay-as-you-go capital financing.

5.02 The County will not use tax revenue anticipation notes (TRANs) to fund current operations.

5.03 The County does not intend to issue bond anticipation notes (BANs) for a period longer than three years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.

5.04 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.

5.05 Whenever the County finds it necessary to issue General Obligation (GO) Bonds, the following policy will be adhered to:

a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (Local Government Commission sets limit of 8%).
c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.

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e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
f) Total debt service shall not exceed 15% of total current expenditures net of pass-through including current debt service.

5.06 Whenever the County finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
a) Revenue Bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other non-tax sources of the County.
b) Revenue Bonds/Special Obligation (SO) Bonds of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County Revenue Bonds/SO Bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.
c) Revenue Bonds/SO Bonds should be structured to allow an approximately equal annual debt service amount over the life of the issue.
d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
e) Interest earnings on the designated fund balances only will be used to pay debt service on the bonds.
f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.

5.07 The County shall comply with all Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.

5.08 The County shall comply with all legal requirements regarding the issuance of bonds and certificates of the County and its debt issuing authorities.

5.09 The County shall establish Memoranda of Understanding with the School Board and any other agency prior to the issuance of debt establishing guidelines regarding the issuance of debt which would be included in Policy No. 5.05(e) above.

5.10 Whenever the County finds it necessary to issue Certificates of Participation (COPs) or Installment Purchase Contracts, the following guidelines will be adhered to:
a) When COPs are issued, the County should attempt to deal with only one financial institution.
b) The terms of the debt issued should not exceed the life of the asset.
c) The terms should not exceed 25 years.
d) An escrow account may be used.

Approved by BOCC: November 12, 2007
Revised Approved by BOCC: April 11, 2017

AMERICAN RESCUE PLAN ACT (ARPA) FUND AND OPIOID FUND

The American Rescue Plan Act fund and Opioid fund are treated like grant funds as allowed by General Statutes and recommended by UNC School of Government. These Special Revenue Funds are set up to span the life of the distributions as opposed to being constrained to fiscal years. There are some transfers into the General Fund (see Nondepartmental) to reimburse for expenses incurred that are allowable per the regulations directing these Funds.

Opioid Fund

Description

In July 2021, a bipartisan coalition of state attorneys general announced the National Opioid Settlement (NOS) – a historic $26 billion agreement that will bring much needed help to communities harmed by the opioid epidemic. The funds can only be used to address the opioid epidemic and support treatment, recovery, harm reduction, and other life-saving programs and services.

The State of North Carolina and all 100 counties, including Durham County, joined the agreement. A Memorandum of Agreement (MOA) between the State and local government directs how opioid settlement funds are distributed and used throughout the state. To maximize funds flowing to North Carolina communities on the front lines of the opioid epidemic, the MOA allocates 15 percent of settlement funds to the State and sends the remaining 85 percent to NC's 100 counties and 17 municipalities. Durham County is expected to receive nearly $11.6 million over an 18-year period.

Before spending settlement funds, Durham County must first select which opioid mitigation strategies it would like to fund. The Durham County Board of Commissioners (BOCC) is planning on how to best invest the settlement funds and has solicited community members' help with prioritizing where the funds will go. There are 12 strategies eligible for NOS funding, and public feedback will guide the BOCC in its decisions based upon priorities expressed from community feedback. This information will help Durham County identify what its current services lack, parts of the community hardest hit by the opioid epidemic, most important resources needed, and other issues identified.

ARPA Fund

Description

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by President Biden. ARPA, a $1.9 trillion investment, established the Coronavirus State and Local Fiscal Recovery Fund. This fund provides $350 billion to for state, local, territorial, and Tribal governments nationwide for COVID-19 pandemic recovery assistance. This bill provides additional relief to address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. ARPA funds are intended to help offset revenue losses resulting from the pandemic, as well as fund other community needs.

Durham County received $62,445,275 to be spent by 2024 or encumbered and spent by 2026. The City of Durham is a key partner in the distribution of ARPA funds. Joint engagement efforts occurred in FY 2021-22 to explore how funding could be spent to align with local priorities.

The Board of County Commissioners approved a spending plan in FY 2023-23. Major allocations include $10 million for broadband infrastructure in unincorporated communities and $5.5 million for workforce development programs. Another $10 million is planned expenditure for housing security support. Expanded behavior health support services and crime intervention expenditures are planned at over $6 million.

FY 2024-25 Recommended
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
Lines highlighted in Yellow in this table are new or updated fees for FY 2024-25			
All Departments			
	8.5 x 11 paper copies	$0.05/page (unless otherwise stated)	$0.05/page (unless otherwise stated)
Board of Elections			
	Reports - 8.5 x 11 paper	$0.05/page	$0.05/page
	Diskettes and CDs - processing fee	$5	$5
	Labels - duplex on 8.5 x 11 paper	$0.30 per label / Free with furnished labels	$0.30 per label / Free with furnished labels
	Certificates	$1	$1
	Maps	8½" x 11"= $0.05 22" x 34" = $10 34" x 44" = $15	8½" x 11"= $0.05 22" x 34" = $10 34" x 44" = $15
	8.5 x 11 paper	$0.05/page	$0.05/page
	34 x 42 paper	$10	$10
General Services			
	Solid Waste Management fee (County)	$169.63/year	$169.63/year
	Solid Waste Management fee (City)	$169.63/year	$169.63/year
	Solid Waste Management fee (out of County users)	$250/year	$250/year
Library			
	Overdue fines on all materials (books, DVDs, CDs, etc.)	Fee structure is the same for all materials: No Fines on Overdue Items	Fee structure is the same for all materials: No Fines on Overdue Items
	Technology Lending	$5/day/overdue item, no maximum	$5/day/overdue item, no maximum
	Duplicating	$0.10 per black and white 8 ½ x 11 page single-sided, $.20 per black and white 8 ½ x 14 page single-sided, $.25 per color 8 ½ x 11 page single-sided, $.50 per color 8 ½ x 14 page single-sided	$0.10 per black and white 8 ½ x 11 page single-sided, $.20 per black and white 8 ½ x 14 page single-sided, $.25 per color 8 ½ x 11 page single-sided, $.50 per color 8 ½ x 14 page single-sided
	Out-of-County users	$45	$45
	~~Uncollected Interlibrary Loan~~	~~$11 per uncollected out of County Interlibrary Loan~~	DELETE FEE
	Makerspace Fees	3-D printed filament = $0.10 per gram Card Stock – 8 ½" x 11" = $0.50 per sheet Birch Plywood - 6”x12”x1/8” = $2/sheet 12”x24”1/8” = $4/sheet Acrylic/Plexiglass 12”x12”x1/8” = $8/sheet Iron-On - 10"x12" = $1.50 per sheet Resin Board - 4"x4"x1.2" = $10 per block Vinyl, Magnets, Sticker Paper, etc. = $2 per sheet 2 Foot Poster – 24" x 24" = $5 3 Foot Poster – 24" x 36" = $10 6 Foot Poster – 24" x 72" = $15 8 Foot Poster – 24" x 96" = $21	3-D printed filament = $0.10 per gram Card Stock – 8 ½" x 11" = $0.50 per sheet Birch Plywood - 6”x12”x1/8” = $2/sheet 12”x24”1/8” = $4/sheet Acrylic/Plexiglass 12”x12”x1/8” = $8/sheet Iron-On - 10"x12" = $1.50 per sheet Resin Board - 4"x4"x1.2" = $10 per block Vinyl, Magnets, Sticker Paper, etc. = $2 per sheet 2 Foot Poster – 24" x 24" = $5 3 Foot Poster – 24" x 36" = $10 6 Foot Poster – 24" x 72" = $15 8 Foot Poster – 24" x 96" = $21
	Returned Check Fee	$15 per returned check	$15 per returned check
	Replacement Library Card	$1 per replacement card	$1 per replacement card
	Lost damaged items	Equal to the replacement cost of plus $5 processing fee per item	Equal to the replacement cost of plus $5 processing fee per item
	Meeting room rental fee	Nonprofits: no refreshments - free Refreshments - $25 Commercial/For-profit: meetings up to 4 hours - $100 Meetings more than 4 hours - $200, Partners: free	Nonprofits: no refreshments - free Refreshments - $25 Commercial/For-profit: meetings up to 4 hours - $100 Meetings more than 4 hours - $200, Partners: free
Sheriff			
	Gun Permits (Issued)	$0	$0
	Driver/Criminal History Fees	$10	$10
	Fingerprinting Fees (2 cards)	$15	$15
	Fingerprinting Fees (Concealed Weapon)	$10	$10
	Fingerprinting Fees (thumbprint)	$5	$5
	Concealed Weapon Permits	$90	$90
	Concealed Weapon Permits - Renewal	$75	$75
	Concealed Weapon Permits - Duplicate	$15	$15
	Concealed Weapons Permit - Lamination	$3	$3
	Report Copies	$3	$3
	Civil Process (in state)	$30	$30
	Civil Process (out of state)	$100	$100
	Security Card	$10	$10
	US Marshals Federal Detainee Housing	$100/day	$100/day
	US Marshals Federal Detainee Transport	$28/hour	$28/hour
	State Prisoner Reimbursement	$18	$18
	State Inmate Backlog	$40	$40
	Inmate Mail Returns	$1	$1
	DVD/CD copy	$5	$5
	SMCP Per Diem Housing	$40	$40
	SMCP Transports Fee (Hourly)	$25	$25
Animal Services			
	Impoundment		

FY 2024-25 Recommended
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
	1st offense + boarding fee + civil penalty	$25	$25
	2nd offense + boarding fee + civil penalty	$60	$60
	3rd offense + boarding fee + civil penalty	$95	$95
	4th offense and subsequent offenses	$150	$150
	Boarding		
	Dogs	$12/day	$12/day
	Cats	$8/day	$8/day
	Civil penalties		
	1st offense	$50	$50
	2nd offense	$100	$100
	3rd offense and subsequent offenses	$150	$150
	Failure to vaccinate dog/cat	$250	$250
	Animal Rabies vaccination (at shelter or animal control office)	$10	$10
	Animal Rabies vaccination (field vaccinations)	$0	$0
	Euthanasia at the shelter	$0	$0
	Surrendered animals picked up in the field	$0	$0
	Public Health		
Nutrition			
	MNT, initial visit, 15 minute unit	$35.49	$34.25
	MNT, subsequent visit, 15 minute unit	$30.89	$29.81
	DSMT individual visit, 30 minute unit	$52.87	$51.26
	DSMT group session of 2 or more, 30 minute unit	$15.01	$14.77
	Patient Education group visit	$5.00	$5.00
Community Health			
	Insert Drug Implant Device	$270.16	$270.16
	Removal non-biodegradable drug delivery implant	$306.82	$306.82
	Removal with reinsertion, non-biodegradable drug delivery implant	$426.24	$426.24
	Diaphragm fitting	$104.87	$104.87
	Colpo W/O biopsy	$209.75	$209.75
	Colposcopy of cervix w/biopsy(s) of the cervix and endocervical curettage	$293.92	$293.92
	Colposcopy of the cervix with endocervical curettage	$229.98	$229.98
	IUD Insert	$139.83	$139.83
	IUD Removal	$181.92	$181.92
	Fetal Non-Stress Test (FNST)	$93.68	$93.68
	Maternal Health package 4-6 vs	$885.83	$885.83
	Maternal Health package 7+ vs	$1,583.62	$1,583.62
	Postpartum Exam	$359.08	$359.08
	Pregnancy Test (urine)	$16.29	$16.29
	Tdap	$52.95	$52.95
	Varivax	$141.60	$141.60
	Pediarix (DTaP-HepB-Polio)	$0.00	$0.00
	Pneumonia Vaccine (PneumoVax)	$119.48	$119.48
	PR MENACWYD/MENACWY-CRM CONJ VACC GRPS ACWY IM USE//M	$0.00	$104.72
	Meningococcal	$0.00	$0.00
	Herpes Zoster (Shingles) vaccine	$229.93	$229.93
	Hepatitis B (ped)	$0.00	$0.00
	Hepatitis B (Adult)	$63.25	$63.25
	Medication Administration	$17.04	$17.04
	I-693 Form Competition	$42.70	$42.70
	Health Ed. Child/parenting Class	$8.71	$8.71
	OV, New, Minimal	$91.29	$91.29
	OV, Est, Comprehensive	$276.27	$276.27
	OV, New, Limited	$142.55	$142.55
	OV, Comprehensive	$206.36	$206.36
	OV, New, Detailed	$314.86	$314.86
	OV, New, Comprehensive	$424.47	$424.47
	OV, Est, Minimal	$50.22	$50.22
	OV, Est, Limited	$83.69	$83.69
	OV Est Expanded	$139.15	$139.15
	OV, Est, Detailed	$204.99	$204.99
	New FP Preventive Age 5-11	$229.43	$229.43
	New Preventive age 12-17	$259.30	$259.30
	New Preventive age 18-39	$250.48	$250.48
	New Preventive age 40-64	$292.53	$292.53
	New Preventive age 65>years	$316.05	$316.05
	Est Preventive age 5-11 years	$201.60	$201.60
	Est Preventive age 12-17	$227.29	$227.29
	Est Preventive age 18-39	$226.04	$226.04
	Est Preventive age 40-64	$240.97	$240.97
	Est Preventive age 65>years	$240.97	$240.97
	Smoking Cessation Couns 3-10 minutes	$27.15	$27.15
	Smoking Cessation Counseling >10minutes	$54.30	$54.30
	Prev. Counseling/Centering Pregnancy	$40.73	$40.73
	AV/Unplanned Pregnancy	$0.00	$0.00
	Depo-Provera IM	$23.60	$23.60
	Depo-SubQ Injection	$1.04	$1.04
	Rhogam	$154.09	$154.09
	Liletta IUD	$93.19	$93.19

FY 2024-25 Recommended
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
	Mirena IUD	$231.70	$214.41
	IUD Device (Paragard)	$295.12	$295.12
	Etonogestrel Implant system (Nexplanon)	$418.95	$418.95
	Risk Screen - PMH	$73.50	$73.50
	Postpartum-PMH	$220.50	$220.50
	Childbirth Education Class	$12.77	$12.77
	DSV Counseling	$128.02	$128.02
	FP Pregnancy Test Counseling	$128.02	$128.02
	Postpartum Visit	$128.02	$128.02
	Behavioral health Counseling	$128.02	$128.02
	Inmate Copay/DC Detention Center	$20.00	$20.00
	Destruction of Genital Warts Male	$254.55	$254.55
	TCA Vulva	$251.50	$251.50
	TB PPD	$25.00	$25.00
	Rabies Titer	$50.00	$50.00
	IM Admin	$20.45	$20.45
	IM Admin (additional vaccine)	$20.45	$20.45
	Oral Nasal Admin only Vaccine given on DOS	$20.45	$20.45
	Oral Nasal Admin any other vaccine on the DOS	$20.45	$20.45
	Hepatitis A (Adult)	$59.85	$59.85
	Hepatitis A (ped)	$66.08	$66.08
	Twinrix	$121.56	$121.56
	HIB (pedvax)	$20.45	$20.45
	HIB (ActHIB)	$20.45	$20.45
	Gardasil-HPV Females/males 9-26 payor 6	$0.00	$0.00
	Prevnar 13	$20.45	$20.45
	Pre-Exposure Rabies	$390.41	$390.41
	Shringrix	$166.73	$166.73
	Rotovirus	$0.00	$0.00
	Flu (6-35 months)	$38.08	$38.08
	Kinrix (DTaP-IPV)	$0.00	$0.00
	Pentacel (DTaP-IPV Hib)	$0.00	$0.00
	DTaP	$0.00	$0.00
	MMR, Live	$89.05	$89.05
	IPV	$0.00	$0.00
	Td(Tetanus and diphtheria)	$48.24	$48.24
	Indiv Counseling 15 min.	$53.28	$53.28
	Indiv Counseling 30 min.	$106.57	$106.57
	Indiv Counseling 45 min.	$159.85	$159.85
	Indiv Counseling 60 min.	$213.14	$213.14
	Flu Vaccine, 3 yrs & >, IM	$38.08	$38.08
	#PPD Positive result, for a contact (Report Only)	$0.00	$0.00
	#PPD Negative negative result, for a contact (Report Only)	$0.00	$0.00
	#PPD Not Read	$0.00	$0.00
	Phone Interpretation	$0.00	$0.00
	RN services up to 15 minutesX _____ units	$27.33	$27.33
	STD Control Treatment (RN) X _____ units	$19.50	$19.50
	PR POLIOMYELITIS IMMUNIZATN,INACTV,SUB-Q	$39.13	$39.13
	PR MENB-4C RECOMBNT PROT & OUTER MEMB VESIC VACC IM	$196.72	$196.72
	PR MENB-FHBP RECOMBNT LIPOPROTEIN VACC 2/3 DOSE IM	$172.43	$172.43
	CHG ECHOGRAPHY,TRANSVAGINAL	$208.85	$208.85
	PR 9VHPV VACC 2/3 DOSE SCHED IM USE	$273.46	$273.46
	PPD- PPD not read contact (person did not return) (Report Only)		$0.00
	PPD- non- contact (person did not return) (Report Only)		$0.00
	Reading a PPD that was placed elsewhere (Report Only)		$0.00
	CHG IAADIADOO HIV1 ANTIGEN W/HIV1 & HIV2		$0.00
	SMALLPOX&MONKEYPOX VAC 0.5ML		$0.00
	CHI Services SDOH 60 min		$75.20
	SDOH Risk Assessment		$17.63
	CHI Services add. 30 min		$47.05
	RSV vaccine - single-dose vial of lyophilized antigen		$274.00
	RSV vaccine - single dose PFS		$292.05
	RSV vaccine - 5 doses/BX PFS		$292.05
	RSV vaccine - 5 doses/BX PFS 0.5mL		$485.10
	RSV vaccine - 5 doses/BX PFS 1mL		$485.10
	CHG COMPLETE CBC (w/o Differential)		$8.23
	ADMN SARSCOV2 VACC 1 DOSE - VFC		$20.45
	ADMN SARSCOV2 VACC 1 DOSE		$65.00
	SARSCOV2 VACC SAPONIN_BSD ADJT 5MCG/0.5ML IM USE		$130.00
	SARSCOV2 VAC 3MCG TRS_SUC IM		$57.50
	SARSCV2 VAC 10MCG TRS_SUC IM		$77.00
	SARSCV2 VAC 30MCG TRS_SUC IM		$115.00
	SARSCOV2 VAC 25 MCG/.25ML IM		$128.00
	SARSCOV2 VAC 50 MCG/0.5ML IM		$128.00
	0503F for tracking purposes only: post partum clients MH or FP		$0.00
	0500F for tracking purposes only: MH NOB appts		$0.00
	PR INJECTION,THERAP/PROPH/DIAGNOST, IM OR SUBCUT [96372] (Desc Update)		$25.05
Dental			
	Periodic Oral Exam	$45.22	$67.75

FY 2024-25 Recommended
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
	BUCCAL/LABIAL FRENECTOMY (FRENULECTOMY)	$188.69	$568.36
	LINGUAL FRENECTOMY (FRENULECTOMY)	$188.69	$570.24
	PREFAB PORC/CERAMC CROWN-PRIM TOOTH	$345.00	$472.38
	Sealant Repair	$0.00	$76.50
	Recement Crown	$100.00	$149.61
	Limited Oral Exam (Palliative (emergency) treatment of dental pain-minor procedure	$75.97	$99.75
	Oral Exam, under 3 yrs	$69.64	$86.57
	Comp Exam, new/existing pt.	$80.50	$117.62
	Detailed, extensive oral exam	$136.00	$186.31
	Limited Oral Reevaluation	$53.36	$90.34
	Intraoral, incl. bitewings	$105.00	$166.56
	Intraoral, periapical, first	$26.23	$38.58
	Intraoral, periapical, addl.	$23.52	$32.94
	Intraoral, occlusal film	$41.61	$49.87
	Bitewing, single	$26.23	$37.64
	Bitewing, two	$42.51	$58.34
	Bitewing 3	$46.00	$69.63
	Bitewing, four	$59.69	$82.81
	Panoramic film	$123.01	$145.85
	Prophylaxis Adult	$94.97	$117.62
	Prophylaxis Child	$66.03	$86.58
	Topical Fluoride varnish < 21	$60.60	$60.60
	Topical application of fluoride – excluding varnish	$60.60	$60.60
	Oral Hygiene Instruction	$0.00	$0.00
	Sealant – per tooth	$51.55	$70.57
	Interim caries arresting medicament application - per tooth	$31.00	$94.10
	CARIES PREVENTIVE MEDICAMENT APPLICATION - PER TOOTH	$31.00	$85.34
	Space Maintainer - unilateral	$333.75	$387.70
	SPACE MAINTAINER - FIXED - BILATERAL, MAXILLARY	$466.70	$517.55
	SPACE MAINTAINER - FIXED - BILATERAL, MANDIBULAR	$356.00	$529.78
	Amalgam: One Surface Primary or Permanent	$130.00	$185.38
	Amalgam: 2 Surfaces	$146.52	$235.25
	Amalgam: 3 Surfaces	$178.18	$285.12
	Amalgam: 4 Surfaces	$216.17	$338.76
	Resin-based Composite: 1 Surface	$140.19	$216.43
	Resin-based Composite: 2 Surfaces	$179.08	$262.54
	Resin-based Composite: 3 Surfaces	$218.88	$319.94
	Resin-based Composite: 4 or More Surfaces	$258.68	$398.04
	Resin-based Composite: Crown Anterior	$414.00	$581.54
	Resin-based Composite: 1 Surface Posterior	$163.71	$236.19
	Resin-based Composite: 2 Surface Posterior	$214.36	$297.36
	Resin-based Composite: 3 Surface Posterior	$265.91	$367.00
	Resin-based Composite: 4 Surface Posterior	$326.51	$430.00
	Prefab Crown Stainless steel crown - PERM	$300.28	$405.58
	Resin-based Crown	$320.18	$437.56
	Prefab esthetic coated	$327.00	$445.09
	Sedative Filling - PROTECTIVE RESTORATION	$101.30	$164.68
	Core Buildup, including pins	$230.00	$340.64
	Restoration - PIN RETN - PER TOOTH ADDITION	$62.00	$97.86
	~~Temp Crown (fractured tooth)~~	~~$240.00~~	DELETE FEE
	Pulp Caps	$76.00	$109.16
	Therapeutic pulpotomy	$165.00	$268.18
	Endodontic Therapy - anterior tooth	$648.06	$959.82
	Ginevectomy	$563.00	$799.85
	Periodontal Scaling/Root planing; 1-3 Teeth	$151.00	$242.78
	Periodontal Scaling/Root planing; 4+ Teeth	$206.00	$323.70
	Full mouth debridement	$173.66	$234.31
	Periodontal Maintenance	$62.00	$173.14
	Extraction, coronal remnants - deciduous	$109.44	$170.32
	Extraction – Erupted Tooth	$145.62	$243.72
	Surgical Extract. Erupted Tooth	$256.87	$362.28
	Removal Impacted Tooth Soft Tissue	$263.00	$407.45
	Prefab Crown Stainless steel Primary	$265.66	$338.76
	Removal Impacted Tooth: Partially Bony	$199.00	$501.55
	Removal Impacted Tooth: Completely Bony	$199.00	$611.65
	Removal Impacted Tooth: Completely Bony Unusual Surgical	$232.02	$713.27
	Surgical Removal of residual tooth roots	$272.24	$389.57
	Incision and drainage of abscess	$287.62	$310.53
	Nitrous Oxide (Analgesia)	$64.22	$98.81
	Pulp Cap-Indirect	$76.00	$268.18
	Recement Bilateral Space Maintainer - Maxillary	$39.00	$119.51
	Recement Bilateral Space Maintainer - Mandibular	$39.00	$119.51
	Recement Unilateral Space Maintainer	$39.00	$124.21
	Removal of Fixed Unilateral Space Maintainer	$34.00	$114.80
	Removal of Fixed Bilateral Space Maintainer - Maxillary	$34.00	$129.86
	Removal of Fixed Bilateral Space Maintainer - Mandibular	$34.00	$131.74
	Scaling Pres Gen Mod.Sev Ging Inf	$95.00	$213.60
	CHG X-RAY teeth Partial		$0.00
	Adjust partial denture - maxillary		$115.74

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
	Adjust partial denture - mandibular		$115.74
	Oral Hygiene Instruction		$68.69
	Teledentistry - asynchronous		$148.68
	Repair resin partial denture base, mandibular		$282.30
	Repair resin partial denture base, maxillary		$282.30
	Unspecified Adjunctive Procedure		$228.66
	Teledentistry - synchronous		$271.00
	Maxillary partial denture - resin base		$1,788.00
	Mandibular partial denture - resin base		$1,788.00
Pharmacy			
	Prenavite	$2.16	$2.16
	Nitrofurantoin	$0.39	$0.39
	Cipro 250mg	$0.13	$0.19
	Cipro 500mg	$0.13	$0.30
	Metrogel	$1.67	$1.67
	Septra DS	$0.04	$0.04
	Lo/ovral	$3.62	$3.62
	Sronyx	$2.25	$2.25
	Desogen	$1.89	$1.89
	Micronor	$2.16	$2.16
	Miconazole 7	$3.26	$3.20
	Diflucan	$0.73	$0.73
	Chewable vitamins	$2.53	$2.53
	Ferrous Sulfate	$0.01	$0.01
	Colace	$0.01	$0.01
	Phenergan	$0.02	$0.02
	Ranitidine	$0.05	$0.05
	Zofran	$0.12	$0.12
	Ortho Tri-cyclen	$2.79	$2.79
	Ortho Cyclen	$1.44	$1.44
	Ortho Tri-cyclen lo	$0.27	$0.27
	Levora	$3.90	$3.90
	Plan B	$3.69	$2.49
	Terconazole	$3.07	$3.07
	Yasmin	$3.64	$3.64
	Depo	$24.38	$24.38
	NuvaRing	$0.01	$0.01
	Dipjenhydramine HCL 25MG	$0.02	$0.01
	Seasonique	$0.85	$3.34
	Nortrel	$6.71	$4.79
	Nortrel 7/7/7	$1.97	$1.93
	PR MEDROXYPROGESTERONE ACETATE	$10.90	$10.99
	PR PENICILLIN G BENZATHINE INJ	$0.04	$0.00
	PR RHO D IMMUNE GLOBULIN INJ	$69.58	$69.58
	Sulfamethoxazole/Trimethoprim	$0.05	$0.05
	Fuconazole	$1.93	$0.64
	Antifungal Cream	$1.98	$1.04
	Docusate	$0.01	$0.01
	Promethazine	$0.06	$0.04
	Ondansetron	$0.13	$0.03
	Folic Acid	$0.14	$0.14
	Metronidazole Gel	$6.59	$0.00
	Cryselle	$4.76	$3.52
	Aviane	$1.96	$1.41
	Apri	$1.96	$1.52
	Norethindrone	$0.84	$2.47
	Tri-Sprintec	$1.40	$0.83
	Sprintec	$1.40	$1.54
	Tri-Lo Sprintec	$1.40	$1.40
	Portia	$1.96	$3.90
	Plan B/My Choice	$3.13	$3.13
	Ocella	$4.76	$4.83
	PR CEFTRIAXONE SODIUM INJECTION	$0.00	$0.00
	PR GARAMYCIN GENTAMICIN INJ	$0.00	$0.00
	PR DRUGS UNCLASSIFIED	$0.00	$0.00
	PR AZITHROMYCIN DIHYDRATE, ORAL	$0.00	$0.00
	Rho(D) Immune Globulin (Human), Intramuscular Or Intravenous, 100 Iu, Injection	$5.09	name change
	Acyclovir 400mg		$0.00
	Azithromycin 500mg		$0.00
	Ceftriaxone 500mg injection		$0.00
	Clindamycin 300mg		$0.00
	Clindamycin Vaginal Cream 2%		$0.00
	Doxycycline 100mg		$0.00
	Ethambutol 100mg		$0.00
	Ethambutol 400mg		$0.00
	Gentamicin 80mg/2ml		$0.00
	Ibuprofen 800mg		$0.00
	Imiquimod Cream 5%		$0.00
	Isoniazid 100mg		$0.00

FY 2024-25 Recommended
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
	Isoniazid 300mg		$0.00
	Isoniazid 50mg/5ml Solution		$0.00
	Levofloxacin 500mg		$0.00
	Metronidazole 250mg		$0.00
	Metronidazole 500mg		$0.00
	Moxifloxacin 400mg		$0.00
	Narcan		$0.00
	Podofilox Solution 0.5%		$0.00
	Prenatal Vitamin		$0.00
	Prenatal Vitamin (chewable)		$0.00
	Pyrazinamide 500mg		$0.00
	Pyridoxine 50mg		$0.00
	Rifabutin 150mg		$0.00
	Rifampin 150mg		$0.00
	Rifampin 300mg		$0.00
	Rifapentine 150mg		$0.00
	Tinidazole 500mg		$0.00
	Truvada		$0.00
	Valacyclovir 1GM		$0.00
	Valacyclovir 500mg		$0.00
	Miralax		$7.94
	Permethrin 1% Cream Rinse		$10.53
	Miconazole 7		$3.20
	Clotrimazole Cream 1%		$1.04
	Climara 0.0375 mg/day		$7.96
	Albuterol Inhaler		$15.92
	Nix Lice Control Spray		$21.23
	Pyridoxine 25mg		$0.01
	Famotidine 20mg		$0.03
	Metoclopramide 10mg		$0.03
	Loratadine 10mg		$0.04
	Omeprazole 20mg		$0.04
	Aspirin 81mg		$0.05
	Cephalexin 500mg		$0.07
	Amoxicillin 500mg		$0.08
	Sertraline 50mg		$0.10
	Misoprostol 200mg		$0.20
	Doxylamine 25mg		$0.21
	Amoxicillin/Clavulanate Potassium 875-125		$0.27
	Nifedipine 10mg		$0.34
	Dicloxacillin 500mg		$0.37
	Amoxicillin/Clavulanate Potassium 500-125		$0.50
	Ampicillin 500mg		$0.56
	Nitrofurantoin		$1.79
	Ella		$17.82
	Permethrin 5% Cream		$1.74
	Tolnaftate % Cream		$1.98
	Hydrocortisone Cream 1%		$2.78
	Triamcinolone Acetonide Cream 0.1%		$6.13
	Terbinafine 1% Cream		$6.76
	Procto-Med HC 2.5% Cream		$7.50
Environmental Health			
	Well Permit	$425.00	$425.00
	Bacteriological Sample (Total Coliform/E-coli)	$135.00	$135.00
	Inorganic Water Sample (includes Nitrate/Nitrite)	$135.00	$135.00
	Pesticide Water Sample	$135.00	$135.00
	Petroleum Water Sample	$135.00	$135.00
	Application for Improvement Permit -a(2) IP only	$250.00	$250.00
	Improvement Permit Site Revisit Fee	$100.00	$100.00
	Pumped Conventional Permit ≤ 600 gpd	$350.00	$350.00
	Low Pressure Pipe/Drip Irrigation Permit > 600 gpd	$525.00 + $100.00 per 500gpd or fraction thereof	$525.00 + $100.00 per 500gpd or fraction thereof
	Appeal Charge (0-2 acres) within 1 year of orig. eval.	$200.00	$200.00
	Appeal Charge (2-5 acres) within 1 year of orig. eval.	$200.00	$200.00
	Appeal Charge (5 + acres) within 1 year of orig. eval.	$200.00	$200.00
	Appeal of Permit Condition	$200.00	$200.00
	Wastewater System Reconnection Permit	$200.00	$200.00
	Application for Structural Alterations/Additions	$100.00 (no design flow increase)	$100.00 (no design flow increase)
	Each Additional Pool per Complex	$350.00	$350.00
	Pool Plan Review	$350.00	$350.00
	Pool Permit Inspection Revisit	$100.00	$100.00
	Tattoo Artist Permit	$325.00	$325.00
	Temporary/Apprentice Tattoo Artist Permit	$150.00	$150.00
	Food Service Plan Review	$250.00	$250.00
	Existing Food Establishment Plan Review	$0.00	$0.00
	Temp. Food Event Permit	$75.00	$75.00
	Type V/VI Operational Permit Renewal Fee (every 5 years)	$50.00	$50.00
	Limited Food Service Establishment	$75.00	$75.00
	Mobile Food Unit/Push Cart/ Caterer Plan Review	$250.00	$250.00
	Engineered Option Permit (aka EOP)	$150.00	$35.00

FY 2024-25 Recommended
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
	Well Repair Permit	$0.00	$0.00
	Multiple Trip Fee		$50.00
	Re-review of Food Service Plans		$100.00
	Restaurant Remodel/Renovation		$250.00
	Swimming Pool Lighting Inspection		$100.00
	Construction Authorization Type I & II - a(2) CA only		$80.00
	Improvement Permit + Type I or II Construction Authorization - a(2)		$180.00
	Construction Authorization Type III (pump) - a(2) CA only		$140.00
	Improvement Permit + Type III (pump) Construction Authorization - a(2)		$240.00
	Construction Authorization Type IV/V/VI - a(2) CA only		$210.00
	Improvement Permit + Type IV/V/VI Construction Authorization - a(2)		$310.00
	Authorized On-Site Wastewater Evalutaor Permit (AOWE)		$35.00
Lab			
	Venipuncture	$6.21	$8.57
	Urinalysis Routine Without Microscopy	$3.25	$4.16
	CBC Without Differential	$8.23	$10.00
	Conventional System Septic Permit	$200.00	$200.00
	Basic Metabolic Panel	$16.28	$16.28
	Comprehensive Metabolic Panel	$17.59	$17.59
	Lipid Panel	$20.87	$20.87
	Hepatic Function Panel	$16.15	$16.15
	Urinalysis	$7.75	$7.75
	Urine Micro	$8.44	$8.44
	Pregnancy Test, Urine - Result Positive+	$16.29	$16.29
	Pregnancy Test, Urine - Result Negative -	$16.29	$16.29
	Albumin	$14.18	$14.18
	Creatinine (blood)	$14.18	$14.18
	Glucose	$14.18	$12.00
	Glucose Challenge (GCT)	$14.18	$14.18
	GTT - 3 hour	$32.97	$32.97
	GTT - 3 hour	$32.97	$32.97
	HDL	$15.54	$15.54
	Triglycerides	$14.22	$14.22
	Uric Acid	$14.22	$14.22
	Hemoglobin (Hgb)	$11.13	$8.00
	CBC with automated diff. & platelets	$11.13	$11.13
	RPR	$11.02	$13.02
	RPT Titer	$13.81	$15.81
	SARS-CoV-2	$100.00	$100.00
	Dark Field	$17.81	$17.81
	Gram Stain	$9.80	$11.80
	Wet Prep	$8.36	$10.36
	Chlamydia	$32.80	$32.80
	Gonorrhea	$32.80	$32.80
	Trichomonas Detection	$29.84	$29.84
	Glucose Tolerance Test Each Assit Beyond 3 Spec	$4.99	$4.99
	Urinalysis, By Dip Stick Or Tablet Reagent For Bilirubin, Glucose, Hemoglobin	$4.16	$7.75
	Ua, By Dip Stick Or Tablet; Automated, Wo Micro	$7.75	$3.25
	Microscopic Urine Exam	$8.44	
	CHG BLOOD,OCCULT,FECAL HGB,FECES,1-3 SIMULT	$20.22	
	CHG SMEAR,FLUOR STAIN,INTERP	$6.83	$9.83
	CHG IADNA TRICHOMONAS VAGINALIS AMPLIFIED PROBE TECH		$12.00
	Erythrocyte Sedimentation Rate (test # 005215)		$5.00
	Reticulocyte Count (test# 005280)		$7.09
	Quantitative HCG (test #004416)		$13.50
	HIV 1 & 2 (test# 083935)		$38.01
	CHG BILE ACIDS, TOTAL		$15.41
	CHG HEMATOCRIT		$8.00
	Phosphorus, Serum (test# 001024)		$8.11
	Magnesium (test# 001537)		$11.46
	~~Bilirubin, Total~~	~~$14.18~~	DELETE FEE
	~~Bilirubin, Direct~~	~~$14.22~~	DELETE FEE
	~~Calcium~~	~~$14.18~~	DELETE FEE
	~~Carbon Dioxide~~	~~$14.18~~	DELETE FEE
	~~Chloride~~	~~$14.18~~	DELETE FEE
	~~Cholesterol, Total~~	~~$14.22~~	DELETE FEE
	~~Alkaline Phosphatase~~	~~$14.18~~	DELETE FEE
	~~Potassium~~	~~$14.18~~	DELETE FEE
	~~Total Protein~~	~~$14.19~~	DELETE FEE
	~~Sodium~~	~~$14.18~~	DELETE FEE
	~~Aspartate Amino Transferase (AST)~~	~~$14.18~~	DELETE FEE
	~~Alanine Amino Transferase (ALT)~~	~~$14.18~~	DELETE FEE
	~~BUN (Blood Urea Nitrogen)~~	~~$14.18~~	DELETE FEE
Register of Deeds			

FY 2024-25 Recommended
Fees and Other Charges Schedule

Division	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
	Copy fees - uncertified copies	$.25/page from copier; $.10/page from computer	$.25/page from copier; $.10/page from computer
	Copy fee - map	18 x 24 $2	18 x 24 $2
	Instruments in general	$26 for pages 1-15, then, $4.00 each additional page	$26 for pages 1-15, then, $4.00 each additional page
	Multiple instruments as one, each	$10	$10
	Additional assignment instrument index reference, each	$10	$10
	Deeds of Trust and Mortgages	$64 for first 15 pages, $4 for each additional page	$64 for first 15 pages, $4 for each additional page
	Non-standard document	$25, plus recording fee	$25, plus recording fee
	Plats	$21 each sheet	$21 each sheet
	Highway Maps	$21, $5 each additional page	$21, $5 each additional page
	Certified copies	$5 for first page, $2 each additional page	$5 for first page, $2 each additional page
	Comparison of copy for certification	$5	$5
	Notary public qualification	$10	$10
	Marriage licenses	$0	$0
	Issuing a license	$60	$60
	Issuing a delayed certificate with 1 certified copy	$30	$30
	Proceeding for correction with 1 certified copy	$20	$20
	Certified Copies of birth, death and marriages	$10	$10
	Passport Execution Fees	$35	$35
	Passport Photo		$15
	Office of Emergency Services		
Emergency Management			
	Non Extremely Hazardous Substances Above Reporting Threshold	$65	$65
	Extremely Hazardous Substances Above Reporting Threshold	$125	$125
	Clean Air Act 112 Risk Management Plan (RMP) Regulated Facility	$500	$500
	Maximum Preparedness Fee Per Facility	$7,500	$7,500
Emergency Medical Services (EMS)			
	Treatment no Transport	$250	$250
	BLS NE A0428	$514	$527
	BLS E A0429	$822	$843
	ALS NE A0426	$617	$632
	ALS E A0427	$977	$1,001
	ALS 2 A0433	$1,414	$1,449
	Mileage A0425	$17	$18
	Supplies	$50/transport	$50/transport
	Extra attendant	$100/transport	$100/transport
	Special event coverage (3-hour minimum)	$250/hour	$250/hour
	Special event quick response vehicle	$150	$150
	Treatment (without transport)	$250	$250
	QRV transport	$125/hour	$125/hour
	Foot medic/supervisor	$150/hour	$150/hour
	Bike Team (2 medics)	$150/hour	$150/hour
	Franchise Fee	$2,500	$2,500

FY 2024-25 RECOMMENDED
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2024-25			
Utilities			
Monthly Service Fees (County customers with City water)	Consumption Rate Charge	$6.36/hundred cubic feet	$7.19/hundred cubic feet
Monthly Service Fees (County customers without City water)	1 or 2 bedrooms	$34.52	$70.17
Monthly Service Fees (County customers without City water)	3 bedrooms	$77.64	$105.26
Monthly Service Fees (County customers without City water)	4 or more bedrooms	$124.71	$140.35
Monthly Service Fees (County customers without City water)	All Other Facility Types	$137.50	Consumption Rate multiplied by consumption determined using NCDEQ 15A NCAC 02T .0114
Monthly Sewer Service Charge - Water Meter Size	5/8"	$4.53	$4.53
Monthly Sewer Service Charge - Water Meter Size	1"	$6.08	$6.08
Monthly Sewer Service Charge - Water Meter Size	1.5"	$8.28	$8.28
Monthly Sewer Service Charge - Water Meter Size	2"	$8.96	$8.96
Monthly Sewer Service Charge - Water Meter Size	3"	$21.78	$21.78
Monthly Sewer Service Charge - Water Meter Size	4"	$49.10	$49.10
Monthly Sewer Service Charge - Water Meter Size	6"	$62.48	$62.48
Monthly Sewer Service Charge - Water Meter Size	8" and larger	$75.55	$75.55
Construction Inspection Fees	Not Ready Inspection Fee (for each occurrence)	$100.00	$115.00
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (8" - 12")	$3 per linear foot	$3.50 per linear foot
Construction Inspection Fees	Sewer Main / Outfall Inspection Fee (above 12")	$5 per linear foot	$5.75 per linear foot
Construction Inspection Fees	Force Main	$3 per linear foot	$3.50 per linear foot
Construction Inspection Fees	Private Lift Station	$500	$575
Construction Inspection Fees	Public Lift Station		$2,500
Construction Inspection Fees	Sewer Lateral Inspection Fee	$300 per building connection	$345 per building connection
Construction Inspection Fees	Oil/Grease/Sediment Trap Inspection	$250 each unit	$285 each unit
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - Single Family	$30 per lot; Re-Inspection - $30 per lot	$35 per lot (each inspection)
Construction Inspection Fees	Certificate of Occupancy Inspection Fee - All Other Development	$100 per building connection	$115 per building connection
Construction Inspection Fees	Construction Re-Inspection / Failed Inspection Fee (Includes Sewer, Water, & Reclaimed)(excludes CO inspection)	$100 per hour (based on Bookings)	$115 per hour (based on scheduled inspection time)
Technology Fee	Technology Fee	5% of the review fee	5% of the review fee
Development Review Fees	Construction Review - Single Family House	Base - $400; Re-Review - $200	Base - $460; Re-Review - $225
Development Review Fees	Construction Review - Single Family / Townhome Development	Base - $1500 + $15/lateral; Re-Review - $800	Base - $1725 + $20/lateral; Re-Review - $925
Development Review Fees	Construction Review - Multi-Family Development	Base - $1500 + $75/building; Re-Review - $800	Base - $1725 + $85/building; Re-Review - $925
Development Review Fees	Construction Review - Municipal / Commercial / Industrial Development	Base - $1500 + $0.75/LF of main; Re-Review - $800	Base - $1725 + $0.85/LF of main; Re-Review - $925
Development Review Fees	Construction Review - Commercial / Industrial Development - Single Lateral only	Base - $600; Re-Review - $350	Base - $700; Re-Review - $400
Development Review Fees	Construction Review - Sewer Extension Permit Application Re-Review	$100 each (each review above two)	$115 each (each review above two)
Development Review Fees	Construction Review - Building Plumbing Plans - Restaurant / Cafeteria	Base - $500; Re-Review - $300	Base - $575; Re-Review - $345
Development Review Fees	Construction Review - Core & Shell Building Plumbing Plans	Base - $500; Re-Review - $300	Base - $575; Re-Review - $345
Development Review Fees	Construction Review - Building Plumbing Plans - Upfit	Base - $800; Re-Review - $450	Base - $925; Re-Review - $515
Development Review Fees	Construction Review - Grease Trap / Pretreatment Units	Base - $250; Re-Review - $50	Base - $285; Re-Review - $60

FY 2024-25 RECOMMENDED
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
Development Review Fees	Construction Review -Field Change - Single-Family House	$50 each review	$60 each review
Development Review Fees	Construction Review - Private Lift Station		Base - $1000; Re-Review - $550
Development Review Fees	Construction Review - Public Lift Station		Base - $5000; Re-Review - $2750
Development Review Fees	Construction Review - Field Change - All other development	$500 each review	$575 each review
Development Review Fees	As-Built for Single Family House Review	Base - $50; Re-Review $50	Base - $60; Re-Review $60
Development Review Fees	As-Built for Commercial / Industrial Development - Single Lateral Only	Base - $300; Re-Review $200	Base - $345; Re-Review $225
Development Review Fees	As-Built for All Other Development Review	Base - $300 + $0.25/LF of main; Re-Review $200	Base - $345 + $0.30/LF of main; Re-Review $225
Development Review Fees	Sewer Video Inspection - Optional Review	$3.00 per linear foot	$3.50 per linear foot
Development Review Fees	Comment Review Meeting	$150 per hour (150 minimum)	$175 per hour ($175 minimum)
Development Review Fees	Sewer Video Inspection Each Reviews	$1.50 per linear foot ($500 minimum)	$1.75 per linear foot ($500 minimum)
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 1	$50 Initial Review/$25 Re-Review	$60 Initial Review/$30 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 2	$100 Initial Review/$50 Re-Review	$115 Initial Review/$60 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 3	$300 Initial Review/$150 Re-Review	$345 Initial Review/$175 Re-Review
Development Review Fees	Preliminary Review Fee: Administrative Site Plan - Level 4	$500 Initial Review/$250 Re-Review	$575 Initial Review/$285 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Exempt	$50 Initial Review/$50 Re-Review	$60 Initial Review/$60 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Minor Plat / Final Plat	$75 Initial Review/$75 Re-Review	$85 Initial Review/$85 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Major Plat	$250 Initial Review/$250 Re-Review	$285 Initial Review/$285 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat	$500 Initial Review/$500 Re-Review	$575 Initial Review/$575 Re-Review
Development Review Fees	Preliminary Review Fee: Subdivision or Plat Submittal - Preliminary Plat Amendment	$300 Initial Review/$300 Re-Review	$345 Initial Review/$345 Re-Review
Development Review Fees	Variance Request	$250	$285
Development Review Fees	Alternative Design Application Fee - Minor	$1,000	$1,150
Development Review Fees	Alternative Design Application Fee - Major	$2,500	$2,875
Development Review Fees	Sewer Capacity Analysis: flow monitor fees (cost per meter up to 3 months)(additional months charged at cost plus 10%)		$5,150
Development Review Fees	Engineering Capcaity Analysis (up to 2 scenarios)		At cost + 10%
System Development Fees	Single Family or Multi-Family Residential Units		$1,250/bedroom
System Development Fees	Multi-family (motels, hotels)	$2,000/bedroom	$2,000/bedroom
System Development Fees	Multi-family (motels, hotels with cooking facilities in room)	$2,917/room	$2,917/room
	Swimming Pool, Bathhouses, and Spa	$167/person	$167/person
System Development Fees	Nursing/Rest home	$1,000/bed	$1,000/bed
System Development Fees	Nursing/Rest home with laundry	$2,000/bed	$2,000/bed
System Development Fees	Office - per shift	$417/person	$417/person
System Development Fees	Factories excluding Industrial Waste - per shift	$417/person	$417/person
System Development Fees	Factories or Businesses with Showers or Food Prep - per shift	$583/person	$583/person
System Development Fees	Medical/Dental/Veterinary Office	$4,167/practitioner	$4,167/practitioner
System Development Fees	Warehouse	$1,667/loading bay	$1,667/loading bay
System Development Fees	Self-Storage Facility	$17/unit	$17/unit
System Development Fees	Service Station/Gas Station	$4,167/plumbing fixture	$4,167/plumbing fixture

FY 2024-25 RECOMMENDED
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
System Development Fees	Convenience Store with Food Prep	$1,000/100 sq. ft.	$1,000/100 sq. ft.
System Development Fees	Convenience Store without Food Prep	$4,167/plumbing fixture	$4,167/plumbing fixture
System Development Fees	Store/Shopping Center/Mall	$1,667/1,000 sq. ft.	$1,667/1,000 sq. ft.
System Development Fees	Store/Shopping Center/Mall with food service	$2,167/1,000 sq. ft.	$2,167/1,000 sq. ft.
System Development Fees	Restaurant - Full Service (greater of per seat or per 15 sq. ft. of dining area)	$667	$667
System Development Fees	Restaurant - Single Service Articles	$333/seat	$333/seat
System Development Fees	Restaurant - Catering or Carry Out Only	$833/100 sq. ft.	$833/100 sq. ft.
System Development Fees	School (Day) - with cafeteria, gym, showers	$250/student	$250/student
System Development Fees	School (Day) - with cafeteria only	$200/student	$200/student
System Development Fees	School (Day) - with neither cafeteria nor showers	$167/student	$167/student
System Development Fees	School - boarding	$1,000/person	$1,000/person
System Development Fees	Church without Food Service, Day Care, Camps)	$50/seat	$50/seat
System Development Fees	Church with Kitchen	$83/seat	$83/seat
System Development Fees	Church with Daycare or Camps	$417/person	$417/person
System Development Fees	Sports Centers (Mini Golf, Pool Hall, Arcade, etc.)	$4,167/plumbing fixture	$4,167/plumbing fixture
System Development Fees	Miscellaneous (based on daily average flow of facilities not described above)	$16.69*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations.	$16.69*/gallon *For facilities discharging high strength wastewater, this rate will be increased proportional to the maximum strength ratio of the waste concentrations to the respective pollutant surcharge concentrations.
Surcharge Fees	BOD (Biochemical Oxygen Demand) *Surcharge is applied for discharge concentrations greater than 250 mg/L*	$349.18/1,000 lbs.	$419.02/1,000 lbs.
Surcharge Fees	TSS (Total Suspended Solids) *Surcharge is applied for discharge concentrations greater than 180 mg/L*	$60.44/1,000 lbs.	$72.53/1,000 lbs.
Surcharge Fees	TKN (Total Kjeldahl Nitrogen) *Surcharge is applied for discharge concentrations greater than 40 mg/L*	$0.75/lb.	$0.90/lb.
Surcharge Fees	TP (Total Phosphorous) *Surcharge is applied for discharge concentrations greater than 5 mg/L*	$6.87/lb.	$8.24/lb.
Industrial User Fees	Initial Permit Application Fee	Single-Tenant: $1,500; Multi-Tenant: $1,500 + $100/tenant space; BSL: $1,000; Flow Reporting Permit: $800	Single-Tenant: $1,725; Multi-Tenant: $1725 + $115/tenant space; BSL: $1,150; Flow Reporting Permit: $920
Industrial User Fees	Permit Renewal Application Fee	Single-Tenant: $600/discharge monitoring point; Multi-Tenant: $600 + $100/tenant space; BSL: $500; Flow Reporting Permit: $300	Single-Tenant: $690/discharge monitoring point; Multi-Tenant: $690 + $115/tenant space; BSL: $575; Flow Reporting Permit: $345
Industrial User Fees	Permit modification Fee	Single-Tenant: $350/discharge monitoring point; Multi-Tenant: $350 + $50/tenant space; BSL: $350; Flow Reporting Permit: $300	Single-Tenant: $400/discharge monitoring point; Multi-Tenant: $400 + $60/tenant space; BSL: $400; Flow Reporting Permit: $345
Industrial User Fees	Authorization to Construct Fee	$350	$400
Industrial User Fees	Annual Permit Maintenance Fee	Single-Tenant: $1,200; Multi-Tenant: $1,200; BSL: $600; Flow Reporting Permit: $500	Single-Tenant: $1,380; Multi-Tenant: $1,380; BSL: $690; Flow Reporting Permit: $575
Industrial User Fees	Industrial User Re-Inspection Fee	$200	$230
Industrial User Fees	Supplemental Document Review Fee	$85 per document	$100 per document
Industrial User Fees	Annual FOG Maintenance Fee	$200	$230
Industrial User Fees	FOG Re-Inspection Fee	$500	$575
Industrial User Fees	Pollutant Headworks Analysis Fee	At cost + 10%	At cost + 15%
Monitoring Fees	Monitoring Administrative Fee	$100	$115
Monitoring Fees	Sampling	$121	$121
Monitoring Fees	1,4-Dioxane		$140
Monitoring Fees	Aluminum	$14	$14

FY 2024-25 RECOMMENDED
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
Monitoring Fees	Ammonia	$18	$18
Monitoring Fees	Antimony	$14	$14
Monitoring Fees	Arsenic	$14	$14
Monitoring Fees	Beryllium	$14	$14
Monitoring Fees	Bismuth	$29	$60
Monitoring Fees	BOD5	$26	$26
Monitoring Fees	Cadmium	$14	$14
Monitoring Fees	Chloride	$14	$14
Monitoring Fees	Chromium	$14	$14
Monitoring Fees	COD	$23	$23
Monitoring Fees	Copper	$14	$14
Monitoring Fees	Cyanide	$29	$29
Monitoring Fees	Fluoride	$20	$20
Monitoring Fees	Gallium	$46.00	$55.00
Monitoring Fees	Indium	$46.00	$46.00
Monitoring Fees	Lead	$14	$14
Monitoring Fees	Mercury (Method 1631)	$150	$150
Monitoring Fees	Molybdenum	$14	$14
Monitoring Fees	Nickel	$14	$14
Monitoring Fees	NO2 + NO3	$18	$18
Monitoring Fees	Oil and grease (total)	$41	$41
Monitoring Fees	Oil and grease (nonpolar)	$58	$58
Monitoring Fees	Oil and grease (polar)	$58	$58
Monitoring Fees	Organic Compounds (EPA 624 & 625)	$386	$386
Monitoring Fees	Pesticides (EPA 608 & 614)	$259.00	$259.00
Monitoring Fees	PFAS		$600.00
Monitoring Fees	Selenium	$14	$14
Monitoring Fees	Silver	$14	$14
Monitoring Fees	Tellurium	$46.00	$46.00
Monitoring Fees	Tin	$14	$14
Monitoring Fees	TKN	$26	$26
Monitoring Fees	Total Petroleum Hydrocarbons (TPH)	$87	$87
Monitoring Fees	Total Phosphorous	$20	$20
Monitoring Fees	Total Residual Chlorine (TRC)	$20	$20
Monitoring Fees	TSS	$20.00	$20.00
Monitoring Fees	Total Toxic Organics	$570.00	$570.00
Monitoring Fees	Volatile Organic Chemicals(EPA 8260)	$127.00	$127.00
Monitoring Fees	Zinc	$14.00	$14.00
Monitoring Fees	Acetone	$110 for complete Pharma test group	$110 for complete Pharma test group
Monitoring Fees	Ethyl Acetate	$110 for complete Pharma test group	$110 for complete Pharma test group
Monitoring Fees	Isopropyl Acetate	$110 for complete Pharma test group	$110 for complete Pharma test group
Monitoring Fees	Methylene Chloride	$110 for complete Pharma test group	$110 for complete Pharma test group
Monitoring Fees	n-Amyl Acetate	$110 for complete Pharma test group	$110 for complete Pharma test group
Reclaimed Water Fee	Adminstrative Fee	$10	$11.50
Monthly Reclaimed Base Charge - Water Meter Size	5/8" or 3/4"	$18	$18
Monthly Reclaimed Base Charge - Water Meter Size	1"	$18	$18
Monthly Reclaimed Base Charge - Water Meter Size	1.5"	$24	$24
Monthly Reclaimed Base Charge - Water Meter Size	2"	$30	$30
Monthly Reclaimed Base Charge - Water Meter Size	3"	$80	$80
Monthly Reclaimed Base Charge - Water Meter Size	4"	$120	$120
Monthly Reclaimed Base Charge - Water Meter Size	6" or above	$150	$150
Monthly Reclaimed service fees	Usage Charge	$2.94 (per 1,000 gallons)	$2.94 (per 1,000 gallons)
Reclaimed Water	Reclaimed - New Account Deposit	$100	$100
Reclaimed Water	Reclaimed - Service Initiation Fee	$20	$20
Reclaimed Water	Reclaimed - Security Deposit	Two times Base Charge	Two times Base Charge
Reclaimed Water	Reclaimed - Disconnection Fee	$75	$75
Reclaimed Water	Reclaimed - Reconnection Fee	$100	$100
Reclaimed Water	Reclaimed - After Hour Service Charge	$40	$40
Reclaimed Water	Reclaimed - Late Fee	$25	$25

FY 2024-25 RECOMMENDED
Sewer Utilities Fee Schedule

Fee Category	Fee and Other Charge Type	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Fee	At Cost + 10%	At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Tap Fee	At Cost + 10%	At Cost + 10%
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (≤ 2" meter)	$100	$100
Reclaimed Water - Construction Inspection Fees	Reclaimed Meter Set Fee (> 2" meter)	$500	$500
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (≤2" meter)	$250 each unit	$285 each unit
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Tap Inspection (>2" meter)	$150 per inch of diameter of meter	$175 per inch of diameter of meter
Reclaimed Water - Construction Inspection Fees	Reclaimed Water Line Inspection (Main extension only)	$3 per linear foot	$3.50 per linear foot
Reclaimed Water - Construction Inspection Fees	Backflow Preventer Inspection	$100 each inspection	$115 each inspection
Reclaimed Water - Construction Inspection Fees	Inspection Service Charge	$50 each inspection	$60 each inspection
Wexford Sewer Maintenance Fee	Wexford STEP System Sewer Maintenance Fee		$23.60 per month per house
Water Fees:	Usage charge	$ 6.50 per 1,000 gallons (up to 10,000 gallons per month)	$ 6.83 per 1,000 gallons (up to 10,000 gallons per month)
Water Fees:	Usage charge	$ 9.76 per 1,000 gallons (10,000 to 20,000 gallons per month)	$ 10.25 per 1,000 gallons (10,000 to 20,000 gallons per month)
Water Fees:	Usage charge	$13.03 per 1,000 gallons (greater than 20,000 gallons per month)	$13.68 per 1,000 gallons (greater than 20,000 gallons per month)
Water Fees:	Base Facility Charge (water meter <1")	Monthly Base Charge = $18.00	Monthly Base Charge = $18.00
Water Fees:	Administrative Fee	$2.00 per month	$5.00 per month
Water Fees - Construction Inspection	Water Meter Fee	At cost + 10%	At cost + 10%
Water Fees - Construction Inspection	Water Tap Fee (installed by Dco)	At cost + 10%	At cost + 10%
Water Fees - Construction Inspection	Water Meter Set Fee (≤ 2" meter)	$100	$100
Water Fees - Construction Inspection	Water Meter Set Fee (> 2" meter)	$500	$500
Water Fees - Construction Inspection	Water Line Extension (Main extension only)	$3 per linear foot	$3.50 per linear foot
Water Fees: Construction Inspection	Water Tap Inspection (≤ 2" meter)	$250 each unit	$285 each unit
Water Fees:	Disconnection Fee	$75	$75
Water Fees:	Reconnection Fee	$100 must be paid prior to service reconnection	$100 must be paid prior to service reconnection
Water Fees:	Backflow Preventer Inspection Fee	$50 per inspection	$60 per inspection
Water Fees:	*New Account Deposit	$100	$100
Water Fees:	Inspection Service Charge	$50 per inspection	$60 per inspection
Water Fees:	*Service Initiation Fee	$20	$20
Water Fees:	Security Deposit	$50	$50
Water Fees:	After-Hour Service Charge	$40	$40
Water Fees:	Late Fee	$5	$5
Water Fees:	Meter Extraction Fee	$100	$100
Water Fees:	Vacancy Service Charge	$25	$25

FY 2024-25 Recommended
Stormwater Erosion Control Fee Schedule

Fee Category	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2024-25		
Stormwater Utility Fee - Residential - Tier 0	$0/yr	$0/yr
Stormwater Utility Fee - Residential - Tier 1	$32/yr	$40/yr
Stormwater Utility Fee - Residential - Tier 2	$64/yr	$80/yr
Stormwater Utility Fee - Residential - Tier 3	$128/yr	$160/ry
Stormwater Utility Fee - Non-Residential	$64/ERU/yr	$80/ERU/yr
Stormwater Plan Review - Less than 1 acre	$225	$225
Stormwater Plan Review - Greater than 1 acre	$325 per disturbed acre	$325 per disturbed acre
Stormwater Permit	$2,500 per Stormwater Control Measure	$2,500 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued 2018 and prior	$250 per Stormwater Control Measure	$250 per Stormwater Control Measure
Stormwater Permit Renewal - Permit Issued January 2019 and after	None	None
Stormwater Control Measure Annual Inspection	$100 per Stormwater Control Measure	$100 per Stormwater Control Measure
Stream Delineation (Cape Fear River Basin) - Base Fee	$750	$750
Stream Delineation (Cape Fear River Basin) - Acreage Fee	$100 per acre	$100 per acre
Land Disturbance Plan Review - Greater than 20,000 sq ft to 1 acre	$100	$100
Land Disturbance Plan Review Fee - Single Family Lots (Applies only to a single-family lot in a residential development or common plan of development that is less than one acre)	$100 per lot	$100 per lot
Land Disturbance Plan Review - Greater than 1 acre	$125 per acre	$125 per acre
Land Disturbance Permit - 12,000 sq ft to 1 acre	$275	$275
Land Disturbance Permit - Greater than 1 acre to 10 acres	$525 per acre	$525 per acre
Land Disturbance Permit - Greater than 10 acres	$800 per acre	$800 per acre
Land Disturbance Permit Extension	25% of the original permit fee	25% of the original permit fee
Re-Inspection Fee for Notice of Violation without Civil Penalty - First Re-Inspection Fee	$1,000	$1,000
Re-Inspection Fee for Notice of Violation without Civil Penalty - Subsequent Re-Inspection Fee(s)	$500	$500
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - First Re-Inspection Fee	$1,000	$1,000
Re-Inspection Fee for Notice of Violation with Minor Civil Penalty - Subsequent Re-Inspection Fee(s)	$500	$500
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - First Re-Inspection Fee	$5,000	$5,000

FY 2024-25 Recommended
Stormwater Erosion Control Fee Schedule

Fee Category	FY 2023-24 Approved Fees and Other Charges	FY 2024-25 Recommended Fees and Other Charges
Re-Inspection Fee for Notice of Violation with Major Civil Penalty - Subsequent Re-Inspection Fee(s)	$500	$500
Unauthorized Land Disturbance Activity	200% the required permit fee	200% the required permit fee
Performance Security - 5 acres or greater	$4,000 per disturbed acre	$4,000 per disturbed acre

FY 2024-25 Recommended
Durham County Fire Prevention and Protection Code
Fee Schedule for Inspection, Permit Services, and Violations

Violation Description	FY 2023-24 Approved Amount	FY 2024-25 Recommended Amount
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2024-25		
Blocked egress	$250	$250
Out of service Exit/Emergency Light	$50 per unit	$50 per unit
Failure to obtain permits required by code - 1st violation	$1,000	$1,000
Failure to obtain permits required by code - 2nd violation	$3,000	$3,000
Stop work order	$1,000	$1,000
Fire Prevention Permit Fees		
Activities Requiring Permits	**FY 2023-24 Approved Amount**	**FY 2024-25 Recommended Amount**
Construction Permits		
Alternative Fire Extinuishing Systems	$150	$150
Battery Systems	$150	$150
Compressed Gases	$150	$150
Cryogenic Fluids	$150	$150
Emergency Responder Radio Coverage System	$500	$500
Fire Alarm & Detection System	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.
Fire Pumps and related equipment	$500	$500
Flammable & Combustible Liquids	$175 per pipleline, tank or system.	$175 per pipleline, tank or system.
Gates and barricades across fire apparatus access roads	$100	$100
Hazardous Materials	$150	$150
Industrial Ovens	$150	$150
Private Fire Hydrants	$150	$150
Smoke control or smoke exhaust system	$200	$200
Solar photovoltaic power systems	$200	$200
Spraying & Dipping Operations	$200	$200
Sprinkler System	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.	1 - 10,000 sq. feet = $150 $0.015 per sq. ft. gross floor area for each system above 10,000 sq. ft.
Standpipe Systems	$200	$200
Temporary membrane structure, tents, and air supported structure	$150	$150
Operational Permits		
Aerosol Products	$75	$75
Amusement Buildings	$150	$150
Aviation Facilities	$75	$75
Carbon Dioxide Systems - beverage dispensing applications	$50	$50
Carnivals and Fairs	$250	$250
Cellulose Nitrate Film	$150	$150
Combustible Dust-Producing Operations	$75	$75
Combustible Fibers	$75	$75
Compressed Gases - Corrosive	$75	$75
Compressed Gases - Flammable	$75	$75
Compressed Gases - Highly Toxic	$75	$75
Compressed Gases - Inert & Simple Asphyxiant	$75	$75
Compressed Gases - Oxidizing	$75	$75
Compressed Gases - Pyrophoric	$75	$75
Compressed Gases - Toxic	$75	$75
Covered Malls, Buildings	$150	$150
Cryogenic Fluids	$75	$75
Cutting and Welding	$75	$75
Dry Cleaning	$150	$150
Exhibits and Trade Shows	$150	$150
Blasting, Explosives (30-day permit for blasting) **change from 90-day permit*	$350	$400
Fire Hydrants and Valves	$75	$75
Flammable and Combustible Liquids	$150	$150
Floor Finishing	$150	$150
Fruit and Crop Ripening	$150	$150
Fumigation & Thermal Insecticide Fogging	$150	$150
Hazardous Materials	$150	$150

FY 2024-25 Recommended
Durham County Fire Prevention and Protection Code
Fee Schedule for Inspection, Permit Services, and Violations

HPM Facilities	$150	$150
High-Piled Storage	$75	$75
Hot Work Operations	$75	$75
Industrial Ovens	$75	$75
Lumber Yards and Woodworking Plants	$150	$150
Liquid- or Gas-fueled Vehicles in Assembly Buildings	$150	$150
Magnesium	$150	$150
Miscellaneous Combustible Storage	$150	$150
Mobile Food Preparation Vehicles	N/A	$150
Motor Fuel-Dispensing Facilities	$150	$150
Open Burning	$150	$150
Open Flames and Torches	$75	$75
Open Flames and Candles	$75	$75
Organic Coatings	$75	$75
Places of Assembly	$75	$75
Private Fire Hydrants	$75	$75
Pyrotechnic Special Effects Material	$175/location	$175/location
Pyroxylin Plastics	$75	$75
Refrigeration Equipment	$75	$75
Repair Garages	$150	$150
Rooftop Heliports	$150	$150
Spraying or Dipping	$150	$150
Storage of Scrap Tires & Tire Byproducts	$75	$75
Temporary Membrane Structures and Tents	$75	$75
Tire-Rebuilding Plants	$150	$150
Waste Handling, Junk Yard, Wrecking Yard	$150	$150
Wood Products	$150	$150

Inspection Fee Schedule

All owners or tenants of buildings in Durham County, which are required to be inspected by the Durham County Fire Marshal's Division are subject to the following inspection fee schedule:

Inspection	FY 2023-24 Approved Amount	FY 2024-25 Recommended Amount
Fire Inspection Fees		
Up to 999 sf	$30	$30
1,000 to 2,499 sf	$45	$45
2,500 to 10,000 sf	$100	$100
10,001 to 25,000 sf	$140	$140
25,001 to 50,000 sf	$180	$180
50,001 to 75,000 sf	$225	$225
75,001 to 100,000 sf	$300	$300
100,001 to 200,000 sf	$425	$425
200,001 to 300,000 sf	$475	$475
300,001 to 400,000 sf	$525	$525
400,001 to 500,000 sf	$600	$600
500,001 to 600,000 sf	$675	$675
600,001 to 700,000 sf	$750	$750
700,001 to 800,000 sf	$825	$825
800,001 to 900,000 sf	$900	$900
900,001 to 1,000,000 sf	$975	$975
1,000,000 and greater	$1,200	$1,200
Fire Re-Inspection Fees		
First re-inspection	$50	$50
Second re-inspection	$100	$100
Third re-inspection	$200	$200
Life Safety Plan Review		
Life Safety Review - New Construction: Building less than 5,000 sq.ft.	$75	$75
Life Safety Review - New Construction: Building 5,000-10,000 sq.ft.	$125	$125
Life Safety Review - New Construction: Building over 10,000 sq. ft. (plus $25/5,000 sq. ft. over 10,000 sq ft.)	$125	$125
Site Plan Review	$75	$75
Before and After Hours Inspections	$300/hr	$300/hr
Expedited Review	$300/hr	$300/hr

FY 2024-25 Recommended
Durham City-County Planning Department Fee Schedule

Type of Fee	FY2023-2024 Approved Fee	FY 2024-25 Recommended Fee
Lines Highlighted in Yellow in this Table are proposed new and updated fees for FY 2023-24		
A. Zoning Map Change (Rezoning)		
Base fees shall be calculated based on the type of application (zoning map change without a development plan, text-only development plan, or graphic development plan), plus the per-acre fee, if noted, for the acreage rounded up to the next whole.		
A.1. *NEW* Comprehensive Plan Inconsistency Fees: For all zoning map changes, add fees for each of the following when the proposal is not consistent with the adopted Comprehensive Plan map(s) on the date the case is submitted:	(Previously added $1,040.00 per Zoning case for inconsistency with the adopted Future Land Use Map.)	**a. Place Type Map (PTM):** $1,040.00. **b. Urban Growth Boundary (UGB):** $2,080.00.
A.2. General Rezoning (No Development Plan), 5 Acres or less.	$1,040.00 per case, plus additional fees for advertising, letter notice, and signs. Add $1,040.00 if the request is not consistent with the adopted Future Land Use Map or equivalent.	$1,352.00 per case, plus additional fees for advertising, letter notice, and signs.
A.3. General Rezoning (No Development Plan), more than 5 acres.	$2,080.00 per case, plus additional fees for advertising, letter notice, and signs. Add $1,040.00 if the request is not consistent with the adopted Future Land Use Map or equivalent.	$2,392.00 per case, plus additional fees for advertising, letter notice, and signs.
A.4.Textual Development Plan, 5 Acres or Less:	$2,600.00 per case, plus additional fees for advertising, letter notice, and signs. Add $1,040.00 if the request is not consistent with the adopted Future Land Use Map or equivalent.	$2,912.00 per case, plus additional fees for advertising, letter notice, and signs.
A.5. Textual Development Plan, 6 to 10 Acres:	$3,640.00 per case, plus additional fees for advertising, letter notice, and signs. Add $1,040.00 if the request is not consistent with the adopted Future Land Use Map or equivalent.	$3,952.00 per case, plus additional fees for advertising, letter notice, and signs.
A.6. Textual Development Plan, More than 10 Acres:	$4,680.00 per case, plus $68.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs. Add $1,040.00 if the request is not consistent with the adopted Future Land Use Map or equivalent.	$4,992.00 per case, plus $78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
A.6. Modification to Text Commitments on Existing Development Plans (this can only be used for changing text; changing or adding graphics is charged at the applicable Development Plan rate listed below)	$1,560.00 per case, plus additional fees for advertising, letter notice, and signs.	$1,872.00 per case, plus additional fees for advertising, letter notice, and signs.
A.7. Graphic Development Plan:	$4,680.00 per case, plus $68.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs. Add $1,040.00 if the request is not consistent with the adopted Future Land Use Map or equivalent.	$4,992.00 per case, plus $78.00 per acre or portion of an acre, rounded up, plus additional fees for advertising, letter notice, and signs.
A.8. Public Hearing Continuance or Referral Back to Administration	For each instance where a public hearing is continued or referred back to administration (unless staff requests the action), a processing fee of $500.00 will be charged to the applicant. Additional re-review fees may also apply depending on changes made by the applicant.	For each instance where a public hearing is continued or referred back to administration (unless staff requests the action), a processing fee of $500.00 will be charged to the applicant. Additional re-review fees may also apply depending on changes made by the applicant.
A.9. Engineering Zoning Review	$104.00 per case, in addition to the applicable zoning map change fee.	$104.00 per case, in addition to the applicable zoning map change fee.
B. Consolidated Annexation		
B.1. All Consolidated Annexation, except those Provided in Section 1, Paragraph B.2 or B.3, Below	$832.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	$1,440.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
B.2. Consolidated Annexation of One Single-Family or Two-Family Residential Lot	$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.	$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
B.3. *NEW* Annexation of Right-of-Way Only	N/A	$416.00 per case, plus additional fees for advertising, letter notice, signs, and recordation. This does not include fees for any other associated application.
C. Comprehensive Plan Amendment (Each Requires a Separate Fee)		

FY 2024-25 Recommended
Durham City-County Planning Department Fee Schedule

Type of Fee	FY2023-2024 Approved Fee	FY 2024-25 Recommended Fee
C.1. Comprehensive Plan Map Amendment, All Except Paragraph C.2, Not Associated with a Zoning Map Change	$2,184.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	$2,184.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
C.2. *NEW* Comprehensive Plan Map Amendment, Urban Growth Boundary, Not Associated with a Zoning Map Change	N/A	$4,264.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
C.3. Comprehensive Plan Text Amendment	$3,120.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.	$4,160.00 per case, plus additional fees for advertising, letter notice, and signs, as applicable.
D. Development Agreement (per N.C. Gen. Stat. 160D, Art. 10):	$7,280.00 per case, plus additional fees for advertising, letter notice, and signs. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.	$7,280.00 per case, plus additional fees for advertising, letter notice, and signs. Recordation fees are the responsibility of the applicant. This does not include any other fees associated with other applications that may be required as part of the development of the property.
E. Board of Adjustment Applications		
E.1. Appeal of an Administrative Decision	$312.00 per case, plus additional fees for letter notice, and signs, as applicable.	$416.00 per case, plus additional fees for letter notice, and signs, as applicable.
E.2. *NEW* Single-Family and Two-Family Variance for Additions to Existing, Nonconforming Residential Buildings Only (not for new construction of structures or accessory dwelling units (ADUs) where there is a nonconforming residential building on site, nor for vacant nonconforming lots)	$494.00 per case, plus additional fees for letter notice, and signs.	$260.00 per case, plus additional fees for letter notice and signs.
E.3. Single-Family and Two-Family Projects (other variances, minor special use permits, etc.) and Reasonable Accommodation Requests	$494.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.	$494.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.
E.4. Wireless Communication Facilities Minor Special Use Permit:	$3,292.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus $5,000.00 for independent professional consultant review.	$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus $5,000.00 for independent professional consultant review.
E.4. All Other BOA Applications, not Listed Elsewhere in this Section E:	$1,352.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.	$1,560.00 per case, plus additional fees for letter notice, signs, and recordation fees for special use permit orders.
F. Major Special Use Permit Applications		
F.1. Transportation Special Use Permit:	$2,106.00 per case, plus additional fees for letter notice, signs, and recordation.	$2,340.00 per case, plus additional fees for letter notice, signs, and recordation.
F.2. Wireless Communication Facilities Major Special Use Permit:	$3,292.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus $5,000.00 for independent professional consultant review.	$3,380.00 per case, plus additional fees for letter notice, signs, and recordation fees; plus $5,000.00 for independent professional consultant review.
F.3. All Other Major Special Use Permit Applications	$2,106.00 per case, plus additional fees for letter notice, signs, and recordation.	$2,106.00 per case, plus additional fees for letter notice, signs, and recordation.
G. Site Plans		
G.1. Administrative Site Plan – Level 1, defined as a site plan requiring only Planning Department and Inspections Department review	$218.00	$468.00
G.2. Administrative Site Plan – Level 2: Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, no more than1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	$676.00	$936.00
G.3. Administrative Site Plan – Level 3: Defined as a site plan with a maximum of 500 square feet of new impervious surfaces added, no changes in stormwater management, greater than 1,000 square feet of new, habitable building area, and less than 12,000 square feet of land disturbance.	$1,872.00	$2,184.00
G.4. Administrative Site Plan – Level 4: Defined as a site plan that does not meet the definitions of a Level 1, Level 2, Level 3, or Major Site Plan, and proposes:	N/A see below	N/A see below
G.4.a. From 0 to 5,000 square feet of new, habitable building area.	$4,472.00	$4,992.00
G.4.b. From 5,001 to 10,000 square feet of new, habitable building area.	$5,512.00	$6,032.00
G.4.c. From 10,001 to 50,000 square feet of new, habitable building area.	$8,112.00	$8,632.00
G.4.d. From 50,001 to 100,000 square feet of new, habitable building area.	$11,232.00	$11,752.00
G.4.e. Greater than 100,000 square feet of new, habitable building area.	$4,472.00, plus $47.00 per 1,000 square feet (rounded up)	$4,992.00, plus $52.00 per 1,000 square feet (rounded up)
G.4.f. A site plan for a development of new lots with no more than 5,000 total square feet of incidental nonresidential development (see Example A in G.7.e).	$4,472.00, plus $47.00 per new lot	$4,9922.00, plus $52.00 per new lot

Type of Fee	FY2023-2024 Approved Fee	FY 2024-25 Recommended Fee
G.4.g. A site plan with a mixture of nonresidential or multifamily buildings totaling more than 5,000 square feet and new lots, such as townhomes or other residential lots (see Example B in G.7.f).	$4,472.00, plus $47.00 per new lot; plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the total square footage of the building(s)	$4,992.00, plus $52.00 per new lot; plus, the new, habitable building area total fee from G.4.a-G.4.e, according to the total square footage of the building(s)
G.5. Major Site Plan	$5,720.00, plus $68.00 per 1,000 square feet (rounded up), or $68.00 per new lot, whichever is the higher fee, plus additional fees for letter notice	$6,032.00, plus $78.00 per 1,000 square feet (rounded up), or $78.00 per new lot, whichever is the higher fee, plus additional fees for letter notice
~~**G.6. Development Plan as Site Plan**~~	~~Half of zoning base fee, plus half of the site plan base fee, plus FLUM inconsistency fee, as applicable, plus $104.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, and signs~~	Deleted as a case type
G.7. Notes for Section 1.G, Site Plans: a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings. b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area. c. Townhomes and other single buildings on multiple lots require the per-lot fee. d. Open space and common area lots are considered new lots being created. e. Example A: Calculation of fees for a 50-lot townhome development with common building and 3 open space lots, proposed on one existing lot. 1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 lots x $45.00 = $2,340.00. 2) + $4,300.00 base application fee = $6,640.00. 3) + 4% technology fees on the subtotal ($6,640.00 x 0.04 = $265.60). 4) Total fee = $6,905.60. f. Example B: Calculation of fees for a 50-lot townhome development with common building and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot: 1) Calculate the townhome portion, including the common building, as in Example A, for a total of $6,905.60. 2) Add $5,300.00 + 4% technology fees for nonresidential building area = $5,512.00. 3) Total fee = $6,509.60 + $5,512.00 = $12,417.60. g) Site Plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fee.	**G.7. Notes for Section 1.G, Site Plans:** a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed-use buildings. b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area. c. Townhomes and other single buildings on multiple lots require the per-lot fee. d. Open space and common area lots are considered new lots being created. e. **Example A:** Calculation of fees for a 50-lot townhome development with common building(s) totaling 5,000 square feet or less and 3 open space lots, proposed on one existing lot. 1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 lots x $47.00 = $2,444.00. 2) + $4,472.00 application fee 3) Total fee = $6,916.00. f. **Example B:** Calculation of fees for a 50-lot townhome development with common building(s) totaling 5,000 square feet or less and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot: 1) Calculate the townhome portion, including the common building, as in Example A, for a total of $6,916.00. 2) Add $5,512.00 for a 10,000 square foot nonresidential building (Administrative Site Plan Tier 4.b, above) 3) Total fee = $6,916.00 + $5,512.00 = $12,428.00 g. Site Plans which do not require an initial re-review will	**G.7. Notes for Section 1.G, Site Plans:** a. All new building square footage shall be rounded up to the next whole number and applies to the entire, habitable square footage (area) within nonresidential, multifamily, and mixed use buildings. b. Structured parking, accessory buildings, and service areas within a building are considered habitable building area. c. Townhomes and other single buildings on multiple lots require the per-lot fee. d. Open space and common area lots are considered new lots being created. e. **Example A:** Calculation of fees for a 50-lot townhome development with common building and 3 open space lots, proposed on one existing lot. 1) 50 new townhome lots + 3 open space lots – 1 existing lot = 52 lots x $52.00 = $2,704.00. 2) + $4,992.00 base application fee = $6,640.00. 3) Total fee - $7,696.00 f. **Example B:** Calculation of fees for a 50-lot townhome development with common building and 3 open space lots proposed on an existing lot, plus a 10,000 square foot nonresidential building on a new lot: 1) Calculate the townhome portion, including the common building, as in Example A, for a total of $7,696.00. 2) Add $6,032.00 for a new 10,000 square foot nonresidential building on its own lot (Administrative Site Plan Level 4, Tier 2 (4.b, above). 3) Total fee = $7,696.00 + 6,032.00 = $13,728.00. g) Site Plans which do not require an initial re-review will be reimbursed 33% of the original review fee, not including the technology fee.
H. Floodplain Reviews		
H.1. Floodplain As-Built Review: Review of floodplain permit as-built documentation when construction is complete, and prior to a Certificate of Completion or final approval	$104.00 base fee per phase of construction.	$104.00 base fee per phase of construction.
H.2. Enhanced Floodplain Building Permit Review: Review of a building permit application that is associated with an enhanced building permit review on a parcel with floodplain, to confirm whether a floodplain development permit is required:	$156.00	$208.00
H.3. Floodplain Development Permit, Large: A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that requires review of a flood study, no rise certification, CLOMR, or LOMR, etc.	$624.00	$780.00
H.4. Floodplain Development Permit, Medium: A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development that obstructs or modifies the floodplain without increasing the dimensions of the floodway and non-encroachment areas, and that requires review and approval of flood hazard calculations or an engineer's certification:	$354.00	$390.00
H.5. Floodplain Development Permit, Small: A Floodplain Development Permit, initiated through the Planning Department, that requires review of proposed development in the floodplain, and that does not modify or obstruct floodway or non-encroachment areas:	$156.00	$208.00
I. Subdivision Plats		
I.1. *NEW* Exempt Private Easement Plat or Right-of-Way Withdrawal Plat:	$156.00	$624.00
1.2 Exempt Plat, All Others	$156.00	$208.00

Type of Fee	FY2023-2024 Approved Fee	FY 2024-25 Recommended Fee
I.2. Major Final Plat	$884.00, plus $47.00 per new lot; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	$1,248.00, plus $52.00 per new lot; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
I.3. Minor Plat, defined as the subdivision of land into six lots or less that does not require right-of-way dedication, does not require new utilities or the extension of utilities, does not require stormwater management, and does not require a preliminary plat	$260.00	$624.00
I.4. Preliminary Plat	$4,472.00, plus $47.00 per new lot, plus additional fees for letter notice on projects requiring governing board approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	$4,784.00, plus $52.00 per new lot, plus additional fees for letter notice on projects requiring governing board approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
I.5. Preliminary Plat Amendments	$1,040.00	$1,872.00
~~**I.6. Development Plan as Site Plan or Preliminary Plat:**~~	~~Half of zoning base fee, plus half of the preliminary plat base fee, plus $104.00 Engineering Zoning Review, plus additional fees for advertising, letter notice, and signs. Add $1,040.00 if the request is not consistent with the adopted Future Land Use Map or equivalent.~~	Deleted as a case type
J. Landscape Extensions		
J.1. Major Nonresidential or Multifamily on One Lot, defined as greater than 25,000 square feet in gross floor area	$312.00	$312.00
J.2. Minor Nonresidential or Multifamily on One Lot, defined as less than or equal to 25,000 square feet in gross floor area	$156.00	$156.00
J.3. Residential	$78.00 per lot	$78.00 per lot
K. Site Compliance		
K.1. *NEW* Site Plan Field Changes that Require Plan Review	N/A	$208.00 per plan
K.2. Site Compliance Inspection Fees		
K.2a. First Site Compliance Inspection for All Building Permits, Except Attached Units on Individual Lots	$104.00 per building permit for first inspection.	$104.00 per building permit for first inspection.
K.2b. First Site Compliance Inspection of Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses)	$26.00 per building permit for first inspection.	$26.00 per building permit for first inspection.
K.2.c. Street Tree in the Right-of-Way:	$104.00 per building permit (which includes two inspections maximum). Additional re-inspections will be $52.00 each.	$104.00 per building permit (which includes two inspections maximum). Additional re-inspections will be $52.00 each.
K.3. Site Compliance Re-Inspection Fees		
K.3.a. Site Compliance Re-Inspection for All Building Permits, Except Attached Units on Individual Lots:	1) First Re-Inspection: $104.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by $104.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be $104.00; the total fee per building permit for the second re-inspection will be $208.00; and the total fee per building permit for the third re-inspection will be $312.00.)	1) First Re-Inspection: $104.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by $104.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be $104.00; the total fee per building permit for the second re-inspection will be $208.00; and the total fee per building permit for the third re-inspection will be $312.00.)
K.3.b. Site Compliance Re-Inspection for Attached Units on Individual Lots (Applies to Duplexes, Triplexes, and Townhouses):	1) First Re-Inspection: $26.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by $26.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be $26.00; the total fee per building permit for the second re-inspection will be $52.00; and the total fee per building permit for the third re-inspection will be $78.00.)	1) First Re-Inspection: $26.00 per building permit. 2) For each subsequent re-inspection, the total fee per building permit under this subsection will increase by $26.00, including the technology fees. (For example, the total fee per building permit for the first re-inspection will be $26.00; the total fee per building permit for the second re-inspection will be $52.00; and the total fee per building permit for the third re-inspection will be $78.00.)
L. Historic Preservation Fees		
L.1. Historic District Designation or Repeal	$20,480.00 per application, plus additional fees for advertising, letter notice, and signs.	$20,800.00 per application, plus additional fees for advertising, letter notice, and signs.
L.2. Historic Landmark Designation or Repeal	$416.00 per application, plus additional fees for advertising, letter notice, and recordation.	$416.00 per application, plus additional fees for advertising, letter notice, and recordation.
L.3. Historic Landmark Sign Designation or Repeal	$156.00 per sign, plus additional fees for advertising, and letter notice.	$156.00 per sign, plus additional fees for advertising, and letter notice.

FY 2024-25 Recommended
Durham City-County Planning Department Fee Schedule

Type of Fee	FY2023-2024 Approved Fee	FY 2024-25 Recommended Fee
L.4. Major Works Certificate of Appropriateness - Historic Preservation Commission Review for New Construction or Large Additions (greater than 25% of the existing building square footage)	$312.00 per application, plus additional fees for letter notice and signs.	$312.00 per application, plus additional fees for letter notice and signs.
L.5. Major Works Certificate of Appropriateness, Historic Preservation Commission Review Except New Construction, and/or Large Addition	$104.00 per application, plus additional fees for letter notice and signs.	$104.00 per application, plus additional fees for letter notice and signs.
L.6. Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of a Primary Structure	$520.00 per application, plus additional fees for letter notice and signs	$520.00 per application, plus additional fees for letter notice and signs
L.7. Major Works Certificate of Appropriateness, Historic Preservation Commission Review for Demolition of an Accessory Structure	$156.00 per application, plus additional fees for letter notice and signs.	$156.00 per application, plus additional fees for letter notice and signs.
L.8. Master Certificate of Appropriateness, Historic Preservation Commission Review	$312.00 per application, plus additional fees for letter notice and signs.	$312.00 per application, plus additional fees for letter notice and signs.
L.9. *NEW* Master Works Certificate of Appropriateness, Staff Review	N/A	$104.00 per application.
L.10. Minor Works Certificate of Appropriateness, Staff Review	$42.00 per application.	$42.00 per application.
L.11. After-the-Fact Application Fee shall be added to any base application fee for work in this paragraph L done without obtaining the required approval before work commenced	First after-the-fact, $52.00; Second after-the-fact, $104.00; Third after-the-fact and each thereafter, $208.00. *After-the-fact fees apply to individual applicants rather than the property location.*	First after-the-fact, $52.00; Second after-the-fact, $104.00; Third after-the-fact and each thereafter, $208.00. *After-the-fact fees apply to individual applicants rather than the property location.*
M. Signage		
M.1. Banner Plan Review ~~Only~~	$78.00 per banner	$182.00 per banner, including one inspection. Applications associated with projects begun or completed without required approval pay $312.00 per sign including one inspection.
M.2. Common Signage Plan Review	$182.00	$234.00 per plan or amendment.
M.3. Permanent Signs Requiring Permits (as defined by the Durham UDO)	$130.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay $218.00 per sign including one inspection.	$182.00 per sign, including one inspection. Applications associated with projects begun or completed without required approval pay $312.00 per sign including one inspection.
M.4. Temporary Signs Requiring Permits (as defined by the Durham UDO)	$52.00 per sign. Applications associated with projects begun or completed without required approval pay double the application fee.	$104.00 per sign. Applications associated with projects begun or completed without required approval pay double the application fee.
M.5. Sign Compliance Inspection Fee	$52.00 for each re-inspection per permanent sign.	$52.00 for each re-inspection per permanent sign.
N. Street or Alley Closing	$884.00, plus additional fees for advertising, letter notice, signs, and recordation.	$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation.
O. Street, Alley, or Driveway Renaming	$624.00, plus additional fees for advertising, letter notice, signs, and recordation, in addition to reimbursement for all street sign replacement costs.	$1,040.00, plus additional fees for advertising, letter notice, signs, and recordation, in addition to reimbursement for all street sign replacement costs.
P. Unified Development Ordinance Text Amendment	$3,120.00, plus additional fees for advertising.	$4,160.00, plus additional fees for advertising.
Q. Planning Department Development Services		
Q.1. Architectural Review, as Required by the Durham UDO	$218.00	$234.00
Q.2. Copies - Large Format:	$1.00 per square foot, plus technology fees. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of $18.00).	$1.00 per square foot, plus technology fees. (For example: a 3-foot by 6-foot map equals 18 square feet for a copying charge of $18.00).
Q.3. Custom Letters, Maps, and Reports:	$104.00	$104.00
Q.4. Departmental Publications:	Copies of publications on hand: $5.00, plus technology fees. Reproductions or new publications will be priced according to costs including technology fees	Copies of publications on hand: $5.00, plus technology fees. Reproductions or new publications will be priced according to costs including technology fees
Q.5.Due Diligence Property Information ~~(Zoning Verification or Business Verification Letters):~~	$26.00 per lot.	See Q.5.a - Q.5.c, below.
Q.5.a. Business Verification Letters, including DMV letters	$26.00 per lot.	$52.00 per address
Q.5.b. Family Care Home Verification Letters	$26.00 per lot.	$52.00 per address
Q.5.c. Zoning Verification Letters	$26.00 per lot.	$26.00 per lot or address.
Q.6. Formal Letter of Interpretation:	$208.00	$208.00
Q.7. Home Occupation Permit:	$26.00	$52.00 per home occupation at one address (not transferable)
Q.8. Multi-Departmental Pre-Submittal Meetings:	$276.00 per hour, with a one-hour minimum charge.	$276.00 per hour, with a one-hour minimum charge.
Q.9. Off-Site File Retrieval Fee:	$21.00 per hard-copy file when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.	$21.00 per hard-copy file when plan is available on-site in digital format at the time of the request. When plan is not available in digital format, there is no charge.
Q.10. Outdoor Seating Permit:	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year by July 1st: $260.00; Renewal of annual permit prior to expiration - $104.00	Application for initial annual permit, changes to initial permit, or to re-apply if permit is not renewed each year by July 1st: $260.00; Renewal of annual permit prior to expiration - $104.00
Q.11. Planning Review of Building Permit	$41.60 per building permit.	$104.00 per building permit.
Q.12.Property Report for One Single-Family or Two-Family Residential Lot:	$42.00.	$42.00.
Q.13. Property Report for Nonresidential or Multifamily Lot:	$83.00.	$83.00.
Q.14. Street (Mobile) Vendor Registration and Annual Renewals:	$10.40 per cart or truck.	$10.40 per cart or truck.

FY 2024-25 Recommended
Durham City-County Planning Department Fee Schedule

Type of Fee	FY2023-2024 Approved Fee	FY 2024-25 Recommended Fee
Q.15. Temporary Use Permit:	$104.00 per use.	$104.00 per use, per term or renewal.
Q.16. Permit Choice/Vested Rights Determination: Formal determination by the Planning Director of the applicants' choice of development rules to follow, based on either the application date or subsequent ordinance changes.	$104.00 per determination.	$104.00 per determination.
R. Site Specific Vesting Plan	$5,200.00 application fee, plus additional fees for advertising, letter notice, and signs.	$5,200.00 application fee, plus additional fees for advertising, letter notice, and signs.
S. Watershed Determination	$2,600.00 application fee.	$2,600.00 application fee.
T. Temporary Right-of-Way Closure		
T.1. Administrative Fee	$130.00 base fee. The following additional fees shall be added to the base fee for use and occupation of portions of right-of-way:	Administrative Fee: $130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.
T.2. *NEW* Renewals, Extensions, and Changes:	N/A	$130.00 per permit, per calendar week or portion of a calendar week, plus Additional Temporary Closure Fees, below, that apply.
T.3 Additional Temporary Closure Fees shall be added to the base fee for use and occupation of portions of the right of way		
T.3.a. Roadway Closure	Major Thoroughfare - $73.00 per day per lane; All Other City Streets - $21.00 per day per lane.	Major Thoroughfare - $73.00 per day per lane; All Other City Streets - $21.00 per day per lane.
T.3.b. Sidewalks between Street Intersections in Design Districts:	Partial or complete closure of a sidewalk in Design Districts - $11.00 per day	Partial or complete closure of a sidewalk in Design Districts - $11.00 per day
T.3.c. Sidewalks between Street Intersections in All Other Districts:	Partial or complete closure of a sidewalk in Other Districts - $2.00 per day	Partial or complete closure of a sidewalk in Other Districts - $2.00 per day
Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in addition to this Part 6-101(T).	Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in addition to this Part 6-101(T).	Applicable fees for temporary use of loading zones, metered or limited time zone parking spaces referenced in Part 17-109 shall be in addition to this Part 6-101(T).
U. Additional Fees		
U.1. Table of Additional Fees by Planning Application Type. An "x" in the table means the Additional Fee Category is not applicable to the Application Type.		
Additional Fee Category		
Application Type	**Type(s) of Other Fees**	**Additional Fee Categories: Advertising (Published), Each Hearing[1]; Letter Notice, Each Hearing[1,3]; Each Sign[2,3];**
a. Annexation of One 1-Family or 2-Family Lot or Annexation of Right-of-Way Only	Advertising: $260.00; Letters: $104.00; Sign (each): $130.00; Recording: $49.00 ($54.00 Digital)	Advertising: $260.00; Letters: $130.00; Sign (each): $182.00; Recording: $49.00 ($54.00 Digital)
b. Annexation, with Direct Translation Zoning, All Other	Advertising: $638.00; Letters: $104.00; Sign (each): $130.00; Recording: $49.00 ($54.00 Digital)	Advertising1: $624.00; Letters: $338.00; Sign (each): $182.00; Recording: $49.00 ($54.00 Digital)
c. *NEW* Annexation with Concurrent Zoning Map Change, All Other	Advertising: $638.00; Letters: $104.00; Sign (each): $130.00; Recording: $49.00 ($54.00 Digital)	Advertising: $624.00; Recording: $49.00 ($54.00 Digital)
d. Appeal of an Administrative Decision[7]	Letters: $104.00; Sign (each): $130.00	Letters: $130.00; Sign (each): $182.00
e. Board of Adjustment - Reasonable Accommodation or Variance	Letters: $104.00; Sign (each): $130.00	Letters: $130.00; Sign (each): $182.00
f. *NEW* Board of Adjustment, 1- or 2-Family Variance for Addition to a Nonconforming Residential Building Only	N/A	Letters: $104.00; Sign (each): $182.00
g. Board of Adjustment – Minor Special Use Permit	Letters: $104.00; Sign (each): $130.00; Recording: $27.00 ($32.00 digital)	Letters: $130.00; Sign (each): $182.00; Recording: $27.00 ($32.00 digital)
h. Certificate of Appropriateness – Major or Master (w/HPC Review)	Letters: $11.00; Sign (each): $130.00	Letters: $11.00; Sign (each): $182.00
i. Comprehensive Plan Map Amendment (fee is not charged for inconsistent zoning map change)	Advertising: $638.00†; Letters: $104.00; Sign (each): $130.00	Advertising: $624.00; Letters: $338.00; Sign (each): $182.00
j. Comprehensive Plan Text Amendment	Advertising: $1,276.00	Advertising: $624.00
k. Development Agreement, Statutory	Advertising: $638.00†; Letters: $260.00; Sign (each): $130.00; Recording: by applicant	Advertising: $624.00; Letters: $338.00; Sign (each): $182.00; Recording: by applicant
l. Historic District Designation or Repeal; Historic District Preservation Plan Text Amendment	Advertising: $638.00†; Letters: $260.00; Sign (each): $130.00	Advertising: $624.00; Letters: $260.00; Sign (each): $182.00
m. Historic Landmark Designation or Repeal	Advertising: $638.00†; Letters: $22.00; Recording: $27.00 ($32.00 digital)	Advertising: $624.00; Letters: $22.00; Recording: $27.00 ($32.00 digital)
n. Landmark Sign Designation or Repeal	Advertising: $320.00; Letters: $11.00	Advertising: $624.00; Letters: $11.00
o. Major Preliminary Plat or Major Site Plan	Letters: $78.00	Letters: $234.00
p. Major, Transportation, and WCF Special Use Permits (All)	Letters: $104.00; Sign (each): $130.00; Recording: $27.00 ($32.00 digital)	Letters: $338.00; Sign (each): $182.00; Recording: $27.00 ($32.00 digital)
~~o. Preliminary Plat or Site Plan as Development Plan~~	~~Advertising: $638.00†; Letters: $230.00; Sign (each): $130.00~~	N/A - no longer a case type
q. Street or Alley Permanent Closing, City jurisdiction[4]	Advertising: $638.00†; Letters: $104.00; Sign (each): $130.00; Recording: $49.00 ($54.00 Digital)	Advertising: $624.00; Letters: $312.00; Signs (2): $364.00; Recording: $49.00 ($54.00 Digital)
r. *NEW* Street or Alley Permanent Closing, County jurisdiction[4,5]	Advertising: $638.00†; Letters: $104.00; Sign (each): $130.00; Recording: $49.00 ($54.00 Digital)	Advertising: $1,248.00; Letters: $312.00; Signs (2): $364.00; Recording: $49.00 ($54.00 Digital)
s. Street, Alley, or Driveway Renaming	Advertising: $638.00†; Letters: $55.00; Sign (each): $130.00; Recording: $49.00 ($54.00 Digital)	Letters: $208.00; Recording: $49.00 ($54.00 Digital)
t. Unified Development Ordinance Text Amendment	Advertising: $1,276.00	Advertising: $624.00

FY 2024-25 Recommended
Durham City-County Planning Department Fee Schedule

Type of Fee	FY2023-2024 Approved Fee	FY 2024-25 Recommended Fee
u. Statutory Vested Rights Determination	Advertising: $320.00†; Letters: $55.00; Sign (each): $130.00	Advertising: $624.00; Letters: $260.00; Sign (each): $182.00
v. Zoning Map Change (All)	Advertising: $638.00†; Letters: $230.00; Sign (each): $130.00	Advertising: $624.00; Letters: $338.00; Sign (each): $182.00
U.2. Footnotes to Section 1, Table U.1: 1. Newspaper advertising fees and letter notice fees are listed for each public hearing. If two public hearings are required, the listed fees will be doubled. If three are required, such as for UDO text amendments and Comprehensive Plan text amendments, the fees listed will be tripled. 2. Additional Notification Sign Postings on Property: Properties with multiple frontages require at least one sign per road or street frontage. If additional signs are necessary to adequately notify neighbors, $182 per additional sign will be charged at the time of case intake. 3. Resident Signs in Lieu of Letter Notices for Multifamily Properties: At least one Resident Sign will be posted at each existing multifamily property within the required letter notice area in lieu of sending letters to individual multifamily residents for all application types. Applicants will be charged $182 at the time of case intake for each Resident Sign needed. This fee is in addition to signs posted on the road or street frontage at the project site. 4. For all permanent street or alley closings, at least two signs are required along the street frontage and included in the table; if more signs are needed, additional sign fees will be charged at the time of intake at the rate of $182 per sign. 5. For permanent street or alley closing in the County's jurisdiction, newspaper notice for street closings is required for four consecutive weeks instead of the standard two weeks. The extra two weeks are included in the table for a total of $1,248. However, if the required advertising length is changed, advertising fees will be charged at the rate of $624 (for two weeks) + $312 per additional week of required advertising. 6. Recording fees are set by the Durham County Register of Deeds and may be increased if needed to cover recordation of additional sheets. 7. For Appeal of Administrative Decision, signs are not required when the appeal is not site specific.		
V. Technology Surcharge on All Fees:	The technology fee of 4% is included in the listed fee. Technology fees are not refundable except when the payment is incorrect, or the case or permit is withdrawn prior to any review.	The technology fee of 4% is included in the listed fee. Technology fees are not refundable except when the payment is incorrect, or the case or permit is withdrawn prior to any review.
W. Re-Review Fees, Applicable to All Development Applications:	Half of filing fee, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.	Half of filing fee, applicable at time of 2nd re-review (3rd staff review of project) and charged for each subsequent review.

FY 2024-25 Recommended

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2023-24 Approved Fee	FY 2024-25 Recommended Fees
Part 4-101 (Building Fees)		
All building plan reviews will require a plan review fee at the time of building plan application submittal. The amount of the plan review fee will be subtracted from the cost of the building permit fee at the time of permit issuance. If the building permit application exceeds six months with no activity, the building permit application will be voided, and the plan review fee will not be refunded.		
Schedule A-E		**FY 2024-25 Recommended FEES**
New residential dwellings (1 and 2 family, including townhouse unit ownership)		
	Building Permit Fee	**Plan Review Fee**
Up to 1,200 sq. ft. (gross area)	$146	$146
1,201 to 1,800 sq. ft.	$325	$146
1,801 to 2,400 sq. ft.	$400	$146
2,401 to 3,000 sq. ft.	$456	$146
3,001 to 3,600 sq. ft.	$537	$146
3,601 to 4,200 sq. ft.	$650	$146
4,201 to 5,000 sq. ft.	$740	$146
5,001 sq. ft. and over	$810	$146
Schedule B		
New multi-family residential buildings (apartments, condominiums, triplex and fourplex)		
	Building Permit Fee	**Plan Review Fee**
1st unit	$300	$450
Each additional unit, per building	$150	no additional fee
Schedule C		
Accessory buildings		
	Building Permit Fee	**Plan Review Fee**
No footing	$50	$50
Footing	$100	$50
Schedule D		
Residential renovations and additions		
Additions:		
	Building Permit Fee	**Plan Review Fee**
$0 to $10,000 - no footing	$125	$125
(add $40 if footing required)		
$10,000 and over - no footing	$250	$125
(add $50 if footing required)		
Interior renovations:		
$0 to $10,000	$125	$125
$10,000 and over	$250	$125
Schedule E		
Nonresidential Buildings (Cost will be based on construction contracts unless a reason is identified to base cost on other information)		
	Building Permit Fee	**Plan Review Fee**
$0 to $5,000	$104	$104
$5,001 to $50,000	$104	$104
(plus $7.80 per 1,000 or fraction thereof over $5,000)		
$50,001 to $100,000	$456	$230
(plus $6.60 per 1,000 or fraction thereof over $50,000)		
$100,001 to $500,000	$786	$400
(plus $4.32 per 1,000 or fraction thereof over $100,000)		
Over $500,000	$2,513	$1,300
(plus $1.25 per 1,000 or fraction thereof over $500,000)		
Schedule F		

FY 2024-25 Recommended

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2023-24 Approved Fee	FY 2024-25 Recommended Fees
Miscellaneous		
Mobile home (unit installation and foundation)	$150	$150
Modular unit (unit installation and foundation)	$200	$200
Moving permit (including new foundation)	$125	$125
Demolition permit:		
Up to 5,000 sq. ft.	$75	$75
Over 5,000 sq. ft. (no additional cost per 1,000)	$150	$150
Demolition associated with forthcoming permit	$75	$75
Residential reroofing (addition)	$75	$75
Commercial roofing/reroofing:		
$0 to $20,000	$100	$100
Over $20,000	$150	$150
Residential decks (1 and 2 family)	$100	$100
Change of occupancy permit (if no building permit is otherwise required/no construction necessary)	$50	$50
Reinspection fees:		
Not ready for inspection	$100	$100
8 or more code violations found	$100	$100
2nd reinspection	$100	$100
3rd reinspection	$200	$200
4th reinspection	$300	$300
Search and duplication fee for past permit, inspection and Certificate of Compliance records	$10/page	$10/page
Re-Stamp Plans or replacement copy of Digital Plans	$20 per plan	$20 per plan
Change of address, PIN, or PID on permitsv(building, electrical, plumbing, mechanical, and/or fire)	$10 per trade	$10 per trade
Issuance of duplicate placard	$5	$5
Work begun without permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Stocking approval	$100	$100
Partial occupancy approval	$200	$200
Posting of occupancy (not associated with a permit)	$50	$50
Homeowner's recovery fund	$10	$10
Change of impervious surface on a permit	$250	$250
Plans Review - re-review (applies to each trade re-review):		
1st re-review	$0	$0
2nd re-review	$200	$200
3rd re-review	$300	$300
Floodplain development permit (small; does not require review of a flood study or approval by an elected body)	$150	$150
Floodplain development permit (large; does require review of a flood study or approval by an elected body)	$500	$500
Schedule G		
Fire Prevention Construction Permits and Plans Review Fees:		
Emergency Responder Radio Coverage (ERRC) Systems Permit	$65	$65
Gate and Barricade Permit	$65	$65
Smoke Control or Smoke Exhaust System Fees:		
Smoke Control /Smoke Exhaust System Permit	$65	$65
Smoke Control /Smoke Exhaust System Review Fee	$70	$70
Solar Photovoltaic Power Systems Fees:		
Solar Photovoltaic Power Systems Permit	$65	$65
Solar Photovoltaic Power Systems Review Fee	$70	$70
Building plans review	$53	$53

FY 2024-25 Recommended
Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2023-24 Approved Fee	FY 2024-25 Recommended Fees
Sprinkler plans review	$60	$60
Fire alarm plans review	$70	$70
Other plans review	$53	$53
Fire protection construction permits	$65	$65
Schedule H		
Enhanced Plan Review	$600	$600
Schedule I		
After Hours Inspections / hour	$125	$125
Part 4-102 (Sign Fees)		
The following schedule of fees applies to permits required by the Unified Development Ordinance (UDO):		
Freestanding signs, per sign	$0	$0
Temporary signs, per sign	$0	$0
All other signs requiring sign permits, per sign	$0	$0
Minimum fee for any sign permit	$0	$0
Work not ready and reinspection. When a permit holder has failed to have work ready for a required inspection after having called for such an inspection, the permit holder shall pay a fee of $50. When a permit holder has failed to correct any code violation(s) which had been cited on a previous called inspection, any subsequent inspection necessary to approve the work shall constitute an extra inspection and the permit holder shall pay a fee according to the following schedule:		
2nd reinspection	$0	$0
3rd reinspection	$0	$0
4th reinspection	$0	$0
Any inspection, other than an extra inspection, which is performed to determine that the work authorized by the sign permit meets the requirements of applicable laws and regulations, shall be performed without further charge.		
Work begun without permit	$0	$0
Voiding of permits (no maximum)	$0	$0
Part 4-103 (Temporary Electrical Service)		
Application for permit for temporary electrical service	$100	$100
Each additional inspection	$0	$0
Part 4-104 (Electric Wiring and Equipment)		
Schedule A		
New residential (1 and 2 family, including townhouse unit ownership) Multi-family residential (apartments, condominium, triplex, and fourplex)		
100 to 200 amp service	$156	$156
400 amp service	$187	$187
Schedule B		
Outlets		
1 to 10 outlets	$21	$21
Each additional outlet	$0.83	$0.83
Schedule C		
Fixtures		
1 to 10 fixtures	$21	$21
Each additional fixture	$0.83	$0.83
Schedule D		
Motors and generators of one-sixth horsepower (hp) or larger		
Electric motors and generators		
Minimum charge	$18	$18
Each motor	$3.22	$3.22

FY 2024-25 Recommended

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2023-24 Approved Fee	FY 2024-25 Recommended Fees
Additional charge per hp or fraction thereof, applied against total hp	$0.62	$0.62
Schedule E		
Branch circuits supplying appliances, devices, or equipment		
Disposal under 1 hp	$10.90	$10.90
Dryers and dishwashers	$10.90	$10.90
Electric water heaters or boilers	$10.90	$10.90
Electric signs and outline lighting:		
1st circuit	$10.90	$10.90
Each additional circuit for same sign	$3.22	$3.22
Electric heat:		
Wall or baseboard heaters, 1st unit	$10.90	$10.90
Each additional unit	$3.95	$3.95
Electric unit heaters:		
1st kW	$10.90	$10.90
Each additional kW	$1.56	$1.56
Electric furnaces, duct heating units, supplementary or auxiliary units installed in ducts or plenums:		
1st kW	$10.90	$10.90
Each additional kW	$1.56	$1.56
All other devices, appliances or equipment which are installed on individual branch circuits and not covered in other schedules, each	$10.90	$10.90
Schedule F		
Miscellaneous wiring not covered in Schedules A, B, C, D, E		
Lampholders for marquise and/or festoon lighting	$55	$55
Service equipment as determined by ampacity of buses in equipment:		
Up to 100 amperes	$34	$34
Each additional 100 amperes or fraction thereof	$6.97	$6.97
Transformers, dry or liquid type, each:		
Up to 45 kVA	$33	$33
46 to 150 kVA	$43	$43
Over 150 kVA	$55	$55
Feeders of all types:		
Each feeder up to 100 amps	$10.90	$10.90
Additional charge per 100 amps or fraction thereof applied against total ampacity after deducting 100 amps per feeder	$1.56	$1.56
Schedule G		
Miscellaneous		
Fire Prevention Construction Permits and Plan Review Fees:		
Emergency Responder Radio Coverage (ERRC) Systems Permit	$65	$65
Gate and Barricade Permit	$65	$65
Smoke Control or Smoke Exhaust System Fees:		
Smoke Control /Smoke Exhaust System Permit	$65	$65
Smoke Control /Smoke Exhaust System Review Fee	$70	$70
Solar Photovoltaic Power Systems Fees:		
Solar Photovoltaic Power Systems Permit	$65	$65
Solar Photovoltaic Power Systems Review Fee	$70	$70
Solar panel inspections:		
Residential	$100	$100
Commercial roof top	$150	$150
Commercial ground-mounted	$150	$150
Commercial ground-mounted, charge per trip for 3rd and subsequent inspections	$50	$50
Service or saw pole - 1 inspection only	$65	$65

FY 2024-25 Recommended

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2023-24 Approved Fee	FY 2024-25 Recommended Fees
Service or saw pole - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	$47	$47
Temporary service connection - residential	$100	$100
Temporary service connection - commercial	$150	$150
Mobile home - 1 inspection	$65	$65
Mobile home - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	$47	$47
Modular unit	$69	$69
Commercial reinspection	$65	$65
Minimum electrical permit fee	$65	$65
Reinspection fees:		
Not ready for inspection	$100	$100
5 or more code violations found	$100	$100
2nd reinspection	$100	$100
3rd reinspection	$200	$200
4th reinspection	$300	$300
HVAC replacement - one inspection	$65	$65
HVAC replacement - additional inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	$50	$50
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Minimum fee for any permit requiring a rough-in inspection:		
Commercial	$150	$150
Residential	$100	$100
Schedule H		
After Hours Inspections / hour	$125	$125
Part 4-105 (Mechanical (Heating and Air) Code-related)		
Schedule A		
Residential (One- and Two-Family, including Townhouses and Condominiums, per Dwelling Unit or Side)		
Installation of a heating/cooling system with any concealed ductwork or component	$125	$125
Replacement or conversion of a heating/cooling system - 1st inspection	$65	$65
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	$50	$50
Installation of fireplace stoves, factory-built fireplaces, floor furnaces and wall furnaces	$52	$52
Gas piping	$65	$65
Fuel Lines	$65	$65
Schedule B		
Multi-family residential (Apartments, Triplexes and Fourplexes)		
Installation of a heating/cooling system (each dwelling unit)	$100	$100
Replacement or conversion of a heating/cooling system	$65	$65
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	$50	$50
Nonresidential heating/cooling: Installation of heating/cooling system, including boiler, furnace, duct heater, unit heater, air handling units and air distribution system		
Upfits per sq. ft. (minimum $98; maximum $3,000)	$0.058	$0.058
Heating system in total BTU input per floor or per individual system:		
0 to 150,000	$131	$131
150,001 to 300,000	$205	$205
300,001 to 500,000	$290	$290

FY 2024-25 Recommended

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2023-24 Approved Fee	FY 2024-25 Recommended Fees
500,001 to 1,000,000	$426	$426
1,000,001 to 2,500,000	$510	$510
2,500,001 to 5,000,000	$644	$644
5,000,001 to 10,000,000	$774	$774
Over 10,000,000	$929	$929
Replacement of any component of heating/cooling system such as furnace, boiler, unit heater, duct heater, condensate receiver, feedwater pump, etc.	$70	$70
Schedule D		
Commercial cooling (with separate distribution system): Installation of a complete cooling system, including the distribution system and air handling units, with either a condenser, receiver, cooling tower or evaporative condenser coils		
Cooling or chiller in total tons:		
0 to 25 tons	$83	$83
Over 25 tons	$166	$166
Replacement of any component of cooling system	$83	$83
Schedule E		
Commercial ventilation and exhaust systems: Installation of ventilation and/or exhaust systems, including fans, blowers and duct systems for the removal of dust, gases, fumes, vapors, etc.		
Total motor horsepower:		
0 to 5	$72	$72
6 to 15	$111	$111
16 to 25	$178	$178
26 to 50	$219	$219
Over 50	$262	$262
Schedule F		
Hood for commercial type cooking, per hood	$150	$150
Minimum fee for any heating/cooling permit or ventilation:	$65	$65
Schedule G		
Reinspection fees:		
4 or more code violations	$100	$100
Not ready for inspection	$100	$100
2nd reinspection	$100	$100
3rd reinspection	$200	$200
4th reinspection	$300	$300
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Schedule H		
After Hours Inspections / hour	$125	$125
Part 4-106 (Plumbing)		
Schedule A		
New residential construction; 1 and 2 family, including townhouse unit ownership; installation of new plumbing fixtures, building water and sewer service		
All dwellings	$170	$170
See Note 1.		
Schedule B		
New multi-family construction (3 and 4 family apartments); installation of new plumbing fixtures, building water and sewer		
Per fixture	$6.24	$6.24
Minimum, per building	$127	$127
See Note 1.		
Schedule C		

FY 2024-25 Recommended

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2023-24 Approved Fee	FY 2024-25 Recommended Fees
New non-residential; installation of new plumbing fixtures, building water and sewer		
Per fixture	$7.90	$7.90
Minimum (without water and sewer)	$187	$187
Minimum (with water and sewer)	$265	$265
See Note 1.		
Schedule D		
Additions, residential and non-residential; installation of new plumbing fixtures, building water and sewer		
1 to 4 fixtures	$65	$65
1 to 7 fixtures	$94	$94
8 to 15 fixtures	$119	$119
Over 15 fixtures (per fixture)	$7.90	$7.90
See Note 1.		
Schedule E		
Fixture replacement; no change to rough-in		
1 to 4 fixtures	$65	$65
5 fixtures and over:		
Per fixture	$6.86	$6.86
Electric water heater (permit required)	$65	$65
See Note 1.		
Schedule F		
Miscellaneous		
Residential sprinkler permit	$170	$170
Gas piping	$0	$0
Mobile home	$65	$65
Modular unit	$78	$78
Not listed above but has water or sewer connection	$65	$65
Reinspection fees:		
4 or more code items	$100	$100
Not ready for inspection	$100	$100
1st reinspection	$100	$100
2nd reinspection	$200	$200
3rd reinspection	$300	$300
Work begun without a permit	Double fee	Double fee
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost
Note 1: For inspections under all Schedules in this Part 4-106: When due to the length of water or sewer work more than two trips are required, an additional charge for each trip after the second trip is imposed, of $50.00.		
Schedule H		
After Hours Inspections / hour	$125	$125
Part 4-107 (Surcharge for Paper Application)		
$5 surcharge added to the total fee for each plumbing, electrical or mechanical application submitted manually (paper submittal) as opposed to electronic submittal (paperless submittal)	$5	$5

FY 2024-25 BUDGET CALENDER

December 2023		
Wednesday	Dec. 13	FY 2024-25 Budget Kick-off at Department Head meeting
Thursday	Dec. 14	Budget Office Hours (10-12pm, 1-3pm, In-Person)
Monday	Dec. 18	Departments submit vehicle fleet, general maintenance, and renovation requests to General Services
January 2024		
Wednesday	Jan. 3	Budget Office Hours (1-3pm)
Thursday	Jan. 4	PowerBI Training Class (9:30-11:30am)
Friday	Jan. 5	Budget Office Hours (10-12pm)
Monday-Friday	Jan. 8-12	Pre-Budget Meetings with respective Deputy and Assistant County Managers and Departments
February 2024		
Friday	Feb. 2	**Revenue estimates due** – see individual departmental spreadsheets in Budget Development Team > FY 2024-25 Budget > respective Community Area folder
Friday	Feb. 16	**Departmental Spending Reallocation Requests DUE TO BUDGET AND MANAGEMENT SERVICES –Requests and supporting documents saved in Microsoft Team (includes program budgets and strategies)**
TBD	TBD	BOCC Annual Budget Retreat
March 2024		
Wednesday	Mar. 4	Send out Fee Template
Monday-Friday	Mar. 4-22	Departmental budget presentations with County Leadership and budget and Management Services
Monday	Mar. 25	Advance public comments at Board of County Commissioners meeting
Tuesday	Mar. 26	Management Direction Meeting
April 2024		
Wednesday	Apr. 3	City/County Budget Meeting (1-5pm)
Thursday	Apr. 4	Management Direction Meeting
Friday	Apr. 12	Fee updates due from Departments to Budget Office
Tuesday	Apr. 16	Management Direction Meeting (Final)
May 2024		
Tuesday	May. 7	Notice of Public Hearing published for May 28 Public Hearing
Monday	May. 13	County Manager delivers Recommended Budget to Board of County Commissioners (7pm)
Thursday	May. 23	Board of County Commissioners Budget Worksession (9-4:30pm)
Tuesday	May. 28	Board of County Commissioners holds public hearing on Recommended Budget (7pm)
Thursday	May. 30	Board of County Commissioners Budget Worksession (9-4:30pm)
June 2024		
Monday	Jun. 3	Board of County Commissioners Budget Worksession (1-5pm)
Tuesday	Jun. 4	Board of County Commissioners Budget Worksession (1-5pm)
Monday	Jun. 10	Board of County Commissioners Adoption of FY 2024-25 Annual Budget Ordinance
July 2024		
Monday	Jul. 1	FY 2024-25 Budget Available in SAP Budget System

DURHAM COUNTY GOVERNMENT

www.durhamcountync.gov

919-560-0000

Agency	Director	Telephone
Board of County Commissioners	Nida Allam	919-560-0026
Board of Elections	Derek Bowens	919-560-0700
Budget and Management Services	Keith Lane	919-560-0017
City/County Inspections	Thomas Hosey	919-560-4144
City/County Planning	Sara Young	919-560-4137
Community Intervention & Support Services	Krystal Harris	919-560-9304
Clerk to the Board of County Commissioners	Monica Wallace	919-560-0025
Cooperative Extension Service	Donna Rewalt	919-560-0525
County Attorney	Curtis Massey (Interim)	919-560-0715
County Manager	Kimberly Sowell	919-560-0000
Engineering and Environmental Services	Jay Gibson	919-560-0735
Justice Services Department (formerly Criminal Justice Resource Center)	Roshanna Parker	919-560-0500
Emergency Services	Mark Lockhart	919-560-0660
Finance	Tiffany Murray	919-560-0039
General Services	Motiryo Keambiroiro	919-560-0430
Human Resources	Kathy Everett-Perry	919-560-7900
Information Technology	Greg Marrow	919-560-7003
Internal Audit	Marcus Craig	919-560-0042
Library	Tammy Baggett	919-560-0100
Public Health	Rodney Jenkins	919-560-7600
Public Information Office	Deborah Craig-Ray	919-560-0000
Register of Deeds	Sharon Davis	919-560-0480
Sewer Utility	Stephanie Brixey	919-560-9034
Sheriff	Clarence Birkhead	919-560-0853
Social Services	Maggie Cveticanin	919-560-8000
Soil and Water Conservation	Eddie Culberson	919-560-0558
Stormwater	Ryan Eaves	919-560-7992
Tax Administration	Keyar Doyle	919-560-0300
Veteran Services	Lois Harvin-Ravin	919-560-8387
Youth Home	Angela Nunn	919-560-0840