



Appendix

Additional supplementary material.

Durham City-County Planning Department Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Zoning Map Change (Rezoning)			
Residential, not multi-family, 1 acre or less	\$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Modification to existing design guidelines (only)	\$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Residential, not multi-family or PDR, greater than 1 acre and less than 20 acres	\$2,250, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$2,250, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Residential, not multi-family or PDR, greater than 20 acres	\$3,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$3,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
PDR	\$4,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$4,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Office, residential multi-family, commercial, industrial or research zones	\$4,000, plus \$65 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$4,000, plus \$65 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Development Plan as Site Plan/Preliminary Plat	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.	same
Board of Adjustment Applications			
Custodial care (single residential unit on same lot as primary residential unit, for custodial care purposes)	\$75, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$75, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Small day care use permit (up to 12 persons being cared for)	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Non-revenue generating single-family use permit (fences, etc.)	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Wireless communication facilities use permit	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review	same
Appeal	\$300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
All other Board of Adjustment applications (any other use permit, variance, etc.)	\$1,300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$1,300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Major Special Use Permit Applications			
Wireless communication facilities use permit	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review	same
Traffic impact analysis (TIA) use permit	\$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
All other major special use permit applications	\$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Site Plans			
Administrative site plan (site plans that require Planning Department review only)	\$150, plus technology surcharge of 4%	\$150, plus technology surcharge of 4%	same
Simplified site plan (small - less than 1,000 sq. ft. of new building area, 1 acre disturbed area, 5% increase in parking area or minor amendments to site plan of record that do not involve changes to the SIA)	\$1,000, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$1,000, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	same
Simplified site plan (large - more than 1,000 sq. ft. of new building area, 1 acre disturbed area or other improvements that do not qualify in other categories)	\$2,500, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$2,500, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	same

FY 2014-15
Durham City-County Planning Department Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Minor site plan	\$3,500, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$3,500, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	same
Major site plan	\$4,000, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit, plus technology surcharge of 4%; plus surcharge for letter notice on those projects requiring governing body approval, plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$4,000, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit, plus technology surcharge of 4%; plus surcharge for letter notice on those projects requiring governing body approval, plans which do not require an initial re-review will be reimbursed 33% of the original review fee	same
Landscape extensions	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 sq. ft. in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 sq. ft. in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%	same
Floodplain Development Permit (Small)	Floodplain Development Permit initiated through the Planning Department that does not require review of a flood study or approval by an elected body - \$150.00 plus Technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review	Floodplain Development Permit initiated through the Planning Department that does not require review of a flood study or approval by an elected body - \$150.00 plus Technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review	same
Floodplain Development Permit (Large)	Floodplain Development Permit initiated through the Planning Department that does require review of a flood study or approval by an elected body - \$500.00 plus Technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review	Floodplain Development Permit initiated through the Planning Department that does require review of a flood study or approval by an elected body - \$500.00 plus Technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review	same
Development Plan as Site Plan/Preliminary Plat	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.	same
Subdivision Plats			
Preliminary plat	\$3,400, plus \$25 per lot, plus technology surcharge of 4%, plus surcharge for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$3,400, plus \$25 per lot, plus technology surcharge of 4%, plus surcharge for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	same
Preliminary plat, cluster or conservation subdivision	\$4,000, plus \$25 per lot, plus technology surcharge of 4%, plus surcharge for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$4,000, plus \$25 per lot, plus technology surcharge of 4%, plus surcharge for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	same
Final plats	\$700, \$25 per lot, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$700, \$25 per lot, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	same
Exempt final plats	\$75, plus technology surcharge of 4%	\$75, plus technology surcharge of 4%	same
Landscape extensions	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 sq. ft. in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 sq. ft. in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%	same
Development Plan as Site Plan/Preliminary Plat	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.	Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.	same
Historic Preservation Fees			
Historic landmark designation	\$500, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	\$500, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	same
Certificate of Appropriateness - Historic Preservation Commission Review	\$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	\$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	same
Certificate of Appropriateness - Administrative Review	\$25, plus technology surcharge of 4%	\$25, plus technology surcharge of 4%	same
Historic Signs	\$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	\$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	same

Additional Fees

FY 2014-15

Durham City-County Planning Department Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Other Fees			
Re-review fees (applicable to all development applications)	Half of filing fee, no limit, plus technology surcharge of 4%, applicable to all reviews following initial and first re-review and charged for each subsequent review, unless the only outstanding comments are new staff-generated comments	Half of filing fee, no limit, plus technology surcharge of 4%, applicable to all reviews following initial and first re-review and charged for each subsequent review, unless the only outstanding comments are new staff-generated comments	same
Landscape re-inspection fees	\$100, plus technology surcharge of 4% for first re-inspection, for each subsequent re-inspection the fee will increase by \$104 (example 1 st -\$104, 2 nd - \$208, 3 rd -\$312, etc.)	\$100, plus technology surcharge of 4% for first re-inspection, for each subsequent re-inspection the fee will increase by \$104 (example 1 st -\$104, 2 nd - \$208, 3 rd -\$312, etc.)	same
Land use plan amendment	\$2,100, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	\$2,100, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	same
Common signage plan review	\$175, plus technology surcharge of 4%	\$175, plus technology surcharge of 4%	same
Banner plan review (only)	\$75, plus technology surcharge of 4%	\$75, plus technology surcharge of 4%	same
Street/Alley closing	\$800, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$800, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	same
Street/Alley renaming	\$600, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus full reimbursement cost for street sign replacement	\$600, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus full reimbursement cost for street sign replacement	same
UDO ordinance text amendment	\$3,000, plus technology surcharge of 4%, plus surcharge for advertising and letter notice	\$3,000, plus technology surcharge of 4%, plus surcharge for advertising and letter notice	same
Zoning and business verification letters	\$15, plus technology surcharge of 4%	\$15, plus technology surcharge of 4%	same
Home occupation permit	\$25, plus technology surcharge of 4%	\$25, plus technology surcharge of 4%	same
Formal letter of interpretation	\$40, plus technology surcharge of 4%	\$40, plus technology surcharge of 4%	same
Vested rights determination	\$1,500, plus technology surcharge of 4%	\$1,500, plus technology surcharge of 4%	same
Costs for departmental publications	Publications presently available: \$5; reproductions or new publications will be priced according to costs	Publications presently available: \$5; reproductions or new publications will be priced according to costs	same
Large format copies	\$1 per sq. ft. (ex.: a 3 ft. x 6 ft. map equals 18 sq. ft. for a copying charge of \$18)	\$1 per sq. ft. (ex.: a 3 ft. x 6 ft. map equals 18 sq. ft. for a copying charge of \$18)	same
Limited Agricultural Permit	\$25.00 plus Technology surcharge of 4%	\$25.00 plus Technology surcharge of 4%	same
Architectural Review (per Section 3.24 of the Durham Unified Development Ordinance)	\$150.00 plus Technology surcharge of 4%.	\$150.00 plus Technology surcharge of 4%.	same
Surcharges			
Newspaper advertising for zoning map change, land use plan amendment and street closings	\$460	\$460	same
Newspaper advertising for Board of Adjustment, major special use permit, street renaming, vested rights determination, certificates of appropriateness and historic landmark designations	\$230	\$230	same
Newspaper advertising for UDO text amendment	\$690	\$690	same
Letter notice for zoning map change, land use plan amendment, major site plan, preliminary plat	\$95	\$95	same
Letter notice for Board of Adjustment, major special use permit, street renaming or street closing, Certificates of Appropriateness and historic landmark designations	\$53	\$53	same
Signs	Zoning map change, Board of Adjustment, major special use permit, street renaming or street closing: \$100; if multiple signs are necessary to adequately notify neighbors, multiple signs will be charged for at the case intake at the rate of \$100 per sign	Zoning map change, Board of Adjustment, major special use permit, street renaming or street closing: \$100; if multiple signs are necessary to adequately notify neighbors, multiple signs will be charged for at the case intake at the rate of \$100 per sign	same

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Part 4-101 (Building Fees)			
Schedule A			
New residential dwellings (1 and 2 family, including townhouse unit ownership)			
Up to 1,200 sq. ft. (gross area)	\$146	\$146	same
1,201 to 1,800 sq. ft.	\$325	\$325	same
1,801 to 2,400 sq. ft.	\$400	\$400	same
2,401 to 3,000 sq. ft.	\$456	\$456	same
3,001 to 3,600 sq. ft.	\$537	\$537	same
3,601 to 4,200 sq. ft.	\$650	\$650	same
4,201 to 5,000 sq. ft.	\$740	\$740	same
5,001 sq. ft. and over	\$810	\$810	same
Schedule B			
New multi-family residential buildings (apartments, condominiums, triplex and fourplex)			
1 st unit	\$300	\$300	same
Each additional unit, per building	\$150	\$150	same
Schedule C			
Accessory buildings			
No footing	\$50	\$50	same
Footing	\$100	\$100	same
Schedule D			
Residential renovations and additions			
Additions			
\$0 to \$10,000 - no footing (add \$40 if footing required)	\$125	\$125	same
\$10,000 and over - no footing (add \$40 if footing required)	\$250	\$250	same
Interior renovations			
\$0 to \$10,000	\$125	\$125	same

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
\$10,000 and over	\$250	\$250	same
Schedule E			
Nonresidential Buildings (Cost will be based on construction contracts unless a reason is identified to base cost on other information):			
\$0 to \$5,000	\$104	\$104	same
\$5,001 to \$50,000	\$104	\$104	same
(plus \$7.80 per 1,000 or fraction thereof over \$5,000)			
\$50,001 to \$100,000	\$456	\$456	same
(plus \$6.60 per 1,000 or fraction thereof over \$50,000)			
\$100,001 to \$500,000	\$786	\$786	same
(plus \$4.32 per 1,000 or fraction thereof over \$100,000)			
Over \$500,000	\$2,513	\$2,513	same
(plus \$1.25 per 1,000 or fraction thereof over \$500,000)			
Schedule F			
Miscellaneous			
Mobile home (unit installation and foundation)	\$150	\$150	same
Modular unit (unit installation and foundation)	\$200	\$200	same
Moving permit (including new foundation)	\$125	\$125	same
Demolition permit			
Up to 5,000 sq. ft.	\$75	\$75	same
Over 5,000 sq. ft. (no additional cost per 1,000)	\$150	\$150	same
Demolition associated with forthcoming permit	\$75	\$75	same
Residential reroofing (addition)	\$75	\$75	same
Commercial roofing/reroofing			
\$0 to \$20,000	\$100	\$100	same
Over \$20,000	\$150	\$150	same
Residential decks (1 and 2 family)	\$100	\$100	same

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Change of occupancy permit (if no building permit is otherwise required/no construction necessary)	\$50	\$50	same
Reinspection fees			
Not ready for inspection	\$100	\$100	same
8 or more code violations found	\$100	\$100	same
2 nd reinspection	\$100	\$100	same
3 rd reinspection	\$200	\$200	same
4 th reinspection	\$300	\$300	same
Search and duplication fee for past permit, inspection and Certificate of Compliance records	\$10/page	\$10/page	same
Issuance of duplicate placard	\$5	\$5	same
Work begun without permit	Double fee	Double fee	same
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost	same
Stocking approval	\$50	\$100	\$50
Partial occupancy approval	\$50	\$200	\$150
Posting of occupancy (not associated with a permit)	\$50	\$50	same
Homeowner's recovery fund	\$10	\$10	same
Change of impervious surface on a permit		\$250	new
Plans Review - re-review (applies to each trade re-review)			
1st re-review		\$0	new
2nd re-review		\$200	new
3rd re-review		\$300	new
Floodplain development permit (small; does not require review of a flood study or approval by an elected body)	\$150	\$150	same
Floodplain development permit (large; does require review of a flood study or approval by an elected body)	\$500	\$500	same
Part 4-102 (Sign Fees)			
The following schedule of fees applies to permits required by the Unified Development Ordinance (UDO)			

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted	FY 2014-15 Adopted	Change from Previous
	Fee	Fee	Fiscal Year
Freestanding signs, per sign	\$75	\$75	same
Temporary signs, per sign	\$50	\$50	same
All other signs requiring sign permits, per sign	\$17.00	\$17.00	same
Minimum fee for any sign permit	\$50	\$50	same
Work not ready and reinspection. When a permit holder has failed to have work ready for a required inspection after having called for such an inspection, the permit holder shall pay a fee of \$50. When a permit holder has failed to correct any code violation(s) which had been cited on a previous called inspection, any subsequent inspection necessary to approve the work shall constitute an extra inspection and the permit holder shall pay a fee according to the following schedule:			
2 nd reinspection	\$50	\$50	same
3 rd reinspection	\$75	\$75	same
4 th reinspection	\$100	\$100	same
Any inspection, other than an extra inspection, which is performed to determine that the work authorized by the sign permit meets the requirements of applicable laws and regulations, shall be performed without further charge.			
Work begun without permit	Double fee	Double fee	same
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost	same
Part 4-103 (Temporary Electrical Service)			
Application for permit for temporary electrical service	\$100	\$100	same
Each additional inspection	\$50	\$50	same
Part 4-104 (Electric Wiring and Equipment)			
Schedule A			
New residential (1 and 2 family, including townhouse unit ownership)			

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Multi-family residential (apartments, condominium, triplex and fourplex)			
100 to 200 amp service	\$156	\$156	same
400 amp service	\$187	\$187	same
Schedule B			
Outlets			
1 to 10 outlets	\$21	\$21	same
Each additional outlet	\$0.83	\$0.83	same
Schedule C			
Fixtures			
1 to 10 fixtures	\$21	\$21	same
Each additional fixture	\$0.83	\$0.83	same
Schedule D			
Motors and generators of one-sixth horsepower (hp) or larger			
Electric motors and generators			
Minimum charge	\$18	\$18	same
Each motor	\$3.22	\$3.22	same
Additional charge per hp or fraction thereof, applied against total hp	\$0.62	\$0.62	same
Schedule E			
Branch circuits supplying appliances, devices or equipment			
Disposal under 1 hp	\$10.90	\$10.90	same
Dryers and dishwashers	\$10.90	\$10.90	same
Electric water heaters or boilers	\$10.90	\$10.90	same
Electric signs and outline lighting			
1 st circuit	\$10.90	\$10.90	same
Each additional circuit for same sign	\$3.22	\$3.22	same
Electric heat			

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted	FY 2014-15 Adopted	Change from Previous Fiscal Year
	Fee	Fee	
Wall or baseboard heaters, 1 st unit	\$10.90	\$10.90	same
Each additional unit	\$3.95	\$3.95	same
Electric unit heaters			
1 st kW	\$10.90	\$10.90	same
Each additional kW	\$1.56	\$1.56	same
Electric furnaces, duct heating units, supplementary or auxiliary units installed in ducts or plenums			
1 st kW	\$10.90	\$10.90	same
Each additional kW	\$1.56	\$1.56	same
All other devices, appliances or equipment which are installed on individual branch circuits and not covered in other schedules, each	\$10.90	\$10.90	same
Schedule F			
Miscellaneous wiring not covered in Schedules A, B, C, D, E			
Lampholders for marquise and/or festoon lighting	\$55	\$55	same
Service equipment as determined by ampacity of buses in equipment			
Up to 100 amperes	\$34	\$34	same
Each additional 100 amperes or fraction thereof	\$6.97	\$6.97	same
Transformers, dry or liquid type, each			
Up to 45 kVA	\$33	\$33	same
46 to 150 kVA	\$43	\$43	same
Over 150 kVA	\$55	\$55	same
Feeders of all types			
Each feeder up to 100 amps	\$10.90	\$10.90	same
Additional charge per 100 amps or fraction thereof applied against total ampacity after deducting 100 amps per feeder	\$1.56	\$1.56	same
Schedule G			

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Miscellaneous			
Solar panel inspections			
Residential		\$100	new
Commercial roof top		\$150	new
Commercial ground-mounted		\$150	new
Commercial ground-mounted, charge per trip for 3rd and subsequent inspections		\$50	new
Service or saw pole - 1 inspection only	\$65	\$65	same
Service or saw pole - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$47	\$47	same
Temporary service connection - commercial	\$150	\$150	same
Mobile home - 1 inspection	\$65	\$65	same
Mobile home - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)	\$47	\$47	same
Modular unit	\$69	\$69	same
Commercial reinspection	\$65	\$65	same
Minimum electrical permit fee	\$65	\$65	same
Reinspection fees			
Not ready for inspection	\$100	\$100	same
5 or more code violations found	\$100	\$100	same
2 nd reinspection	\$100	\$100	same
3 rd reinspection	\$200	\$200	same
4 th reinspection	\$300	\$300	same
HVAC replacement - one inspection		\$65	new
HVAC replacement - additional inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)		\$50	new
Work begun without a permit	Double fee	Double fee	same

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Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

	FY 2013-14 Adopted	FY 2014-15 Adopted	Change from Previous
Fee Type	Fee	Fee	Fiscal Year
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost	same
Minimum fee for any permit requiring a rough-in inspection:			
Commercial	\$150	\$150	same
Residential	\$100	\$100	same
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	same
Replacement or conversion of a heating/cooling system - 1st inspection	\$65	\$65	same
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)		\$50	new
Installation of fireplace stoves, factory-built fireplaces, floor furnaces and wall furnaces	\$52	\$52	same
Gas piping	\$65	\$65	same
Fuel Lines		\$65	new
Schedule B			
Multi-family residential (Apartments, Triplexes and Fourplexes):			
Installation of a heating/cooling system (each dwelling unit)	\$64	\$100	\$36
Replacement or conversion of a heating/cooling system	\$52	\$65	\$13
Subsequent inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)		\$50	new

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Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Schedule C			
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	same
Heating system in total BTU input per floor or per individual system			
0 to 150,000	\$131	\$131	same
150,001 to 300,000	\$205	\$205	same
300,001 to 500,000	\$290	\$290	same
500,001 to 1,000,000	\$426	\$426	same
1,000,001 to 2,500,000	\$510	\$510	same
2,500,001 to 5,000,000	\$644	\$644	same
5,000,001 to 10,000,000	\$774	\$774	same
Over 10,000,000	\$929	\$929	same
Replacement of any component of heating/cooling system such as furnace, boiler, unit heater, duct heater, condensate	\$70	\$70	same
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	same
Over 25 tons	\$166	\$166	same
Replacement of any component of cooling system	\$83	\$83	same
Schedule E			

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Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
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	same
6 to 15	\$111	\$111	same
16 to 25	\$178	\$178	same
26 to 50	\$219	\$219	same
Over 50	\$262	\$262	same
Schedule F			
Hood for commercial type cooking, per hood	\$70	\$150	\$80
Minimum fee for any heating/cooling permit or ventilation:	\$52	\$65	\$13
Schedule G			
Reinspection fees			
4 or more code violations	\$100	\$100	same
Not ready for inspection	\$100	\$100	same
2 nd reinspection	\$100	\$100	same
3 rd reinspection	\$200	\$200	same
4 th reinspection	\$300	\$300	same
Work begun without a permit	Double fee	Double fee	same
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost	same
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	same
See Note 1.			

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Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
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	same
Minimum, per building	\$127	\$127	same
See Note 1.			
Schedule C			
New non-residential; installation of new plumbing fixtures, building water and sewer			
Per fixture	\$7.90	\$7.90	same
Minimum (without water and sewer)	\$187	\$187	same
Minimum (with water and sewer)	\$265	\$265	same
See Note 1.			
Schedule D			
Additions, residential and non-residential; installation of new plumbing fixtures, building water and sewer			
1 to 2 fixtures	\$65	\$65	same
3 to 7 fixtures	\$94	\$94	same
8 to 15 fixtures	\$119	\$119	same
Over 15 fixtures (per fixture)	\$7.90	\$7.90	same
See Note 1.			
Schedule E			
Fixture replacement; no change to rough-in			
1 to 4 fixtures	\$65	\$65	same
5 fixtures and over			
Per fixture	\$6.86	\$6.86	same
Electric water heater (permit required)	\$65	\$65	same
See Note 1.			
Schedule F			
Miscellaneous			

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Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

Fee Type	FY 2013-14 Adopted Fee	FY 2014-15 Adopted Fee	Change from Previous Fiscal Year
Residential sprinkler permit		\$170	new
Gas piping	\$65	\$65	same
Mobile home	\$65	\$65	same
Modular unit	\$78	\$78	same
Not listed above but has water or sewer connection	\$65	\$65	same
Reinspection fees			
4 or more code items	\$100	\$100	same
Not ready for inspection	\$100	\$100	same
1 st reinspection	\$100	\$100	same
2 nd reinspection	\$200	\$200	same
3 rd reinspection	\$300	\$300	same
Work begun without a permit	Double fee	Double fee	same
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost	same
See Note 1.			
Note 1: For inspections under all Schedules in this Part 4-106: When due to the length of water or sewer work more than two trips are required, an additional charge for each trip after the second trip is imposed, of \$50.00.			
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	same

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Additional Fees

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
A Helping Hand promotes self-sufficiency, quality of life and the highest level of independence for older adults and individuals with disabilities. Care focuses on escorted transportation to access health care, get groceries, as well as in-home assistance with medication reminders, meal preparation and household chores. Request is for salary support of the Director of Client Services and the Program Director.	\$15,000	\$26,404	\$15,000
Achievement Academy provides educational and case management services to teens and young adults who have dropped out of high school and wish to restart their education. Grant request is for salary and operational support for the Starting Points program and instructor.	\$20,000	\$25,000	\$20,000
African American Dance Ensemble, Inc. preserves and shares the finest traditions of African and African American dance and music through research, education and entertainment. The request is for salary and operational support of MZIMA, an exercise and cultural learning program.	\$5,000	\$10,000	\$5,000
Assistance League of the Triangle provides elementary school children in need with new clothing, shoes, school supplies and personal care items through their Operation School Bell program. Requested funding is for operational materials.	\$0	\$2,160	\$0
Big Brothers Big Sisters of the Triangle provides free community-based and school-based mentoring services to children. Community-based mentoring services match children with an adult volunteer who serves as a stable role model. The school-based program features mentors who volunteer during and after school to assist children with school work or social skills. Grant request is for salary support.	\$15,005	\$25,000	\$15,005
Bridge II Sports works to create opportunities for children and adults who are physically challenged to play team and individual sports by providing equipment, coaching and space for athletics, particularly Wheelchair Basketball. Grant request is for salary and operational support.	\$6,000	\$40,000	\$6,000
Child and Parent Support Services, Inc. works to prevent child abuse and neglect through weekly or bi-weekly home visits (in both English and Spanish) using the Parents as Teachers curriculum for up to 3 years, primarily for first-time parents with multiple risk factors. Services will include home visitation, parent group meetings, periodic developmental screening, monitoring of immunizations, case management and referrals to community services. Grant request is for salary support of bilingual clinician.	\$11,237	\$13,828	\$11,237

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
Child Care Services Association provides child care referral and consultation services, subsidies to help low and moderate income working families, support services that help child care providers operate more efficiently, technical assistance to child care centers as well as public policy research, advocacy and education. Services are free of charge and in English and Spanish. Grant request is for support of one Family Support Counselor and operational expenses.	\$29,783	\$29,783	\$29,783
Clean Energy Durham seeks to move America toward cleaner and safer energy by creating and educating organizations of neighbors helping neighbors save energy. Grant request is for salary and operational support to expand the agency's activities into unincorporated Durham County.	\$5,000	\$12,970	\$5,000
Communities in Schools of Durham, Inc. seeks to improve outcomes for children by altering the quality of their relationships (with parents, teachers, peers, etc.) through the IY-Parent program. The program provides caregivers with new parenting strategies and a network of support. Family outcomes include increased positive and nurturing parenting, reduced critical and violent discipline approaches, including replacing spanking with positive strategies, increased child self-esteem, self-confidence and positive relationships with parents. Request is for salary and operational support.	\$0	\$15,000	\$0
D3 Community Outreach, Inc. empowers and encourages disconnected youth and young adults to learn the competencies of entrepreneurs that support the successful transition to become gainfully employed and self-sufficient. C.O.R.E. is a comprehensive program providing entrepreneurship training, vocational training, academic support and life-skill counseling. Request is for salary and operational support.	\$5,000	\$15,000	\$5,000
Dress for Success Triangle NC helps low-income women enter and return to the workforce by providing professional attire, career development tools, professional training and a network of support to help them thrive in work and life through their job readiness program. Grant request is for salary and operational support.	\$5,000	\$23,380	\$5,000
Durham Center for Senior Life provides socialization activities, exercise classes, social services, and other activities to keep seniors healthy, active and independent. Grant request is for general operating and salary support.	\$105,685	\$105,685	\$105,685

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
Durham County Community Living Programs, Inc. provides choices and opportunities for adults with developmental disabilities to live, learn and grow in the Durham community by offering training, skills development, creative fun and fitness that can support the participants by providing social interaction, overall learning and increased physical fitness. Request is for salary and operational support.	\$0	\$17,789	\$0
Durham County Teen Court and Restitution Program offers prevention and intervention strategies that hold youth accountable for their offenses, provide resources to families, and recognize victims' rights. Teen Court educates youth about the legal system and the consequences of criminal behavior in order to deter youth from criminal behavior and to reduce recidivism. Grant request is for general operating and salary support.	\$21,183	\$36,183	\$21,183
Durham Crisis Response Center, Inc. provides advocacy, shelter and support services to victims of domestic and sexual violence through case management, counseling, legal advocacy and referrals. Grant request is for salary and operational support of the 24 hour emergency shelter.	\$36,912	\$40,000	\$36,912
Durham Economic Resource Center provides job readiness skills and on-the-job training at their Distribution Center which serves as a simulated work-site through their Workforce Development Program. Grant request is for salary and operational support.	\$14,496	\$25,000	\$14,496
Durham Interfaith Hospitality Network addresses the needs of homeless families by mobilizing churches, synagogues, and people of faith to help families move toward residential stability by providing shelter, living skills training and funding. Grant request is for support of the Alumni Support Program Director.	\$20,000	\$23,000	\$20,000
Durham Literacy Center empowers Durham County residents who want to enrich their lives by improving their literacy skills through programs in adult literacy, English-as-a-second-language and a teen career academy. Grant request is for general operating and salary support.	\$26,619	\$45,000	\$26,619
Durham Striders Youth Association, Inc. integrates multiple aspects of wellness, academic reinforcement, citizenship training and total family fitness to improve the overall health and productivity of the youth in the Durham community. Grant request is for travel to track events and general operating costs.	\$15,750	\$30,000	\$15,750

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
Durham Symphony Orchestra produces and sponsors high quality orchestral concerts and related activities that encourage the development of musical talent, appreciation, and education honoring the rich cultural heritage of Durham and the surrounding communities. The Durham Symphony Orchestra's programming reflect a commitment to American and regional composers as well as familiar classical repertoire framed in a contemporary light. Request is for partial salary support and concert production costs.	\$5,000	\$10,000	\$5,000
Durham Teacher Warehouse Corporation (also known as Crayons2Calculators) enhances the academic and creative needs of students in Durham Public Schools by providing free school supplies to teachers in the schools with the highest poverty rates. Grant request is for general operating and salary support.	\$5,000	\$15,000	\$5,000
Durham's Partnership for Children mobilizes and unifies the Durham community to create and support innovative and successful collaborative approaches to serving the needs of children 0 to 5 years of age and their families. Grant request is for partial salary support of the Fund Development Manager position.	\$13,310	\$35,000	\$13,310
El Centro Hispano, Inc. employs their Youth Leaders in Action Program to work with Latino youth, ages 5 to 19 and their families to ensure high academic achievement by improving school performance, providing a safe space, promoting leadership and through referral and support services. Requested funding is for salary and operational support.	\$29,421	\$36,167	\$29,421
El Futuro, Inc. seeks to provide bilingual and culturally informed mental health and substance abuse treatment for Latino individuals and families in Durham County through their outpatient Clinical Program by increasing access and engagement to psychiatric services, counseling and case management. Requested funding is for salary support.	\$6,000	\$40,000	\$6,000
Elna B. Spaulding Conflict Resolution Center, Inc. works through the Juvenile Justice Project, a restorative model used to address delinquency while diverting youth from the pipeline to prison. Mediation and conflict management will be used to address youth in conflict to avoid pushing them through the courts. School based truancy court is a restorative approach to address truancy and attendance issues within the schools. Grant request is for general operating and salary support.	\$17,597	\$22,550	\$17,597
Eno River Association is dedicated to the preservation of the Eno River Valley's open space and parkland by sponsoring educational presentations and historic and scientific research concerning the Eno River Valley. Grant request is for salary support.	\$6,655	\$20,000	\$6,655

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
First in Families of North Carolina intends to increase access to community resources for persons with Intellectual and Developmental Disabilities (I/DD) and/or Traumatic Brain Injuries (TBI). Specifically, DFIF proposes to expand their “Connecting Through Technology” initiative by providing iPads to children between the ages of 2-18 years who have an I/DD or TBI and have demonstrated potential benefit with an iPad. Funding request is for program materials and professional training sessions.	\$5,000	\$6,885	\$5,000
Food Bank of Central and Eastern North Carolina accumulates and distributes high quality perishable and non-perishable food and non-food essentials to nonprofit agencies serving those with food instability. Grant request is for salary and operational support.	\$5,000	\$30,000	\$5,000
Genesis Home, Inc. works to end homelessness for families with children and young people by providing housing and supportive services to foster independence. Grant request is for utility expenses associated with housing 15 families in the Family Matters program.	\$21,739	\$24,000	\$21,739
HopeLine, Inc. offers caring, nonjudgmental listening and resource information in an effort to improve the overall well-being of the people living in the community. Grant request is for personnel expenses associated with the Durham County portion of the agency's activities.	\$0	\$5,000	\$0
InStepp, Inc. provides their economic empowerment program for victims of domestic violence (DV) and sexual assault (SA). This program addresses the long-term stability and post-trauma needs of female victims of DV and SA who are referred to the program by a domestic violence provider agency. Requested funding is for salary and operational support.	\$5,000	\$7,500	\$5,000
Inter-Faith Food Shuttle provides child nutrition through their Backpack Buddies and School Pantries programs, both activities are school-based programs that provide nutritious food to vulnerable children and their families to ensure that they have access to healthy meals when free and reduced priced school meals are unavailable. Funding is for salary and operational support.	\$10,000	\$20,000	\$10,000
Legal Aid of North Carolina, Inc.-Durham Branch provides free legal services in the areas of expungements and certificates of relief to low-income Durham County residents with past criminal justice involvement in order to remove barriers that affect their abilities to obtain gainful employment. Funding request is for salary and operational support.	\$0	\$15,000	\$0
Little River Community Complex, Inc. provides recreational, educational, health and social activities for the people of the Little River Region and surrounding communities. Grant request is for operational support.	\$0	\$12,000	\$0

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
<p>Mental Health America of Triangle supports individuals living with mental health or substance abuse problems through education, service, advocacy and free counseling sessions with a licensed clinical therapist. The FAN program provides support and parenting skills for families with behavioral/emotionally challenged children. Grant request is for salary and operational support.</p>	\$23,588	\$52,113	\$23,588
<p>Museum of Durham History serves the people of Durham and its visitors by presenting Durham's history and encouraging research, interpretation and appreciation. Grant request is for salary support. In FY15, the Museum will be funded through the Manager's budget.</p>	\$10,000	\$30,000	\$0
<p>Operation Breakthrough, Inc. assists low-wealth families through the Weatherization Assistance Program that assists individuals and families with maintaining safe and energy efficient homes. These services provide pre and post energy testing, weather stripping, caulking, furnace repair or replacement and energy efficient refrigerator replacement. Grant request is for operational support.</p>	\$71,451	\$100,000	\$71,451
<p>Partners for Youth supports at-risk teens ages 14 to 16 in their efforts to graduate from high school, enroll in college and to provide Durham youth with opportunities to connect, develop, and contribute through mentoring, employment and educational support. Partners for Youth has absorbed the YO:Durham program that was funded in 13-14. YO:Durham helps students develop skills for success in school and work, while directing them away from harmful and illegal activities through a full-time summer career academy, a part-time school-year internship, mentoring, tutoring and volunteering. Grant request is for salary and operational support.</p>	\$5,000	\$16,000	\$16,000
<p>People's Channel promotes the use of designated access channels by coordinating their use, providing production facilities, and by providing technical assistance and media training to any individual, group, or organization interested in producing cultural, informational, entertainment or educational media productions of interest to the community. Grant request is for general operating and salary support for the agency's efforts in Durham.</p>	\$14,850	\$14,850	\$14,850
<p>Piedmont Wildlife Center, Inc. fosters healthy connections among people, wildlife and nature through education, conservation and promoting the care of injured or sick wildlife through their afterschool programs with elementary schools. Grant request is for salary and operational support.</p>	\$8,190	\$12,000	\$8,190

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
Planned Parenthood of Central North Carolina, Inc. works to reduce the incidence of unwanted pregnancy, HIV/AIDS, and other sexually transmitted infections, especially among young people, those with limited financial resources and the uninsured. Grant request is for partial salary/benefits support of a bilingual community educator and operational support.	\$17,746	\$20,000	\$17,746
Playworks Education Energized places trained, energetic Program Coordinators at partner schools, who run a full day play program including before or after school, all grades' recess, in-class game time for team building, a Junior Coach Peer Leadership program and developmental sports leagues. Grant request is for salary support.	\$10,000	\$25,000	\$10,000
Reality Ministries, Inc. provides support for individuals with a wide range of disabilities who have aged out of Durham Public Schools and are unable to work regularly because of their disability. Participants will be involved in 5 different workshops each day they meet: Life skills, fitness, service, art and social skills. Funding is for salary support.	\$7,200	\$10,000	\$7,200
Rebuilding Together of the Triangle, Inc. provides low-income homeowners with home repairs, disability modifications and resource-conservation upgrades. The agency coordinates volunteer labor, donated supplies and financial resources to keep low-income homeowners who are elderly, disabled, military veterans, or dealing with long-term unemployment in safe, healthy and efficient homes. Grant request is for labor and materials costs.	\$0	\$30,000	\$0
Reinvestment Partners serves as an umbrella for strengthening VITA/LITC services in the Durham area through their Taxpayer Assistance Center (TAC). It operates as a workforce development program, offering financial education and training not only to the workforce staffing the site, but to the general public which receives services through it. Funding request is for salary and operational support.	\$5,000	\$30,000	\$5,000
Salvation Army-Boys & Girls Club helps young people most vulnerable to dropping out of school develop the academic, behavioral and social skills needed to be successful in school and beyond. Grant request is for salary and operational support.	\$0	\$15,000	\$0
Schoolhouse of Wonder uses outdoor exploration and adventures to create kind, curious and confident kids. Through year-round Camps, Field Trips, and Leadership Training, their team of driven and talented mentors helps children each year learn, play and grow towards being their best selves. Funding is for salary support.	\$0	\$5,000	\$0

FY 2014-2015 Non-Profit Funding

Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
Scrap Exchange collects unwanted material resources and distributes them through its nationally renowned creative reuse center. Grant request is for general operating and salary support.	\$5,000	\$13,000	\$5,000
Senior PharmAssist, Inc. promotes healthier living for Durham seniors by helping them obtain and better manage needed medications and by providing health education, community referrals and advocacy. Grant request is for general operating and salary/benefits support.	\$94,080	\$120,000	\$94,080
Southeastern Efforts Developing Sustainable Spaces (SEEDS) operates a youth-driven, urban farming leadership development program that empowers underserved teenagers by teaching organic gardening, sound business practices, non-violent communication and healthy food choices while providing meaningful employment and job skills. Grant request is for salary and operational support for the Durham Inner-City Gardeners (DIG) program.	\$3,600	\$10,000	\$3,600
Southern Coalition for Social Justice provides legal services for individuals with criminal records applying for expungments and Certificates of Reliefs, ameliorating the collateral consequences of criminal convictions. This will increase work and employment opportunities for this population which is disproportionately low income people of color. Funding is for salary support.	\$0	\$15,000	\$0
Thomas Mentor Leadership Academy provides group mentoring for at-risk males between the ages of 10 and 15 who are being raised by a single parent or their grandparent(s). At-risk males are guided into mentoring relationships that will focus on education, decision making, conflict resolution, respect for self and others and service to the community. Funding is for operational support.	\$0	\$10,000	\$0
Threshold Clubhouse, Inc. helps adults in Durham county with a severe mental illness stay out of the hospital, succeed at work, advance their education and reach their goals. Grant request is for salary and operational support. In FY15, Threshold will be funded through an agreement with Alliance Behavioral Healthcare.	\$0	\$10,000	\$0
Triangle Champions Track Club develops the physical, intellectual, and emotional character of young leaders aged 6-18 with a focus on total wellness and civic responsibility through athletic training and competition, health and wellness education, family values instruction, academic assistance, community service and enrichment opportunities. Grant request is general operating support.	\$7,098	\$25,000	\$7,098

FY 2014-2015 Non-Profit Funding			
Agency	FY 13-14 Approved Amount	FY 14-15 Requested Budget	FY 14-15 Approved Amount
Triangle Family Services, Inc. provides Financial Education and Coaching Programs that offer in-depth financial counseling and training to assist financially fragile, low-income individuals and families in our area as well as housing counseling services aimed at foreclosure prevention. Funding request is for salary support.	\$0	\$5,000	\$0
Triangle Residential Options for Substance Abusers, Inc. (TROSA) provides comprehensive treatment, work-based vocational training, education and continuing care to substance abusers, enabling them to be productive, recovering individuals. Grant request is for occupancy support.	\$23,124	\$35,000	\$23,124
Victorious Community Development Corporation provides tutoring, homework assistance, cultural awareness, performing and visual arts, leadership development, as well as health and nutrition activities. This afterschool program is designed to help participants reach their full academic and social potential while fostering a supportive environment where they can learn and grow. Grant request is for salary support for an afterschool site coordinator.	\$8,100	\$10,000	\$8,100
Voices Together uses a proprietary educational model that is music-based to help people with developmental disabilities speak, communicate and connect with others by helping them express their thoughts, feelings and needs. Grant request is for salary and operational support of the agency's programming in Durham Public Schools.	\$11,250	\$25,000	\$11,250
Volunteer Center of Durham coordinates community service opportunities for teens referred by the Durham County Misdemeanor Diversion Program so that minors can avoid an adult criminal record as well connecting local youth to service opportunities at area nonprofits through the Community Service Youth Leadership Development Program. Funding request is for salary and operational support.	\$0	\$11,500	\$0
Walltown Children's Theatre is dedicated to enhancing the lives of young people in Durham through the arts. Grant request is for general support.	\$5,000	\$15,000	\$5,000
Organizations funded in FY13 without a FY14 Request	\$42,940		
	\$860,609	\$1,524,747	\$818,669

Statement of Revenues, Expenditures, and Changes in Fund Balance
General Funds

	FY 2012-2013 Actual	FY 2013-2014 Estimate	FY 2014-2015 Budget
Revenues			
Taxes	\$ 292,328,737	\$ 308,199,014	\$ 312,829,212
Licenses and permits	826,580	1,097,977	791,500
Intergovernmental revenues	52,519,902	47,363,408	54,164,113
Investment income	3,620,060	3,170,773	140,002
Rental income	824,104	1,059,188	1,029,680
Charges for Services	19,165,208	21,081,483	20,191,268
Other revenues	4,372,836	1,045,000	6,642,586
Total revenues	373,657,427	383,016,843	395,788,361
Expenditures			
General government	47,081,564	47,053,603	74,310,500
Public safety	51,425,406	55,670,538	53,324,193
Transportation	12,500	12,500	12,500
Environmental protection	3,612,149	3,589,994	3,720,399
Economic and physical development	4,183,927	4,770,154	5,269,761
Human services	91,592,879	82,217,172	85,939,210
Education	122,877,101	125,721,000	126,454,721
Cultural and recreational	11,038,004	11,385,271	11,577,370
Total expenditures	331,823,530	330,420,232	360,608,654
Excess (deficiency) of revenues over (under) expenditures	41,833,897	52,596,611	35,179,707
Other financing sources (uses)			
Transfers in	6,845,957	7,883,002	8,323,792
Transfers out	(53,389,464)	(60,555,922)	(57,464,974)
Fund balance appropriated	-	-	13,961,475
Total other financing sources (uses)	(46,543,507)	(52,672,920)	(35,179,707)
Net change in fund balances	(4,709,610)	(76,309)	(13,961,475)
Fund Balance - beginning	139,338,920	134,629,310	134,553,001
Fund Balance - ending	\$ 134,629,310	\$ 134,553,001	\$ 120,591,526

*The Intergovernmental revenues and Human Services function excludes direct funding to individual recipients by the state from federal and state monies.

The 2013-14 Estimate column is based on unaudited end of the year estimations at the time of publication.

Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Funds

	FY 2012-2013 Actual	FY 2013-2014 Estimate	FY 2014-2015 Budget
Revenues			
Taxes	\$ 6,797,553	\$ 7,392,843	\$ 7,930,097
Investment income	2,422	1,420	-
Total revenues	<u>6,799,975</u>	<u>7,394,263</u>	<u>7,930,097</u>
Expenditures			
Public safety	4,923,383	3,814,363	4,372,798
Economic and physical development	730,851	740,267	710,883
Total expenditures	<u>5,654,234</u>	<u>4,554,630</u>	<u>5,083,681</u>
Excess (deficiency) of revenues over (under) expenditures	1,145,741	2,839,633	2,846,416
Other financing sources (uses)			
Transfers in	-	200,000	-
Transfers out	(1,591,547)	(2,673,601)	(2,906,119)
Fund balance appropriated	-	-	59,703
Total other financing sources (uses)	<u>(1,591,547)</u>	<u>(2,473,601)</u>	<u>(2,846,416)</u>
Net change in fund balances	(445,806)	366,032	(59,703)
Fund Balance - beginning	<u>985,373</u>	<u>539,567</u>	<u>905,599</u>
Fund Balance - ending	<u>\$ 539,567</u>	<u>\$ 905,599</u>	<u>\$ 845,896</u>

The 2013-14 Estimate column is based on unaudited end of the year estimations at the time of publication.

Statement of Revenues, Expenditures, and Changes in Fund Balance
Debt Service Fund

	FY 2012-2013 Actual	FY 2013-2014 Estimate	FY 2014-2015 Budget
Revenues			
Investment income	\$ 17,370	\$ 11,437	\$ 15,000
Charges for services	178,566	401,374	400,000
Intergovernmental revenues	496,477	434,374	368,221
Total revenues	692,413	847,185	783,221
Expenditures			
General government	1,298		528,482
Principal retirement	34,520,922	36,779,290	36,787,439
Interest and fiscal charges	19,468,651	24,129,725	23,250,247
Debt issuance costs	540,000	459,395	-
Total expenditures	54,530,871	61,368,410	60,566,168
Excess (deficiency) of revenues over (under) expenditures	(53,838,458)	(60,521,225)	(59,782,947)
Other financing sources (uses)			
Transfers in	52,317,894	59,063,454	59,782,947
Transfers out	-	(475,000)	-
Issuance of refunding bonds	125,002,399	51,201,274	-
Payment to refunded debt escrow agent	(124,462,399)	(51,200,000)	-
Fund balance appropriated	-	-	-
Total other financing sources (uses)	52,857,894	58,589,728	59,782,947
Net change in fund balances	(980,564)	(1,931,497)	-
Fund Balance - beginning	8,327,612	7,347,048	5,415,551
Fund Balance - ending	\$ 7,347,048	\$ 5,415,551	\$ 5,415,551

The 2013-14 Estimate column is based on unaudited end of the year estimations at the time of publication.

DURHAM COUNTY FISCAL POLICIES

The County's long-term financial goal is to maintain its Triple A bond rating. Some factors required for a Triple A 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 insure 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 Triple A bond rating. Durham County operates on a sound financial basis, as indicated by its Triple A 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 Triple A bond rating is the ability of Durham County to successfully market its bonds when required and by borrowing money at lower, more favorable interest rates than communities with lesser ratings. Since bond ratings are based on demonstrated managerial competence and financial health, high bond ratings also relate to economic development activities and provide citizens with an indication of the quality of their local government. The following financial policies are consistent with the standards associated with the highest bond ratings available. For the complete list of financial policies, contact the Finance Department at (919) 560-0035.

Policy I: Fund Balance

- 1.01 Durham County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.
- 1.02 The Unassigned General Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. Use of the Unassigned General Fund Balance shall be done only to cover a shortfall in revenues. When a revenue shortfall requiring the use of the Unassigned General Fund Balance occurs, the County will increase its General Fund revenues through appropriation of unassigned fund balance or decrease its expenditures. The latter method will be used when preventing the use of Unassigned General Fund Balance two consecutive fiscal years in a row to subsidize General Fund operations.

The Unassigned General Fund Balance will be provided as follows:

- 1.03 An Unassigned General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.
- 1.04 The Unassigned General Fund Balance goal will be nine per cent (9.00%) 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 25% (LGC requires 8%) of fund balance available as a percentage of expenditures shall be the County's goal.
- 1.08 Once the 25% level has been achieved, the amount over 25% shall be used to fund the annual 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.

Committed for Risk Management Fund Balance

- 1.09 Durham County shall maintain a Committed for Risk Management Fund Balance sufficient to provide the County with a margin of safety from self-insured liabilities.
- 1.10 The Committed for Risk Management Fund Balance should not be used for health, dental, life or vision covered in the County Employees Health Benefit Plan.

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- 1.11 In order to provide a reasonable amount in committed for risk management fund balance, the County will have an annual actuarial analysis of self-insured liabilities performed by a reputable financial risk analysis firm. The results of the actuarial will provide the County with an estimate of expected losses as of the end of the fiscal year as well as several higher levels of statistical confidence. The higher levels of statistical confidence provide the County with information on the potential for losses to vary from the actuary's best estimate. The amount assigned for risk management can only be made after consideration of the County's own degree of risk aversion. A conservative level of funding is suggested. The County shall maintain a Committed for Risk Management Fund Balance with the level of funding being the median of the confidence levels provided in the annual actuarial study.

Committed for Debt Service Fund Balance/SWAP Agreement

- 1.12 Durham County shall maintain a Committed for Debt Service Fund Balance for the SWAP Agreement to provide funds should the SWAP Agreement generate dis-savings (require County payments) or the SWAP Agreement is terminated for any reason and the County is required to pay for termination/liquidation.
- 1.13 The amount committed is 50% of the amount the County has received to date as of fiscal year end until such time as the committed amount equals 110% of the liquidation value provided by the County's SWAP Advisor.
- 1.14 The liquidation value will be provided by the SWAP Advisor to the County in March of each year prior to the approval of the annual budget to allow the coverage to be confirmed prior to the appropriation of funds for the upcoming fiscal year.

Committed for Self-Insured Benefits Fund Balance

- 1.15 Durham County shall maintain a Committed for Self-Insured Benefits Fund Balance sufficient to protect the County from any unexpected large claims.
- 1.16 The insurance rates shall be adjusted on an annual basis to maintain a fund balance equal to two months of claims averaged over the past three years.
- 1.17 A Rate Setting Committee (RSC) of four (4) shall be established and comprised of the following:
- a. Representative from Finance appointed by the Chief Financial Officer
 - b. Representative from Human Resources Department appointed by the Human Resources Director
 - c. Representative from Budget appointed by the Budget Director
 - d. Representative from the County Manager's Office appointed by the County Manager
- 1.18 The RSC shall meet annually in February to set the rates for the new fiscal year and at any time deemed necessary by the committee.
- 1.19 Every two years beginning FY2014 the RSC shall have an actuarial study done to establish/verify a reasonable fund balance level. The cost of this study will be funded from the self-insured funds.

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.
- 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).

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- 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 Unassigned 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 .075% and not more than one-quarter percent (.25%) of the estimated General Fund revenues for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.
- 2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.
- 2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:
 - a. Developing and maintaining a five-year plan for (1) fleet and (2) 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 Unassigned General Fund Balance to finance current operations.
- 2.24 The County shall establish Memorandums 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, 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 insure 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.

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- 3.06 The County will reevaluate all property at least every eight years, with a goal of every four years, to be effective as of January 1 of the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers.
- 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 1st assessment is compared to sales in the succeeding calendar year.
- 3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
 - a. Establishing new charges and fees as needed and as permitted by law at reasonable levels.
 - b. Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
 - c. Aggressively collecting ad-valorem tax revenues, late penalties and related interest as authorized.
- 3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
 - a. Present and future funding requirements.
 - b. Cost of administering the funds.
 - c. Costs associated with special conditions or regulations attached to the grant award.
- 3.12 The County will attempt to recover all allowable costs, both direct and indirect associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of State and Federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service to 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: Article 40 and 42 one-half cent sales taxes; the county's share of the Occupancy tax; countywide property taxes; and enterprise revenues. The County reserves up to twenty percent (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 (\$.05) or \$.01 in countywide property taxes.
- 4.02 The County Manager will submit a ten-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 projects
 - 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 with the exception of capital projects funded for Durham Public School, Durham Technical Community College or the North Carolina Museum of Life and Science (e.g., where the County does not hold title to the properties).
- 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 Memorandums 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.

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- 4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. IV.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. V.5.05 and V.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 two 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 Bonds (GOs), 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 (LGC sets limit of 8%).
 - c. Assigned funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
 - d. Interest earnings on the committed fund balances will only be used to pay debt service on the bonds.
 - e. The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
 - f. Total annual debt service funded by general fund proceeds shall not exceed 15% of total general fund current expenditures excluding direct costs.
- 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 Bonds (SOBs) 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 /special obligation 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 /SOBs should be structured to allow an approximately equal annual debt service amount over the life of the issue.
 - d. Assigned funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
 - e. Interest earnings on the committed fund balances will only 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 U.S. 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 Memorandums 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. V.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.

Date Approved: May 13, 2013

CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

Note: The following is presented as supplementary information to the FY 2014–15 annual operating budget as a convenience to the reader. A separate CIP and financial plan is published every two years and is available at www.dconc.gov or by contacting the Budget Office at (919) 560-0017.

Background

The County maintains a 10-year Capital Improvement plan (CIP), which is fully updated every two years. The last major update of the plan was approved in June 2013 for fiscal years 2014-23. The plan itself provides a blueprint which the County uses to meet the growing facility needs of the schools, libraries, museum, court system, public safety, human service agencies, and open space. The CIP also provides a financial overview of the financing options for the existing capital projects as well as those not yet implemented capital projects projected in the 10-year plan.

Description of Process

While it presents a 10-year plan, the projects and estimated costs are subject to change. Financing options are reviewed, as well as the projects and their estimated costs by an internal CIP committee composed of representatives from the County Manager’s Office, Budget, Finance, Information Technology, General Services, Fire Marshall and Engineering departments. The Board of County Commissioners approves the CIP separately from the Annual Operating Budget. Projects in the CIP are linked to the Annual Operating Budget through annual debt service appropriations and County contribution funding (pay-as-you-go). These annual appropriations are detailed each budget year in the Capital Financing Plan Fund and Debt Service Fund sections of the budget document.

Impact of CIP on Operating Budget

When capital projects come online, they have potential new costs which can include: new personnel and operating expenses such as utilities, technology, security, and maintenance. The CIP does not fund related operational costs, rather, they are considered in the annual budget request for the department managing the capital project. In years where capital improvement projects are completed or become operational, special attention is given to the potential impacts on the budget process. This is assessed on a per project basis with the potential impact planned by the lead agency on the project and other relevant departments such as Information Technology and General Services who respectively support the technology and maintenance needs of buildings and staff. For instance, the opening of phase II of the Human Services Complex in the FY 2013-14 budget translated into additional staff and operating support in the Public Health and General Services annual operating budgets. Other affected departments plan their budget requests in line to ensure they can provide services to any new or expansion items realized through completion of CIP projects.

Project Listing

The summary table on the following page includes projects and projected annual costs from the CIP. Greater detail on all projects, timelines, and costs is available in the separate publication “Durham County Capital Improvement Plan Fiscal Years 2014–2023”. For more information about the Durham County CIP, email budget@dconc.gov or visit the Durham County website at www.dconc.gov.

Durham County Approved 10 Year Improvement Plan FY 2014-2023

Project	Prior Years	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Grand Total
New Justice Center	\$119,146,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119,146,455
Judicial Building Renovation	\$384,517	\$5,537,050	\$10,200,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,122,238
Admin. Bldg. Refurb.	\$500,000	\$0	\$531,744	\$4,980,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,012,719
County Stadium Improvements	\$8,206,833	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,431,833
Downtown Parking Deck	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$1,663,132	\$7,663,528	\$7,663,528	\$17,240,188
County Storage Facility	\$3,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100,000
Facility Light Replacement	\$71,438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,438
HVAC Replacement	\$0	\$615,775	\$411,125	\$77,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,104,253
Roof Replacement	\$0	\$113,746	\$1,864,550	\$133,751	\$253,866	\$501,626	\$198,827	\$149,932	\$14,876	\$0	\$0	\$3,231,174
Parking Resurfacing	\$0	\$241,722	\$243,553	\$160,652	\$66,885	\$55,674	\$401,722	\$256,866	\$589,058	\$129,357	\$315,134	\$2,460,624
SS-ERP System	\$4,500,000	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500,000
IT-Replacement Sched.	\$2,690,873	\$2,500,000	\$2,721,040	\$2,550,000	\$2,040,000	\$2,028,000	\$2,935,000	\$2,532,000	\$1,975,000	\$1,572,000	\$2,482,000	\$26,025,913
IT-Telecommunications System (Voice Over IP)	\$300,000	\$0	\$0	\$578,000	\$0	\$0	\$578,000	\$0	\$0	\$0	\$0	\$1,456,000
IT-Fiber Backbone	\$781,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$781,000
IT-Major Laserfish Upgrade	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$600,000
IT-Sheriff Technology Update	\$599,900	\$0	\$0	\$599,400	\$0	\$0	\$0	\$599,400	\$0	\$0	\$0	\$1,798,700
IT-Audio/Video Replacement	\$0	\$0	\$0	\$0	\$0	\$387,900	\$1,530,100	\$250,000	\$0	\$0	\$0	\$2,168,000
EMS Station #1 Renovations	\$2,063,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,063,499
EMS Station #3	\$0	\$0	\$2,052,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,052,500
EMS-Station #4	\$0	\$0	\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Sheriff-Detention Center Annex	\$0	\$0	\$0	\$11,500,000	\$0	\$3,000,000	\$36,017,308	\$31,223,807	\$0	\$0	\$0	\$81,741,115
Sheriff-Main Jail Renovation	\$0	\$0	\$0	\$0	\$0	\$825,000	\$8,100,000	\$0	\$0	\$0	\$0	\$8,925,000
Open Space Land Acquisition	\$800,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$5,800,000
Timberlake Rail Trail	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$50,000	\$400,000	\$400,000	\$0	\$2,850,000
New Hope Creek/Hollow Rock Preserve	\$200,720	\$300,000	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$620,720
Utility Performance Contract	\$2,274,500	\$2,274,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,549,000
Stormwater Retrofit	\$0	\$0	\$0	\$0	\$200,000	\$1,000,000	\$250,000	\$250,000	\$0	\$0	\$0	\$1,700,000
Human Services Complex	\$89,588,860	\$660,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,248,860
DSS Building Demolition	\$0	\$812,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812,000
Durham Public Schools	\$330,260,205	\$0	\$0	\$0	\$36,899,313	\$31,644,750	\$21,336,869	\$10,119,068	\$0	\$0	\$0	\$430,260,205
Main Library Renovations	\$0	\$0	\$2,242,860	\$7,404,904	\$6,926,602	\$0	\$0	\$0	\$0	\$0	\$0	\$16,574,365
NCMLS Deferred Maintenance and Exhibit Refurb	\$0	\$0	\$0	\$0	\$3,064,425	\$2,353,325	\$839,160	\$0	\$0	\$0	\$0	\$6,256,910
Waste Water Treatment Plant Improvements	\$11,283,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,283,883
Collection System Rehabilitation	\$3,900,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$8,900,000
Reused Waste Water Facilities	\$4,012,335	\$200,000	\$0	\$2,400,000	\$300,000	\$0	\$5,600,000	\$0	\$0	\$0	\$0	\$12,512,335
Sludge Energy Program	\$0	\$50,000	\$50,000	\$100,000	\$0	\$300,000	\$14,500,000	\$0	\$0	\$0	\$0	\$15,000,000
Grand Total	\$584,665,018	\$14,679,794	\$21,568,042	\$31,635,034	\$54,951,091	\$45,246,275	\$93,406,986	\$46,581,074	\$5,642,066	\$10,764,885	\$11,460,662	\$920,600,927

Durham County Capital Finance Plan Model FY2014-2023

Description	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Current Debt Service Payments	\$61,255,076	\$59,034,260	\$56,629,873	\$54,927,498	\$52,589,301	\$50,407,857	\$49,257,568	\$47,651,299	\$38,275,946	\$34,754,772
Total New Debt	\$1,331,664	\$4,638,628	\$11,165,710	\$14,787,039	\$21,499,665	\$21,803,835	\$29,723,503	\$29,198,124	\$27,503,091	\$28,031,448
Total County Contribution	\$3,389,847	\$1,599,755	\$1,020,751	\$2,032,300	\$1,798,549	\$1,106,799	\$3,167,066	\$1,029,357	\$815,134	\$0
Total Current/New Debt & County Contrb.	\$65,976,587	\$65,272,644	\$68,816,334	\$71,746,837	\$75,887,516	\$73,318,491	\$82,148,137	\$77,878,781	\$66,594,171	\$62,786,220
Total Reductions	\$2,020,572	\$1,864,765	\$1,294,709	\$1,263,500	\$1,264,250	\$1,268,000	\$1,264,500	\$1,264,000	\$1,261,250	\$1,263,750
General Fund (CFP) Debt Obligations	\$63,956,015	\$63,407,879	\$67,521,624	\$70,483,337	\$74,623,266	\$72,050,491	\$80,883,637	\$76,614,781	\$65,332,921	\$61,522,470
Revenues										
1/2 cent Sales Tax (40)	\$10,137,717	\$10,441,849	\$10,755,104	\$11,077,757	\$11,410,090	\$11,752,393	\$12,104,964	\$12,468,113	\$12,842,157	\$13,227,421
1/2 cent Sales Tax (42)	\$12,211,133	\$12,577,467	\$12,954,791	\$13,343,435	\$13,743,738	\$14,156,050	\$14,580,731	\$15,018,153	\$15,468,698	\$15,932,759
1/4 cent Sales Tax (46)	\$2,349,873	\$2,420,369	\$2,492,980	\$2,567,770	\$2,644,803	\$2,724,147	\$2,805,871	\$2,890,047	\$2,976,749	\$3,066,051
Occupancy Taxes	\$2,450,000	\$2,523,500	\$2,599,205	\$2,677,181	\$2,757,497	\$2,840,221	\$2,925,428	\$3,013,191	\$3,103,587	\$3,196,694
Occupancy Taxes (dedicated for NCMLS debt)	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000				
Transfer from General Fund (Energy Savings)	\$332,500	\$337,500	\$342,500	\$349,500	\$356,500	\$359,057	\$361,557	\$369,000	\$376,500	\$384,000
Transfer from General Fund (Bethesda Lease)	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000	\$69,000
Prior Year Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Earned	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000		
Capital Fund (125) Fund Balance Appropriated	\$296,925	\$668,403	\$502,399	\$91,309	\$317,810	\$1,275,757	\$941,699	\$250,000	\$250,000	\$0
American Tobacco South Parking Deck	\$523,929	\$523,929	\$523,929	\$523,929	\$523,929	\$523,929	\$523,929	\$523,929	\$523,929	\$523,929
Build America Bond Tax Refund	\$368,221	\$368,221	\$368,221	\$368,221	\$368,221	\$348,409	\$308,416	\$267,458	\$225,881	\$183,742
Debt Service & Bond Funds Interest Earned	\$35,000	\$60,000	\$60,000	\$60,000	\$60,000	\$70,000	\$70,000	\$70,000	\$70,000	\$100,000
Community Health Trust Fund Contribution	\$4,287,820	\$2,350,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Justice Center Parking Deck Revenue	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
Fund 103 Swap Savings	\$0	\$0	\$3,792,104	\$3,512,198	\$4,252,712	\$1,550,358	\$3,084,587	\$2,000,000	\$2,000,000	\$2,000,000
Lottery Funds	\$1,400,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Debt Service Fund Fund Balance Appropriated	\$0	\$113,236	\$1,414,945	\$3,848,362	\$2,853,457	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Non Property Tax Revenue Available for Debt Payment	\$34,922,118	\$33,938,474	\$37,610,178	\$39,973,662	\$40,842,756	\$37,329,321	\$39,436,184	\$38,588,892	\$39,556,500	\$39,683,597
Additional Revenue Requested - Property Tax	\$29,033,897	\$29,469,405	\$29,911,446	\$30,509,675	\$33,780,510	\$34,721,170	\$41,447,453	\$38,025,889	\$25,776,421	\$21,838,873
1 CENT Value	\$3,115,225	\$3,161,953	\$3,209,383	\$3,273,570	\$3,339,042	\$3,405,823	\$3,473,939	\$3,543,418	\$3,614,286	\$3,686,572
Total Cents Dedicated to Capital Financing	9.32	9.32	9.32	9.32	10.12	10.19	11.93	10.73	7.13	5.92

Revenue Assumptions:

Prop. Tax Growth is estimated at 1.5% for non-reval. years in the future, next reval in FY 2016-17, after reval growth for non-reval years is 2%

**Reval. Property Tax Growth Rate 1.5% through the next revaluation effective 1/1/17, and for each eight year revaluation after that at 5%*

**Sales Tax growth is estimated at 3% for FY 2015-16, 3% thereafter*

**Occupancy Tax growth is estimated at 3%*

OPERATING IMPACT OF CURRENT CAPITAL PROJECTS

DESCRIPTION

As part of the County's Capital Improvement Plan, operational impacts of non-recurring capital projects are estimated as part of the Capital Improvement Planning process. Once a project has been completed, these operational costs are made part of the budget planning process discussion. For this measure of operating impact of current capital projects, additional operating costs are included only for the first year the cost is incurred.

For FY 2014-15, no non-recurring capital projects will have additional operational costs. Normally, these additional operational costs are included in departmental budgets and are highlighted in this section.

Durham County finished the last of its largest two capital projects early in FY 2013-14, and initial operational costs were developed for that fiscal year budget. These costs have now been annualized in the FY 2014-15 budget and will continue to be in future budgets. Several upcoming projects that will have related operating costs are the Main Library renovation with expected completion in FY 2016-17 and the Judicial Building renovation project with an expected completion in FY 2016-17.

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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, nonprofit agencies and citizens, each playing a pivotal role in the budget creation and review process. Through the budget, Durham County fulfills its mission to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

GOVERNING STATUTES

The North Carolina Local Government Budget and Fiscal Control Act provides the legal framework in which all cities and counties in the state conduct their budgetary processes. The legislation is found in Chapter 159 of the General Statutes and establishes several important dates and provisions including:

- By April 30 – Departments must submit requests to the Budget Officer (N.C. Gen. Stat. § 159-10)
- By June 1 – Recommended budget must be submitted to the Board of County Commissioners (N.C. Gen. Stat. § 159-11(b))
- Before adoption – A public hearing must be held (N.C. Gen. Stat. § 159-12(b))
- By July 1 – From 10 days after submitted to the Board of County Commissioners, but by July 1, a balanced budget must be adopted (N.C. Gen. Stat. § 159-13(a))

BUDGET PROCESS

All Durham County departments are required to submit requests for appropriation to the County Manager on or before March 15 of each year. This is done through a customized version of SAP 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.

FY 2014-15 BUDGET CALENDAR

December		
Thursday	December 19	Non-profit pre-application questionnaire due
January		
Tuesday	January 7, 2014	Online non-profit application portal open to qualified applicants
Thursday	January 16	FY2015 Non-profit Application Workshop
Monday	January 27	Distribution of budget materials to departments through intranet
February		
Tuesday	February 4	Budget Workshop and Information Session
Thursday	February 6	Budget Workshop and Information Session
Monday	February 10	SAP Budget System (BIP) opens for entry of departmental budget requests
Monday	February 17	Departments submit the Information Services & Technology Request Form (new requests only, not replacements) to Bonnie Simons in Information Services and Technology.
Friday	February 21	Non-profit applications due
March		
Friday	March 7	DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES – Entered into SAP Budget System (BIP) as well as a transmittal letter, performance measures and other supporting documents should be e-mailed to Budget Analyst.
Monday	March 10	Advance public comments at Board of County Commissioners meeting
Monday	March 10	Distribution of FY 2014-15 non-profit applications to departmental staff for review
Thursday	March 13	BOCC Budget retreat
Friday	March 21	Volunteer Fire Districts submit requests to Fire Marshal and Budget and Management Services
Friday	March 28	Departmental staff review of non-profits due to Budget Office
Monday - Friday	March 31 – April 25	Departmental budget presentations with County Manager, Deputy Manager and Budget and Management Services
April		
Monday	April 7	Non-profit Public Comment Period at BOCC Worksession
May		
Thursday	May 15	Durham Public Schools Board of Education submits budget request to County Manager
Tuesday	May 27	County Manager delivers Recommended Budget to Board of County Commissioners – 7 pm meeting
Wednesday-Thursday	May 28- June 12	Board of County Commissioners budget work sessions
Friday	May 30	Notice of Public Hearing published for June 9 public hearing
June		
Monday	June 9	Board of County Commissioners holds public hearing on Recommended Budget 7 pm
Monday	June 23	Board of County Commissioners adoption of FY 2014-15 Annual Budget Ordinance
July		
Tuesday	July 1	FY 2014-15 budget available in SAP Budget System

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 which has commercial or exchange value.

Balanced budget: Where revenues and expenditures are budgeted at equal amounts.

Base budget: Cost if continuing the existing levels of service.

Basis of accounting: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Basis of budgeting: The annual budget is prepared on the modified accrual basis of accounting as required by North Carolina law.

Board of County Commissioners (BOCC): The governing body of Durham County consisting of five commissioners elected at-large and serving for four-year terms.

Bond: A written promise to repay debt on a specific date in the future along with payment of a specified amount of interest at predetermined intervals while the debt is outstanding.

Bond agency fees: Fees charged by bond agencies for services related to debt issuance.

Bond covenant: Provision in a bond or debt contract which require the debt issuer to meet certain standards or do certain things.

Bond rating: Grade indicating a unit's investment qualities; ratings range from AAA (highest) to D (lowest).

Budget: Plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

Budget amendment: A means for the Board of County Commissioners to recognize new revenues or expenditures and amend the operating budget.

Business area: Group of related activities performed by one or more organizational units (fund centers) for the purpose of accomplishing a function for which the government is responsible.

Capital expenditure (or outlay): Fixed asset which has a value of \$5,000 or more and has a useful economic lifetime of more than one year.

Capital Improvement Plan (CIP): Long-range plan which outlines major capital needs and the means of financing proposed acquisitions.

Certificates of participation (COPs): Shares in a debt obligation created by a capital lease that are sold to or placed with investors. The certificates are secured by the property financed with the debt.

Code: System of numbering accounts and transactions in order to produce desired information; see *commitment item*.

Commitment item: Accounting code used to classify an expenditure or a revenue; examples: 5100011000 – Salary, 5200110200 – Telephone.

Constant dollars: Actual dollar amounts adjusted for inflation.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt: Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

Debt service: Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Department: The organizational unit of county government providing a specific service.

Designated fund balance: Designations of fund balance represent tentative management plans that are subject to change.

Elected officials: Positions decided upon by voters and include the Board of County Commissioners, Sheriff and Register of Deeds.

Employee benefits: Benefits beyond salary compensation including health care, retirement, disability, life insurance, etc.

Encumbrances: A reservation of budget authority for a particular purpose. An encumbrance typically occurs when a purchase order or contract is approved.

Enterprise fund: A separate fund that accounts for a government-owned enterprise such as solid waste or water-sewer systems.

Expenditure: Payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Federal and state revenues: Funds received from federal, state and other local government sources.

Fire district: Special district taxes are levied for fire protection in seven districts: Bahama, Bethesda, Eno, Lebanon, New Hope, Parkwood and Redwood.

Fiscal year: A declared accounting year, not necessarily a calendar year. The fiscal year for Durham County is July 1 to June 30.

Fixed asset: Assets of long-term character that are intended to continue to be held or used such as land, buildings, furniture and other equipment.

Full-time equivalent (FTE): A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, a part-time worker may be considered 0.5 FTE.

Function: Grouping of agencies that provide similar services. For example the “Public Safety” function includes Sheriff, Emergency Medical Services, Criminal Justice Resource Center, Fire Marshal and Emergency Communications, among others.

Fund: Fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

Fund balance: Funds accumulated through the under expenditure of appropriations and/or the act of exceeding anticipated revenues.

Funds center: One organizational unit within a department or business area that has a specific purpose in accomplishing a function for which the agency is responsible.

General Fund: The main operating fund accounting for governmental functions supported by general taxes and revenues as well as financial resources that legal requirements do not require to be accounted for in another fund.

General obligation bond: Bond that is backed by the full faith, credit and taxing power of the government.

Generally Accepted Accounting Principles (GAAP): Accounting rules used to prepare, present and report financial statements. For local and state governments, GAAP is determined by the Governmental Accounting Standards Board (GASB).

Goal: A broad statement of desired conditions to be maintained or achieved through the efforts of an organization; standard against which progress is measured.

Governmental Accounting Standards Board (GASB): A private, nongovernmental organization that establishes and improves standards of local and state governmental accounting and financial reporting; see www.gasb.org.

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 off as per the lessor's instructions.

Liability: A loan, expense or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.

Mission: The mission of Durham County Government is to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

Modified accrual basis: Under this accounting basis, revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

Net assets: The difference between total assets and current liabilities including non-capitalized, long-term liabilities.

Object of expenditure: An expenditure classification related to the type of goods or services purchased such as office supplies.

Objective: A specific statement of desired results which represents a single step in the achievement of a goal. Objectives are measurable and can be accomplished within a specific time interval.

Operating expense: Cost for personnel, materials and equipment required for a department to function.

Ordinance: A legal document adopted by the governing body setting policy and procedures.

Other financing sources: A revenue category containing appropriated fund balance and transfers from other funds.

Pass-through funds: Funds from other jurisdictions, such as the federal government, which are used often for a specific purpose or activity administered by the county.

Performance budget: A budget in which expenditures are based primarily upon measurable performance of activities and work programs.

Performance indicator: Specific quantitative and qualitative measures of work performed.

Personal property: Classified within two divisions: 1) Tangible property includes items that are visible and movable; 2) Intangible property includes stocks, bonds, bank deposits, etc.

Personnel services: Expenditures for salaries, wages and fringe benefits.

Property taxes: Levied on real and personal property and set at a rate of cents on each dollar of value of the property.

Real property: Land, buildings and items permanently affixed to land or buildings.

Reappraisal (or revaluation): The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

Reclassification: A change in the classification and corresponding job title of an existing position which results from a major change in assigned responsibilities.

Recommended budget: The County Manager presents a recommended budget to the Board of County Commissioners based on requests for funding from departments. By North Carolina law, the recommended budget must be provided to the Board by June 1.

Reserved fund balance: Amounts that are not appropriable or legally segregated for a specific purpose.

Revenue: Any type of funds that can be used to pay for expenses. Types of revenue include property taxes, sales taxes, state funds, federal funds, grant funds, fees, interest earnings, loans, etc.

Revenue bond: Bond secured by and repaid from specific and limited revenues. The pledged revenues are most often net revenues, or earnings, from a self-supporting utility or enterprise.

Service level: The amount of service provided during a fiscal year as indicated by one or more performance indicators.

Special assessments: Charges to property owners which finance public improvements or services deemed to benefit specific properties.

Special revenue fund: A fund used to account for the proceeds of special revenue sources (other than for capital projects) that are legally restricted to expenditures for 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.

Trust fund: Used to account for assets the county holds on behalf of others.

Undesignated fund balance: The amount of fund balance which is available for future appropriations.

User charges: Payment of a fee for direct receipt of a public service by the party who benefits from the service.

GLOSSARY CODES

Personal 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 occurred 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 personal services to the county. These services replace or augment those provided by program personnel.

Employee Benefits

- 5100060000 FLEXIBLE BENEFITS: A program which allows employees to choose health benefits to best meet their individual needs.
- 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 personal services contracts (security, janitorial, audit, etc.).
- 5200180100 ADVERTISING: The cost incurred for advertising including legal notices, recruitment, etc.
- 5200180300 UNIFORMS: The cost of providing uniforms to employees.
- 5200184000 INSURANCE AND BONDS: The cost of insuring county property such as buildings and equipment and employee fidelity bonds.
- 5200190300 INDIRECT COSTS: The administrative, or overhead, costs associated with a department or program.
- 5200191000 MISCELLANEOUS EXPENSE: Items not categorized in other expense lines.
- 5200200000 NON-CAPITAL COMPUTER: The cost of non-capital, computer-related, individual hardware purchases less than \$750 (laser printer).

Capital Outlay

- 5300230000 BUILDINGS: Refurbishing.
- 5300240000 OFFICE FURNITURE AND EQUIPMENT: Expenditures for office and equipment (except computer hardware) with a unit cost of \$1,000 or more and a useful life exceeding one year (desks, chairs, calculators, fax machines, etc.).
- 5300250000 MISCELLANEOUS MACHINERY & EQUIPMENT: Expenditures for machinery and major equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (mowers, lab equipment, etc.).
- 5300250100 VEHICLES: Expenditures for automobiles, vans, trucks, etc.
- 5300253500 SOFTWARE: Expenditures for all individual computer software purchases with a unit cost of \$1,000 or more.
- 5300254000 COMPUTER HARDWARE: Expenditures for computer hardware and related equipment with a unit cost of \$1,000 or more and a useful life exceeding one year (computers, monitors, printers, modems, mainframe processors, etc.).

DURHAM COUNTY – COMMUNITY INFORMATION

Date of incorporation: 1881

Form of government: Commission-Manager

Area: 286 square miles

Elevation: 400 feet

Climate:

Mean temperature: 59° F

Mean annual rainfall: 48 inches

Medical facilities (Durham County only):

Number of hospitals: 5

Number of beds: 1,727

Education:

Higher education:

Universities and colleges: 9

Public education:

Elementary schools: 30

Middle schools: 10

Secondary schools: 2

High schools: 12

Alternative schools: 1

Hospital schools: 1

Police protection (City):

Number of stations: 7

Number of personnel: 632 (513 sworn; 119 non-sworn)

Sheriff protection (County):

Number of stations: 6

Number of officers: 172 sworn; 204 detention officers

Fire protection (City):

Number of stations: 16

Number of personnel: 316

Volunteer fire protection (County):

Number of stations: 12

Number of personnel: 300

Recreation and culture:

Number of parks: 68

Miles of trails in county-regional park: 24.3

Number of recreation centers: 10

Number of public swimming pools: 5

Number of parks with fishing and boating access: 2

Number of public libraries: 8

General statistics:

Year	Population	Unemployment rate	School enrollment
2008	261,206	5.5%	31,732
2009	265,670	8.0%	31,938
2010	267,849	7.8%	32,551
2011	271,238	8.4%	32,566
2012	275,960	8.2%	32,671
2013	277,588	7.6%	32,484

Major employers:

AW North Carolina, Inc.
BlueCross BlueShield of North Carolina
Cree, Inc.
Duke University and Duke University Health System
Durham City Government
Durham County Government
Durham Public Schools
Durham VA Medical Center
Fidelity Investments
GlaxoSmithKline
IBM
Lab Corp
Merck
National Institute of Environmental Health Sciences
North Carolina Central University
Quintiles Transnational Corp.
RTI International
United States Environmental Protection Agency
Walmart

Top ten taxpayers:

Organization	Enterprise type	Assessed valuation
IBM	Manufacturer	1.87%
GlaxoSmithKline	Manufacturer	1.71%
Cree, Inc.	Manufacturer	1.34%
AW North Carolina, Inc.	Manufacturer	1.07%
Merck	Manufacturer	0.99%
Duke Energy	Utility	0.69%
SouthPoint Mall, LLC	Retail	0.60%
EMC Corporation	Information Technology	0.56%
EISAI, Inc.	Manufacturer	0.43%
Frontier Communications	Communications	0.39%
		<u>9.65%</u>

Some information courtesy of the 2015-2013 Durham County Comprehensive Annual Financial Report, City of Durham and Durham Chamber of Commerce.

DURHAM COUNTY GOVERNMENT

www.durhamcountync.gov

919-560-0000

Agency	Director	Telephone
Animal Services	Michael D. Andrews	919-560-0897
Board of County Commissioners	Michael D. Page	919-560-0027
Board of Elections	Michael Perry	919-560-0691
Budget and Management Services	Keith Lane (Interim Director)	919-560-0012
City/County Inspections	William Bradham	919-560-4144
City/County Planning	Steve Medlin	919-560-4137
Clerk to the Board of County Commissioners	Michelle Parker-Evans	919-560-0025
Cooperative Extension Service	Delphine Sellars	919-560-0525
County Attorney	Lowell Siler	919-560-0705
County Engineering	Chris Roberts (Interim Director)	919-560-0735
County Manager	Wendell Davis	919-560-0000
Criminal Justice Resource Center	Gudrun Parmer	919-560-0500
Emergency Management	Jeff Batten	919-560-0660
Emergency Medical Services	Skip Kirkwood	919-560-8285
Finance	George K. Quick	919-560-0035
Fire Marshal	Jeff Batten	919-560-0660
General Services	Motiryo Keambiroiro	919-560-0430
Human Resources	Cora Wilson	919-560-7900
Information Technology	Greg Marrow	919-560-7000
Internal Audit	Richard Edwards	919-560-0042
Library	Tammy Baggett	919-560-0100
Public Health	Gayle Harris	919-560-7600
Register of Deeds	Willie L. Covington	919-560-0480
Sheriff	Michael D. Andrews	919-560-0897
Social Services	Michael Becketts	919-560-8000
Soil and Water Conservation	Eddie Culberson	919-560-0558
Tax Administration	Kim Simpson	919-560-0300
Veteran Services	Lois Harvin-Ravin	919-560-8387
Youth Home	Angela Nunn	919-560-0840

