

Additional Fees

FY 2010-11
Durham City-County Planning Department Fee Schedule

Zoning Map Change (Rezoning)		FY 2009-10 Adopted Fee		FY 2010-11 Adopted Fee		Change from Previous Fiscal Year	
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	\$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	\$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	\$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	\$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	\$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	\$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	N/A	N/A	N/A	Half of zoning base fee, plus Technology surcharge of 4%	New		
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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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%	\$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	\$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	\$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		

Additional Fees

Durham City-County Planning Department Fee Schedule
FY 2010-11

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 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 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 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	N/A	Half of zoning base fee, plus Technology surcharge of 4%	New
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
Development Plan as Site Plan/Preliminary Plat	N/A	Half of zoning base fee, plus Technology surcharge of 4%	New
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
Major 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

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Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 Adopted Fee	Change from Previous Fiscal Year
Minor Certificate of Appropriateness - Historic Preservation Commission Review		\$150, plus technology surcharge of 4%, plus surcharges for letter notice	New
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
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
Landscaping 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
Architectural Review (per Section 3.24 of the Durham Unified Development Ordinance)	N/A	\$150.00 plus Technology surcharge of 4%	New
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
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

Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

FY 2009-10

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 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.	\$260	\$260	same
1,801 to 2,400 sq. ft.	\$302	\$302	same
2,401 to 3,000 sq. ft.	\$343	\$343	same
3,001 to 3,600 sq. ft.	\$404	\$404	same
3,601 to 4,200 sq. ft.	\$463	\$463	same
4,201 to 5,000 sq. ft.	\$532	\$532	same
5,001 sq. ft. and over	\$579	\$579	same
Schedule B			
New multi-family residential buildings (apartments, condominiums, triplex and fourplex)			
1 st unit	\$250	\$250	same
Each additional unit, per building	\$94	\$94	same
Schedule C			
Accessory buildings			
No footing	\$40	\$40	same
Footing	\$80	\$80	same
Schedule D			
Residential renovations and additions			
Additions			
\$0 to \$10,000 - no footing (add \$40 if footing required)	\$83	\$83	same
\$10,000 and over - no footing (add \$40 if footing required)	\$166	\$166	same
Interior renovations			
\$0 to \$10,000	\$83	\$83	same
\$10,000 and over	\$166	\$166	same
Schedule E			
Non-residential buildings (based on cost of construction using the latest publication of Southern Building Code "Building Valuation Data," referencing type of construction and occupancy group with adjustment factor for North Carolina)			
\$0 to \$5,000	\$104	\$104	same
\$5,001 to \$50,000 (plus \$.78 per 1,000 or fraction thereof over \$5,000)	\$104	\$104	same

Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

FY 2009-10

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 Adopted Fee	Change from Previous Fiscal Year
\$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)			same
Schedule F			
Miscellaneous			
Mobile home (unit installation and foundation)	\$125	\$125	same
Modular unit (unit installation and foundation)	\$166	\$166	same
Moving permit (including new foundation)	\$83	\$83	same
Demolition permit			
Up to 5,000 sq. ft.	\$42	\$42	same
Over 5,000 sq. ft. (no additional cost per 1,000)	\$83	\$83	same
Demolition associated with forthcoming permit	\$42	\$42	same
Residential reroofing (addition)	\$42	\$42	same
Commercial reroofing/reroofing			
\$0 to \$20,000	\$83	\$83	same
Over \$20,000	\$125	\$125	same
Residential decks (1 and 2 family)	\$83	\$83	same
Change of occupancy permit (if no building permit is otherwise required/no construction necessary)	\$42	\$42	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 (no cost to homeowner)		\$10/page	same
Address change on permit			
Detached single-family and duplex	\$10	\$10	same
Multiple units (cost per building)	\$25	\$25	same
Issuance of duplicate placard	\$3	\$3	same
Work begun without permit		Double fee	same
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost	same
Change of contractor (no maximum)	15% of permit cost	15% of permit cost	same
Stocking permit	\$40	\$40	same

Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

FY 2009-10

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 Adopted Fee	Change from Previous Fiscal Year
Partial occupancy	\$40	\$40	same
Posting of occupancy (not associated with a permit)	\$40	\$40	same
Homeowner's recovery fund	\$10	\$10	same
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)			
Freestanding signs, per sign	\$52	\$52	same
Temporary signs, per sign	\$29	\$29	same
All other signs requiring sign permits, per sign	\$11.50	\$11.50	same
Minimum fee for any sign permit	\$29	\$29	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.			
Address change on permit	\$10	\$10	same
Work begun without permit	Double fee	Double fee	same
Voiding of permits (no maximum)	15% of permit cost	15% of permit cost	same
Change of contractor (no maximum)	15% of permit cost	15% of permit cost	same
Part 4-103 (Temporary Electrical Service)			
Application for permit for residential temporary electrical service	\$100	\$100	same
Each additional inspection	\$50	\$50	same

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FY 2009-10

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 Adopted Fee	Change from Previous Fiscal Year
Part 4-104 (Electric Wiring and Equipment)			
Schedule A			
New residential (1 and 2 family, including townhouse unit ownership)			
Multi-family residential (apartments, condominium, triplex and fourplex)			
100 to 200 amp service	\$156	\$156	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			
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

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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			
Miscellaneous			
Service or saw pole - 1 inspection only	\$65	\$65	same
Service or saw pole - extra inspection, each	\$47	\$47	same
Temporary service connection - commercial	\$150	\$150	same
Mobile home - 1 inspection	\$65	\$65	same
Mobile home - extra inspection, each	\$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

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FY 2009-10

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 Adopted Fee	Change from Previous Fiscal Year
Address change on permit			
Detached single-family and duplex	\$10	\$10	same
Multiple units (cost per building)	\$25	\$25	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
Change of contractor (no maximum)	15% of permit cost	15% of permit cost	same
Minimum fee for renovations or additions			
Commercial	\$150	\$150	same
Residential	\$100	\$100	same
Part 4-105 (Mechanical (Heating and Air) Code-related)			
Schedule A			
Residential (1 and 2 family, including townhouse unit ownership)			
Installation of a heating/cooling system with any concealed ductwork or component	\$104	\$104	same
Replacement or conversion of a heating/cooling system	\$65	\$65	same
Installation of fireplace stoves, factory-built fireplaces, floor furnaces and wall furnaces	\$52	\$52	same
Gas piping only	\$65	\$65	same
Schedule B			
Multi-family residential (apartments, condominiums, triplex and fourplex)			
Installation of a heating/cooling system (each dwelling unit)	\$64	\$64	same
Replacement or conversion of a heating/cooling system	\$52	\$52	same
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. (min. \$68 \$98; max. \$500)	\$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

Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

FY 2009-10

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 Adopted Fee	Change from Previous Fiscal Year
Replacement of any component of heating/cooling system such as furnace, boiler, unit heater, duct heater, condensate receiver, feedwater pump, etc.	\$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 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			
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	\$70	same
Minimum fee for any heating/cooling permit	\$52	\$52	same
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
Address change on permit			
Detached single-family and duplex	\$10	\$10	same
Multiple units (cost per building)	\$25	\$25	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

Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

FY 2009-10

Fee Type	FY 2009-10 Adopted Fee		FY 2010-11 Adopted Fee		Change from Previous Fiscal Year
	15% of permit cost		15% of permit cost		
Change of contractor (no maximum)					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					
16 fixtures or less	\$125	\$125	\$125	\$125	same
17 fixtures or more	\$166	\$166	\$166	\$166	same
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	\$6.24	\$6.24	same
Minimum, per building	\$127	\$127	\$127	\$127	same
Schedule C					
New non-residential; installation of new plumbing fixtures, building water and sewer					
Per fixture	\$7.90	\$7.90	\$7.90	\$7.90	same
Minimum (without water and sewer)	\$187	\$187	\$187	\$187	same
Minimum (with water and sewer)	\$265	\$265	\$265	\$265	same
Schedule D					
Additions, residential and non-residential; installation of new plumbing fixtures, building water and sewer					
1 to 2 fixtures	\$65	\$65	\$65	\$65	same
3 to 7 fixtures	\$94	\$94	\$94	\$94	same
8 to 15 fixtures	\$119	\$119	\$119	\$119	same
Over 15 fixtures (per fixture)	\$7.90	\$7.90	\$7.90	\$7.90	same
Schedule E					
Fixture replacement; no change to rough-in					
1 to 4 fixtures	\$65	\$65	\$65	\$65	same
5 fixtures and over					
Per fixture	\$6.86	\$6.86	\$6.86	\$6.86	same
Electric water heater (permit required)	\$65	\$65	\$65	\$65	same
Schedule F					
Miscellaneous					
Gas piping	\$65	\$65	\$65	\$65	same
Mobile home	\$65	\$65	\$65	\$65	same
Modular unit	\$78	\$78	\$78	\$78	same
Not listed above but has water or sewer connection	\$65	\$65	\$65	\$65	same
Reinspection fees					

Additional Fees

Durham City-County Inspections Department Building Permit Fee Schedule

FY 2009-10

Fee Type	FY 2009-10 Adopted Fee	FY 2010-11 Adopted Fee	Change from Previous Fiscal Year
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
Address change on permit			
Detached single-family and duplex	\$10	\$10	same
Multiple units (costs per building)	\$25	\$25	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
Change of contractor (no maximum)	15% of permit cost	15% of permit cost	same
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

FY 2010-2011 Non-Profit Funding			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Adopted Budget
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 partial salary/benefits for two reading/GED teachers and curriculum/software resources.	\$18,680	\$35,000	\$17,746
Alliance of AIDS Services - Carolina provides direct services to over 400 persons living with HIV/AIDS in Durham. Services include substance abuse treatment, mental health and nutritional counseling, medical and non-medical case management, housing assistance, and faith ministries programs. Grant request is for salary for one client services case manager.	\$14,010	\$30,000	\$13,310
American Red Cross – Central NC Chapter responds to natural and man-made disasters and alleviates suffering caused by disasters; provides community education on disaster preparedness, CPR, first aid and water safety; and trains and prepares a volunteer workforce to respond to disasters. Grant request is for expenses associated with disaster relief.	\$0	\$30,600	\$0
AnimalKind provides financial assistance to the Triangle's lowest-income residents for pet spay/neuter (with rabies vaccines included when no certificate is provided). Grant request is for veterinarian fee reimbursements to provide 200 spay/neuter surgeries.	\$12,340	\$14,000	\$11,723
Believers United for Progress seeks to build a better community by reconstructing family values through moral, social, and economic development, and comprehensive vocational training. Grant request is for HYPE, a new mentoring and enrichment program for youth.	\$0	\$25,000	\$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.	\$32,690	\$50,000	\$27,787
Child Advocacy Commission of Durham, Inc. provides legal and advocacy assistance for families with children at risk. Their programs include school enrollment assistance for children placed with relatives, guardians, or non-relative caretakers; legal assistance for disadvantaged families; family mediation services; and supervised visitation and safe exchange services. Grant request is for partial salary support of two staff members and operating expenses.	\$37,827	\$45,000	\$35,936
Child and Parent Support Services works to prevent child abuse and neglect in Durham County by providing parents health, safety, and developmental information; parent-child interaction therapy and parenting groups; and workshops and training on issues related to children and trauma. Services are offered to both English- and Spanish-speaking clients. Grant request is for partial salary/benefits support of one bilingual clinician.	\$11,828	\$13,828	\$11,237

FY 2010-2011 Non-Profit Funding			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Adopted Budget
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 and public policy research/advocacy of early care/education. Grant request is for support of one bilingual Family Support Counselor.	\$31,350	\$40,000	\$29,783
Communities In Schools of Durham, Inc. focuses on increasing Durham's graduation rate through a combination of later intervention and early prevention programs. Grant request is for general operating and salary support.	\$5,090	\$20,000	\$4,836
Coordinating Council for Senior Citizens promotes the highest level of well-being for older adults by keeping seniors independent in their own homes for as long as possible; keeping seniors engaged and active; and providing seniors with information to better manage their lives. Grant request is for general operating and salary support.	\$129,546	\$130,000	\$123,069
Durham Community Penalties Program, Inc. provides individualized sentencing reports for use in cases for which prison is authorized but not required. Its mission is to provide a safe environment for citizens while maintaining opportunities for rehabilitation and restitution for offenders, and to reduce the cost of incarceration to Durham County and the state. Grant request is for partial funding of one sentencing specialist position.	\$4,670	\$21,000	\$18,900
Durham Companions seeks to break the cycle of juvenile delinquency by matching troubled youth with an adult volunteer for one year to help redirect their lives. While in the program, troubled youth receive tutoring, ongoing encouragement and support to stay in school, and preparation for and assistance in finding employment. Grant request is for salary support.	\$4,670	\$15,775	\$4,670
Durham Council for Children with Special Needs promotes cooperation and joint planning among the agencies that serve families of children from birth to age five with special needs. The agency provides intervention services and services to support parents. Grant request is for general operating and salary support.	\$12,142	\$13,000	\$11,535
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.	\$32,690	\$33,950	\$29,421
Durham Crisis Response Center is the only agency in Durham dedicated to providing advocacy, shelter and support services to victims of domestic and sexual violence. Grant request is for salary support of staff at the 24 hour emergency shelter.	\$48,568	\$50,025	\$46,140

FY 2010-2011 Non-Profit Funding			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Adopted Budget
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. Grant request is for salary support, client incentives, and emergency resources for families in the AfterCare program, which assists families in obtaining housing and stable employment.	\$0	\$20,000	\$13,000
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.	\$28,020	\$40,000	\$26,619
Durham Striders Youth Association, Inc. seeks to improve the overall health and productivity of Durham's youth by providing wellness education, preventative medicine, academic reinforcement, citizenship training, and total family fitness opportunities. The agency targets disadvantaged and minority children, particularly males. Grant request is for travel expenses and general operating support.	\$0	\$30,000	\$10,000
Durham Teacher Warehouse Corporation enhances the academic and creative needs of students in Durham Public Schools by providing free school supplies to teachers. Grant request is for partial salary/benefits support for the executive director and general operating expenses.	\$0	\$15,000	\$0
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/benefits support of a grant writer, public affairs specialist, and fund development research assistant, in addition to general operating expenses.	\$14,010	\$150,602	\$13,310
El Centro Hispano is dedicated to strengthening the Latino community and improving the quality of life of Latinos in Durham and the surrounding area. The agency partners with other communities and organizations in education, leadership development, and community support. Grant request is for general operating and salary/benefits support for the Jóvenes Líderes en Acción - Youth Leaders in Action program.	\$32,690	\$40,588	\$29,421
Eno River Association is dedicated to the preservation of the Eno River Valley by sponsoring educational presentations and historic and scientific research concerning the Eno River Valley. Grant request is for bus transportation to and from the County Stadium during the Festival for the Eno.	\$14,010	\$15,000	\$13,310
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 the hungry. Grant request is for partial salary/benefits support of three positions that work with Durham partner agencies to distribute food, as well as general operating support.	\$0	\$40,000	\$15,823

FY 2010-2011 Non-Profit Funding			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Adopted Budget
Genesis Home works to end homelessness for families with children and young people by providing housing and supportive services to foster independence. Grant request is for salary support in the Family Matters program.	\$22,883	\$25,000	\$21,739
InStep, Inc. strives to create a vibrant community by empowering at-risk women and adolescent girls to rise above the odds and succeed personally and professionally through innovative gender-responsive training, education and prevention services. Grant request is for general operating and salary support for the Girls Leadership Academy.	\$0	\$12,280	\$0
Inter-Faith Food Shuttle works to alleviate hunger by developing systems to recover, prepare, and distribute wholesome, perishable food for the area's poor, hungry, and homeless. Grant request is for partial salary support of the Durham Food Recovery and Distribution program.	\$9,340	\$20,000	\$8,873
John Avery Boys & Girls Club works to enable young people to reach their full potential as productive, responsible and caring citizens through youth development programs targeted to those from disadvantaged circumstances and at-risk neighborhoods. Grant request is for general operating and salary/benefits support for Project Learn, the education component of the agency's after-school programming.	\$41,189	\$41,189	\$35,011
Learning Assistance, Inc. seeks to provide scholarship assistance and supportive services to students who live in public housing and wish to pursue higher education. Grant request is for general operating support of the Youth Leadership Academy, a program targeting middle and high school youth in Durham Housing Authority communities.	\$0	\$15,000	\$0
New Beginnings Outreach CDC provides options and opportunities for self-sufficiency through direct and experiential employment and entrepreneurship training. Grant request is for general operating and partial salary/benefits support.	\$0	\$144,000	\$0
Operation Breakthrough assists low-wealth families in Durham with becoming more economically self-sufficient by providing the family empowerment action to self-sufficiency program; early childhood educational services; and education regarding energy conservation in order to reduce energy consumption and expenses. Grant request is for salary/benefits for one computer technology specialist, and program support for Head Start, Weatherization, and FEATS programs.	\$93,400	\$97,000	\$79,390
The People's Channel promotes use of designated access channels by coordinating the use of public access channels, 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 support and salary/benefits for the director of operations for Durham Community Media.	\$0	\$55,000	\$20,000

FY 2010-2011 Non-Profit Funding			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Adopted Budget
Piedmont Wildlife Center supports and protects wildlife through education, conservation, and promotion of the care of injured and sick wildlife. Grant request is for 20 scholarships for Durham County children to attend the agency's environmental education day camp.	\$0	\$10,000	\$0
Planned Parenthood of Central North Carolina 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 a bilingual health assistant, as well as general operating support.	\$18,680	\$20,000	\$17,746
Project Graduation of Durham, Inc. provides an all-night, safe, and sober celebration for the graduates of Durham Public Schools and their guests. Grant request is for partial support of rental costs for facility.	\$4,203	\$4,500	\$3,783
Reality Ministries, Inc. focuses on three areas: serving teenagers through afterschool educational, recreational, and mentoring programs; providing opportunities to those with disabilities for personal, social, and spiritual development; and creating a community of service in Durham. Grant request is for salary/benefits support of one afterschool program worker, and partial support of operating expenses for a youth recording studio.	\$0	\$50,000	\$10,000
Salvation Army Boys & Girls Club provides young people with a safe place to learn and grow; relationships with caring, adult professionals; and life-enhancing programs and character development experiences. Grant request is for partial salary support of the BeGREAT: Graduate program, which targets 50 at-risk middle schoolers and assists them with their transition to high school.	\$14,010	\$30,000	\$12,609
Senior PharmAssist, Inc. promotes healthier living for Durham seniors by helping them obtain and better manage needed medications and by providing health education, community referral, and advocacy. Grant request is for general operating and salary/benefits support.	\$88,043	\$92,877	\$87,641
Shodor Education Foundation is dedicated to improving mathematics and science education by promoting the effective use of interactive computer modeling and simulation technologies. Grant request is for general operating and salary/benefits support of the Computing MATTERS program, which brings computational science, math and technology workshops to youth.	\$10,000	\$25,000	\$9,500
Triangle Champions Track Club strives to build a strong and positive self-image in each participating athlete, teaching them to respect themselves and others, while preparing them to become champions in life and in competition. Grant request is for track meet related expenses as well as registration fee assistance and insurance.	\$9,340	\$25,000	\$8,873

FY 2010-2011 Non-Profit Funding			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Adopted Budget
Triangle Radio Reading Service provides access to local news and information from the print media to the elderly, blind, and print impaired living in the greater Triangle area. Grant request is for general operating and salary/benefits support.	\$4,320	\$4,500	\$3,888
Triangle Residential Options for Substance Abusers (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 salary and occupancy support.	\$24,341	\$70,000	\$23,124
Victorious Community Development Corporation develops, evaluates, and disseminates programs that stimulate economic growth and promote economic stability by focusing on six areas: youth and education; computers and technology; housing; family preservation; business development; and recovery and rehabilitation. Grant request is for salary support for the site coordinator position.	\$10,000	\$10,000	\$9,000
Volunteer Center of Durham connects individuals, families and groups with opportunities to serve the local community and provides non-profits and public agencies with essential volunteer support. Grant request is for salary support for the executive director position.	\$0	\$40,000	\$0
WoMen in Action for the Prevention of Violence and Its Causes works to improve human relations and the quality of life by providing and encouraging programs that help break the cycles of violence and poverty; promote cultural diversity and competency; and improve self-reliance. Grant request is for general operating and salary/benefits support.	\$27,156	\$30,200	\$24,440
Organizations funded in FY10 without a FY11 Request	\$9,340		
	\$871,076	\$1,739,914	\$883,193

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

	FY 2008-2009 Actual	FY 2009-2010 Estimate	FY 2010-2011 Budget
Revenues			
Taxes	\$ 253,454,313	\$ 251,992,144	\$ 259,502,860
Licenses and permits	744,881	687,236	608,270
Intergovernmental revenues	123,113,255	74,116,369	71,870,875
Contributions and donations	-	-	1,100,742
Investment income	2,713,131	3,209,147	479,699
Rental income	581,101	480,954	478,121
Charges for Services	17,015,975	16,299,447	15,197,363
Sewer Connection Fees			655,641
Other revenues	943,020	2,350,307	7,139,416
Total revenues	398,565,676	349,135,604	357,032,987
Expenditures			
General government	35,179,769	33,568,413	45,279,876
Public safety	46,393,058	46,098,997	43,087,925
Transportation	12,500	12,500	12,500
Environmental protection	3,281,411	3,498,664	3,448,772
Economic and physical development	6,099,095	4,502,729	5,224,466
Human services	162,360,553	114,943,168	106,387,657
Education	110,299,829	106,950,853	113,025,293
Cultural and recreational	11,183,313	10,690,452	10,942,901
Total expenditures	374,809,528	320,265,776	327,409,390
Excess (deficiency) of revenues over (under) expenditures	23,756,148	28,869,828	29,623,597
Other financing sources (uses)			
Transfers in	7,992,420	5,603,166	6,116,513
Transfers out	(34,673,804)	(38,905,487)	(36,627,323)
Issuance of installment purchases	-	-	887,213
Total other financing sources (uses)	(26,681,384)	(33,302,321)	(29,623,597)
Net change in fund balances	(2,925,236)	(4,432,493)	-
Fund Balance - beginning, previously reported	95,112,980	92,187,744	87,755,251
	95,112,980	92,187,744	87,755,251
Fund Balance - ending	\$ 92,187,744	\$ 87,755,251	\$ 87,755,251

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

The 2009-10 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 2008-2009 Actual	FY 2009-2010 Estimate	FY 2010-2011 Budget
Revenues			
Taxes	\$ 6,088,593	\$ 6,393,760	\$ 6,159,925
Investment income	57,136	10,288	-
Charges for Services	15,469	-	-
Other revenues and financing sources	-	-	320,000
Total revenues	6,161,198	6,404,048	6,479,925
Expenditures			
Public safety	4,649,134	4,264,073	4,230,891
Economic and physical development	626,973	619,487	637,161
Total expenditures	5,276,107	4,883,560	4,868,052
Excess (deficiency) of revenues over (under) expenditures	885,091	1,520,488	1,611,873
Other financing sources (uses)			
Transfers out	(2,372,528)	(1,964,601)	(1,611,873)
Total other financing sources (uses)	(2,372,528)	(1,964,601)	(1,611,873)
Net change in fund balances	(1,487,437)	(444,113)	-
Fund Balance - beginning	2,989,997	1,502,560	1,058,447
Fund Balance - ending	\$ 1,502,560	\$ 1,058,447	\$ 1,058,447

The 2009-10 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 2008-2009 Actual	FY 2009-2010 Estimate	FY 2010-2011 Budget
Revenues			
Investment income	\$ 35,734	\$ 7,950	\$ 10,000
Rental income	26,717	26,717	26,716
Charges for services	228,738	219,323	209,466
Other revenues and financing sources			1,057,566
Intergovernmental revenues	-	13,000	-
Total revenues	291,189	266,990	1,303,748
Expenditures			
Principal retirement	27,266,955	25,431,126	24,629,922
Interest and fiscal charges	14,376,279	16,539,569	18,707,599
Bond sale expenditures	-	397,239	350,261
Total expenditures	41,643,234	42,367,934	43,687,782
Excess (deficiency) of revenues over (under) expenditures	(41,352,045)	(42,100,944)	(42,384,034)
Other financing sources (uses)			
Transfers in	41,345,475	46,079,667	42,384,034
Refunding bond proceeds	-	49,171,920	
Payment to refunded debt escrow agent	-	(48,776,331)	-
Total other financing sources (uses)	41,345,475	46,475,256	42,384,034
Net change in fund balances	(6,570)	4,374,312	-
Fund Balance - beginning	1,020,035	1,013,465	5,387,777
Fund Balance - ending	\$ 1,013,465	\$ 5,387,777	\$ 5,387,777

The 2009-10 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 Undesignated 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 Undesignated General Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. Use of the Undesignated General Fund Balance shall be done only to cover a shortfall in revenues. When a revenue shortfall requiring the use of the Undesignated General Fund Balance occurs, the County will increase its General Fund revenues through appropriation of undesignated fund balance or decrease its expenditures. The latter method will be used when preventing the use of Undesignated General Fund Balance two consecutive fiscal years in a row to subsidize General Fund operations.

The Undesignated General Fund Balance will be provided as follows:

- 1.03 An Undesignated 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 Undesignated General Fund Balance goal will be 8% of total actual prior fiscal year expenditures. These funds can only be appropriated by a resolution of the Board of County Commissioners (BOCC).
- 1.05 In the event the Undesignated General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Undesignated General Fund Balance to the prior year's balance within two fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Undesignated 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. 1.05 above may be considered to supplement pay-as-you-go capital outlay expenditures or as additions to fund balance to be utilized at a future date.
- 1.07 A Total Fund Balance ratio of 15% (Local Government Commission requires 8%) shall be the goal.
- 1.08 Once the 15% level has been achieved the amount over 15% may be used to fund pay-as-you-go capital projects or other non-reoccurring expenditures.

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.

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- 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).
- 2.09 The BOCC will adopt the budget for the subsequent fiscal year no later than June 30.
- 2.10 Three quarterly reports on the status of the General Fund budget (budget to actual) and trends will be prepared by the Budget Officer and presented to the BOCC within 45 days of the end of the first, second, and third quarters. The report will provide the BOCC with projections through the end of the current fiscal year.
- 2.11 Budgeting procedures will conform to the Local Government Budget and Fiscal Control Act.
- 2.12 Alternatives for improving the efficiency and effectiveness of the County's functions and programs and the productivity of its employees will be considered during the budget process.
- 2.13 Duplication of services and inefficiencies in the delivery of these services should be eliminated wherever they are identified. The County will continue to examine alternative service delivery options for all County functions.
- 2.14 Performance measurement and productivity indicators will be integrated into the budget process where appropriate.
- 2.15 The County will fund current expenditures with current revenues and other recurring funding revenue sources.
- 2.16 The County will not balance the current budget at the expense of meeting future years' expenditures, such as accruing future years revenues or rolling over short-term debt, to avoid planned retirement.
- 2.17 If a deficit is projected during any fiscal year, the County will take steps to reduce expenditures, increase revenues, or consider using the Undesignated General Fund Balance to the extent necessary to ensure continued compliance with the Local Budget and Fiscal Control Act.
- 2.18 The County will annually appropriate a contingency amount within the budget to provide for increases in costs of providing services and unanticipated needs that may arise throughout the fiscal year.
- 2.19 The contingency amount will be established at a minimum of 0.075% and not more than 0.25% of the estimated General Fund revenues (net of pass-through dollars) for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.
- 2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.
- 2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:
 - a) Developing and maintaining a five-year plan for fleet and capital equipment with a value greater than \$5,000 and will consider the approval of capital equipment in concert with this adopted plan.
 - b) Providing for adequate maintenance in the annual operating budget of such capital plant and equipment through the use of an adopted Capital Improvement Plan and Capital Plant and Equipment Replacement Schedule.
 - c) Providing for adequate maintenance of capital plant and equipment replacement under \$5,000 in the annual operating budget through the use of a Capital Plant and Equipment Replacement Schedule.
- 2.23 The County will not establish a trend of using the Undesignated General Fund Balance to finance current operations.
- 2.24 The County shall establish 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.

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- 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.
- 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 1 assessment is compared to sales in the succeeding calendar year.
- 3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
- a) Establishing new charges and fees as needed and as permitted by law at reasonable levels.
 - b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
 - c) Aggressively collecting ad-valorem tax revenues, late penalties, and related interest as authorized.
- 3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
- a) Present and future funding requirements.
 - b) Cost of administering the funds.
 - c) Costs associated with special conditions or regulations attached to the grant award.
- 3.12 The County will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of state and federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

Policy IV: Capital Improvement Plan and Fixed Assets

- 4.01 The County's policy on the financing of capital projects states that the County will dedicate the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects: Articles 40 and 42 one-half cent sales taxes, the County's share of the Occupancy Tax, county-wide property taxes, and enterprise revenues. The County reserves up to 20% of these annually dedicated revenues for pay-as-you-go projects. In addition the pay-as-you-go policy restricts dedicated property tax revenue up to 20% of a maximum of five cents, or one cent, in county-wide property taxes.
- 4.02 The County Manager will submit a 10-year Capital Improvement Plan for review by the BOCC pursuant to established timeline. This plan will be updated every two years and presented to the BOCC. The Capital Improvement Plan should include capital improvements for all agencies for which the County sets tax rates and assesses levies and/or establishes user fees/charges and/or approves budgets or programs. The Capital Improvement Plan shall include the following elements:
- a) An implementation plan for each of the capital projects.

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- b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget.
- 4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.
- 4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.
- 4.05 In an effort to efficiently allocate resources, the County shall establish 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.
- 4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. 4.02 above, the Capital Improvement Plan should:
 - a) Present a plan for required capital improvements.
 - b) Systematically improve and maintain the capital structure of the County.
 - c) Meet the debt ratio targets as defined in Policy Nos. 5.05 and 5.06.
 - d) Provide a schedule of proposed debt issuance.

Policy V: Debt Management

- 5.01 The County will not use long-term debt to fund current operations and will continue to emphasize pay-as-you-go capital financing.
- 5.02 The County will not use tax revenue anticipation notes (TRANS) to fund current operations.
- 5.03 The County does not intend to issue bond anticipation notes (BANs) for a period longer than 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 (GO) Bonds, the following policy will be adhered to:
 - a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
 - b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (Local Government Commission sets limit of 8%).
 - c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
 - d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.
 - e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
 - f) Total debt service shall not exceed 15% of total current expenditures net of pass-through including current debt service.
- 5.06 Whenever the County finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
 - a) Revenue Bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other non-tax sources of the County.
 - b) Revenue Bonds/Special Obligation (SO) Bonds of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County Revenue Bonds/SO Bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.
 - c) Revenue Bonds /SO Bonds should be structured to allow an approximately equal annual debt service amount over the life of the issue.
 - d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
 - e) Interest earnings on the designated fund balances only will be used to pay debt service on the bonds.
 - f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.
- 5.07 The County shall comply with all Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.

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- 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. 5.05(e) above.
- 5.10 Whenever the County finds it necessary to issue Certificates of Participation (COPs) or Installment Purchase Contracts, the following guidelines will be adhered to:
 - a) When COPs are issued the County should attempt to deal with only one financial institution.
 - b) The terms of the debt issued should not exceed the life of the asset.
 - c) The terms should not exceed 25 years.
 - d) An escrow account may be used.

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CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

Note: The following is presented as supplementary information to the FY 2010–11 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.durhamcountync.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 July 2009 for fiscal years 2010-19. 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 two regional libraries in the FY 2009-10 budget translated into additional staff and operating support in the Library system annual operating budget. 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 2010–2019”. For more information about the Durham County CIP, email budget@durhamcountync.gov or visit the Durham County website at www.durhamcountync.gov.

Capital Improvement Plan Summary of Projects

Functional Area	Project	Prior Years	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-19	Grand Total
General Government	New Justice Center	\$15,596,455	\$6,568,018	\$41,352,618	\$41,925,360	\$13,704,004	\$0	\$0	\$0	\$0	\$119,146,455
	Judicial Building Renovation	\$1,076,742	\$70,000	\$1,552,255	\$412,372	\$5,710,564	\$10,374,186	\$0	\$0	\$0	\$19,196,119
	Admin. Bldg. Refurb.	\$700,000	\$1,125,000	\$0	\$409,126	\$4,290,800	\$0	\$0	\$0	\$0	\$6,524,926
	Boardroom Technology Upgrade	\$964,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$964,548
	County Stadium Improvements	\$3,016,275	\$5,190,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,206,833
	Civic Center	\$2,129,465	\$3,215,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,345,000
	Main St. Parking Deck	\$0	\$0	\$0	\$0	\$1,124,867	\$7,873,439	\$7,873,439	\$0	\$0	\$16,871,745
	Durham County Storage Facility	\$0	\$0	\$5,013,500	\$86,500	\$0	\$0	\$0	\$0	\$0	\$5,100,000
	ROD Preservation Project	\$945,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$945,000
	SS-ERP System	\$3,392,345	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$7,392,345
	IT-Replacement Sched.	\$8,505,140	\$1,359,000	\$1,586,000	\$0	\$2,438,000	\$1,030,000	\$1,002,000	\$2,602,000	\$6,269,000	\$24,791,140
	IT-Telecommunications System	\$1,977,800	\$0	\$0	\$0	\$506,000	\$0	\$0	\$307,000	\$806,000	\$3,596,800
	IT-Data Center	\$0	\$0	\$0	\$0	\$355,000	\$0	\$0	\$861,000	\$0	\$1,216,000
	IT-Disaster Recovery Center	\$0	\$0	\$0	\$0	\$50,000	\$1,500,000	\$0	\$0	\$0	\$1,550,000
IT-Fiber Backbone	\$0	\$0	\$304,000	\$343,000	\$134,000	\$0	\$0	\$0	\$0	\$0	\$781,000
General Government Total		\$38,303,770	\$17,528,111	\$52,308,373	\$43,176,358	\$28,313,235	\$20,777,624	\$8,875,439	\$5,270,000	\$7,075,000	\$221,627,910
Public Safety	Animal Control Facility	\$1,509,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,509,993
	EMS-South Station-District 5	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,947,492	\$0	\$1,967,492
	EMS Station #1 Renovations	\$350,000	\$540,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$890,000
	EMS Station #3	\$0	\$0	\$0	\$0	\$0	\$0	\$2,052,500	\$0	\$0	\$2,052,500
	Sheriff-Training Center & Driving Range	\$706,090	\$165,000	\$0	\$6,500,000	\$28,500,000	\$40,000,000	\$0	\$0	\$4,651,404	\$4,651,404
Sheriff-Detention Center Annex	\$4,284,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,871,090
CJRC Renovation	\$6,870,257	\$705,000	\$0	\$6,500,000	\$28,500,000	\$40,000,000	\$2,052,500	\$1,947,492	\$4,651,404	\$91,226,654	
Public Safety Total		\$8,507,755	\$550,000	\$850,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$2,250,000	\$15,907,755
Environmental Protection	Open Space Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$60,000	\$0	\$800,000	\$2,360,000
	Timberlake Rail Trail	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
New Hope Creek/Hollow Rock Preserve		\$1,564,000	\$0	\$50,000	\$50,000	\$400,000	\$0	\$0	\$0	\$0	\$2,064,000
		\$10,071,755	\$550,000	\$900,000	\$800,000	\$1,150,000	\$2,250,000	\$810,000	\$750,000	\$3,050,000	\$20,331,755
Environmental Protection Total		\$1,564,000	\$550,000	\$900,000	\$800,000	\$1,150,000	\$2,250,000	\$810,000	\$750,000	\$3,050,000	\$20,331,755
Economic and Physical Development	Econ. Devlp. - Parking Deck	\$0	\$0	\$900,000	\$0	\$0	\$6,640,000	\$0	\$0	\$0	\$7,540,000
	Economic and Physical Development Total	\$0	\$0	\$900,000	\$0	\$0	\$6,640,000	\$0	\$0	\$0	\$7,540,000
Human Services	Human Services Complex	\$8,313,646	\$35,550,000	\$17,607,862	\$15,257,634	\$12,557,500	\$660,000	\$0	\$0	\$0	\$89,946,642
	Lincoln Comm HC Upgrade	\$239,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239,677
	MH Crisis Center Renovations	\$3,226,945	-\$84,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,142,701
Human Services Total		\$11,780,268	\$35,465,756	\$17,607,862	\$15,257,634	\$12,557,500	\$660,000	\$0	\$0	\$0	\$93,329,020
Education	Durham Public Schools	\$189,704,806	\$32,575,638	\$78,432,455	\$46,556,688	\$43,669,833	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000	\$402,939,420
	DTCC-Newton Bldg Expansion	\$4,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
	DTCC-Campus Improvements	\$8,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,200,000
	DTCC-Northern Durham Center Expansion	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
	DTCC-Main Campus Expansion	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Education Total		\$204,904,806	\$32,575,638	\$78,432,455	\$46,556,688	\$43,669,833	\$2,000,000	\$2,000,000	\$2,000,000	\$6,000,000	\$418,139,420
Culture & Recreation	Main Library Renovations	\$800,000	\$0	\$0	\$1,996,137	\$6,590,338	\$6,164,651	\$0	\$0	\$0	\$15,551,126
	South Regional Branch	\$10,387,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,387,262
	Southwest Branch	\$6,664,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,664,504
	NC Museum of Life & Science BioQuest	\$15,140,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,140,812
	NCMLS Deferred Maintenance	\$0	\$0	\$834,746	\$1,902,002	\$2,930,219	\$0	\$0	\$0	\$0	\$5,666,967
NCMLS Classroom and Exhibit Refurbishment	\$0	\$0	\$0	\$42,500	\$586,609	\$814,369	\$0	\$0	\$0	\$1,443,478	
NCMLS Animal Exhibit Renovation	\$0	\$0	\$0	\$0	\$8,297	\$23,187	\$1,077,448	\$1,094,807	\$2,203,739	\$4,437,572	
NCMLS Reconditioning of Existing Experiences	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,437,572	\$4,437,572	
Culture & Recreation Total		\$32,992,578	\$0	\$834,746	\$3,940,639	\$10,115,463	\$7,002,207	\$1,077,448	\$5,532,379	\$61,495,460	
Enterprise Fund	Waste Water Treatment Plant Improvements	\$47,646,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,646,815
	Collection System Rehabilitation	\$1,400,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$1,500,000	\$6,400,000
	Reused Waste Water Facility	\$5,230,000	\$0	\$0	\$0	\$200,000	\$2,400,000	\$0	\$0	\$0	\$7,830,000
Sludge Energy Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000,000	\$15,000,000	
Enterprise Fund Total		\$54,276,815	\$500,000	\$500,000	\$500,000	\$700,000	\$2,900,000	\$500,000	\$500,000	\$16,500,000	\$76,876,815
Grand Total		\$359,200,249	\$87,324,505	\$150,648,690	\$113,625,426	\$118,631,207	\$83,143,087	\$23,640,146	\$11,544,940	\$42,808,783	\$990,567,035

Description	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
General Long-Term Debt (Fund 304)									
Current General Fund Debt (304)	\$35,333,821	\$36,507,550	\$35,260,246	\$32,373,876	\$31,488,290	\$29,845,395	\$28,819,476	\$27,847,798	\$25,992,252
Current Water & Sewer Debt (660)	\$2,909,834	\$2,142,762	\$2,107,184	\$2,061,161	\$2,020,572	\$1,864,765	\$1,294,709	\$1,263,500	\$1,264,250
Current Debt Service Payments	\$38,243,654	\$38,650,312	\$37,367,430	\$34,435,038	\$33,508,862	\$31,710,160	\$30,114,185	\$29,111,298	\$27,256,502
New Debt:									
New Debt (General Fund)	\$7,943,326	\$17,424,495	\$22,052,554	\$32,284,364	\$43,013,680	\$45,483,097	\$45,779,666	\$45,939,882	\$45,111,246
Total New Debt	\$7,943,326	\$17,424,495	\$22,052,554	\$32,284,364	\$43,013,680	\$45,483,097	\$45,779,666	\$45,939,882	\$45,111,246
County Contribution	\$900,000	\$1,700,000	\$1,105,000	\$758,297	\$833,187	\$2,697,492	\$1,150,000	\$1,150,000	\$750,000
County Contribution (Lottery)	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Total County Contribution	\$900,000	\$3,700,000	\$3,105,000	\$2,758,297	\$2,833,187	\$4,697,492	\$3,150,000	\$3,150,000	\$2,750,000
Total Current/New Debt & County Contrib.	\$47,086,981	\$59,774,808	\$62,524,984	\$69,477,699	\$79,355,729	\$81,890,750	\$79,043,851	\$78,201,180	\$75,117,748
Total Reductions	\$2,909,834	\$2,142,762	\$2,107,184	\$2,061,161	\$2,020,572	\$1,864,765	\$1,294,709	\$1,263,500	\$1,264,250
Net General Fund (CFP) Debt Obligations	\$44,177,147	\$57,632,045	\$60,417,801	\$67,416,537	\$77,335,157	\$80,025,985	\$77,749,142	\$76,937,680	\$73,853,498
Revenues									
1/2 cent Sales 1	\$8,014,954	\$8,175,253	\$8,420,511	\$8,799,434	\$9,195,408	\$9,609,202	\$10,041,616	\$10,493,488	\$10,965,695
1/2 cent Sales 2	\$9,458,552	\$9,647,723	\$9,937,155	\$10,384,327	\$10,851,621	\$11,339,944	\$11,850,242	\$12,383,503	\$12,940,760
Occupancy Taxes	\$1,950,000	\$1,989,000	\$2,028,780	\$2,109,931	\$2,194,328	\$2,282,102	\$2,373,386	\$2,468,321	\$2,567,054
Occupancy Taxes (dedicated for NCMLS debt)	\$20,000	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Interest Earned	\$25,000	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Reserved County Contribution	\$0	\$4,150,000	\$2,150,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Capital Fund (125) Fund Balance Appropriated	\$382,745	\$387,550	\$392,218	\$423,929	\$423,929	\$423,929	\$423,929	\$423,929	\$423,929
American Tobacco South Parking Deck	\$492,204	\$481,885	\$471,081	\$459,769	\$447,927	\$0	\$0	\$0	\$0
Carmichael Lease (GF)	\$250,000	\$250,000	\$250,000	\$250,000	\$200,000	\$0	\$0	\$0	\$0
Debt Service & Bond Funds Interest Earned	\$0	\$0	\$0	\$1,435,820	\$2,000,000	\$2,000,000	\$0	\$0	\$0
Community Health Trust Fund Contribution	\$346,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Premium Revenue	\$750,000	\$550,000	\$550,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Fund 103 Swap Savings	\$0	\$0	\$1,213,980	\$1,213,980	\$1,213,980	\$1,213,980	\$1,213,980	\$1,213,980	\$1,213,980
New Justice Center Parking Deck Revenue	\$6,070,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Lottery Funds	\$646,930	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Debt Service Fund Fund Balance Appropriated	\$28,407,096	\$29,256,411	\$29,588,724	\$29,402,190	\$30,877,194	\$31,219,157	\$30,253,152	\$31,333,221	\$32,461,419
Net Revenue Available for Debt Payment	\$15,770,051	\$28,375,634	\$30,829,077	\$38,014,347	\$46,457,963	\$48,806,829	\$47,495,989	\$45,604,458	\$41,392,080
Additional Revenue Requested - Property Tax	\$2,880,337	\$2,937,944	\$2,996,703	\$3,371,290	\$3,472,429	\$3,576,602	\$3,683,900	\$4,144,388	\$4,268,719
1 CENT Value	5.48	9.66	10.29	11.28	13.38	13.65	12.89	11.00	9.70
Total Cents Dedicated to Capital Financing									

Revenue Assumptions:

Property Tax Growth is estimated at 1.31% for FY 10-11, and 2% for non-revaluation years in the future, next reval in FY 2013-14

*Revaluation Property Tax Growth Rate 12.50% through the next revaluation effective 1/1/13, and for each four year revaluation after that

*FY 11-12 Sales Tax growth is estimated at 2% a year, FY 12-13 at 3%, after that 4.5%

*FY 11-12 and FY 12-13 Occupancy Tax growth is estimated at 2%, after that 4%

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 2010-11 BUDGET CALENDAR

January		
Wednesday & Thursday	January 6-7, 2010	Newspaper advertisements of nonprofit agency application process
Wednesday	January 6	Distribution of Nonprofit Agency Pre-Qualification Form
Tuesday	January 26	FY2011 Nonprofit Application Workshop
February		
Monday	February 1	Distribution of budget materials to departments through intranet
Monday	February 8	SAP Budget System opens for entry of departmental budget requests
Monday	February 8	Advance public comments at Board of County Commissioners meeting
Wednesday	February 17	Departments submit Information Technology Request Form (new requests only, not replacements) to Information Technology
Thursday	February 18	Board of County Commissioners Annual Retreat
March		
Monday	March 1	Online nonprofit application portal open to qualified nonprofits
Friday	March 5	DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES by 5 p.m. – Entered into SAP Budget System (transmittal letter, performance measures and other supporting documents should be e-mailed to Budget Analyst)
Monday	March 15	Distribution of FY 2010-11 nonprofit applications to departmental staff for review online nonprofit applications must be submitted by 5 p.m.
	March 15-31	Departmental budget presentations with County Manager, Deputy Manager and Budget and Management Services
Friday	March 26	Volunteer Fire Districts submit requests to Fire Marshal and Budget and Management Services
Monday	March 29	Departmental staff review of nonprofits due to Budget Office 5 p.m.
April		
Thursday	April 29	Superintendent's Recommended Budget Request for Durham Public Schools submitted to Board of Education
May		
Friday	May 14	Durham Public Schools Board of Education submits budget request to County Manager
Monday	May 24	County Manager delivers Recommended Budget to Board of County Commissioners – 7 p.m. meeting
Tuesday-Tuesday	May 25-June 15	Board of County Commissioners budget work sessions
June		
	Early June	Notice of Public Hearing published for June 8 public hearing
Monday	June 14	Board of County Commissioners holds public hearing on Recommended Budget 7 p. m.
Monday	June 28	Board of County Commissioners adoption of FY 2010-11 Annual Budget Ordinance
July		
Thursday	July 1, 2010	FY 2010-11 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.

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.
- 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

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.

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 - BACKGROUND

History

Durham began as a railroad station and settlement named for Dr. Bartlett Durham. While the official birth date is April 26, 1853, when the U.S. Post Office was established, the town was not incorporated until April 10, 1869. The tobacco manufacturing industry focused worldwide attention on the area after the Civil War. As a result of this thriving business, Durham grew and prospered tremendously.

In 1881, Durham officials sought to become an autonomous political subdivision and decided to separate from Orange County. Durham County was formed on April 17, 1881 from portions of land transferred into the County from Wake and Orange counties. In 1911, an additional portion of land was transferred into the County from Wake County.

The first Board of County Commissioners convened its initial meeting on May 2, 1881. Durham County operated under the Commission form of government with the chairman serving as chief administrator until 1930. The manager form of government was then adopted and D.W. Newsome became the first manager of Durham County, serving until his death in 1949. E.S. Swindell, Jr. succeeded him and served until his retirement in December 1984. John P. Bond, III was named County Manager and served until his resignation in January 1991. George H. Williams became the fourth County Manager and served until October 1995. David F. Thompson served as fifth County Manager from May 1996 until March 2000. Mike Ruffin was named County Manager in November 2000 and currently is serving in this capacity.

Organizational Overview

Policy-making and legislative authority are vested in the Board of County Commissioners consisting of the chairman, vice-chairman and three members. The governing board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the County Manager, Attorney and Tax Administrator. The County Manager is responsible for carrying out the policies and ordinances of the governing board, overseeing the day-to-day operations of the government, and hiring the heads of the various departments. Board members serve four-year terms. The chairman and the vice-chairman of the board are voted on by the board in its first meeting after being sworn into office. In addition, the Sheriff and Register of Deeds are elected County positions.

Durham County provides a full range of services, including Sheriff and Fire Protection, Emergency Medical Services, Human Services (Public Health, Mental Health and Social Services), Elections, Register of Deeds, Animal Control, Youth Home, Criminal Justice, and Culture and Recreation Services. Funding is provided for Educational Services of the Durham Public Schools and Durham Technical Community College. Also, the County funds services provided in conjunction with the City of Durham through inter-local agreements, including Economic and Physical Development, Emergency Communications, Environmental Engineering and Inspections.

Economy

Durham is located at the pinnacle of North Carolina's famous Research Triangle Park (RTP), which was formed in 1959 by Duke University in Durham, North Carolina State University in Raleigh and the University of North Carolina at Chapel Hill. Most of the currently-developed portion of RTP, 75% of its 6,800 acres, is in Durham County. RTP is home to more than 50 major research and development organizations, including IBM, GlaxoSmithKline and Nortel.

The success of RTP is evidenced by the growth of Durham County as a major center for health care activity and as a focal point for high technology research business. Research being conducted in Durham County covers a broad range of fields, such as biotechnology, medical instrumentation, health care products, metallurgy, electronic hardware, software, digital switching, digital transmission, electronics and telecommunications. Other leading organizations are located in the northern section of Durham County such as a new Merck manufacturing location, representing an investment of approximately \$300 million and the creation of 200 jobs.

Quality of Life

Durham County today has evolved from an agricultural and manufacturing economy to achieve world-class status. It has become one of the country's most desirable places to live. In March 2003, *Forbes* ranked the Raleigh-Durham-Chapel Hill area #3 for Best Places for Business and Careers, in June 2003, *AARP* ranked Raleigh-Durham-Chapel Hill #3 in Best Places to Reinvent Your Life and in January 2004, *Plant, Sites & Parks* ranked North Carolina #1 for Favorite Location for Business.

DURHAM COUNTY – COMMUNITY INFORMATION

Date of incorporation: 1881

Form of government: Commission-Manager

Area: 290 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: 1,634

Education:

Higher education:

Universities and colleges: 6

Public education:

Elementary schools: 29

Middle schools: 9

Secondary schools: 2

High schools: 12

Police protection (City):

Number of stations: 6

Number of personnel: 631

Sheriff protection (County):

Number of stations: 6

Number of officers: 168 sworn
210 detention officers

Fire protection (City):

Number of stations: 15

Number of personnel: 301

Volunteer fire protection (County):

Number of stations: 11

Number of personnel: 325

Communications (Durham County only):

Radio stations: 3

Television stations: 2

Newspapers (daily): 2

Recreation and culture:

Number of parks: 66

Miles of trails in county-regional park: 14.8

Number of 18-hole golf courses (public and private): 10

Number of parks with tennis courts: 13

Number of parks with basketball courts: 27

Number of public swimming pools: 5

Number of public libraries: 8

General statistics:

Year	Population	Unemployment rate	School enrollment
2004	242,000	4.2%	30,947
2005	246,924	4.6%	31,719
2006	249,654	3.9%	31,981
2007	254,902	3.8%	32,749
2008	261,206	5.5%	31,732
2009	265,670	8.0%	31,867

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
Lenovo
National Institute of Environmental Health Sciences
Nortel
North Carolina Central University
Quintiles Transnational Corp.
RTI International
Sterling Healthcare
United States Environmental Protection Agency

Top ten taxpayers:

Organization	Enterprise type	% total assessed valuation
GlaxoSmithKline	Manufacturer	2.21%
IBM	Manufacturer	1.77%
AW North Carolina, Inc.	Manufacturer	1.19%
Cree, Inc.	Manufacturer	0.97%
Duke Energy	Utility	0.69%
Verizon	Communications	0.64%
Southpoint Mall, LLC	Retail	0.59%
Time Warner	Communications	0.38%
Highwoods/Forsyth	Real Estate	0.35%
State Street Bank and Trust	Finance	0.34%
		<u>9.13%</u>

Some information courtesy of the 2008-2009 Durham County Comprehensive Annual Financial Report, City of Durham and Durham Chamber of Commerce.

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