



Appendix

Additional supplementary material.

FY 2017-18 Nonprofit Funding

Goal 1 Target Area: Provide resources and opportunities that increase family success and prosperity

<i>Outcome 1-a: Individuals and families have stable housing</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Durham Collaborative to End Family Homelessness - Comprising the efforts of four area non-profit agencies [Families Moving Forward (FMF), Urban Ministries of Durham (UMD), Housing for New Hope (HNN), and Durham's Partnership for Children (DPfC)] to provide a multi-generational, seamless system that helps homeless and unstably housed families: secure and maintain housing; improve economic, mental, and physical well-being in order to build the capacity needed to become self-sufficient and break the cycle of poverty.</p>	\$55,049	\$120,000	\$70,000
<p>Durham Home Repair Collaborative - The Collaborative Pilot will test a trial program that will complete essential repairs for low-income homeowners to make the homes ready for weatherization. The Home Repair Collaborative Pilot will help set up an operational system to increase the efficiency of existing home repair programs by 1) sharing waiting lists, 2) providing centralized housing intake and administration for homeowners in the pilot, and 3) coordinating repair assessments and repair strategies.</p>	\$0	\$100,000	\$40,000
<p>LIFE Skills Foundation - LIFE Skills operates a small housing program, primarily consisting of six two-bedroom apartments located in central Durham. LIFE Skills housing provides a safe and secure, hands-on opportunity for young adults to learn and practice independent living skills, and to eventually transition into their own stable housing. Youth in the transitional housing program are either in an educational program or employed at least 30 hours per week. Additionally, mental health and wraparound supports are provided as well as group meetings.</p>	\$0	\$50,000	\$20,000
<p>The Historic Preservation Society of Durham - The Preservation Equity Project is a two-pronged effort to empower low-mid income homeowners to retain their historic homes. The population most impacted by our Preservation Equity Project will be longer-term homeowners with deferred maintenance needs, who are often elderly and on a fixed income. This is accomplished by offering free technical assistance and project management via expertise at Preservation Durham, coupled with a flexible home equity loan product offered by Self-Help Credit Union.</p>	\$10,000	\$50,000	\$0

<i>Outcome 1-b: Youth and adults seeking workforce opportunities are provided support and resources</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Durham Literacy Center - The DLC provides tuition-free literacy instruction to adults and out-of-school youth. Our four core programs include: 1) Adult Literacy - one-on-one literacy tutoring, small group pre-GED classes, and one-on-one GED tutoring for adults; 2) English for Speakers of Other Languages (ESOL) - English classes for adults (10-25 students per class); 3) Youth Education Program (YEP) - one-on-one GED tutoring for out-of-school youth; and 4) Computer Literacy - small-group and one-on-one instruction for DLC students and community members on topics such as typing, completing online job applications and using MS Office.</p>	\$26,619	\$45,500	\$30,000
<p>TROSA - TROSA is the largest licensed residential substance abuse treatment center in NC. Through a multi-year program, TROSA gives people the tools they need to overcome addiction; enjoy sober, productive, law-abiding lives; and reconnect with their families and communities. TROSA provides 24/7 care and treatment—housing, food, clothing, and personal care items—at no charge. We focus on treating the whole person through our comprehensive services—counseling, health care, vocational training, and educational opportunities.</p>	\$23,124	\$35,000	\$30,000
<p>Durham Economic Resource Center - DERC responds to and empowers Durham’s most vulnerable population who function with major barriers to employment, citizens living in poverty, homelessness, and/ or citizens under functioning due to lack of basic literacy skills. Through intensive job training, case management, and career counseling DERC provides “hard-to-employ” individuals with the skills, efficacy, and connections needed to enter the workforce. The core programs that supports the mission of DERC are: Workforce Development and Training, The Resource Program, and Community Resource and Action.</p>	\$14,496	\$25,000	\$20,000
<p>El Centro Hispano, Inc. - ECH serves Hispanic/Latino community members, particularly those from low-income communities, in the areas of Education, Economic Development, and Health and Well-being Initiatives. This is accomplished through with interventions for community members that include information and referral services, one-on-one counseling & case management, legal assistance, workshop, forums, job skills/worksite safety training, leadership training, basic literacy and vocational ESL classes, and access to our network of employers and organizations for additional support.</p>	\$29,421	\$57,584	\$20,000
<p>Partners for Youth Opportunity - PYO enrolls students who meet at least one criteria: 1) qualify for the free and reduced lunch program 2) have an immediate family member who is incarcerated or 3) be a first generation immigrant. Many of our youth meet at least two of these qualifications. Participants that qualify for our longitudinal, strengths-based and innovative program, which includes mentoring, academic support from 8th grade through the second year of college, workforce training/internships paired with financial literacy and savings, as well as leadership opportunities.</p>	\$16,000	\$20,000	\$20,000

<i>Outcome 1-b: Youth and adults seeking workforce opportunities are provided support and resources</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Achievement Academy of Durham - Achievement Academy of Durham successfully reconnects our students to the life opportunities accessible through attainment of a quality education. We offer a rolling admission, year-round program in a school-like setting. Based on reading level, students are placed in either our Starting Points literacy program or our GED Prep program. In Starting Points, students receive one-on-one, reading tutoring from trained, volunteer tutors. Starting Points is supported by our teachers and monitored by our Americorps member.</p>	\$20,000	\$20,000	\$20,000
<p>StepUp Ministry - StepUp provides (1) pre-employment training and post-employment support for youth and adults, (2) referrals to a network of 50 companies that are in a candidate referral partnership with StepUp, and (3) assistance on reaching a working adult's personal, financial, and professional goals. Employment seekers enter StepUp through a one week, 32-hour Employment Readiness Workshop. Staff train participants on resume writing, effective interviewing, time management, effective communication, and more.</p>	\$0	\$30,000	\$10,000
<p>Community Empowerment Fund - CEF assists Durham residents who are unemployed or experiencing financial insecurity to gain and maintain employment, interweaving financial capability building services with flexible one-on-one support. Primary services include Incentivized Savings as a Tool for Financial Stability (Account-holders have limited access to withdrawals until they reach their goals, and once savers achieve their goal, CEF matches their accomplishments at 10%), No-Hassle Checking/Savings Accounts, Financial Coaching and Person-Centered Support.</p>	\$0	\$10,000	\$10,000
<p>Dress for Success Triangle NC - DFST provides job acquisition skills, workforce development tools, career counseling, resume building, interview skills, financial literacy and financial management skills and professional attire with an ongoing network of support. The coaching, clothing, counseling and services are offered free of charge to women who are referred by over one hundred partnering nonprofits, community colleges and faith-based agencies.</p>	\$5,000	\$10,000	\$10,000
<p>Reinvestment Partners - Reinvestment partners operate the Taxpayer Assistance Center (TAC) that serves low- and moderate-income families in Durham that earn less than \$54,000 annually. In addition, the TAC operates as a workforce development program, offering financial education and training, not only to the workforce staffing the site, but to the general public which receives services through it. RP will provide tax assistance for Durham County taxpayers throughout the year.</p>	\$5,000	\$10,000	\$10,000
<p>Triangle Literacy Council - Bull City YouthBuild serves East Durham young adults, aged 16 to 24, who are from zip codes 27701 and 27703. Participants must also meet one of the following criteria: member of a low-income family, in foster care, are offenders, have disabilities, have an incarcerated parent, are homeless and/or migrant, or are school dropouts or a re-enrolled dropout. BCYB offers three integrated components: high school equivalency preparation, occupational training through the Home Builder's Institute Pre-Apprenticeship Certificate Training and construction experience.</p>	\$0	\$20,000	\$10,000

<i>Outcome 1-b: Youth and adults seeking workforce opportunities are provided support and resources</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>ReCity - ReCity was created in 2014 as a community-wide initiative to address Disconnected Youth (DY) by providing services to the organizations that endeavor to help DY on a daily basis. ReCity provides an integrated spatial environment with member organizations being able to network information, resource exchanges and develop solutions that are more effective and efficient in their delivery. These facility amenities allow the providers a flexibility to work in close proximity, increasing alignment as well as saving the agencies financial resources through shared costs.</p>	\$0	\$10,000	\$0
<p>The Peoples Channel - Provides low-cost, high-quality training in video production and post-production. This training allows our community members to be more competitive in applying to college and for jobs; videography has become increasingly ubiquitous, and is used in myriad industries, including communications, technology, arts, medicine, and education, among others. In fact, video portfolios are now being submitted regularly in tandem with college applications and resumes, and this trend is very likely to grow.</p>	\$14,850	\$20,850	\$0
<p>The Scrap Exchange - The Mission of the Scrap Exchange (SE) is to promote creativity, environmental awareness, and community through reuse. Being in community is a critical part of our mission se we strive to build programs that are in relationship with other non-profits. Because of this approach all interns and temporary staff involved with SE have a team of people working with them during their employment and internships withSE. The team offers support from several individuals within SE and with the partner organization.</p>	\$5,000	\$15,000	\$0
<i>Outcome 1- c: Children and youth are provided learning and enrichment opportunities that support educational achievement</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Child Care Services Association - CCSA's Family Support Program provides child care consumer education and referral services for families in Durham County in order to inform families about high quality child care and facilitate their selection of high quality programs that foster children's development and support their school readiness. Through phone-based and in-person counseling, families receive information about North Carolina's star-rated child care license system; information about research-based indicators of child care quality; counseling on how to select a child care setting; and customized lists of child care programs that match the child's and family's needs.</p>	\$29,783	\$47,440	\$30,000
<p>Durham's Partnership for Children - Durham's Partnership for Children will launch TS Gold, the acclaimed observation-based assessment system that allows teachers and administrators in pre-k classrooms to focus on each individual child's development. TS Gold is an evidence-based education observational assessment mechanism that tracks progress and identifies a young child's strengths and weaknesses. The TS Gold system is tied to curriculum that is already in use. TS Gold's online portal is designed to support teachers in the process of individual child-level assessment.</p>	\$13,310	\$20,000	\$15,000

<i>Outcome 1- c: Children and youth are provided learning and enrichment opportunities that support educational achievement</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
Big Brothers Big Sisters of the Triangle - Community-Based mentoring provides children from single parent homes or other children in need of adult role models with a one-to-one mentor relationship with a volunteer from the community. The Community-Based "Bigs" routinely provide 8-10 hours a month of quality one-to-one time for each child. These "Bigs" play an integral role of the lives of their "Littles" by providing a stable adult role model to help guide these children in the right direction. These matches last at least 12 months, though many continue on until the Little graduates from HS.	\$15,005	\$25,000	\$10,000
Rebound, Alternatives for Youth - Rebound serves high school students who are short-term suspended in Durham. During a student's suspension, Rebound provides strengths and resiliency based supervision, assessment, crisis intervention, referrals, skill building, academic help and advocacy to students. Rebound supports students' return to school by improving each student's connection to his or her parents or guardians, schools and caring adults. Rebound increases protective factors and fosters reengagement with all systems: individual, family, school, and community.	\$0	\$38,840	\$7,500
Book Harvest - Book Harvest's Community Book Bank provides ready access to free books so that families can build book-rich environments in their homes. We target our outreach to communities that have historically lacked books for their children, driven by research that demonstrates that transforming book deserts will enrich and even transform children's lives. Community Book Bank is a vast network of shelves of free books that we maintain at more than 60 locations in Durham County that are frequent destinations for children and families, including health clinics, social service agencies, after school and tutoring programs, and community centers.	\$0	\$18,955	\$5,000
Voices Together - The program is a weekly motivational program for individuals with developmental disabilities targeted to unlock language and social/emotional learning. Because of its engaging and spontaneous elements, students with developmental disabilities are able to unlock language, problem-solve, socially connect with others and communicate their most basic needs while increasing their ability to advocate and learn. With these skills, other areas in their lives begin to improve; they become more active participants in their classroom, their family and their community.	\$11,250	\$20,000	\$5,000
Walltown Children's Theatre - As part of our mission, youth will gain a sense of the commitment, dedication, training, and professionalism that are requirements of any career path chosen. Along with exemplary arts programming, youth receive educational tutoring and mentoring services in health and welfare. We inspire positive social change to under-served youth in partnership with Self-Help Credit Union and the Walltown Neighborhood Ministries. WCT inspires positive social change by developing and reconnecting under-served youth in Walltown and the surrounding communities.	\$5,000	\$9,000	\$5,000

<i>Outcome 1- c: Children and youth are provided learning and enrichment opportunities that support educational achievement</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Kramden Institute - Tech Trailblazers teaches the basics of computer hardware and software and how all of the components come together to create a computer. Breaking down these complexities in a fun and interactive environment while also introducing students to careers in the field can spark an interest that could be life changing for many students. Students come to Kramden for five three-hour classes. Each class session is split in two, with the first half spent in a classroom-style learning environment and the second half spent in Kramden's 5,000 sq. ft. computer refurbishing space.</p>	\$0	\$12,400	\$0
<p>The Triangle Nonprofit & Volunteer Leadership Center - The Center's programming for middle school and high school youth ages 12-18 has been serving both the students' developmental needs and the volunteer service needs of local nonprofits since the 1980's. We began with two programs that have expanded to 4 during the school year and 3 during the summer. These offerings are based on the principle that youth of this age benefit from structured opportunities and guidance, to learn to channel their desires to engage with their communities and navigate the world of volunteer service.</p>	\$0	\$15,000	\$0
<p>Boys & Girls Clubs of Durham and Orange Counties - We provide affordable after-school and summer programming for at-risk youth. Paying just \$10 per year to be a member, youth attend from 2:30-6:30 PM, Monday-Friday during the school year, and 7:30 AM-6:00 PM during the summer. Programs include homework help, tutoring, yoga, health education, drug/alcohol awareness, career readiness, gang prevention, and more. We also partner with community organizations and companies to expand our programs.</p>	\$0	\$10,000	\$0
<p>BUMP: The Triangle - This BUMP-Out residency program will serve children and youth grades K-8, and will take place after-school once weekly for one hour at each of six public housing sites in Durham, and at other sites. During this residency, BUMP instructors will teach music of the African Diaspora through culture, music and movement activities. All sites will receive the same history/culture lessons with music, movement, singing, instruments, games and activities. Plus, each site will have a specific performing focus that teaches site-specific performance pieces.</p>	\$0	\$25,000	\$0
<p>Piedmont Wildlife Center - PWC will offer 3 different program options to reach a wider range of Durham public school students. Twenty free 1-hour at-school programs designed for 30 students provide hands-on encounters with our live animal ambassadors, and a unique opportunity to observe these animals safely while learning about their habitats, role in our environment, & adaptations to succeed in the wild. We offer 11 weeks of outdoor day camps with 16 full scholarships available.</p>	\$8,190	\$10,000	\$0
<p>Salvation Army-Boys and Girls Club of Durham - The goals of The OASIS (Optimizing Academic Standards for Innovative Students) Project for are to 1) Enhance student engagement to promote aptitude and instructional independency at school with the support of an out-of-school community based learning environment and 2) Increase parent engagement via program engagement and partnerships for incentives. We believe that our program will be most vital to the rebuttal of current demeaning statistics in the E. Durham community.</p>	\$0	\$54,200	\$0

<i>Outcome 1- c: Children and youth are provided learning and enrichment opportunities that support educational achievement</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Durham Triple Play League - We offer them regular season games during the summer, free conditioning clinics hosted by College baseball coaches and high and middle school coaches and professional baseball players. They get an end of year banquet where we recognize and thank all our players, sponsors, parents and volunteers for being a part of our program. They get to play baseball in a professional stadium and their families get to come in a professional stadium and enjoy America's favor past time baseball in a positive kid friendly environment.</p>	\$0	\$4,000	\$0
<p>Gift of Knowledge - Gift of Knowledge Academy, is a K-2 school. We use research-based reading instruction. The National Institute of Child Health & Human Development (NICHD) has determined that all reading instruction should include 5 components – phonemic awareness, phonics, vocabulary, fluency, and reading comprehension. We incorporate these 5 components as well as writing, spelling, sight words, all while implementing a multisensory approach to learning. For math, we teach number sense, which is key to understanding and excelling in math.</p>	\$0	\$29,000	\$0
Goal 2 Target Area: Increase the number of healthy years lived			
<i>Outcome 2-a: Individuals and families have increased access to health care</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Planned Parenthood South Atlantic - Our program strives to make information and effective methods of contraception available to women who want them, but cannot otherwise afford to use them consistently and correctly. Our Durham health center—through prescription and on-site insertion, administration, and dispensing—offers a broad range of effective, FDA-approved family planning methods. In addition, we provide basic preventive health services such as cervical cancer screening, clinical breast exams and screening and treatment for sexually transmitted infections.</p>	\$17,746	\$20,000	\$17,750
<p>El Futuro, Inc. - El Futuro provides proven, outpatient mental health and substance use treatments in a culturally welcoming environment of healing and hope. We offer individual, family, and group treatment approaches that are trauma-informed and geared toward low-income, immigrant families. Our approach is holistic, providing the treatments that are needed to help children and adults feel better and function better in their lives, regardless of insurance status or ability to pay.</p>	\$6,000	\$10,000	\$6,000

<i>Outcome 2-b: Individuals and families decrease incidence of preventable disease</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
Farmer Foodshare - Farmer Foodshare, Bull City Cool food hub, Durham County Soil and Water, and the Durham County Detention Facility are partnering to supply detainees and staff at the detention facility with additional fresh fruits and vegetables. Increasing the amount and quality of fresh produce served will increase consumption and help improve nutritional outcomes at the facility. This program will cover the cost of local suppliers, supplement current meals with fruits and vegetables and fund safety compliance upgrades.	\$0	\$30,000	\$20,000
Inter-Faith Food Shuttle - We Feed, Teach and Grow. Programs pertinent to this application include: Backpack Buddies—whereby elementary school children who are determined by school administrators to be at particular risk of hunger in the home, are provided with a weekend’s worth of nonperishable food for 38 weeks each school year; School Pantries—designed to serve middle- and high-school age children and their families by making wholesome food easily accessible to them at the schools where they already spend their days; and finally and Nutrition Education.	\$10,000	\$20,000	\$10,000
Triangle Champions Track Club - Our program educates youth and families in order to decrease incidents of preventable disease, by increasing physical activity and providing knowledge for healthier food options. Our program also provides weekly nutrition and wellness education to participants and their families throughout the year. We visit our local farmers market to increase access to healthy foods. Our program provides group exercise activities with proper training as well as opportunities to compete and gain national exposure.	\$7,098	\$23,000	\$6,500
African American Dance Ensemble - Healthy eating classes - many low income people cannot afford organic foods, quality lessons on how to not only purchase good foods, but prepare the foods in a manner consistent with sustaining, promoting and increasing longevity. To know what oils not to use when cooking, what vegetables or fruits may or may not be good the type of medication they are on. How to prepare such foods that will cause energy for healthy movement which is pivotal for healthy lifestyle changes.	\$5,000	\$10,000	\$5,000
Community Health Coalition - The core population health services and activities that will be provided to residents at each site are: biometric monitoring including blood pressure and blood sugar levels; health education on different health topics related to CVD prevention and health management including weight management, diet and nutrition, smoking cessation, stress and depression management along with information on comorbidities often related to CVD such as diabetes, hypertension, kidney disease, obesity and other topics related to improve health outcomes.	\$0	\$20,000	\$0
Durham YMCA - The YMCA’s Diabetes Prevention Program helps overweight adults at risk for type 2 diabetes reduce their risk for developing the disease by taking steps that will improve their overall health and well-being. The program provides a supportive environment where participants work together to achieve the program goals of reducing individual weight by 5%-7% and building up to 150 minutes of moderate (the equivalent of brisk walking) physical activity per week for the purpose of reducing their risk for developing diabetes.	\$0	\$17,450	\$0

<i>Outcome 2-c: Individuals and families reduce causes of poor physical and mental health</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
Durham Crisis Response Center - DCRC provides a comprehensive range of services to victims of domestic and sexual violence including: crisis intervention, such as 24 hour crisis line, hospital response, safety planning and crisis counseling; legal advocacy, such as assistance with reporting to law enforcement, assistance in filing protective orders, court accompaniment, legal representation in partnership with Legal Aid, assistance and support throughout the criminal justice process; residential services including emergency shelter, case management and support with basic needs.	\$36,912	\$40,000	\$37,250
A Helping Hand - A Helping Hand provides essential services to low income seniors that include: 1) Escorted Medical Transportation - AHH's escorted "door-through-door" transportation is critical to ensuring physically-disabled or cognitively-impaired seniors are able to travel safely. 2) In-Home Assistance - The natural aging process often brings about physical and cognitive limitations that require assistance in the home. 3) Socialization - Social isolation among the elderly is an often overlooked threat to the health and quality of life of our community's older adults.	\$15,000	\$25,000	\$25,000
Durham Striders Youth Association - The Durham Striders Program has three major priorities: Improving and Enhancing the Health status of children to support healthy lifestyles and creating healthy outcomes from which academic, social, and vocational goals can be achieved. These are integrated into a program of physical fitness, dietary education and habits, ("adjustments"), and development of healthy attitudes toward overall fitness and part of their over development, thus enhancing self-image and self-confidence.	\$15,750	\$30,000	\$15,000
Center for Child & Family - Healthy Families Durham utilizes two core evidence-based services (provided in both English and Spanish) designed to address the needs of the proposed target population: the traditional Healthy Families service (using the Parents as Teachers curriculum) and the Child Parent Psychotherapy (CPP) service. For traditional Healthy Families, weekly or bi-weekly home visits begin during pregnancy or in the first three months of life and continue up to three years. The curriculum addresses attachment, child development, early literacy, health, and safety.	\$11,237	\$28,350	\$12,000
Playworks Education Energized - The Playworks Junior Coach Corps program provides a part-time AmeriCorps member to low-income elementary schools to create an inclusive environment where all students are physically active, feel safe and engaged. These objectives are achieved through supported play at recess and through the Junior Coach Leadership program for 4th and 5th grade students. Playworks is the leading national organization delivering and teaching play in elementary schools. We use play - to establish new norms for respectful social behavior and increased activity.	\$10,000	\$25,000	\$10,000

<i>Outcome 2-c: Individuals and families reduce causes of poor physical and mental health</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Reality Ministries - Reality Ministries is requesting funding from Durham County for our two primary programs, "Daytime" and "The Gathering." Both create opportunities for friendship, meaningful activities, and build community between people with and without development disabilities. Daytime is our weekday program with activities centered on community and personal growth, including meals, exercise, field trips, crafts, and life skills projects. The Gathering is an evening program featuring shared meals, fellowship, singing, and games.</p>	\$7,200	\$15,000	\$10,000
<p>Diaper Bank of North Carolina - Diaper Bank of North Carolina (DBNC) distributes diapers to families in need through established partnerships with Durham-based community organizations, including: Urban Ministries Durham, Healthy Families Durham, Durham Connects, Duke Family Care Program, Duke Outpatient Clinic, Durham County Department of Public Health, Durham Early Head Start, Durham First in Families, East Durham Children’s Initiative, REAL Durham - End Poverty Durham, Families Moving Forward, Church World Service, and Welcome Baby.</p>	\$0	\$20,280	\$10,000
<p>Food Bank of Central & Eastern North Carolina - Working through our Durham branch distribution center, FBCENC distributes nourishing food to 110 community-based nonprofit partners, such as food pantries, soup kitchens, shelters, meal programs for seniors, and low income child care centers. Using our relationships with local, state, and national farmers, food distributors, and retail grocers to obtain donated food, last year FBCENC distributed over 3.8 million pounds of nutritious food—equivalent to 3.2 million meals—reaching individuals and families struggling with food insecurity in Durham County.</p>	\$5,000	\$10,000	\$10,000
<p>Bridge II Sports - Adapted sports is an opportunity to establish the mental and physical strength of individuals with disabilities in an accessible, safe environment. This population is oftentimes missed, leading to a lack of physical and mental development. Through organized sport and recreation, athletes of all ages learn life skills such as independence, teamwork, accountability and responsibility. By competing in BIIIS programs and engaging with peers on an equal playing field, athletes’ confidence and self-esteem increases, helping them to understand their purpose and worth.</p>	\$6,000	\$10,000	\$6,000
<p>Believers United for Progress - Community members will be served nutritious meals at least once a day through a community kitchen setting. While there, they will have the opportunity to engage with at least one social service organization which can introduce and enroll them in services that address the reason(s) they are food insecure (i.e. physical and mental health issues, access to jobs and/or employable skills, and lack of stable housing) . Recipients of the daily community kitchen will be recruited as volunteers and encouraged to develop employable skills.</p>	\$0	\$7,500	\$5,000

<i>Outcome 2-c: Individuals and families reduce causes of poor physical and mental health</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
Church of Philadelphia - Church of Philadelphia is in the second year of planting a community garden. In working in collaboration with a number of local food providers, we plan to provide classes for lifestyle changes and access to fresh produce. The North Carolina Cooperative Extension also is a support with gardening and fresh food preparation, grocery shopping and supplemental food assistance. Increase in outdoor activity and ability to observe positive results has been proven to improve physical and mental health.	\$0	\$6,000	\$0
Behavioral Insights - All services offered by Behavioral Insights offer education and options for Durham residents whose behavior has resulted in negative legal or child protection consequences. In addition to equipping participants with new tools and knowledge, our programming may also offer them an alternative to active jail time. Our state-certified Partner Abuse Intervention program helps participants understand domestic violence and how their abuse negatively affects victims, themselves, and their families.	\$0	\$27,150	\$0
Freedom House Recovery Center - Durham Outpatient Clinic. This program provides assistance to adults and children in managing severe mental disorders, resolving shorter-term difficulties, achieving recovery from substance use disorders and maintaining sobriety. Services include: Comprehensive Clinical Assessment, Individual and Group Therapy, Family Therapy, SAIOP, Peer Support, Psychiatric Evaluation, Medication Management., Mobile Crisis Management. Freedom House also operates two halfway houses for men and women in Durham.	\$23,588	\$50,000	\$0
Indigo Consortium - Indigo Consortium develops a professional relationship of trust, respect, honesty and confidentiality with women Veterans. We inform our clients of services available to them by identifying the need, mapping existing resources, identifying gaps and building an action plan based on the information they share with us. We tailor reintegration to the individual and holistically meet the unique needs of each Veteran. When a women Veteran asks for assistance regarding VA benefits and services, we walk her through the process.	\$0	\$32,000	\$0
Goal 3 Target Area: Improve life outcomes for people involved in the criminal justice system			
<i>Outcome 3-b: Individuals are provided effective diversion services</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
Durham County Teen Court & Restitution Program - Teen Court is an alternative court for youth who commit first time misdemeanor offenses. This court allows youth to take responsibility for their actions by admitting guilt and literally being judged by a jury of their peers. Youth who participate have the privilege of keeping a conviction off of their record, youth 16 and up are getting a charge dismissed from their permanent record. Youth who are ordered to complete Teen Court are exposed to several different sentencing requirements, which provide skills they can utilize throughout their lives.	\$21,183	\$25,000	\$22,000

<i>Outcome 3-b: Individuals are provided effective diversion services</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Elna B. Spaulding Conflict Resolution Center - The In School Truancy Court Program is a collaboration between the Elna B. Spaulding Conflict Resolution Center and Durham Public Schools (DPS). Using a restorative justice model of conferencing, the Program is designed to identify the underlying cause of truancy and put a plan in place to correct the problem. The Program targets DPS students with six or more days of absence and is now used throughout the district—elementary, middle and high school.</p>	\$17,597	\$22,967	\$15,000
Goal 4 Target Area: Protect natural resources through comprehensive compliance and educational programs			
<i>Outcome 4-a: Protect and improve water quality</i>	FY 16-17 Approved Funding	FY 17-18 Requested Funding	FY 17-18 Approved Funding
<p>Ellerbe Creek Watershed Association - ECWA's Creek Smart® Program has engaged hundreds of community volunteers in one of the community's most critical environmental management challenges—to restore water quality in our streams, rivers, and drinking water supplies. In addition to our traditional work of restoring stream buffers on 150 acres of public nature preserves and removing tons and tons of trash from Ellerbe Creek, Creek Smart® has taken the battle of water quality to the neighborhood level.</p>	\$0	\$16,600	\$10,000
Totals:	\$509,098	\$1,529,066	\$650,000

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

	FY 2015-2016 Actual	FY 2016-2017 Estimate	FY 2017-2018 Budget
Revenues			
Taxes	\$ 338,547,112	\$ 347,705,718	\$ 359,280,677
Licenses and permits	1,535,091	1,266,693	1,172,500
Intergovernmental revenues	56,419,100	62,451,026	60,331,633
Investments	4,177,788	3,109,328	2,659,044
Rent	988,807	904,933	939,320
Charges for Services	26,555,569	25,574,398	27,764,856
Other revenues	953,890	990,822	587,302
Total revenues	429,177,357	442,002,918	452,735,332
Expenditures			
General government	50,412,542	55,461,102	65,719,715
Public safety	64,239,974	68,344,602	69,839,546
Transportation	205,873	353,001	512,500
Environmental protection	4,855,886	4,997,055	5,094,207
Economic and physical development	6,423,248	6,445,678	5,870,372
Human services	93,140,635	96,460,766	101,792,757
Education	131,291,507	134,879,723	143,038,856
Cultural and recreational	12,376,539	13,311,848	13,622,260
Total expenditures	362,946,204	380,253,775	405,490,213
Excess (deficiency) of revenues over (under) expenditures	66,231,153	61,749,143	47,245,119
Other financing sources (uses)			
Transfers in	8,650,512	8,932,762	10,951,621
Transfers out	(65,434,476)	(63,280,369)	(72,618,503)
Issuance of installment purchases	-	-	-
Fund balance appropriated	-	-	14,421,763
Total other financing sources (uses)	(56,783,964)	(54,347,607)	(47,245,119)
Net change in fund balances	9,447,189	7,401,536	-
Fund Balance - beginning	171,675,396	182,746,576	190,148,112
Restatement**	1,623,991	-	-
Fund Balance - beginning, as restated	173,299,387	182,746,576	190,148,112
Fund Balance - ending	\$ 182,746,576	\$ 190,148,112	\$ 190,148,112

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

****Change in Accounting Principles/Restatement**

The County implemented Governmental Accounting Standards Board (GASB) Statement 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. In accordance with GASB Statement 73, the County reclassified the Law Enforcement Officers' Special Separation Allowance Trust Fund to the General Fund. As a result, the fund balance for the General Fund increased \$1,623,991, and the County no longer reports the Law Enforcement Officers' Special Separation Allowance Trust Fund as a pension trust fund.

The 2016-17 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 2015-2016 Actual	FY 2016-2017 Estimate	FY 2017-2018 Budget
Revenues			
Taxes	\$ 8,801,823	\$ 9,089,859	\$ 8,996,951
Intergovernmental revenues	353,194	341,217	350,000
Investments	13,617	25,141	-
Total revenues	9,168,634	9,456,217	9,346,951
Expenditures			
Public safety	2,818,185	3,625,190	3,210,406
Economic and physical development	941,324	1,211,792	1,193,549
Total expenditures	3,759,509	4,836,982	4,403,955
Excess (deficiency) of revenues over (under) expenditures	5,409,125	4,619,235	4,942,996
Other financing sources (uses)			
Transfers in	232,084	-	-
Transfers out	(4,569,645)	(4,723,210)	(5,373,455)
Fund balance appropriated	-	-	430,459
Total other financing sources (uses)	(4,337,561)	(4,723,210)	(4,942,996)
Net change in fund balances	1,071,564	(103,975)	-
Fund Balance - beginning	1,875,380	2,946,944	2,842,969
Fund Balance - ending	\$ 2,946,944	\$ 2,842,969	\$ 2,842,969

The 2016-17 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 2015-2016 Actual	FY 2016-2017 Estimate	FY 2017-2018 Budget
Revenues			
Investments	\$ 164,450	\$ 91,732	\$ -
Charges for services	529,721	567,610	500,000
Intergovernmental revenues	482,982	482,463	368,221
Total revenues	1,177,153	1,141,805	868,221
Expenditures			
Principal retirement	35,596,413	35,418,705	37,327,892
Interest and fiscal charges	20,599,097	18,653,456	24,258,609
Debt issuance costs	741,165	617,443	700,000
Total expenditures	56,936,675	54,689,604	62,286,501
Excess (deficiency) of revenues over (under) expenditures	(55,759,522)	(53,547,799)	(61,418,280)
Other financing sources (uses)			
Transfers in	57,428,921	61,149,701	67,800,844
Transfers out	-	(4,291,000)	-
Premium on issuance of refinancing	13,031,538	17,940,846	-
Issuance of refunding bonds	63,930,000	96,460,000	-
Payment to refunded debt escrow agent	(77,226,102)	(117,031,676)	-
Fund balance appropriated	-	-	(6,382,564)
Total other financing sources (uses)	57,164,357	54,227,871	61,418,280
Net change in fund balances	1,404,835	680,072	-
Fund Balance - beginning	5,966,665	7,371,500	8,051,572
Fund Balance - ending	\$ 7,371,500	\$ 8,051,572	\$ 8,051,572

The 2016-17 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 AAA bond rating. Some factors required for a AAA bond rating (e.g., a stabilized rate of population growth and diversification of the County's tax base) can be influenced, but not controlled by county government. However, the county government should ensure that factors under its control – the quality of its financial and overall management – meet the standards required of highly-rated communities. Characteristics of the County's financial operation should not stand in the way of the County maintaining its AAA bond rating. Durham County operates on a sound financial basis, as indicated by its AAA bond rating with Moody's Investors Service, Standard & Poor's, and the Carolinas Municipal Advisory Council. The bond rating serves as a shorthand statement of a locality's economic, financial, and managerial condition.

Municipal bond ratings represent the business community's assessment of the investment quality of a local government. The most obvious advantage of a AAA bond rating is Durham County's ability to successfully market its bonds when required and to borrow money at lower, more favorable interest rates than communities with lower ratings. Since bond ratings are based on demonstrated managerial competence and financial health, high bond ratings also relate to economic development activities and provide citizens with an indication of the quality of their local government. The following financial policies are consistent with the standards associated with the highest bond ratings available. For the complete list of financial policies, contact the Finance Department at (919) 560-0035.

Policy I: Fund Balance

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

The Unassigned General Fund Balance will be provided as follows:

- 1.03 An Unassigned General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.
- 1.04 The Unassigned General Fund Balance goal will be sixteen per cent (16.00%) of total actual prior fiscal year expenditures. These funds can only be appropriated by a resolution of the BOCC.
- 1.05 In the event the Unassigned General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Unassigned General Fund Balance to the prior year's balance within two (2) fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Unassigned General Fund Balance to that level, such funds will be provided in at least two approximately equal contributions to be provided during each fiscal year but no later than June 30. This process would begin the first fiscal year following the fiscal year in which the event occurred.
- 1.06 Funds in excess of the annual requirements of Policy No. I.1.05 above may be considered to supplement "pay as you go" capital outlay expenditures or as additions to unassigned fund balance to be utilized at a future date.
- 1.07 A Total Fund Balance ratio of 35% (LGC requires 8%) of fund balance available as a percentage of expenditures shall be the County's goal.
- 1.08 Once the 35% level has been achieved, the amount over 35% shall be used to fund the annual Other Post Employment Benefits (OPEB) contribution to meet the OPEB obligation, pay-as-you-go capital projects or other non-reoccurring expenditures. This funding shall take place only after meeting requirements set out in Policy I.1.04 above. In addition, the OPEB portion of the Total Fund Balance for the General Fund shall not exceed 25% of the Total Fund Balance to ensure that the Committed for OPEB portion of fund balance remains reasonably proportionate to the Total Fund Balance for the General Fund as a whole to include unassigned fund balance.

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Policy II: Fiscal Planning

- 2.01 The County Manager shall submit to the BOCC a proposed annual budget with his recommendations and shall execute the budget as finally adopted.
- 2.02 The County Manager will budget revenues and expenditures on the basis of a fiscal year, which begins July 1 and ends on the following June 30, and in conformity with the Local Budget and Fiscal Control Act.
- 2.03 The County Manager will prepare a budget, which is consistent within the guidelines established by the Government Finance Officers Association in its Distinguished Budget Presentation Awards Program.
- 2.04 The County Manager shall provide annually a budget preparation schedule outlining the preparation timelines for the proposed budget.
- 2.05 Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to County departments to complete. Department heads and elected officials shall prepare and return their budget proposals to the Budget Officer as required in the budget preparation schedule.
- 2.06 The proposed budget will contain the following:
 - a) Revenue estimates by major category
 - b) Expenditure estimates by department and functional levels
 - c) Debt service summarized by issues detailing principal and interest amounts by fund
 - d) Reappraisal reserve funding as per G.S. 153A-150.
- 2.07 The proposed budget also will contain information regarding:
 - a) Proposed personnel staffing levels
 - b) A detailed schedule of additional capital needs
 - c) A summary schedule of capital projects
 - d) Any additional information, data, or analysis requested of management by the BOCC
- 2.08 The proposed budget will be balanced (e.g., estimated revenues plus appropriated fund balance equaling estimated expenditures).
- 2.09 The BOCC will adopt the budget for the subsequent fiscal year no later than June 30.
- 2.10 Three quarterly reports on the status of the General Fund budget (budget to actual) and trends will be prepared by the Budget Officer and presented to the BOCC within 45 days of the end of the first, second, and third quarters. The report will provide the BOCC with projections through the end of the current fiscal year.
- 2.11 Budgeting procedures will conform to the Local Government Budget and Fiscal Control Act.
- 2.12 Alternatives for improving the efficiency and effectiveness of the County's functions and programs and the productivity of its employees will be considered during the budget process.
- 2.13 Duplication of services and inefficiencies in the delivery of these services should be eliminated wherever they are identified. The County will continue to examine alternative service delivery options for all County functions.
- 2.14 Performance measurement and productivity indicators will be integrated into the budget process where appropriate.
- 2.15 The County will fund current expenditures with current revenues and other recurring funding revenue sources.
- 2.16 The County will not balance the current budget at the expense of meeting future years' expenditures, such as accruing future years' revenues or rolling over short-term debt, to avoid planned retirement.
- 2.17 If a deficit is projected during any fiscal year, the County will take steps to reduce expenditures, increase revenues, or consider using the Undesignated General Fund Balance to the extent necessary to ensure continued compliance with the Local Budget and Fiscal Control Act.
- 2.18 The County will annually appropriate a contingency amount within the budget to provide for increases in costs of providing services and unanticipated needs that may arise throughout the fiscal year.
- 2.19 The contingency amount will be established at a minimum of 0.075% and not more than 0.25% of the estimated General Fund revenues (net of pass-through dollars) for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.
- 2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.
- 2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:
 - a) Developing and maintaining a five-year plan for fleet and capital equipment with a value greater than \$5,000 and will consider the approval of capital equipment in concert with this adopted plan
 - 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

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- c) Providing for adequate maintenance of capital plant and equipment replacement under \$5,000 in the annual operating budget through the use of a Capital Plant and Equipment Replacement Schedule.
- 2.23 The County will not establish a trend of using the Undesignated General Fund Balance to finance current operations.
- 2.24 The County shall establish Memoranda of Understanding with its component unit(s) regarding the amount of annual General Fund support received each fiscal year.

Policy III: Revenues and Collections

- 3.01 The County's goal is a revenue system balanced between ad valorem taxes, other local taxes, licenses and permits, intergovernmental grants and transfers, investment and rental, charges for services, and other revenue sources.
- 3.02 Major revenue sources should provide for the following principles:
 - a) Vertical Equity: Revenue sources should provide appropriate treatment of taxpayers at different levels of economic well-being
 - b) Horizontal Equity: Revenue sources should treat taxpayers with the same income or wealth equally
 - c) Neutrality: Revenue sources should not unduly influence economic decisions by consumers or businesses
 - d) Administrative and Compliance Costs: Revenue administration and enforcement should not absorb an undue percentage of total revenues
- 3.03 The County will monitor all taxes to ensure they are equitably administered and collections are timely and accurate.
- 3.04 Fees and charges should be based on benefits and/or privileges received from the County or based on costs of a particular service.
- 3.05 Periodically, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other attendant costs. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.
- 3.06 The County will reevaluate all property at least every eight years, with a goal of every four years, to be effective as of January 1 of the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers. On October 24, 2016 by resolution, the BOCC advanced the general reappraisal to conduct a three year reappraisal effective for tax year January 1, 2019 and then a four year reappraisal cycle thereafter. The North Carolina (NC) Department of Revenue provided new reappraisal standards and guidelines in 2016 and recommended that all counties in NC move to a four year reappraisal cycle.
- 3.07 Personal property assessments are set on an annual basis, as of January 1, based on the market value of the property. Nationally recognized valuation guides, North Carolina Department of Revenue Trending Schedules, and market based appraisals are used to establish market value.
- 3.08 The County will provide, as appropriate, funding or tax exemptions to churches and governmental entities pursuant to the state and local guidelines. Other charitable or beneficial activities may be subsidized through direct grants irrespective of whether or how much property they own. Such grants should be part of the annual appropriation process and based on such consideration as benefits to the County as well as fiscal capacity of the County.
- 3.09 The County's goal is to achieve an annual assessment to sales ratio of 100% under current real estate market conditions when the January 1 assessment is compared to sales in the succeeding calendar year.
- 3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
 - a) Establishing new charges and fees as needed and as permitted by law at reasonable levels
 - b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees
 - c) Aggressively collecting ad-valorem tax revenues, late penalties, and related interest as authorized
- 3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
 - a) Present and future funding requirements
 - b) Cost of administering the funds
 - c) Costs associated with special conditions or regulations attached to the grant award
- 3.12 The County will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of state and federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

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Policy IV: Capital Improvement Plan and Fixed Assets

- 4.01 The County's policy on the financing of capital projects states that the County will dedicate the following revenues to the payment of debt and pay-as-you-go (County contribution) capital projects: Articles 40 and 42 one-half cent sales taxes, the County's share of the Occupancy Tax, county-wide property taxes, and enterprise revenues. The County reserves up to 20% of these annually dedicated revenues for pay-as-you-go projects. In addition, the pay-as-you-go policy restricts dedicated property tax revenue up to 20% of a maximum of five cents, or one cent, in county-wide property taxes.
- 4.02 The County Manager will submit a 10-year Capital Improvement Plan for review by the BOCC pursuant to established timeline. This plan will be updated every two years and presented to the BOCC. The Capital Improvement Plan should include capital improvements for all agencies for which the County sets tax rates and assesses levies and/or establishes user fees/charges and/or approves budgets or programs. The Capital Improvement Plan shall include the following elements:
- a) An implementation plan for each of the capital project
 - b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget
- 4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.
- 4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.
- 4.05 In an effort to efficiently allocate resources, the County shall establish Memoranda of Understanding with the School Board regarding the development and coordination of the County's Capital Improvement Plan. The Memorandum of Understanding will address the following areas:
- a) Plan for required capital improvements.
 - b) Debt issuance schedules.
- 4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. 4.02 above, the Capital Improvement Plan should:
- a) Present a plan for required capital improvements
 - b) Systematically improve and maintain the capital structure of the County
 - c) Meet the debt ratio targets as defined in Policy Nos. 5.05 and 5.06
 - d) Provide a schedule of proposed debt issuance

Policy V: Debt Management

- 5.01 The County will not use long-term debt to fund current operations and will continue to emphasize pay-as-you-go capital financing.
- 5.02 The County will not use tax revenue anticipation notes (TRANS) to fund current operations.
- 5.03 The County does not intend to issue bond anticipation notes (BANs) for a period longer than three years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.
- 5.04 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 5.05 Whenever the County finds it necessary to issue General Obligation (GO) Bonds, the following policy will be adhered to:
- a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
 - b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (Local Government Commission sets limit of 8%).
 - c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
 - d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.
 - e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
 - 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:

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- a) Revenue Bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other non-tax sources of the County.
 - b) Revenue Bonds/Special Obligation (SO) Bonds of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County Revenue Bonds/SO Bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.
 - c) Revenue Bonds/SO Bonds should be structured to allow an approximately equal annual debt service amount over the life of the issue.
 - d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
 - e) Interest earnings on the designated fund balances only will be used to pay debt service on the bonds.
 - f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.
- 5.07 The County shall comply with all Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
- 5.08 The County shall comply with all legal requirements regarding the issuance of bonds and certificates of the County and its debt issuing authorities.
- 5.09 The County shall establish Memoranda of Understanding with the School Board and any other agency prior to the issuance of debt establishing guidelines regarding the issuance of debt which would be included in Policy No. 5.05(e) above.
- 5.10 Whenever the County finds it necessary to issue Certificates of Participation (COPs) or Installment Purchase Contracts, the following guidelines will be adhered to:
- a) When COPs are issued, the County should attempt to deal with only one financial institution.
 - b) The terms of the debt issued should not exceed the life of the asset.
 - c) The terms should not exceed 25 years.
 - d) An escrow account may be used.

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MULTI-YEAR BUDGET FORECAST

The multi-year budget forecast reflects the FY 2017-18 adopted budget with estimated revenues and expenditures for 2018-19 to 2021-22. The estimate focuses on the County's General funds and Debt Service fund.

The General Funds are comprised of five sub-funds including the primary General operating Fund, Risk Management fund, SWAP fund, Capital Finance fund and Benefits Plan fund. For the General Funds, outlying year estimates are based on conservative revenue growth and contained expenditure growth to mitigate increased property tax increases for standard operations. No property tax increases are forecasted to support the five-year General fund forecast.

The projected multi-year debt service budget aligns with the updated Capital Improvement Plan (CIP) and multi-year capital finance plan presented during the FY 2016-17-budget process. That CIP review included recommendations made in the Facility Master Plan update. The last facility master plan update occurred in FY 2000. Although the CIP evaluated project requests for a 10- year period, financial emphasis was on projects that may occur during the next four-year period with increased focus on major projects that started in FY 2016-17.

The updated Capital Improvement Plan includes projects funded by a General Obligation bond referendum in November 2016 to support building repair and replacement for Durham Public Schools, Community College, the Main Library and the NC Museum of Life & Science. The out year projections include a planned property tax increase related to voter support for a bond referendum appropriated to support related debt service in FY 2017-18 and subsequent years. This approach allows for improved cash management and ensure that funds are in place to liquidate future bond related debt.

The following sections provides further highlights on the five-year estimates.

GENERAL FUND FIVE-YEAR FORECAST

Revenue Assumptions

- Property reappraised in FY 2015-16, market rate value increased 9.71% from 2008 revaluation. In general property valuation growth, while annually still growing, is doing so at a slower pace
- Overall taxes, to include property and sales taxes, grow 4% consistent with historical years, outlying years projected at conservative rate of 3%
- Intergovernmental Revenues: State and federal collected revenues project slow growth. Average 1% annual growth rate during five-year period.
- Rental Income projected at 1% annual growth rate
- Service charges grew at a higher percentage in FY 2016-17 at 15.2% due to increased Register of Deeds revenue collections, subsequent years are conservatively projected averaging 4% annually over the five-year period.
- Loss of Community Health Trust Fund annual support of \$3.9 million over the next three years will put a strain on revenues to meet growing expenditure needs. In fact projected expenditures are expected to slightly outpace revenues for several of the out years seen below.
- Fund balance use is projected for one-time cost including vehicle replacement and major equipment purchases. Historically, although the appropriation occurred, funds were not used due to year-end revenue collections and spending trends.

Expenditure Assumptions

- Overall growth forecasted at 2.4% for the General Fund operating budget with the total general funds overall forecasted growth at 2.2% annually. This amount includes dollars to support the County's current merit pay plan structure. The forecast also includes funds to support inflationary operating expenses.
- The projected forecast does not include additional dollars for expansion items.
- The County will continue strategic funds realignment to contain overall budget growth.

General Funds Five-Year Forecast

General Funds Revenues Funds: 101, 102, 103, 125, 150	FY 2016-17 Adopted Revenues	FY 2017-18 Adopted Revenues	FY 2018-19 Forecasted Revenues	FY 2019-20 Forecasted Revenues	FY 2020-21 Forecasted Revenues	FY 2021-22 Forecasted Revenues
101: General Fund						
Taxes	\$311,492,211	\$324,720,170	\$334,461,775	\$344,495,628	\$354,830,497	\$365,475,412
Licenses and Permits	\$1,359,250	\$1,172,500	\$1,184,225	\$1,196,067	\$1,208,028	\$1,220,108
Intergovernmental	\$57,876,643	\$60,261,540	\$60,864,155	\$61,472,797	\$62,087,525	\$62,708,400
Contrib. & Donations	\$77,476	\$70,093	\$70,443	\$70,796	\$71,150	\$71,505
Investment Income	\$140,000	\$400,000	\$404,000	\$408,040	\$412,120	\$416,242
Rental Income	\$443,156	\$364,207	\$371,491	\$378,921	\$386,499	\$394,229
Service Charges	\$20,612,487	\$21,811,080	\$22,683,523	\$23,590,864	\$24,534,499	\$25,515,879
Sewer Connection Fees	\$42,100	\$53,150	\$54,213	\$55,297	\$56,403	\$57,531
Other Revenues	\$556,962	\$587,302	\$599,048	\$611,029	\$623,250	\$635,715
Other Financing Sources	\$8,521,399	\$10,951,621	\$9,820,653	\$8,667,066	\$7,490,408	\$7,640,216
Fund Balance Appr.	\$13,240,840	\$14,371,763	\$14,946,634	\$15,544,499	\$16,166,279	\$16,812,930
101: General Fund Total	\$414,362,524	\$434,763,426	\$445,460,160	\$456,491,004	\$467,866,658	\$480,948,167
102: Risk Management	\$3,178,879	\$3,423,808	\$3,499,132	\$3,576,113	\$3,654,787	\$3,735,192
103: Swap Fund	\$2,750,000	\$2,225,000	\$2,273,950	\$2,323,977	\$2,375,104	\$2,427,357
125: Capital Financing	\$63,115,728	\$72,680,412	\$74,279,381	\$75,913,527	\$77,583,625	\$79,290,465
150: Benefits Plan	\$23,437,330	\$23,442,744	\$23,958,484	\$24,485,571	\$25,024,254	\$25,574,787
105: Reappraisal Reserve Fund	\$0	\$1,327,492	\$1,356,697	\$1,386,544	\$1,417,048	\$1,448,223
Total General Funds Revenue	\$506,844,461	\$537,862,882	\$550,827,804	\$564,176,736	\$577,921,476	\$593,424,191
Transfers	-\$54,620,147	-\$59,754,166	-\$61,068,758	-\$62,412,270	-\$63,785,340	-\$65,188,618
General Funds Revenue	\$452,224,314	\$478,108,716	\$489,759,046	\$501,764,466	\$514,136,136	\$528,235,573

General Funds Expenditures Funds: 101, 102, 103, 125, 150	2016-17 Adopted Expenditures	FY 2017-18 Adopted Expenditures	FY 2018-19 Forecasted Expenditures	FY 2019-20 Forecasted Expenditures	FY 2020-21 Forecasted Expenditures	FY 2021-22 Forecasted Expenditures
101: General Fund						
General Government	\$103,352,464	\$109,584,024	\$112,323,625	\$115,131,715	\$118,010,008	\$120,960,258
Public Safety	\$60,354,231	\$63,133,100	\$64,711,428	\$66,329,213	\$67,987,444	\$69,687,130
Transportation	\$12,500	\$512,500	\$525,313	\$538,445	\$551,906	\$565,704
Environmental Protection	\$4,312,131	\$4,458,542	\$4,570,006	\$4,684,256	\$4,801,362	\$4,921,396
Econom. & Physical Devlp.	\$6,422,486	\$5,714,727	\$5,857,595	\$6,004,035	\$6,154,136	\$6,307,989
Human Services	\$92,909,937	\$95,683,882	\$98,075,979	\$100,527,879	\$103,041,075	\$105,617,102
Education	\$134,879,723	\$143,038,856	\$146,614,827	\$150,280,198	\$154,037,203	\$157,888,133
Cultural & Recreational	\$12,119,052	\$12,637,795	\$12,953,740	\$13,277,583	\$13,609,523	\$13,949,761
101: General Fund Total	\$414,362,524	\$434,763,426	\$445,632,513	\$456,773,324	\$468,192,657	\$479,897,473
102: Risk Management Fund	\$3,178,879	\$3,423,808	\$3,499,132	\$3,576,113	\$3,654,787	\$3,735,192
103: Swap Fund	\$2,750,000	\$2,225,000	\$2,273,950	\$2,323,977	\$2,375,104	\$2,427,357
125: Capital Financing Fund	\$63,115,728	\$72,680,412	\$74,279,381	\$75,913,527	\$77,583,625	\$79,290,465
150: Benefits Fund	\$23,437,330	\$23,442,744	\$23,958,484	\$24,485,571	\$25,024,254	\$25,574,787
105: Reappraisal Reserve Fund	\$0	\$1,327,492	\$1,356,697	\$1,386,544	\$1,417,048	\$1,448,223
General Funds Total	\$506,844,461	\$537,862,882	\$551,000,157	\$564,459,056	\$578,247,475	\$592,373,497
Transfers	-\$54,620,147	-\$59,754,166	-\$61,068,758	-\$62,412,270	-\$63,785,340	-\$65,188,618
General Funds Expenditures	\$452,224,314	\$478,108,716	\$489,931,399	\$502,046,786	\$514,462,135	\$527,184,879

DEBT SERVICE FUND FIVE-YEAR FORECAST

Revenue Assumptions

- The County updated projected capital improvement needs for the ten-year period from FY 2016-17 to FY 2026-27.
- The County increased property tax dedicated for capital financing and related debt by 1.75 cents to support the General Obligation debt service in FY 2017-18. This approach allows for improved cash management and ensures funds are in place to liquidate future bond related debt obligations.
- The projected debt service forecast aligns with the Capital Finance Fund projections presented during budget deliberations.

Expenditure Assumptions

- Existing debt expense payments decline beginning in FY 2016-17 with significant declines beginning in FY 2020-21.
- The Debt Service fund establishes an account that will reserve dollars collected related to the General Obligation bond referendum to support future debt service payments. This approach mitigates outlying year tax increases and ensures a dedicated revenue stream is in place to support referendum debt.

Debt Service Revenues	FY 2016-17 Adopted Budget	FY 2017-18 Adopted Budget	FY 2018-19 Forecasted Revenues	FY 2019-20 Forecasted Revenues	FY 2020-21 Forecasted Revenues	FY 2021-22 Forecasted Revenues
Current Property Taxes	\$28,136,056	\$34,510,506	\$35,028,163	\$36,079,008	\$36,620,193	\$37,169,496
Investment Income	\$30,000	\$197,926	\$197,926	\$197,926	\$197,926	\$740,429
Service Charges	\$400,000	\$500,000	\$400,000	\$400,000	\$400,000	\$400,000
Other Financing Sources	\$36,617,239	\$39,528,125	\$44,464,234	\$42,260,421	\$49,246,057	\$48,387,487
Debt Service Revenues	\$65,183,295	\$74,736,557	\$80,090,323	\$78,937,355	\$86,464,176	\$86,697,412

Debt Service Expenditures	FY 2016-17 Adopted Budget	FY 2017-18 Adopted Budget	FY 2018-19 Forecasted Expenditures	FY 2019-20 Forecasted Expenditures	FY 2020-21 Forecasted Expenditures	FY 2021-22 Forecasted Expenditures
Current Debt	\$62,162,239	\$63,218,992	\$60,679,936	\$58,019,772	\$52,979,074	\$50,113,444
New Debt	\$2,313,410	\$5,123,095	\$19,410,388	\$20,917,583	\$33,485,102	\$36,583,968
Reserved for Future Debt	\$707,646	\$6,394,470	\$0	\$0	\$0	\$0
Debt Service Expenditures	\$65,183,295	\$74,736,557	\$80,090,324	\$78,937,355	\$86,464,176	\$86,697,412

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CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

Note: *The following is presented as supplementary information to the FY 2017–18 annual operating budget as a convenience to the reader. A separate CIP and financial plan is published every two years and is available at www.dconc.gov or by contacting the Budget Office at (919) 560-0017.*

Background

The County maintains a 10-year Capital Improvement plan (CIP) which is fully updated every two years (see special note below). The last major update of the plan was approved in June 2016 for fiscal years 2017-26. The plan itself provides a blueprint which the County uses to meet the growing facility needs of the schools, libraries, museum, court system, public safety, human service agencies, and open space. The CIP also provides a financial overview of the financing options for the existing capital projects as well as those not yet implemented capital projects projected in the 10-year plan.

Description of Process

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

Impact of CIP on Operating Budget

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

Project Listing

The summary table on the following page includes projects and projected annual costs from the CIP. Greater detail on all projects, timelines, and costs is available in the separate publication "Durham County Capital Improvement Plan Fiscal Years 2017–2026". For more information about the Durham County CIP, email budget@dconc.gov or visit the Durham County website at www.dconc.gov.

Special Note for FY 2016-17

Durham County approved a CIP update for FY 2017-26 in June 2016 which was directed largely by a consultant completed comprehensive Long Range Facilities Plan. This plan is the foundation on which future County CIPs will be updated. This Long Range Facilities Plan was completed in late FY 2015-16, with an update to the 10 year CIP occurring soon after that, capturing a FY 2017-26 10 year time frame. A General Obligation referendum for education and library capital needs was approved in FY 2016-17, while other major projects such as administrative building upgrades and EMS station support will add significant debt load to the County in the near future.

Durham County 10 Year Capital Improvement Plan FY2017-2026

Function	Project	Prior Years	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Grand Total	
General Government	Judicial Building Renovation	\$3,709,129	\$26,950,000	\$16,550,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,209,129	
	Judicial Annex Refurbishment	\$0	\$300,000	\$3,800,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,100,000	
	Admin. Bldg. Refurb.	\$1,031,744	\$600,000	\$7,280,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,912,719	
	Downtown Parking Deck	\$250,000	\$0	\$2,000,000	\$16,500,000	\$0	\$0	\$2,122,625	\$9,780,819	\$0	\$0	\$0	\$0	\$29,283,444
	HVAC Replacement	\$1,461,131	\$308,336	\$92,887	\$53,861	\$661,098	\$433,587	\$85,458	\$0	\$0	\$0	\$0	\$0	\$3,094,922
	Roof Resurfacing	\$1,009,326	\$95,389	\$141,918	\$268,550	\$314,618	\$661,098	\$433,587	\$85,458	\$0	\$0	\$0	\$0	\$3,094,922
	Parking Refurbishment	\$2,574,060	\$266,460	\$54,118	\$268,550	\$314,618	\$661,098	\$433,587	\$85,458	\$0	\$0	\$0	\$0	\$4,625,851
	Building Envelope	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
	County Stadium Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Leased Convenience Sites Upgrades	\$0	\$168,330	\$0	\$0	\$0	\$217,752	\$2,486,823	\$0	\$0	\$0	\$0	\$650,842	\$2,872,905
	Owned Convenience Sites Upgrades	\$0	\$214,947	\$0	\$0	\$0	\$1,110,003	\$0	\$0	\$0	\$0	\$0	\$0	\$1,324,950
	SS-ERP System	\$4,500,000	\$0	\$0	\$0	\$0	\$4,500,000	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$11,500,000
	IT-Replacement Sched.	\$8,911,913	\$2,681,000	\$0	\$2,893,000	\$0	\$1,606,000	\$1,449,000	\$1,745,000	\$2,689,000	\$3,029,000	\$2,369,000	\$0	\$29,549,913
	IT-Major Laserfish Upgrade	\$878,000	\$0	\$0	\$428,000	\$0	\$0	\$428,000	\$0	\$0	\$0	\$0	\$0	\$1,734,000
	IT-Audio/Video Replacement	\$300,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$0	\$150,000	\$0	\$0	\$900,000
	IT-Sheriff Technology Update	\$1,199,300	\$0	\$0	\$1,530,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,292,571
	Detention Center Elevator Upgrade	\$90,000	\$398,270	\$1,804,301	\$0	\$0	\$0	\$599,400	\$0	\$0	\$0	\$0	\$0	\$1,798,700
	New Elections Equipment	\$0	\$0	\$860,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$860,000
	Parkwood VFD Renovations	\$0	\$0	\$0	\$0	\$0	\$337,643	\$4,525,290	\$0	\$0	\$0	\$0	\$0	\$4,862,934
	Bethesda VFD Building Support	\$0	\$0	\$145,864	\$614,631	\$362,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,113,477
Security Improvements	\$0	\$202,568	\$243,798	\$276,510	\$311,691	\$178,990	\$233,305	\$0	\$0	\$0	\$0	\$0	\$1,446,862	
Junction Road Industrial Development	\$1,315,000	\$1,785,000	\$2,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,300,000	
General Government Total		\$27,229,604	\$34,470,300	\$38,388,761	\$23,327,063	\$20,458,283	\$19,161,100	\$7,744,216	\$12,212,779	\$12,707,797	\$3,553,919	\$3,019,842	\$202,273,664	
Public Safety	EMS Cardiac Monitors and Defib. Replacement	\$0	\$0	\$0	\$2,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,700,000	
	EMS Future Needs	\$0	\$800,000	\$0	\$0	\$0	\$0	\$1,860,000	\$0	\$0	\$0	\$20,000,000	\$22,660,000	
	Sheriff-Main Jail Renovations	\$0	\$550,000	\$850,000	\$0	\$909,563	\$8,930,250	\$0	\$0	\$0	\$0	\$0	\$11,239,813	
	Sheriff-Detention Center Annex	\$0	\$0	\$0	\$0	\$0	\$12,650,000	\$0	\$3,646,519	\$43,779,263	\$37,952,733	\$0	\$98,028,514	
	Multi-Department Radio Upgrade	\$0	\$6,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,709,176	\$0	\$18,309,176	
	Fire Marshal New Station	\$0	\$0	\$0	\$0	\$0	\$330,750	\$4,382,438	\$0	\$0	\$0	\$0	\$4,713,188	
	Youth Home Renovation	\$0	\$0	\$0	\$0	\$0	\$606,375	\$7,811,981	\$0	\$0	\$0	\$0	\$8,418,356	
	Durham F&R District Vehicles	\$0	\$0	\$0	\$0	\$0	\$4,410,000	\$0	\$0	\$0	\$0	\$0	\$5,910,000	
	EMS Station #1 Renovation	\$1,698,499	\$0	\$1,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,998,499
	EMS Station #6 Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EMS Carver and Hillendale (New 4 Bay)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EMS Glenn School (New 2 Bay)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EMS Jordan High School (New 2 Bay)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EMS Joyland (New 4 Bay)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EMS Leesville Rd (New 2 Bay)	\$0	\$1,239,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,239,596
	EMS Chapel Hill Blvd (New 2 Bay)	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$1,678,400	\$0	\$0	\$0	\$0	\$1,978,400
	EMS Duke West (New 2 Bay)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EMS Far East Durham County (New 2 Bay)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	EMS MLK Blvd (New 4 Bay)	\$0	\$0	\$2,322,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,322,500
	Emergency Communications Center	\$0	\$1,000,000	\$1,924,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,924,444
	EMS Station #18 Co-Location	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	EMS Station #19 Co-Location	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Total		\$1,698,499	\$10,889,596	\$7,196,944	\$300,000	\$5,407,963	\$28,905,775	\$14,572,818	\$9,847,419	\$49,540,163	\$54,661,909	\$22,000,000	\$205,021,085
Environmental Protection	Open Space Land Acquisition	\$2,300,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$7,300,000	
	Timberlake Rail Trail	\$0	\$0	\$0	\$2,000,000	\$0	\$0	\$50,000	\$400,000	\$400,000	\$0	\$0	\$2,850,000	
Stormwater Retrofit	\$0	\$0	\$200,000	\$1,000,000	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$1,700,000	
Environmental Protection Total		\$2,300,000	\$500,000	\$700,000	\$1,500,000	\$2,750,000	\$750,000	\$550,000	\$900,000	\$900,000	\$500,000	\$500,000	\$11,850,000	
Economic Development	RTIP Economic Incentive	\$2,500,000	\$2,500,000	\$8,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$20,000,000	
	Durham Public Schools	\$215,648,205	\$13,050,476	\$26,713,879	\$9,253,655	\$16,627,500	\$45,000,000	\$45,000,000	\$45,000,000	\$45,000,000	\$45,000,000	\$45,000,000	\$45,000,000	\$455,648,205
Durham Technical Community College	\$0	\$500,000	\$700,000	\$7,300,000	\$2,250,000	\$15,850,000	\$12,800,000	\$5,300,000	\$0	\$0	\$0	\$0	\$52,000,000	
Economic Development Total		\$215,648,205	\$13,550,476	\$27,413,879	\$46,654,490	\$16,553,655	\$18,877,500	\$60,850,000	\$57,800,000	\$50,300,000	\$0	\$0	\$507,648,205	
Culture & Recreation	Main Library Renovations	\$2,242,860	\$1,107,400	\$22,868,136	\$20,868,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,086,532	
	Bragtown Branch Library Upgrade	\$0	\$0	\$0	\$55,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,125	
	Stanford L. Warren Library Upgrade	\$0	\$0	\$0	\$892,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$942,500	
	NCMLS Deferred Maintenance and Exhibit Refurbishment	\$0	\$0	\$7,109,670	\$2,455,684	\$4,502,379	\$889,850	\$2,593,816	\$4,945,576	\$3,827,396	\$2,713,899	\$5,155,139	\$34,193,379	
Culture & Recreation Total		\$2,242,860	\$1,157,400	\$29,977,806	\$24,271,415	\$4,502,379	\$3,889,850	\$2,593,816	\$4,945,576	\$3,827,396	\$2,713,899	\$5,155,139	\$82,747,536	
Enterprise Fund	Collection System Rehabilitation	\$5,400,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$9,900,000	
	Reused Waste Water Facility	\$3,947,967	\$2,400,000	\$300,000	\$5,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,247,967	
	Sludge Energy Program	\$5,200,000	\$0	\$300,000	\$14,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000,000	
Sewer Outfall Expansion	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000	
Enterprise Fund Total		\$14,547,967	\$4,400,000	\$1,100,000	\$20,600,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$43,647,967	
Grand Total		\$286,167,134	\$67,467,772	\$107,277,390	\$125,152,968	\$52,172,279	\$71,084,225	\$86,810,850	\$86,205,773	\$117,775,356	\$61,929,727	\$30,674,981	\$1,072,718,457	

OPERATING IMPACT OF CURRENT CAPITAL PROJECTS

DESCRIPTION

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

For FY 2017-18, no non-recurring capital projects will have additional operational costs. Normally these additional operational costs are included in departmental budgets and are highlighted in this section.

Durham County finished the last of its largest two capital projects early in FY 2013-14, and initial operational costs were developed for that fiscal year budget. These costs have now been annualized in previous budgets and will continue to be in future budgets. Several upcoming projects that will have related operating costs are the Main Library renovation with expected completion in FY 2018-19 and the Judicial Building renovation project with an expected completion in FY 2018-19.

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 2017-18 BUDGET CALENDAR

December		
Thursday	December 15	FY 2017-18 Budget Kick-off Meeting - County Departments
January		
Tuesday - Friday	January 3 -20	Pre-Budget Meetings with General Managers
Friday	January 6	Departments submit Replacement vehicle, Building Renovation and General Maintenance forms due to General Services
Friday	January 20	Departments submit Information Services & Technology Request Form (new requests only, not replacements) to Kim Cook in Information Services and Technology
Friday	January 20	Suggested date for departments to contact Human Resources regarding new position classifications or a reclassification of current positions. Please communicate with HR regarding their required forms. Any new or reclassified positions should be submitted to budget on the New Initiatives Form and included in SAP on the new positions tab in BIP.
Tuesday	January 24	Distribution of budget materials to departments through intranet
Monday	January 30	SAP Budget System (BIP) opens for entry of departmental budget requests
	January	Budget System SAP Individual Training – Schedule with your Budget Analyst
February		
Friday	February 17	DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES – Requests entered into SAP Budget System (BIP) and supporting documents placed in Office 365
Monday	February 20	BOCC Budget Retreat
March		
Friday	March 10	Volunteer Fire Districts submit requests to Fire Marshal and Budget and Management Services
Monday	March 13	Advance public comments at Board of County Commissioners meeting
Monday-Friday	March 13 – April 7	Departmental budget presentations with County Manager, General Manager and Budget and Management Services
April		
Monday-Friday	March 13 – April 7	Departmental budget presentations with County Manager, Deputy Manager and Budget and Management Services
May		
Monday	May 15	Durham Public Schools Board of Education submits budget request to County Manager
Monday	May 22	County Manager delivers Recommended Budget to Board of County Commissioners – 7 pm meeting
Tuesday-Friday	May 23- June 16	Board of County Commissioners budget worksessions
Friday	May 26	Notice of Public Hearing published for June 12 public hearing
June		
Tuesday-Friday	May 23- June 16	Board of County Commissioners budget worksessions
Monday	June 12	Board of County Commissioners holds public hearing on Recommended Budget
Monday	June 26	Board of County Commissioners adoption of FY 2017-18 Annual Budget Ordinance
July		
Thursday	July 1	FY 2017-18 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 or service, or settling a loss.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Grant: Gift of money from one organization to another.

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

Internal service fund: A fund that may be used to account for any activity that provides goods or services to other departments or funds within the same government.

Lease: A contract where a party being the owner of an asset provides the asset for use at a consideration (rental), for a certain period with an understanding that at the end of such period the asset either will be returned to the lessor or disposed of as per the lessor's instructions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Statute: A law enacted by the North Carolina General Assembly.

Tax levy: Revenue produced by applying a given tax rate to a property's assessed, or tax, value.

Transfers in/out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trend: A continuing direction of movement of a chronological series of data charted on a graph.

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

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

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

GLOSSARY CODES

Personnel Services

- 5100011000 SALARIES AND WAGES - REGULAR: Salaries and wages paid to full-time employees.
- 5100012000 SALARIES AND WAGES - PART TIME: Salaries and wages paid to part-time employees.
- 5100020500 PHONE ALLOWANCE: Compensation to employees and elected officials for county-business use of personal phone devices.
- 5100020600 TRAVEL ALLOWANCE: Compensation to employees and elected officials for expenses incurred while travelling on county business.
- 5100051000 BOARD MEMBER FEES: Regular compensation paid to boards and commissions.
- 5100050200 CONSULTING FEES: Fees paid directly to individuals and firms providing contracted personnel services to the county. These services replace or augment those provided by program personnel.

Employee Benefits

- 5100061000 FICA EXPENSES: Social security expenses incurred by the county for all employees.
- 5100061300 RETIREMENT: The county's cost for retirement benefits under the Local Government Employees' Retirement System.
- 5100063300 SUPPLEMENTAL RETIREMENT: The county's contribution to deferred compensation accounts for employees eligible for the Local Government Employees' Retirement System.

Operating Expenses

- 5200110200 TELEPHONE: The cost of local and long distance telephone service and installation charges.
- 5200110300 POSTAGE: Expenditures for mailing and shipping.
- 5200110400 PRINTING: Expenditures for printing and duplicating.
- 5200114300 OFFICE SUPPLIES AND MATERIALS: Expenditures for all consumable office supplies, small fixtures, or furniture valued under \$1,000.
- 5200114400 NON-CAPITAL OFFICE FURNITURE AND EQUIPMENT: The purchase of tangible, individual office furniture and equipment items costing less than \$1,000.
- 5200120100 BUILDING RENT: Payments for space rented by the county.
- 5200120200 EQUIPMENT RENTAL: Charges for lease and rental of equipment.
- 5200120300 UTILITIES: Charges for electricity, water, fuel oil, and natural gas.
- 5200120500 VEHICLE LEASE: Lease payments for vehicles leased or lease-purchased by the county.
- 5200120600 EQUIPMENT LEASE: Lease payments for equipment leased or lease-purchased by the county.
- 5200130100 TRAINING-RELATED TRAVEL: The cost incurred for travel, fees, subsistence and registrations in connection with employee development.
- 5200130300 DUES AND SUBSCRIPTIONS: The cost of memberships, dues, and subscriptions to periodicals and journals.
- 5200140300 M & R EQUIPMENT: The cost incurred in maintaining and repairing county-owned equipment, including service contracts.
- 5200140400 M & R VEHICLES: The cost incurred in maintaining and repairing county-owned vehicles.
- 5200150100 OPERATIONAL TRAVEL: The cost of travel associated with department and program operations.
- 5200150200 VEHICLE SUPPLIES: The cost of operating and maintaining county-owned vehicles.

- 5200151000 SOFTWARE: Expenditures for computer software valued under \$1,000.
- 5200159500 OTHER SUPPLIES AND MATERIALS, also called MISCELLANEOUS SUPPLIES: The cost of operating supplies and materials not otherwise classified.
- 5200160100 MISCELLANEOUS CONTRACTED SERVICES: Expenditures for services contracted out by the county, including consultant or personnel services contracts (security, janitorial, audit, etc.).
- 5200180100 ADVERTISING: The cost incurred for advertising including legal notices, recruitment, etc.
- 5200180300 UNIFORMS: The cost of providing uniforms to employees.
- 5200184000 INSURANCE AND BONDS: The cost of insuring county property, such as buildings and equipment and employee fidelity bonds.
- 5200190300 INDIRECT COSTS: The administrative, or overhead, costs associated with a department or program.
- 5200191000 MISCELLANEOUS EXPENSE: Items not categorized in other expense lines.
- 5200200000 NON-CAPITAL COMPUTER: The cost of non-capital, computer-related, individual hardware purchases less than \$750 (laser printer).

Capital Outlay

- 5300230000 BUILDINGS: Refurbishing.
- 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 February 2000. Michael M. Ruffin was the sixth county manager. He retired after 13 years of service in January 2014. Wendell Davis is the seventh and current County Manager.

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 and GlaxoSmithKline.

The success of RTP is evidenced by the growth of Durham County as a major center for healthcare 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, *Plants, 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: 286 square miles

Elevation: 400 feet

Climate:

Mean temperature: 59° F

Mean annual rainfall: 48 inches

Medical facilities (Durham County only):

Number of hospitals: 4

Number of beds: 1,374

Education:

Higher education:

Universities and colleges: 9

Public education:

Elementary schools: 29

Middle schools: 9

Secondary schools: 2

High schools: 11

Specialty schools: 2

Hospital schools: 1

Police protection (City):

Number of stations: 7

Number of personnel: 672 (548 sworn; 124 non-sworn)

Sheriff protection (County):

Number of stations: 6

Number of officers: 221 sworn; 235 detention officers

Fire protection:

City:

Number of stations: 17

Number of personnel: 348 (339 sworn; 9 non-sworn)

Durham County Fire and Rescue (County):

Number of stations: 5

Number of personnel: 54

Volunteer fire protection (County):

Number of stations: 8

Number of personnel: 140 (Full and Part Time)

Recreation and culture:

Number of parks: 71

Miles of trails in county-regional park: 27.75

Number of recreation centers: 9

Number of aquatic centers: 5

Number of outdoor pools: 3

Number of parks with fishing and/or boating access: 8

Number of public libraries: 8

General statistics:

Year	Population ¹	Unemployment Rate ²	School Enrollment ³
2011	276,552	8.10%	32,671
2012	282,614	7.40%	32,671
2013	288,642	6.20%	32,484
2014	295,323	5.10%	33,626
2015	300,952	5.00%	33,501
2016	306,212	4.70%	33,900

¹US Census Bureau estimates as of July 1, 2016

²US Dept. of Labor Statistics

³Durham Public Schools

Major Employers ⁴	# Employees
Duke University & Health System	27,142
Duke University	10,000
International Business Machines (IBM)	7,000
Durham Public Schools	4,600
Blue Cross & Blue Shield of NC	4,000
Fidelity Investments	3,700
QuintilesIMS	3,000
Cree, Inc.	2,600
Durham City Government	2,466
GlaxoSmithKline	2,400
RTI International (RTI)	2,200
AW North Carolina Inc.	2,200
Veterans Affairs (VA) Medical Center	2,162
US Environmental Protection Agency (EPA)	2,137
Durham County Government	2,004
National Institute of Environmental Health Sciences (NIEHS)	1,372
North Carolina Central University	1,248
Merck & Co., Inc.	1,200

⁴ Durham Chamber of Commerce - February 2017

Top ten taxpayers⁵:

Organization	Enterprise type	% total assessed valuation
AW North Carolina Inc.	Manufacturer	1.02%
Cree, Inc.	Manufacturer	0.96%
GlaxoSmithKline	Manufacturer	2.65%
Int. Bus. Machines	Manufacturer	2.35%
Duke Energy	Utility	0.83%
Southpoint Mall	Retail	0.38%
Verizon South Inc.	Retail	0.99%
Highwoods/Forsyth Limited	Development	0.38%
State Street Bank & Trust	Banking	0.38%
Blue Cross & Blue Shield	Healthcare	0.39%

⁵Durham County Tax Department - Year Ended June 30, 2017

10.33%

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Agency	Director	Telephone
Board of County Commissioners	Wendy Jacobs	919-560-0026
County Manager's Office		
County Manager	Wendell Davis	919-560-0000
Chief of Staff	Drew Cummings	919-560-0000
Clerk to the Board of County Commissioners	Michelle Parker-Evans	919-560-0025
County Attorney	Lowell Siler	919-560-0705
Human Resources	Kathy Everett-Perry	919-560-7900
Internal Audit	Richard Edwards	919-560-0042
Goal 1: Community and Family Prosperity		
General Manager	Deborah Craig-Ray	919-560-0000
Goal 2: Health and Well-being for All		
General Manager	Gayle Harris	919-560-0000
Cooperative Extension Service	Morris White III	919-560-0525
Library	Tammy Baggett	919-560-0100
Public Health	Gayle Harris	919-560-7600
Social Services	Catherine Williamson-Hardy	919-560-8000
Veteran Services	Lois Harvin-Ravin	919-560-8387
Goal 3: Safe and Secure Community		
General Manager	Jodi Miller	919-560-0000
Animal Services	Michael D. Andrews	919-560-0897
Criminal Justice Resource Center	Gudrun Parmer	919-560-0500
Emergency Management	Jim Groves	919-560-0660
Emergency Medical Services	Kevin Underhill	919-560-8233
Fire Marshal	Jim Groves	919-560-0660
Sheriff	Michael D. Andrews	919-560-0897
Youth Home	Angela Nunn	919-560-0840
Goal 4: Environmental Stewardship		
General Manager	Jay Gibson	919-560-0000
Economic Development	Jay Gibson	919-560-0000
Register of Deeds	Sharon Davis	919-560-0480
Soil and Water Conservation	Eddie Culberson	919-560-0558
County Engineering	Jay Gibson	919-560-0735
City/County Planning	Patrick Young	919-560-4137
City/County Inspections	William Bradham	919-560-4144
Goal 5: Accountable, Efficient and Visionary Government		
General Manager	Claudia Hager	919-560-0000
Board of Elections	Derek Bowens	919-560-7072
Budget and Management Services	Keith Lane	919-560-0017
Finance	George K. Quick	919-560-0035
General Services	Motiryo Keambiroiro	919-560-0430
Information Technology	Greg Marrow	919-560-7000
Tax Administration	Kim Simpson	919-560-0300