

**DURHAM COUNTY, NORTH CAROLINA
FY 2009-10 APPROVED BUDGET**

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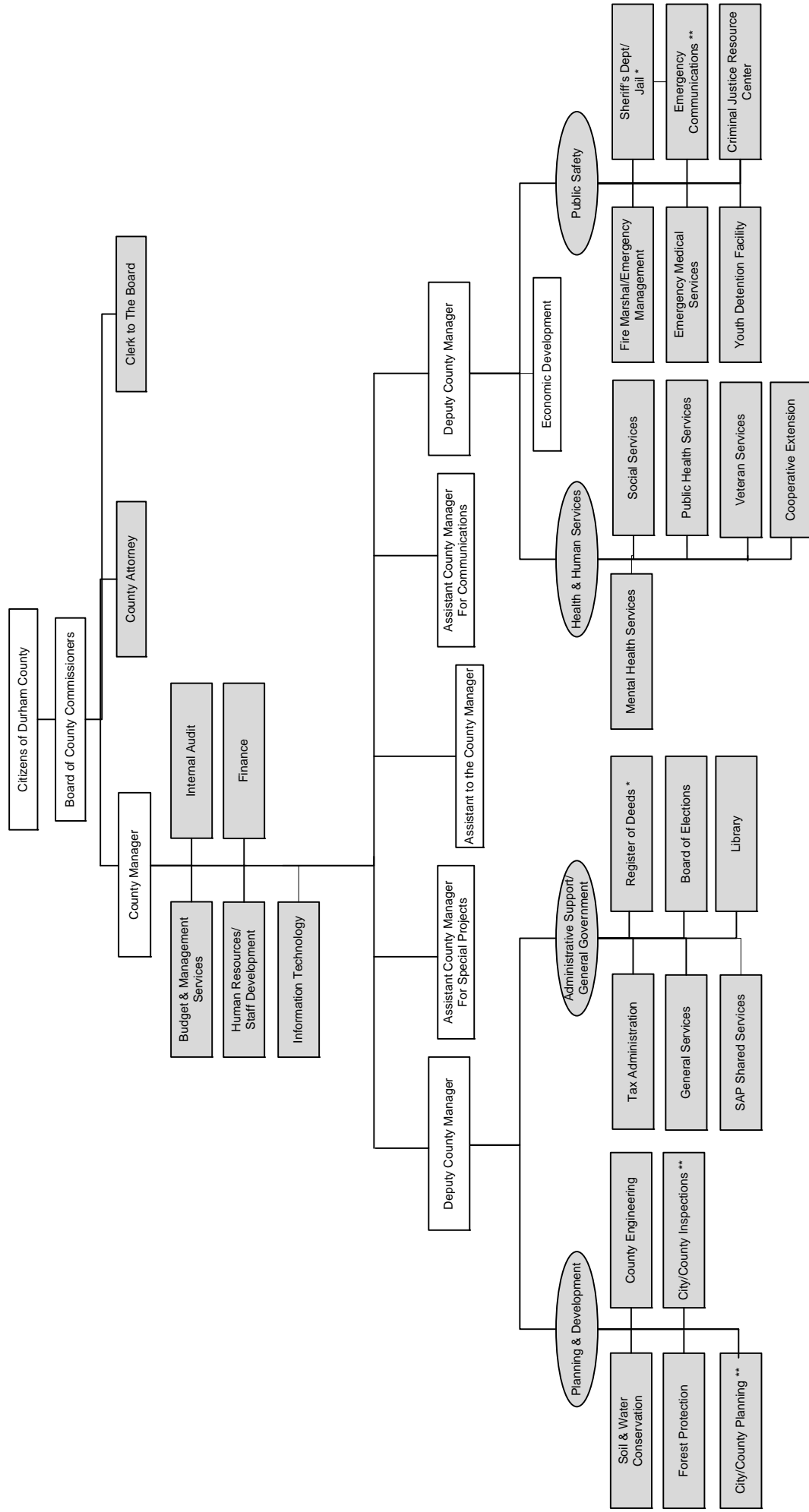
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Wendell Davis, Deputy County Manager
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Kim Connally, Budget Analyst
Gene Hodges, Budget Analyst
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Durham County, North Carolina General Administration Organizational Chart



* Elected Officials

** Joint City/County Departments



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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For the Fiscal Year Beginning

July 1, 2008

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Durham County, North Carolina** for its annual budget for the fiscal year beginning **July 1, 2008**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

READER'S GUIDE

This section is designed to help the reader understand the budget by explaining how the document is organized. This document is a financial plan for Durham County Government operations for the July 1, 2009 through June 30, 2010 fiscal year and shows how funds are allocated and how they will be spent.

FUND STRUCTURE

The Durham County operating budget is organized into funds with corresponding tabs in this booklet. The **General Fund** (Fund 1001010000) is the primary fund where the majority of county services are accounted. The General Fund is further divided into functional areas which include General Government, Public Safety, Transportation, Environmental Protection, Economic/Physical Development, Human Services, Education, Culture and Recreation, and Nondepartmental.

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

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

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

The remaining budgeted funds are described below.

Other General Funds

Risk Management (Fund 1001020000): This fund focuses on minimizing operational risks and promoting workplace safety.

SWAP Fund (Fund 1001030000): This fund represents the county's Swap agreement.

Capital Projects (Fund 1001250000): This fund accounts for financial resources to be used for the acquisition, construction or improvement of major capital facilities. The capital projects fund also is used to accumulate funds to finance a CIP.

Benefits Plan Fund (Fund 1001500000): This fund represents the budget for the benefits offered to eligible county employees and retirees.

Debt Service Fund

The **Debt Service Fund (Fund 3003040000)** is used to account for the payment of principal, interest and related costs for all general, long-term debt other than debt issued for and serviced by proprietary funds.

Special Revenue Funds

These funds are used to account for the proceeds of specific revenue sources, other than major capital projects, that are legally restricted for specific purposes. The county budgets the following special revenue funds: **Bethesda Fire District (Fund 2002130000)**, **Lebanon Fire District (Fund 2002140000)**, **Parkwood Fire District (Fund 2002150000)**, **Redwood Fire District (Fund 2002160000)**, **New Hope Fire District (Fund 2002170000)**, **Eno Fire District (Fund 2002190000)**, **Bahama Fire District (Fund 2002210000)**, **Special Butner District (Fund 2002250000)**, **Special Park District (Fund 2002220000)**, and **Emergency Services Telephone System (Fund 2002240000)**.

Enterprise Funds

The **Sewer Utility Fund (Fund 6006600000)** is used to account for the revenues and expenses related to the provision of sewer service as well as the debt service for the fund.

Trust Funds

George R. Linder Memorial Trust Fund (Fund 7007050000): This private-purpose trust fund is used to account for resources legally held in trust specifically for the Library.

Law Enforcement Officer's Retirement Trust Fund (Fund 7007700000): The pension trust fund accounts for the activities of the Public Safety Employees Retirement System, which accumulates resources for pension benefit payments to qualified public safety employees.

Community Health Trust Fund (Fund 7007080000): This fund accounts for the financial resources acquired through the leasing of Durham Regional Hospital to Duke University and accounts for the earnings of these financial resources and ensures the financial resources are used for health-related operating and capital expenditures.

SUPPLEMENTAL SECTIONS

The **Summary** section provides a summary of sources of revenue and expenditures from the General Fund. An overview of revenue sources is included. This section also provides a brief account and graphs of all funds budgeted for the fiscal year beginning July 1, 2009. In addition, the section contains a summary of FTEs for all funds.

The **Appendix** contains supplemental information that includes the FY 2009-10 Budget Calendar and the FY 2009-10 Nonprofit budget request. The **Glossary**, also found in the Appendix, contains information to help the reader understand the terminology used in the budget document.

ADDITIONAL INFORMATION

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

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

The annual operating budget includes information from the **Results Based Accountability (RBA)** initiative on departmental pages. Departments were asked to submit a graph, a two-year history, and strategies for improvement for two to three key performance measures.

This document was prepared by the Durham County Budget and Management Services Department and is available online at www.durhamcountync.gov. If further information is needed, contact Budget and Management Services at 200 East Main Street, 4th Floor, Durham, North Carolina 27701, by phone at (919) 560-0012, or by e-mail at budget@durhamcountync.gov.

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**DURHAM COUNTY
FY 2009-10 APPROVED BUDGET**

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County of Durham

Michael M. Ruffin
County Manager

July 1, 2009

Dear Durham County Residents:

I am pleased to present a document that lays out a comprehensive spending plan for Fiscal Year 2009-10. This is the ninth budget which I have prepared for Durham County and the thirty-first budget I have prepared over my career. It is, without exception, the most difficult budget with which I ever have been tasked. While both Durham County's overall budget and General Fund budget grow next year due to pass-through funds – federal and state funds for public assistance that simply flow through the county's budget into the hands of needy families – the county's overall budget actually is down 6.2% and the General Fund budget, where most of the costs for county services are reported, is down 3.9%. In spite of these reductions, the county avoided any elimination of services to ensure the continuation of the same high-quality services that have distinguished Durham County for years.

Goals of the FY 2009-10 Budget

North Carolina counties are required to pass a balanced budget by June 30 each year. If requested expenditures exceed projected revenues, as was the case for FY 2009-10, it is the difficult, but necessary, task of the Board of County Commissioners to cut expenditures, increase property taxes – the county's only real source of controllable revenues – or do a combination of both. Clearly, the right thing to do was to adjust spending to levels current economic conditions can support.

This budget represents a roadmap for accomplishing the priorities of the Board of County Commissioners and the long-standing goals of Durham County. While the robust economy we enjoyed for decades is gone, I am proud to present a budget to you that ensures Durham County continues to meet its goals, including:

- ✓ Maintaining fiscal strength;
- ✓ Providing services at current levels;
- ✓ Holding property taxes as low as possible;
- ✓ Providing adequate funding for Durham Public Schools;
- ✓ Providing adequate funding for planned capital projects;
- ✓ Supporting the community-wide Results Based Accountability initiative to improve the quality of life in the county and city; and
- ✓ Partnering with nonprofit agencies for important county services.

Maintaining Fiscal Strength

One of the primary goals in preparing the budget each year is maintaining the county's strong financial position. In January 2009, Moody's Investors Service, one of the world's most respected and widely-utilized sources for credit ratings, reaffirmed the county's AAA bond rating – the highest rating attainable. One part of ensuring the county's financial strength is maintaining appropriate levels of fund balance. While it seemingly would be easy to tap fund balance for the current economic recession, AAA-rated local governments, like Durham County, are expected to show leadership and the financial fortitude to responsibly manage their finances from year to year by balancing expenditures with available revenues.

The following table shows Durham County's projected undesignated fund balance at the end of FY 2008-09. The county projects a modest decrease of 0.74% in its General Fund fund balance from 16.28% to 15.54%. This decrease primarily is due to lower than originally estimated sales tax revenues coupled with the spending of reserved fund balance that was restricted for capital outlay. The downturn in the economy during FY 2008-09 negatively affected sales tax collections regionally as well as throughout North Carolina. In addition, property tax collections in FY 2008-09 lagged behind prior years, with many more taxpayers utilizing payment plans to meet their tax obligations. The county was able to mitigate the effects of these decreased revenues by instituting mid-year spending restrictions on departments and invoking a hiring freeze.

General Fund Fund Balance: Comparison of FY 2007-08 Actual and FY 2008-09 Projected			
	FY 2007-08 Actual	FY 2008-09 Projected	Anticipated Change
Total Fund Balance	\$ 95,112,980	\$ 92,234,197	\$ (2,878,782)
Less:			
Reserved by state statute	\$ 23,804,558	\$ 23,900,000	\$ 95,442
Reserved by state statute - Mental Health	\$ 1,566,417	\$ 1,566,417	\$ -
Reserved for encumbrances	\$ 3,185,443	\$ 3,185,443	\$ -
Reserved by state statute - Mental Health	\$ -	\$ -	\$ -
Reserved for other purposes	\$ 5,778,885	\$ 5,278,885	\$ (500,000)
Net Unreserved	\$ 60,777,677	\$ 58,303,452	\$ (2,474,224)
Designated for Mental Health	\$ -	\$ -	\$ -
Designated for Social Services	\$ 499,849	\$ 499,849	\$ -
Designated for subsequent years	\$ 17,548,466	\$ 7,500,000	\$ (10,048,466)
Designated for Risk Management	\$ 4,285,668	\$ 4,285,668	\$ -
Designated for debt service	\$ 2,489,378	\$ 2,757,793	\$ 268,415
Designated for Other Post-Employment Benefits	\$ 4,778,407	\$ 6,811,455	\$ 2,033,048
Undesignated	\$ 31,175,909	\$ 36,448,686	\$ 5,272,777
Local Government Commission recommended 8% minimum	16.28%	15.54%	-0.74%

Providing Services at Current Levels

Durham County is known throughout the country as a leading provider of services that matter most in the lives of citizens. During periods of economic recession, many county services experience increased demand. Durham County's unemployment rate, considerably lower than the rest of the country, has experienced a

steady climb and now nearly 8%. Consequently, it is no surprise that requests for public assistance are on the upswing. The Department of Social Services, for example, has seen nearly an 11% increase in the Supplemental Nutrition Assistance Program. Those who are out of work are using Durham County's libraries to locate and apply for jobs. Public computer sessions are expected to spike by 40% by the end of 2009. This recession is having a tremendous impact on families, and it is imperative for the county to respond. While the county has made necessary reductions to its operating budget, the FY 2009-10 budget guarantees we will continue to meet the needs of our citizens.

In FY 2009-10, the county will maintain its services at current levels because of the cooperation and dedication of its employees who rolled up their sleeves and found creative ways to cut their budgets and save money. On average, the FY 2009-10 budget for all county departments and agencies is 6.6% less than the FY 2008-09 budget. The only expenditures not reduced to this level were for Durham Public Schools and Durham Technical Community College, which only were reduced by 2.8%. Durham County departments have pared their operating budgets to the bone, so-to-speak. For example, travel and training and new vehicle purchases were reduced and dues to civic organizations, such as Rotary International, were eliminated. Additionally, to retain services at current levels, no annual salary increases or longevity payments were budgeted for FY 2009-10, which saves the county nearly \$1.6 million.

No county employees are losing their jobs as a result of the cuts. The FY 2009-10 budget, however, does eliminate 34.17 full-time equivalents, saving the county nearly \$1.8 million. These lost positions will stretch the county's ability to serve citizens, but it is an important sacrifice to balance the budget. Additionally, 19.5 new positions are being added, however, only 9.5 are paid with county funds. Ten of the positions are paid with state funds, 7 in Mental Health for Medicaid Utilization Review and Management and 3 in Cooperative Extension for anti-gang initiatives. Of the 9.5 positions paid with county funds, 5 previously were contract positions and have nominal budgetary impact. The remaining 4.5 positions are required to open Southwest Regional Library, which is under renovation, and South Regional Library, which is under construction. Both facilities will open on time. The following table outlines the newly-added positions.

FY 2009-10 Approved New Positions			
	Full-time Equivalency	Salary and Benefits	Start Date
Contract Manager (Mental Health - state funded)	1.0	\$ 58,765	7/1/09
IT Director (Mental Health - state funded)	1.0	\$ 105,777	7/1/09
Medical Director (Mental Health - state funded)	1.0	\$ 173,617	7/1/09
Utilization Management Manager (Mental Health - state funded)	4.0	\$ 258,568	7/1/09
System of Care Administrator (Mental Health)*	1.0	\$ 86,593	7/1/09
System of Care Development Team Leader (Mental Health)*	1.0	\$ 71,072	7/1/09
Human Services/Planner Evaluator I (Mental Health)*	1.0	\$ 58,332	7/1/09
LME Community Support Liaison*	1.0	\$ 58,332	7/1/09
Processing Assistant IV*	1.0	\$ 41,282	7/1/09
Gang Street Outreach Worker (Cooperative Extension - grant funded)	2.0	\$ 66,246	7/1/09
Anti-gang Initiative Coordinator (Cooperative Extension - grant funded)	1.0	\$ 52,200	7/1/09
Senior Librarian (Southwest Regional Library)	1.0	\$ 8,274	4/1/10
Librarian (Southwest Regional Library)	1.0	\$ 7,260	4/1/10
Senior Librarian (South Regional Library)	1.0	\$ 6,721	6/1/10
Librarian (South Regional Library)	1.0	\$ 4,455	6/1/10
Library Page (South Regional Library)	0.5	\$ 1,746	6/1/10
TOTAL	19.5	\$1,059,240	
*Positions previously were contracted.			

Additionally, federal stimulus funding is aiding Durham County in maintaining its services. The Sheriff's Department is using nearly \$400,000 in Justice Assistance Grant (JAG) money to help fund its Warrant Control Center in FY 2009-10. As more funding becomes available to support services, the county will use it. Amounts that will be available still are unknown, but the Department of Social Services and other human services agencies are receiving additional information daily.

The following table shows the funds comprising Durham County's budget. The total appropriation for all funds in FY 2009-10 is nearly \$831 million.

FY 2009-10 Total Appropriation for All Funds				
	2008-09 Modified Budget	2009-10 Department Requested	2009-10 Commissioner Adopted	Percent Change FY 2009-10 from FY 2008-09
General Fund	\$ 703,008,086	\$ 711,641,973	\$ 705,376,451	0.34%
Risk Management Fund	\$ 2,551,980	\$ 2,430,287	\$ 2,430,287	-4.77%
SWAP Fund	\$ 700,000	\$ 550,000	\$ 550,000	-21.43%
Capital Financing Plan Fund	\$ 36,748,612	\$ 39,594,421	\$ 38,385,437	4.45%
Benefits Plan Fund	\$ 1,416,449	\$ 13,067,614	\$ 12,937,614	813.38%
Bethesda Fire District Fund	\$ 1,530,531	\$ 1,557,900	\$ 1,557,900	1.79%
Lebanon Fire District Fund	\$ 1,160,395	\$ 1,182,490	\$ 1,182,490	1.90%
Parkwood Fire District Fund	\$ 1,353,889	\$ 1,352,975	\$ 1,352,975	-0.07%
Redwood Fire District Fund	\$ 739,754	\$ 724,597	\$ 724,597	-2.05%
New Hope Fire District Fund	\$ 54,232	\$ 43,334	\$ 43,334	-20.10%
Eno Fire District Fund	\$ 23,072	\$ 19,676	\$ 19,676	-14.72%
Bahama Fire District Fund	\$ 686,428	\$ 650,168	\$ 650,168	-5.28%
Special Park District Fund	\$ 651,791	\$ 619,487	\$ 619,487	-4.96%
Emergency Services Telephone System Fund	\$ 1,634,191	\$ 0	\$ 0	-100.00%
Special Butner District Fund	\$ 17,593	\$ 16,415	\$ 16,415	-6.70%
Debt Service Fund	\$ 43,659,307	\$ 49,464,111	\$ 47,456,677	8.70%
Sewer Utility Fund	\$ 10,579,594	\$ 8,944,803	\$ 8,944,803	-15.45%
George R. Linder Memorial Fund	\$ 250	\$ 250	\$ 250	0.00%
Community Health Trust Fund	\$ 4,909,892	\$ 8,610,934	\$ 8,514,180	73.41%
Law Enforcement Officers Trust Fund	\$ 170,415	\$ 210,849	\$ 210,849	23.73%
TOTAL	\$811,596,461	\$840,682,284	\$830,973,590	2.39%

Holding Property Taxes as Low as Possible

Families in Durham County are hurting. People are out of work, and in this economy, return to gainful employment may take longer than usual. Home sales and new residential construction are down. On top of this, bankruptcies and foreclosures are up. Additionally, more than 9% of Durham County's population is 60 years old and older and 15% lives below the poverty line. Given the current economic environment, the approved budget contains no increase in property taxes, holding the rate at \$0.7081 set in FY 2008-09. For the owner of a \$150,000 home, this tax rate, levied per \$100 of assessed property value, results in an annual tax bill of \$1,062.

Each year there is natural growth in the tax base due to new commercial and residential construction. Next year's property tax base is up, but only 1.37%, far less than in previous years when the county saw increases of 4% or greater. Every 1% of tax base growth equates to \$2 million in additional tax dollars. In other words, a

4% growth would have meant an additional \$8 million for the General Fund compared to the 1.37% increase, which only provides \$2.2 million for the General Fund. This recession is deep and property tax base growth, the largest source of revenue, is where the county is taking the biggest hit. The following table presents the estimated property values that were used to develop the budget.

Property Values: Comparison of FY 2008-09 Actual and FY 2009-10 Projected				
	FY 2008-09 Adopted	FY 2008-09 Actual	FY 2009-10 Projected	Percent Change FY 2009-10 from FY 2008-09 Actual
Real Property	\$ 23,629,002,277	\$ 23,538,714,832	\$ 24,001,391,153	1.97%
Auto Value	\$ 1,736,234,819	\$ 1,706,590,960	\$ 1,706,590,960	0.00%
Personal Value	\$ 2,575,083,917	\$ 2,876,888,801	\$ 2,839,459,382	-1.30%
Public Service	\$ 517,286,418	\$ 512,746,790	\$ 480,000,000	-6.39%
TOTAL	\$28,457,607,431	\$28,634,941,383	29,027,441,495	1.37%

Additionally, there are other property taxes that some Durham County citizens pay. Durham County has seven fire districts serving its unincorporated areas. Durham County citizens in six of the seven districts will see no increase in property taxes. The five districts solely located in Durham County – Bahama, Bethesda, Lebanon, Parkwood, and Redwood – requested no tax rate increases. The Eno and New Hope fire districts are principally located in Orange County, and FY 2009-10 is a revaluation year for that county. Through an agreement between the two Boards of County Commissioners, Orange County sets the rate for both fire districts. The adopted rate for the New Hope Fire District is revenue neutral in Orange County. Durham County citizens in this district will see a 15% property tax reduction since the Orange County revaluation is not applicable to them. Eno Fire District taxpayers in Durham County, however, will see a 5% increase in property taxes as the adopted rate represents a \$0.01 increase over revenue neutral. The following table shows the tax rates for each fire district.

Fire District Tax Rates: Comparison of FY 2008-09 and FY 2009-10		
	FY 2008-09 Adopted	FY 2009-10 Adopted
Bahama	0.0600	0.0600
Bethesda	0.0900	0.0900
Lebanon	0.1000	0.1000
Parkwood	0.1100	0.1100
Redwood	0.1075	0.1075
Eno	0.0570	0.0599
New Hope*	0.0675	0.0570
*Rate is revenue neutral.		

Providing Adequate Funding for Durham Public Schools

The most difficult decision the county had to reach was how to fund Durham Public Schools. The budget includes nearly \$100 million for Durham Public Schools, which is a decrease of \$2.9 million, or 2.8%, in current expense funding. The decision for the reduction in current expense funding was reached as follows:

- A \$926,352 reduction in over funding provided in FY 2008-09 for 336 students who never enrolled;
- A \$1,345,136 reduction for 464 fewer students projected to enroll in FY 2009-10 in Durham Public Schools and charter schools; and
- A \$649,588 reduction as recommended in the Superintendent’s budget.

The first two reductions for per pupil expenditures are due to a lower student population. These reductions should not affect the quality of our education system. The county only is taking back funds tied to student growth that was not realized in FY 2008-09 and is not anticipated in FY 2009-10. Durham Public Schools student projections for FY 2009-10 are estimated at 34,977 and county current expense funding per pupil is recommended at \$2,854 per pupil, a \$45 per pupil decrease from FY 2008-09.

For many years, Durham County has ranked first in per pupil funding among North Carolina’s most populous counties. Even with this decrease, Durham County remains in the top position. The following table shows the total per pupil current expense funding among North Carolina’s 10 most populous counties. These numbers were calculated using the FY 2009-10 planning allotments issued by the North Carolina Department of Public Instruction and each county’s approved current expense funding.

FY 2009-10 Total Per Pupil Funding Among 10 Most Populous Counties		
Rank	County	Total Per Pupil Funding
1	Durham	\$ 2,854
2	New Hanover	\$ 2,520
3	Guilford	\$ 2,411
4	Mecklenburg	\$ 2,278
5	Wake	\$ 2,115
6	Forsyth	\$ 2,079
7	Buncombe	\$ 1,752
8	Cumberland	\$ 1,389
9	Onslow	\$ 1,351
10	Gaston	\$ 1,301

Capital outlay funding will stay the same as FY 2008-09 at nearly \$2.4 million. Including capital outlay and debt service funding, Durham County supports public education at \$3,614 per pupil.

Providing Adequate Funding for Planned Capital Projects

For FY 2009-10, a little more than \$39.7 million is allocated for debt service related to existing capital projects and \$7.8 million is allocated for existing and new project support. Of the \$47.5 million in debt service payments, approximately \$24.2 million is related to Durham Public Schools capital projects. Infrastructure support is expensive and takes years to plan and build. A new Human Services Complex and County Courthouse are prime examples. Such issues drive the need for the county’s biennial 10-year Capital Improvement Plan (CIP), which is a detailed blueprint that guides the county through the entire process of financing, planning, and construction of multi-year projects expected within the next 10 years. The next biennial CIP process will begin again in early fall 2010, covering FY 2011-12 through FY 2020-21.

Supporting the Community-wide Results Based Accountability Initiative to Improve the Quality of Life in the County and City

This budget also continues to address the important goals of the Board of County Commissioners through the Results Based Accountability (RBA) initiative, a community-wide effort to improve the quality of life in the county and city of Durham. Major emphasis continues to be placed on achieving the following outcomes:

- ✓ Durham citizens are safe.
- ✓ Durham enjoys a prosperous economy.

- ✓ Durham citizens enjoy a healthy environment.
- ✓ Durham citizens enjoy a community that is vibrant, rich in aesthetic beauty, and embraces and promotes its cultural heritage.
- ✓ Children are ready for and succeeding in school.
- ✓ Every citizen in Durham has access to adequate, safe, and affordable housing.
- ✓ Durham citizens are healthy.
- ✓ Durham citizens enjoy sustainable, thriving neighborhoods with efficient and well-maintained infrastructure.
- ✓ Senior adults in Durham have optimum choices for the highest quality of life.

Every service the county provides touches on one, and in some cases, several of these outcomes. For our community to genuinely prosper, citizens must see and experience these outcomes throughout our community. That is why citizen groups help develop indicators to measure how the initiative is doing.

Each of the workgroups developing and monitoring the indicators realizes that short- and long-term strategies must be implemented to track progress from year to year. In FY 2008-09, the county and city awarded 14 mini-grants totaling \$102,425. This incentive money is awarded to the RBA community outcome groups that implement strategies designed to show short-term improvement in several indicators. Pleased by the outcomes, mini-grant program continuation was placed as a priority in FY 2009-10 by both the county and city. Additionally, in our strive for continuous improvement, in FY 2009-10 the program will be coordinated by United Way of the Greater Triangle, an organization known for its ability to bring together nonprofit agencies, governments, and experts to focus on lasting changes to key issues.

Partnering with Nonprofit Agencies for Important County Services

There are many important partners who help Durham County fulfill its mission by extending and enhancing the services the county provides. Each year the county invites nonprofit agencies to submit applications to provide services to citizens that accomplish one of the following:

- ✓ Provide a service to the community through more cost-effective means than government;
- ✓ Supplement and/or extend current county human services at a reduced cost; or
- ✓ Fill in gaps that exist between the level of services the county provides and unmet community needs.

Durham County received 46 nonprofit funding applications from area organizations this year, with requests totaling nearly \$1.7 million. Unfortunately, the county had to reduce nonprofit spending as well, funding only 34 agencies for FY 2009-10 at \$871,076. The following table lists the nonprofit agencies receiving funding.

Nonprofit Agency Funding: Comparison of FY 2008-09 to FY 2009-10		
Nonprofit Agency	FY 2008-09 Adopted	FY 2009-10 Adopted
Achievement Academy	\$ 20,000	\$ 18,680
Alliance of AIDS Services	\$ 15,000	\$ 14,010
AnimalKind	\$ 10,000	\$ 12,340
Big Brothers Big Sisters of the Triangle	\$ 35,000	\$ 32,690
Child Advocacy Commission	\$ 40,500	\$ 37,827
Child & Parent Support Services	\$ 12,664	\$ 11,828
Child Care Services Association	\$ 33,565	\$ 31,350
Communities in Schools	\$ 5,450	\$ 5,090
Coordinating Council for Senior Citizens	\$ 138,700	\$ 129,546
Durham Community Penalties Program	\$ 5,000	\$ 4,670
Durham Companions	\$ 5,000	\$ 4,670
Durham Congregations in Action/YO: Durham	\$ 5,000	\$ 4,670
Durham Council for Children with Special Needs	\$ 13,000	\$ 12,142
Durham County Teen Court	\$ 35,000	\$ 32,690
Durham Crisis Response Center	\$ 52,000	\$ 48,568
Durham Literacy Center	\$ 30,000	\$ 28,020
Durham's Partnership for Children	\$ 15,000	\$ 14,010
El Centro Hispano	\$ 35,000	\$ 32,690
Eno River Association	\$ 15,000	\$ 14,010
Genesis Home	\$ 24,500	\$ 22,883
Inter-Faith Food Shuttle	\$ 10,000	\$ 9,340
John Avery Boys & Girls Club	\$ 44,100	\$ 41,189
Milestones Culinary Institute	\$ 5,000	\$ 4,670
Operation Breakthrough	\$ 100,000	\$ 93,400
Planned Parenthood	\$ 20,000	\$ 18,680
Project Graduation	\$ 4,500	\$ 4,203
Salvation Army	\$ 15,000	\$ 14,010
Senior PharmAssist	\$ 94,264	\$ 88,043
Shodor Education Foundation	\$ 0	\$ 10,000
Triangle Champions Track Club	\$ 10,000	\$ 9,340
Triangle Radio Reading Service	\$ 4,625	\$ 4,320
Triangle Residential Options for Substance Abusers (TROSAs)	\$ 26,061	\$ 24,341
Victorious Community Development Corp.	\$ 15,000	\$ 10,000
Women In Action for the Prevention of Violence and Its Causes	\$ 29,075	\$ 27,156
TOTAL	\$ 923,004	\$ 871,076

A County of Distinction

Even in the midst of difficult budget cuts, Durham County will continue to reap state and national awards for the services provided, as now more than ever, the county's leadership and workforce will put its creativity to work to make a difference in our community. Our employees' dedication is reflected by the awards and recognition received by departments and individuals. What follows is a partial list of the state and national accolades that have been bestowed upon Durham County.

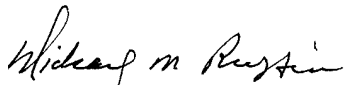
- ❖ The county retained its AAA bond rating from Moody's Investors Service rating agency.
- ❖ The Finance Department was awarded the Government Finance Officers Association's Certificate of Excellence in Financial Reporting for the FY 2007-08 Comprehensive Annual Financial Report.
- ❖ For innovative government programs, the National Association of Counties presented Durham County Library four Achievement Awards and the Department of Social Services one Achievement Award.
- ❖ The Budget Department received the Government Finance Officers Association's Distinguished Budget Presentation Award for the FY 2008-09 budget document.
- ❖ The Department of Social Services received the Ralph W. Ketner Employee Productivity Award from the North Carolina Association of County Commissioners for the agency's Foster Care Guardianship Assistance and Support Program.
- ❖ The Durham Soil and Water Conservation Department received the Community Conservation Award presented by the North Carolina Association of Soil and Water Conservation Districts.
- ❖ Durham County Library was the first-ever recipient of the Polaris Innovation in Technology John Iliff Award for its strategic planning wiki.

In conclusion, the budget that follows was carefully and thoughtfully prepared. It adjusts spending to realistic levels while maintaining the priorities of the Board of County Commissioners and moving forward on the long-standing goals of Durham County. In short, a reasonable spending plan was approved that ensures high levels of service at a cost our community can afford.

Thank you for your continued interest in and support of Durham County.

With highest regards, I am

Sincerely,



Michael M. Ruffin
County Manager

FY 2009-10 BUDGET HIGHLIGHTS

- No tax rate increase – the tax rate will remain at 70.81 cents/\$100 valuation.
- Property tax revenue collection percentage dropped to 97.75% from 98.5% budgeted in FY 2008-09.
- Sales taxes, including the Interlocal Agreement with the City of Durham) are estimated to decrease (7.13%) in FY 2009-10 – due to the downturn in the economy as well as the Medicaid Swap with the State of North Carolina.
- Due to State of North Carolina funding the County’s share of Medicaid (beginning July 1, 2009), the County will realize a \$7.7 million expenditure savings.
- No layoffs planned.
- No furloughs planned.
- No reductions to employee 401(k) or health benefits plan.
- Eliminated pay-for performance salary increases for employees for FY 2009-10.
- Suspended the longevity program for FY 2009-10.
- The County benefits plan has been redesigned from a fully insured to partially self-funded plan. Employees will no longer receive a Flexible Benefit Credit (FBEN). The County will fund a core plan (health, dental, vision, life insurance and dependant coverage). FBEN will not be budgeted in departments (except Mental Health, DSS); a transfer of \$12.63 million from the General Fund to the Benefits Plan Fund is budgeted in the Non-departmental transfer cost center.
- Eliminated 34.17 FTEs (all vacant positions).
- Added 4.5 new FTEs to the Library’s budget to facilitate opening the new regional libraries and maintain library hours. Southwest and South are scheduled to open early May 2010 and July 2010, respectively.
- Added 7.0 new FTEs for Mental Health for the Medicaid Utilization Management and Review Program – funded through State contracts.
- Added 5.0 new FTEs for Mental Health System of Care positions that were formerly contracted services.
- Added 3.0 new FTEs to Cooperative Extension Agency for an anti-gang initiative funded from a Governor’s Crime Commission Grant.
- Reduced Fund Balance appropriated from \$13.5 to \$6.5 million.
- Pass-through funding for FY 2009-2010 will account for \$368.39 million of the County’s budget; an increase of \$48.95 million over FY 2008-09.
- Departmental budgets were reduced an average of 6.6% in order to meet target budget reductions.
- Transferred \$3.95 million in Community Health Trust Fund revenue to the General Fund to fund health care related expenditures.
- Increased living wage from \$10.95/hour to \$11.40/hour effective July 1, 2009.
- 2.8% reduction to Durham Public Schools and Durham Technical Community College current expense funding.
- 46 nonprofit agencies applied for funding with requests totaling \$1,681,413; 34 agencies are funded for FY 2009-10 for a total of \$871,076.
- 6.6% reduction to North Carolina Museum of Life and Science current expense funding.
- Increased Solid Waste Management fee for City residents from \$70/annually to \$90/annually.



ANNUAL BUDGET ORDINANCE

Durham County

North Carolina

FY 2009-10

WHEREAS, the proposed budget for FY 2009-10 was submitted to the Board of Commissioners on May 26, 2009 by the Durham County Manager and filed with the Clerk to the Board on that date pursuant to G.S. 159-11;

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WHEREAS, on June 8, 2009, the Durham County Board of Commissioners held a public hearing on the budget pursuant to G.S. 159-12;

WHEREAS, on June 22, 2009, the Durham County Board of Commissioners adopted a budget ordinance making appropriations and levying taxes in such sums as the Board of Commissioners considers sufficient and proper in accordance with G.S. 159-13;

BE IT ORDAINED by the Durham County Board of Commissioners that for the purpose of financing the operations of Durham County, North Carolina for the fiscal year beginning July 1, 2009 and ending June 30, 2010, there are hereby appropriated from taxes and other revenues the following by function and fund:

Section 1. Summary of Appropriations by Fund and Function - FY 2009-10

Function	General Fund	Swap Fund	Capital Financing Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	Total Appropriation
General Government	\$29,398,309	---	---	---	---	---	\$29,398,309
Public Safety	\$43,382,053	---	---	\$4,028,374	---	---	\$47,410,427
Transportation	\$12,500	---	---	---	---	---	\$12,500
Environmental Protection	\$3,464,315	---	---	---	---	---	\$3,464,315
Economic and Physical	\$5,178,116	---	---	\$619,487	---	---	\$5,797,603
Human Services	\$474,464,053	---	---	---	---	---	\$474,464,053
Education	\$106,950,853	---	---	---	---	---	\$106,950,853
Cultural and Recreation	\$10,576,863	---	---	---	---	---	\$10,576,863
Utilities	---	---	---	---	---	\$8,150,719	\$8,150,719
Other	\$31,949,389	\$550,000	\$38,385,437	\$1,519,181	\$47,456,677	\$794,084	\$120,654,768
Total Appropriations	\$705,376,451	\$550,000	\$38,385,437	\$6,167,042	\$47,456,677	\$8,944,803	\$806,880,410

Section 2. Summary of Revenues by Fund and Revenue Category - FY 2009-10

Category	General Fund	Swap Fund	Capital Financing Fund	Special Revenue Funds	Debt Service Fund	Enterprise Fund	Total Appropriation
Taxes	\$237,381,950	---	\$13,545,488	\$5,967,026	---	---	\$256,894,464
Licenses and Permits	\$713,391	---	---	---	---	\$3,000	\$716,391
Intergovernmental	\$438,552,103	---	---	---	---	---	\$438,552,103
Contributions and Donations	\$1,137,257	---	---	---	---	---	\$1,137,257
Investment Income	\$1,165,000	---	\$100,000	---	\$25,000	\$100,000	\$1,390,000
Rental Income	\$63,595	---	\$391,257	---	\$26,716	---	\$481,568
Service Charges	\$13,418,983	---	---	---	\$219,323	---	\$13,638,306
Enterprise Charges	---	---	---	---	---	\$8,475,543	\$8,475,543
Sewer Connection Fees	\$656,000	---	---	---	---	\$366,260	\$1,022,260
Other Revenues	\$235,907	\$550,000	\$1,800,000	---	---	---	\$2,585,907
Other Financing Sources	\$12,052,265	---	\$22,548,692	\$200,016	---	---	\$81,986,611
Total Revenue	\$705,376,451	\$550,000	\$38,385,437	\$6,167,042	\$47,456,677	\$8,944,803	\$806,880,410

Section 3. For purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the county on January 1, 2009 at an anticipated collection rate of 97.75 percent. Rates are per \$100.00 of assessed valuation of taxable property.

District	Rate
Durham County-countywide	\$.7081

Section 4. For purpose of raising revenues to finance appropriations for the foregoing expenditures, the following ad valorem taxes are hereby levied on all property subject to ad valorem taxes within the county on January 1, 2009 at an anticipated collection rate of 98.3 percent. Rates are per \$100.00 of assessed valuation of taxable property.

District	Rate	District	Rate
Bahama Fire District	\$.0600	Lebanon Fire District	\$.1000
Bethesda Fire District	\$.0900	New Hope District	\$.0570
Eno Fire District	\$.0599	Parkwood Fire District	\$.1100
		Redwood Fire District	\$.1075

Section 5. There is hereby levied a tax at the rate shown below, per \$100.00 valuation of property listed for taxes as of January 1, 2009, for property located within the Durham County portion of the Durham-Wake Counties Research Triangle Park Research and Production Service District for the raising of revenue for said district. The anticipated collection rate is 98.3 percent.

Tax Rate	Appropriation
Research & Production Service District	\$.0361
	\$619,487

There is hereby appropriated to the Durham-Wake Counties Research and Production Service District from the net proceeds of this tax the amount of \$619,487 for use in said district in such manner and for such expenditures as is permitted by law from the net proceeds of this tax. In the event the actual net proceeds from the tax levy of the Research and Production Service District exceed the appropriated amount, the actual net proceeds from the tax shall constitute the appropriation from said tax levy.

Section 6. Charges for services and fees by county departments, excluding those established by state statute, are levied in the amounts set forth in the attached Fee Schedules. (See Attachment 1)

Section 7. The following authorities shall apply to transfers and adjustments within the budget:

- a) The County Manager may authorize transfers within a function up to 15% cumulatively without report to the Board.
- b) The County Manager may transfer amounts up to \$20,000 between functions of the same fund with a report to the Board of Commissioners at the subsequent regular meeting of the Board.
- c) The Budget Officer may approve intradepartmental transfer requests between appropriation units and between departmental programs within the limits of the approved budget.
- d) The County Manager may enter into the following agreements within funds:
 - Form and execute grant agreements within budgeted appropriations;
 - Execute leases of up to \$15,000 for normal and routine business within budgeted appropriations (County as Tenant only);
 - Enter consultant, professional, maintenance, or other service agreements of up to \$40,000 within budgeted appropriations;
 - Approve renewals for service and maintenance contracts and leases;
 - Purchase of apparatus, supplies, materials or equipment and construction or repair work not requiring formal bids by law;
 - Reject any and all bids and readvertise to receive bids;
 - Waive any bonds or deposits, or performance and payment bonds requirements when authorized or permitted by applicable law.
- e) County Manager can transfer between functions, and/or funds for merit, pay plan adjustments, health benefits, and reclassifications.
- f) Transfers between funds and transfers from the contingency account may be executed **only** by the Board of Commissioners.

Section 8. In accordance with North Carolina General Statute 115D-54, the following appropriations are made to Durham Technical Community College. All accumulated and unexpended and unencumbered amounts at the end of the fiscal year shall be reported to Durham County within 30 days of the completion of the external audit.

Current Expense Fund	\$4,189,944
Capital Outlay Fund	<u>\$480,074</u>
Total Appropriation	\$4,670,018

Section 9. In accordance with G.S. 115C-429(b), the following appropriations are made to the Durham Public Schools. The budget resolution adopted by the Durham Public Schools Board of Education shall conform to the appropriations set forth in the budget ordinance.

The total local appropriation for Durham Public Schools for FY 2009-10 is as below:

Current Expense	\$99,807,663
Capital Outlay	<u>\$2,370,000</u>
Total Appropriation	\$102,177,663

- a) In addition, the Durham Public Schools budget should reflect local appropriations by purpose, function, and project. Once adopted, such resolution shall not be amended without the prior approval of the Board of Commissioners if the cumulative effect of such amendment would be to increase or decrease the amount of county appropriations allocated by purpose, function, or project by 15 percent or more.
- b) The Board of Commissioners and the County Manager shall be informed in writing of the audited fund balance amounts within 30 days of completion of the external audit.
- c) Transfers between capital outlay and current expense shall be approved by the Board of Commissioners.
- d) Durham Public Schools is authorized to use Public School Building Capital Funds, Public School Building Bond Funds, and Lottery Funds for capital outlay requests, with the approval of the Board of Commissioners.

Funding (including debt service) exceeds the required merger agreement rate of \$1,960 per pupil.

Section 10. In addition, it is the intent of the Durham County Board of Commissioners in appropriating these funds that the Board of Education allocates sufficient funds to continue the teacher supplement at a rate of 12.5 percent for teachers with less than 10 years experience; 13.5 percent for teachers with 10-20 years experience; and 14.5% for teachers with 20 years or more experience.

Section 11. In accordance with G.S. 159-13.1, the following financial plans for intragovernmental service funds are hereby approved.

RISK MANAGEMENT FUND

Estimated Revenue	\$2,430,287
Estimated Expense	\$2,430,287

BENEFITS PLAN FUND

Estimated Revenue	\$12,937,614
Estimated Expense	\$12,937,614

Section 12. In accordance with G.S. 159-14, the following trust funds are established and the proceeds are estimated as follows:

Law Enforcement Officers Trust Fund	\$210,849
George Linder Memorial Fund	\$250
Community Health Trust Fund	\$8,514,180

Section 13. This ordinance incorporates the County's Capital Financing Policy to designate up to 20% of dedicated revenues as County Contribution for pay-as-you-go projects. For Fiscal Year 2009-10, the County Contribution is designated at 7.15%.

Section 14. In accordance with G.S. 159-13, a copy of this ordinance shall be filed with the County Manager, the Finance Officer, the Clerk to the Board, and the County Tax Administrator.

Adopted this the 22rd day of June 2009.

FY 2009-10
Fee Schedule

Department	Fee Type	FY 2008-09 Adopted Fees	FY 2009-10 Adopted Fees
All Departments	8.5 x 11 paper copies	\$0.05/page (unless otherwise stated)	same
Animal Control	Impoundment		
	1st offense + boarding fee + civil penalty	\$25	same
	2nd offense + boarding fee + civil penalty	\$60	same
	3rd offense + boarding fee + civil penalty	\$95	same
	4th offense and subsequent offenses	\$150	same
	Boarding		
	Dogs	\$12/day	same
	Cats	\$8/day	same
	Civil penalties		
	1st offense	\$50	same
	2nd offense	\$100	same
	3rd offense and subsequent offenses	\$150	same
	License fee		
	Unaltered animals	\$75/animal	same
	Altered animals	\$10/animal	same
	Rabies vaccination	\$10	same
Board of Elections			
	Reports - 8.5 x 11 paper	Free	same
	Diskettes and CDs - processing fee	\$25	same
	Labels - duplex on 8.5 x 11 paper	Free with furnished labels	same
	Certificates	\$1	same
	Maps		
	8.5 x 11 paper	Free	same
	34 x 42 paper	\$10	same
Fire Marshal			
	See attached detail		
General Services			
	Solid Waste Management fee (County)	\$90/year	same
	Solid Waste Management fee (City)	\$70/year	\$90/year
	Solid Waste Management fee (out of County users)	\$150/year	same
Library			
	Overdue fines on all materials (books, DVDs, CDs, etc.)	Fee structure is the same for all materials: 3-day grace period, \$1 on 4th day, \$0.25/day, maximum \$5 per book; maximum \$25 per account when all items returned; maximum fines allowed for checkout - \$10; referral to collection agency when balance in lost materials exceeds \$50	same
	Legal notice fee	\$10/account at time of notification 60 days	same
	AV rental equipment	\$5/day/item, no maximum	same
	Duplicating	\$0.10/page	same
	Out-of-County users	\$45	same

FY 2009-10
Fee Schedule

Department	Fee Type	FY 2008-09 Adopted Fees	FY 2009-10 Adopted Fees
Library	Meeting room rental fee	Nonprofits: no refreshments - free; refreshments - \$25 Commercial/For-profit: meetings up to 4 hours - \$100; meetings more than 4 hours - \$200 (no separate fee for refreshments; fee included in room rental) Partners: free	same
Environmental Engineering	Land Disturbance Plan Review Fees		
	Land Disturbance Plan Review, per acre charge	\$75	same
	Land Disturbance Fees		
	Permits for 12,000 sq. ft. to 1 acre (per job charge)	\$235	same
	Permits for 1 acre to 10 acres (per acre charge)	\$490	same
	Permits for more than 10 acres (per acre charge)	\$735	same
	Reinspection fee	\$200	same
	Second reinspection fee	\$400	same
	Unauthorized Land Disturbance Activities		
	Permits for 12,000 sq. ft. to 1 acre (per job charge)	\$470	same
	Permits for 1 acre to 10 acres (per acre charge)	\$980	same
	Permits for more than 10 acres (per acre charge)	\$1,470	same
	Stormwater Plan Review		
	Stormwater Plan Review 21,780 sq. ft. to 1 acre (per job charge)	\$200	same
	Stormwater Plan Review more than 1 acre (per acre charge)	\$300	same
	Stream Delineation Cape Fear River Basin		
	Stormwater Permit Renewal Fee	\$600 base fee plus \$25 per acre	same
	Permits for 21,780 sq. ft. to 1 acre	\$100	same
	Permits for more than 1 acre	\$150/disturbed acre	same
	Reissuance of Revoked Permits		
	Permits (per acre charge)	\$490	same
	Permits for 12,000 sq. ft. to 1 acre (per job charge)	\$235	same
	Extensions		
	Permits for more than 10 acres (per acre charge)	\$183.75	same
	Permits for 1 acre to 10 acres (per acre charge)	\$122.50	same
	Permits 12,000 sq. ft. to 1 acre (per job charge)	\$58.75	same
Utilities			
	Monthly service fees (County customers with City water)	\$3.02/hundred cubic feet	\$3.23/hundred cubic feet
	Monthly service fees (County customers without City water)		
	1 or 2 bedrooms	\$16.38	\$17.53
	3 bedrooms	\$36.87	\$39.45
	4 or more bedrooms	\$59.19	\$63.33
	Plan review fee (per submittal)	\$300 for first submittal; \$150 for each resubmittal	same
	Inspection/Management fee	\$2/linear foot	same
	Reinspection fee (per inspection)	\$200	same
	Lateral fee (per service)	At cost	same
	Lateral inspection fee	\$300	same
	Capital Recovery Charges		

FY 2009-10
Fee Schedule

Department	Fee Type	FY 2008-09 Adopted Fees	FY 2009-10 Adopted Fees
Utilities			
	Single family (min. 2 bedrooms)	\$634 each	same
	Single family (each bedroom above 2)	\$323/bedroom	same
	Multi-family units (apartments, duplexes, condominiums; min. 2 bedrooms)	\$647 each	same
	Multi-family units (apartments, duplexes, condominiums; each bedroom above 2)	\$323/bedroom	same
	Multi-family (motels, hotels)	\$323/room	same
	Multi-family (motels, hotels with cooking facilities in room)	\$472/room	same
	Nursing/Rest home	\$161/bed	same
	Nursing/Rest home with laundry	\$323/bed	same
	Office - per shift	\$67/person	same
	Factory - per shift	\$67/person	same
	Factory with showers - per shift	\$93/person	same
	Store/Shopping Center/Mail	\$323/1,000 sq. ft.	same
	Store/Shopping Center/Mail with food service (ADD)	\$109/seat	same
	Restaurant (greater of per seat or per 15 sq. ft. of dining area)	\$108	same
	Restaurant - 24-hour service	\$135/seat	same
	Restaurant - single service (exclusive of fast food)	\$67/seat	same
	School - day with cafeteria, gym, showers	\$40/student	same
	School - day with cafeteria only	\$32/student	same
	School - day with neither cafeteria nor showers	\$28/student	same
	School - boarding	\$161/person	same
	Church (not including food service, day care, camps)	\$7/seat	same
	Miscellaneous (based on daily average flow of facilities not described above)		same
	Surcharge Fees		
	BOD (Biochemical Oxygen Demand) <i>Surcharge is applied for discharge concentrations greater than 250 mg/L</i>	\$349.18/1,000 lbs.	same
	TSS (Total Suspended Solids) <i>Surcharge is applied for discharge concentrations greater than 180 mg/L</i>	\$60.44/1,000 lbs.	same
	TKN (Total Kjeldahl Nitrogen) <i>Surcharge is applied for discharge concentrations greater than 40 mg/L</i>	\$0.75/lb.	same
	TP (Total Phosphorous) <i>Surcharge is applied for discharge concentrations greater than 5 mg/L</i>	\$3.31/lb.	\$6.87/lb.
	Permit Applications		
	Initial application fee for all applicants	\$300	same
	Significant Industrial User Permit fee	\$600	same
	Permit modification fee	\$200	same
	Authorization to Construct review	\$300	same
	Monitoring Charges		
	Sampling without Mercury 1631	\$55	same

FY 2009-10
Fee Schedule

Department	Fee Type	FY 2008-09 Adopted Fees	FY 2009-10 Adopted Fees
Utilities			
	Sampling with Mercury 1631	\$175	same
	Aluminum	\$17	same
	Ammonia	\$16	same
	Arsenic	\$17	same
	BOD5	\$20	same
	Cadmium	\$17	same
	CBOD5	\$20	same
	Chloride	\$12	same
	Chromium	\$17	same
	COD	\$18	same
	Copper	\$17	same
	Cyanide	\$35	same
	Fluoride	\$16	same
	Lead	\$17	same
	Mercury (Method 245.1)	\$25	same
	Mercury (Method 1631)	\$75	same
	Molybdenum	\$17	same
	Nickel	\$17	same
	Oil and grease	\$35	same
	Oil and grease (nonpolar)	\$45	same
	pH	\$5	same
	Selenium	\$17	same
	Silver	\$17	same
	Temperature	\$5	same
	TKN	\$21	same
	Total Nitrogen	\$30	same
	Total Phosphorous	\$16	same
	TSS	\$11	same
	Total Toxic Organics	\$800	same
	Volatile Organic Chemicals	\$150	same
	Zinc	\$17	same
	Acetone	\$1200 for	same
	Ethyl Acetate	complete	same
	Isopropyl Acetate	Pharma	same
	Methylene Chloride	Test	same
	n-Amyl Acetate	Group	same
Emergency Medical Services (EMS)			
	Basic Life Support (BLS) service fee + mileage	\$525 + \$9/mile	same
	Advanced Life Support #1 (ALS #1) service fee + mileage	\$610 + \$9/mile	same
	Advanced Life Support #2 (ALS #2) service fee + mileage	\$635 + \$9/mile	same
	Extra attendant	\$50/transport	same
	Special event coverage (30-hour minimum)	\$150/hour	same
	Waiting time (after initial 30 minutes)	\$75/half hour	same
	Treatment (without transport)	\$250	same
	Bike team services	\$50/hour	same

**Durham County Fire Prevention and Protection Code
Adopted Fee Schedule for Inspections, Permit Services and Violations**

Penalties and Fees		
Ordinance Code #	Violation Description	Penalty Amount
105.3.5	Permit not posted or kept on premises	\$50.00
307.2	Unpermitted open burning (Immediate)	\$500.00
308.3	Careless use of ignited object (Immediate)	\$500.00
603	Use of non-approved heating appliance	\$50.00
703.1	Breach in fire wall/fire stops	\$50.00
703.2.1	Fire or exit door inoperative	\$200.00
703.2.1	Fire tower door open (Immediate)	\$500.00
310.3	"No Smoking" signs not posted where appropriate	\$50.00
310.2	Smoking in prohibited areas (Immediate)	\$500.00
901.4	Sprinkler or fire alarm inoperable	\$200.00
Appendix C	Fire hydrants not complying with code	\$50.00
903.1	Sprinkler system not complying with code	\$50.00
905.1	Standpipe system not complying with code	\$50.00
315.2.1	Sprinkler head(s) blocked/covered (Immediate)	\$500.00
505.1	Street address numbers not posted	\$50.00
505.1	Street address numbers not visible	\$50.00
901	Sprinkler/standpipe needs testing	\$50.00
901	Fire alarm system needs testing	\$50.00
1005.1	Storage in or on fire escape (Immediate)	\$500.00
1005.1	Blocked egress (Immediate)	\$500.00
1005.1	Locked exit doors (Immediate)	\$500.00
1005.1	Overcrowding (Immediate)	\$500.00
1003.2.8	Fire exit or aisle blocked (Immediate)	\$500.00
315.2.2	Storage in or on fire escape (Immediate)	\$500.00
1003.3	Exit or egress door needs repair	\$50.00
315.2.2	Blocked stairwells or stairways (Immediate)	\$500.00
1003.2.10	Exit illumination and marking	\$50.00
1003.2.10.2	Absence of required exit directional signs	\$50.00
404.1	Approved fire evacuation plan required	\$50.00
404.3	Fire drill performance not acceptable	\$50.00
405.2	No monthly fire drill reported	\$50.00
3405.3	Improper use of flammable liquids (Immediate)	\$500.00
3404.3.3	Flammable liquid not stored according to code	\$50.00
3405.3	Improper dispensing of flammable liquid (Immediate)	\$500.00
3402.2.10	Above-ground tanks not diked	\$50.00
2703.2.4	Tank installation not according to code	\$50.00
3404	Tank storage not according to code	\$50.00
1504.1	Spray painting in non-approved area	\$50.00
1504.1.2	Spray booth not complying to code	\$50.00
3003.3	Compressed gas cylinders not secured	\$50.00
105.1.2	No hazardous materials permit	\$50.00
2704	Chemical storage is not according to code	\$50.00
1003.7.2.5	Maximum occupancy not posted	\$50.00
308.5	Use of open flame cooking device	\$50.00
105.2.2	Failure to get tank work permit prior to work	\$500.00

**Durham County Fire Prevention and Protection Code
Adopted Fee Schedule for Inspections, Permit Services and Violations**

Penalties and Fees (continued)		
105.2	Failure to obtain permits required by code	\$500.00
112.1	All other violations of the code	\$50.00
<i>NOTE: The term "Immediate" as it appears above means that the Fire Marshal's Office may issue a citation immediately and the violation must be corrected by the violating party immediately.</i>		
Fire Prevention Permit Fees		
Section 1: The fees set forth in this section are fixed for the issuance of the permits required by the Fire Prevention Code. Such permits, unless stated otherwise on the face of the permit, shall be valid for a period of one year from the date of issue, subject to revocation for failure to comply with the fire Prevention Code. Renewal of permits shall be subject to fees in effect for the period of		
Technical Code #	Activities Requiring Permits	Fee
105.6.2	Amusement Buildings	\$50.00
105.7.1	Automatic Fire Extinguishing Systems	\$50.00
105.6.3	Aviation Facilities	\$50.00
105.6.5	Battery Systems	\$50.00
105.6.9; 105.7.2	Compressed Gases	\$50.00
105.6.9	Covered Malls, Buildings	\$50.00
105.6.12	Cutting and Welding	\$50.00
105.6.16	Fire Hydrants and Valves	\$50.00
105.6.9	Manufacturing, Storage, Handling, & Sale or use of explosives, fireworks, explosive material (90-day permit)	\$100.00
105.7.3	Fire Alarm & Detection Systems & Related Equipment	\$50.00
105.7.4	Fire Pumps & Related Equipment	\$50.00
105.6.17	Flammable and Combustible Liquids (per site or service station)	\$50.00
105.6.20	Fumigation & Thermal Insecticide Fogging	\$50.00
105.7.6	Hazardous Materials	\$50.00
105.6.23	High-Pressure Storage	\$50.00
105.6.22	HPM Facilities	\$200.00
105.7.7	Industrial Ovens	\$50.00
105.6.28	Liquefied Petroleum Gas	\$50.00
105.6.26	Lumber Yards & Woodworking Plants	\$50.00
105.6.29	Magnesium	\$50.00
105.6.30	Miscellaneous Combustible Storage	\$50.00
105.6.34	Places of Assembly	\$50.00
105.6.35	Private Fire Hydrants	\$50.00
105.6.37	Polyoxylin Plastics	\$50.00
105.6.38	Refrigeration Equipment	\$50.00
105.6.39	Repair Garages, Service Stations	\$50.00
105.6.41	Spraying or Dipping	\$50.00
105.7.11	Stand Pipe Systems	\$50.00
105.6.42	Storage of Scrap Tires & Tire Byproducts	\$50.00
105.6.45	Waste Handling	\$50.00
105.6.46	Wood Products	\$50.00
<i>All other permit fees required by the Technical Code and not listed shall be \$50.00</i>		

**Durham County Fire Prevention and Protection Code
Adopted Fee Schedule for Inspections, Permit Services and Violations**

User Fees	
Description	Fee
Plans Review:	
Subdivision (plus \$20 per fire hydrant required)	\$30.00
Building - New and Renovations:	
Building less than 5,000 sq. ft.	\$50.00
Building 5,000 - 10,000 sq. ft.	\$90.00
Building 10,000 sq. ft. or more (plus \$20 per 5,000 sq. ft. over 10,000 sq. ft.)	\$90.00
Hazardous Chemicals:	
Class A - 55 gals. or 500 lbs.	\$50.00
Class B - 55 to 550 gals. or 550 to 5,000 lbs.	\$200.00
Class C - 550 to 5,500 gals. or 5,000 to 50,000 lbs.	\$300.00
Class D - 5,500 gals. or 50,000 lbs.	\$400.00
Inspection Fee Schedule	
All owners or tenants of buildings in Durham County, which are required to be inspected by the Durham County Fire Marshal's Office are subject to the following inspection fee schedule:	
Inspection Activities	Fee
Periodic Inspection	None
First inspection pursuant to permit application	None
First re-inspection for non-compliance if code requirements are met	None
First re-inspection for non-compliance if code requirements are not met	\$200.00
Second and subsequent re-inspections for non-compliance	\$400.00

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