

FY 2015-16

Durham City-County Planning Department Fee Schedule

| Fee Type  | FY 2014-15 Adopted Fee   | FY 2015-16 Adopted Fee   |
|---|--|--|
| <b>Zoning Map Change (Rezoning)</b>   |  |  |
| Residential, not multi-family, 1 acre or less   | \$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| Modification to existing design guidelines (only)   | \$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$750 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| Residential, not multi-family or PDR, greater than 1 acre and less than 20 acres  | \$2,250, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$2,250, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| Residential, not multi-family or PDR, greater than 20 acres   | \$3,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$3,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| PDR   | \$4,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$4,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| Office, residential multi-family, commercial, industrial or research zones  | \$4,000, plus \$65 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$4,000, plus \$65 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| Development Plan as Site Plan/Preliminary Plat  | Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.   | Half of zoning base fee, plus half of the site plan or preliminary plat base fee, plus Technology Surcharge of 4%.   |
| <b>Board of Adjustment Applications</b>   |  |  |
| Custodial care (single residential unit on same lot as primary residential unit, for custodial care purposes)   | \$75, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$75, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| Small day care use permit (up to 12 persons being cared for)  | \$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   | \$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   |
| Non-revenue generating single-family use permit (fences, etc.)  | \$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   | \$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   |
| Wireless communication facilities use permit  | \$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review  | \$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review  |
| Appeal  | \$300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   | \$300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   |
| All other Board of Adjustment applications (any other use permit, variance, etc.)   | \$1,300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   | \$1,300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   |
| <b>Major Special Use Permit Applications</b>  |  |  |
| Wireless communication facilities use permit  | \$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review  | \$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review  |
| Traffic impact analysis (TIA) use permit  | \$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   | \$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   |
| All other major special use permit applications   | \$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   | \$2,025, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs   |
| <b>Site Plans</b>   |  |  |
| Administrative site plan (site plans that require Planning Department review only)  | \$150, plus technology surcharge of 4%   | \$150, plus technology surcharge of 4%   |
| Simplified site plan (small - less than 1,000 sq. ft. of new building area, 1 acre disturbed area, 5% increase in parking area or minor amendments to site plan of record that do not involve changes to the SIA) | \$1,000, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee  | \$1,000, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee  |
| Simplified site plan (large - more than 1,000 sq. ft. of new building area, 1 acre disturbed area or other improvements that do not qualify in other categories)  | \$2,500, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee | \$2,500, plus \$25 per 1,000 sq. ft. of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee |

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

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| FY 2014-15 Adopted Fee  |   | FY 2015-16 Adopted Fee  |
|---|---|---|
| Historic Signs  | \$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice   | \$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice   |
| <b>Other Fees</b>   |   |   |
| Re-review fees (applicable to all development applications)   | Half of filing fee, no limit, plus technology surcharge of 4%, applicable to all reviews following initial and first re-review and charged for each subsequent review, unless the only outstanding comments are new staff-generated comments                    | Half of filing fee, no limit, plus technology surcharge of 4%, applicable to all reviews following initial and first re-review and charged for each subsequent review, unless the only outstanding comments are new staff-generated comments                    |
| Landscape re-inspection fees  | \$100, plus technology surcharge of 4% for first re-inspection, for each subsequent re-inspection the fee will increase by \$104 (example 1 <sup>st</sup> - \$104, 2 <sup>nd</sup> - \$208, 3 <sup>rd</sup> - \$312, etc.)                                      | \$100, plus technology surcharge of 4% for first re-inspection, for each subsequent re-inspection the fee will increase by \$104 (example 1 <sup>st</sup> - \$104, 2 <sup>nd</sup> - \$208, 3 <sup>rd</sup> - \$312, etc.)                                      |
| Land use plan amendment   | \$2,100, plus technology surcharge of 4%, plus surcharges for advertising and letter notice   | \$2,100, plus technology surcharge of 4%, plus surcharges for advertising and letter notice   |
| Common Signage plan review  | \$175, plus technology surcharge of 4%  | \$175, plus technology surcharge of 4%  |
| Banner plan review (only)   | \$75, plus technology surcharge of 4%   | \$75, plus technology surcharge of 4%   |
| Street/Alley closing  | \$800, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  | \$800, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs  |
| Street/Alley renaming   | \$600, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus full reimbursement cost for street sign replacement  | \$600, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus full reimbursement cost for street sign replacement  |
| UDO ordinance text amendment  | \$3,000, plus technology surcharge of 4%, plus surcharge for advertising and letter notice  | \$3,000, plus technology surcharge of 4%, plus surcharge for advertising and letter notice  |
| Zoning and business verification letters  | \$15, plus technology surcharge of 4%   | \$15, plus technology surcharge of 4%   |
| Home occupation permit  | \$25, plus technology surcharge of 4%   | \$25, plus technology surcharge of 4%   |
| Formal letter of interpretation   | \$40, plus technology surcharge of 4%   | \$40, plus technology surcharge of 4%   |
| Vested rights determination   | \$1,500, plus technology surcharge of 4%  | \$1,500, plus technology surcharge of 4%  |
| Costs for departmental publications   | Publications presently available: \$5; reproductions or new publications will be priced according to costs  | Publications presently available: \$5; reproductions or new publications will be priced according to costs  |
| Large format copies   | \$1 per sq. ft. (ex.: a 3 ft. x 6 ft. map equals 18 sq. ft. for a copying charge of \$18)   | \$1 per sq. ft. (ex.: a 3 ft. x 6 ft. map equals 18 sq. ft. for a copying charge of \$18)   |
| Limited Agricultural Permit   | \$25.00 plus Technology surcharge of 4%   | \$25.00 plus Technology surcharge of 4%   |
| Architectural Review (per Section 3.24 of the Durham Unified Development Ordinance)   | \$150.00 plus Technology surcharge of 4%  | \$150.00 plus Technology surcharge of 4%  |
| <b>Surcharges</b>   |   |   |
| Newspaper advertising for zoning map change, land use plan amendment and street closings  | \$460   | \$460   |
| Newspaper advertising for Board of Adjustment, major special use permit, street renaming, vested rights determination, certificates of appropriateness and historic landmark designations | \$230   | \$230   |
| Newspaper advertising for UDO text amendment  | \$690   | \$690   |
| Letter notice for zoning map change, land use plan amendment, major site plan, preliminary plat   | \$95  | \$95  |
| Letter notice for Board of Adjustment, major special use permit, street renaming or street closing, Certificates of Appropriateness and historic landmark designations                    | \$53  | \$53  |
| Signs   | Zoning map change, Board of Adjustment, major special use permit, street renaming or street closing: \$100; if multiple signs are necessary to adequately notify neighbors, multiple signs will be charged for at the case intake at the rate of \$100 per sign | Zoning map change, Board of Adjustment, major special use permit, street renaming or street closing: \$100; if multiple signs are necessary to adequately notify neighbors, multiple signs will be charged for at the case intake at the rate of \$100 per sign |

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Durham City-County Inspections Department Building Permit Fee Schedule

| Fee Type  |  | FY 2014-15 Adopted Fee | FY 2015-16 Adopted Fee |
|---|--|------------------------|------------------------|
| <b>Part 4-101 (Building Fees)</b>   |  |                        |                        |
| <b>Schedule A</b>   |  |                        |                        |
| New residential dwellings (1 and 2 family, including townhouse unit ownership)          |  |                        |                        |
| Up to 1,200 sq. ft. (gross area)  |  | \$146                  | \$146                  |
| 1,201 to 1,800 sq. ft.  |  | \$325                  | \$325                  |
| 1,801 to 2,400 sq. ft.  |  | \$400                  | \$400                  |
| 2,401 to 3,000 sq. ft.  |  | \$456                  | \$456                  |
| 3,001 to 3,600 sq. ft.  |  | \$537                  | \$537                  |
| 3,601 to 4,200 sq. ft.  |  | \$650                  | \$650                  |
| 4,201 to 5,000 sq. ft.  |  | \$740                  | \$740                  |
| 5,001 sq. ft. and over  |  | \$810                  | \$810                  |
| <b>Schedule B</b>   |  |                        |                        |
| New multi-family residential buildings (apartments, condominiums, triplex and fourplex) |  |                        |                        |
| 1 <sup>st</sup> unit  |  | \$300                  | \$300                  |
| Each additional unit, per building  |  | \$150                  | \$150                  |
| <b>Schedule C</b>   |  |                        |                        |
| Accessory buildings   |  |                        |                        |
| No footing  |  | \$50                   | \$50                   |
| Footing   |  | \$100                  | \$100                  |
| <b>Schedule D</b>   |  |                        |                        |
| Residential renovations and additions   |  |                        |                        |
| Additions   |  |                        |                        |
| \$0 to \$10,000 - no footing<br>(add \$40 if footing required)                          |  | \$125                  | \$125                  |
| \$10,000 and over - no footing<br>(add \$40 if footing required)                        |  | \$250                  | \$250                  |

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Durham City-County Inspections Department Building Permit Fee Schedule

| Fee Type   | FY 2014-15 Adopted Fee | FY 2015-16 Adopted Fee |
|--|------------------------|------------------------|
| Interior renovations   |                        |                        |
| \$0 to \$10,000  | \$125                  | \$125                  |
| \$10,000 and over  | \$250                  | \$250                  |
| <b>Schedule E</b>  |                        |                        |
| Nonresidential Buildings (Cost will be based on construction contracts unless a reason is identified to base cost on other information): |                        |                        |
| \$0 to \$5,000   | \$104                  | \$104                  |
| \$5,001 to \$50,000  | \$104                  | \$104                  |
| (plus \$7.80 per 1,000 or fraction thereof over \$5,000)   |                        |                        |
| \$50,001 to \$100,000  | \$456                  | \$456                  |
| (plus \$6.60 per 1,000 or fraction thereof over \$50,000)  |                        |                        |
| \$100,001 to \$500,000   | \$786                  | \$786                  |
| (plus \$4.32 per 1,000 or fraction thereof over \$100,000)   |                        |                        |
| Over \$500,000   | \$2,513                | \$2,513                |
| (plus \$1.25 per 1,000 or fraction thereof over \$500,000)   |                        |                        |
| <b>Schedule F</b>  |                        |                        |
| Miscellaneous  |                        |                        |
| Mobile home (unit installation and foundation)   | \$150                  | \$150                  |
| Modular unit (unit installation and foundation)  | \$200                  | \$200                  |
| Moving permit (including new foundation)   | \$125                  | \$125                  |
| Demolition permit  |                        |                        |
| Up to 5,000 sq. ft.  | \$75                   | \$75                   |
| Over 5,000 sq. ft. (no additional cost per 1,000)  | \$150                  | \$150                  |
| Demolition associated with forthcoming permit  | \$75                   | \$75                   |
| Residential reroofing (addition)   | \$75                   | \$75                   |
| Commercial roofing/reroofing   |                        |                        |
| \$0 to \$20,000  | \$100                  | \$100                  |
| Over \$20,000  | \$150                  | \$150                  |

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| Fee Type   | FY 2014-15 Adopted Fee | FY 2015-16 Adopted Fee |
|--|------------------------|------------------------|
| Residential decks (1 and 2 family)   | \$100                  | \$100                  |
| Change of occupancy permit (if no building permit is otherwise required/no construction necessary)             | \$50                   | \$50                   |
| Reinspection fees  |                        |                        |
| Not ready for inspection   | \$100                  | \$100                  |
| 8 or more code violations found  | \$100                  | \$100                  |
| 2 <sup>nd</sup> reinspection   | \$100                  | \$100                  |
| 3 <sup>rd</sup> reinspection   | \$200                  | \$200                  |
| 4 <sup>th</sup> reinspection   | \$300                  | \$300                  |
| Search and duplication fee for past permit, inspection and Certificate of Compliance records                   | \$10/page              | \$10/page              |
| Issuance of duplicate placard  | \$5                    | \$5                    |
| Work begun without permit  | Double fee             | Double fee             |
| Voiding of permits (no maximum)  | 15% of permit cost     | 15% of permit cost     |
| Stocking approval  | \$50                   | \$100                  |
| Partial occupancy approval   | \$50                   | \$200                  |
| Posting of occupancy (not associated with a permit)  | \$50                   | \$50                   |
| Homeowner's recovery fund  | \$10                   | \$10                   |
| Change of impervious surface on a permit   |                        | \$250                  |
| Plans Review - re-review (applies to each trade re-review)   |                        |                        |
| 1st re-review  |                        | \$0                    |
| 2nd re-review  |                        | \$200                  |
| 3rd re-review  |                        | \$300                  |
| Floodplain development permit (small; does not require review of a flood study or approval by an elected body) | \$150                  | \$150                  |
| Floodplain development permit (large; does require review of a flood study or approval by an elected body)     | \$500                  | \$500                  |
| <b>Part 4-102 (Sign Fees)</b>  |                        |                        |

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| Fee Type  | FY 2014-15 Adopted Fee | FY 2015-16 Adopted Fee |
|---|------------------------|------------------------|
| The following schedule of fees applies to permits required by the Unified Development Ordinance (UDO)   |                        |                        |
| Freestanding signs, per sign  | \$75                   | \$75                   |
| Temporary signs, per sign   | \$50                   | \$50                   |
| All other signs requiring sign permits, per sign  | \$17.00                | \$17.00                |
| Minimum fee for any sign permit   | \$50                   | \$50                   |
| Work not ready and reinspection. When a permit holder has failed to have work ready for a required inspection after having called for such an inspection, the permit holder shall pay a fee of \$50. When a permit holder has failed to correct any code violation(s) which had been cited on a previous called inspection, any subsequent inspection necessary to approve the work shall constitute an extra inspection and the permit holder shall pay a fee according to the following schedule: |                        |                        |
| 2 <sup>nd</sup> reinspection  | \$50                   | \$50                   |
| 3 <sup>rd</sup> reinspection  | \$75                   | \$75                   |
| 4 <sup>th</sup> reinspection  | \$100                  | \$100                  |
| Any inspection, other than an extra inspection, which is performed to determine that the work authorized by the sign permit meets the requirements of applicable laws and regulations, shall be performed without further charge.   |                        |                        |
| Work begun without permit   | Double fee             | Double fee             |
| Voiding of permits (no maximum)   | 15% of permit cost     | 15% of permit cost     |
| <b>Part 4-103 (Temporary Electrical Service)</b>  |                        |                        |
| Application for permit for temporary electrical service   | \$100                  | \$100                  |
| Each additional inspection  | \$50                   | \$50                   |
| <b>Part 4-104 (Electric Wiring and Equipment)</b>   |                        |                        |
| <b>Schedule A</b>   |                        |                        |
| New residential (1 and 2 family, including townhouse unit ownership)  |                        |                        |

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|--|------------------------|------------------------|
| Multi-family residential (apartments, condominium, triplex and fourplex) |                        |                        |
| 100 to 200 amp service   | \$156                  | \$156                  |
| 400 amp service  | \$187                  | \$187                  |
| <b>Schedule B</b>  |                        |                        |
| Outlets  |                        |                        |
| 1 to 10 outlets  | \$21                   | \$21                   |
| Each additional outlet   | \$0.83                 | \$0.83                 |
| <b>Schedule C</b>  |                        |                        |
| Fixtures   |                        |                        |
| 1 to 10 fixtures   | \$21                   | \$21                   |
| Each additional fixture  | \$0.83                 | \$0.83                 |
| <b>Schedule D</b>  |                        |                        |
| Motors and generators of one-sixth horsepower (hp) or larger             |                        |                        |
| Electric motors and generators   |                        |                        |
| Minimum charge   | \$18                   | \$18                   |
| Each motor   | \$3.22                 | \$3.22                 |
| Additional charge per hp or fraction thereof, applied against total hp   | \$0.62                 | \$0.62                 |
| <b>Schedule E</b>  |                        |                        |
| Branch circuits supplying appliances, devices or equipment               |                        |                        |
| Disposal under 1 hp  | \$10.90                | \$10.90                |
| Dryers and dishwashers   | \$10.90                | \$10.90                |
| Electric water heaters or boilers  | \$10.90                | \$10.90                |
| Electric signs and outline lighting                                      |                        |                        |
| 1 <sup>st</sup> circuit  | \$10.90                | \$10.90                |
| Each additional circuit for same sign                                    | \$3.22                 | \$3.22                 |
| Electric heat  |                        |                        |
| Wall or baseboard heaters, 1 <sup>st</sup> unit                          | \$10.90                | \$10.90                |
| Each additional unit   | \$3.95                 | \$3.95                 |



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| Electric unit heaters   |                        |                        |
| 1 <sup>st</sup> kW  | \$10.90                | \$10.90                |
| Each additional kW  | \$1.56                 | \$1.56                 |
| Electric furnaces, duct heating units, supplementary or auxiliary units installed in ducts or plenums                                 |                        |                        |
| 1 <sup>st</sup> kW  | \$10.90                | \$10.90                |
| Each additional kW  | \$1.56                 | \$1.56                 |
| All other devices, appliances or equipment which are installed on individual branch circuits and not covered in other schedules, each | \$10.90                | \$10.90                |
| <b>Schedule F</b>   |                        |                        |
| Miscellaneous wiring not covered in Schedules A, B, C, D, E   |                        |                        |
| Lampholders for marquisse and/or festoon lighting   | \$55                   | \$55                   |
| Service equipment as determined by ampacity of buses in equipment   |                        |                        |
| Up to 100 amperes   | \$34                   | \$34                   |
| Each additional 100 amperes or fraction thereof   | \$6.97                 | \$6.97                 |
| Transformers, dry or liquid type, each  |                        |                        |
| Up to 45 kVA  | \$33                   | \$33                   |
| 46 to 150 kVA   | \$43                   | \$43                   |
| Over 150 kVA  | \$55                   | \$55                   |
| Feeders of all types  |                        |                        |
| Each feeder up to 100 amps  | \$10.90                | \$10.90                |
| Additional charge per 100 amps or fraction thereof applied against total ampacity after deducting 100 amps per feeder                 | \$1.56                 | \$1.56                 |
| <b>Schedule G</b>   |                        |                        |
| Miscellaneous   |                        |                        |
| Solar panel inspections   |                        |                        |
| Residential   |                        | \$100                  |
| Commercial roof top   |                        | \$150                  |

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|--|------------------------|------------------------|
| Commercial ground-mounted  |                        | \$150                  |
| Commercial ground-mounted, charge per trip for 3rd and subsequent inspections  |                        | \$50                   |
| Service or saw pole - 1 inspection only  | \$65                   | \$65                   |
| Service or saw pole - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)    | \$47                   | \$47                   |
| Temporary service connection - commercial  | \$150                  | \$150                  |
| Mobile home - 1 inspection   | \$65                   | \$65                   |
| Mobile home - extra inspection, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G)            | \$47                   | \$47                   |
| Modular unit   | \$69                   | \$69                   |
| Commercial reinspection  | \$65                   | \$65                   |
| Minimum electrical permit fee  | \$65                   | \$65                   |
| Reinspection fees  |                        |                        |
| Not ready for inspection   | \$100                  | \$100                  |
| 5 or more code violations found  | \$100                  | \$100                  |
| 2 <sup>nd</sup> reinspection   | \$100                  | \$100                  |
| 3 <sup>rd</sup> reinspection   | \$200                  | \$200                  |
| 4 <sup>th</sup> reinspection   | \$300                  | \$300                  |
| HVAC replacement - one inspection  |                        | \$65                   |
| HVAC replacement - additional inspections, each (instead of 2nd, 3rd, and 4th reinspection fees listed below in this Schedule G) |                        | \$50                   |
| Work begun without a permit  | Double fee             | Double fee             |
| Voiding of permits (no maximum)  | 15% of permit cost     | 15% of permit cost     |
| Minimum fee for any permit requiring a rough-in inspection:  |                        |                        |
| Commercial   | \$150                  | \$150                  |



Durham City-County Inspections Department Building Permit Fee Schedule

| Fee Type   |  | FY 2014-15 Adopted<br>Fee | FY 2015-16 Adopted<br>Fee |
|--|--|---------------------------|---------------------------|
| Upfits per sq. ft. (minimum \$98; maximum \$3,000)   |  | \$0.058                   | \$0.058                   |
| Heating system in total BTU input per floor or per individual system   |  |                           |                           |
| 0 to 150,000   |  | \$131                     | \$131                     |
| 150,001 to 300,000   |  |                           |                           |
| 300,001 to 500,000   |  | \$205                     | \$205                     |
| 500,001 to 1,000,000   |  | \$290                     | \$290                     |
| 1,000,001 to 2,500,000   |  | \$426                     | \$426                     |
| 2,500,001 to 5,000,000   |  | \$510                     | \$510                     |
| 5,000,001 to 10,000,000  |  | \$644                     | \$644                     |
| Over 10,000,000  |  | \$774                     | \$774                     |
| Over 10,000,000  |  | \$929                     | \$929                     |
| Replacement of any component of heating/cooling system such as furnace, boiler, unit heater, duct heater, condensate receiver, feedwater pump, etc.  |  |                           |                           |
|  |  | \$70                      | \$70                      |
| <b>Schedule D</b>  |  |                           |                           |
| Commercial cooling (with separate distribution system): Installation of a complete cooling system, including the distribution system and air handling units, with either a condenser, receiver, cooling tower or evaporative condenser coils |  |                           |                           |
| Cooling or chiller in total tons:  |  |                           |                           |
| 0 to 25 tons   |  | \$83                      | \$83                      |
| Over 25 tons   |  | \$166                     | \$166                     |
| Replacement of any component of cooling system   |  | \$83                      | \$83                      |
| <b>Schedule E</b>  |  |                           |                           |
| Commercial ventilation and exhaust systems: Installation of ventilation and/or exhaust systems, including fans, blowers and duct systems for the removal of dust, gases, fumes, vapors, etc.   |  |                           |                           |
| Total motor horsepower   |  |                           |                           |

FY 2015-16

Durham City-County Inspections Department Building Permit Fee Schedule

| Fee Type  | FY 2014-15 Adopted Fee | FY 2015-16 Adopted Fee |
|---|------------------------|------------------------|
| 0 to 5  | \$72                   | \$72                   |
| 6 to 15   | \$111                  | \$111                  |
| 16 to 25  | \$178                  | \$178                  |
| 26 to 50  | \$219                  | \$219                  |
| Over 50   | \$262                  | \$262                  |
| <b>Schedule F</b>   |                        |                        |
| Hood for commercial type cooking, per hood  | \$70                   | \$150                  |
| Minimum fee for any heating/cooling permit or ventilation:  | \$52                   | \$65                   |
| <b>Schedule G</b>   |                        |                        |
| Reinspection fees   |                        |                        |
| 4 or more code violations   | \$100                  | \$100                  |
| Not ready for inspection  | \$100                  | \$100                  |
| 2 <sup>nd</sup> reinspection  | \$100                  | \$100                  |
| 3 <sup>rd</sup> reinspection  | \$200                  | \$200                  |
| 4 <sup>th</sup> reinspection  | \$300                  | \$300                  |
| Work begun without a permit   | Double fee             | Double fee             |
| Voiding of permits (no maximum)   | 15% of permit cost     | 15% of permit cost     |
| <b>Part 4-106 (Plumbing)</b>  |                        |                        |
| <b>Schedule A</b>   |                        |                        |
|   |                        |                        |
|   |                        |                        |
| New residential construction; 1 and 2 family, including townhouse unit ownership; installation of new plumbing fixtures, building water and sewer service |                        |                        |
| All dwellings   | \$170                  | \$170                  |
| See Note 1.   |                        |                        |
| <b>Schedule B</b>   |                        |                        |
| New multi-family construction (3 and 4 family apartments); installation of new plumbing fixtures, building water and sewer                                |                        |                        |

FY 2015-16

Durham City-County Inspections Department Building Permit Fee Schedule

| Fee Type  | FY 2014-15 Adopted Fee | FY 2015-16 Adopted Fee |
|---|------------------------|------------------------|
| Per fixture   | \$6.24                 | \$6.24                 |
| Minimum, per building   | \$127                  | \$127                  |
| See Note 1.   |                        |                        |
| <b>Schedule C</b>   |                        |                        |
| New non-residential; installation of new plumbing fixtures, building water and sewer                        |                        |                        |
| Per fixture   | \$7.90                 | \$7.90                 |
| Minimum (without water and sewer)   | \$187                  | \$187                  |
| Minimum (with water and sewer)  | \$265                  | \$265                  |
| See Note 1.   |                        |                        |
| <b>Schedule D</b>   |                        |                        |
| Additions, residential and non-residential; installation of new plumbing fixtures, building water and sewer |                        |                        |
| 1 to 2 fixtures   | \$65                   | \$65                   |
| 3 to 7 fixtures   | \$94                   | \$94                   |
| 8 to 15 fixtures  | \$119                  | \$119                  |
| Over 15 fixtures (per fixture)  | \$7.90                 | \$7.90                 |
| See Note 1.   |                        |                        |
| <b>Schedule E</b>   |                        |                        |
| Fixture replacement; no change to rough-in  |                        |                        |
| 1 to 4 fixtures   | \$65                   | \$65                   |
| 5 fixtures and over   |                        |                        |
| Per fixture   | \$6.86                 | \$6.86                 |
| Electric water heater (permit required)   | \$65                   | \$65                   |
| See Note 1.   |                        |                        |
| <b>Schedule F</b>   |                        |                        |
| Miscellaneous   |                        |                        |
| Residential sprinkler permit  |                        | \$170                  |

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Durham City-County Inspections Department Building Permit Fee Schedule

| Fee Type   | FY 2014-15 Adopted Fee | FY 2015-16 Adopted Fee |
|--|------------------------|------------------------|
| Gas piping   | \$65                   | \$65                   |
| Mobile home  | \$65                   | \$65                   |
| Modular unit   | \$78                   | \$78                   |
| Not listed above but has water or sewer connection   | \$65                   | \$65                   |
| Reinspection fees  |                        |                        |
| 4 or more code items   | \$100                  | \$100                  |
| Not ready for inspection   | \$100                  | \$100                  |
| 1 <sup>st</sup> reinspection   | \$100                  | \$100                  |
| 2 <sup>nd</sup> reinspection   | \$200                  | \$200                  |
| 3 <sup>rd</sup> reinspection   | \$300                  | \$300                  |
| Work begun without a permit  | Double fee             | Double fee             |
| Voiding of permits (no maximum)  | 15% of permit cost     | 15% of permit cost     |
| See Note 1.  |                        |                        |
| Note 1: For inspections under all Schedules in this Part 4-106: When due to the length of water or sewer work more than two trips are required, an additional charge for each trip after the second trip is imposed, of \$50.00. |                        |                        |
| <b>Part 4-107 (Surcharge for Paper Application)</b>  |                        |                        |
| \$5 surcharge added to the total fee for each plumbing, electrical or mechanical application submitted manually (paper submittal) as opposed to electronic submittal (paperless submittal)                                       | \$5                    | \$5                    |

**FY 2015-16 Nonprofit Funding**

| Agency  | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>A Helping Hand (AHH)</b> improves quality of life, decreases health disparities, and reduces barriers to human services by providing independent living assistance to senior citizens (60+) and disabled individuals (18+), regardless of an individual's ability to pay. AHH provides escorted "door-through-door" transportation to improve access to healthcare and other vital services. Our companion services work to prevent injury and illness through patient advocacy and in-home assistance. This year we are expanding our program offerings to include the nationally acclaimed Music in Memory program, which promotes socialization and mental stimulation for positive physical and mental well-being, and a Care Coordination component to provide advocacy and direction on health related decisions.</p>   | \$15,000                 | \$26,500                         | \$15,000                              |
| <p>The <b>Achievement Academy of Durham's</b> Starting Points program provides intensive academic tutoring and case management support to youth and young adults who have dropped out of school with skills that were many years behind grade level and who remain disconnected from Durham County's educational and economic systems due to multiple life challenges. The majority of youth in the program are on a path to earn a high school equivalency diploma once their skills are more advanced and to then begin post-secondary study leading to skilled employment; however, some contend with cognitive delays that make it necessary to establish alternative pathways to self-sufficiency. The Achievement Academy is requesting funds to continue delivering the Starting Points program and to extend the services we provide in this program to gang involved youth in Project BUILD.</p> | \$20,000                 | \$30,445                         | \$20,000                              |
| <p><b>African American Dance Ensemble, Inc.:</b> To provide a free health program to the underserved, underinsured and uninsured that will help to reduce and prevent obesity and diseases and illnesses that are proven to be caused by obesity. To educate our youth and their families in how to care for themselves through proper exercise and diet. To offer a program that can be mobile and taken to the different communities to reach people where they live and help them to understand the need to make healthcare a priority in their lives and see and accept preventive healthcare as a viable option and a necessity and accessible.</p>  | \$5,000                  | \$10,000                         | \$5,000                               |
| <p><b>Big Brothers Big Sisters of the Triangle</b> is requesting funds to support our School-Based Mentoring Program in Durham County. We are now tracking measureable outcomes for all of our children, collecting report cards so we can track grades, attendance and classroom behavior. In this way, we can document the impact our mentoring has on children's academic performance. Our School-Based program provides mentors to children during and after school at the children's school campus. Our partnerships with local schools allow teachers to refer children who may need extra attention to build better social skills or who may need help with schoolwork. Matches spend at least one hour each week together at the children's school doing homework, reading together, shooting hoops in the gym or just talking to get to know each other.</p>                                     | \$15,005                 | \$25,000                         | \$15,005                              |
| <p><b>Bridge II Sports:</b> The three programs we are asking to be funded will expand two established programs here in Durham County. Those programs (Wheelchair Basketball and Adaptive Cycling) meet regularly, participate in competitions, and allow Durham's disabled community a free opportunity to exercise and build healthy lifestyles. The third program will establish a new air rifle and archery club in a safe and supervised environment that will provide competition, education and provide exposure to these sports in the Paralympics. Bridge II Sports programs are free to athletes and all the equipment is provided. Our coaches and volunteers are all trained and licensed to provide safe and healthy environments for our athletes, which provides better outcomes for their health and also Durham County.</p>   | \$6,000                  | \$15,000                         | \$6,000                               |
| <p><b>BUMP: The Triangle</b> is a grassroots community organization dedicated to fostering strong educational identities grounded in strong cultural identities for under-served children and youth. Our goal is to educate children and youth, expose them to broadened musical repertoires and enrich their lives through robust curricular materials, culturally responsive music programs and community engagement. The Triangle Youth Initiative will increase young people's exposure to music of Africa and the Diaspora, expand their knowledge of its history and culture and provide opportunities for growth in creativity and resilience through safe, affordable after-school music programs carried out in the context of caring, engaged community.</p>  | \$0                      | \$5,000                          | \$0                                   |



**FY 2015-16 Nonprofit Funding**

| Agency  | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Center for Child and Family Health, Inc.:</b> Healthy Families Durham (HFD) is a child abuse prevention/family support program. HFD will offer evidence-based services implemented with model fidelity, in Spanish and English, targeted to match family needs with the appropriate level of support. The primary component will be weekly or bi-weekly home visits (in both English and Spanish) using the Parents as Teachers curriculum for up to 3 years primarily for first-time parents with multiple risk factors. A smaller subset of families will receive weekly Child Parent Psychotherapy for up to one year to address childhood trauma. Services will include home visitation, parent group meetings, periodic developmental screening and monitoring of immunizations, and case management and referrals to community services.</p>  | \$11,237                 | \$11,237                         | \$11,237                              |
| <p><b>Child Care Services Association (CCSA)</b> seeks continued funding to support the agency's Family Support Services/Child Care Referral Program. This program provides basic child care consumer education and referral services for all families and more intensive services for high need families in the Durham community 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. Services will be provided free of charge, in English and Spanish, out of CCSA's offices and at varying community-based locations.</p>  | \$29,783                 | \$29,783                         | \$29,783                              |
| <p><b>Church World Service Durham</b> provides targeted case management, employment, English Language Training and immigration legal services to refugees from around the world making their new homes in North Carolina. CWS Durham assists more than 500 refugees and immigrants each year with applications for immigration benefits, including Lawful Permanent Residency (Green Card) applications, U.S. Citizenship applications and Family Reunification services. Obtaining Permanent Residency and Naturalization represent pivotal milestones for many immigrants in which they are establishing a sense of permanency and commitment to their new home. CWS Durham requests salary and operational support for its Immigration Legal Services program.</p>   | \$0                      | \$24,400                         | \$0                                   |
| <p><b>Citizen Schools - North Carolina</b> is a nonprofit organization that partners with middle schools to expand the learning day for children in low-income communities. We mobilize a team of AmeriCorps educators and volunteers to lead real-world learning projects and provide academic support, helping all students discover and achieve their dreams. Our program provides students with apprenticeships, semester-long courses led by volunteer experts in which students are introduced to new career fields and work in teams to create a high-quality product, service, or presentation. During the apprenticeship, students connect their current learning to future careers and aspirations like high school graduation, college, and beyond. The skills learned in these hands-on lessons -- to hypothesize, imagine, design, collect and analyze data, give and take feedback, strive, and persevere -- are the same skills students need in order to succeed in school and to grow as young leaders.</p>                        | \$0                      | \$25,000                         | \$0                                   |
| <p><b>Communities In Schools (CIS) of Durham</b> is the local, accredited affiliate of the nation's largest dropout-prevention network, championing the use of evidence-based support services to ensure that our most vulnerable youth stay in school, graduate on time, and succeed in life. CIS places highly trained Graduation and Success Coaches in schools to work one-on-one with its most at-risk students and provide school-wide services to mitigate the effects of poverty-related barriers. Coaches use their expertise to create individualized student success plans focused on 4-key research-backed indicators: improving attendance, behavior, coursework, and parent engagement. Absences, report card grades and suspensions are among the data points used to evaluate progress and adapt plans as student needs change. This school year, CIS Coaches have worked one-on-one with 600 of our community's disconnected students and provided essential services to more than 5,000 of Durham's youth and their families.</p> | \$0                      | \$15,000                         | \$0                                   |

**FY 2015-16 Nonprofit Funding**

| Agency  | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Community Health Coalition, Inc. (CHC)</b> strongly believes that disease can be prevented and illness reduced when people are aware of the risks and make smart choices to create safe, healthy habits and lifestyles. It brings together and focuses existing community resources to provide culturally sensitive and specific health education, promotion and disease prevention activities to and in Durham's African-American community. The programs to be highlighted for consideration for the award that was developed and administered by the Community Health Coalition are (1) B-PEP Blood Pressure Education Program/ Check It, Change It! and (2) Diabetes Awareness and Reduction Program. Both are on-going programs which have been in existence for a minimum of five years in Durham County as a program of CHC.</p> | \$0                      | \$20,000                         | \$0                                   |
| <p><b>D3 Community Outreach, Incorporated's</b> C.O.R.E (Capitalizing on Real Experiences) program works with marginalized youth/young adults, 16-24, in the Durham community to provide pathways for employment to address current and future business needs. C.O.R.E develops vocational and entrepreneurial skills by blending rigorous coursework with practical work-based experiences. Upon completion of the program youth/young adults are equipped with the skills necessary to start-up a business, placed in apprenticeships or are gainfully employed.</p>  | \$5,000                  | \$25,000                         | \$5,000                               |
| <p><b>Dress for Success Triangle NC:</b> We request funds to fully measure the degree of change that women undergo, and ultimately, economic impact on Durham County, as a result of participation in our job readiness program, the Going Places Network, by following the progress of fifty women after graduation. We will hire a part-time staff person to create an effective evaluation system and assessments. This well rounded financial information will provide a more complete picture of the participants' financial stability, purchasing power and overall effect on the Durham community.</p>   | \$5,000                  | \$23,000                         | \$5,000                               |
| <p>The mission of <b>Durham Center for Senior Life</b> is to enhance the lives of older adults through education, recreation, nutrition and social services in welcoming community settings. Durham Center for Senior Life (DCSL) is a private nonprofit agency existing for over 65 years in Durham County. Over 6000 seniors take advantage of senior center services which include Information, Assistance and Options Counseling, Senior Center activities and programs, Congregate Nutrition, Adult Day Services, Transportation and Family Caregivers.</p>  | \$105,685                | \$105,685                        | \$105,685                             |
| <p><b>Durham County Community Living Programs, Inc.:</b> Individuals with intellectual and developmental disabilities and mental illness are an under served population in our community . DCCLP's mission is to provide choices and opportunities for adults with developmental disabilities to live, learn and grow in the Durham community. With this mission in mind, DCCLP is developing an enrichment and activity center which will be available to our consumers as well as others within our community with developmental needs. The goal of the center is to be a location for training, skills development, creative fun and fitness that can support the participants by providing social interaction, job training, overall learning and increased physical fitness.</p>   | \$0                      | \$17,789                         | \$0                                   |
| <p><b>Durham County Teen Court and Restitution Program:</b> We are requesting funds to support the Teen Court 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. Teen Court has been around since 1994 and has proven its ability to serve the youth of our community.</p>  | \$21,183                 | \$21,183                         | \$21,183                              |
| <p><b>Durham Crisis Response Center, Inc.:</b> We are requesting continued support of the emergency shelter for victims of domestic and sexual violence. In addition to emergency temporary shelter, DCRC provides crisis intervention, basic needs (food, clothing), case management, counseling, legal advocacy and referrals to non-residential clients.</p>   | \$36,912                 | \$38,000                         | \$36,912                              |
| <p>The <b>Durham Economic Resource Center</b> is requesting funding for our Workforce Development program, specifically personnel and general operating funds for this program. DERC provides job readiness skills and on-the-job training at our Distribution Center which serves as a simulated work-site. To date, DERC has trained and assisted more than 400 Durham County residents in their educational and vocational pursuits.</p>   | \$14,496                 | \$25,000                         | \$14,496                              |

**FY 2015-16 Nonprofit Funding**

| Agency  | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Durham Interfaith Hospitality Network:</b> Our IHN Alumni Support Program provides 1) aftercare case management support for families leaving our emergency shelter, 2) independent living skills training for participants, and 3) emergency funding and micro-loans to ensure families stay in housing. In 2014, DIHN placed more families into permanent housing than DIHN or any other family shelter in the history of Durham, so the number of potential clients in the program continues to grow, as does the complexity of barriers of the guests served. This is an immensely valuable program, keeping families hanging by a thread in housing. An important addition to our programming this year will be an array of volunteer-led enrichment and empowerment activities which allow our guests to gain more of the independent living skills without having to add staff. However, we are requesting an additional \$2000 to cover well-deserved benefits which cost 10% of salary that will roll out to DIHN employees beginning 4/1/2015.</p> | \$20,000                 | \$22,000                         | \$20,000                              |
| <p>The <b>Durham Literacy Center</b> empowers Durham adults and youth to improve their quality of life, reach their educational, work and personal goals, and contribute positively to the community. We operate three core programs: Adult Literacy (AL), English for Speakers of Other Languages (ESOL) and the Teen Career Academy (TCA). All three programs incorporate student-identified goals that include workplace readiness skills, financial and health literacy, preparing their children for school success and more. AL provides one-on-one tutoring for adults who lack basic literacy skills; ESOL provides English instruction for adults whose first language is not English; TCA provides youth, ages 16 to 24, the opportunity to improve their literacy and numeracy skills and work towards their high school equivalency diplomas.</p>   | \$26,619                 | \$36,000                         | \$26,619                              |
| <p><b>Durham PROUD</b> is increasing resource allocation for the educational and career assessment facets of the Young Men's Intervention program and the P.R.O.U.D. II program. The goal is to implement more assessments to help develop additional educational training, and intense career plans on a one on one basis. The goal is to increase the cradle to college and career strategy of young people in the county.</p>  | \$0                      | \$21,000                         | \$0                                   |
| <p><b>Durham Regional Financial Center:</b> EMPWR U (Education on Money, Psychology, Wealth-building, and Real estate University) is a comprehensive financial education and behavioral economics program. Instructors cover not only the basics of good money management but also enlighten students on WHY they spend money the way they do. The combination of WHAT to do, HOW to do it, and WHY is very empowering, allowing participants to gain skills, knowledge, and understanding of personal economics. This "University" is also open to children and preteens in our Financial Literacy for Youth (FLY) program, in which they learn about handling money through interactive games.</p>  | \$0                      | \$63,750                         | \$0                                   |
| <p>The <b>Durham Striders Youth Association</b> includes several projects, they all interact as one. The program integrates multiple aspects of wellness, academic reinforcement, citizenship training, and total family fitness to improve the overall health and productivity of the youth in our community. The Durham Striders program has been in existence since 1975, 40 years. During that period, the program added many services to youth which has added to the cost to provide these services. Support is needed to help with ongoing and increasing operating expenses.</p>  | \$15,750                 | \$30,000                         | \$15,750                              |
| <p>The <b>Durham Symphony</b> respectfully requests \$6,000 to support its programming for the citizens of Durham County. The programming includes concerts within Durham County, outreach to Durham Public Schools, collaborations with other nonprofit agencies and universities, the employment of local musicians and training of non-professionals.</p>  | \$5,000                  | \$6,000                          | \$5,000                               |
| <p><b>Durham Teacher Warehouse Corporation, dba Crayons2Calculators</b> enables student success by providing free school supplies to classroom teachers in the schools with the highest poverty rates. Our Monthly Shopping Program invites teachers from these elementary schools to "shop" at our warehouse once a month in order to select \$50-100 worth of the specific supplies their students need to enhance their ability to achieve academic success. Families in these schools are unable to afford even basic school supplies for their students and tight state budgets further reducing the supplies the school district is able to provide. Teachers in all other elementary schools are invited to at least one giveaway event where they may select \$100-150 worth of supplies. In 2014- 15 we held our first giveaway for middle school teachers.</p>  | \$5,000                  | \$10,000                         | \$5,000                               |

**FY 2015-16 Nonprofit Funding**

| Agency  | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Durham's Partnership for Children</b> requests Durham County Nonprofit Grant funding to support our collaborative Fund Development role. With an ultimate goal of improving school readiness for children birth to 5 and their families the fund development role has been successful in securing financial resources to advance that end. The Fund Development role has been successful in securing funds that have enhanced the quality of early childhood education, focused on the health needs of Durham's poor children, created and expanded critical family support programming, and brought the important message of nurturing young children and their families to the Durham community. The Fund Development role has secured funding that has delivered new resources into Durham County. With a keen eye focused on assessing community needs the Partnership has been successful in developing Durham Early Head Start, the Durham Touchpoints Collaborative, the Transition to Kindergarten Initiative, among others.</p>    | \$13,310                 | \$35,000                         | \$13,310                              |
| <p><b>El Centro Hispano, Inc. (ECH)</b> is a grassroots community-based organization dedicated to strengthening the Latino community and improving the quality of life of Latino residents in Durham and the surrounding area. We accomplish our mission through education, service and community organizing as well as partnering with other organizations. ECH's Jóvenes Líderes en Acción – Youth Leaders in Action Program provides support for educational opportunities that ensure high academic achievement for Latino youth, ages 5 to 19. The Program works with more than 1000 Latino families, including 130 Latino youth through twice weekly tutoring for grades K-12; weekly educational workshops for teens; quarterly meetings with parents; assistance with college applications and college visits; referrals; quarterly outreach at Durham Public Schools and leadership opportunities.</p>   | \$29,421                 | \$40,774                         | \$29,421                              |
| <p><b>El Futuro</b> requests \$30,000 to support the treatment of 850 individuals through our outpatient Clinical Program. The program strengths the whole community by providing bilingual and culturally informed mental health and substance abuse treatment for Latino individuals and families in Durham County. Earlier treatment in the outpatient setting provides an effective way to avoid a higher level of care and services: inpatient hospital, police intervention, school crisis services, etc.</p>   | \$6,000                  | \$30,000                         | \$6,000                               |
| <p>The <b>Ellerbe Creek Watershed Association (ECWA)</b> proposes to build a community engagement program and revitalize its existing community conservation program by engaging a diverse group of Durham citizens living and working in some of the Ellerbe Creek Watershed's most diverse neighborhoods. ECWA will utilize experienced staff, an AmeriCorps member, the Youth Conservation Corps, and local volunteers to engage over 1,000 Durham citizens in active learning experiences that change their perception of their local water resources. In addition, a smaller group of these people will be given the opportunity to receive training that they can use to improve local natural resources. Thousands more people around the Triangle will gain awareness of the value of these resources to Durham and Raleigh during the 2016 Ellerbe Creek Nature Tour. In the long run, this program will transform Ellerbe Creek into an asset and create a greener, more sustainable, and desirable Durham for all of its citizens.</p> | \$0                      | \$45,021                         | \$0                                   |
| <p><b>Elna B. Spaulding Conflict Resolution Center, Inc.:</b> The Juvenile Justice Project addresses the issue of juvenile delinquency and the disproportionate number of minority youth that become involved in the Criminal Court System. Using Restorative Justice as a model for our program, youth and their families (and relevant stakeholders such as school officials) address delinquent behaviors through victim offender mediation and family group conferencing to develop solutions that help resolve the behaviors and reduce the tendency towards recidivism (re-offending).</p>  | \$17,597                 | \$25,001                         | \$17,597                              |
| <p><b>Emily Krzyzewski Center:</b> Scholars to College is a year-round, out-of-school program designed by the Emily K Center to ensure that low-income high school students realize success in and out of school, and ultimately develop into graduating seniors who are self-assured, scholarship-eligible, and college ready. This program is in its seventh year of operation and serves over 100 high school students that live in Durham County and attend 14 different high schools. In 2013, we set a goal to double the size of the program by fall 2015, and we are on track to achieve this goal. Scholars to College is the Center's largest program, and one of three programs that together serve students from first grade through sophomore year of college.</p>   | \$0                      | \$15,000                         | \$0                                   |

**FY 2015-16 Nonprofit Funding**

| Agency   | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|--|--------------------------|----------------------------------|---------------------------------------|
| <p>The <b>Eno River Association (ERA)</b> requests funding to support its Land &amp; Stewardship conservation program. Using a variety of preservation tools, the Association's program preserves open space and parkland throughout the Eno River watershed, with a concentration on land associated with the main stem of the Eno River or its tributaries, and on parkland and lands held by ERA which are available for public recreation. Tributaries of the Eno include the Little River, a source of drinking water for the City of Durham, which flows into the Eno upstream of Falls Lake. ERA also has a conservation focus area in eastern Durham County in the vicinity of Penny's Bend on the Lower Eno. Here, unique diabase land formations provide soils preferred by a number of rare plant species not found elsewhere in the state, or in some cases, in the eastern part of the United States. In addition, ERA works with farmers who are willing to permanently preserve their land as working farms and forests.</p>      | \$6,655                  | \$15,000                         | \$6,655                               |
| <p><b>Farmer Foodshare</b> requests funds to support programs that seek to address high hunger rates and low access to healthy food in Durham County: Donation Stations and Food Ambassadors. Donation Stations connect local produce to local hunger relief organizations through donations from farmers' market shoppers and farmers. Food Ambassadors provides matching and mini grants to local organizations that serve the hungry to purchase fresh food from local farms for meal preparation and distribution to the hungry.</p>   | \$0                      | \$10,000                         | \$0                                   |
| <p><b>Durham First In Families (DFIF)</b> is dedicated to increasing access to technology for persons with Intellectual and Developmental Disabilities and/or Traumatic Brain Injuries (TBI). DFIF will continue to expand our "Connecting Through Technology" initiative for the third year in a row. Through this initiative, DFIF proposes to provide iPads to children between the ages of 2-18 years who have an I/DD or TBI and have demonstrated a need for communication assistance and/or a potential educational benefit of an iPad. Our goal will be to strengthen community and family prosperity and enrichment by bridging the gap of communication, education, and social skills of our population, and empowering the families we serve to be active and independent community members.</p>  | \$5,000                  | \$6,120                          | \$5,000                               |
| <p><b>Food Bank of Central &amp; Eastern North Carolina:</b> New research shows 51,510 individuals and families, including 1 in 5 children, face the threat of hunger in Durham County. The Food Bank of Central &amp; Eastern North Carolina has been fighting hunger in the County for 34 years. We respectfully request a \$10,000 grant (1) to support our core mission food distribution program, through which we collaborate with retail grocers, farmers, and manufacturers to obtain nourishing food, including fresh fruits and vegetables, for quick turnaround and distribution to 110 Durham County partner agencies providing critical emergency food, social assistance, and child-centered programs directly to people at risk of hunger; and (2) to enable the Food Bank to support 75 additional at-risk and food insecure children through the Food Bank sponsored afterschool Kids Cafe at the RAM Academy with hot meals, tutoring, mentoring, nutrition education, physical activity, and parental empowerment.</p>        | \$5,000                  | \$10,000                         | \$5,000                               |
| <p><b>Genesis Home's</b> "Family Matters" program works to end homelessness for families with children by providing housing and supportive services to foster independence. Heads of household work to attain personal and professional goals related to increasing income, stabilizing disabling conditions, developing financial literacy, improving family health &amp; wellness, and transitioning into permanent affordable housing. The program provides a private suite for each family as well as weekly case management support and evening enrichment activities designed to help address the needs of parents and children. Genesis Home has reduced the average length of stay of client families to less than five months by implementing monthly progress evaluations for all families, by narrowing its programmatic focus to 5 client intervention categories, and by providing permanent housing assistance funding to families who have demonstrated a clear "path to income" and the ability to retain their own housing.</p> | \$21,739                 | \$24,000                         | \$21,739                              |

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| Agency  | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Heal ThySelves Organization (HTSO)</b> provides Adolescent Parents (males and females) Food Science and Nutrition services for health and well being with behavioral and scientific antidotes to prevent prenatal mal-nutrition, obesity, chronic diseases and promote wellness within the Durham community, including Senior Citizens individual awareness. HTSO serves by making literal "House Calls", "School Calls" to Adolescent Parents (male and female) African-Americans, Native Americans, Latinos and the entire Durham community. HTSO environmental stewardship welcomes residential as well as community gardening by demonstrating the high quality nutrition and differentiating the "latest" versus "best" nutrition, in addition to indoor/outdoor physical activities (gardening) related to Food Sciences/Nutrition and environment for optimum wholeness health. HTSO incorporates stress management techniques emphasizing tangible outcomes for disconnected youths and Seniors for a safer and secure community.</p> | \$0                      | \$5,600                          | \$0                                   |
| <p><b>HopeLine</b> is requesting funding for our crisis call line which currently operates from 8am to 12pm. The primary purpose of this service is to encourage calls from anyone looking for supportive, non-judgmental caring listening. We aim to de-escalate all crisis situations and to be a confidential and free resource they can turn to no matter what crisis they may be facing. We provide each individual with a safe environment to share their concerns in an effort to improve their mental status and connect them with additional resources/referrals that enable them to make a decision to increase their safety and stability.</p>   | \$0                      | \$5,000                          | \$0                                   |
| <p><b>Indigo Consortium</b> is the only local nonprofit organization providing comprehensive individualized services and support for women Veterans. Our focus is to facilitate access to services that provide for both the immediate safety and security needs of women veterans while also bolstering her ability to meet her long-term needs. Our staff, including our peer support specialist, provides services that result in identifying and securing enrollment in programs that provide health, and medical treatment; housing in a safe and secure environment; food assistance; transportation; clothing; active duty to civilian life transition support; and employment assistance. We assist women Veterans with identifying, applying to, and accessing eligible services from multiple agencies. Indigo Consortium's coordinated efforts result in access to benefits earned through their active military service, as well as self-sufficiency for the women Veteran.</p>   | \$0                      | \$32,000                         | \$0                                   |
| <p><b>InStepp, Inc.</b> is seeking funding to support the continued operation and management of its long-term stability and economic empowerment program for female victims of domestic violence (DV) and sexual assault (SA). Battered and sexually abused women are referred to the program by a domestic violence or sexual assault provider agency. InStepp is the only agency in the Triangle area that provides long-term stability and economic empowerment services to Hispanic and non-Hispanic female victims of domestic violence and sexual assault that augment and enhance the basic services offered by local DV/SA support agencies.</p>  | \$5,000                  | \$6,500                          | \$5,000                               |
| <p><b>Inter-Faith Food Shuttle: Building Food Security</b> is a strategic alignment of program activities designed to create food secure communities rather than simply fill the immediate need of daily hunger. Building Food Security program activities fall into three categories; Feed, Teach, and Grow. This program address the immediate need of daily hunger, and works towards solutions to remove the barriers to food security--lack of income to purchase food and lack of access to healthy food.</p>   | \$10,000                 | \$20,000                         | \$10,000                              |
| <p><b>Kramden Institute, Inc.:</b> This program is designed to expand access to technology and help low-income residents of Durham County cross the digital divide. Program participants will attend four classes (1.5 hours each) on critical digital literacy skills such as computer basics, office programs, and how to safely use the internet. Upon completion of the program, participants will receive a free refurbished laptop from Kramden Institute.</p>  | \$0                      | \$30,000                         | \$0                                   |

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| Agency   | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|--|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Legal Aid of North Carolina's</b> Second Chance project will focus on ending poverty and stress on families by supporting the efforts of qualified unemployed or underemployed persons to enter the workforce. Legal Aid advocates and trained volunteers will provide low-income Durham citizens free civil legal services through the provision of direct legal services in the areas of expungements and certificates of relief for eligible persons with past criminal justice involvement. Advocates will set up formal referral mechanisms with community partners and will recruit and train volunteer attorneys and law students to handle increased numbers of requests for these services. Advocates will provide community education programs and improve awareness in the community on the importance of removing these barriers to employment for persons who are entitled to legal relief.</p>   | \$0                      | \$15,000                         | \$0                                   |
| <p><b>LIFE Skills Foundation:</b> Our Transitional Living Housing Program aims to provide Durham Transition Age Youth 18 to 22 with safe and stable housing for 9-12 months in order to promote their engagement in educational and vocational programming while avoiding negative outcomes such as homelessness, incarceration or addiction. We provide comprehensive 'whole-person' focused services aimed at improving client's ability to achieve goals related to permanent housing, employment, education, communication and wellness. Our program also allows young people access to physical/mental healthcare and other resources in the community. The vast majority of 'disconnected' youth in Durham do not have stable housing and struggle with educational or vocational goal attainment.</p>   | \$0                      | \$50,000                         | \$0                                   |
| <p><b>Little River Community Complex, Inc.:</b> Seeking additional funding for the expansion of an educational support and tutorial program whose goal is to improve the reading and math performance of Durham Public School students through the use of AmeriCorps volunteers who are currently providing tutorial assistance daily to students at the Performance Learning Center. AmeriCorps volunteers and community volunteers will be used also to extend educational opportunities to Durham Public School students through a six week summer camp program which will continue to provide support in reading and math and extend educational support to enhance and stimulate student interest in the STEM programming. The summer camp will also offer job training and entrepreneurship skills for middle school and high school students. A math tutor who has proven results of providing successful instructional techniques in the mastery of math concepts will provide support to remediate math deficiencies demonstrated by middle and high school students.</p> | \$0                      | \$15,000                         | \$0                                   |
| <p><b>Mental Health America of the Triangle (MHAT)</b> has a well-established history of addressing the mental health needs of under/uninsured individuals and addressing significant gaps in support services for individuals and families. Established as Mental Health Association in Orange County in 1966, MHAT is continually seeking to expand into outlying counties, and is committed to serving Durham in ever increasing capacity to keep pace with growing need. MHAT seeks funding to support and expand 3 programs that are currently in their second year of Durham County funding: the Family Advocacy Network (est. 2000), the Pro Bono Counseling Network (est. 2009), Compeer (est.1995), and a new initiative to serve at-risk seniors, Compeer for Seniors, based on the long-standing success of Compeer's evidence-based model.</p>   | \$23,588                 | \$31,500                         | \$23,588                              |
| <p><b>Movement of Youth (MOY)</b> is a comprehensive educational and mentoring program which significantly broadens educational opportunities for diverse middle and high school students in Durham, elevating students' aspirations and preparedness for higher education and career success. MOY serves underrepresented minority students who are not identified as either "at-risk" or "gifted" but who have shown academic promise. Local university students serve as coordinators and mentors of MOY activities (including Saturday Leadership Academy, Summer Enrichment Academies, Team Mentoring, and College Tours). These four MOY activities for which we are requesting funding encourage participants to enhance their academic performance, develop strong interpersonal skills, become leaders, establish a positive support network, better understand their postsecondary opportunities, and apply and compete for admission to and financial aid for high quality postsecondary institutions.</p>  | \$0                      | \$60,000                         | \$0                                   |

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| <p><b>North Carolinians Against Gun Violence Education Fund:</b> The program engages volunteers and community leaders to increase the safety of Durham children ages 0 – 14 by implementing the national Asking Saves Kids gun safety education program at schools, faith communities, and community organizations in Durham County. It encourages parents to ask if guns are kept unlocked in homes where their children play. The ASK campaign has been used successfully nationwide to prevent accidental shootings and encourage safe gun storage.</p>  | \$0                      | \$10,000                         | \$0                                   |
| <p><b>Partners for Youth Opportunity:</b> The mission of the newly merged organization is to partner with the community to provide Durham youth with opportunities to connect, develop, and contribute through mentoring, employment, and educational support. Our program is designed to address the persistent disconnection of Durham youth from economic and educational opportunities.</p>   | \$16,000                 | \$20,000                         | \$16,000                              |
| <p><b>Piedmont Wildlife Center, Inc.:</b> We would like to provide a nature-based afterschool program to at least 4 Durham elementary schools. Our goal is to get children to feel more safe and secure outdoors so they can become more physically active, improving their health, thinking and behavioral skills. Students can sign up for up to (3) 7-week sessions of 1 day/week, 1-hr classes at their school. Students will participate in hands-on activities throughout their school grounds to explore the natural world engaged in games, storytelling &amp; explorations that stimulate curiosity &amp; awaken enthusiasm for the natural world. Students will use various resources to learn new skills, become inspired to learn more &amp; take action to help improve the environment. Children will receive one-on-one and group mentoring from instructors to assist them in improving their teamwork, critical thinking and leadership skills. The project culminates with each school group performing a community service project that will benefit the school community.</p> | \$8,190                  | \$15,000                         | \$8,190                               |
| <p><b>Planned Parenthood South Atlantic:</b> Durham County funding will support reproductive health care, education, and outreach efforts for patients and community members served by Planned Parenthood at our Durham health center. We primarily serve low-income women and men who are uninsured or under-insured. The majority of our services are preventive in nature, i.e. family planning services, annual exams, and testing for HIV and other sexually transmitted infections (STIs). Our comprehensive sexual education programming promotes protective factors known to reduce rates of unwanted pregnancy and sexually transmitted infection among teens and young adults in Durham County.</p>   | \$17,746                 | \$20,000                         | \$17,746                              |
| <p><b>Playworks North Carolina</b> is a local office of Playworks based in Oakland, CA. We work within school partnerships with a well-trained, passionate and energetic Program Coordinator (Coach). These coaches run a full-day program centered around physical activity that aims to change and improve school climate and culture so that children are healthier and happier and more ready to learn in the classroom. Our coaches extend the school day with their Junior Coach Leadership programs and Developmental Sports Leagues that focus as much on sportsmanship and fair play than on athletic skills. They work with over 7000 children on a daily basis throughout Durham County, all within lower-income, Title 1 elementary schools.</p>  | \$10,000                 | \$20,000                         | \$10,000                              |
| <p>The <b>RAM Organization</b> operates an after school program to 90 students, providing STEM based instruction and learning opportunities. Providing opportunities for academic enrichment to an increased number of students in grades K-5., delivering additional services designed to reinforce and compliment the regular academic program of participating students through a year long program, and offering families of the students served the opportunities to participate in math, science, and literacy related educational experience.</p>  | \$0                      | \$20,200                         | \$0                                   |



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|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Reality Ministries</b> requests funding for "Daytime @ the RC". This program is designed for people with a wide range of disabilities who have aged out of Durham Public Schools and are in need of productive ways to spend their time. Participants will be involved in different workshops each day they meet: Job Skills (learning professional work practices, creating goods to sell in the community, working with local businesses gaining work experiences), Fitness (yoga, gymnastics, walking, dance, &amp; bowling), Life Skills (learning about money management, personnel hygiene, house keeping, etc.), Service (visiting a local nursing home to play BINGO with the residents), Art (painting &amp; crafts), Cooking &amp; Gardening (learning about healthy eating). This program is designed to promote personal and social development, and to provide Durham families and caregivers much needed support with Special Needs individuals, while fostering friendships among people of all abilities.</p> | \$7,200                  | \$10,000                         | \$7,200                               |
| <p><b>Rebuilding Together of the Triangle, Inc. (RTT)</b> focuses on preserving safe, healthy homes for low-income homeowners in Durham, Wake, Orange and Chatham counties. We achieve this by providing home repairs, accessibility modifications and health and safety upgrades to these homeowners, most of whom are elderly, disabled, or both. We mobilize a unique composition of volunteers and skilled contractors, discounted and donated supplies, and financial support from local businesses, governments, civic organizations, foundations and individuals to ensure that some of our most vulnerable neighbors can live in a safe, healthy home.</p>  | \$0                      | \$30,000                         | \$0                                   |
| <p><b>Reinvestment Partners (RP):</b> We are requesting funding for our Taxpayer Assistance Center (TAC) , which serves as an umbrella for strengthening VITA/LITC services in the Durham area. We operate it 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. Each filing season, 7-10 displaced workers go through our WFD program and an additional 1000 families are served through our VITA site.</p>  | \$5,000                  | \$30,000                         | \$5,000                               |
| <p><b>Salvation Army - Boys and Girls Club:</b> The "BE GREAT: Graduate" program incorporates intense and targeted high school dropout prevention strategies to serve the most at-risk youth. Developed by Boys &amp; Girls Clubs of America, it is an approach based on the University of Minnesota's evidence-based model, "Check and Connect," which has four components: mentor-youth relationship; intentional tracking; and enhanced Club-school-home partnership and communication. Our goal is to enter youth into BE GREAT: Graduate and inspire success both personally and in the classroom. We will focus on middle school-aged youth, as research indicates a consistent correlation of early warning signs being displayed by this age. We will track their progress as they move through middle school, transition to high school, and provide support when as embark on their post-secondary education.</p>   | \$0                      | \$15,000                         | \$0                                   |
| <p>The <b>School for Conversion</b> is requesting funding to support our two key programs: The WAY (Walltown Aspiring Youth) and Project TURN (Transform, Unlock, ReNew). Together, these programs seek to interrupt both ends of the school-to- prison pipeline. The WAY provides mentoring for middle school students from Durham's Walltown neighborhood. Through academic, social, and spiritual coaching, the program gives youth a healthy and empowering after-school activity. Project TURN works with the prison system itself, providing classes that incarcerated students take alongside students from the community. These classes empower incarcerated students with writing skills, personal growth, and connections to help with their transition beyond prison, and it provides students from the community with awareness about the prison system and the opportunity to make friends across lines of race and class that are normally blocked.</p>   | \$0                      | \$15,000                         | \$0                                   |

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|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Senior PharmAssist</b> projects to serve 2,035 individuals in FY16, a 14% annual increase. Currently, due to financial constraints, we have 66 Durham seniors with limited incomes who are on a waiting list for our services. We request that Durham County increase its support from \$94,080 to \$120,000 (which would be 16.25% of our projected budget) to help us meet this ambitious goal. In FY08, the \$94,264 in County support was 17.2% of our operating budget. We focus on improving the health of seniors in Durham by: 1) conducting medication management with pharmacists trained in geriatrics; 2) providing one-on-one counseling about Medicare-related insurance as Durham County's Seniors' Health Insurance Information Program; 3) directly paying for medications for some seniors; 4) connecting individuals with other pertinent community resources; and 5) coaching seniors to be active partners in their own healthcare team. We do not use the County's support to pay for medications. *In FY 2015-16, Senior PharmAssist will be funded in Public Health's budget.</p> | \$94,080                 | \$120,000                        | \$0                                   |
| <p><b>Shodor Education Foundation, Inc.:</b> The SUCCEED Workshop program is a series of STEM workshops offered year round to middle school and high school students ranging from explorations in math and engineering to computational science and computer programming. Shodor's directive is to not turn away any student based on economic hardship and provides scholarships to all who request financial aid. We focus on attracting students who are underrepresented in the science and math fields.</p>  | \$0                      | \$10,000                         | \$0                                   |
| <p><b>Southeastern Efforts Developing Sustainable Spaces (SEEDS):</b> The Durham Inner-city Gardeners (DIG) program is a youth-driven, urban farming, and leadership development program that empowers under-served teenagers. The DIG youth crew gain empowerment by accomplishing meaningful work that impacts their community and by managing our small scale market garden and market stand. In the DIG program, youth participate in workshops on environmental and social justice issues, learn practical life skills, and engage in leadership and team building activities.</p>   | \$3,600                  | \$10,000                         | \$3,600                               |
| <p>The <b>Southern Coalition for Social Justice</b>, in conjunction with the national AmeriCorps/Equal Justice Works program, operates a Clean Slate Clinic in Durham that provides reentry legal services to Durham County residents with criminal records who may be eligible for expungements and Certificates of Relief, at no cost to them. These forms of legal relief significantly increase work and employment opportunities for individuals in low-income communities as well as open doors to improved housing and educational opportunities. Moreover, repeated studies have demonstrated that by providing employment, housing and educational opportunities to persons with criminal record histories, they have significantly decreased recidivism rates. We have seen individuals who complete the program being able to increase their family incomes by obtaining employment or by receiving promotions or better paying employment.</p>  | \$0                      | \$15,000                         | \$0                                   |
| <p>The <b>Art of Cool Festival (AOCFEST)</b> celebrates jazz-influenced music, food and fun whose mission is to expand the audience for jazz music while celebrating and honoring the history of jazz in North Carolina. AOCFEST will return for its third year on May 6-8, 2016 in the heart of downtown Durham as a three-day event to be held in multiple downtown locations including outdoor main stages (nationally recognized American Tobacco, Historic Durham Athletic Park and Durham Central Park) and multiple music venues (Motorco Music Hall, Pinhook, Durham Armory, Carolina Theatre, Durham Arts Council). A portion of the proceeds from AOCFEST supports stArt of Cool (<a href="http://startofcool.org">http://startofcool.org</a>), a jazz education program consisting of summer/intersession camps for underserved students in Durham County. AOC's cultural impact in 2014 provided over 3,500 attendees with access to eleven free outdoor performances. AOC's economic impact in 2014 in direct/indirect spending for downtown Durham was over \$600,000.</p>                        | \$0                      | \$5,000                          | \$0                                   |

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| <p><b>The Historic Preservation Society of Durham:</b> Historic Preservation Advocacy and Engagement works to ensure that Durham's historic resources are protected and utilized to enhance the quality of life, sustainability and economic development in Durham. The is achieved by providing expertise related to historic preservation in proposed development projects and city planning and ensuring that Durham voters have the information necessary to make decisions regarding elections as it pertains to Durham's unique historic resources. *In FY 2015-16, The Historic Preservation Society of Durham will be funded in Nondepartmental.</p>   | \$0                      | \$20,000                         | \$0                                   |
| <p><b>The Peoples Channel/Durham Community Media</b> seeks general operating support for the management of Durham's only Community Media Center and Public Access TV Station. The project which started in May 2009, has grown to be an essential tool for communication and education in the Durham community. The organization continues to work toward a self- sustaining path and has experienced some growth and much of that growth has been with the help of the DCG Funds. This funding is essential for DCM18 to continue its services that are focused in three areas: media, broadcasting, technology education and technology services for other NPO organizations. This is the first and only community media center for Durham and its success is dependent on the continued support of the County.</p>  | \$14,850                 | \$14,850                         | \$14,850                              |
| <p><b>The Scrap Exchange</b> is seeking funds that will support and advance the high volume of current outreach programming. This programming offers skills training, creative problem solving and job skill development to community members of all ages. We hope that the DCG will recognize the importance the impact of program that provides so many services and opportunities for Durham residents at little or no cost.</p>  | \$5,000                  | \$13,000                         | \$5,000                               |
| <p><b>Thomas Mentor Leadership Academy</b> is a group mentoring organization for at-risk males between the ages of 10 and 15 who are being raised by a single parent or their grandparent(s). We guide at-risk males into mentoring relationships that will focus on education, decision making, conflict resolution, respect for self and others, and service to the community. We will also partner with parents, schools, churches, law enforcement agencies and other community groups in efforts to preserve and deter our program youth from at-risk behaviors.</p>  | \$0                      | \$10,000                         | \$0                                   |
| <p><b>Threshold</b> is a Durham based psychiatric rehabilitation program for adults who live with severe and persistent mental illness. Threshold has been providing a structured work ordered day for Durham's most vulnerable citizens for nearly 30 years. Threshold opened its doors in June of 1985, we are the longest running program of this nature in Durham county. *In FY 2015-16, Threshold will be funded in Alliance's budget.</p>   | \$0                      | \$12,500                         | \$0                                   |
| <p><b>Triangle Champions Track Club:</b> Leadership through Athletics, Academics, &amp; Family Values (LAAF). The LAAF program develops the physical, intellectual, and emotional character of young leaders aged 6-18 with a focus on total wellness and civic responsibility. We will continue with the athletic training and competition, health and wellness education, family values instruction, academic assistance, community service and enrichment opportunities. We will be partnering with: NCCU, Hillside High School, Durham Public Schools, and Durham County Health Department to provide additional support for program delivery.</p>   | \$7,098                  | \$25,000                         | \$7,098                               |
| <p>Since 1937, <b>Triangle Family Services (TFS)</b> has served as a safety net for the community. Triangle Family Services has been an integral part of the Triangle community for 78 years and provides effective and innovative services to nearly over 13,000 families in need in the Triangle community each year, with a 90% success rate. 88% of those served at TFS live at or below the poverty line. All of TFS' programs provide direct services to families and in most instances directly impact children from economically disadvantaged and/or abused homes. As Triangle Family Services' experts delve deeper into each family's case, it is often found that there is a need to provide them with a comprehensive suite of services, which enables our community to thrive and prosper. Triangle Family Services accomplishes its mission of, "Building a Stronger Community by Strengthening the Family", by providing effective services in three core service areas: Financial Stability, Family Safety and Mental Health.</p> | \$0                      | \$5,000                          | \$0                                   |

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| <p><b>Triangle Literacy Council:</b> Through a partnership between the Triangle Literacy Council (TLC) and Durham Division of Juvenile Justice, the TLC Juvenile Literacy Center (JLC) will provide individual tutoring and small group classes for 100 court involved or at risk youth ages 6-16. The Center will be based in the Juvenile Intake Department of the Durham County Courthouse for easy access to students and reinforcement of their participation. The JLC youth participants are identified based on academic performance, school attendance and school behavior. They will participate in individual tutoring sessions twice a week and small group sessions one to two days a week for up to two hours per session. Tutors will help participants set achievable goals and experience success, while focusing on skill building for core subjects including reading, writing and math. Many youth do not have the resources they need to complete school work at home; the JLC provides a safe space for youth to learn without the fear of failure.</p> | \$0                      | \$20,000                         | \$0                                   |
| <p><b>Triangle Residential Options for Substance Abusers, Inc. (TROSA)</b> is requesting funding from Durham County to subsidize the cost associated with providing therapy, medical services, educational/vocational training, and room/board to recovering substance abusers from Durham County.</p>   | \$23,124                 | \$35,000                         | \$23,124                              |
| <p><b>Urban Hope - The Navigators:</b> The Young Leaders Group is a multi-year leadership development program for vulnerable 10th - 12th grade youth from Walltown that will focus on the themes of (1) Story, (2) Work, (3) Future, (4) Community, and (5) Service. The Young Leaders Group will develop leadership, life-skills, and career readiness while shaping youth to be critically conscious and civically engaged in Durham.</p>  | \$0                      | \$30,350                         | \$0                                   |
| <p><b>Vets to Vets United, Inc.</b> engages local veterinarians, military veterans, canines and community volunteers in an interactive wellness program to address the health challenges that military veterans face when transitioning back into society. We also bring awareness to the animal overpopulation issue that NC animal shelters face and attempt to relieve some of the burden. Our purpose is to rescue dogs, partner dogs with veterans and teach veterans to train their animals to mitigate their physical and/or emotional disabilities—thus providing service, therapy and emotional support to the veterans. Founded in 2012, in Durham by Terry Morris, DVM, PhD, Vets To Vets United, Inc., focuses on the welfare of military veterans suffering from emotional and/or physical impairments, and animal overpopulation at animal shelters. We recognize the healing power of the animal/human bond and use it to the betterment of our community. To continue, we need funding for programmatic costs.</p>   | \$0                      | \$53,000                         | \$0                                   |
| <p><b>Vinebrook Community Services'</b> Skills for Life (SFL) program aligns with community homeless agencies/organizations, by providing life building education for their community agency/organization's program as the participants seek to find stable housing in their temporary placement. The SFL program adds to the missing interpersonal and social needs of homeless adults during their transition to stable housing. SFL assists participants in developing the sometimes neglected or less prioritized skills that can be the primary or additional barriers to housing stability (i.e., self-worth, relationships, employability skills and parenting continuance—for those with children. Lastly, SFL supports the various homeless agencies/ organizations in assisting their participants in making the best of their temporary housing as well as productive interaction with other residents in their residential program.</p>  | \$0                      | \$54,045                         | \$0                                   |
| <p><b>Voices Together in Education</b> is an innovative and effective education model that has been increasing learning outcomes in special education classrooms in The Durham Public Schools for seven consecutive years. Using a unique structure that is music-based the program has been building capacity in the classrooms as the music therapists work closely with teachers sharing tools to increase communication and social/emotional learning skills in students that struggle with these vital skill areas. These skills directly impact academic success and life skills for their future independence. We are requesting support from the county so that the program can continue sharing new ways to learn and impact Durham County Classrooms. The fund would pay for five classrooms in the academic year 2015-16 as well as become part of a larger plan to share ideas, impact and support classroom teachers.</p>   | \$11,250                 | \$25,000                         | \$11,250                              |

**FY 2015-16 Nonprofit Funding**

| Agency  | FY 14-15 Approved Amount | FY 15-16 Requested Budget Amount | FY 15-16 Commissioner Approved Amount |
|---|--------------------------|----------------------------------|---------------------------------------|
| <p><b>Volunteer Center of Durham:</b> We are requesting funds for two of our program areas: Youth engagement programs and our nonprofit support programs (including volunteer mobilization). This funding will allow use to continue to provide valuable services to more than 400 nonprofit agencies in Durham county.</p>   | \$0                      | \$20,000                         | \$0                                   |
| <p><b>Walltown Children's Theatre</b> is celebrating fifteen years of vital community-based opportunities for youth in the Walltown neighborhood and throughout the Triangle. Using the arts as a tool, WCT provides an opportunity for disconnected youth to rise their potential. 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 provides rental space for the families at free or reduced fees. Our summer camps provide jobs for teens and is an "open-site" for daily free and nutritious meals for anyone under 19 years of age. Walltown Children's Theatre is a safe and nurturing 'home' for many, and a place of opportunity for all.</p> | \$5,000                  | \$15,000                         | \$5,000                               |
| Organizations funded in FY14-15 without a FY15-16 Request   | \$84,551                 |                                  |                                       |
|   | \$818,669                | \$1,926,233                      | \$640,038                             |

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

|  | FY 2013-2014 Actual   | FY 2014-2015 Estimate | FY 2015-2016 Budget   |
|--|-----------------------|-----------------------|-----------------------|
| <b>Revenues</b>  |                       |                       |                       |
| Taxes  | \$ 310,285,643        | \$ 324,639,302        | \$ 326,785,741        |
| Licenses and permits   | 1,357,467             | 1,027,919             | 976,000               |
| Intergovernmental revenues                                       | 50,997,199            | 56,111,692            | 57,510,044            |
| Investments  | 3,229,177             | 3,203,374             | 150,000               |
| Rent   | 1,077,167             | 1,023,368             | 1,012,832             |
| Charges for Services   | 19,001,444            | 20,828,765            | 23,424,470            |
| Other revenues   | 4,563,275             | 1,088,135             | 3,395,128             |
| <b>Total revenues</b>  | <b>390,511,372</b>    | <b>407,922,555</b>    | <b>413,254,215</b>    |
| <b>Expenditures</b>  |                       |                       |                       |
| General government   | 43,774,012            | 48,346,130            | 62,939,270            |
| Public safety  | 56,850,836            | 61,149,835            | 64,015,553            |
| Transportation   | 12,500                | 309,017               | 12,500                |
| Environmental protection   | 3,671,803             | 4,381,032             | 4,300,471             |
| Economic and physical development                                | 4,744,692             | 4,474,238             | 6,238,585             |
| Human services   | 85,339,186            | 93,037,755            | 95,523,012            |
| Education  | 125,721,000           | 126,454,721           | 130,191,507           |
| Cultural and recreational  | 11,661,393            | 12,268,705            | 12,994,407            |
| <b>Total expenditures</b>  | <b>331,775,422</b>    | <b>350,421,433</b>    | <b>376,215,305</b>    |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>58,735,950</b>     | <b>57,501,122</b>     | <b>37,038,910</b>     |
| <b>Other financing sources (uses)</b>                            |                       |                       |                       |
| Transfers in   | 9,105,483             | 8,946,842             | 8,662,913             |
| Transfers out  | (55,111,907)          | (58,491,874)          | (57,222,967)          |
| Issuance of installment purchases                                | -                     | -                     | -                     |
| Fund balance appropriated  | -                     | -                     | 11,521,144            |
| <b>Total other financing sources (uses)</b>                      | <b>(46,006,424)</b>   | <b>(49,545,032)</b>   | <b>(37,038,910)</b>   |
| <b>Net change in fund balances</b>                               | <b>12,729,526</b>     | <b>7,956,090</b>      | <b>(11,521,144)</b>   |
| <b>Fund Balance - beginning</b>                                  | <b>134,629,310</b>    | <b>147,358,836</b>    | <b>155,314,926</b>    |
| <b>Fund Balance - ending</b>                                     | <b>\$ 147,358,836</b> | <b>\$ 155,314,926</b> | <b>\$ 143,793,782</b> |

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

The 2014-15 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 2013-2014 Actual | FY 2014-2015 Estimate | FY 2015-2016 Budget |
|--|---------------------|-----------------------|---------------------|
| <b>Revenues</b>  |                     |                       |                     |
| Taxes  | \$ 7,407,217        | \$ 8,267,361          | \$ 8,412,987        |
| Intergovernmental revenues                                       | 119,520             | -                     |                     |
| Investments  | 2,278               | 3,755                 |                     |
| <b>Total revenues</b>  | <u>7,529,015</u>    | <u>8,271,116</u>      | <u>8,412,987</u>    |
| <b>Expenditures</b>  |                     |                       |                     |
| Public safety  | 3,831,524           | 4,020,106             | 2,818,348           |
| Economic and physical development                                | 734,851             | 763,702               | 941,327             |
| <b>Total expenditures</b>  | <u>4,566,375</u>    | <u>4,783,808</u>      | <u>3,759,675</u>    |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | 2,962,640           | 3,487,308             | 4,653,312           |
| <b>Other financing sources (uses)</b>                            |                     |                       |                     |
| Transfers in   | 200,000             | -                     | -                   |
| Transfers out  | (2,412,605)         | (2,990,282)           | (4,653,312)         |
| Fund balance appropriated  | -                   | -                     | -                   |
| <b>Total other financing sources (uses)</b>                      | <u>(2,212,605)</u>  | <u>(2,990,282)</u>    | <u>(4,653,312)</u>  |
| <b>Net change in fund balances</b>                               | 750,035             | 497,026               | -                   |
| <b>Fund Balance - beginning</b>                                  | <u>539,567</u>      | <u>1,289,602</u>      | <u>1,786,628</u>    |
| <b>Fund Balance - ending</b>                                     | <u>\$ 1,289,602</u> | <u>\$ 1,786,628</u>   | <u>\$ 1,786,628</u> |

The 2014-15 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 2013-2014 Actual | FY 2014-2015 Estimate | FY 2015-2016 Budget |
|--|---------------------|-----------------------|---------------------|
| <b>Revenues</b>  |                     |                       |                     |
| Investments  | \$ 15,767           | \$ 28,507             | \$ 388,221          |
| Charges for services   | 440,678             | 409,651               | 400,000             |
| Intergovernmental revenues                                       | 480,909             | 480,391               |                     |
| <b>Total revenues</b>  | <b>937,354</b>      | <b>918,549</b>        | <b>788,221</b>      |
| <b>Expenditures</b>  |                     |                       |                     |
| Principal retirement   | 34,261,816          | 36,159,495            | 35,659,384          |
| Interest and fiscal charges                                      | 23,354,161          | 22,573,433            | 22,427,758          |
| Debt issuance costs  | 454,869             | 23,000                | 130,000             |
| <b>Total expenditures</b>  | <b>58,070,846</b>   | <b>58,755,928</b>     | <b>58,217,142</b>   |
| <b>Excess (deficiency) of revenues over (under) expenditures</b> | <b>(57,133,492)</b> | <b>(57,837,379)</b>   | <b>(57,428,921)</b> |
| <b>Other financing sources (uses)</b>                            |                     |                       |                     |
| Transfers in   | 58,008,152          | 59,782,947            | 57,428,921          |
| Transfers out  | (475,079)           | (4,192,785)           | -                   |
| Premium on issuance of refinancing                               | 7,025,669           | -                     | -                   |
| Issuance of refunding bonds                                      | 44,635,000          | -                     | -                   |
| Payment to refunded debt escrow agent                            | (51,200,000)        | -                     | -                   |
| Fund balance appropriated  | -                   | -                     | -                   |
| <b>Total other financing sources (uses)</b>                      | <b>57,993,742</b>   | <b>55,590,162</b>     | <b>57,428,921</b>   |
| <b>Net change in fund balances</b>                               | <b>860,250</b>      | <b>(2,247,217)</b>    | <b>-</b>            |
| <b>Fund Balance - beginning</b>                                  | <b>7,347,048</b>    | <b>8,207,298</b>      | <b>5,960,081</b>    |
| <b>Fund Balance - ending</b>                                     | <b>\$ 8,207,298</b> | <b>\$ 5,960,081</b>   | <b>\$ 5,960,081</b> |

The 2014-15 Estimate column is based on unaudited end of the year estimations at the time of publication.

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# DURHAM COUNTY FISCAL POLICIES

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

The Undesignated General Fund Balance will be provided as follows:

- 1.03 An Undesignated General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.
- 1.04 The Undesignated General Fund Balance goal will be 8% of total actual prior fiscal year expenditures. These funds can only be appropriated by a resolution of the Board of County Commissioners (BOCC).
- 1.05 In the event the Undesignated General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Undesignated General Fund Balance to the prior year's balance within two fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Undesignated General Fund Balance to that level, such funds will be provided in at least two approximately equal contributions to be provided during each fiscal year but no later than June 30. This process would begin the first fiscal year following the fiscal year in which the event occurred.
- 1.06 Funds in excess of the annual requirements of Policy No. 1.05 above may be considered to supplement pay-as-you-go capital outlay expenditures or as additions to fund balance to be utilized at a future date.
- 1.07 A Total Fund Balance ratio of 15% (Local Government Commission requires 8%) shall be the goal.
- 1.08 Once the 15% level has been achieved, the amount over 15% may be used to fund pay-as-you-go capital projects or other non-recurring expenditures.

## **Policy II: Fiscal Planning**

- 2.01 The County Manager shall submit to the BOCC a proposed annual budget with his recommendations and shall execute the budget as finally adopted.
- 2.02 The County Manager will budget revenues and expenditures on the basis of a fiscal year, which begins July 1 and ends on the following June 30, and in conformity with the Local Budget and Fiscal Control Act.
- 2.03 The County Manager will prepare a budget, which is consistent within the guidelines established by the Government Finance Officers Association in its Distinguished Budget Presentation Awards Program.

**Date Approved: November 12, 2007**

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

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- 3.02 Major revenue sources should provide for the following principles:
- a) Vertical Equity: Revenue sources should provide appropriate treatment of taxpayers at different levels of economic well-being
  - b) Horizontal Equity: Revenue sources should treat taxpayers with the same income or wealth equally
  - c) Neutrality: Revenue sources should not unduly influence economic decisions by consumers or businesses
  - d) Administrative and Compliance Costs: Revenue administration and enforcement should not absorb an undue percentage of total revenues
- 3.03 The County will monitor all taxes to 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 beginning January 1 of the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers.
- 3.07 Personal property assessments are set on an annual basis, as of January 1, based on the market value of the property. Nationally recognized valuation guides, North Carolina Department of Revenue Trending Schedules, and market based appraisals are used to establish market value.
- 3.08 The County will provide, as appropriate, funding or tax exemptions to churches and governmental entities pursuant to the state and local guidelines. Other charitable or beneficial activities may be subsidized through direct grants irrespective of whether or how much property they own. Such grants should be part of the annual appropriation process and based on such consideration as benefits to the County as well as fiscal capacity of the County.
- 3.09 The County's goal is to achieve an annual assessment to sales ratio of 100% under current real estate market conditions when the January 1 assessment is compared to sales in the succeeding calendar year.
- 3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
- a) Establishing new charges and fees as needed and as permitted by law at reasonable levels
  - b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees
  - c) Aggressively collecting ad-valorem tax revenues, late penalties, and related interest as authorized
- 3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
- a) Present and future funding requirements
  - b) Cost of administering the funds
  - c) Costs associated with special conditions or regulations attached to the grant award
- 3.12 The County will attempt to recover all allowable costs, both direct and indirect, associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of state and federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

**Policy IV: Capital Improvement Plan and Fixed Assets**

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

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- b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget
- 4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.
- 4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.
- 4.05 In an effort to efficiently allocate resources, the County shall establish 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 two years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.
- 5.04 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 5.05 Whenever the County finds it necessary to issue General Obligation (GO) Bonds, the following policy will be adhered to:
  - a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
  - b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (Local Government Commission sets limit of 8%).
  - c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.
  - e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
  - f) Total debt service shall not exceed 15% of total current expenditures net of pass-through including current debt service.
- 5.06 Whenever the County finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
  - a) Revenue Bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities or from other non-tax sources of the County.
  - b) Revenue Bonds/Special Obligation (SO) Bonds of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County Revenue Bonds/SO Bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.
  - c) Revenue Bonds/SO Bonds should be structured to allow an approximately equal annual debt service amount over the life of the issue.
  - d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - e) Interest earnings on the designated fund balances only will be used to pay debt service on the bonds.
  - f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.
- 5.07 The County shall comply with all Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.

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- 5.08 The County shall comply with all legal requirements regarding the issuance of bonds and certificates of the County and its debt issuing authorities.
- 5.09 The County shall establish 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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# CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

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**Note:** *The following is presented as supplementary information to the FY 2015–16 annual operating budget as a convenience to the reader. A separate CIP and financial plan is published every two years and is available at [www.durhamcountync.gov](http://www.durhamcountync.gov) or by contacting the Budget Office at (919) 560-0017.*

## **Background**

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

## **Description of Process**

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

## **Impact of CIP on Operating Budget**

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

## **Project Listing**

The summary table on the following page includes projects and projected annual costs from the CIP. Greater detail on all projects, timelines, and costs is available in the separate publication "Durham County Capital Improvement Plan Fiscal Years 2014–2023". For more information about the Durham County CIP, email [budget@durhamcountync.gov](mailto:budget@durhamcountync.gov) or visit the Durham County website at [www.durhamcountync.gov](http://www.durhamcountync.gov).

## **Special Note for FY 2015-16**

Durham County did not do a planned biannual CIP update for FY 2016-25 due to a desire to have an outside consultant complete a significantly more comprehensive Long Range Facilities Plan. This plan will become the foundation on which future County CIPs will be updated. This Long Range Facilities Plan is expected to be completed in early FY 2015-16, with an update to the 10 year CIP occurring soon after that, capturing a FY 2017-26 time frame.

## Durham County Approved 10 Year Improvement Plan FY 2014-2023

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



**Durham County Capital Finance Plan Model FY2014-2023**

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

Revenue Assumptions:

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

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

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

\*Occupancy Tax growth is estimated at 3%

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# OPERATING IMPACT OF CURRENT CAPITAL PROJECTS

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## 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 2015-16, 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 2016-17 and the Judicial Building renovation project with an expected completion in FY 2016-17.

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# BUDGET AND AMENDMENT PROCESS

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## 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 2015-16 BUDGET CALENDAR

| <b>December</b>  |                  |  |
|------------------|------------------|--|
| Wednesday        | December 31      | Nonprofit pre-application questionnaire due  |
| <b>January</b>   |                  |  |
| Tuesday          | January 13, 2015 | Online nonprofit application portal open to qualified applicants   |
| Tuesday          | January 20       | FY2016 Nonprofit Application Workshop  |
| Friday           | January 30       | Distribution of budget materials to departments through intranet   |
| <b>February</b>  |                  |  |
| Tuesday          | February 3       | Budget Workshop and Information Session  |
| Thursday         | February 5       | Budget Workshop and Information Session  |
| Monday           | February 9       | SAP Budget System (BIP) opens for entry of departmental budget requests  |
| Tuesday          | February 17      | BOCC Budget retreat  |
| Friday           | February 20      | Departments submit the Information Services & Technology Request Form (new requests only, not replacements) <b>to Bonnie Simons in Information Services and Technology.</b>  |
| <b>March</b>     |                  |  |
| Sunday           | March 1          | Nonprofit applications due at midnight   |
| Friday           | March 6          | DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES – Entered into SAP Budget System (BIP) as well as a transmittal letter, performance measures and other supporting documents should be e-mailed to Budget Analyst. |
| Monday           | March 9          | Advance public comments at Board of County Commissioners meeting   |
| Monday           | March 16         | Distribution of FY 2015-16 nonprofit applications to departmental staff for review   |
| Friday           | March 20         | Volunteer Fire Districts submit requests to Fire Marshal and Budget and Management Services  |
| <b>April</b>     |                  |  |
| Monday           | April 6          | Nonprofit Public Comment Period at BOCC work session   |
| Thursday-Friday  | April 9 - 24     | Departmental budget presentations with County Manager, Deputy Manager and Budget and Management Services   |
| Wednesday        | April 15         | Departmental staff review of nonprofits due to Budget Office   |
| <b>May</b>       |                  |  |
| Friday           | May 15           | Durham Public Schools Board of Education submits budget request to County Manager  |
| Tuesday          | May 26           | County Manager delivers Recommended Budget to Board of County Commissioners – 7 pm meeting   |
| Wednesday-Friday | May 27- June 12  | Board of County Commissioners budget work sessions (actual dates to be announced)  |
| Friday           | May 29           | Notice of Public Hearing published for June 8 public hearing   |
| <b>June</b>      |                  |  |
| Monday           | June 8           | Board of County Commissioners holds public hearing on Recommended Budget 7 pm  |
| Monday           | June 22          | Board of County Commissioners adoption of FY 2015-16 Annual Budget Ordinance   |
| <b>July</b>      |                  |  |
| Wednesday        | July 1           | FY 2015-16 budget available in SAP Budget System   |

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# GLOSSARY TERMS

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**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](http://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.

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

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

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# GLOSSARY CODES

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## 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

- 5100060000 FLEXIBLE BENEFITS: A program which allows employees to choose health benefits that best meet their individual needs.
- 5100061000 FICA EXPENSES: Social security expenses incurred by the county for all employees.
- 5100061300 RETIREMENT: The county's cost for retirement benefits under the Local Government Employees' Retirement System.
- 5100063300 SUPPLEMENTAL RETIREMENT: The county's contribution to deferred compensation accounts for employees eligible for the Local Government Employees' Retirement System.

## Operating Expenses

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

operations.

- 5200150200 VEHICLE SUPPLIES: The cost of operating and maintaining county-owned vehicles.
- 5200151000 SOFTWARE: Expenditures for computer software valued under \$1,000.
- 5200159500 OTHER SUPPLIES AND MATERIALS, also called MISCELLANEOUS SUPPLIES: The cost of operating supplies and materials not otherwise classified.
- 5200160100 MISCELLANEOUS CONTRACTED SERVICES: Expenditures for services contracted out by the county, including consultant or 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 – COMMUNITY INFORMATION

**Date of incorporation:** 1881

**Form of government:** Commission-Manager

**Area:** 286 square miles

**Elevation:** 400 feet

**Climate:**

Mean temperature: 59° F

Mean annual rainfall: 48 inches

**Medical facilities (Durham County only):**

Number of hospitals: 5

Number of beds: 1,648

**Education:**

*Higher education:*

Universities and colleges: 9

*Public education:*

Elementary schools: 30

Middle schools: 10

Secondary schools: 2

High schools: 12

Alternative schools: 1

Hospital schools: 1

**Police protection (City):**

Number of stations: 7

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

**Sheriff protection (County):**

Number of stations: 6

Number of officers: 172 sworn; 204 detention officers

**Fire protection (City):**

Number of stations: 16

Number of personnel: 316

**Volunteer fire protection (County):**

Number of stations: 12

Number of personnel: 300

**Recreation and culture:**

Number of parks: 68

Miles of trails in county-regional park: 24.3

Number of recreation centers: 10

Number of public swimming pools: 5

Number of parks with fishing and boating access: 2

Number of public libraries: 8

**General statistics:**

| Year | Population | Unemployment rate | School enrollment |
|------|------------|-------------------|-------------------|
| 2009 | 265,670    | 8.0%              | 31,938            |
| 2010 | 267,849    | 7.8%              | 32,566            |
| 2011 | 271,238    | 8.4%              | 32,566            |
| 2012 | 275,960    | 8.2%              | 32,671            |
| 2013 | 277,588    | 7.6%              | 32,484            |
| 2014 | 294,460    | 5.3%              | 33,296            |

| Major employers:  |
|---|
| AW North Carolina, Inc.                                     |
| BlueCross & BlueShield of North Carolina                    |
| Cree, Inc.  |
| Duke University and Health System                           |
| Durham City Government                                      |
| Durham County Government                                    |
| Durham Public Schools                                       |
| Fidelity Investments  |
| GlaxoSmithKline   |
| International Business Machines (IBM)                       |
| Lab Corp  |
| Merck & Co., Inc.   |
| National Institute of Environmental Health Sciences (NIEHS) |
| North Carolina Central University                           |
| Quintiles Transnational Corp.                               |
| Research Triangle Institute (RTI)                           |
| U.S. Environmental Protection Agency                        |
| Veterans Affairs (VA) Medical Center                        |
| Walmart   |

**Top ten taxpayers:**

| Organization                | Enterprise type | % total assessed valuation |
|-----------------------------|-----------------|----------------------------|
| GlaxoSmithKline             | Manufacturer    | 2.76%                      |
| IBM                         | Manufacturer    | 2.63%                      |
| Verizon                     | Communications  | 1.12%                      |
| AW North Carolina, Inc.     | Manufacturer    | 1.09%                      |
| Duke Energy Corp            | Utility         | 0.81%                      |
| Cree                        | Manufacturer    | 0.58%                      |
| Highwoods/Forsyth           | Real Estate     | 0.49%                      |
| State Street Bank and Trust | Finance         | 0.41%                      |
| SouthPoint Mall LLC.        | Retail          | 0.40%                      |
| Vac Ltd Partnership         | Real Estate     | 0.32%                      |
|                             |                 | <b>10.61%</b>              |

*Some information courtesy of the 2013-2014 Durham County Comprehensive Annual Financial Report, City of Durham and Durham Chamber of Commerce.*