

Fees Collected by County Agencies

FY 2010-11
Fee Schedule

Department	Fee Type	FY 2009-10 Adopted Fees	FY 2010-11 Proposed Fees
All Departments	8.5 x 11 paper copies	\$0.05/page (unless otherwise stated)	same
	Animal Control		
	Impoundment		
	1st offense + boarding fee + civil penalty	\$25	same
	2nd offense + boarding fee + civil penalty	\$60	same
	3rd offense + boarding fee + civil penalty	\$95	same
	4th offense and subsequent offenses	\$150	same
	Boarding		
	Dogs	\$12/day	same
	Cats	\$8/day	same
	Civil penalties		
	1st offense	\$50	same
	2nd offense	\$100	same
	3rd offense and subsequent offenses	\$150	same
License fee			
Unaltered animals	\$75/animal	same	
Altered animals	\$10/animal	same	
Rabies vaccination	\$10	same	
Board of Elections			
Reports - 8.5 x 11 paper	Free	same	
Diskettes and CDs - processing fee	\$25	same	
Labels - duplex on 8.5 x 11 paper	Free with furnished labels	same	
Certificates	\$1	same	
Maps			
8.5 x 11 paper	Free	same	
34 x 42 paper	\$10	same	
Fire Marshal			
See attached detail			
General Services			
Solid Waste Management fee (County)	\$90/year	\$95/year	
Solid Waste Management fee (City)	\$90/year	\$95/year	
Solid Waste Management fee (out of County users)	\$150/year	same	
Library			
Overdue fines on all materials (books, DVDs, CDs, etc.)	Fee structure is the same for all materials: 3-day grace period, \$1 on 4th day, \$0.25/day, maximum \$5 per book; maximum \$25 per account when all items returned; maximum fines allowed for checkout - \$10; referral to collection agency when balance in lost materials exceeds \$50	same	
Legal notice fee	\$10/account at time of notification 60 days	same	
AV rental equipment	\$5/day/item, no maximum	same	
Duplicating	\$0.10/page	same	
Out-of-County users	\$45	same	
Meeting room rental fee	<i>Nonprofits</i> : no refreshments - free; refreshments - \$25 <i>Commercial/For-profit</i> : meetings up to 4 hours - \$100; meetings more than 4 hours - \$200 (no separate fee for refreshments; fee included in room rental) <i>Partners</i> : free	same	

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Department		Fee Type	FY 2009-10 Adopted Fees	FY 2010-11 Proposed Fees
Environmental Engineering	Land Disturbance Plan Review Fees			
	Land Disturbance Plan Review, per acre charge	\$75	\$80	
	Land Disturbance Fees			
	Permits for 12,000 sq. ft. to 1 acre (per job charge)	\$235	\$250	
	Permits for 1 acre to 10 acres (per acre charge)	\$490	\$515	
	Permits for more than 10 acres (per acre charge)	\$735	\$775	
	Reinspection fee	\$200	\$210	
	Second reinspection fee	\$400	\$420	
	Unauthorized Land Disturbance Activities			
	Permits for 12,000 sq. ft. to 1 acre (per job charge)	\$470	\$500	
	Permits for 1 acre to 10 acres (per acre charge)	\$980	\$1,030	
	Permits for more than 10 acres (per acre charge)	\$1,470	\$1,550	
	Stormwater Plan Review			
	Stormwater Plan Review 21,780 sq. ft. to 1 acre (per job charge)	\$200	\$210	
	Stormwater Plan Review more than 1 acre (per acre charge)	\$300	\$315	
	Stream Delineation Cape Fear River Basin			
	Stormwater Permit Renewal Fee	\$600 base fee plus \$25 per acre	same	
	Permits for 21,780 sq. ft. to 1 acre	\$100	\$105	
	Permits for more than 1 acre	\$150/disturbed acre	\$160/disturbed acre	
	Reissuance of Revoked Permits			
	Permits for more than 10 acres (per acre charge)	\$735	\$775	
	Permits for 1 acre to 10 acres (per acre charge)	\$490	\$515	
	Permits for 12,000 sq. ft. to 1 acre (per job charge)	\$235	\$250	
Extensions				
Permits for more than 10 acres (per acre charge)	\$183.75	\$193.75		
Permits for 1 acre to 10 acres (per acre charge)	\$122.50	\$128.75		
Permits 12,000 sq. ft. to 1 acre (per job charge)	\$58.75	\$62.50		
Utilities				
Monthly service fees (County customers with City water)				
Monthly service fees (County customers without City water)	\$3.23/hundred cubic feet	\$3.45/hundred cubic feet		
1 or 2 bedrooms	\$17.53	\$18.93		
3 bedrooms	\$39.45	\$42.61		
4 or more bedrooms	\$63.33	\$68.40		
Plan review fee (per submittal)	\$300 for first submittal; \$150 for each resubmittal	same		
Inspection/Management fee	\$2/linear foot	same		
Reinspection fee (per inspection)	\$200	same		
Lateral fee (per service)	At cost	same		
Lateral inspection fee	\$300	same		
Capital Recovery Charges				
Single family (min. 2 bedrooms)	\$634 each	same		
Single family (each bedroom above 2)	\$323/bedroom	same		
Multi-family units (apartments, duplexes, condominiums;	\$647 each	same		
Multi-family units (apartments, duplexes, condominiums;	\$323/bedroom	same		
Multi-family (motels, hotels)	\$323/room	same		
Multi-family (motels, hotels with cooking facilities in room)	\$472/room	same		
Nursing/Rest home	\$161/bed	same		
Nursing/Rest home with laundry	\$323/bed	same		
Office - per shift	\$67/person	same		
Factory - per shift	\$67/person	same		
Utilities				

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Department	Fee Type	FY 2009-10 Adopted Fees	FY 2010-11 Proposed Fees
	Factory with showers - per shift	\$93/person	same
	Store/Shopping Center/Mail	\$323/1,000 sq. ft.	same
	Store/Shopping Center/Mail with food service (ADD)	\$109/seat	same
	Restaurant (greater of per seat or per .15 sq. ft. of dining)	\$108	same
	Restaurant - 24-hour service	\$135/seat	same
	Restaurant - single service (exclusive of fast food)	\$67/seat	same
	School - day with cafeteria, gym, showers	\$40/student	same
	School - day with cafeteria only	\$32/student	same
	School - day with neither cafeteria nor showers	\$28/student	same
	School - boarding	\$161/person	same
	Church (not including food service, day care, camps)	\$7/seat	same
	Miscellaneous (based on daily average flow of facilities not	\$2.69/gallon	same
	Surcharge Fees		
	BOD (Biochemical Oxygen Demand)	\$349.18/1,000 lbs.	same
	TSS (Total Suspended Solids)	\$60.44/1,000 lbs.	same
	TKN (Total Kjeldahl Nitrogen)	\$0.75/lb.	same
	TP (Total Phosphorous)	\$6.87/lb.	same
	Permit Applications		
	Initial application fee for all applicants	\$300	same
	Significant Industrial User Permit fee	\$600	same
	Permit modification fee	\$200	same
	Authorization to Construct review	\$300	same
	Monitoring Charges		
	Sampling without Mercury 1631	\$55	\$95.00
	Sampling with Mercury 1631	\$175	\$95.00
	Aluminum	\$17	\$10.00
	Ammonia	\$16	\$11.00
	Antimony	\$0	\$10.00
	Arsenic	\$17	\$10.00
	BOD5	\$20	\$16.50
	Cadmium	\$17	\$10.00
	CBOD5	\$20	same
	Chloride	\$12	\$10.00
	Chromium	\$17	\$10.00
	COD	\$18	\$25.00
	Copper	\$17	\$10.00
	Cyanide	\$35	\$22.00
	Ethanol	\$0	\$150.00
	Fluoride	\$16	\$19.00
	Gallium	\$0	\$12.00
	Indium	\$0	\$12.00
	Lead	\$17	\$10.00
	Mercury (Method 245.1)	\$25	same
	Mercury (Method 1631)	\$75	\$120.00
	MEK	\$0	\$120.00
	Molybdenum	\$17	\$10.00
	Nickel	\$17	\$10.00
	NO2 + NO3	\$0	\$13.00
	Oil and grease	\$35	\$50.00

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Department	Fee Type	FY 2009-10 Adopted Fees	FY 2010-11 Proposed Fees	
Utilities	Oil and grease (nonpolar)	\$80	\$75.00	
	pH	\$5	\$10.00	
	Selenium	\$17	\$10.00	
	Silver	\$17	\$10.00	
	Tin	\$0	\$10.00	
	Temperaturue	\$5	same	
	TKN	\$21	\$19.00	
	Total Nitrogen	\$30	same	
	Total Phosphorous	\$16	\$10.00	
	TSS	\$11	\$8.00	
	Total Toxic Organics	\$800	\$610.00	
	Volatile Organic Chemicals	\$150	\$120.00	
	Zinc	\$17	\$10.00	
	Acetone			
	Ethyl Acetate			
	Isopropyl Acetate			
	Methylene Chloride			
	n-Amyl Acetate			
	Emergency Medical Services (EMS)	Basic Life Support (BLS) service fee + mileage	\$525 + \$9/mile	same
		Advanced Life Support #1 (ALS #1) service fee + mileage	\$610 + \$9/mile	same
Advanced Life Support #2 (ALS #2) service fee + mileage		\$635 + \$9/mile	same	
Extra attendant		\$50/transport	same	
Special event coverage (30-hour minimum)		\$150/hour	same	
Waiting time (after initial 30 minutes)		\$75/half hour	same	
Treatment (without transport)		\$250	same	
Bike team services		\$50/hour	same	
Gun Permits (issued)		\$5	Same	
Driver/Criminal History Fees		\$5	\$10	
Fingerprinting Fees (2 cards)		\$10	\$15	
Fingerprinting Fees (Concealed Weapon)		\$10	Same	
Fingerprinting Fees (thumbprint)		NEW	\$5	
Concealed Weapon Permits		\$90	Same	
Concealed Weapon Permits - Renewal		\$85	Same	
Concealed Weapon Permits - Duplicate	\$15	Same		
Report Copies	\$2	\$3		
Civil Process (in state)	\$15	Same		
Civil Process (out of state)	\$50	\$100		
Security Card	\$5	Same		
State Prisoner Reimbursement	\$18	Same		
State Inmate Backlog	\$40	Same		
Inmate Mail Returns	NEW	.48		
DVD/CD copy	\$5	Same		
Public Health	Well permit (includes one water sample)	\$350	\$425	
	Water sample	\$50	same	
	Well and septic tank reports	\$200/report	same	
	Septic system improvement permits			
	Conventional systems	\$160	same	

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Fee Schedule

Department	Fee Type	FY 2009-10 Adopted Fees	FY 2010-11 Proposed Fees
	Low pressure system installation (includes monitoring)	\$525	same
	Pump conventional permit (<601 gpd)	\$300	same
	Pump conventional/pressure manifold (>600 gpd)	\$300 + \$100/1,000 gpd or fraction additional flow >600 gpd	same
	Reconnection permit	\$125	\$150
	Type V system (plan review)	\$15/connect	same
	Type V system (inspection)	\$115	same
	Type V system (monitoring)	\$10/connect/annual	same
	Application for improvement permit 0 to 2 acres	\$200	same
	Application for improvement permit 2 to 5 acres	\$225	same
Environmental Health	Application for improvement permit 5+ acres	\$250 + \$10/acre	same
	Appeal charge 0 to 2 acres	\$100	same
	Appeal charge 2 to 5 acres	\$125	same
	Appeal charge 5+ acres	\$150 + \$10/acre	same
	Appeal of permit condition	\$100	same
	Individual swimming pool fee	\$150/year	\$200/year
	Each additional swimming pool per complex	\$75	\$150
	Wading pool or spa permit	\$40	\$100
	Pool permit inspection revisit fee	NEW	\$50
	Pool plan review (includes initial permit)	\$200	\$250
	Tattoo artist permit	\$100	\$200
	Food establishment plan review	\$100 (< 50 seats); \$200 (>50 seats)	\$250
	Existing food establishment plan review (ownership change)	NEW	\$100
General Health Clinic	FluMist Vaccine	\$34	\$31
	Influenza Vaccine	\$25	\$29
	Hepatitis A Vaccine	\$92	\$42
	Hepatitis B Vaccine	\$75	\$51
	Meningococcal (MPSV4) Vaccine	\$87	same
	MMR Vaccine	\$55	\$74
	Meningococcal (MCV4) Vaccine	\$100	\$140
	Pneumonia Vaccine	\$31	\$66
	Pre-exposure Rabies Vaccine	\$162	\$229
	Rabies Titer	\$37.50	\$42
	Varicella Vaccine	\$86	\$113
	Herpes Zoster (Shingles) Vaccine	\$175	\$201
	Tuberculosis Skin Test (PPD Skin Test)	\$12	same
	Hepatitis A (Pediatric)	NEW	\$35
	Tdap	NEW	\$58
	Human Papilloma Virus	NEW	\$174
	Pneumococcal (PCV7)	NEW	\$147
	Rotavirus	NEW	\$91
	Diabetes Self Management Training	NEW	\$25.24/30 minute increment unit individual; \$14.14/30 minute increment unit group
Nutrition			
Register of Deeds			
	Copy fees - uncertified copies	\$.25/page from copier; \$.10/page from computer	same
	Copy fee - map	18 x 24 \$2, 11 x 17 \$3 (Kodak printer)	same
	Instruments in general	\$14 1 st page, \$3 each additional page	same
	Deeds of Trust and Mortgages	\$14 1 st page, \$3 each additional page	same
	Non-standard document	\$25, plus recording fee	same
	Probate	\$2	same
	Plats	\$21, plus \$5 for certified copy	same

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FY 2010-11
Fee Schedule

Department	Fee Type	FY 2009-10 Adopted Fees	FY 2010-11 Proposed Fees
	Right of way plans	\$21, \$5 each additional page	same
	Certified copies	\$5 1 st page, \$2 each additional page	same
	Comparison of copy for certification	\$5	same
	Notary public qualification	\$10	same
	Marriage licenses:		
	Issuing a license	\$50	same
	Issuing a delayed certificate with 1 certified copy	\$20	same
	Proceeding for correction with 1 certified copy	\$10	same
	Certified Copies of birth, death and marriages	\$10	same

Fees Collected by County Agencies

FY 2010-11

Durham County Fire Prevention and Protection Code

Proposed Fee Schedule for Inspections, Permit Services and Violations

Penalties and Fees		
Ordinance Code #	Violation Description	Penalty Amount
105.3.5	Permit not posted or kept on premises	\$65.00
307.2	Unpermitted open burning (Immediate)	\$750.00
308.3	Careless use of ignited object (Immediate)	\$750.00
603	Use of non-approved heating appliance	\$65.00
703.1	Breach in fire wall/fire stops	\$65.00
703.2.1	Fire or exit door inoperative	\$200.00
703.2.1	Fire tower door open (Immediate)	\$750.00
310.3	"No Smoking" signs not posted where appropriate	\$65.00
310.2	Smoking in prohibited areas (Immediate)	\$750.00
901.4	Sprinkler or fire alarm inoperable	\$200.00
Appendix C	Fire hydrants not complying with code	\$65.00
903.1	Sprinkler system not complying with code	\$65.00
905.1	Standpipe system not complying with code	\$65.00
315.2.1	Sprinkler head(s) blocked/covered (Immediate)	\$750.00
505.1	Street address numbers not posted	\$65.00
505.1	Street address numbers not visible	\$65.00
901	Sprinkler/standpipe needs testing	\$65.00
901	Fire alarm system needs testing	\$65.00
1005.1	Storage in or on fire escape (Immediate)	\$750.00
1005.1	Blocked egress (Immediate)	\$750.00
1005.1	Locked exit doors (Immediate)	\$750.00
1005.1	Overcrowding (Immediate)	\$750.00
1003.2.8	Fire exit or aisle blocked (Immediate)	\$750.00
315.2.2	Storage in or on fire escape (Immediate)	\$750.00
1003.3	Exit or egress door needs repair	\$65.00
315.2.2	Blocked stairwells or stairways (Immediate)	\$750.00
1003.2.10	Exit illumination and marking	\$65.00
1003.2.10.2	Absence of required exit directional signs	\$65.00
404.1	Approved fire evacuation plan required	\$65.00
404.3	Fire drill performance not acceptable	\$65.00
405.2	No monthly fire drill reported	\$65.00
3405.3	Improper use of flammable liquids (Immediate)	\$750.00
3404.3.3	Flammable liquid not stored according to code	\$65.00
3405.3	Improper dispensing of flammable liquid (Immediate)	\$750.00
3402.2.10	Above-ground tanks not diked	\$65.00
2703.2.4	Tank installation not according to code	\$65.00
3404	Tank storage not according to code	\$65.00
1504.1	Spray painting in non-approved area	\$65.00
1504.1.2	Spray booth not complying to code	\$65.00
3003.3	Compressed gas cylinders not secured	\$65.00
105.1.2	No hazardous materials permit	\$65.00
2704	Chemical storage is not according to code	\$65.00
1003.7.2.5	Maximum occupancy not posted	\$65.00
308.5	Use of open flame cooking device	\$65.00
105.2.2	Failure to get tank work permit prior to work	\$500.00

Note: Highlighted fields indicates changed items.

Fees Collected by County Agencies

FY 2010-11

Durham County Fire Prevention and Protection Code

Proposed Fee Schedule for Inspections, Permit Services and Violations

Penalties and Fees (continued)		
105.2	Failure to obtain permits required by code	\$500.00
112.1	All other violations of the code	\$65.00
<p><i>NOTE: The term "Immediate" as it appears above means that the Fire Marshal's Office may issue a citation immediately and the violation must be corrected by the violating party immediately.</i></p>		
Fire Prevention Permit Fees		
<p>Section 1: The fees set forth in this section are fixed for the issuance of the permits required by the Fire Prevention Code. Such permits, unless stated otherwise on the face of the permit, shall be valid for a period of one year from the date of issue, subject to revocation for failure to comply with the fire Prevention Code. Renewal of permits shall be subject to fees in effect for the period of</p>		
Technical Code #	Activities Requiring Permits	Fee
105.6.2	Amusement Buildings	\$65.00
105.7.1	Automatic Fire Extinguishing Systems	\$65.00
105.6.3	Aviation Facilities	\$65.00
105.6.5	Battery Systems	\$65.00
105.6.9; 105.7.2	Compressed Gases	\$65.00
105.6.9	Covered Malls, Buildings	\$65.00
105.6.12	Cutting and Welding	\$65.00
105.6.16	Fire Hydrants and Valves	\$65.00
105.6.9	Manufacturing, Storage, Handling, & Sale or use of explosives, fireworks, explosive material (60-day permit)	\$150.00
105.7.3	Fire Alarm & Detection Systems & Related Equipment	\$50.00
105.7.4	Fire Pumps & Related Equipment	\$65.00
105.6.17	Flammable and Combustible Liquids (per site or service station)	\$65.00
105.6.20	Fumigation & Thermal Insecticide Fogging	\$65.00
105.7.6	Hazardous Materials	\$65.00
105.6.23	High-Pressure Storage	\$65.00
105.6.22	HPM Facilities	\$200.00
105.7.7	Industrial Ovens	\$65.00
105.6.28	Liquefied Petroleum Gas	\$65.00
105.6.26	Lumber Yards & Woodworking Plants	\$65.00
105.6.29	Magnesium	\$65.00
105.6.30	Miscellaneous Combustible Storage	\$65.00
105.6.34	Places of Assembly	\$65.00
105.6.35	Private Fire Hydrants	\$65.00
105.6.37	Pyroxylin Plastics	\$65.00
105.6.38	Refrigeration Equipment	\$65.00
105.6.39	Repair Garages, Service Stations	\$65.00
105.6.41	Spraying or Dipping	\$65.00
105.7.11	Stand Pipe Systems	\$65.00
105.6.42	Storage of Scrap Tires & Tire Byproducts	\$65.00
105.6.45	Waste Handling	\$65.00
105.6.46	Wood Products	\$65.00
105.7.5	Installation, abandonment, removal, or retrofitting of any AGST, UGST, Pipeline (per site) (add \$75.00 per tank removed or installed)	\$150.00
All other permit fees required by the Technical Code and not listed shall be \$65.00		

Note: Highlighted fields indicate changed items.

Fees Collected by County Agencies

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

User Fees	
Description	Fee
Plans Review for all Life Safety Permits:	
Subdivision (plus \$20 per fire hydrant required)	\$30.00
Building - New and Renovations:	
Building less than 5,000 sq. ft.	\$75.00
Building 5,000 - 10,000 sq. ft.	\$125.00
Building 10,000 sq. ft. or more (plus \$25 per 5,000 sq. ft. over 10,000 sq. ft.)	\$125.00
Hazardous Chemicals:	
Class A - 55 gals. or 500 lbs.	\$50.00
Class B - 55 to 550 gals. or 550 to 5,000 lbs.	\$200.00
Class C - 550 to 5,500 gals. or 5,000 to 50,000 lbs.	\$300.00
Class D - 5,500 gals. or 50,000 lbs.	\$400.00
Inspection Fee Schedule	
All owners or tenants of buildings in Durham County, which are required to be inspected by the Durham County Fire Marshal's Office are subject to the following inspection fee schedule:	
Inspection Activities	Fee
Periodic Inspection	None
First inspection pursuant to permit application	None
First re-inspection for non-compliance if code requirements are met	None
First re-inspection for non-compliance if code requirements are not met	\$200.00
Second and subsequent re-inspections for non-compliance	\$400.00

Note: Highlighted fields indicates changed items.

FY 2010-2011 Non-Profit Funding Recommendations			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Manager Recommended Budget
Achievement Academy provides educational and case management services to teens and young adults who have dropped out of high school and wish to restart their education. Grant request is for partial salary/benefits for two reading/GED teachers and curriculum/software resources.	\$18,680	\$35,000	\$17,746
Alliance of AIDS Services - Carolina provides direct services to over 400 persons living with HIV/AIDS in Durham. Services include substance abuse treatment, mental health and nutritional counseling, medical and non-medical case management, housing assistance, and faith ministries programs. Grant request is for salary for one client services case manager.	\$14,010	\$30,000	\$13,310
American Red Cross – Central NC Chapter responds to natural and man-made disasters and alleviates suffering caused by disasters; provides community education on disaster preparedness, CPR, first aid and water safety; and trains and prepares a volunteer workforce to respond to disasters. Grant request is for expenses associated with disaster relief.	\$0	\$30,600	\$0
AnimalKind provides financial assistance to the Triangle's lowest-income residents for pet spay/neuter (with rabies vaccines included when no certificate is provided). Grant request is for veterinarian fee reimbursements to provide 200 spay/neuter surgeries.	\$12,340	\$14,000	\$11,723
Believers United for Progress seeks to build a better community by reconstructing family values through moral, social, and economic development, and comprehensive vocational training. Grant request is for HYPE, a new mentoring and enrichment program for youth.	\$0	\$25,000	\$0
Big Brothers Big Sisters of the Triangle provides free community-based and school-based mentoring services to children. Community-based mentoring services match children with an adult volunteer who serves as a stable role model. The school-based program features mentors who volunteer during and after school to assist children with school work or social skills. Grant request is for salary support.	\$32,690	\$50,000	\$27,787
Child Advocacy Commission of Durham, Inc. provides legal and advocacy assistance for families with children at risk. Their programs include school enrollment assistance for children placed with relatives, guardians, or non-relative caretakers; legal assistance for disadvantaged families; family mediation services; and supervised visitation and safe exchange services. Grant request is for partial salary support of two staff members and operating expenses.	\$37,827	\$45,000	\$35,936

FY 2010-2011 Non-Profit Funding Recommendations			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Manager Recommended Budget
Child and Parent Support Services works to prevent child abuse and neglect in Durham County by providing parents health, safety, and developmental information; parent-child interaction therapy and parenting groups; and workshops and training on issues related to children and trauma. Services are offered to both English- and Spanish-speaking clients. Grant request is for partial salary/benefits support of one bilingual clinician.	\$11,828	\$13,828	\$11,237
Child Care Services Association provides child care referral and consultation services, subsidies to help low and moderate income working families, support services that help child care providers operate more efficiently, technical assistance to child care centers and public policy research/advocacy of early care/education. Grant request is for support of one bilingual Family Support Counselor.	\$31,350	\$40,000	\$29,783
Communities In Schools of Durham, Inc. focuses on increasing Durham's graduation rate through a combination of later intervention and early prevention programs. Grant request is for general operating and salary support.	\$5,090	\$20,000	\$4,836
Coordinating Council for Senior Citizens promotes the highest level of well-being for older adults by keeping seniors independent in their own homes for as long as possible; keeping seniors engaged and active; and providing seniors with information to better manage their lives. Grant request is for general operating and salary support.	\$129,546	\$130,000	\$123,069
Durham Community Penalties Program, Inc. provides individualized sentencing reports for use in cases for which prison is authorized but not required. Its mission is to provide a safe environment for citizens while maintaining opportunities for rehabilitation and restitution for offenders, and to reduce the cost of incarceration to Durham County and the state. Grant request is for partial funding of one sentencing specialist position.	\$4,670	\$21,000	\$18,900
Durham Companions seeks to break the cycle of juvenile delinquency by matching troubled youth with an adult volunteer for one year to help redirect their lives. While in the program, troubled youth receive tutoring, ongoing encouragement and support to stay in school, and preparation for and assistance in finding employment. Grant request is for salary support.	\$4,670	\$15,775	\$0
Durham Council for Children with Special Needs promotes cooperation and joint planning among the agencies that serve families of children from birth to age five with special needs. The agency provides intervention services and services to support parents. Grant request is for general operating and salary support.	\$12,142	\$13,000	\$11,535

FY 2010-2011 Non-Profit Funding Recommendations			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Manager Recommended Budget
Durham County Teen Court and Restitution Program offers prevention and intervention strategies that hold youth accountable for their offenses, provide resources to families, and recognize victims' rights. Teen Court educates youth about the legal system and the consequences of criminal behavior in order to deter youth from criminal behavior and to reduce recidivism. Grant request is for general operating and salary support.	\$32,690	\$33,950	\$29,421
Durham Crisis Response Center is the only agency in Durham dedicated to providing advocacy, shelter and support services to victims of domestic and sexual violence. Grant request is for salary support of staff at the 24 hour emergency shelter.	\$48,568	\$50,025	\$46,140
Durham Interfaith Hospitality Network addresses the needs of homeless families by mobilizing churches, synagogues, and people of faith to help families move toward residential stability. Grant request is for salary support, client incentives, and emergency resources for families in the AfterCare program, which assists families in obtaining housing and stable employment.	\$0	\$20,000	\$13,000
Durham Literacy Center empowers Durham County residents who want to enrich their lives by improving their literacy skills through programs in adult literacy, English-as-a-second-language, and a teen career academy. Grant request is for general operating and salary support.	\$28,020	\$40,000	\$26,619
Durham Striders Youth Association, Inc. seeks to improve the overall health and productivity of Durham's youth by providing wellness education, preventative medicine, academic reinforcement, citizenship training, and total family fitness opportunities. The agency targets disadvantaged and minority children, particularly males. Grant request is for travel expenses and general operating support.	\$0	\$30,000	\$0
Durham Teacher Warehouse Corporation enhances the academic and creative needs of students in Durham Public Schools by providing free school supplies to teachers. Grant request is for partial salary/benefits support for the executive director and general operating expenses.	\$0	\$15,000	\$0
Durham's Partnership for Children mobilizes and unifies the Durham community to create and support innovative and successful collaborative approaches to serving the needs of children 0 to 5 years of age and their families. Grant request is for partial salary/benefits support of a grant writer, public affairs specialist, and fund development research assistant, in addition to general operating expenses.	\$14,010	\$150,602	\$13,310

FY 2010-2011 Non-Profit Funding Recommendations			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Manager Recommended Budget
El Centro Hispano is dedicated to strengthening the Latino community and improving the quality of life of Latinos in Durham and the surrounding area. The agency partners with other communities and organizations in education, leadership development, and community support. Grant request is for general operating and salary/benefits support for the Jóvenes Líderes en Acción - Youth Leaders in Action program.	\$32,690	\$40,588	\$29,421
Eno River Association is dedicated to the preservation of the Eno River Valley by sponsoring educational presentations and historic and scientific research concerning the Eno River Valley. Grant request is for bus transportation to and from the County Stadium during the Festival for the Eno.	\$14,010	\$15,000	\$13,310
Food Bank of Central and Eastern North Carolina accumulates and distributes high quality perishable and non-perishable food and non-food essentials to nonprofit agencies serving the hungry. Grant request is for partial salary/benefits support of three positions that work with Durham partner agencies to distribute food, as well as general operating support.	\$0	\$40,000	\$15,823
Genesis Home works to end homelessness for families with children and young people by providing housing and supportive services to foster independence. Grant request is for salary support in the Family Matters program.	\$22,883	\$25,000	\$21,739
InStepp, Inc. strives to create a vibrant community by empowering at-risk women and adolescent girls to rise above the odds and succeed personally and professionally through innovative gender-responsive training, education and prevention services. Grant request is for general operating and salary support for the Girls Leadership Academy.	\$0	\$12,280	\$0
Inter-Faith Food Shuttle works to alleviate hunger by developing systems to recover, prepare, and distribute wholesome, perishable food for the area's poor, hungry, and homeless. Grant request is for partial salary support of the Durham Food Recovery and Distribution program.	\$9,340	\$20,000	\$8,873
John Avery Boys & Girls Club works to enable young people to reach their full potential as productive, responsible and caring citizens through youth development programs targeted to those from disadvantaged circumstances and at-risk neighborhoods. Grant request is for general operating and salary/benefits support for Project Learn, the education component of the agency's after-school programming.	\$41,189	\$41,189	\$35,011
Learning Assistance, Inc. seeks to provide scholarship assistance and supportive services to students who live in public housing and wish to pursue higher education. Grant request is for general operating support of the Youth Leadership Academy, a program targeting middle and high school youth in Durham Housing Authority communities.	\$0	\$15,000	\$0

FY 2010-2011 Non-Profit Funding Recommendations			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Manager Recommended Budget
New Beginnings Outreach CDC provides options and opportunities for self-sufficiency through direct and experiential employment and entrepreneurship training. Grant request is for general operating and partial salary/benefits support.	\$0	\$144,000	\$0
Operation Breakthrough assists low-wealth families in Durham with becoming more economically self-sufficient by providing the family empowerment action to self-sufficiency program; early childhood educational services; and education regarding energy conservation in order to reduce energy consumption and expenses. Grant request is for salary/benefits for one computer technology specialist, and program support for Head Start, Weatherization, and FEATS programs.	\$93,400	\$97,000	\$79,390
The People's Channel promotes use of designated access channels by coordinating the use of public access channels, providing production facilities, and by providing technical assistance and media training to any individual, group, or organization interested in producing cultural, informational, entertainment, or educational media productions of interest to the community. Grant request is for general operating support and salary/benefits for the director of operations for Durham Community Media.	\$0	\$55,000	\$0
Piedmont Wildlife Center supports and protects wildlife through education, conservation, and promotion of the care of injured and sick wildlife. Grant request is for 20 scholarships for Durham County children to attend the agency's environmental education day camp.	\$0	\$10,000	\$0
Planned Parenthood of Central North Carolina works to reduce the incidence of unwanted pregnancy, HIV/AIDS, and other sexually transmitted infections, especially among young people, those with limited financial resources, and the uninsured. Grant request is for partial salary/benefits support of a bilingual community educator and a bilingual health assistant, as well as general operating support.	\$18,680	\$20,000	\$17,746
Project Graduation of Durham, Inc. provides an all-night, safe, and sober celebration for the graduates of Durham Public Schools and their guests. Grant request is for partial support of rental costs for facility.	\$4,203	\$4,500	\$3,783
Reality Ministries, Inc. focuses on three areas: serving teenagers through afterschool educational, recreational, and mentoring programs; providing opportunities to those with disabilities for personal, social, and spiritual development; and creating a community of service in Durham. Grant request is for salary/benefits support of one afterschool program worker, and partial support of operating expenses for a youth recording studio.	\$0	\$50,000	\$10,000

FY 2010-2011 Non-Profit Funding Recommendations			
Non-Profit Agency Name	FY 09-10 Adopted Budget	FY 10-11 Requested Budget	FY 10-11 Manager Recommended Budget
Salvation Army Boys & Girls Club provides young people with a safe place to learn and grow; relationships with caring, adult professionals; and life-enhancing programs and character development experiences. Grant request is for partial salary support of the BeGREAT: Graduate program, which targets 50 at-risk middle schoolers and assists them with their transition to high school.	\$14,010	\$30,000	\$12,609
Senior PharmAssist, Inc. promotes healthier living for Durham seniors by helping them obtain and better manage needed medications and by providing health education, community referral, and advocacy. Grant request is for general operating and salary/benefits support.	\$88,043	\$92,877	\$83,641
Shodor Education Foundation is dedicated to improving mathematics and science education by promoting the effective use of interactive computer modeling and simulation technologies. Grant request is for general operating and salary/benefits support of the Computing MATTERS program, which brings computational science, math and technology workshops to youth.	\$10,000	\$25,000	\$9,500
Triangle Champions Track Club strives to build a strong and positive self-image in each participating athlete, teaching them to respect themselves and others, while preparing them to become champions in life and in competition. Grant request is for track meet related expenses as well as registration fee assistance and insurance.	\$9,340	\$25,000	\$0
Triangle Radio Reading Service provides access to local news and information from the print media to the elderly, blind, and print impaired living in the greater Triangle area. Grant request is for general operating and salary/benefits support.	\$4,320	\$4,500	\$3,888
Triangle Residential Options for Substance Abusers (TROSA) provides comprehensive treatment, work-based vocational training, education, and continuing care to substance abusers, enabling them to be productive, recovering individuals. Grant request is for salary and occupancy support.	\$24,341	\$70,000	\$23,124
Victorious Community Development Corporation develops, evaluates, and disseminates programs that stimulate economic growth and promote economic stability by focusing on six areas: youth and education; computers and technology; housing; family preservation; business development; and recovery and rehabilitation. Grant request is for salary support for the site coordinator position.	\$10,000	\$10,000	\$9,000
Volunteer Center of Durham connects individuals, families and groups with opportunities to serve the local community and provides non-profits and public agencies with essential volunteer support. Grant request is for salary support for the executive director position.	\$0	\$40,000	\$0
WoMen in Action for the Prevention of Violence and Its Causes works to improve human relations and the quality of life by providing and encouraging programs that help break the cycles of violence and poverty; promote cultural diversity and competency; and improve self-reliance. Grant request is for general operating and salary/benefits support.	\$27,156	\$30,200	\$24,440
Organizations funded in FY10 without a FY11 Request	\$9,340		
	\$871,076	\$1,739,914	\$835,650

BUDGET AND AMENDMENT PROCESS

OVERVIEW

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential government services. The Budget and Management Services Department serves as a coordinating resource to the Board of County Commissioners, County Manager, departments, nonprofit agencies and citizens, each playing a pivotal role in the budget creation and review process. Through the budget, Durham County fulfills its mission to enhance the quality of life for its citizens by providing education, safety and security, health and human services, economic development, and cultural and recreational resources.

GOVERNING STATUTES

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

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

BUDGET PROCESS

All Durham County departments are required to submit requests for appropriation to the County Manager on or before March 15 of each year. This is done through a customized version of SAP Software that compiles requested revenues, expenditures and new positions from each department. The Budget and Management Services Department is responsible for advising and supporting county departments throughout the entire budget process; performing budget software maintenance and training; publishing recommended and approved budget documents; analyzing and assisting in the County Manager's recommendation of requests; and updating and distributing a budget manual, among other important duties.

The Budget and Management Services Department, under the direction of the County Manager, uses the departmental requests as the starting point for developing a recommended budget. Departments are asked to provide a continuation budget and identify expansion items through a priority ranking system. This information is ultimately reviewed and adjusted in order to create a balanced recommended budget that the County Manager presents to the Board of County Commissioners for review prior to May 31 of each year. The Board is required to hold public hearings on the recommended budget and to adopt a final budget no later than June 30, the close of Durham County's fiscal year. The Board typically holds multiple budget work sessions to address issues in the recommended budget. As required by North Carolina law, the Board adopts a budget ordinance setting a tax rate and spending authority for the fiscal year.

AMENDMENT PROCESS

The adopted budget is prepared by fund, function (e.g., Public Safety) and department/agency (e.g., Sheriff); however, the appropriations are formally budgeted and approved on a functional basis. The County Manager is authorized to transfer budget amounts within a function up to 15% cumulatively without reporting to the Board of County Commissioners. The County Manager is authorized to transfer budget amounts between functions of the same fund up to \$20,000 with an official report of such transfer being made at the next regular meeting of the Board. Departments routinely submit budget amendments as agenda items to the Board after review by the Budget and Management Services Department. The amendments are typically placed on the consent agenda, but can be pulled for discussion. Upon approval by the Board, the Budget and Management Services Department updates the financial system to reflect the amendment.

FY 2010-11 BUDGET CALENDAR

January		
Wednesday & Thursday	January 6-7, 2010	Newspaper advertisements of nonprofit agency application process
Wednesday	January 6	Distribution of Nonprofit Agency Pre-Qualification Form
Tuesday	January 26	FY2011 Nonprofit Application Workshop
February		
Monday	February 1	Distribution of budget materials to departments through intranet
Monday	February 8	SAP Budget System opens for entry of departmental budget requests
Monday	February 8	Advance public comments at Board of County Commissioners meeting
Wednesday	February 17	Departments submit Information Technology Request Form (new requests only, not replacements) to Information Technology
Thursday	February 18	Board of County Commissioners Annual Retreat
March		
Monday	March 1	Online nonprofit application portal open to qualified nonprofits
Friday	March 5	DEPARTMENTAL BUDGET REQUESTS DUE TO BUDGET AND MANAGEMENT SERVICES by 5 p.m. – Entered into SAP Budget System (transmittal letter, performance measures and other supporting documents should be e-mailed to Budget Analyst)
Monday	March 15	Distribution of FY 2010-11 nonprofit applications to departmental staff for review online nonprofit applications must be submitted by 5 p.m.
	March 15-31	Departmental budget presentations with County Manager, Deputy Manager and Budget and Management Services
Friday	March 26	Volunteer Fire Districts submit requests to Fire Marshal and Budget and Management Services
Monday	March 29	Departmental staff review of nonprofits due to Budget Office 5 p.m.
April		
Thursday	April 29	Superintendent's Recommended Budget Request for Durham Public Schools submitted to Board of Education
May		
Friday	May 14	Durham Public Schools Board of Education submits budget request to County Manager
Monday	May 25	County Manager delivers Recommended Budget to Board of County Commissioners – 7 p.m. meeting
Thursday Monday	May 25- June 21	Board of County Commissioners budget work sessions (specific dates to be scheduled)
June		
	Early June	Notice of Public Hearing published for June 8 public hearing
Monday	June 14	Board of County Commissioners holds public hearing on Recommended Budget 7 p. m.
Monday	June 28	Board of County Commissioners adoption of FY 2010-11 Annual Budget Ordinance
July		
Thursday	July 1, 2010	FY 2010-11 budget available in SAP Budget System

GLOSSARY TERMS

Account: The detailed record of a particular asset, liability, owners' equity, revenue or expense.

Accrual basis: Where revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.

Ad valorem tax: Commonly referred to as property tax; levied on both real and personal property according to the property's valuation and the tax rate.

Appropriated fund balance: The estimated fund balance appropriated into the annual budget.

Appropriation: A legal authorization to incur obligations and make expenditures for specific purposes.

Approved budget: The final budget the Board of County Commissioners adopts by July 1.

Assessed valuation: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes.

Asset: Anything owned by an individual or a business which has commercial or exchange value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Constant dollars: Actual dollar amounts adjusted for inflation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Grant: Gift of money from one organization to another.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY CODES

Personal Services

- 5100011000 SALARIES AND WAGES - REGULAR: Salaries and wages paid to full-time employees.
- 5100012000 SALARIES AND WAGES - PART TIME: Salaries and wages paid to part-time employees.
- 5100051000 BOARD MEMBER FEES: Regular compensation paid to boards and commissions.
- 5100050200 CONSULTING FEES: Fees paid directly to individuals and firms providing contracted personal services to the county. These services replace or augment those provided by program personnel.

Employee Benefits

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

Operating Expenses

- 5200110200 TELEPHONE: The cost of local and long distance telephone service and installation charges.
- 5200110300 POSTAGE: Expenditures for mailing and shipping.
- 5200110400 PRINTING: Expenditures for printing and duplicating.
- 5200114300 OFFICE SUPPLIES AND MATERIALS: Expenditures for all consumable office supplies, small fixtures or furniture valued under \$1,000.
- 5200114400 NON-CAPITAL OFFICE FURNITURE AND EQUIPMENT: The purchase of tangible, individual office furniture and equipment items costing less than \$1,000.
- 5200120100 BUILDING RENT: Payments for space rented by the county.
- 5200120200 EQUIPMENT RENTAL: Charges for lease and rental of equipment.
- 5200120300 UTILITIES: Charges for electricity, water, fuel oil and natural gas.
- 5200120500 VEHICLE LEASE: Lease payments for vehicles leased or lease-purchased by the county.
- 5200120600 EQUIPMENT LEASE: Lease payments for equipment leased or lease-purchased by the county.
- 5200130100 TRAINING RELATED TRAVEL: The cost incurred for travel, fees, subsistence and registrations in connection with employee development.
- 5200130300 DUES AND SUBSCRIPTIONS: The cost of memberships, dues and subscriptions to periodicals and journals.
- 5200140300 M & R EQUIPMENT: The cost incurred in maintaining and repairing county-owned equipment including service contracts.
- 5200140400 M & R VEHICLES: The cost incurred in maintaining and repairing county-owned vehicles.
- 5200150100 OPERATIONAL TRAVEL: The cost of travel associated with department and program operations.
- 5200150200 VEHICLE SUPPLIES: The cost of operating and maintaining county-owned vehicles.
- 5200151000 SOFTWARE: Expenditures for computer software valued under \$1,000.
- 5200159500 OTHER SUPPLIES AND MATERIALS, also called MISCELLANEOUS SUPPLIES: The cost of

operating supplies and materials not otherwise classified.

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

Capital Outlay

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

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