Section XIII

Adopted Ordinances and Resolutions

Note for the Preliminary FY 2013 – 14 Budget

The Adopted Ordinances and Resolutions will be included in the final Budget Book.

Annual Budget Process

The City of Durham's annual budget process is the framework for communicating major financial operational objectives and for allocating resources to achieve them. This process is a complex undertaking involving the whole government. The process begins in October and runs until the end of June. By state law, the City must adopt an annual budget ordinance by June 30 of each year. Coordination of the process is essential to the building of the budget. To achieve coordination, a calendar of activities is summarized on this page.

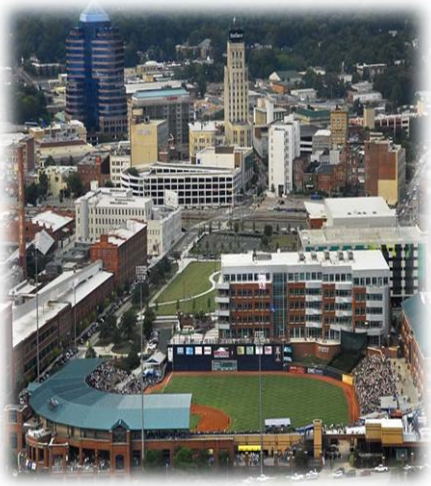
Once the budget is approved, the focus of the budget becomes control. Ongoing monitoring of expenditures and revenues throughout the year is a responsibility shared by department heads and the Budget Department. The Accounting Services Division ensures that changes are correctly entered and payments are appropriate.

The Budget and Management Services Department reviews all requests from departments to make sure that sufficient appropriations have been budgeted. All funds are reviewed on a regular basis, and a budget report is submitted to the City Council on a quarterly basis.

The City Manager has the authority to transfer budgeted amounts between departments within any function. However, transfers between functions, additions or deletions require a budget amendment. To amend the budget, a revised budget ordinance must be approved by the City Council.

January • Budget kick-off. City Manager explains financial and operational objectives.	**February** • Department budgets submitted to Budget office. • City Council retreat to discuss vision and service issues. • Public input on budget sought through public hearing and "Coffees with Council".	**March** • Coffees with Council continue. • City Council retreat to discuss financial issues. • Budget office projects revenues.
April • Departments present budgets to the City Manager. • Balance expenditure requests with revenue estimates.	**May** • Preliminary Budget and Capital Improvement Plan prepared and formally transmitted to Council. • City Council conducts work sessions on proposed budget.	**June** • Second Public Hearing is held in accordance with state law. • The City Council adopts the budget. State law requires it to be adopted by June 30.
July • New fiscal year begins. Budget becomes control instrument for all expenditures.	**August** • Ongoing monitoring of expenditures and revenues throughout the year is a responsibility shared by Department Directors, Budget and Finance.	**September** • Annual audit of prior year expenditures is conducted and Comprehensive Annual Financial Report (CAFR) is published.
October • Management Team discusses and develops overall budget goals for next fiscal year.	**November** • Appropriation Transfers and Budget Amendments are reviewed and processed throughout the year, as necessary.	**December** • Develop budget manual, train departments in use of budget development software. • Departments have Budget Pre-Meetings with the City Manager.

Pertinent Facts About Durham, North Carolina



Municipal Government In Durham

Durham, North Carolina is located in North Carolina's eastern Piedmont to the northeast of the state's geographical center. Located at 36 degrees north latitude and at 78 degrees 55 minutes west longitude, Durham is the fourth largest city in the state, the county seat, and the only municipality in Durham County. The City takes pride in its educational, cultural, athletics, and medical assets.

Durham was first named in 1851 when a postmaster was appointed for the area and the name Durhamville was used. The town's name originated from the family name of Dr. Bartlett Snipes Durham, who at that time owned several acres of land in what is now downtown Durham. The town's first step in becoming a major city came in 1854 when the North Carolina Railroad Company decided to locate a station in the town. The station was built on four acres of land owned by Dr. Durham near what is now Corcoran Street. The North Carolina General Assembly incorporated Durham in 1866 and again in 1869 after Congress invalidated the governments of the old Confederacy.

A significant piece of United States history took place in Durham. Due to a disagreement between plantation owners and farmers, North Carolina was one of the last states to secede from the Union. Durham residents fought in several North Carolina regiments. Seventeen days after General Lee surrendered his army at Appomattox, General Sherman and Confederate General Johnston negotiated the largest surrender of confederate troops and ended the Civil War at Bennett Place in Durham.

Area and Population

Durham covers an area of 108.64 square miles. The estimated population of 237,892 includes a rich diversity of racial and ethnic backgrounds.

City Government

The City of Durham has operated under the Council–Manager form of government since 1921. Durham City Council is comprised of seven members: three members from specific wards, three at-large members and the Mayor. The terms for the City Council seats are staggered, and nonpartisan elections are held every two years. The ward members elected in 2009 serve a four-year term. The at-large seats filled in 2011 are serving a four-year term. The Mayor is elected for a two-year term. City Council is the legislative and policy-making body for Durham and is the final authority on most matters relating to the City. The Council is responsible for establishing general policies for the City: appointing the City Manager, City Attorney, City Clerk and members of various boards and commissions; enacting ordinances, resolutions and orders; adopting the annual budget; and authorizing contracts on the City's behalf. The City Council convenes its regular business meeting every first and third Monday at 7 p.m. in the Council Chambers of City Hall (101 City Hall Plaza). The meetings are open to the public and can also be viewed on cable channel 8. Work sessions are held two Thursdays preceding its regular business meeting to receive information briefings

and presentations. The work session is held at 1:00 p.m. in the Council's Committee Room (2nd floor City Hall). Citizens Matters are held during the work session at 4:00 p.m.

The Mayor serves as presiding officer of the City Council and votes on all matters that come before the body. The Mayor also appoints standing and special committees of the Council, unless the Council votes to elect such committees. As the official head of city government, the Mayor represents the City on ceremonial occasions. The City Manager is the administrative head of city government and is responsible for the efficient management of the City operations. The Council appoints the Manager who ensures the ordinances and policies set by Council are carried out. The Manager is also responsible for preparing the annual budget and for supervising city departments and personnel (except the City Attorney's and City Clerk's offices). As an employee of the City Council, the Manager normally attends all Council meetings.

City Government services are headquartered at Durham City Hall in downtown Durham. Service facilities including police, fire stations, recreational facilities, water and wastewater facilities and public works operations can be found throughout the community.

Building Activity

BUILDING PERMIT ACTIVITY (CITY)
1997-2011 AND 2013-TO-DATE (THROUGH MARCH, 2013)

CALENDAR YEAR	NEW RESIDENTIAL	NEW NON-RESIDENTIAL	RESIDENTIAL REPAIRS, ETC.	NON-RESIDENTIAL REPAIRS, ETC.	TOTAL
1997	$200,723,467	$152,273,227	$13,738,163	$134,120,754	$500,855,611
1998	$224,692,786	$159,748,339	$17,549,699	$151,091,419	$553,082,243
1999	$300,643,840	$114,257,675	$13,924,889	$91,136,424	$519,962,828
2000	$261,002,113	$143,890,502	$14,517,062	$131,249,678	$550,659,355
2001	$306,025,338	$154,255,259	$24,506,028	$292,234,819	$777,021,444
2002	$291,526,550	$109,201,360	$29,327,701	$99,168,841	$529,224,452
2003	$327,239,746	$217,285,504	$35,050,384	$212,491,852	$792,067,486
2004	$331,848,984	$195,831,808	$23,253,877	$123,264,032	$674,198,701
2005	$370,163,430	$173,910,511	$21,724,046	$175,842,013	$741,640,000
2006	$384,501,587	$150,486,203	$19,305,591	$265,475,644	$819,769,025
2007	$297,498,143	$133,729,117	$26,400,002	$180,850,890	$638,478,152
2008	$207,446,064	$292,284,719	$22,983,287	$224,883,098	$747,597,168
2009	$184,179,789	$119,840,349	$33,409,418	$153,131,652	$490,561,208
2010	$197,828,412	$232,172,103	$30,810,642	$241,690,281	$702,501,438
2011	$197,159,573	$61,666,023	$52,957,198	$442,838,051	$754,620,845
2012	$333,750,978	$97,014,353	$44,726,201	$235,228,391	$710,719,923
2013 (thru March)	$70,975,676	$26,783,272	$7,678,719	$94,785,149	$200,222,816

Numbers are based on a calendar year period.
Calendar period from 1/1/13 - 3/31/2013

Commerce and Industry

In recent years, industry in the City has been diversifying rapidly, lessening the dependence of the local economy on the tobacco industry. Among the larger industries located in the city are: textiles, machinery, healthcare, biotechnology, pharmaceuticals, education, software design, banking, furniture, lumber products, building materials, life insurance, containers, chemicals, and food for livestock. Some of the corporate headquarters located in the Greater Durham area include Blue Cross and Blue Shield of North Carolina, Verizon and North Carolina Mutual Life Insurance Company.

Some of the largest employers in the Durham area are:

Duke University and Medical Center	Durham County Government
International Business Machines (IBM)	Quintiles Transnational Corp.
Durham Public Schools	North Carolina Central University
GlaxoSmithKline	National Institute of Environment Health Sciences
Blue Cross and Blue Shield of North Carolina	U.S. Environmental Protection Agency (EPA)
Durham City Government	AW North Carolina, Inc.
RTI International, Inc. (Research Triangle Institute)	Measurement Incorporated
Veterans Administration Medical Center	Frontier Communications – Formally Verizon
Cree, Inc.	Durham Technical Community College
Fidelity Investments	All-In-One Staffing

Some major research companies are also located in the Durham area. Research Triangle Park, the largest planned research park in the United States, is located nearly equidistant from the four major universities: North Carolina State University in Raleigh, the University of North Carolina at Chapel Hill, North Carolina Central University and Duke University in Durham. The Park was organized in 1959 and is under the direction of the Research Triangle Foundation, a non-profit organization. The 7,000 acre campus for research laboratories and research-oriented industries are adjacent to Durham. Approximately 90 percent of the total park area is located in Durham County. Since its establishment in 1959, Research Triangle Park has been home to some of the brightest minds in the world. With over 40,000 employees working for over 130 companies, RTP is one of the largest research parks in the world.

Top Ten Organizations in Research Triangle Park

Lenovo (IBM) 3039 Cornwallis Road P.O. Box 12195 www.ibm.com	***GlaxoSmithKline, Inc.*** 5 Moore Drive P.O. Box 13398 www.gsk.com
Cisco Systems 7025 Kit Creek Road P.O. Box 14987 www.cisco.com	***Fidelity Investments*** 4008 E NC Highway 54 Research Triangle Park,, NC 27709 www.fidelityinvestments.com
RTI International 3040 Cornwallis Road P.O. Box 12194 www.rti.org	***U.S. Environmental Protection Agency (EPA)*** 109 T.W. Alexander Drive www.epa.gov
National Institute of Environmental Health Sciences 79 T.W. Alexander Drive P.O. Box 12233 www.niehs.nih.com	***Credit Suisse*** 7200 Kit Creek Road www.credit–suisse.com
Biogen Idec 500 Davis Drive www.biogenidec.com	***Network Appliance*** 7301 Kit Creek Road www.netapp.com/us

Durham Banks

Bank of America	Mechanics and Farmers Bank
Branch Banking and Trust	RBC Centura Bank
Cardinal State	South Bank
Coastal Federal Credit Union	State Employees Credit Union
Community National Bank	SunTrust
First Citizens Bank and Trust	Wells Fargo Bank

Education

Some of Durham's greatest assets are its outstanding educational facilities. Durham, North Carolina is the home of two universities – Duke University and North Carolina Central University.

Duke University, founded in 1924 as Trinity College, is a private Methodist church-related university with an enrollment of 14,746 (including part-time) in its ten schools and colleges. Students pursue graduate, undergraduate and professional degrees in 120 different disciplines, including medicine, nursing, engineering and allied health fields. Duke University is among the nation's top universities. Duke University's mission is "…to provide superior liberal education to undergraduate students, attending not only to their intellectual growth but also to their development as adults committed to high ethical standards and full participation as leaders in their communities…".

The highlights of the campus include Duke Chapel, Sarah P. Duke Gardens, Cameron Indoor Stadium, 7,700 acre Duke Forest, Duke University Museum of Art, Duke University Medical Center and the Primate Center. Richard H. Brodhead became the ninth president of the university as of July 1, 2004. www.duke.edu

North Carolina Central University, the nation's first publicly supported historically black educational institution, encourages attendance from all ethnic backgrounds. This state-supported university, founded in 1910, has an enrollment of 8,349 students (including part-time). North Carolina Central University offers eight schools for academic enhancement – law, business, library sciences, arts, technology, nursing, education and various sciences – offering degrees in more than 146 disciplines. The university is located on a 104 acre campus in southeast Durham. The university features a bronze statue of founder Dr. James E. Shepard, an art museum, a law school rated the nation's highest for women, and the Leroy T. Walker Athletic Complex, named for the former president of the United States Olympic Committee. One of the goals of this university is to prepare students academically and professionally to become leaders prepared to advance the consciousness of social responsibility in a diverse, global society. Charlie Nelms has served as the university's tenth chief administrator since August 1, 2007. www.nccu.edu

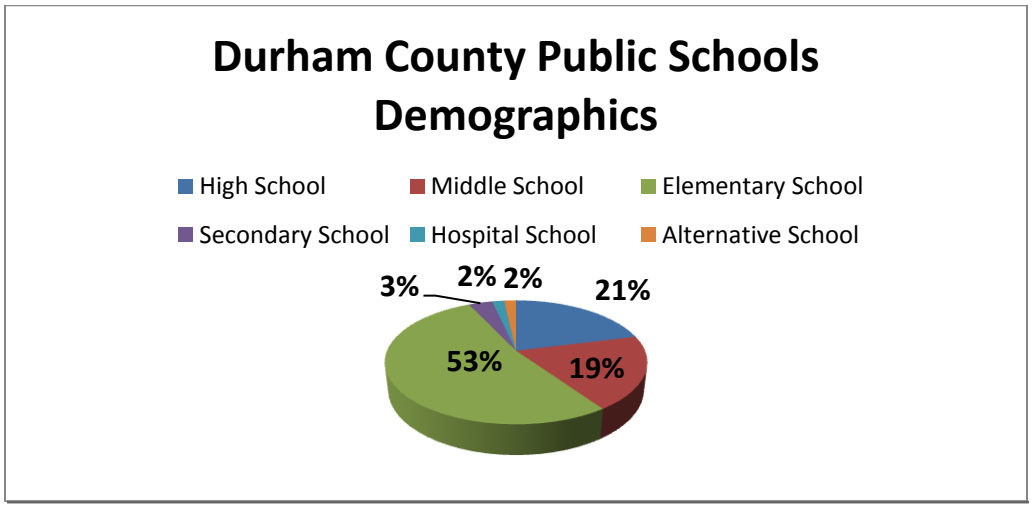
Durham Technical Community College, founded in 1961, has a main campus near Research Triangle Park, an auxiliary campus in northern Durham, and classes at the Orange County Skills Development Center in Chapel Hill. Over 24,400 students attend Durham Technical Community College annually for career education, skill training and personal enrichment. More than 75 degree, diploma and certificate programs are offered in computers, health, business, public services, industry, engineering and other career fields, along with one of the best university transfer programs in the state. Durham Tech's Corporate Education Center trains Triangle employees either at the work site or at the college.

www.durhamtech.edu

The North Carolina School of Science and Mathematics opened in September 1980 and is a state-supported high school for eleventh and twelfth grade students who are exceptionally talented in the fields of science and mathematics. Located in west Durham on the site formerly occupied by the Watts Hospital facility, the School of Science and Mathematics has received national acclaim for its emphasis in advanced math and science education for high school students. www.ncssm.edu

Also located near Durham are the University of North Carolina at Chapel Hill www.unc.edu, ten miles to the southwest and North Carolina State University www.ncsu.edu, which is located in Raleigh, 23 miles east of Durham. Both of these universities have highly rated undergraduate, graduate and professional schools.

The Durham Public School System has 12 public senior high schools, 9 middle schools, 2 secondary school (grade 6-12), 1 alternative school, 1 hospital school, and 30 elementary schools that serve all sections of Durham and Durham County. Durham Public Schools www.dpsnc.net currently provides education for over 32,500 students in all of its school districts. In addition, there are 25 private and parochial schools that offer classes ranging from kindergarten through senior high and 10 charter schools.



Medicine

The Durham area has one of the highest per capita concentrations of hospital beds and physicians in the world. With over 2,300 physicians, there is an approximate average of 10.6 physicians per 1000 residents in Durham. Two excellent university teaching hospitals are located in the area -- Duke Medical Center in Durham and UNC Hospitals (state teaching hospital) in Chapel Hill.

The north division of Duke University Hospital, the largest construction project ever undertaken in Durham at $95.4 million, opened in 1980. Duke is licensed to hold about 1,150 beds. In 2000 the $30.5 million McGovern-Davison Children's Health Center, a division of Duke Medical Center, was completed. It serves more than 35,000 patients each year. UNC Hospitals has a license for 684 beds. Durham also has a 502 bed Veterans' Administration Hospital and the Durham Regional Hospital with 391 beds. North Carolina Eye and Ear Hospital, specializing in eye, ear, nose and throat disorders, has 24 beds. Lincoln Community Health Center is an outpatient clinic in south Durham that provides various health services especially for economically deprived citizens of the community.

Research in the field of medical technology is prevalent in the Durham area with several laboratories in the Research Triangle Park undertaking research in the areas of pharmaceutical products, medical devices, health care products and health sciences, and processing of health information.

In recognition of the outstanding quality and quantity of medical technology and services in the Durham area, the Durham City Council in 1981 designated Durham's slogan as the "City of Medicine." A special "City of Medicine" exhibit from Durham was displayed in the 1982 World's Fair in Knoxville, Tennessee, as the result of a joint effort of a Duke physician and the North Carolina Museum of Life and Science in Durham.

Utilities

For the calendar year 2012, the City provided an average of 27.40 million gallons per day (MGD) to its customers. The City's two water treatment facilities have a combined maximum water treatment capacity of 52 MGD; raw water supplies of 44 MGD are available. Wastewater treatment capacity of the City totals 40 million gallons per day. During 2012, City wastewater treatment facilities processed an average of 16.8 MGD. The City's water and sewer system is self-supporting with approximately 85,000 active/inactive City/County accounts.

Duke Power Company serves the City with electricity, natural gas is provided by PSNC Energy and telephone service by Verizon.

The City owns and operates five off-street parking garages, one attendant parking lot and 6 unattended parking lots in the central business district.

Transportation

Durham is served by U. S. Highways 15-501 and 70; Interstates 85 and 40; and N.C. Highways 54, 55, 98, 147 (Durham Freeway), 157 (Guess Road) and 751. The City maintains 682.91 miles of paved and 20.42 miles of unpaved City and 135 miles of State highways and streets.

Domestic airlines (AirTran, Continental, Delta, Express Jet, Jet Blue, Northwest, Southwest, US Airways, Air Canada, American Airlines, Midwest and United) fly over 10 million passengers annually from Raleigh-Durham International Airport, located ten miles from Durham. Direct service is available to major cities throughout the United States including New York/Newark, Washington, Orlando, Las Vegas, San Jose and others. American Airlines offers one daily non-stop departure to London.

The City is served by two railroads - Norfolk Southern Corporation and Amtrak. Durham offers connections to all points with Greyhound/Carolina Trailways bus lines. Local bus service is provided by Durham Area Transit Authority (DATA) with 18 bus routes throughout the city and by Triangle Transit Authority (TTA) with six bus routes.

Sightseeing

Durham is proud of its many historic and educational sightseeing attractions. Among these are:

American Tobacco Historic District, *400 Blackwell Street*, a former Lucky Strike cigarette factory and former headquarters of American Tobacco Company is being transformed into a one-million sq.-ft. retail/residential/office adaptive reuse district. It is one of the most ambitious, largest, and farthest reaching historic preservation and renovation projects in the history of N.C. Phase one is currently complete and includes restaurants, shops, an amphitheater and on-site parking garages. www.americantobaccohistoricdistrict.com

Bennett Place State Historic Site, *4409 Bennett Memorial Road*, is the location of the surrender by Confederate General Johnston to Union General Sherman at the end of the Civil War in 1865. This site is open Monday through Friday from 10 a.m.-5 p.m. The site features a restoration with furnishings and picnic sites and modern visitors center with exhibits and AV program. There is no admission charge. www.ah.dcr.state.nc.us/sections/hs/bennett/bennett.htm

Carolina Theatre of Durham, Inc., *309 W. Morgan Street*, is located in the renovated downtown historic 1926 Beaux Arts auditorium for performing arts. Features 1,016-seat Fletcher Hall and two art-film cinemas. www.carolinatheatre.org

Downtown Durham Historic District, *Downtown Durham, Morgan-Peabody Loop*, is North Carolina's first commercial district on the National Register of Historic Places. The Downtown Durham Historic District includes Main Street, government buildings, the central business district and the Carolina Theatre. A site of major festivals in May and September, it is the home of the Durham Bulls. A second district near the intersection of West Main Street and Gregson Street is Brightleaf Historic District, anchored by the namesake Brightleaf Square, which includes turn-of-the-century brick tobacco warehouses with world-class restaurants, art galleries, jewelers, clothiers and specialty shops. www.preservationdurham.org

Duke Chapel, *Duke University West Campus*, is a Gothic edifice with 77 inspirational stained glass windows and a 210-ft. bell tower patterned after Canterbury Cathedral in England. During the academic year, it is open daily from 8 a.m. through 10 p.m. At other times, it is open daily from 8 a.m. through 8 p.m. Guided tours can be arranged by calling the Chapel Hostess (684-2572). www.chapel.duke.edu

Duke Homestead State Historic Site, *2828 Duke Homestead Road,* A National Historic Landmark where the Duke fortune and the nation's tobacco industry began. Adjacent to Duke Homestead, a tobacco history museum traces the history of tobacco from the Indians to the present. The site is open Tuesday through Saturday from 10 a.m.-4 p.m. www.ah.dcr.state.nc.us/sections/hs/duke/duke.htm

Duke University Nasher Museum of Art, *Duke University Central Campus*, is an attraction with collections of varied arts and crafts from many ages and points around the world. There is a $5 admission fee, $4 for seniors, $4 for members of the Duke Alumni Association, $3 for non-Duke students with I.D. and free for children 16 and younger. Admission is FREE to Duke University students, faculty and staff with I.D. and to Durham residents who present a valid I.D. with address or proof of residency. The museum is open Tuesday, Wednesday, Friday and Saturday from 10 a.m.-5 p.m., Thursday 10 a.m. – 9 p.m., and Sunday from noon - 5 p.m. www.nasher.duke.edu

Durham Bulls Athletic Park, *is located at 409 Blackwell Street,* Downtown Durham and can be accessed from the Durham Freeway. The ballpark reflects many characteristics of old-time parks and the historic downtown Durham architecture. A 32-foot-high wall stands in left field 305 feet from home plate, resembling Fenway Park's Green Monster. The Blue Monster, as it's called in Durham, contains a similar old-style manual scoreboard. The ballpark's most distinctive feature is the Bull that stands tall above the Blue Monster. This Bull was modeled after the bull used in the 1988 film, Bull Durham. The actual Bull from the movie is hung in the concourse level of the DBAP.
http://www.durhambulls.com/stadium/athletic_park.html

Durham Performing Arts Center (DPAC), *123 Vivian Street*, is a $47 million state-of-the-art performing arts venue, which is the newest addition to the downtown skyline and signifies that Durham's proud tradition of cultural arts continues. Featuring North Carolina's largest stage for major Broadway shows, opera, concerts, drama, and family shows, the center features 2,800 seats in a very intimate setting and has no seat more than 135 feet from the stage. The Durham Performing Arts Center is located just off the Durham Freeway (Highway 147, Exits 12B or 13), and is adjacent to the famous Durham Bulls Athletic Park. Access is fast and convenient from all parts of the region via I-40, I-540 and I-85. To learn more, visit www.dpacnc.com

Durham Station Transportation Center, *located at 515 W. Pettigrew Street* is downtown's new transportation hub and home to local, regional, intercity bus and taxi services, provides multiple alternatives to automobile traffic, an essential component needed to support Durham's growing population. http://data.durhamnc.gov/durham_station.cfm

The Durham Skate Park, *located at 524 Rigsbee Ave* in Durham Central Park, downtown Durham, is the City's newest park for skaters and is open daily from dawn until dusk. http://www.durhamnc.gov/departments/parks/pdf/skate_park_safety.pdf

Hayti Heritage Center, *804 Old Fayetteville Street*, features permanent displays of photography and equipment of the early 20th-century local photographer. Contemporary exhibits featured on a rotating basis. Open 1 – 5pm on Saturday. (919) 683-1709. www.hayti.org

Historic Durham Athletic Park, *500 West Corporation Street*, is the film location for the movie Bull Durham starring Kevin Costner, Susan Sarandon, and Tim Robbins. It was the original home of the Durham Bulls for 50 years. The Bulls now play a few miles south in the Durham Bulls Athletic Park www.durhambulls.com, a facility which captures the brick texture of historic Durham yet remains fully state-of-the-art. (919) 560-4355.

Historic Stagville, *5825 Old Oxford Highway*, is a State Historic Site. Once among the largest plantation holdings in the South, the site features 18th and 19th century buildings dedicated to preservation as well as African American cultural/historic studies. Barn and original slave quarters at Horton Grove provide insight into plantation life, society, and culture. (919) 620-0120. www.ah.dcr.state.nc.us/sections/do/stagville.

North Carolina Museum of Life and Science, *433 Murray Avenue*, was rated among the "top four family friendly museums in the Southeast" by Family Fun magazine. The museum is a state-of-the-art interactive indoor/outdoor science-technology center including the renowned Magic Wings Butterfly House, Bayer CropScience Insectarium, Ellerbee Creek Railway, weather and aerospace displays, daily science shows, and ever-changing traveling hands-on exhibits. The museum is open Mondays through Saturdays from 10 a.m.- 5 p.m. and on Sunday from 12:00 p.m.- 5 p. m. Beginning Memorial Day weekend through Labor Day, the Museum is open until 6 p.m. A general admission charge applies (adults -$8.50, children ages 3-12 - $6.00, free under age 2, Senior Citizens - $7.50). www.ncmls.org

Sarah P. Duke Memorial Gardens, *Duke University West Campus*, is a valley of flora bordered by a pine forest and centering on a lily pond, stone terraces and wisteria-covered gazebo, with seasonal plantings in a spectacular array of color. It attracts approximately 300,000 visitors annually to view 55 acres. It is open daily to the public without charge from 8:00 a.m. until dusk. www.duke.edu/dukegardens

St. Joseph's A.M.E. Church, *804 Old Fayetteville Street*, is one of the first autonomous African-American churches in America. The 1891 brick sanctuary includes a stained-glass portrait of Washington Duke. The church was converted into a performance hall in the fall of 2001. The sanctuary is trimmed with beautiful glass and Richardsonian architecture. The performance hall contains 416 seats and is adjacent to the Hayti Heritage Center. (919) 683-1379. www.hayti.org/Performance_Hall/index.htm

The Streets at Southpoint, *6702 Fayetteville Road,* is a super-regional mall that includes an outdoor cityscape called Main Street. It features 1.3 million square feet of retail space with more than 150 shops and restaurants. Featuring North Carolina's first Nordstrom, The Streets at Southpoint also includes Sears, JC

Penny, Belk, and Hecht's as anchor stores. It was recognized by USA Today as one of the nation's "10 great places to spend it all in one place". www.streetsatsouthpoint.com/html/index.asp

West Point on the Eno, *Roxboro Road across from Riverview Shopping Center*, is a forty-acre city park, part of over four-hundred acres owned by the City of Durham along a two-mile stretch of the Eno River. Nestled within this wilderness area, West Point on the Eno has a strong historical focus. There are trails and woods and waters, each somewhat as they were centuries ago when this area was the home of the Shocco Adshusheer and Eno Indians. There are also restored buildings and gardens, designed to give visitors an accurate picture of life as it was in the heyday of this once-thriving mill community. The restored McCown-Mangum House is a visitor center and small museum. Special activities sponsored by the "Eno River Association" are held at the park site on July 4th each year. The area is open year-round to the public daily, 8 a.m. to dark, free of charge. www.ci.durham.nc.us/departments/parks/parks.cfm

Adjusted Appropriations: The annual budget may be adjusted, either increased or decreased, by subsequent City Council action.

Annual Budget: The annual budget forecasts revenues and outlines expenditures planned for the current fiscal year.

Appropriation: An authorization by the City Council to spend money for a specific purpose.

Appropriated Fund Balance: The amount of fund balance appropriated as a revenue source for the current fiscal year.

Assessed Valuation: The total value of real and personal property in the City. The assessed valuation is used as the basis for levying property taxes.

Associated Revenues: Associated revenues include user fees, licenses and permits, and intergovernmental revenues which are associated with a particular City department.

Authorized Position(s): Positions authorized by the City Council to perform specific duties within a City department. Salaries and benefits of authorized positions are budgeted in the department the authorized position is assigned to.

Benchmarking: A strategic management process in which organizations evaluate various processes in relation to identified best practices from other organizations. The City participates in the North Carolina Benchmarking Project along with fifteen other North Carolina municipalities.

Best Practice: A management technique or process which has been identified as being more effective at delivering a desired outcome than other identified techniques or processes.

BMP: Nationally accepted best management practices with regard to storm water management and the evaluation of storm water management practices.

Bond: The City sells bonds to finance major capital projects. A bond is a written promise to pay back the amount of bonds sold plus interest within a specified period of time. General Obligation bonds require voter approval and are secured by the City's full faith, credit, and taxing power. Revenue bonds do not require voter approval and are backed by enterprise revenues.

Bond Rating: A bond rating is an evaluation of the credit risk associated with a particular bond issue. Bond ratings range from AAA (extremely strong capacity to pay interest and repay principal) to D (currently in default). A higher bond rating results in a lower interest rate, thus reducing the cost of a capital project financed with bonds. The City of Durham currently has a AAA rating.

Budget Ordinance: The legal document adopted by the City Council which outlines the annual spending plan and anticipated revenues for City government for the fiscal year.

Capital Expenditure: Money spent to acquire or upgrade physical assets such as buildings and machinery.

Capital Improvement Program (CIP): A long range plan which outlines proposed capital projects and estimates the costs and funding sources associated with capital projects.

Capital Outlay: Capital outlay includes budgeted expenditures of at least $5,000 for tangible items with a useful life of at least one year.

Capital Project: Capital projects are major City projects with estimated costs of at least $100,000 and a useful life of ten years. Capital projects generally include acquisition of property, construction of City facilities, or acquisition of major equipment.

Capital Projects Fund: A fund used to account for revenues and expenditures associated with capital projects.

Certificates of Participation: An accepted alternative financing mechanism in which certificates are sold to investors to finance capital projects. Principal and interest on Certificates of Participation (COPs) are paid back within a specified period of time. Certificates of Participation do not require voter approval and are generally secured by the project financed.

Charges for Current Services: Charges to individuals, corporations, and other units of government for services performed by City departments.

Contingency: Funds reserved in the General Fund or Water and Sewer Fund for unanticipated expenditures during the fiscal year. Contingency funds are appropriated as necessary by the City Council.

Coverage Ratio: Related to revenue bond covenants, the coverage ratio is a measurement of the amount of net revenues available to cover required debt service payments.

DATA: Durham Area Transit Authority. DATA is the public bus and para-transit (van) service in Durham.

DBAP: Durham Bulls (Triple A Baseball Club) Athletic Park.

DCTC: Durham City Transit Company, the DATA operator.

Debt Covenants: Legal obligations contained in a bond issue; such as a covenant for a specified debt service coverage ratio.

Debt Service: The payment of principal and interest to creditors on outstanding debt.

DPAC: Downtown Performing Arts Center.

Discretionary Revenue: Revenues not derived from or dependent upon direct activity from a single targeted activity. These revenues can be appropriated at the discretion of City Council since they have no legal tie to a specific use.

Encumbrance: A financial commitment to pay for goods and services that have not yet been delivered.

Enterprise Fund: A fund used to account for operations in which the cost of providing services are financed or recovered primarily through user charges.

Enterprise Revenue: Enterprise revenue is generated by user charges for City provided services.

EPA: Environmental Protection Agency (federal agency).

ERU: Equivalent Residential Units. A standardized square foot measurement of impervious surface used to determine storm water billing charges.

Expenditure: An amount paid by the City for a specific good, service, program, or project.

Fiduciary Fund: A fund used to account for assets held by the City in a trustee capacity.

Fiscal Year (FY): The twelve-month period to which the annual operating budget applies. The fiscal year for the City of Durham begins on July 1 and ends on June 30.

Fringe Benefits: Funds budgeted in the Personal Services budget category for the City's contribution for employee benefits. Fringe benefits include such items as social security, retirement, and health, dental, and life insurance.

Fund: A fiscal and accounting entity with a self-balancing set of accounts segregated to carry out specific activities.

Fund Balance: The difference between the accumulated revenues and expenditures for a particular fund.

GASB: Government Accounting Standards Board.

General Fund: The General Fund is the principal operating fund for City government. The General Fund is used to account for all City government activities except those activities with a legal, contractual, or managerial requirement to be accounted for in a separate fund. The General Fund provides resources for the functional areas of general government, development, public protection, general services, parks and recreation, and for non-departmental expenditures.

General Obligation Bonds: Bonds issued by the City which are backed by the full faith and credit (taxing ability) of the City.

GFOA: Government Finance Officers Association.

GIS: Geographic Information Systems.

Grants: The City competes for Federal and State allocations of funding (grants) for a defined use. These grants often have strict spending requirements, timeframes, and may require a City match to obtain.

HUD: Housing and Urban Development (federal agency).

Impact Fees: Fees charged to new development or facility expansion which place a greater demand on the City's thoroughfare network, parks and recreation facilities, or open space land.

Impervious Surface: Impervious surfaces are mainly constructed surfaces - rooftops, sidewalks, roads, and parking lots - covered by impenetrable materials such as asphalt, concrete, brick, and stone which repel water.

Indirect Costs: The portion of the total cost of a program which is provided by and budgeted in another department or division. Indirect costs are budgeted to more accurately reflect the true cost of a program.

Installment Sales: An accepted financing instrument. Installment Sales do not require voter approval and are generally secured by the project financed (example, see: "Certificates of Participation")

Interfund Transfer: A transfer from one fund to another fund to either subsidize the activities in that fund or make payment for services provided through that fund.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one City department for other City departments.

Intragovernmental Revenue: Revenues received by one City department for services provided to another City department.

Investment Income: The interest earned on the City's various investments. City funds are generally invested in U.S. Treasury Notes, Government Agencies, bankers' acceptances, commercial paper, the North Carolina Cash Management Trust Fund, and the State and Local Asset Management Fund.

Intergovernmental Revenues: Revenue received by the City from federal, state, and county government in the form of grants, shared revenues, or entitlements.

LCID: Land Clearing and Inert Debris Landfill.

Lease-Purchase Agreement: An alternative method of financing the acquisition of property, construction of City facilities, or acquisition of major equipment. Lease-purchase agreements allow the City to spread the costs of property, facilities, or equipment over a specified period of time.

Licenses and Permits: Revenue received by the City from individuals and corporations for the issuance of various licenses and permits.

NCA: Non-City Agency. Contract non-profit agencies which are partially funded by City grants. These agencies serve needs in community development, youth, arts and culture.

Nondepartmental: Nondepartmental appropriations include appropriations which are not attributable to a specific department, contributions to non-city agencies, debt service payments, and transfers to other funds.

NCDOT: North Carolina Department of Transportation

One cent on Tax rate: The amount of revenue derived from one penny of property tax assessed against the valuation of City property.

Operating Expenses: Funds budgeted for day-to-day expenses that are necessary to support the City's services and programs. Operating expenses include such items as telephone charges, electrical service, office supplies, gasoline, uniforms, asphalt, etc. Operating expenses do not include salaries and wages, fringe benefits, capital outlay, and other expenses.

Other General Fund Resources: The amount of a department's budget that is not funded by associated revenues. Other General Fund Resources consist of property taxes, sales taxes, and other revenue not attributable to a specific department's activities.

Other Local Taxes: Other local taxes include taxes collected by the State of North Carolina and distributed to local governments. Examples of other local taxes are local option sales tax, intangibles tax, and the hotel/motel occupancy tax.

Outstanding Debt: Existing debt service obligations due in future years.

Personal Property: Personal property includes visible and movable property not permanently affixed to real property. Examples of taxable personal property include automobiles, boats, trailers, and equipment.

Program Revenue: Defined by the City as General Fund revenues collected toward a targeted purpose. Generally these operating revenues are budgeted within one City department.

Property Tax: A tax levied on the assessed value of real and personal property. The property tax rate is expressed as a dollar value per $100 of assessed valuation.

Personal Services: Funds budgeted for full time employee salaries, part-time employee salaries, and contractual personal services. Also includes budgeted funds for fringe benefits, retirement plan and longevity.

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

Rental Income: Revenue generated by the leasing of various City-owned properties.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark funds for a specific purpose in the future.

Revenue: All funds that the City receives as income. Revenues include property taxes, other local taxes, user fees, intergovernmental revenues, fines, investment income, and rental income.

Revenue Bonds: Bonds issued by the City which are backed by operating revenues of an enterprise fund for which the bond proceeds are intended.

Special Revenue Fund: A fund used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

State-Shared Revenues: The City receives a share of revenues collected by the State for utility franchise taxes, gasoline taxes, beer and wine taxes, and alcoholic beverage control profits.

Tax Base: The total assessed valuation of real and personal property in the City.

Tax Levy: The total amount of property tax revenue expected to be generated during a fiscal year. The tax levy is a function of the total assessed valuation and the property tax rate.

Transit: Public bus and para-transit (van) services.