

## Summary: Special Revenue Funds

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$4,883,560	\$4,868,052	\$4,809,208	\$4,798,974	\$4,815,179
Transfers	\$2,001,256	\$1,611,873	\$1,676,062	\$1,827,330	\$1,827,330
<b>Total Expenditures</b>	<b>\$6,884,816</b>	<b>\$6,479,925</b>	<b>\$6,485,270</b>	<b>\$6,626,304</b>	<b>\$6,642,509</b>
▽ <i>Revenues</i>					
Taxes	\$6,394,161	\$6,159,925	\$6,401,633	\$6,411,164	\$6,427,369
Investment Income	\$10,767	\$0	\$735	\$0	\$0
Other Fin. Sources	\$0	\$320,000	\$320,000	\$215,140	\$215,140
<b>Total Revenues</b>	<b>\$6,404,928</b>	<b>\$6,479,925</b>	<b>\$6,722,369</b>	<b>\$6,626,304</b>	<b>\$6,642,509</b>
<b>Net Expenditures</b>	<b>\$479,888</b>	<b>\$0</b>	<b>(\$237,098)</b>	<b>\$0</b>	<b>\$0</b>

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# FIRE DISTRICTS

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## PROGRAM DESCRIPTION

Fire protection in Durham County is provided within seven fire districts, which are tax supported by residents of each respective district. Services are provided by incorporated volunteer fire departments. In addition to fire protection, Durham County fire departments provide emergency medical services within their districts. All departments respond to requests for assistance to surrounding departments and counties under mutual aid agreements. Coordination of these fire and rescue services is provided by the Fire Marshal's Office and Emergency Medical Services.

The following rates are proposed for FY 2011-12:

District	FY 2010-11 Adopted Tax Rate	FY 2011-12 Requested Tax Rate	FY 2011-12 Adopted Tax Rate
Bethesda	0.0900	0.1000	0.1000
Lebanon	0.1000	0.1000	0.1000
Parkwood	0.1100	0.1100	0.1100
Redwood	0.1075	0.1125	0.1125
New Hope *	0.0695	0.0895	0.0895
Eno *	0.0599	0.0599	0.0599
Bahama	0.0600	0.0600	0.0600
Butner**	0.2500	0.2500	0.2500

\*The New Hope and Eno fire district rates are established by neighboring Orange County through an interlocal agreement.

\*\*The Special Butner District is a state-maintained public safety district.

# Bethesda Fire District Fund

Fund: 2002130000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
<b>▽ Expenditures</b>					
Operating	\$500,000	\$575,113	\$510,923	\$460,377	\$460,377
Transfers	\$1,054,338	\$1,036,255	\$1,100,445	\$1,226,481	\$1,226,481
<b>Total Expenditures</b>	<b>\$1,554,338</b>	<b>\$1,611,368</b>	<b>\$1,611,368</b>	<b>\$1,686,858</b>	<b>\$1,686,858</b>
<b>▽ Revenues</b>					
Taxes	\$1,606,905	\$1,511,368	\$1,514,369	\$1,621,858	\$1,621,858
Investment Income	\$2,076	\$0	\$206	\$0	\$0
Other Fin. Sources	\$0	\$100,000	\$100,000	\$65,000	\$65,000
<b>Total Revenues</b>	<b>\$1,608,982</b>	<b>\$1,611,368</b>	<b>\$1,614,574</b>	<b>\$1,686,858</b>	<b>\$1,686,858</b>
<b>Net Expenditures</b>	<b>(\$54,644)</b>	<b>\$0</b>	<b>(\$3,207)</b>	<b>\$0</b>	<b>\$0</b>

- Bethesda Fire District appropriated \$65,000 in fund balance.
- Transfers are made to the General Fund and the Benefits Plan Fund for the personnel and benefit expenditures of county positions.

# Lebanon Fire District Fund

Fund: 2002140000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
<b>▽ Expenditures</b>					
Operating	\$636,908	\$479,657	\$479,657	\$496,789	\$496,789
Transfers	\$535,964	\$575,618	\$575,618	\$600,849	\$600,849
<b>Total Expenditures</b>	<b>\$1,172,872</b>	<b>\$1,055,275</b>	<b>\$1,055,275</b>	<b>\$1,097,638</b>	<b>\$1,097,638</b>
<b>▽ Revenues</b>					
Taxes	\$1,075,613	\$1,055,275	\$1,066,659	\$1,050,921	\$1,050,921
Investment Income	\$1,694	\$0	\$189	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$46,717	\$46,717
<b>Total Revenues</b>	<b>\$1,077,307</b>	<b>\$1,055,275</b>	<b>\$1,066,848</b>	<b>\$1,097,638</b>	<b>\$1,097,638</b>
<b>Net Expenditures</b>	<b>\$95,565</b>	<b>\$0</b>	<b>(\$11,573)</b>	<b>\$0</b>	<b>\$0</b>

- Lebanon Fire District appropriated \$46,717 in fund balance.
- Transfers are made to the General Fund and the Benefits Plan Fund for the personnel and benefit expenditures of county positions.

# Parkwood Fire District Fund

Fund: 2002150000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$1,352,975	\$1,644,444	\$1,644,444	\$1,564,240	\$1,564,240
<b>Total Expenditures</b>	<b>\$1,352,975</b>	<b>\$1,644,444</b>	<b>\$1,644,444</b>	<b>\$1,564,240</b>	<b>\$1,564,240</b>
▽ <i>Revenues</i>					
Taxes	\$1,474,096	\$1,444,444	\$1,535,761	\$1,464,240	\$1,464,240
Investment Income	\$995	\$0	\$50	\$0	\$0
Other Fin. Sources	\$0	\$200,000	\$200,000	\$100,000	\$100,000
<b>Total Revenues</b>	<b>\$1,475,091</b>	<b>\$1,644,444</b>	<b>\$1,735,810</b>	<b>\$1,564,240</b>	<b>\$1,564,240</b>
<b>Net Expenditures</b>	<b>(\$122,116)</b>	<b>\$0</b>	<b>(\$91,366)</b>	<b>\$0</b>	<b>\$0</b>

- Parkwood Fire District appropriated \$100,000 in fund balance. This budget reflects a technical correction to show the correct fund balance appropriated.

# Redwood Fire District Fund

Fund: 2002160000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$724,597	\$746,895	\$746,895	\$746,000	\$746,000
<b>Total Expenditures</b>	<b>\$724,597</b>	<b>\$746,895</b>	<b>\$746,895</b>	<b>\$746,000</b>	<b>\$746,000</b>
▽ <i>Revenues</i>					
Taxes	\$741,459	\$726,895	\$738,798	\$742,577	\$742,577
Investment Income	\$343	\$0	(\$5)	\$0	\$0
Other Fin. Sources	\$0	\$20,000	\$20,000	\$3,423	\$3,423
<b>Total Revenues</b>	<b>\$741,802</b>	<b>\$746,895</b>	<b>\$758,794</b>	<b>\$746,000</b>	<b>\$746,000</b>
<b>Net Expenditures</b>	<b>(\$17,205)</b>	<b>\$0</b>	<b>(\$11,899)</b>	<b>\$0</b>	<b>\$0</b>

- Redwood Fire District appropriated \$3,423 in fund balance.

# New Hope Fire District Fund

Fund: 2002170000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$43,334	\$59,874	\$59,874	\$56,313	\$72,518
<b>Total Expenditures</b>	<b>\$43,334</b>	<b>\$59,874</b>	<b>\$59,874</b>	<b>\$56,313</b>	<b>\$72,518</b>
▽ <i>Revenues</i>					
Taxes	\$44,800	\$59,874	\$60,827	\$56,313	\$72,518
Investment Income	\$181	\$0	\$22	\$0	\$0
<b>Total Revenues</b>	<b>\$44,981</b>	<b>\$59,874</b>	<b>\$60,848</b>	<b>\$56,313</b>	<b>\$72,518</b>
<b>Net Expenditures</b>	<b>(\$1,647)</b>	<b>\$0</b>	<b>(\$974)</b>	<b>\$0</b>	<b>\$0</b>

# Eno Fire District Fund

Fund: 2002190000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$19,676	\$23,594	\$23,594	\$22,956	\$22,956
<b>Total Expenditures</b>	<b>\$19,676</b>	<b>\$23,594</b>	<b>\$23,594</b>	<b>\$22,956</b>	<b>\$22,956</b>
▽ <i>Revenues</i>					
Taxes	\$24,067	\$23,594	\$23,613	\$22,956	\$22,956
Investment Income	\$189	\$0	\$31	\$0	\$0
<b>Total Revenues</b>	<b>\$24,256</b>	<b>\$23,594</b>	<b>\$23,644</b>	<b>\$22,956</b>	<b>\$22,956</b>
<b>Net Expenditures</b>	<b>(\$4,580)</b>	<b>\$0</b>	<b>(\$50)</b>	<b>\$0</b>	<b>\$0</b>

# Bahama Fire District Fund

Fund: 2002210000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$970,168	\$683,755	\$683,755	\$731,106	\$731,106
<b>Total Expenditures</b>	<b>\$970,168</b>	<b>\$683,755</b>	<b>\$683,755</b>	<b>\$731,106</b>	<b>\$731,106</b>
▽ <i>Revenues</i>					
Taxes	\$711,573	\$683,755	\$738,083	\$731,106	\$731,106
Investment Income	\$2,574	\$0	\$122	\$0	\$0
<b>Total Revenues</b>	<b>\$714,147</b>	<b>\$683,755</b>	<b>\$738,205</b>	<b>\$731,106</b>	<b>\$731,106</b>
<b>Net Expenditures</b>	<b>\$256,021</b>	<b>\$0</b>	<b>(\$54,450)</b>	<b>\$0</b>	<b>\$0</b>

# Special Butner District Fund

Fund: 2002250000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$16,415	\$17,559	\$17,559	\$17,289	\$17,289
<b>Total Expenditures</b>	<b>\$16,415</b>	<b>\$17,559</b>	<b>\$17,559</b>	<b>\$17,289</b>	<b>\$17,289</b>
▽ <i>Revenues</i>					
Taxes	\$17,990	\$17,559	\$17,559	\$17,289	\$17,289
Investment Income	\$127	\$0	\$12	\$0	\$0
<b>Total Revenues</b>	<b>\$18,117</b>	<b>\$17,559</b>	<b>\$17,571</b>	<b>\$17,289</b>	<b>\$17,289</b>
<b>Net Expenditures</b>	<b>(\$1,702)</b>	<b>\$0</b>	<b>(\$12)</b>	<b>\$0</b>	<b>\$0</b>

# SPECIAL PARK DISTRICT FUND

## PROGRAM DESCRIPTION

In 1986, the Board of County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park (RTP) located within Durham County. The purpose of the district is to provide and maintain certain services and facilities in addition to services and facilities currently provided by the county.

The tax rate is set at \$0.03739 for fiscal year 2011-2012. The revenue will be used on construction of pedestrian/jogging trails on Davis Drive, Little Drive, NC 54, and Triangle Drive; support for travel demand management; support for the RTP Environmental Committee, the RTP Security Committee, and the RTP Outreach Committee; roadside landscaping, signage, security cameras, construction of 3 sand volleyball courts; and maintenance and administrative costs.

## Special Park District Fund

Fund: 2002220000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$619,487	\$637,161	\$642,507	\$703,904	\$703,904
<b>Total Expenditures</b>	<b>\$619,487</b>	<b>\$637,161</b>	<b>\$642,507</b>	<b>\$703,904</b>	<b>\$703,904</b>
▽ <i>Revenues</i>					
Taxes	\$697,659	\$637,161	\$705,965	\$703,904	\$703,904
Investment Income	\$442	\$0	\$109	\$0	\$0
<b>Total Revenues</b>	<b>\$698,101</b>	<b>\$637,161</b>	<b>\$706,074</b>	<b>\$703,904</b>	<b>\$703,904</b>
<b>Net Expenditures</b>	<b>(\$78,614)</b>	<b>\$0</b>	<b>(\$63,568)</b>	<b>\$0</b>	<b>\$0</b>

# EMERGENCY SERVICES TELEPHONE SYSTEM

In 1991, the Board of County Commissioners adopted an ordinance to impose a monthly surcharge on local GTE, now Verizon, telephone subscribers (set at \$0.60 per month). Surcharge revenues were to recover the expenses associated with 9-1-1 emergency telephone service and to finance the implementation of an Enhanced 9-1-1, or E-9-1-1, communications system, the most advanced emergency communications system available.

In the past, this fund also received wireless 9-1-1 surcharge monies which were segregated and tracked separately. This wireless surcharge amount was set by the North Carolina General Assembly.

During the 2007 Session, the General Assembly enacted legislation that significantly amended the general statutes with the intent to modernize and improve the administration of the state's 9-1-1 system through a statewide 9-1-1 Board. This new legislation imposed a statewide fee of \$0.70 on all wireline and wireless active voice communications service capable of accessing the 9-1-1 system. This legislation also disposed that any wireline 9-1-1 fees that had been collected prior to January 1, 2008 would be transferred to the General Fund of the local governing entity to be used for any lawful purpose. An amendment to the interlocal agreement on 9-1-1 communications was approved by the Board of County Commissioners in December 2007. This amendment named the city as the new Public Safety Answering Point (PSAP) and the recipient of the 9-1-1 fees as they are remitted under the new provisions of law.

In FY 2008-09, the remaining wireless fund balance was transferred to the city. Durham County closed the Emergency Services Telephone Fund in FY 2009-10.

## Emergency Services Telephone Fund

Fund: 2002240000

Summary	2009-2010 Actual Exp/Rev	2010-2011 Original Budget	2010-2011 12 Month Estimate	2011-2012 Department Requested	2011-2012 Commissioner Approved
<b>▽ Expenditures</b>					
Transfers	\$410,954	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$410,954</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>▽ Revenues</b>					
Investment Income	\$2,145	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$2,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Expenditures</b>	<b>\$408,810</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>