

Summary: Special Revenue Funds

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
▼ <i>Expenditures</i>					
Personnel	\$1,880	\$0	\$0	\$0	\$0
Operating	\$4,564,496	\$5,083,681	\$5,090,688	\$3,632,063	\$3,759,675
Transfers	\$2,412,605	\$2,906,119	\$2,410,510	\$4,441,655	\$4,653,312
Total Expenditures	\$6,978,981	\$7,989,800	\$7,501,198	\$8,073,718	\$8,412,987
▼ <i>Revenues</i>					
Taxes	\$7,407,219	\$7,930,097	\$8,151,219	\$8,073,718	\$8,412,987
Intergovernmental	\$119,519	\$0	\$0	\$0	\$0
Investment Income	\$2,278	\$0	\$1,383	\$0	\$0
Other Fin. Sources	\$200,000	\$59,703	\$0	\$0	\$0
Total Revenues	\$7,729,015	\$7,989,800	\$8,152,602	\$8,073,718	\$8,412,987
Net Expenditures	(\$750,035)	\$0	(\$651,405)	\$0	\$0

FIRE DISTRICTS

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 approved for FY 2015-16:

District	FY 2014-15 Adopted Tax Rate	FY 2015-16 Requested Tax Rate	FY 2015-16 Approved Tax Rate
Lebanon	0.1065	0.1065	0.1065
Parkwood	0.1135	0.0000	0.0000
Redwood	0.1386	0.1386	0.1386
New Hope*	0.0995	0.0995	0.0995
Eno*	0.0799	0.0799	0.0799
Bahama	0.0987	0.0987	0.0987
<i>Bethesda Fire & Rescue Service</i>	0.1350	0.0000	0.0000
<i>Durham County Fire & Rescue Service</i>	0.0000	0.1300	0.1300

*The New Hope and Eno fire district rates are established by neighboring Orange County through an inter-local agreement.

A new Durham County Fire and Rescue Service District was created in June of FY 2014-15 that combines both the Bethesda Fire and Rescue Service District and the Parkwood Fire District. For FY 2015-16 this combined district has a proposed tax rate of 13.00 cents per \$100 valuation. That is an increase in the fire district property tax rate for Parkwood residents (1.65 cents) and a slight decrease in the property tax rate for Bethesda Service District residents (0.05 cents). The revenue neutral rate is 0.1253 (12.53 cents per \$100 valuation). This combined district covers both the former Bethesda and Parkwood Fire Districts and will allow better distribution of services across both districts.

Lebanon Fire District Fund

Fund: 2002140000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
Expenditures					
Operating	\$486,073	\$469,121	\$466,991	\$415,602	\$415,602
Transfers	\$527,778	\$702,805	\$702,805	\$716,412	\$716,412
Total Expenditures	\$1,013,851	\$1,171,926	\$1,169,797	\$1,132,014	\$1,132,014
Revenues					
Taxes	\$1,119,815	\$1,116,723	\$1,141,536	\$1,132,014	\$1,132,014
Intergovernmental	\$1,929	\$0	\$0	\$0	\$0
Investment Income	\$659	\$0	\$425	\$0	\$0
Other Fin. Sources	\$0	\$55,203	\$0	\$0	\$0
Total Revenues	\$1,122,403	\$1,171,926	\$1,141,961	\$1,132,014	\$1,132,014
Net Expenditures	(\$108,552)	\$0	\$27,836	\$0	\$0

- Transfers are made to the General Fund for the personnel and benefit expenditures of County positions

Redwood Fire District Fund

Fund: 2002160000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
Expenditures					
Operating	\$755,391	\$903,036	\$901,745	\$920,274	\$920,274
Transfers	\$0	\$6,049	\$6,049	\$0	\$0
Total Expenditures	\$755,391	\$909,085	\$907,794	\$920,274	\$920,274
Revenues					
Taxes	\$788,193	\$909,085	\$909,365	\$920,274	\$920,274
Intergovernmental	\$1,653	\$0	\$0	\$0	\$0
Investment Income	\$164	\$0	\$203	\$0	\$0
Total Revenues	\$790,010	\$909,085	\$909,568	\$920,274	\$920,274
Net Expenditures	(\$34,619)	\$0	(\$1,774)	\$0	\$0

New Hope Fire District Fund

Fund: 2002170000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
Expenditures					
Operating	\$78,942	\$86,113	\$86,144	\$88,902	\$88,902
Transfers	\$0	\$802	\$802	\$0	\$0
Total Expenditures	\$78,942	\$86,915	\$86,946	\$88,902	\$88,902
Revenues					
Taxes	\$85,814	\$86,915	\$88,937	\$88,902	\$88,902
Intergovernmental	\$24	\$0	\$0	\$0	\$0
Investment Income	\$59	\$0	\$22	\$0	\$0
Total Revenues	\$85,897	\$86,915	\$88,959	\$88,902	\$88,902
Net Expenditures	(\$6,955)	\$0	(\$2,013)	\$0	\$0

Eno Fire District Fund

Fund: 2002190000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
Expenditures					
Operating	\$32,076	\$31,029	\$58	\$32,184	\$32,184
Transfers	\$0	\$362	\$0	\$0	\$0
Total Expenditures	\$32,076	\$31,391	\$58	\$32,184	\$32,184
Revenues					
Taxes	\$32,494	\$31,391	\$32,079	\$32,184	\$32,184
Intergovernmental	\$22	\$0	\$0	\$0	\$0
Investment Income	\$61	\$0	\$23	\$0	\$0
Total Revenues	\$32,576	\$31,391	\$32,102	\$32,184	\$32,184
Net Expenditures	(\$500)	\$0	(\$32,045)	\$0	\$0

Bahama Fire District Fund

Fund: 2002210000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
Expenditures					
Operating	\$912,526	\$1,309,023	\$1,308,160	\$1,359,145	\$1,359,145
Transfers	\$0	\$12,252	\$12,252	\$0	\$0
Total Expenditures	\$912,526	\$1,321,275	\$1,320,412	\$1,359,145	\$1,359,145
Revenues					
Taxes	\$805,528	\$1,316,775	\$1,375,472	\$1,359,145	\$1,359,145
Intergovernmental	\$533	\$0	\$0	\$0	\$0
Investment Income	\$543	\$0	\$123	\$0	\$0
Other Fin. Sources	\$0	\$4,500	\$0	\$0	\$0
Total Revenues	\$806,604	\$1,321,275	\$1,375,595	\$1,359,145	\$1,359,145
Net Expenditures	\$105,922	\$0	(\$55,183)	\$0	\$0

Durham County Fire and Rescue Service District Fund

Fund: 2002260000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
Expenditures					
Personnel	\$1,880	\$0	\$0	\$0	\$0
Operating	\$1,564,636	\$1,574,476	\$1,554,094	\$71,149	\$2,241
Transfers	\$1,884,827	\$2,183,849	\$1,688,602	\$3,725,243	\$3,936,900
Total Expenditures	\$3,451,343	\$3,758,325	\$3,242,696	\$3,796,392	\$3,939,141
Revenues					
Taxes	\$3,826,188	\$3,758,325	\$3,834,971	\$3,796,392	\$3,939,141
Intergovernmental	\$114,216	\$0	\$0	\$0	\$0
Investment Income	\$618	\$0	\$540	\$0	\$0
Total Revenues	\$3,941,023	\$3,758,325	\$3,835,510	\$3,796,392	\$3,939,141
Net Expenditures	(\$489,680)	\$0	(\$592,814)	\$0	\$0

- This new Fire and Rescue district combines the Bethesda Service District and the Parkwood Fire District
- All positions supporting this new district are located in the General Fund Fire Marshal's budget and a transfer of \$3.939 million will be made to the General Fund to support personnel and benefit costs related to these positions, as well as operational costs incurred by other County departments

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, as of this printing, is set at \$0.0479 for fiscal year 2015-2016, an increase of 1 cent. The Durham-Wake Counties Research and Production Service District Advisory Committee, met on May 27, 2015, after the Manager's Recommended Budget had been printed, and submit a recommended rate for the District for fiscal year 2015-2016 that is now reflected in the final Approved Budget.

The revenue will be used on design and construction pedestrian/jogging trails, support for travel demand management, the RTP Environment committee, the RTP Security committee, and the RTP Community Outreach committee. Also supported is roadside landscaping, installation of wetlands, planting and nature walk, installation of bus shelters, installation of pedestrian trail signage, and maintenance and administrative costs.

Included in this year's budget is a reserve of \$500,000 for the Park Center, with the intent to increase that amount as necessary in the future to provide an average of \$1,000,000 per year over the next ten years.

Special Park District Fund

Fund: 2002220000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$734,851	\$710,883	\$773,495	\$744,807	\$941,327
Total Expenditures	\$734,851	\$710,883	\$773,495	\$744,807	\$941,327
▼ <i>Revenues</i>					
Taxes	\$735,661	\$710,883	\$766,010	\$744,807	\$941,327
Intergovernmental	\$9	\$0	\$0	\$0	\$0
Investment Income	\$73	\$0	\$34	\$0	\$0
Total Revenues	\$735,743	\$710,883	\$766,044	\$744,807	\$941,327
Net Expenditures	(\$892)	\$0	\$7,451	\$0	\$0