

Summary: Special Revenue Funds

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$95,846	\$0	\$0	\$0	\$0
Operating	\$4,117,880	\$4,990,676	\$5,062,702	\$4,647,861	\$4,647,861
Transfers	\$1,436,156	\$2,371,222	\$2,371,222	\$1,519,181	\$1,519,181
Total Expenditures	\$5,649,883	\$7,361,898	\$7,433,924	\$6,167,042	\$6,167,042
▽ <i>Revenues</i>					
Taxes	\$5,528,916	\$6,118,873	\$6,198,050	\$5,967,026	\$5,967,026
Investment Income	\$117,012	\$19,850	\$11,294	\$0	\$0
Service Charges	\$716,361	\$0	\$7,777	\$0	\$0
Other Fin. Sources	\$0	\$1,223,175	\$0	\$200,016	\$200,016
Total Revenues	\$6,362,288	\$7,361,898	\$6,217,121	\$6,167,042	\$6,167,042
Net Expenditures	(\$712,406)	\$0	\$1,216,803	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

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 proposed for FY 2009-10:

District	FY 2008-09 Adopted Tax Rate	FY 2009-10 Requested Tax Rate	FY 2009-10 Adopted Tax Rate
Bethesda	0.0900	0.0900	0.0900
Lebanon	0.1000	0.1000	0.1000
Parkwood	0.1100	0.1100	0.1100
Redwood	0.1075	0.1075	0.1075
New Hope *	0.0675	0.0570	0.0570
Eno *	0.0570	0.0499	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. Please note the portions of the districts lying in Orange County were reevaluated for FY 2009-10. The revenue neutral rate was adopted for the New Hope Fire District. A tax rate increase of \$0.01 above revenue neutral was adopted for the Eno Fire District.

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

2009-10 HIGHLIGHTS

- None of the five districts principally located in Durham County requested tax rate increases.

Bethesda Fire District Fund

Fund: 2002130000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$315,000	\$562,069	\$562,069	\$557,917	\$557,917
Transfers	\$960,209	\$968,462	\$968,462	\$999,983	\$999,983
Total Expenditures	\$1,275,209	\$1,530,531	\$1,530,531	\$1,557,900	\$1,557,900
▽ <i>Revenues</i>					
Taxes	\$1,394,336	\$1,525,531	\$1,525,530	\$1,482,884	\$1,482,884
Investment Income	\$7,197	\$5,000	\$284	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$75,016	\$75,016
Total Revenues	\$1,401,533	\$1,530,531	\$1,525,814	\$1,557,900	\$1,557,900
Net Expenditures	(\$126,324)	\$0	\$4,717	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

- Bethesda Fire District appropriated \$75,016 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	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$300,000	\$648,308	\$648,308	\$663,292	\$663,292
Transfers	\$475,947	\$512,087	\$512,087	\$519,198	\$519,198
Total Expenditures	\$775,947	\$1,160,395	\$1,160,395	\$1,182,490	\$1,182,490
▽ <i>Revenues</i>					
Taxes	\$932,740	\$1,073,933	\$1,152,894	\$1,057,490	\$1,057,490
Investment Income	\$14,048	\$7,500	\$4,140	\$0	\$0
Other Fin. Sources	\$0	\$78,962	\$0	\$125,000	\$125,000
Total Revenues	\$946,788	\$1,160,395	\$1,157,034	\$1,182,490	\$1,182,490
Net Expenditures	(\$170,841)	\$0	\$3,361	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

- Lebanon Fire District appropriated \$125,000 in fund balance.
- Transfers are made to the General Fund and the Benefits Plan Fund for the personnel and benefit expenditures of county positions.

Parkwood Fire District Fund

Fund: 2002150000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$1,092,633	\$1,353,889	\$1,353,889	\$1,352,975	\$1,352,975
Total Expenditures	\$1,092,633	\$1,353,889	\$1,353,889	\$1,352,975	\$1,352,975
▽ <i>Revenues</i>					
Taxes	\$1,125,537	\$1,353,889	\$1,353,890	\$1,352,975	\$1,352,975
Investment Income	\$1,235	\$0	\$315	\$0	\$0
Total Revenues	\$1,126,772	\$1,353,889	\$1,354,205	\$1,352,975	\$1,352,975
Net Expenditures	(\$34,139)	\$0	(\$316)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Redwood Fire District Fund

Fund: 2002160000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$669,325	\$739,754	\$739,754	\$724,597	\$724,597
Total Expenditures	\$669,325	\$739,754	\$739,754	\$724,597	\$724,597
▽ <i>Revenues</i>					
Taxes	\$663,889	\$739,754	\$739,753	\$724,597	\$724,597
Investment Income	\$3,063	\$0	(\$95)	\$0	\$0
Total Revenues	\$666,952	\$739,754	\$739,658	\$724,597	\$724,597
Net Expenditures	\$2,373	\$0	\$96	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

New Hope Fire District Fund

Fund: 2002170000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$41,773	\$54,232	\$54,232	\$43,334	\$43,334
Total Expenditures	\$41,773	\$54,232	\$54,232	\$43,334	\$43,334
▽ <i>Revenues</i>					
Taxes	\$44,402	\$53,732	\$53,947	\$43,334	\$43,334
Investment Income	\$1,407	\$500	\$372	\$0	\$0
Total Revenues	\$45,808	\$54,232	\$54,319	\$43,334	\$43,334
Net Expenditures	(\$4,035)	\$0	(\$87)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Eno Fire District Fund

Fund: 2002190000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$16,778	\$23,072	\$23,072	\$19,676	\$19,676
Total Expenditures	\$16,778	\$23,072	\$23,072	\$19,676	\$19,676
▽ <i>Revenues</i>					
Taxes	\$17,285	\$22,572	\$22,572	\$19,676	\$19,676
Investment Income	\$1,253	\$500	\$362	\$0	\$0
Total Revenues	\$18,538	\$23,072	\$22,934	\$19,676	\$19,676
Net Expenditures	(\$1,760)	\$0	\$138	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Bahama Fire District Fund

Fund: 2002210000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$530,905	\$686,428	\$686,428	\$650,168	\$650,168
Total Expenditures	\$530,905	\$686,428	\$686,428	\$650,168	\$650,168
▽ <i>Revenues</i>					
Taxes	\$679,536	\$681,428	\$681,430	\$650,168	\$650,168
Investment Income	\$18,372	\$5,000	\$5,199	\$0	\$0
Total Revenues	\$697,908	\$686,428	\$686,629	\$650,168	\$650,168
Net Expenditures	(\$167,003)	\$0	(\$201)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Special Butner District Fund

Fund: 2002250000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$15,691	\$17,593	\$17,593	\$16,415	\$16,415
Total Expenditures	\$15,691	\$17,593	\$17,593	\$16,415	\$16,415
▽ <i>Revenues</i>					
Taxes	\$16,385	\$17,243	\$17,243	\$16,415	\$16,415
Investment Income	\$431	\$350	\$138	\$0	\$0
Total Revenues	\$16,816	\$17,593	\$17,381	\$16,415	\$16,415
Net Expenditures	(\$1,125)	\$0	\$212	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

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 \$0.0361 for FY 2009-10. The revenue will be used on construction of pedestrian/jogging trails on Louis Stephens Drive, Little Drive and Kit Creek Road; support for travel demand management, the RTP Environmental Committee and the RTP Outreach Committee; installation of new signage; roadside landscaping; and maintenance and administrative costs.

Special Park District Fund

Fund: 2002220000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$657,549	\$651,791	\$658,267	\$619,487	\$619,487
Total Expenditures	\$657,549	\$651,791	\$658,267	\$619,487	\$619,487
▽ <i>Revenues</i>					
Taxes	\$654,806	\$650,791	\$650,791	\$619,487	\$619,487
Investment Income	\$2,560	\$1,000	\$579	\$0	\$0
Total Revenues	\$657,366	\$651,791	\$651,370	\$619,487	\$619,487
Net Expenditures	\$183	\$0	\$6,897	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

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 anticipates closing the Emergency Services Telephone Fund in FY 2009-10.

Emergency Services Telephone Fund

Fund: 2002240000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Commissioner Approved
▽ Expenditures					
Personnel	\$95,846	\$0	\$0	\$0	\$0
Operating	\$478,226	\$253,540	\$319,090	\$0	\$0
Transfers	\$0	\$890,673	\$890,673	\$0	\$0
Total Expenditures	\$574,073	\$1,144,213	\$1,209,763	\$0	\$0
▽ Revenues					
Investment Income	\$67,445	\$0	\$0	\$0	\$0
Service Charges	\$716,361	\$0	\$7,777	\$0	\$0
Other Fin. Sources	\$0	\$1,144,213	\$0	\$0	\$0
Total Revenues	\$783,807	\$1,144,213	\$7,777	\$0	\$0
Net Expenditures	(\$209,734)	\$0	\$1,201,986	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00