

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 Manager Recommended
▼ <i>Expenditures</i>					
Personnel	\$1,880	\$0	\$0	\$0	\$0
Operating	\$4,564,496	\$5,083,681	\$5,090,688	\$3,632,063	\$3,563,155
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	\$8,216,467
▼ <i>Revenues</i>					
Taxes	\$7,407,219	\$7,930,097	\$8,151,219	\$8,073,718	\$8,216,467
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	\$8,216,467
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 proposed for FY 2015-16:

District	FY 2014-15 Adopted Tax Rate	FY 2015-16 Requested Tax Rate	FY 2015-16 Recommended 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 will be created in June of FY 2014-15 that will combine 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 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 Manager Recommended
▼ <i>Expenditures</i>					
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
▼ <i>Revenues</i>					
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 Manager Recommended
▼ <i>Expenditures</i>					
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
▼ <i>Revenues</i>					
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

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

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 Manager Recommended
▼ <i>Expenditures</i>					
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
▼ <i>Revenues</i>					
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 Manager Recommended
▼ <i>Expenditures</i>					
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
▼ <i>Revenues</i>					
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 Manager Recommended
▼ 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

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

Durham County Fire and Rescue Service District

Fund: 2002260000

Summary	2013-2014 Actual Exp/Rev	2014-2015 Original Budget	2014-2015 12 Month Estimate	2015-2016 Department Requested	2015-2016 Manager Recommended
▼ 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.

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 \$0.0379 for fiscal year 2014-2015. The Durham-Wake Counties Research and Production Service District Advisory Committee, which will meet May 27, 2015, will submit a recommended rate for the District for fiscal year 2015-2016 that will be reflected in the final Approved Budget.

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 Manager Recommended
▼ <i>Expenditures</i>					
Operating	\$734,851	\$710,883	\$773,495	\$744,807	\$744,807
Total Expenditures	\$734,851	\$710,883	\$773,495	\$744,807	\$744,807
▼ <i>Revenues</i>					
Taxes	\$735,661	\$710,883	\$766,010	\$744,807	\$744,807
Intergovernmental	\$9	\$0	\$0	\$0	\$0
Investment Income	\$73	\$0	\$34	\$0	\$0
Total Revenues	\$735,743	\$710,883	\$766,044	\$744,807	\$744,807
Net Expenditures	(\$892)	\$0	\$7,451	\$0	\$0