



Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Special Revenue Funds include fire districts, special park district, emergency services telephone and the Community Health Fund.

Summary: Special Revenue Funds

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▼ <i>Expenditures</i> | | | | | |
| Operating | \$3,759,510 | \$4,224,808 | \$4,513,021 | \$4,456,284 | \$4,403,955 |
| Transfers | \$10,929,247 | \$8,888,599 | \$10,172,358 | \$9,321,862 | \$10,951,621 |
| Total Expenditures | \$14,688,757 | \$13,113,407 | \$14,685,379 | \$13,778,146 | \$15,355,576 |
| ▼ <i>Revenues</i> | | | | | |
| Taxes | \$8,801,823 | \$8,849,059 | \$9,295,648 | \$9,091,827 | \$8,996,951 |
| Intergovernmental | \$4,303,193 | \$4,256,664 | \$3,950,000 | \$4,300,000 | \$4,300,000 |
| Investment Income | (\$228,723) | \$0 | \$0 | \$0 | \$0 |
| Other Fin. Sources | \$232,084 | \$7,684 | \$630,205 | \$386,319 | \$2,058,625 |
| Total Revenues | \$13,108,377 | \$13,113,407 | \$13,875,853 | \$13,778,146 | \$15,355,576 |
| Net Expenditures | \$1,580,380 | \$0 | \$809,526 | \$0 | \$0 |

FIRE DISTRICTS

PROGRAM DESCRIPTION

Fire protection in Durham County is provided within six fire districts, which are supported by taxes collected in 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 were approved for FY 2017-18:

| District | FY 2016-17 Adopted Tax Rate | FY 2017-18 Requested Tax Rate | FY 2017-18 Approved Tax Rate |
|-------------------------------------|-----------------------------------|-------------------------------------|------------------------------------|
| Lebanon | 0.1056 | 0.1156 | 0.1156 |
| Redwood | 0.1344 | 0.1344 | 0.1344 |
| New Hope* | 0.0874 | 0.0874 | 0.0874 |
| Eno* | 0.0778 | 0.0778 | 0.0778 |
| Bahama | 0.0987 | 0.0987 | 0.0987 |
| Durham County Fire & Rescue Service | 0.1251 | 0.1251 | 0.1251 |

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

The Durham County Fire and Rescue Service District was created in June of FY 2014-15. This combined district covers both the former Bethesda and Parkwood Fire Districts and allows better distribution of services across both districts.

The Operating Expenditures seen in the accompanying tables refers to Fire District taxes that are budgeted to be spent on state fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles ranging from \$82 to \$3,621) along with funds dispersed directly to the corresponding Fire Department for their annual operating expenses as approved by the Durham County Fire Marshal. For Durham County Fire and Rescue Services the funds indicated under Operating in this table are related to the NCVTS fees, the operating and personnel costs for this can be seen in the Fire Marshal's document pages under the Public Safety Functional Area.

The Other Financing Sources seen in the accompanying tables refers to a Board of Commissioner's approved Fund Balance allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type expenses in a department's operating budget.

Lebanon Fire District Fund

Fund: 2002140000

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| Expenditures | | | | | |
| Operating | \$415,441 | \$459,765 | \$743,725 | \$520,916 | \$563,463 |
| Transfers | \$659,211 | \$683,564 | \$683,564 | \$781,454 | \$738,907 |
| Total Expenditures | \$1,074,652 | \$1,143,329 | \$1,427,289 | \$1,302,370 | \$1,302,370 |
| Revenues | | | | | |
| Taxes | \$1,158,770 | \$1,143,329 | \$1,175,528 | \$1,302,370 | \$1,302,370 |
| Investment Income | \$2,262 | \$0 | \$0 | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$0 | \$284,446 | \$0 | \$0 |
| Total Revenues | \$1,161,032 | \$1,143,329 | \$1,459,974 | \$1,302,370 | \$1,302,370 |
| Net Expenditures | (\$86,380) | \$0 | (\$32,685) | \$0 | \$0 |

- Transfers are made to the General Fund for the personnel and benefit expenditures of County positions.
- A one-cent tax-rate increase in Lebanon Fire District was approved for FY2017-18
 - The primary drivers of this request are increased personnel costs, new radio equipment, and debt-service payments on a new tanker truck
 - The tanker truck is being secured through a ten-year zero-interest loan

Redwood Fire District Fund

Fund: 2002160000

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| Expenditures | | | | | |
| Operating | \$920,162 | \$961,927 | \$961,614 | \$1,017,681 | \$1,017,681 |
| Transfers | \$5,200 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$925,362 | \$961,927 | \$961,614 | \$1,017,681 | \$1,017,681 |
| Revenues | | | | | |
| Taxes | \$981,250 | \$954,243 | \$965,079 | \$969,681 | \$969,681 |
| Investment Income | \$2,264 | \$0 | \$0 | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$7,684 | \$0 | \$48,000 | \$48,000 |
| Total Revenues | \$983,514 | \$961,927 | \$965,079 | \$1,017,681 | \$1,017,681 |
| Net Expenditures | (\$58,152) | \$0 | (\$3,465) | \$0 | \$0 |

New Hope Fire District Fund

Fund: 2002170000

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| Expenditures | | | | | |
| Operating | \$88,902 | \$91,668 | \$91,666 | \$98,715 | \$98,715 |
| Total Expenditures | \$88,902 | \$91,668 | \$91,666 | \$98,715 | \$98,715 |
| Revenues | | | | | |
| Taxes | \$92,713 | \$91,668 | \$98,440 | \$98,715 | \$98,715 |
| Investment Income | \$97 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$92,810 | \$91,668 | \$98,440 | \$98,715 | \$98,715 |
| Net Expenditures | (\$3,908) | \$0 | (\$6,774) | \$0 | \$0 |

Eno Fire District Fund

Fund: 2002190000

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| <i>Expenditures</i> | | | | | |
| Operating | \$32,182 | \$33,090 | \$33,081 | \$36,037 | \$36,037 |
| Total Expenditures | \$32,182 | \$33,090 | \$33,081 | \$36,037 | \$36,037 |
| <i>Revenues</i> | | | | | |
| Taxes | \$32,976 | \$33,090 | \$37,779 | \$36,037 | \$36,037 |
| Investment Income | \$108 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$33,084 | \$33,090 | \$37,779 | \$36,037 | \$36,037 |
| Net Expenditures | (\$902) | \$0 | (\$4,698) | \$0 | \$0 |

Bahama Fire District Fund

Fund: 2002210000

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| <i>Expenditures</i> | | | | | |
| Operating | \$1,359,103 | \$1,457,769 | \$1,457,514 | \$1,491,310 | \$1,491,310 |
| Transfers | \$13,916 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$1,373,019 | \$1,457,769 | \$1,457,514 | \$1,491,310 | \$1,491,310 |
| <i>Revenues</i> | | | | | |
| Taxes | \$1,469,548 | \$1,457,769 | \$1,529,255 | \$1,491,310 | \$1,491,310 |
| Investment Income | \$1,209 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$1,470,757 | \$1,457,769 | \$1,529,255 | \$1,491,310 | \$1,491,310 |
| Net Expenditures | (\$97,738) | \$0 | (\$71,741) | \$0 | \$0 |

Durham County Fire and Rescue Service District

Fund: 2002260000

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| <i>Expenditures</i> | | | | | |
| Operating | \$2,396 | \$1,571 | \$2,219 | \$3,200 | \$3,200 |
| Transfers | \$3,882,616 | \$4,255,035 | \$4,299,198 | \$4,590,408 | \$4,634,548 |
| Total Expenditures | \$3,885,012 | \$4,256,606 | \$4,301,417 | \$4,593,608 | \$4,637,748 |
| <i>Revenues</i> | | | | | |
| Taxes | \$4,107,554 | \$3,949,942 | \$4,269,370 | \$3,905,289 | \$3,905,289 |
| Intergovernmental | \$353,193 | \$306,664 | \$0 | \$350,000 | \$350,000 |
| Investment Income | \$6,426 | \$0 | \$0 | \$0 | \$0 |
| Other Fin. Sources | \$232,084 | \$0 | \$345,759 | \$338,319 | \$382,459 |
| Total Revenues | \$4,699,257 | \$4,256,606 | \$4,615,129 | \$4,593,608 | \$4,637,748 |
| Net Expenditures | (\$814,245) | \$0 | (\$313,712) | \$0 | \$0 |

- All positions supporting this district are located in the General Fund – Fire Marshal’s budget
- A transfer of \$253,617 from the former Bethesda Fire Service District Fund Balance is included in these totals (Expenditures – Transfers and Revenues – Other Fin. Sources) to fund costs related to the former Bethesda Fire Stations

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 Durham-Wake Counties Research and Production Service District Advisory Committee, met May 25, 2017. At this meeting, they decided to maintain the requested tax rate at the same level as FY2016-17. This rate will allow this District to continue funding in support of the Park Center public spaces available to RTP based companies (and the greater Triangle community).

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▼ <i>Expenditures</i> | | | | | |
| Operating | \$941,324 | \$1,219,018 | \$1,223,203 | \$1,288,425 | \$1,193,549 |
| Total Expenditures | \$941,324 | \$1,219,018 | \$1,223,203 | \$1,288,425 | \$1,193,549 |
| ▼ <i>Revenues</i> | | | | | |
| Taxes | \$971,641 | \$1,219,018 | \$1,220,197 | \$1,288,425 | \$1,193,549 |
| Investment Income | \$1,205 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$972,846 | \$1,219,018 | \$1,220,197 | \$1,288,425 | \$1,193,549 |
| Net Expenditures | (\$31,522) | \$0 | \$3,006 | \$0 | \$0 |

COMMUNITY HEALTH FUND

PROGRAM DESCRIPTION

The Community Health Fund was established in FY 1998-99 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs. The original balance in the trust fund was \$23 million. Due to revisions in the lease agreement for Durham Regional Hospital, beginning in FY 2009-10 Duke University Health System began paying Durham County \$3,950,000 annually for health-related costs. It is projected that this fund will have an estimated balance of \$5,194,686 on June 30, 2017. The exact figure will be reconciled and reported in the County's Comprehensive Annual Financial Report (CAFR).

For FY 2017-18, Community Health Fund (CHF) dollars are being used to support Emergency Medical Services (EMS) net expenditures and employee health benefits. The EMS operating budget is funded through EMS patient transport fees, Medicaid Cost Settlement Funds and revenue from the Duke – County Agreement in which Duke pays the County for Emergency Medical Services and is also funded by this transfer from the CHTF.

| Department | Item | FY2016-17 Approved | FY2017-18 Approved |
|------------------|--|-----------------------|-----------------------|
| EMS | EMS Services and employee benefits (178 FTEs) | \$3,950,000 | \$3,950,000 |
| EMS | 6 Replacement EMS ambulances | \$0 | \$1,415,166 |
| EMS | 2 – Istat machines for the Community Paramedic pilot | \$0 | \$20,000 |
| Non-Departmental | Pre-K Expansion needs study | \$0 | \$193,000 |
| TOTAL | | \$3,950,000 | \$5,578,166 |
| | | | |
| | Funds from Duke University Health System (transferred to General Fund) | \$3,950,000 | \$3,950,000 |
| | Fund Balance Appropriation (transferred to General Fund ₁) | \$0 | \$1,628,166 |
| TOTAL | | \$3,950,000 | \$5,578,166 |

Community Health Fund

Fund: 7007080000

| Summary | 2015-2016 Actual Exp/Rev | 2016-2017 Original Budget | 2016-2017 12 Month Estimate | 2017-2018 Department Requested | 2017-2018 Commissioner Approved |
|---------------------------|--------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|
| ▼ <i>Expenditures</i> | | | | | |
| Transfers | \$6,359,601 | \$3,950,000 | \$5,189,596 | \$3,950,000 | \$5,578,166 |
| Total Expenditures | \$6,359,601 | \$3,950,000 | \$5,189,596 | \$3,950,000 | \$5,578,166 |
| ▼ <i>Revenues</i> | | | | | |
| Intergovernmental | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$3,950,000 |
| Investment Income | (\$242,340) | \$0 | \$0 | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$0 | \$0 | \$0 | \$1,628,166 |
| Total Revenues | \$3,707,660 | \$3,950,000 | \$3,950,000 | \$3,950,000 | \$5,578,166 |
| Net Expenditures | \$2,651,941 | \$0 | \$1,239,596 | \$0 | \$0 |

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