

Summary: Special Revenue Funds

Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
▼ <i>Expenditures</i>					
Operating	\$4,836,983	\$4,403,955	\$4,340,220	\$8,411,799	\$8,249,486
Transfers	\$9,939,200	\$10,951,621	\$11,078,823	\$4,348,699	\$5,872,572
Total Expenditures	\$14,776,183	\$15,355,576	\$15,419,043	\$12,760,498	\$14,122,058
▼ <i>Revenues</i>					
Taxes	\$9,089,860	\$8,996,951	\$9,141,149	\$8,999,706	\$9,282,822
Intergovernmental	\$4,291,218	\$4,300,000	\$4,152,401	\$2,600,000	\$2,600,000
Investment Income	\$44,298	\$0	\$29,832	\$0	\$0
Other Fin. Sources	\$0	\$2,058,625	\$1,658,884	\$1,160,792	\$2,239,236
Total Revenues	\$13,425,376	\$15,355,576	\$14,982,266	\$12,760,498	\$14,122,058
Net Expenditures	\$1,350,807	\$0	\$436,777	\$0	\$0

FIRE DISTRICTS



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies and ensure accessible and fair justice.

PROGRAM DESCRIPTION

Fire protection in Durham County is provided within six 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 2018-19:

District	FY 2017-18 Adopted Tax Rate	FY 2018-19 Requested Tax Rate	FY 2018-19 Recommended Tax Rate	Change from FY 2017-18 to FY 2018-19
Lebanon	0.1156	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	0.1451	0.0200
RTP Special Park District	0.0629	0.0629	0.0629	-

*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. Starting in FY2018-19 the fire protection and first response services for this district will be provided through an Inter-local agreement with the City of Durham. This consolidation will provide an economically sustainable method to provide these life safety services to the citizens of this district.

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 \$83 to \$4,161) along with funds dispersed directly to the corresponding Fire Department for their annual operating expenses as approved by the Durham County Fire Marshal.

Where applicable 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.

The variances seen in the District tables between Department Requested and Manager Recommended reflect updated property valuations provided by the Tax Department in between budget stages.

Lebanon Fire District Fund

Fund: 2002140000

Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
Expenditures					
Operating	\$789,338	\$563,463	\$563,006	\$659,446	\$539,180
Transfers	\$713,110	\$738,907	\$730,892	\$748,699	\$770,439
Total Expenditures	\$1,502,448	\$1,302,370	\$1,293,898	\$1,408,145	\$1,309,619
Revenues					
Taxes	\$1,210,975	\$1,302,370	\$1,306,925	\$1,408,145	\$1,309,619
Investment Income	\$3,510	\$0	\$34	\$0	\$0
Total Revenues	\$1,214,485	\$1,302,370	\$1,306,959	\$1,408,145	\$1,309,619
Net Expenditures	\$287,963	\$0	(\$13,061)	\$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	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
Expenditures					
Operating	\$962,219	\$1,017,681	\$1,013,648	\$1,035,054	\$1,055,054
Total Expenditures	\$962,219	\$1,017,681	\$1,013,648	\$1,035,054	\$1,055,054
Revenues					
Taxes	\$995,257	\$969,681	\$982,905	\$1,035,054	\$984,318
Investment Income	\$2,930	\$0	\$25	\$0	\$0
Other Fin. Sources	\$0	\$48,000	\$30,718	\$0	\$70,736
Total Revenues	\$998,187	\$1,017,681	\$1,013,648	\$1,035,054	\$1,055,054
Net Expenditures	(\$35,968)	\$0	(\$0)	\$0	\$0

New Hope Fire District Fund

Fund: 2002170000

Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
Expenditures					
Operating	\$91,695	\$98,715	\$98,566	\$102,328	\$102,264
Total Expenditures	\$91,695	\$98,715	\$98,566	\$102,328	\$102,264
Revenues					
Taxes	\$99,989	\$98,715	\$103,800	\$102,328	\$102,264
Investment Income	\$407	\$0	\$0	\$0	\$0
Total Revenues	\$100,396	\$98,715	\$103,800	\$102,328	\$102,264
Net Expenditures	(\$8,701)	\$0	(\$5,234)	\$0	\$0

Eno Fire District Fund

Fund: 2002190000

Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
<i>Expenditures</i>					
Operating	\$33,094	\$36,037	\$35,950	\$37,133	\$37,086
Total Expenditures	\$33,094	\$36,037	\$35,950	\$37,133	\$37,086
<i>Revenues</i>					
Taxes	\$38,530	\$36,037	\$37,524	\$37,133	\$37,086
Investment Income	\$408	\$0	\$0	\$0	\$0
Total Revenues	\$38,938	\$36,037	\$37,524	\$37,133	\$37,086
Net Expenditures	(\$5,844)	\$0	(\$1,574)	\$0	\$0

Bahama Fire District Fund

Fund: 2002210000

Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
<i>Expenditures</i>					
Operating	\$1,745,641	\$1,491,310	\$1,490,548	\$1,630,855	\$1,584,250
Total Expenditures	\$1,745,641	\$1,491,310	\$1,490,548	\$1,630,855	\$1,584,250
<i>Revenues</i>					
Taxes	\$1,545,849	\$1,491,310	\$1,571,677	\$1,630,855	\$1,584,250
Investment Income	\$4,451	\$0	\$13	\$0	\$0
Total Revenues	\$1,550,300	\$1,491,310	\$1,571,690	\$1,630,855	\$1,584,250
Net Expenditures	\$195,341	\$0	(\$81,142)	\$0	\$0

Durham County Fire and Rescue Service District

Fund: 2002260000

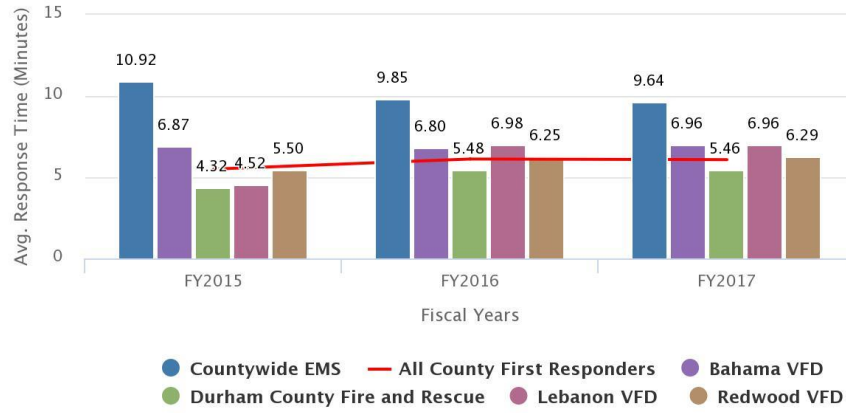
Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
<i>Expenditures</i>					
Operating	\$3,205	\$3,200	\$1,600	\$3,839,477	\$3,839,996
Transfers	\$4,036,494	\$4,634,548	\$4,769,765	\$0	\$333,633
Total Expenditures	\$4,039,699	\$4,637,748	\$4,771,364	\$3,839,477	\$4,173,629
<i>Revenues</i>					
Taxes	\$3,979,563	\$3,905,289	\$3,990,360	\$3,678,685	\$4,173,629
Intergovernmental	\$341,218	\$350,000	\$202,401	\$0	\$0
Investment Income	\$9,707	\$0	\$32	\$0	\$0
Other Fin. Sources	\$0	\$382,459	\$0	\$160,792	\$0
Total Revenues	\$4,330,488	\$4,637,748	\$4,192,793	\$3,839,477	\$4,173,629
Net Expenditures	(\$290,789)	\$0	\$578,571	\$0	\$0

* Table above includes Fund Balance Appropriations for the former Bethesda and Parkwood tax districts when appropriate

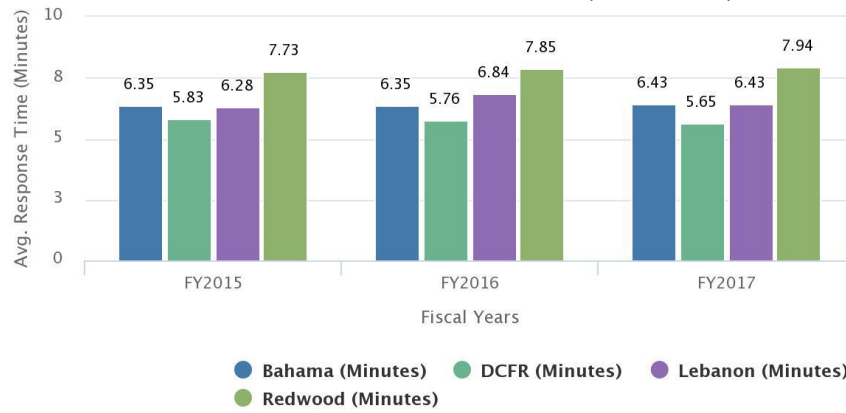
* Starting in FY2018-19 Durham County Fire and Rescue Service District is contracting with the City of Durham to provide Fire and First Response services to this district.

PERFORMANCE MEASURES:

Measure: AVERAGE RESPONSE TIMES FOR EMERGENT, HIGH PRIORITY MEDICAL AND TRAUMATIC EMERGENCIES (IN MINUTES)



Measure: AVERAGE FIRE RESPONSE TIMES (IN MINUTES)



SPECIAL PARK DISTRICT FUND



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 on May 7, 2018 and approved their budget with no tax increase requested.

Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
▼ <i>Expenditures</i>					
Operating	\$1,211,791	\$1,193,549	\$1,136,903	\$1,107,506	\$1,091,656
Total Expenditures	\$1,211,791	\$1,193,549	\$1,136,903	\$1,107,506	\$1,091,656
▼ <i>Revenues</i>					
Taxes	\$1,219,697	\$1,193,549	\$1,147,958	\$1,107,506	\$1,091,656
Investment Income	\$3,726	\$0	\$0	\$0	\$0
Total Revenues	\$1,223,423	\$1,193,549	\$1,147,958	\$1,107,506	\$1,091,656
Net Expenditures	(\$11,632)	\$0	(\$11,055)	\$0	\$0

COMMUNITY HEALTH FUND



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies and ensure accessible and fair justice.

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. This amount was reduced to \$2,600,000 for FY2018-2019 and will be reduced to \$1,250,000 annually beginning FY2019-2020 through the conclusion of the agreement in FY2030-31. It is projected that this fund will have an estimated balance of \$3,590,810 on June 30, 2018. The exact figure will be reconciled and reported in the County's Comprehensive Annual Financial Report (CAFR).

For FY 2018-19, 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	FY2017-18 Approved	FY2018-19 Recommended
EMS	EMS Services and employee benefits (179 FTEs)	\$3,950,000	\$3,600,000
EMS	5 Replacement EMS ambulances	\$1,415,166	\$1,168,500
EMS	2 – Istat machines for the Community Paramedic pilot	\$20,000	\$0
Non-Departmental	Pre-K Expansion needs study	\$193,000	\$0
TOTAL		\$3,950,000	\$4,768,500
Funds from Duke University Health System (transferred to General Fund)		\$3,950,000	\$2,600,000
Fund Balance Appropriation (transferred to General Fund ₁)		\$1,628,166	\$2,168,500
TOTAL		\$3,950,000	\$4,768,500

Fund: 7007080000

Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Manager Recommended
Expenditures					
Transfers	\$5,189,596	\$5,578,166	\$5,578,166	\$3,600,000	\$4,768,500
Total Expenditures	\$5,189,596	\$5,578,166	\$5,578,166	\$3,600,000	\$4,768,500
Revenues					
Intergovernmental	\$3,950,000	\$3,950,000	\$3,950,000	\$2,600,000	\$2,600,000
Investment Income	\$19,159	\$0	\$29,728	\$0	\$0
Other Fin. Sources	\$0	\$1,628,166	\$1,628,166	\$1,000,000	\$2,168,500
Total Revenues	\$3,969,159	\$5,578,166	\$5,607,894	\$3,600,000	\$4,768,500
Net Expenditures	\$1,220,437	\$0	(\$29,728)	\$0	\$0