

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 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$4,836,983	\$4,403,955	\$4,340,220	\$8,411,799	\$8,564,774
Transfers	\$9,939,200	\$10,951,621	\$11,078,823	\$4,348,699	\$5,567,439
Total Expenditures	\$14,776,183	\$15,355,576	\$15,419,043	\$12,760,498	\$14,132,213
▼ <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	\$2,249,391
Total Revenues	\$13,425,376	\$15,355,576	\$14,982,266	\$12,760,498	\$14,132,213
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 approved for FY 2018-19:

District	FY 2017-18 Adopted Tax Rate	FY 2018-19 Requested Tax Rate	FY 2018-19 Approved 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 RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District, therefore those residents Tax Rate is the combination of both Districts' rates (i.e. for FY2018-19 the rate for the total rate for RTP is 0.2080)

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 provides 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 funds dispersed directly to the corresponding Fire Department for their annual operating expenses as approved by the Durham County Fire Marshal along with 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).

Where applicable the Other Financing Sources seen in the accompanying tables refers to a Board of Commissioners' 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 Commissioner Approved reflect updated property valuations provided by the Tax Department in between budget stages; as opposed to funding changes directed by the Board of County Commissioners.

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 Commissioner Approved
Expenditures					
Operating	\$789,338	\$563,463	\$563,006	\$659,446	\$540,196
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	\$1,310,635
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
Other Fin. Sources	\$0	\$0	\$0	\$0	\$1,016
Total Revenues	\$1,214,485	\$1,302,370	\$1,306,959	\$1,408,145	\$1,310,635
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 Commissioner Approved
Expenditures					
Operating	\$962,219	\$1,017,681	\$1,013,648	\$1,035,054	\$1,055,814
Total Expenditures	\$962,219	\$1,017,681	\$1,013,648	\$1,035,054	\$1,055,814
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	\$71,496
Total Revenues	\$998,187	\$1,017,681	\$1,013,648	\$1,035,054	\$1,055,814
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 Commissioner Approved
Expenditures					
Operating	\$91,695	\$98,715	\$98,566	\$102,328	\$102,290
Total Expenditures	\$91,695	\$98,715	\$98,566	\$102,328	\$102,290
Revenues					
Taxes	\$99,989	\$98,715	\$103,800	\$102,328	\$102,264
Investment Income	\$407	\$0	\$0	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$0	\$26
Total Revenues	\$100,396	\$98,715	\$103,800	\$102,328	\$102,290
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 Commissioner Approved
<i>Expenditures</i>					
Operating	\$33,094	\$36,037	\$35,950	\$37,133	\$37,108
Total Expenditures	\$33,094	\$36,037	\$35,950	\$37,133	\$37,108
<i>Revenues</i>					
Taxes	\$38,530	\$36,037	\$37,524	\$37,133	\$37,086
Investment Income	\$408	\$0	\$0	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$0	\$22
Total Revenues	\$38,938	\$36,037	\$37,524	\$37,133	\$37,108
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 Commissioner Approved
<i>Expenditures</i>					
Operating	\$1,745,641	\$1,491,310	\$1,490,548	\$1,630,855	\$1,584,714
Total Expenditures	\$1,745,641	\$1,491,310	\$1,490,548	\$1,630,855	\$1,584,714
<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
Other Fin. Sources	\$0	\$0	\$0	\$0	\$464
Total Revenues	\$1,550,300	\$1,491,310	\$1,571,690	\$1,630,855	\$1,584,714
Net Expenditures	\$195,341	\$0	(\$81,142)	\$0	\$0

Durham County Fire and Rescue Service District

Fund: 2002260000

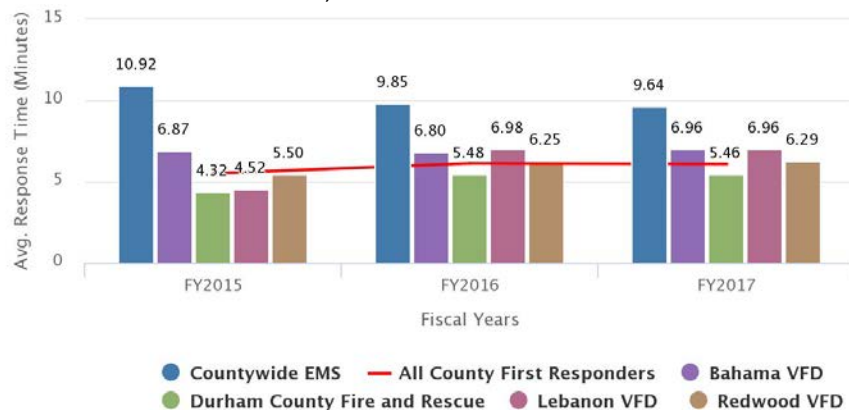
Summary	2016-2017 Actual Exp/Rev	2017-2018 Original Budget	2017-2018 12 Month Estimate	2018-2019 Department Requested	2018-2019 Commissioner Approved
<i>Expenditures</i>					
Operating	\$3,205	\$3,200	\$1,600	\$3,839,477	\$4,152,946
Transfers	\$4,036,494	\$4,634,548	\$4,769,765	\$0	\$28,500
Total Expenditures	\$4,039,699	\$4,637,748	\$4,771,364	\$3,839,477	\$4,181,446
<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	\$7,817
Total Revenues	\$4,330,488	\$4,637,748	\$4,192,793	\$3,839,477	\$4,181,446
Net Expenditures	(\$290,789)	\$0	\$578,571	\$0	\$0

* Table above includes expenses and revenues related to the former Bethesda and Parkwood tax/service districts when applicable; such as fund balance appropriations, past-due taxes, and transfers to the General Fund to cover expenses for improvements to the respective District's stations.

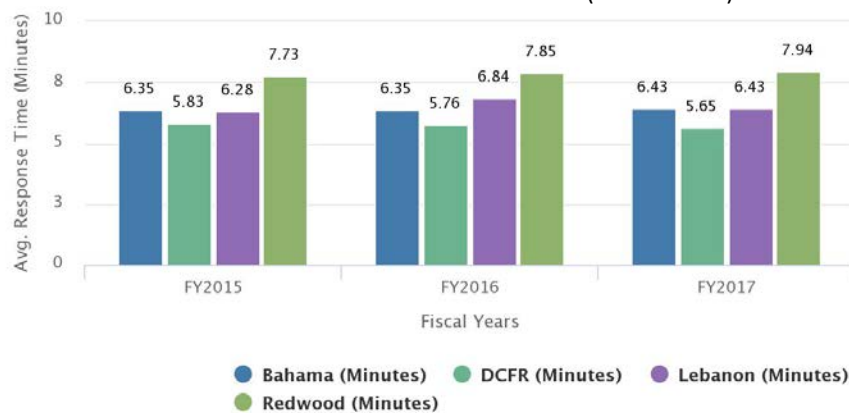
* Starting in FY2018-19 Durham County Fire and Rescue Service District is contracting with the City of Durham to provide Fire and First Response services to this district.

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 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$1,211,791	\$1,193,549	\$1,136,903	\$1,107,506	\$1,091,706
Total Expenditures	\$1,211,791	\$1,193,549	\$1,136,903	\$1,107,506	\$1,091,706
▼ <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
Other Fin. Sources	\$0	\$0	\$0	\$0	\$50
Total Revenues	\$1,223,423	\$1,193,549	\$1,147,958	\$1,107,506	\$1,091,706
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 is reduced to \$2,600,000 for FY2018-2019 and will be further reduced to \$1,250,000 annually beginning FY2019-2020 through the conclusion of the agreement in FY2030-31.

For FY2018-19, Community Health Fund (CHF) dollars are being used to support Emergency Medical Services (EMS) net expenditures and employee health benefits. 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).

Department	Item	FY2017-18 Approved	FY2018-19 Approved
Expenditures (Transferred to General Fund to support Health-related programs)			
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		\$5,578,166	\$4,768,500
Revenues (Received in Community Health Fund)			
Funds from FY2018-19 Duke University Health System contribution		\$3,950,000	\$2,600,000
Fund Balance Appropriation		\$1,628,166	\$2,168,500
TOTAL		\$5,578,166	\$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 Commissioner Approved
▼ <i>Expenditures</i>					
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
▼ <i>Revenues</i>					
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

An additional, but separate, Duke – County Agreement is in place that provides dedicated support to EMS. These funds are received in the EMS Budget directly (intergovernmental) and are not included in this Community Health Fund Summary. This contribution started in 2009 at \$2.2 million and increases annually for inflation (by the CPI). For FY2018-19 this agreement provides \$2,499,124 to directly support the EMS Departmental operations.

One additional agreement with Duke expired in FY2017-18 (and is therefore not budgeted in FY2018-19) that provided \$100,000 annually for the Oakleigh building.