



Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose. The Special Revenue Funds include Fire Districts, Special Park District, and the Community Health Fund

Fund Name	FY 2020-21 Actuals	FY 2021-22 Original	FY 2021-22 Estimated	FY 2022-23 Requested	FY 2022-23 Approved	% Change Orig. v. Appr.	Dept. % of Funct. Area
Lebanon Fire District	\$1,546,052	\$1,657,824	\$1,586,577	\$1,814,369	\$1,814,369	9.44%	12.65%
Redwood Fire District	\$1,093,802	\$1,119,690	\$1,119,361	\$1,210,228	\$1,230,228	9.87%	8.58%
New Hope Fire District	\$97,344	\$99,932	\$99,911	\$100,115	\$100,115	0.18%	0.70%
Eno Fire District	\$36,248	\$36,773	\$36,740	\$37,554	\$37,554	2.12%	0.26%
Bahama Fire District	\$1,507,487	\$1,508,241	\$1,508,119	\$1,524,064	\$1,524,064	1.05%	10.62%
Special Park District	\$1,290,361	\$1,506,933	\$1,507,706	\$1,800,668	\$1,855,036	23.10%	12.93%
Durham Fire And Rescue Serv Tax District	\$4,519,301	\$5,840,334	\$4,826,261	\$6,403,804	\$6,533,804	11.87%	45.55%
Community Health Trust	\$1,250,000	\$1,350,000	\$1,350,000	\$1,250,000	\$1,250,000	-7.41%	8.71%
Total	\$11,340,596	\$13,119,727	\$12,034,675	\$14,140,802	\$14,345,170	9.34%	100.00%

FIRE AND SPECIAL TAXING 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.

Description

Fire protection in Durham County is provided within six fire districts, which are property tax supported by residents of each respective district. Fire protection services are provided by incorporated volunteer fire departments, and in addition 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 table displays tax rates (per \$100 valuation) for FY2021-22:

District	FY 2020-21 Original Tax Rate	FY 2021-22 Requested Tax Rate	FY 2021-22 Approved Tax Rate	Tax Rate Change Appr. v. Orig.
Lebanon	11.76	12.51	12.51	0.75
Redwood	12.25	12.55	12.25	
New Hope*	7.56	7.56	7.56	
Eno*	7.86	7.86	7.86	
Bahama	9.87	9.44	9.87	
Durham County Fire & Rescue	14.49	15.49	15.49	1.00
RTP Special Park District	7.80	7.80	7.80	

*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 (for FY2021-22 the total rate for RTP is 23.29 per \$100 valuation)

The Durham County Fire and Rescue Service District was created in June of FY2014-15. This combined district covers both the former Bethesda and Parkwood Fire Districts and allows better distribution of services across both districts. Starting in FY 2018-19 the fire protection and first response services for this district are 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 most often comprise two different expenses:

- Fire District funds dispersed directly to the corresponding fire department for their annual operating expenses as approved by the Fire Marshal
- 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 “Transfers In” seen in the accompanying tables refers to a 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 (or one-time) expenses in a department’s operating budget.

For each District, the revenues and expenditures are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use only for expenses related directly to those districts.
- Where the table below shows an over-expenditure versus revenue, there is actually a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Comprehensive Annual Financial Reports (commonly referred to as CAFR)).

FIRE DISTRICTS

Fund Name	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
Lebanon Fire District						
Expenditure	\$1,462,826	\$1,536,746	\$1,531,011	\$1,657,824	\$1,657,824	7.88%
Operating	\$598,234	\$585,775	\$610,040	\$686,695	\$686,695	17.23%
Transfers Out	\$864,592	\$950,971	\$920,971	\$971,129	\$971,129	2.12%
Revenue	\$1,530,983	\$1,536,746	\$1,504,041	\$1,657,824	\$1,657,824	7.88%
Taxes	\$1,525,426	\$1,501,210	\$1,504,006	\$1,597,824	\$1,597,824	6.44%
Investment Income	\$5,557		\$35			
Transfers In		\$35,536		\$60,000	\$60,000	68.84%
Redwood Fire District						
Expenditure	\$1,192,658	\$1,093,958	\$1,093,353	\$1,119,690	\$1,119,690	2.35%
Operating	\$1,192,658	\$1,093,958	\$1,093,353	\$1,119,690	\$1,119,690	2.35%
Revenue	\$1,115,182	\$1,093,958	\$1,125,968	\$1,119,690	\$1,119,690	2.35%
Taxes	\$1,108,607	\$1,093,958	\$1,125,947	\$1,119,690	\$1,119,690	2.35%
Investment Income	\$6,575		\$21			
New Hope Fire District						
Expenditure	\$100,996	\$97,383	\$97,327	\$99,932	\$99,932	2.62%
Operating	\$100,996	\$97,383	\$97,327	\$99,932	\$99,932	2.62%
Revenue	\$102,410	\$97,383	\$100,265	\$99,932	\$99,932	2.62%
Taxes	\$102,065	\$97,383	\$100,265	\$99,932	\$99,932	2.62%
Investment Income	\$346					
Eno Fire District						
Expenditure	\$36,538	\$36,256	\$36,246	\$36,773	\$36,773	1.43%
Operating	\$36,538	\$36,256	\$36,246	\$36,773	\$36,773	1.43%
Revenue	\$37,596	\$36,256	\$37,413	\$36,773	\$36,773	1.43%
Taxes	\$36,988	\$36,256	\$37,413	\$36,773	\$36,773	1.43%
Investment Income	\$608					
Bahama Fire District						
Expenditure	\$1,575,988	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%
Operating	\$1,575,988	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%
Revenue	\$1,713,955	\$1,557,933	\$1,536,309	\$1,508,241	\$1,508,241	-3.19%
Taxes	\$1,705,236	\$1,557,933	\$1,536,296	\$1,508,241	\$1,508,241	-3.19%
Investment Income	\$8,719		\$13			
Durham Fire And Rescue Serv Tax District						
Expenditure	\$4,324,516	\$4,518,983	\$4,518,049	\$5,674,370	\$5,840,334	29.24%
Operating	\$4,135,716	\$4,335,383	\$4,334,449	\$5,496,620	\$5,662,584	30.61%
Transfers Out	\$188,800	\$183,600	\$183,600	\$177,750	\$177,750	-3.19%
Revenue	\$4,303,619	\$4,518,983	\$4,713,399	\$5,674,370	\$5,840,334	29.24%
Taxes	\$4,286,448	\$4,305,710	\$4,713,365	\$4,944,882	\$5,131,272	19.17%
Investment Income	\$17,171		\$34			
Transfers In		\$213,273		\$729,488	\$709,062	232.47%

Budget Highlights

Lebanon District

- A 0.75 cent tax rate increase is being implemented this year to provide funding to support the 12 FTEs that are billed in the County's General Fund (and subsequent transfer made from the District to the General Fund). The expense of these FTEs has increased over recent years and this rate increase will allow continued support while still ensuring necessary funding is available to meet operation service needs.
- A fund balance appropriation of \$60,000, from District reserves held by the County, will assist with paving the apron of a station and payments for a new apparatus.
- Transfers are made to the General Fund for the personnel and benefit expenditures of County positions.

Durham County Fire and Rescue District

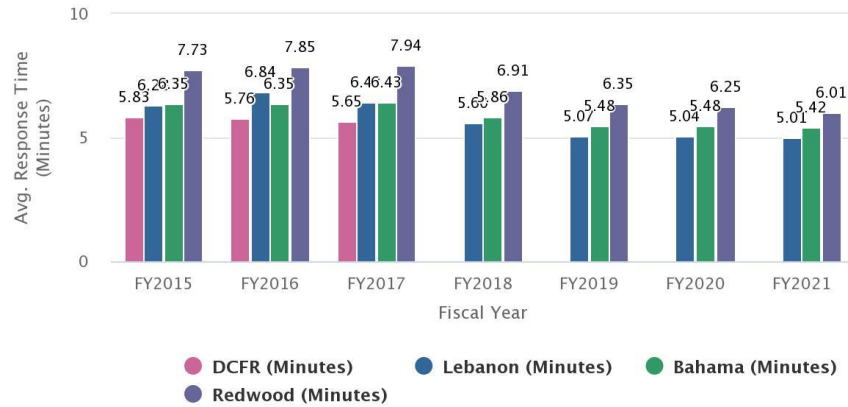
- When the consolidation with the city to provide fire protection for the District was being put into place, there were staggered tax rate increases projected in order to maintain adequate funding to support the DCFR District long term.

The one cent increase in tax rate for the DCFR District supports ongoing costs (not only for this coming fiscal year but also to better prepare the District for anticipated expense increases in future years) of consolidating with the City of Durham.

- While valuations significantly increased this past year, this tax rate increase will also allow for the District to pay for the impending construction of Station 18, as well as continue to plan responsibly for the future years. As part of the Inter-Local Agreement with the City of Durham, the DCFR District is responsible for 18% of the Fire Service portion of this building (EMS is separately funding the EMS portion of the building through the County's CIP). The cost of Station 18 for DCFR is approximately \$1 million. A combination of Fund Balance and this increased revenue will allow this to be paid in full, allowing the District to not pay for debt service financing unnecessarily.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during FY 2020-21. The new construction, conversion of older spaces to higher value uses (such as laboratories) and significant commercial growth is captured in Real Property valuation increases of 12.62% and 7.9% respectively, creating significant natural growth to support continues needs in those districts.

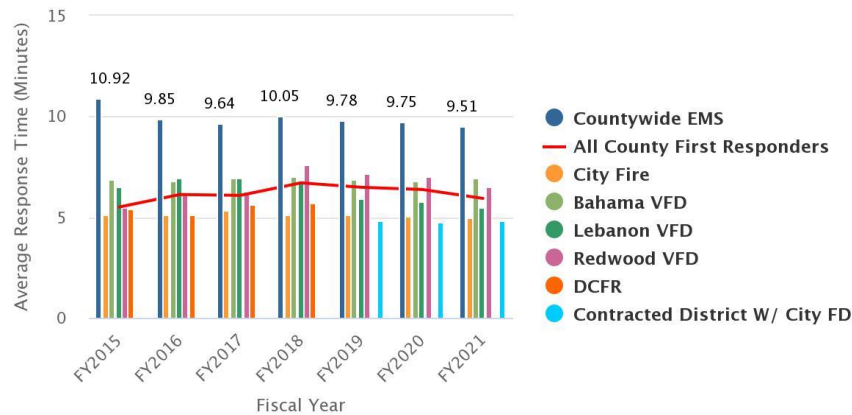
Performance Measures

Measure: DURHAM COUNTY VOLUNTEER FIRE DEPARTMENT AVERAGE FIRE RESPONSE TIMES (MINUTES)



Measure description: This measure shows average response times for the three Durham County Volunteer Fire Departments and Durham County Fire and Rescue (which merged with the City of Durham Fire Department in FY 2018-19) and is a measure that indicates training, preparedness for events, and overall efficiency of fire station operations. Durham County Fire Rescue has been removed from the data after FY 2017 due to the merger with the City of Durham Fire Department on July 1, 2018. This measure is trending steady, which means that the average fire response times for each department has remained essentially the same over the past three years. The target is to be at or below 400 seconds, which is about 6.5 minutes. This is a good average response time for rural fire departments.

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



Measure description: The Durham County EMS System includes Durham County Emergency Medical Services (DCEMS) that provide advanced life support and ambulance transport and first responders from career and volunteer fire departments. Durham County first responders are dispatched along with DCEMS to 911 calls to initiate emergency care upon DCEMS arrival. EMT and Advanced EMT first responders from Durham Fire-Rescue, Lebanon Volunteer Fire Department, Redwood Volunteer Fire Department, and Bahama Volunteer Fire Department provide initial response with non-transport fire apparatus or utility vehicles. This performance measure monitors the average response time by DCEMS and first responders to medical and trauma emergencies in minutes. The data between FY 2019 and 2020 shows near equivalence in average response times by DCEMS for emergent 911 calls. COVID-19 has not had an effect on response times for emergent, high priority medical and traumatic injuries. Trends will continue to be monitored and managed over the next reporting period. Each agency's overall average response time to emergent 911 calls for help are closely monitored to evaluate current deployment plans and staging locations. Through the end of the year, the desire is to maintain and improve upon the 9.51-minute average response time. Given that additional EMS providers will not be in the field until June, we plan to hold this number steady. With additional staff and with a focus on fire response times to EMS, we want to reduce the average response time by 11 seconds next fiscal year.

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.

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.

Note that 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 (for FY2021-22 the total rate for RTP is 23.29 for \$100 valuation).

Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
Expenditure	\$1,128,668	\$1,288,724	\$1,290,026	\$1,432,382	\$1,506,933	16.93%
Operating	\$1,128,668	\$1,288,724	\$1,290,026	\$1,432,382	\$1,506,933	16.93%
Revenue	\$1,136,748	\$1,288,724	\$1,449,480	\$1,432,382	\$1,506,933	16.93%
Taxes	\$1,130,662	\$1,288,724	\$1,449,480	\$1,432,382	\$1,426,010	10.65%
Investment Income	\$6,086					
Transfers In					\$80,923	

The revenues and expenditures for this district are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use, only for expenses related directly to this District.
- Where the table below shows an over-expenditure versus revenue, there is a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Comprehensive Annual Financial Reports (commonly referred to as CAFR)).

Budget Highlights

- For FY 2021-22 the District is projected to receive \$1,492,368 of the total tax levy (the remaining \$14,565 noted under expenditures is used to offset NCVTS fees and a 1% collection fee paid directly out of district collections)
- The fiscal year 2021-22 proposed tax rate remains the same as the prior fiscal year. A one cent increase last year was implemented primarily to fund the first year of a long-range RTP trail improvements project that emerged from a trail study completed in fiscal year 2019-20. Most of the trail system was constructed approximately 20 years ago, and the items being addressed in the first year were deferred maintenance items relating to safety concerns. The second and future years will begin to address trail widening to bring the trails to current standards as well as the design and development of new trails. FY 2020-21 saw significant growth in the tax valuation as new development occurred in the District. It is anticipated that the next few years will see similar growth allowing natural new revenue to continue to support the needs of the District.
- RTP Special Park District and DCFR District both experienced very strong property tax collections during FY 2020-21. The new construction, conversion of older spaces to higher value uses (such as laboratories) and significant commercial growth is captured in Real Property valuation increases of 12.6% and 7.9% respectively, creating significant natural growth to support continues needs in those districts.

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.

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 \$1,250,000 for FY 2019-20 and will continue at this amount annually through the conclusion of the agreement in FY 2030-31.

Community Health Fund funds are being used to support Emergency Medical Services (EMS) net expenditures, EMS employee health benefits and replacement ambulances. FY 2019-20 was the final year that there was significant fund balance available in this fund to provide additional support for EMS related expenditures. At the close of FY 2019-20 there is just over \$104,668 remaining in Fund Balance in this Fund; \$100,000 of this will be used to cover EMS expenses in line with the description above.

Budget

Category	FY 2019-20 Actual	FY 2020-21 Original	FY 2020-21 Estimated	FY 2021-22 Requested	FY 2021-22 Approved	% Change Orig. v. Appr.
Expenditure	\$2,650,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,350,000	8.00%
Transfers Out	\$2,650,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,350,000	8.00%
Revenue	\$1,269,900	\$1,250,000	\$1,250,139	\$1,250,000	\$1,350,000	8.00%
Intergovernmental	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$19,900		\$139			
Transfers In					\$100,000	

Budget Highlights

- An additional component of the Duke – County Agreement 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 FY2021-22 this agreement provides \$2,606,506 to directly support the EMS Departmental operations.
- The funding for the Oakleigh building that was provided by Duke had a 10-year term that expired in FY2017-18. No funds have been budgeted in subsequent fiscal years.
- Funding for the Lincoln Community Health Center goes directly to Lincoln and is not recorded in the County’s Budget.