



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, and emergency services telephone.

Summary: Special Revenue Funds

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$4,746,185	\$5,169,971	\$5,140,574	\$4,425,876	\$4,402,940
Transfers	\$1,737,871	\$1,706,558	\$1,706,558	\$2,742,601	\$2,742,601
Total Expenditures	\$6,484,056	\$6,876,529	\$6,847,132	\$7,168,477	\$7,145,541
▼ <i>Revenues</i>					
Taxes	\$6,509,721	\$6,560,623	\$6,735,994	\$7,050,521	\$7,039,266
Investment Income	\$2,718	\$0	\$455	\$0	\$0
Other Fin. Sources	\$0	\$315,906	\$191,602	\$117,956	\$106,275
Total Revenues	\$6,512,440	\$6,876,529	\$6,928,051	\$7,168,477	\$7,145,541
Net Expenditures	(\$28,383)	\$0	(\$80,919)	\$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 approved for FY 2013-14:

District	FY 2012-13 Adopted Tax Rate	FY 2013-14 Requested Tax Rate	FY 2013-14 Approved Tax Rate
Bethesda Fire**	0.1000	0.0000	0.0000
Lebanon	0.1000	0.1000	0.1000
Parkwood	0.1150	0.1150	0.1150
Redwood	0.1125	0.1125	0.1125
New Hope*	0.0895	0.0945	0.0945
Eno*	0.0599	0.0799	0.0799
Bahama	0.0600	0.0600	0.0600
Bethesda Service**	0.0000	0.1300	0.1300

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

**The Bethesda Fire and Bethesda Fire & Rescue Service Districts share geographic boundaries. The Bethesda Fire & Rescue Service District, created on July 1, 2013, provides Fire Service to these districts.

Bethesda Fire District Fund

Fund: 2002130000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
<i>Expenditures</i>					
Operating	\$370,000	\$463,196	\$592,623	\$0	\$0
Transfers	\$1,245,407	\$1,265,863	\$1,111,435	\$0	\$0
Total Expenditures	\$1,615,407	\$1,729,059	\$1,704,058	\$0	\$0
<i>Revenues</i>					
Taxes	\$1,602,145	\$1,579,059	\$1,690,276	\$0	\$0
Investment Income	\$392	\$0	(\$26)	\$0	\$0
Other Fin. Sources	\$0	\$150,000	\$0	\$0	\$0
Total Revenues	\$1,602,537	\$1,729,059	\$1,690,250	\$0	\$0
Net Expenditures	\$12,870	\$0	\$13,808	\$0	\$0

- Funds to provide Fire service to the Bethesda area will be collected by the Bethesda Fire & Rescue Service District.

Lebanon Fire District Fund

Fund: 2002140000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
<i>Expenditures</i>					
Operating	\$440,000	\$550,505	\$550,505	\$484,323	\$484,323
Transfers	\$492,464	\$595,123	\$595,123	\$610,536	\$610,536
Total Expenditures	\$932,464	\$1,145,628	\$1,145,628	\$1,094,859	\$1,094,859
<i>Revenues</i>					
Taxes	\$1,073,927	\$1,057,933	\$1,067,621	\$1,059,659	\$1,059,659
Investment Income	\$779	\$0	\$238	\$0	\$0
Other Fin. Sources	\$0	\$87,695	\$87,695	\$35,200	\$35,200
Total Revenues	\$1,074,707	\$1,145,628	\$1,155,554	\$1,094,859	\$1,094,859
Net Expenditures	(\$142,242)	\$0	(\$9,926)	\$0	\$0

- Lebanon Fire District appropriated \$35,200 in fund balance.
- Transfers are made to the General Fund for the personnel and benefit expenditures of county positions.

Parkwood Fire District Fund

Fund: 2002150000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$1,564,240	\$1,614,691	\$1,615,387	\$1,501,988	\$1,501,988
Total Expenditures	\$1,564,240	\$1,614,691	\$1,615,387	\$1,501,988	\$1,501,988
▼ <i>Revenues</i>					
Taxes	\$1,461,986	\$1,564,691	\$1,564,691	\$1,501,988	\$1,501,988
Investment Income	\$219	\$0	(\$19)	\$0	\$0
Other Fin. Sources	\$0	\$50,000	\$50,696	\$0	\$0
Total Revenues	\$1,462,205	\$1,614,691	\$1,615,368	\$1,501,988	\$1,501,988
Net Expenditures	\$102,035	\$0	\$19	\$0	\$0

Redwood Fire District Fund

Fund: 2002160000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$746,000	\$770,000	\$770,000	\$766,000	\$754,319
Total Expenditures	\$746,000	\$770,000	\$770,000	\$766,000	\$754,319
▼ <i>Revenues</i>					
Taxes	\$763,611	\$749,542	\$749,542	\$744,319	\$744,319
Investment Income	\$191	\$0	\$10	\$0	\$0
Other Fin. Sources	\$0	\$20,458	\$20,458	\$21,681	\$10,000
Total Revenues	\$763,802	\$770,000	\$770,010	\$766,000	\$754,319
Net Expenditures	(\$17,802)	\$0	(\$10)	\$0	\$0

- Redwood Fire District appropriated \$10,000 in fund balance.

New Hope Fire District Fund

Fund: 2002170000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$72,518	\$73,724	\$73,724	\$78,871	\$78,871
Total Expenditures	\$72,518	\$73,724	\$73,724	\$78,871	\$78,871
▼ <i>Revenues</i>					
Taxes	\$74,281	\$73,724	\$73,724	\$78,871	\$78,871
Investment Income	\$70	\$0	\$18	\$0	\$0
Total Revenues	\$74,351	\$73,724	\$73,742	\$78,871	\$78,871
Net Expenditures	(\$1,833)	\$0	(\$18)	\$0	\$0

Eno Fire District Fund

Fund: 2002190000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$22,956	\$23,582	\$23,582	\$32,029	\$32,029
Total Expenditures	\$22,956	\$23,582	\$23,582	\$32,029	\$32,029
▼ <i>Revenues</i>					
Taxes	\$24,379	\$23,582	\$23,582	\$32,029	\$32,029
Investment Income	\$67	\$0	\$20	\$0	\$0
Total Revenues	\$24,447	\$23,582	\$23,602	\$32,029	\$32,029
Net Expenditures	(\$1,491)	\$0	(\$20)	\$0	\$0

Bahama Fire District Fund

Fund: 2002210000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
Expenditures					
Operating	\$731,106	\$820,778	\$820,778	\$861,160	\$861,160
Total Expenditures	\$731,106	\$820,778	\$820,778	\$861,160	\$861,160
Revenues					
Taxes	\$795,598	\$788,025	\$830,185	\$800,085	\$800,085
Investment Income	\$815	\$0	\$176	\$0	\$0
Other Fin. Sources	\$0	\$32,753	\$32,753	\$61,075	\$61,075
Total Revenues	\$796,414	\$820,778	\$863,114	\$861,160	\$861,160
Net Expenditures	(\$65,308)	\$0	(\$42,336)	\$0	\$0

- Bahama Fire District appropriated \$61,075 in fund balance.

Bethesda Fire & Rescue Service District Fund

Fund: 2002230000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
Expenditures					
Transfers	\$0	\$0	\$0	\$2,132,065	\$2,132,065
Total Expenditures	\$0	\$0	\$0	\$2,132,065	\$2,132,065
Revenues					
Taxes	\$0	\$0	\$0	\$2,132,065	\$2,132,065
Total Revenues	\$0	\$0	\$0	\$2,132,065	\$2,132,065
Net Expenditures	\$0	\$0	\$0	\$0	\$0

- Transfers are made to the General Fund for the personnel and benefit expenditures of county positions, and operating costs of providing fire service. A fee for use of County purchased assets is also included in this appropriation.

Special Butner District Fund

Fund: 2002250000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$17,289	\$17,431	(\$12,629)	\$0	\$0
Total Expenditures	\$17,289	\$17,431	(\$12,629)	\$0	\$0
▼ <i>Revenues</i>					
Taxes	\$17,181	\$17,431	\$256	\$0	\$0
Investment Income	\$27	\$0	\$12	\$0	\$0
Total Revenues	\$17,208	\$17,431	\$268	\$0	\$0
Net Expenditures	\$82	\$0	(\$12,897)	\$0	\$0

- Durham County no longer collects Special Butner District tax funds.

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 is set at \$0.0368 for fiscal year 2013-2014. The revenue will be used on design and construction of pedestrian/jogging trails; support for travel demand management; support for the RTP Environmental committee, the RTP Security Committee, and the RTP Outreach Committee; roadside landscaping; installation of a wetlands planting and nature walk; installation of bus shelters; replacement of traffic sign posts; installation of pedestrian trail signage; and maintenance and administrative costs.

Special Park District Fund

Fund: 2002220000

Summary	2011-2012 Actual Exp/Rev	2012-2013 Original Budget	2012-2013 12 Month Estimate	2013-2014 Department Requested	2013-2014 Commissioner Approved
<i>Expenditures</i>					
Operating	\$782,076	\$706,636	\$706,604	\$701,505	\$690,250
Total Expenditures	\$782,076	\$706,636	\$706,604	\$701,505	\$690,250
<i>Revenues</i>					
Taxes	\$696,613	\$706,636	\$736,117	\$701,505	\$690,250
Investment Income	\$157	\$0	\$26	\$0	\$0
Total Revenues	\$696,770	\$706,636	\$736,143	\$701,505	\$690,250
Net Expenditures	\$85,306	\$0	(\$29,539)	\$0	\$0