

Summary: Special Revenue Funds

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Personnel	\$105,982	\$173,316	\$86,657	\$0	\$0
Operating	\$12,618,200	\$4,849,426	\$4,147,016	\$4,737,136	\$4,990,676
Capital	\$145,930	\$251,968	\$126,014	\$0	\$0
Transfers	\$1,958,466	\$1,412,285	\$1,412,285	\$2,395,345	\$2,371,222
Total Expenditures	\$14,828,578	\$6,686,995	\$5,771,972	\$7,132,481	\$7,361,898
▽ <i>Revenues</i>					
Taxes	\$4,407,662	\$5,164,362	\$5,491,955	\$6,118,873	\$6,118,873
Licenses & Permits	(\$2,000)	\$0	\$0	\$0	\$0
Investment Income	\$159,562	\$10,201	\$64,876	\$19,850	\$19,850
Service Charges	\$1,517,247	\$1,274,211	\$715,570	\$0	\$0
Other Fin. Sources	\$0	\$238,221	\$0	\$993,758	\$1,223,175
Total Revenues	\$6,082,471	\$6,686,995	\$6,272,401	\$7,132,481	\$7,361,898
Net Expenditures	\$8,746,107	\$0	(\$500,429)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

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 Durham County Fire Marshal and Emergency Medical Services departments.

The following rates are proposed for the upcoming year:

District	FY07-08 Tax Rate	Revenue Neutral Tax Rate	FY08-09 Requested Tax Rate	FY08-09 Approved Tax Rate
Bethesda	0.0850	0.0820	0.0900	0.0900
Lebanon	0.1000	0.0900	0.1000	0.1000
Parkwood	0.1100	0.0920	0.1100	0.1100
Redwood	0.1150	0.0990	0.1075	0.1075
New Hope *	0.0675	n/a	0.0675	0.0675
Eno *	0.0570	n/a	0.0570	0.0570
Bahama	0.0600	0.0550	0.0600	0.0600
Butner	0.2500	0.2400	0.2500	0.2500

*New Hope and Eno rates established by neighboring Orange County through an inter-local agreement. The recommended rate is tentative pending Orange County's budget adoption. Please note that the portions of the districts that lie in Durham County were subject to revaluation but the Orange County portions were not.

2008-09 HIGHLIGHTS

The following districts have requested tax rate increases above the revenue neutral rate: Bethesda (0.0080 increase), Lebanon (0.0100 increase), Parkwood (0.0180 increase), Redwood (0.0085 increase), and Bahama (0.0050 increase).

Bethesda Fire District Fund

Fund: 2002130000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$165,000	\$323,341	\$323,341	\$562,069	\$562,069
Transfers	\$829,125	\$937,787	\$937,787	\$968,462	\$968,462
Total Expenditures	\$994,125	\$1,261,128	\$1,261,128	\$1,530,531	\$1,530,531
▽ <i>Revenues</i>					
Taxes	\$1,009,186	\$1,257,334	\$1,382,757	\$1,525,531	\$1,525,531
Investment Income	\$12,837	\$3,794	\$3,500	\$5,000	\$5,000
Total Revenues	\$1,022,024	\$1,261,128	\$1,386,257	\$1,530,531	\$1,530,531
Net Expenditures	(\$27,898)	\$0	(\$125,129)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Lebanon Fire District Fund

Fund: 2002140000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$450,000	\$485,960	\$300,000	\$648,308	\$648,308
Transfers	\$446,372	\$474,498	\$474,498	\$512,087	\$512,087
Total Expenditures	\$896,372	\$960,458	\$774,498	\$1,160,395	\$1,160,395
▽ <i>Revenues</i>					
Taxes	\$739,966	\$957,973	\$907,911	\$1,073,933	\$1,073,933
Investment Income	\$14,844	\$2,485	\$7,500	\$7,500	\$7,500
Other Fin. Sources	\$0	\$0	\$0	\$78,962	\$78,962
Total Revenues	\$754,809	\$960,458	\$915,411	\$1,160,395	\$1,160,395
Net Expenditures	\$141,563	\$0	(\$140,913)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Note that Lebanon Fire District appropriated \$78,962 in fund balance.

Parkwood Fire District Fund

Fund: 2002150000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$1,093,234	\$1,092,633	\$1,092,633	\$1,353,889	\$1,353,889
Total Expenditures	\$1,093,234	\$1,092,633	\$1,092,633	\$1,353,889	\$1,353,889
▽ <i>Revenues</i>					
Taxes	\$1,128,435	\$1,092,633	\$1,133,892	\$1,353,889	\$1,353,889
Investment Income	\$283	\$0	\$0	\$0	\$0
Total Revenues	\$1,128,719	\$1,092,633	\$1,133,892	\$1,353,889	\$1,353,889
Net Expenditures	(\$35,485)	\$0	(\$41,259)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Redwood Fire District Fund

Fund: 2002160000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$581,438	\$669,325	\$624,000	\$739,754	\$739,754
Transfers	\$35,469	\$0	\$0	\$0	\$0
Total Expenditures	\$616,907	\$669,325	\$624,000	\$739,754	\$739,754
▽ <i>Revenues</i>					
Taxes	\$600,895	\$667,958	\$644,719	\$739,754	\$739,754
Investment Income	\$2,533	\$1,367	\$0	\$0	\$0
Total Revenues	\$603,428	\$669,325	\$644,719	\$739,754	\$739,754
Net Expenditures	\$13,478	\$0	(\$20,719)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

New Hope Fire District Fund

Fund: 2002170000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$41,395	\$41,773	\$41,773	\$54,232	\$54,232
Total Expenditures	\$41,395	\$41,773	\$41,773	\$54,232	\$54,232
▽ <i>Revenues</i>					
Taxes	\$42,521	\$41,589	\$43,679	\$53,732	\$53,732
Investment Income	\$1,370	\$184	\$184	\$500	\$500
Total Revenues	\$43,890	\$41,773	\$43,863	\$54,232	\$54,232
Net Expenditures	(\$2,495)	\$0	(\$2,090)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Eno Fire District Fund

Fund: 2002190000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$16,210	\$16,778	\$16,778	\$23,072	\$23,072
Total Expenditures	\$16,210	\$16,778	\$16,778	\$23,072	\$23,072
▽ <i>Revenues</i>					
Taxes	\$16,910	\$16,697	\$17,037	\$22,572	\$22,572
Investment Income	\$1,341	\$81	\$0	\$500	\$500
Total Revenues	\$18,251	\$16,778	\$17,037	\$23,072	\$23,072
Net Expenditures	(\$2,041)	\$0	(\$259)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Bahama Fire District Fund

Fund: 2002210000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$480,937	\$530,905	\$530,905	\$686,428	\$686,428
Total Expenditures	\$480,937	\$530,905	\$530,905	\$686,428	\$686,428
▽ <i>Revenues</i>					
Taxes	\$545,556	\$529,466	\$671,442	\$681,428	\$681,428
Investment Income	\$17,238	\$1,439	\$5,000	\$5,000	\$5,000
Total Revenues	\$562,794	\$530,905	\$676,442	\$686,428	\$686,428
Net Expenditures	(\$81,857)	\$0	(\$145,537)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Special Butner District Fund

Fund: 2002250000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$15,069	\$15,691	\$16,554	\$17,593	\$17,593
Total Expenditures	\$15,069	\$15,691	\$16,554	\$17,593	\$17,593
▽ <i>Revenues</i>					
Taxes	\$16,224	\$15,349	\$32,564	\$17,243	\$17,243
Investment Income	\$283	\$342	\$255	\$350	\$350
Total Revenues	\$16,508	\$15,691	\$32,819	\$17,593	\$17,593
Net Expenditures	(\$1,439)	\$0	(\$16,265)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

SPECIAL PARK DISTRICT

PROGRAM DESCRIPTION

On May 27, 1986, the Durham County Commissioners established a research and production service district coterminous with the portion of the Research Triangle Park 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 .0361 (the revenue neutral rate) for fiscal year 2008-2009. This revenue will be used on construction of pedestrian/jogging trails on Louis Stephens Drive, Little Drive, and Kit Creek Road, support for travel demand management, support for the RTP Environmental Committee, the RTP Security Committee, the RTP Outreach Committee, sign maintenance, turn lanes at the intersection of NC 54 and T.W. Alexander Drive and maintenance and administrative costs.

Special Park District Fund

Fund: 2002220000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ <i>Expenditures</i>					
Operating	\$307,199	\$585,872	\$657,458	\$651,791	\$651,791
Total Expenditures	\$307,199	\$585,872	\$657,458	\$651,791	\$651,791
▽ <i>Revenues</i>					
Taxes	\$307,969	\$585,363	\$657,954	\$650,791	\$650,791
Investment Income	\$852	\$509	\$0	\$1,000	\$1,000
Total Revenues	\$308,821	\$585,872	\$657,954	\$651,791	\$651,791
Net Expenditures	(\$1,621)	\$0	(\$496)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

EMERGENCY SERVICES TELEPHONE SYSTEM

On November 25, 1991, the Board of County Commissioners adopted an ordinance to impose a monthly surcharge on local GTE (now Verizon) telephone subscribers (set at \$0.60 per month). Surcharge revenues were to recover the expenses associated with 911 emergency telephone service and to finance the implementation of an enhanced E-911 emergency communications system.

In addition this fund receives Wireless 9-1-1 Surcharge monies which are segregated and tracked separately. The Wireless Surcharge amount is set by the State Legislature and is currently at \$0.80 per month.

The Emergency Communications Center has developed and executed an action plan to implement an enhanced 911 communications system (E-911). E-911 is the most advanced emergency communications system available. E-911 increases the speed and accuracy of emergency response by automatically identifying an emergency caller's address and telephone number.

During the 2007 Session, the General Assembly enacted legislation that significantly amended the General Statutes with the intent to modernize and improve the administration of the state's 911 system through a statewide 911 board. This new legislation imposed a statewide fee of \$0.70 on all wireline and wireless active voice communications service capable of accessing the 911 system. This legislation also disposed that any wireline 911 fees that had been collected prior to January 1, 2008 would be transferred to the general fund of the local governing entity to be used for any lawful purpose. An Amendment to the City/County Interlocal Cooperation Agreement 911 Communications was approved by the Board of County Commissioners on December 10, 2007. This amendment named the City of Durham as the new PSAP (Public Safety Answering Point) and the recipient of the 911 Fees as they are remitted under the new provisions of law.

For Fiscal Year 2009, Durham County is using a Fund Balance Appropriation (\$890,673) from the Emergency Services Telephone Fund to fund our 21% share of the operating budget for the Emergency Communication Center and to provide. Additionally, a fund balance appropriation of \$253,540 is being appropriated to the City of Durham for gap funding in the new Emergency Services Telephone Fund. This is in accordance with the revised Interlocal Agreement.

Emergency Services Telephone Fund

Fund: 2002240000

Summary	2006-2007 Actual Exp/Rev	2007-2008 Original Budget	2007-2008 12 Month Estimate	2008-2009 Department Requested	2008-2009 Commissioner Approved
▽ Expenditures					
Personnel	\$105,982	\$173,316	\$86,657	\$0	\$0
Operating	\$1,141,308	\$1,087,148	\$543,574	\$0	\$253,540
Capital	\$145,930	\$251,968	\$126,014	\$0	\$0
Transfers	\$0	\$0	\$0	\$914,796	\$890,673
Total Expenditures	\$1,393,220	\$1,512,432	\$756,245	\$914,796	\$1,144,213
▽ Revenues					
Investment Income	\$53,875	\$0	\$48,437	\$0	\$0
Service Charges	\$1,517,247	\$1,274,211	\$715,570	\$0	\$0
Other Fin. Sources	\$0	\$238,221	\$0	\$914,796	\$1,144,213
Total Revenues	\$1,571,122	\$1,512,432	\$764,007	\$914,796	\$1,144,213
Net Expenditures	(\$177,903)	\$0	(\$7,762)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00