



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 | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| ▼ <i>Expenditures</i> | | | | | |
| Operating | \$5,654,233 | \$4,402,940 | \$4,522,796 | \$5,074,421 | \$5,074,421 |
| Transfers | \$1,591,546 | \$2,742,601 | \$2,673,600 | \$2,816,876 | \$2,928,531 |
| Total Expenditures | \$7,245,780 | \$7,145,541 | \$7,196,396 | \$7,891,297 | \$8,002,952 |
| ▼ <i>Revenues</i> | | | | | |
| Taxes | \$6,797,552 | \$7,039,266 | \$7,161,165 | \$7,860,197 | \$7,943,249 |
| Investment Income | \$2,422 | \$0 | \$279 | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$106,275 | \$0 | \$31,100 | \$59,703 |
| Total Revenues | \$6,799,974 | \$7,145,541 | \$7,161,444 | \$7,891,297 | \$8,002,952 |
| Net Expenditures | \$445,805 | \$0 | \$34,953 | \$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 proposed for FY 2014-15:

| District | FY 2013-14 Adopted Tax Rate | FY 2014-15 Requested Tax Rate | FY 2014-15 Recommended Tax Rate |
|---------------------------|-----------------------------------|-------------------------------------|---------------------------------------|
| <i>Bethesda Fire**</i> | 0.0000 | 0.0000 | 0.0000 |
| Lebanon | 0.1000 | 0.1070 | 0.1070 |
| Parkwood | 0.1150 | 0.1150 | 0.1150 |
| Redwood | 0.1125 | 0.1400 | 0.1400 |
| New Hope* | 0.0945 | 0.0945 | 0.0945 |
| Eno* | 0.0799 | 0.0799 | 0.0799 |
| Bahama | 0.0600 | 0.0990 | 0.0990 |
| <i>Bethesda Service**</i> | 0.1300 | 0.1300 | 0.1350 |

*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 provides Fire Service to these districts.

Bethesda Fire District Fund

Fund: 2002130000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$983,799 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,108,885 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$2,092,684 | \$0 | \$0 | \$0 | \$0 |
| Revenues | | | | | |
| Taxes | \$1,735,250 | \$0 | \$36,392 | \$0 | \$0 |
| Investment Income | \$359 | \$0 | \$25 | \$0 | \$0 |
| Total Revenues | \$1,735,609 | \$0 | \$36,417 | \$0 | \$0 |
| Net Expenditures | \$357,075 | \$0 | (\$36,417) | \$0 | \$0 |

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

Lebanon Fire District Fund

Fund: 2002140000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$645,508 | \$484,323 | \$484,323 | \$468,051 | \$468,051 |
| Transfers | \$482,662 | \$610,536 | \$610,536 | \$680,515 | \$709,118 |
| Total Expenditures | \$1,128,169 | \$1,094,859 | \$1,094,858 | \$1,148,566 | \$1,177,169 |
| Revenues | | | | | |
| Taxes | \$1,077,579 | \$1,059,659 | \$1,060,346 | \$1,121,966 | \$1,121,966 |
| Investment Income | \$772 | \$0 | \$178 | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$35,200 | \$0 | \$26,600 | \$55,203 |
| Total Revenues | \$1,078,350 | \$1,094,859 | \$1,060,525 | \$1,148,566 | \$1,177,169 |
| Net Expenditures | \$49,819 | \$0 | \$34,333 | \$0 | \$0 |

- Lebanon Fire District appropriated \$55,203 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 | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$1,618,991 | \$1,501,988 | \$1,501,988 | \$1,520,022 | \$1,520,022 |
| Transfers | \$0 | \$0 | \$0 | \$15,944 | \$15,944 |
| Total Expenditures | \$1,618,991 | \$1,501,988 | \$1,501,988 | \$1,535,966 | \$1,535,966 |
| Revenues | | | | | |
| Taxes | \$1,524,946 | \$1,501,988 | \$1,522,743 | \$1,535,966 | \$1,535,966 |
| Investment Income | \$136 | \$0 | (\$67) | \$0 | \$0 |
| Total Revenues | \$1,525,082 | \$1,501,988 | \$1,522,676 | \$1,535,966 | \$1,535,966 |
| Net Expenditures | \$93,910 | \$0 | (\$20,688) | \$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 | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$770,000 | \$754,319 | \$754,319 | \$902,324 | \$902,324 |
| Transfers | \$0 | \$0 | \$0 | \$15,944 | \$15,944 |
| Total Expenditures | \$770,000 | \$754,319 | \$754,319 | \$918,268 | \$918,268 |
| Revenues | | | | | |
| Taxes | \$766,242 | \$744,319 | \$748,164 | \$918,268 | \$918,268 |
| Investment Income | \$169 | \$0 | (\$6) | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$10,000 | \$0 | \$0 | \$0 |
| Total Revenues | \$766,411 | \$754,319 | \$748,159 | \$918,268 | \$918,268 |
| Net Expenditures | \$3,589 | \$0 | \$6,160 | \$0 | \$0 |

- Transfers are made to the General Fund for the personnel and benefit expenditures of county positions.

New Hope Fire District Fund

Fund: 2002170000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$73,288 | \$78,871 | \$78,872 | \$82,548 | \$82,548 |
| Total Expenditures | \$73,288 | \$78,871 | \$78,872 | \$82,548 | \$82,548 |
| Revenues | | | | | |
| Taxes | \$76,114 | \$78,871 | \$80,814 | \$82,548 | \$82,548 |
| Investment Income | \$53 | \$0 | \$14 | \$0 | \$0 |
| Total Revenues | \$76,166 | \$78,871 | \$80,828 | \$82,548 | \$82,548 |
| Net Expenditures | (\$2,878) | \$0 | (\$1,957) | \$0 | \$0 |

Eno Fire District Fund

Fund: 2002190000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$23,582 | \$32,029 | \$32,028 | \$31,391 | \$31,391 |
| Total Expenditures | \$23,582 | \$32,029 | \$32,028 | \$31,391 | \$31,391 |
| Revenues | | | | | |
| Taxes | \$24,474 | \$32,029 | \$32,861 | \$31,391 | \$31,391 |
| Investment Income | \$63 | \$0 | \$17 | \$0 | \$0 |
| Total Revenues | \$24,537 | \$32,029 | \$32,878 | \$31,391 | \$31,391 |
| Net Expenditures | (\$955) | \$0 | (\$850) | \$0 | \$0 |

Bahama Fire District Fund

Fund: 2002210000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$820,843 | \$861,160 | \$912,019 | \$1,309,023 | \$1,309,023 |
| Transfers | \$0 | \$0 | \$0 | \$15,944 | \$15,944 |
| Total Expenditures | \$820,843 | \$861,160 | \$912,019 | \$1,324,967 | \$1,324,967 |
| Revenues | | | | | |
| Taxes | \$855,034 | \$800,085 | \$800,417 | \$1,320,467 | \$1,320,467 |
| Investment Income | \$652 | \$0 | \$141 | \$0 | \$0 |
| Other Fin. Sources | \$0 | \$61,075 | \$0 | \$4,500 | \$4,500 |
| Total Revenues | \$855,686 | \$861,160 | \$800,558 | \$1,324,967 | \$1,324,967 |
| Net Expenditures | (\$34,843) | \$0 | \$111,461 | \$0 | \$0 |

- Bahama Fire District appropriated \$4,500 in fund balance.
- Transfers are made to the General Fund for the personnel and benefit expenditures of county positions.

Bethesda Service District Fund

Fund: 2002230000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| Expenditures | | | | | |
| Operating | \$0 | \$0 | \$68,999 | \$70,812 | \$70,812 |
| Transfers | \$0 | \$2,132,065 | \$2,063,065 | \$2,088,529 | \$2,171,581 |
| Total Expenditures | \$0 | \$2,132,065 | \$2,132,064 | \$2,159,341 | \$2,242,393 |
| Revenues | | | | | |
| Taxes | \$0 | \$2,132,065 | \$2,146,197 | \$2,159,341 | \$2,242,393 |
| Investment Income | \$0 | \$0 | (\$53) | \$0 | \$0 |
| Total Revenues | \$0 | \$2,132,065 | \$2,146,144 | \$2,159,341 | \$2,242,393 |
| Net Expenditures | \$0 | \$0 | (\$14,079) | \$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.

Special Butner District Fund

Fund: 2002250000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| ▼ <i>Expenditures</i> | | | | | |
| Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |
| ▼ <i>Revenues</i> | | | | | |
| Taxes | \$329 | \$0 | \$4 | \$0 | \$0 |
| Investment Income | \$28 | \$0 | \$10 | \$0 | \$0 |
| Total Revenues | \$357 | \$0 | \$14 | \$0 | \$0 |
| Net Expenditures | (\$12,986) | \$0 | (\$14) | \$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, as of this printing, is set at \$0.0368 for fiscal year 2013-2014. The Durham-Wake Counties Research and Production Service District Advisory Committee, which will meet May 28, 2014, will submit a recommended rate for the District for fiscal year 2014-2015 that will be reflected in the final Approved Budget.

Special Park District Fund

Fund: 2002220000

| Summary | 2012-2013 Actual Exp/Rev | 2013-2014 Original Budget | 2013--2014 12 Month Estimate | 2014-2015 Department Requested | 2014-2015 Manager Recommended |
|---------------------------|--------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------------------|
| <i>Expenditures</i> | | | | | |
| Operating | \$730,851 | \$690,250 | \$690,249 | \$690,250 | \$690,250 |
| Total Expenditures | \$730,851 | \$690,250 | \$690,249 | \$690,250 | \$690,250 |
| <i>Revenues</i> | | | | | |
| Taxes | \$737,585 | \$690,250 | \$733,226 | \$690,250 | \$690,250 |
| Investment Income | \$190 | \$0 | \$20 | \$0 | \$0 |
| Total Revenues | \$737,775 | \$690,250 | \$733,246 | \$690,250 | \$690,250 |
| Net Expenditures | (\$6,923) | \$0 | (\$42,997) | \$0 | \$0 |