

Summary: Special Revenue Funds

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Personnel	\$95,846	\$0	\$0	\$0	\$0
Operating	\$4,117,880	\$4,990,676	\$5,062,702	\$4,647,861	\$4,647,861
Transfers	\$1,436,156	\$2,371,222	\$2,371,222	\$1,519,181	\$1,519,181
Total Expenditures	\$5,649,883	\$7,361,898	\$7,433,924	\$6,167,042	\$6,167,042
▽ <i>Revenues</i>					
Taxes	\$5,528,916	\$6,118,873	\$6,198,050	\$5,967,026	\$5,967,026
Investment Income	\$117,012	\$19,850	\$11,294	\$0	\$0
Service Charges	\$716,361	\$0	\$7,777	\$0	\$0
Other Fin. Sources	\$0	\$1,223,175	\$0	\$200,016	\$200,016
Total Revenues	\$6,362,288	\$7,361,898	\$6,217,121	\$6,167,042	\$6,167,042
Net Expenditures	(\$712,406)	\$0	\$1,216,803	\$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	FY08-09 Tax Rate	FY09-10 Requested Tax Rate	FY09-10 Recommended Tax Rate
Bethesda	0.0900	0.0900	0.0900
Lebanon	0.1000	0.1000	0.1000
Parkwood	0.1100	0.1100	0.1100
Redwood	0.1075	0.1075	0.1075
New Hope *	0.0675	0.0570	0.0570
Eno *	0.0570	0.0499	0.0499
Bahama	0.0600	0.0600	0.0600
Butner	0.2500	0.2500	0.2500

*New Hope and Eno rates are 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 in FY2009 and the Orange County portions were reevaluated for FY2010. The rates shown reflect the revenue neutral rate for those districts.

2009-10 HIGHLIGHTS

- None of the districts have requested tax rate increases. New Hope and Eno will be decreased as a result of the Orange County revaluation.

Bethesda Fire District Fund

Fund: 2002130000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$315,000	\$562,069	\$562,069	\$557,917	\$557,917
Transfers	\$960,209	\$968,462	\$968,462	\$999,983	\$999,983
Total Expenditures	\$1,275,209	\$1,530,531	\$1,530,531	\$1,557,900	\$1,557,900
▽ <i>Revenues</i>					
Taxes	\$1,394,336	\$1,525,531	\$1,525,530	\$1,482,884	\$1,482,884
Investment Income	\$7,197	\$5,000	\$284	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$75,016	\$75,016
Total Revenues	\$1,401,533	\$1,530,531	\$1,525,814	\$1,557,900	\$1,557,900
Net Expenditures	(\$126,324)	\$0	\$4,717	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

- Note that Bethesda Fire District appropriated \$75,016 in fund balance.
- Transfers are made to the General Fund and the Cafeteria Plan Fund for the personnel and benefit expenditures of County positions.

Lebanon Fire District Fund

Fund: 2002140000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$300,000	\$648,308	\$648,308	\$663,292	\$663,292
Transfers	\$475,947	\$512,087	\$512,087	\$519,198	\$519,198
Total Expenditures	\$775,947	\$1,160,395	\$1,160,395	\$1,182,490	\$1,182,490
▽ <i>Revenues</i>					
Taxes	\$932,740	\$1,073,933	\$1,152,894	\$1,057,490	\$1,057,490
Investment Income	\$14,048	\$7,500	\$4,140	\$0	\$0
Other Fin. Sources	\$0	\$78,962	\$0	\$125,000	\$125,000
Total Revenues	\$946,788	\$1,160,395	\$1,157,034	\$1,182,490	\$1,182,490
Net Expenditures	(\$170,841)	\$0	\$3,361	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

- Note that Lebanon Fire District appropriated \$125,000 in fund balance.
- Transfers are made to the General Fund and the Cafeteria Plan Fund for the personnel and benefit expenditures of County positions.

Parkwood Fire District Fund

Fund: 2002150000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$1,092,633	\$1,353,889	\$1,353,889	\$1,352,975	\$1,352,975
Total Expenditures	\$1,092,633	\$1,353,889	\$1,353,889	\$1,352,975	\$1,352,975
▽ <i>Revenues</i>					
Taxes	\$1,125,537	\$1,353,889	\$1,353,890	\$1,352,975	\$1,352,975
Investment Income	\$1,235	\$0	\$315	\$0	\$0
Total Revenues	\$1,126,772	\$1,353,889	\$1,354,205	\$1,352,975	\$1,352,975
Net Expenditures	(\$34,139)	\$0	(\$316)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Redwood Fire District Fund

Fund: 2002160000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$669,325	\$739,754	\$739,754	\$724,597	\$724,597
Total Expenditures	\$669,325	\$739,754	\$739,754	\$724,597	\$724,597
▽ <i>Revenues</i>					
Taxes	\$663,889	\$739,754	\$739,753	\$724,597	\$724,597
Investment Income	\$3,063	\$0	(\$95)	\$0	\$0
Total Revenues	\$666,952	\$739,754	\$739,658	\$724,597	\$724,597
Net Expenditures	\$2,373	\$0	\$96	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

New Hope Fire District Fund

Fund: 2002170000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$41,773	\$54,232	\$54,232	\$43,334	\$43,334
Total Expenditures	\$41,773	\$54,232	\$54,232	\$43,334	\$43,334
▽ <i>Revenues</i>					
Taxes	\$44,402	\$53,732	\$53,947	\$43,334	\$43,334
Investment Income	\$1,407	\$500	\$372	\$0	\$0
Total Revenues	\$45,808	\$54,232	\$54,319	\$43,334	\$43,334
Net Expenditures	(\$4,035)	\$0	(\$87)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Eno Fire District Fund

Fund: 2002190000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$16,778	\$23,072	\$23,072	\$19,676	\$19,676
Total Expenditures	\$16,778	\$23,072	\$23,072	\$19,676	\$19,676
▽ <i>Revenues</i>					
Taxes	\$17,285	\$22,572	\$22,572	\$19,676	\$19,676
Investment Income	\$1,253	\$500	\$362	\$0	\$0
Total Revenues	\$18,538	\$23,072	\$22,934	\$19,676	\$19,676
Net Expenditures	(\$1,760)	\$0	\$138	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Bahama Fire District Fund

Fund: 2002210000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$530,905	\$686,428	\$686,428	\$650,168	\$650,168
Total Expenditures	\$530,905	\$686,428	\$686,428	\$650,168	\$650,168
▽ <i>Revenues</i>					
Taxes	\$679,536	\$681,428	\$681,430	\$650,168	\$650,168
Investment Income	\$18,372	\$5,000	\$5,199	\$0	\$0
Total Revenues	\$697,908	\$686,428	\$686,629	\$650,168	\$650,168
Net Expenditures	(\$167,003)	\$0	(\$201)	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00

Special Butner District Fund

Fund: 2002250000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$15,691	\$17,593	\$17,593	\$16,415	\$16,415
Total Expenditures	\$15,691	\$17,593	\$17,593	\$16,415	\$16,415
▽ <i>Revenues</i>					
Taxes	\$16,385	\$17,243	\$17,243	\$16,415	\$16,415
Investment Income	\$431	\$350	\$138	\$0	\$0
Total Revenues	\$16,816	\$17,593	\$17,381	\$16,415	\$16,415
Net Expenditures	(\$1,125)	\$0	\$212	\$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, as of this printing, is set at .0361 for fiscal year 2009-2010. The Durham-Wake Counties Research and Production Service District Advisory Committee, which will meet in late May 2009, has not yet submitted a recommended rate for the District for fiscal year 2009-2010.

Special Park District Fund

Fund: 2002220000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$657,549	\$651,791	\$658,267	\$619,487	\$619,487
Total Expenditures	\$657,549	\$651,791	\$658,267	\$619,487	\$619,487
▽ <i>Revenues</i>					
Taxes	\$654,806	\$650,791	\$650,791	\$619,487	\$619,487
Investment Income	\$2,560	\$1,000	\$579	\$0	\$0
Total Revenues	\$657,366	\$651,791	\$651,370	\$619,487	\$619,487
Net Expenditures	\$183	\$0	\$6,897	\$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.

In Fiscal Year 2009, the remaining wireless fund balance was transferred to the City of Durham. Durham County anticipates closing the Emergency Services Telephone Fund in Fiscal Year 2010.

Emergency Services Telephone Fund

Fund: 2002240000

Summary	2007-2008 Actual Exp/Rev	2008-2009 Original Budget	2008-2009 12 Month Estimate	2009-2010 Department Requested	2009-2010 Manager Recommended
▽ <i>Expenditures</i>					
Personnel	\$95,846	\$0	\$0	\$0	\$0
Operating	\$478,226	\$253,540	\$319,090	\$0	\$0
Transfers	\$0	\$890,673	\$890,673	\$0	\$0
Total Expenditures	\$574,073	\$1,144,213	\$1,209,763	\$0	\$0
▽ <i>Revenues</i>					
Investment Income	\$67,445	\$0	\$0	\$0	\$0
Service Charges	\$716,361	\$0	\$7,777	\$0	\$0
Other Fin. Sources	\$0	\$1,144,213	\$0	\$0	\$0
Total Revenues	\$783,807	\$1,144,213	\$7,777	\$0	\$0
Net Expenditures	(\$209,734)	\$0	\$1,201,986	\$0	\$0
FTEs	0.00	0.00	0.00	0.00	0.00