

Summary: Special Revenue Funds

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$5,276,106	\$4,647,861	\$4,917,905	\$4,744,822	\$4,744,822
Transfers	\$2,372,528	\$1,519,181	\$1,545,565	\$1,611,873	\$1,611,873
Total Expenditures	\$7,648,634	\$6,167,042	\$6,463,470	\$6,356,695	\$6,356,695
▽ <i>Revenues</i>					
Taxes	\$6,088,594	\$5,967,026	\$6,366,837	\$6,161,695	\$6,161,695
Investment Income	\$57,137	\$0	\$2,518	\$0	\$0
Service Charges	\$15,469	\$0	\$0	\$0	\$0
Other Fin. Sources	\$0	\$200,016	\$0	\$195,000	\$195,000
Total Revenues	\$6,161,200	\$6,167,042	\$6,369,355	\$6,356,695	\$6,356,695
Net Expenditures	\$1,487,434	\$0	\$94,115	\$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 2010-11:

District	FY 2009-10 Adopted Tax Rate	FY 2010-11 Requested Tax Rate	FY 2010-11 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 *	0.0570	0.0695	0.0695
Eno *	0.0599	0.0599	0.0599
Bahama	0.0600	0.0600	0.0600
Butner**	0.2500	0.2500	0.2500

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

**The Special Butner District is a state-maintained public safety district.

2010-11 HIGHLIGHTS

- None of the five districts principally located in Durham County requested tax rate increases.

Bethesda Fire District Fund

Fund: 2002130000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$550,000	\$557,917	\$557,917	\$575,113	\$575,113
Transfers	\$979,828	\$999,983	\$999,983	\$1,036,255	\$1,036,255
Total Expenditures	\$1,529,828	\$1,557,900	\$1,557,900	\$1,611,368	\$1,611,368
▽ <i>Revenues</i>					
Taxes	\$1,488,031	\$1,482,884	\$1,593,666	\$1,511,368	\$1,511,368
Investment Income	\$4,686	\$0	\$526	\$0	\$0
Other Fin. Sources	\$0	\$75,016	\$0	\$100,000	\$100,000
Total Revenues	\$1,492,718	\$1,557,900	\$1,594,192	\$1,611,368	\$1,611,368
Net Expenditures	\$37,111	\$0	(\$36,292)	\$0	\$0

- Bethesda Fire District appropriated \$100,000 in fund balance.
- Transfers are made to the General Fund and the Benefits Plan Fund for the personnel and benefit expenditures of county positions.

Lebanon Fire District Fund

Fund: 2002140000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$510,000	\$663,292	\$636,908	\$479,657	\$479,657
Transfers	\$502,027	\$519,198	\$545,582	\$575,618	\$575,618
Total Expenditures	\$1,012,027	\$1,182,490	\$1,182,490	\$1,055,275	\$1,055,275
▽ <i>Revenues</i>					
Taxes	\$1,076,596	\$1,057,490	\$1,061,682	\$1,055,275	\$1,055,275
Investment Income	\$8,467	\$0	\$644	\$0	\$0
Other Fin. Sources	\$0	\$125,000	\$0	\$0	\$0
Total Revenues	\$1,085,063	\$1,182,490	\$1,062,326	\$1,055,275	\$1,055,275
Net Expenditures	(\$73,036)	\$0	\$120,164	\$0	\$0

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

Parkwood Fire District Fund

Fund: 2002150000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$1,353,889	\$1,352,975	\$1,352,975	\$1,519,444	\$1,519,444
Total Expenditures	\$1,353,889	\$1,352,975	\$1,352,975	\$1,519,444	\$1,519,444
▽ <i>Revenues</i>					
Taxes	\$1,391,763	\$1,352,975	\$1,488,590	\$1,444,444	\$1,444,444
Investment Income	\$2,445	\$0	\$49	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$75,000	\$75,000
Total Revenues	\$1,394,209	\$1,352,975	\$1,488,639	\$1,519,444	\$1,519,444
Net Expenditures	(\$40,320)	\$0	(\$135,664)	\$0	\$0

- Parkwood Fire District appropriated \$75,000 in fund balance.

Redwood Fire District Fund

Fund: 2002160000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$739,754	\$724,597	\$724,597	\$746,895	\$746,895
Total Expenditures	\$739,754	\$724,597	\$724,597	\$746,895	\$746,895
▽ <i>Revenues</i>					
Taxes	\$741,028	\$724,597	\$731,324	\$726,895	\$726,895
Investment Income	\$1,134	\$0	(\$69)	\$0	\$0
Other Fin. Sources	\$0	\$0	\$0	\$20,000	\$20,000
Total Revenues	\$742,162	\$724,597	\$731,255	\$746,895	\$746,895
Net Expenditures	(\$2,408)	\$0	(\$6,658)	\$0	\$0

- Redwood Fire District appropriated \$20,000 in fund balance.

New Hope Fire District Fund

Fund: 2002170000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$50,995	\$43,334	\$43,334	\$59,874	\$59,874
Total Expenditures	\$50,995	\$43,334	\$43,334	\$59,874	\$59,874
▽ <i>Revenues</i>					
Taxes	\$52,039	\$43,334	\$45,253	\$59,874	\$59,874
Investment Income	\$739	\$0	\$61	\$0	\$0
Total Revenues	\$52,779	\$43,334	\$45,314	\$59,874	\$59,874
Net Expenditures	(\$1,783)	\$0	(\$1,980)	\$0	\$0

Eno Fire District Fund

Fund: 2002190000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$22,553	\$19,676	\$19,676	\$23,594	\$23,594
Total Expenditures	\$22,553	\$19,676	\$19,676	\$23,594	\$23,594
▽ <i>Revenues</i>					
Taxes	\$22,639	\$19,676	\$24,289	\$23,594	\$23,594
Investment Income	\$641	\$0	\$83	\$0	\$0
Total Revenues	\$23,280	\$19,676	\$24,372	\$23,594	\$23,594
Net Expenditures	(\$727)	\$0	(\$4,696)	\$0	\$0

Bahama Fire District Fund

Fund: 2002210000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$660,832	\$650,168	\$970,168	\$683,755	\$683,755
Total Expenditures	\$660,832	\$650,168	\$970,168	\$683,755	\$683,755
▽ <i>Revenues</i>					
Taxes	\$661,576	\$650,168	\$706,719	\$683,755	\$683,755
Investment Income	\$10,815	\$0	\$1,090	\$0	\$0
Total Revenues	\$672,391	\$650,168	\$707,809	\$683,755	\$683,755
Net Expenditures	(\$11,559)	\$0	\$262,359	\$0	\$0

Special Butner District Fund

Fund: 2002250000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$17,593	\$16,415	\$15,848	\$17,559	\$17,559
Total Expenditures	\$17,593	\$16,415	\$15,848	\$17,559	\$17,559
▽ <i>Revenues</i>					
Taxes	\$17,927	\$16,415	\$18,059	\$17,559	\$17,559
Investment Income	\$285	\$0	\$66	\$0	\$0
Total Revenues	\$18,213	\$16,415	\$18,125	\$17,559	\$17,559
Net Expenditures	(\$620)	\$0	(\$2,277)	\$0	\$0

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 \$0.0361 for fiscal year 2010-2011. The Durham-Wake Counties Research and Production Service District Advisory Committee, which will meet May 19, 2010, has not yet submitted a recommended rate for the District for fiscal year 2010-2011.

Special Park District Fund

Fund: 2002220000

Summary	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$626,973	\$619,487	\$596,482	\$638,931	\$638,931
Total Expenditures	\$626,973	\$619,487	\$596,482	\$638,931	\$638,931
▽ <i>Revenues</i>					
Taxes	\$636,994	\$619,487	\$697,255	\$638,931	\$638,931
Investment Income	\$774	\$0	\$68	\$0	\$0
Total Revenues	\$637,768	\$619,487	\$697,323	\$638,931	\$638,931
Net Expenditures	(\$10,796)	\$0	(\$100,841)	\$0	\$0

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	2008-2009 Actual Exp/Rev	2009-2010 Original Budget	2009-2010 12 Month Estimate	2010-2011 Department Requested	2010-2011 Manager Recommended
▽ <i>Expenditures</i>					
Operating	\$743,518	\$0	\$0	\$0	\$0
Transfers	\$890,673	\$0	\$0	\$0	\$0
Total Expenditures	\$1,634,191	\$0	\$0	\$0	\$0
▽ <i>Revenues</i>					
Investment Income	\$27,150	\$0	\$0	\$0	\$0
Service Charges	\$15,469	\$0	\$0	\$0	\$0
Total Revenues	\$42,619	\$0	\$0	\$0	\$0
Net Expenditures	\$1,591,572	\$0	\$0	\$0	\$0