



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 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$5,654,233	\$4,402,940	\$4,522,796	\$5,074,421	\$5,083,681
Transfers	\$1,591,546	\$2,742,601	\$2,673,600	\$2,816,876	\$2,906,119
Total Expenditures	\$7,245,780	\$7,145,541	\$7,196,396	\$7,891,297	\$7,989,800
▼ <i>Revenues</i>					
Taxes	\$6,797,552	\$7,039,266	\$7,161,165	\$7,860,197	\$7,930,097
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	\$7,989,800
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 approved for FY 2014-15:

District	FY 2013-14 Adopted Tax Rate	FY 2014-15 Requested Tax Rate	FY 2014-15 Approved Tax Rate
<i>Bethesda Fire**</i>	0.0000	0.0000	0.0000
Lebanon	0.1000	0.1070	0.1065
Parkwood	0.1150	0.1150	0.1135
Redwood	0.1125	0.1400	0.1386
New Hope*	0.0945	0.0945	0.0995
Eno*	0.0799	0.0799	0.0799
Bahama	0.0600	0.0990	0.0987
<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 Commissioner Approved
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 Commissioner Approved
Expenditures					
Operating	\$645,508	\$484,323	\$484,323	\$468,051	\$469,121
Transfers	\$482,662	\$610,536	\$610,536	\$680,515	\$702,805
Total Expenditures	\$1,128,169	\$1,094,859	\$1,094,858	\$1,148,566	\$1,171,926
Revenues					
Taxes	\$1,077,579	\$1,059,659	\$1,060,346	\$1,121,966	\$1,116,723
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	\$1,171,926
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 Commissioner Approved
Expenditures					
Operating	\$1,618,991	\$1,501,988	\$1,501,988	\$1,520,022	\$1,503,664
Transfers	\$0	\$0	\$0	\$15,944	\$12,268
Total Expenditures	\$1,618,991	\$1,501,988	\$1,501,988	\$1,535,966	\$1,515,932
Revenues					
Taxes	\$1,524,946	\$1,501,988	\$1,522,743	\$1,535,966	\$1,515,932
Investment Income	\$136	\$0	(\$67)	\$0	\$0
Total Revenues	\$1,525,082	\$1,501,988	\$1,522,676	\$1,535,966	\$1,515,932
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 Commissioner Approved
Expenditures					
Operating	\$770,000	\$754,319	\$754,319	\$902,324	\$903,036
Transfers	\$0	\$0	\$0	\$15,944	\$6,049
Total Expenditures	\$770,000	\$754,319	\$754,319	\$918,268	\$909,085
Revenues					
Taxes	\$766,242	\$744,319	\$748,164	\$918,268	\$909,085
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	\$909,085
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 Commissioner Approved
Expenditures					
Operating	\$73,288	\$78,871	\$78,872	\$82,548	\$86,113
Transfers	\$0	\$0	\$0	\$0	\$802
Total Expenditures	\$73,288	\$78,871	\$78,872	\$82,548	\$86,915
Revenues					
Taxes	\$76,114	\$78,871	\$80,814	\$82,548	\$86,915
Investment Income	\$53	\$0	\$14	\$0	\$0
Total Revenues	\$76,166	\$78,871	\$80,828	\$82,548	\$86,915
Net Expenditures	(\$2,878)	\$0	(\$1,957)	\$0	\$0

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

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 Commissioner Approved
Expenditures					
Operating	\$23,582	\$32,029	\$32,028	\$31,391	\$31,029
Transfers	\$0	\$0	\$0	\$0	\$362
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

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

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 Commissioner Approved
Expenditures					
Operating	\$820,843	\$861,160	\$912,019	\$1,309,023	\$1,309,023
Transfers	\$0	\$0	\$0	\$15,944	\$12,252
Total Expenditures	\$820,843	\$861,160	\$912,019	\$1,324,967	\$1,321,275
Revenues					
Taxes	\$855,034	\$800,085	\$800,417	\$1,320,467	\$1,316,775
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	\$1,321,275
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 Commissioner Approved
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 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	(\$12,629)	\$0	\$0	\$0	\$0
Total Expenditures	(\$12,629)	\$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 \$0.0379 for fiscal year 2014-2015. The revenue will be used on design and construction of pedestrian/jogging trails; support for travel demand management; support for the RTP Environment committee, the RTP Security Committee, and the RTP Community Outreach Committee; roadside landscaping, installation of a wetlands planting and nature walk, installation of bus shelters, installation of pedestrian trail signage, and maintenance and administrative costs.

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 Commissioner Approved
▼ <i>Expenditures</i>					
Operating	\$730,851	\$690,250	\$690,249	\$690,250	\$710,883
Total Expenditures	\$730,851	\$690,250	\$690,249	\$690,250	\$710,883
▼ <i>Revenues</i>					
Taxes	\$737,585	\$690,250	\$733,226	\$690,250	\$710,883
Investment Income	\$190	\$0	\$20	\$0	\$0
Total Revenues	\$737,775	\$690,250	\$733,246	\$690,250	\$710,883
Net Expenditures	(\$6,923)	\$0	(\$42,997)	\$0	\$0