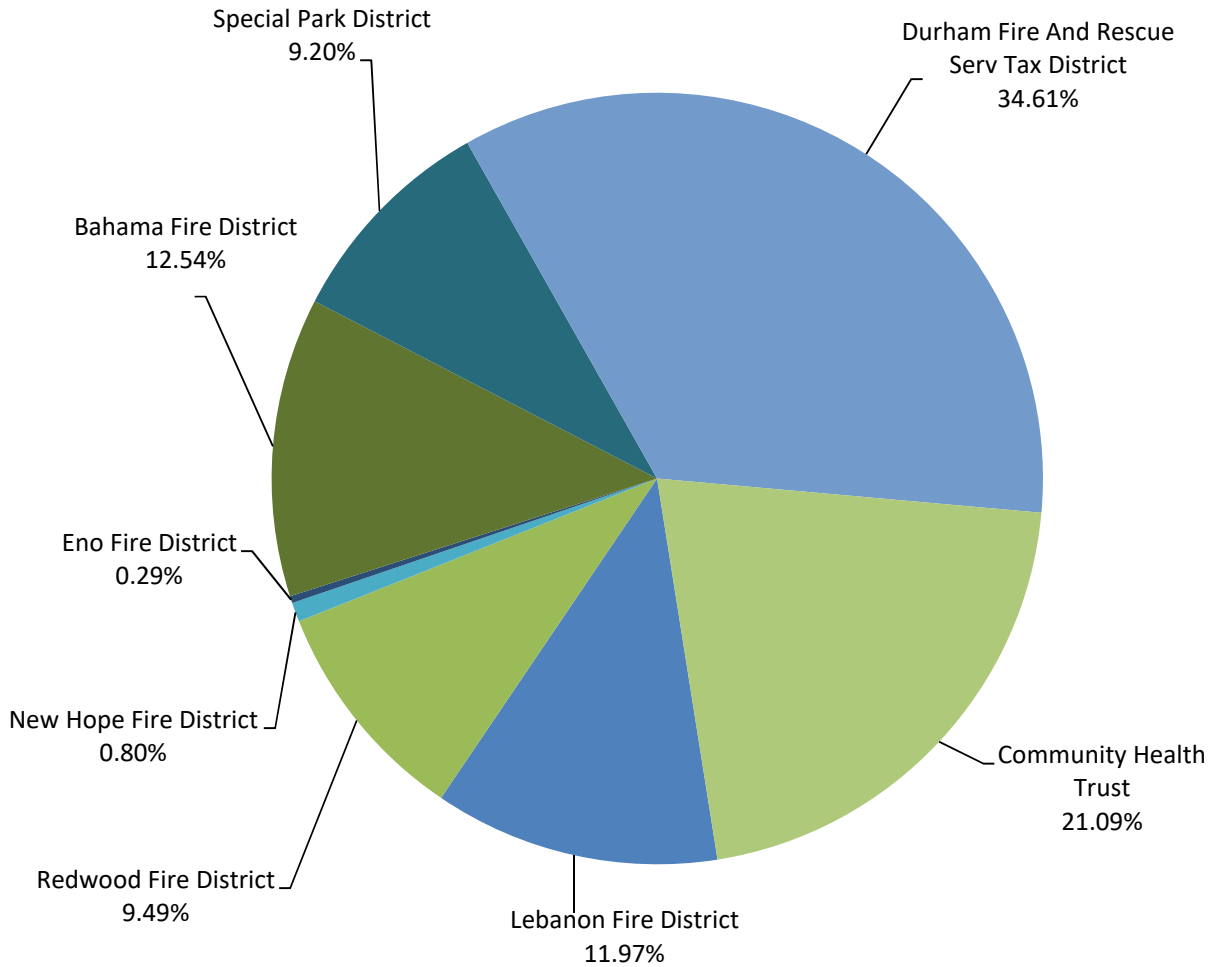




Special Revenue Funds

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, the Special Park District and the Community Health Fund.

Special Revenue Funds Approved Budget



Functional Area	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Lebanon Fire District	\$1,323,928	\$1,310,635	\$1,397,608	\$1,471,911	\$1,503,881
Redwood Fire District	\$1,017,534	\$1,055,814	\$1,054,863	\$1,193,126	\$1,193,126
New Hope Fire District	\$98,698	\$102,290	\$142,248	\$101,029	\$101,029
Eno Fire District	\$36,025	\$37,108	\$37,080	\$36,568	\$36,568
Bahama Fire District	\$1,491,142	\$1,584,714	\$1,540,376	\$1,576,301	\$1,576,301
Special Park District	\$1,123,609	\$1,091,706	\$1,070,472	\$1,156,496	\$1,156,496
Durham Fire And Rescue Serv Tax Distri	\$4,195,878	\$4,181,446	\$4,560,294	\$4,329,674	\$4,348,683
Community Health Trust	\$5,578,166	\$4,768,500	\$4,768,500	\$2,650,000	\$2,650,000
Grand Total	\$14,864,980	\$14,132,213	\$14,571,441	\$12,515,105	\$12,566,084

FIRE DISTRICTS



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies and ensure accessible and fair justice.

Description

Fire protection in Durham County is provided within six 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 (per \$100 valuation) are approved for FY2018-19:

District	FY2018-19 Adopted Tax Rate	FY2019-20 Revenue Neutral Rate	FY2019-20 Requested Tax Rate	FY2019-20 Approved Tax Rate
Lebanon	11.56	10.26	11.51	11.76
Redwood	13.44	11.91	12.25	12.25
New Hope*	8.74	7.56	7.56	7.56
Eno*	7.78	7.86	7.86	7.86
Bahama	9.87	9.44	9.87	9.87
Durham County Fire & Rescue	14.51	12.49	13.49	13.49
RTP Special Park District**	6.29	5.35	6.29	6.29

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

**The RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District, therefore those residents tax rate is the combination of both districts' rates (for FY2019-20 the total rate for RTP is 19.78 for \$100 valuation)

The Durham County Fire and Rescue Service District was created in June of FY2014-15. This combined district covers both the former Bethesda and Parkwood Fire Districts and allows better distribution of services across both districts. Starting in FY2018-19 the fire protection and first response services for this district are provided through an Inter-local agreement with the City of Durham. This consolidation provides an economically sustainable method to provide these life safety services to the citizens of this district.

The Operating Expenditures seen in the accompanying tables refers to Fire District funds dispersed directly to the corresponding Fire Department for their annual operating expenses as approved by the Durham County Fire Marshal. In addition, state fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) are reflected in the operating lines (these amounts are relatively small depending on the district and valuation of vehicles). Where applicable the Other Financing Sources seen in the accompanying tables refers to a Fund Balance allocation to be used as a revenue source (potentially in lieu of a tax rate increase request). These funds are utilized to cover capital type expenses in a department's operating budget.

Lebanon Fire District Fund

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Lebanon Fire District					
Expenditure					
Operating	\$599,419	\$540,196	\$590,093	\$603,937	\$599,107
Transfers Out	\$724,509	\$770,439	\$807,515	\$867,974	\$904,774
Expenditure Total	\$1,323,928	\$1,310,635	\$1,397,608	\$1,471,911	\$1,503,881
Revenue					
Taxes	\$1,316,646	\$1,309,619	\$1,324,326	\$1,471,911	\$1,503,881
Investment Income	\$6,259	\$0	\$70	\$0	\$0
Transfers In	\$0	\$1,016	\$90,092	\$0	\$0
Revenue Total	\$1,322,906	\$1,310,635	\$1,414,488	\$1,471,911	\$1,503,881
Lebanon Fire District Total	\$1,022	\$0	\$16,880	\$0	\$0

- Transfers are made to the General Fund for the personnel and benefit expenditures of County positions.
- Lebanon's increased tax rate of 1.50 cents over the revenue neutral tax rate supports added personnel costs related to implementation of the compensation study recommendations in FY2018-19 and increased part-time payroll expenses.

Redwood Fire District Fund

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Redwood Fire District					
Expenditure					
Operating	\$1,017,534	\$1,055,814	\$1,054,863	\$1,193,126	\$1,193,126
Expenditure Total	\$1,017,534	\$1,055,814	\$1,054,863	\$1,193,126	\$1,193,126
Revenue					
Taxes	\$1,011,281	\$984,318	\$1,049,290	\$1,093,126	\$1,093,126
Investment Income	\$3,375	\$0	\$46	\$0	\$0
Transfers In	\$0	\$71,496	\$25,000	\$100,000	\$100,000
Revenue Total	\$1,014,656	\$1,055,814	\$1,074,336	\$1,193,126	\$1,193,126
Redwood Fire District Total	\$2,878	\$0	\$19,473	\$0	\$0

- The additional funds generated by Redwood Fire District tax increase of 0.34 cents over the revenue neutral rate will be used to support the purchase of a truck replacing their existing 1986 pumper.

New Hope Fire District Fund

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
New Hope Fire District					
Expenditure					
Expenditure Total	\$98,698	\$102,290	\$142,248	\$101,029	\$101,029
Revenue					
Taxes	\$102,567	\$102,264	\$102,423	\$101,029	\$101,029
Investment Income	\$808	\$0	\$1	\$0	\$0
Transfers In	\$0	\$26	\$40,000	\$0	\$0
Revenue Total	\$103,374	\$102,290	\$142,424	\$101,029	\$101,029
New Hope Fire District Total	\$4,677	\$0	\$176	\$0	\$0

Eno Fire District Fund

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Eno Fire District					
Expenditure					
Operating	\$36,025	\$37,108	\$37,080	\$36,568	\$36,568
Expenditure Total	\$36,025	\$37,108	\$37,080	\$36,568	\$36,568
Revenue					
Taxes	\$37,063	\$37,086	\$37,126	\$36,568	\$36,568
Investment Income	\$512	\$0	\$0	\$0	\$0
Transfers In	\$0	\$22	\$0	\$0	\$0
Revenue Total	\$37,574	\$37,108	\$37,126	\$36,568	\$36,568
Eno Fire District Total	\$1,549	\$0	\$46	\$0	\$0

Bahama Fire District Fund

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Bahama Fire District					
Expenditure					
Operating	\$1,491,142	\$1,584,714	\$1,540,376	\$1,576,301	\$1,576,301
Expenditure Total	\$1,491,142	\$1,584,714	\$1,540,376	\$1,576,301	\$1,576,301
Revenue					
Taxes	\$1,577,455	\$1,584,250	\$1,541,781	\$1,576,301	\$1,576,301
Investment Income	\$9,617	\$0	\$27	\$0	\$0
Transfers In	\$0	\$464	\$464	\$0	\$0
Revenue Total	\$1,587,072	\$1,584,714	\$1,542,272	\$1,576,301	\$1,576,301
Bahama Fire District Total	\$95,930	\$0	\$1,896	\$0	\$0

- Bahama Fire District tax increase of 0.43 cents over the revenue neutral rate maintains their current tax rate, while not providing them with additional revenue for FY2019-20. Due to the statutory calculation of the Revenue Neutral Rate and minimal natural growth the prior two years this rate increase provides roughly equivalent revenue as FY2018-19.

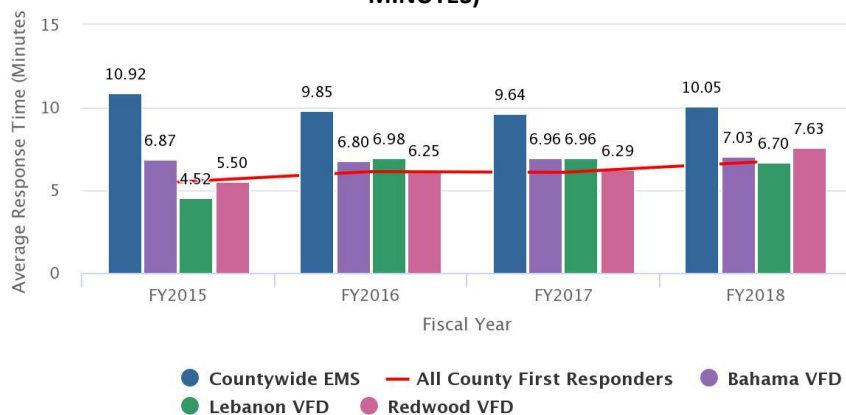
Durham County Fire and Rescue Service District

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Durham Fire And Rescue Serv Tax District					
Expenditure					
Operating	\$2,793	\$4,152,946	\$4,280,330	\$4,119,780	\$4,119,781
Transfers Out	\$4,193,084	\$28,500	\$279,964	\$209,894	\$228,902
Expenditure Total	\$4,195,878	\$4,181,446	\$4,560,294	\$4,329,674	\$4,348,683
Revenue					
Taxes	\$3,787,695	\$4,173,629	\$4,211,044	\$4,329,674	\$4,248,683
Intergovernmental	\$382,071	\$0	\$0	\$0	\$0
Investment Income	\$16,855	\$0	\$69	\$0	\$0
Transfers In	\$0	\$7,817	\$352,817	\$0	\$100,000
Revenue Total	\$4,186,621	\$4,181,446	\$4,563,930	\$4,329,674	\$4,348,683
Durham Fire And Rescue Serv Tax Distr	\$9,257	\$0	\$3,636	\$0	\$0

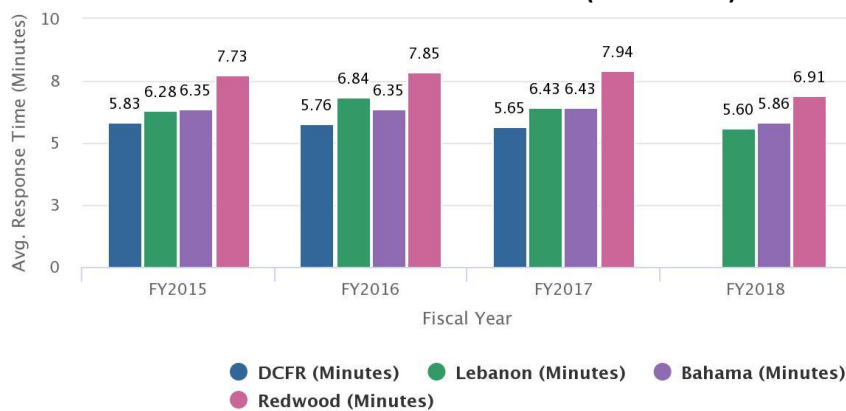
- Starting in FY2018-19 Durham County Fire and Rescue Service District contracts with the City of Durham to provide Fire and First Response services to this district. The one cent tax increase over the revenue neutral rate (which was planned as part of the consolidation) provides revenue to support the current and future costs related to providing services to this district and the Inter-Local Agreement.
- The table above includes expenses and revenues related to the former Bethesda and Parkwood tax/service districts when applicable; such as fund balance appropriations, past-due taxes, and transfers to the General Fund to cover expenses for improvements to the respective District's stations.

Performance Measures

Measure: AVERAGE RESPONSE TIMES FOR EMERGENT, HIGH PRIORITY MEDICAL AND TRAUMATIC EMERGENCIES (IN MINUTES)



Measure: AVERAGE FIRE RESPONSE TIMES (IN MINUTES)



SPECIAL PARK DISTRICT FUND



GOAL 4 ENVIRONMENTAL STEWARDSHIP AND COMMUNITY PROSPERITY: Protect natural resources and support and promote community and economic vitality for all residents of Durham County.

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 Durham-Wake Counties Research and Production Service District Advisory Committee, requested to maintain their FY2018-19 Tax Rate of 6.92 cents per \$100 Valuation. This is an increase of \$0.94 cents over their Revenue Neutral Tax Rate. This additional revenue will help to support projects in the Research Triangle Park that are deemed necessary for public safety, transportation initiatives, and recreational site enhancements.

Note that the RTP Special Park District is within the boundaries of the Durham County Fire & Rescue Service District, therefore those residents Tax Rate is the combination of both Districts' rates (for FY2019-20 the total rate for RTP is 19.78 for \$100 valuation).

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Expenditure					
Operating	\$1,123,609	\$1,091,706	\$1,070,472	\$1,156,496	\$1,156,496
Expenditure Total	\$1,123,609	\$1,091,706	\$1,070,472	\$1,156,496	\$1,156,496
Revenue					
Taxes	\$1,144,482	\$1,091,656	\$1,070,791	\$1,156,496	\$1,156,496
Investment Income	\$6,398	\$0	\$0	\$0	\$0
Transfers In	\$0	\$50	\$50	\$0	\$0
Revenue Total	\$1,150,880	\$1,091,706	\$1,070,841	\$1,156,496	\$1,156,496
Net Total	\$27,271	\$0	\$369	\$0	\$0

COMMUNITY HEALTH FUND



GOAL 3 SAFE COMMUNITY: Partner with stakeholders to prevent and address unsafe conditions, protect life and property, respond to emergencies and ensure accessible and fair justice.

Description

The Community Health Fund was established in FY1998-99 as a result of a lease agreement with Duke University Health System. Revenue from the trust fund must be used to support health-related programs. The original balance in the trust fund was \$23 million. Due to revisions in the lease agreement for Durham Regional Hospital, beginning in FY2009-10 Duke University Health System began paying Durham County \$3,950,000 annually for health-related costs. This amount is reduced to \$1,250,000 for FY2019-2020 and will continue at this amount annually through the conclusion of the agreement in FY2030-31.

For FY2019-20, Community Health Fund (CHF) dollars are being used to support Emergency Medical Services (EMS) net expenditures and employee health benefits and replacement ambulances. It is projected that this fund will have an estimated balance of \$1,478,952 on June 30, 2019. The exact figure will be reconciled and reported in the County's Comprehensive Annual Financial Report (CAFR).

Department	Item	FY2018-19 Approved	FY2019-20 Approved
Expenditures (Transferred to General Fund to support health-related programs)			
EMS	EMS Services and employee benefits (179 FTEs)	\$3,600,000	\$1,466,250
EMS	5 Replacement EMS ambulances	\$1,168,500	\$1,183,750
TOTAL		\$4,768,500	\$2,650,000
Revenues (Received in Community Health Fund)			
Funds from FY2019-20 Duke University Health System contribution		\$2,600,000	\$1,250,000
Fund Balance Appropriation		\$2,168,500	\$1,400,000
TOTAL		\$4,768,500	\$2,650,000

	FY2017-18 Actual	FY2018-19 Original	FY2018-19 Estimate	FY2019-20 Requested	FY2019-20 Approved
Expenditure					
Transfers Out	\$5,578,166	\$4,768,500	\$4,768,500	\$2,650,000	\$2,650,000
Expenditure Total	\$5,578,166	\$4,768,500	\$4,768,500	\$2,650,000	\$2,650,000
Revenue					
Intergovernmental	\$3,950,000	\$2,600,000	\$2,600,000	\$1,250,000	\$1,250,000
Investment Income	\$37,938	\$0	\$36,955	\$0	\$0
Transfers In	\$0	\$2,168,500	\$0	\$1,400,000	\$1,400,000
Revenue Total	\$3,987,938	\$4,768,500	\$2,636,955	\$2,650,000	\$2,650,000
Net Total	\$1,590,228	\$0	\$2,131,545	\$0	\$0

An additional component of the Duke – County Agreement provides dedicated support to EMS. These funds are received in the EMS Budget directly (intergovernmental) and are not included in this Community Health Fund Summary. This contribution started in 2009 at \$2.2 million and increases annually for inflation (by the CPI). For FY2019-20 this agreement provides \$2,560,176 to directly support the EMS Departmental operations.