



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.

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Fund Name	FY 2018-19 Actuals	FY 2019-20 Original	FY 2020-21 Requested	FY 2020-21 Approved	% Change Orig. v. Appr.	Fund % of Incl. Funds
Lebanon Fire District	\$1,340,104	\$1,503,881	\$1,536,746	\$1,536,746	2.19%	13.50%
Redwood Fire District	\$1,067,158	\$1,193,126	\$1,121,729	\$1,093,958	-8.31%	9.61%
New Hope Fire District	\$103,742	\$101,029	\$97,383	\$97,383	-3.61%	0.86%
Eno Fire District	\$38,025	\$36,568	\$36,256	\$36,256	-0.85%	0.32%
Bahama Fire District	\$1,546,295	\$1,576,301	\$1,557,933	\$1,557,933	-1.17%	13.69%
Special Park District	\$1,082,520	\$1,156,496	\$1,288,724	\$1,288,724	11.43%	11.32%
Durham Fire And Rescue Serv Tax District	\$4,263,700	\$4,348,683	\$4,518,983	\$4,518,983	3.92%	39.71%
Community Health Trust	\$2,655,491	\$2,650,000	\$1,250,000	\$1,250,000	-52.83%	10.98%
Total	\$12,097,034	\$12,566,084	\$11,407,754	\$11,379,983	-9.44%	100.00%

FIRE AND SPECIAL TAXING 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 property tax supported by residents of each respective district. Fire protection services are provided by incorporated volunteer fire departments, and in addition 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 recommended for FY2020-21:

District	FY2019-20 Adopted Tax Rate	FY2020-21 Requested Tax Rate	FY2020-21 Approved Tax Rate	Tax Rate Change Approved v. Adopted
Lebanon	11.76	11.76	11.76	
Redwood	12.25	12.55	12.25	
New Hope*	7.56	7.56	7.56	
Eno*	7.86	7.86	7.86	
Bahama	9.87	9.44	9.87	
Durham County Fire & Rescue	13.49	14.49	14.49	1.00
RTP Special Park District**	6.29	7.80	7.80	1.51

*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 FY2020-21 the total rate for RTP is 22.29 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 FY 2018-19 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 most often comprise two different expenses:

- Fire District funds dispersed directly to the corresponding fire department for their annual operating expenses as approved by the Fire Marshal
- State fees for vehicle tax collection under the North Carolina Vehicle Tax System (NCVTS) (these amounts are relatively small depending on the district and valuation of vehicles).

Where applicable the “Transfers In” 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.

For each District, the revenues and expenditures are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use, only for expenses related directly to those districts.
- Where the table below shows an over-expenditure versus revenue, there is actually a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Comprehensive Annual Financial Reports (commonly referred to as CAFR)).

FIRE DISTRICTS

Fund Name	FY 2018-19 Actual	FY 2019-20 Original	FY 2020-21 Requested	FY 2020-21 Approved	% Change Orig. v. Appr..
Lebanon Fire District					
Expenditure	\$1,443,734	\$1,503,881	\$1,536,746	\$1,536,746	2.19%
Operating	\$591,048	\$599,107	\$585,775	\$585,775	-2.23%
Transfers Out	\$852,685	\$904,774	\$950,971	\$950,971	5.11%
Revenue	\$1,340,104	\$1,503,881	\$1,536,746	\$1,536,746	2.19%
Taxes	\$1,329,927	\$1,503,881	\$1,501,210	\$1,501,210	-0.18%
Investment Income	\$10,177				
Transfers In			\$35,536	\$35,536	
Redwood Fire District					
Expenditure	\$1,054,976	\$1,193,126	\$1,121,729	\$1,093,958	-8.31%
Operating	\$1,054,976	\$1,193,126	\$1,121,729	\$1,093,958	-8.31%
Revenue	\$1,067,158	\$1,193,126	\$1,121,729	\$1,093,958	-8.31%
Taxes	\$1,056,384	\$1,093,126	\$1,120,749	\$1,093,958	0.08%
Investment Income	\$10,774				
Transfers In		\$100,000	\$980		-100.00%
New Hope Fire District					
Expenditure	\$142,246	\$101,029	\$97,383	\$97,383	-3.61%
Operating	\$142,246	\$101,029	\$97,383	\$97,383	-3.61%
Revenue	\$103,742	\$101,029	\$97,383	\$97,383	-3.61%
Taxes	\$102,886	\$101,029	\$97,383	\$97,383	-3.61%
Investment Income	\$855				
Eno Fire District					
Expenditure	\$37,080	\$36,568	\$36,256	\$36,256	-0.85%
Operating	\$37,080	\$36,568	\$36,256	\$36,256	-0.85%
Revenue	\$38,025	\$36,568	\$36,256	\$36,256	-0.85%
Taxes	\$37,049	\$36,568	\$36,256	\$36,256	-0.85%
Investment Income	\$976				
Bahama Fire District					
Expenditure	\$1,522,630	\$1,576,301	\$1,557,933	\$1,557,933	-1.17%
Operating	\$1,522,630	\$1,576,301	\$1,557,933	\$1,557,933	-1.17%
Revenue	\$1,546,295	\$1,576,301	\$1,557,933	\$1,557,933	-1.17%
Taxes	\$1,529,523	\$1,576,301	\$1,557,933	\$1,557,933	-1.17%
Investment Income	\$16,772				
Durham Fire And Rescue Serv Tax District					
Expenditure	\$4,397,860	\$4,348,683	\$4,518,983	\$4,518,983	3.92%
Operating	\$4,306,312	\$4,119,781	\$4,335,383	\$4,335,383	5.23%
Transfers Out	\$91,548	\$228,902	\$183,600	\$183,600	-19.79%
Revenue	\$4,263,700	\$4,348,683	\$4,518,983	\$4,518,983	3.92%
Taxes	\$4,232,058	\$4,248,683	\$4,076,105	\$4,305,710	1.34%
Intergovernmental	\$3,963				
Investment Income	\$27,679				
Transfers In		\$100,000	\$442,878	\$213,273	113.27%

Budget Highlights

Lebanon District

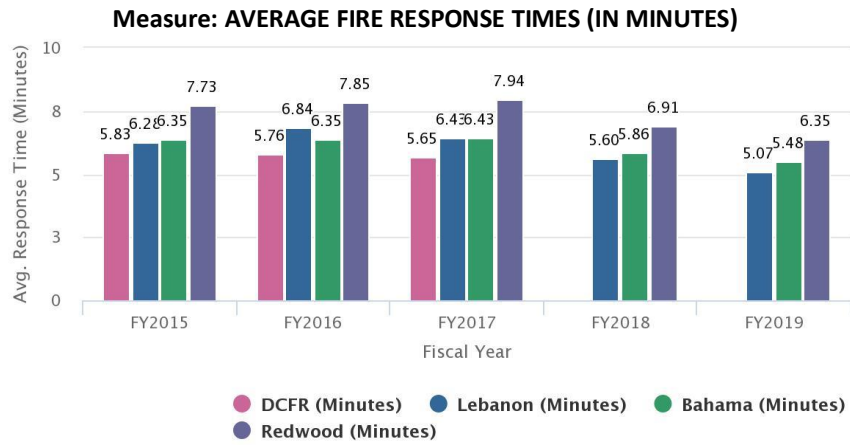
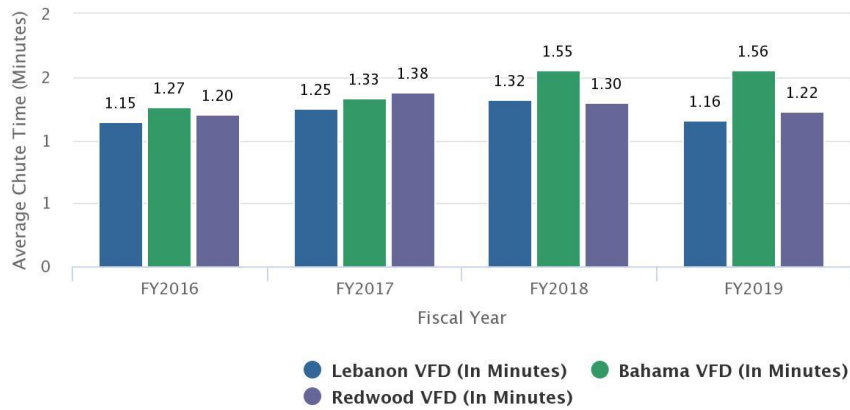
- Transfers are made to the General Fund for the personnel and benefit expenditures of County positions.

Durham County Fire and Rescue District

- When the consolidation was being put into place, there were staggered tax rate increases that were projected in order to maintain adequate funding to support the DCFR District long term. The one cent increase in tax rate for the DCFR District supports ongoing costs (not only for this coming fiscal year but also to better prepare the District for some anticipated expense increases in future years) of consolidating with the City of Durham. This rate also recognizes the volatility of the property valuations in that district (a part of which is affected by the RTP District as well).

Performance Measures

Measure: INITIAL "OUT THE DOOR TIMES" BY DURHAM COUNTY VOLUNTEER FIRE DEPARTMENTS TO EMERGENCY CALLS (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.

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 22.29 for \$100 valuation).

The revenues and expenditures for this district are directly offsetting reflecting a balanced budget for each. In prior year actuals:

- Where there is an over-collection of revenue in relation to expenditure, those funds are maintained in fund balance and dedicated to future use, only for expenses related directly to this District.
- Where the table below shows an over-expenditure versus revenue, there is actually a fund balance appropriation that was done in the background to ensure the revenue is equal to the expense (these amounts can be found in the year-end Comprehensive Annual Financial Reports (commonly referred to as CAFR)).

Category	FY 2018-19 Actual	FY 2019-20 Original	FY 2020-21 Requested	FY 2020-21 Approved	% Change Orig. v. Appr..
Expenditure	\$1,067,062	\$1,156,496	\$1,288,724	\$1,288,724	11.43%
Operating	\$1,067,062	\$1,156,496	\$1,288,724	\$1,288,724	11.43%
Revenue	\$1,082,520	\$1,156,496	\$1,288,724	\$1,288,724	11.43%
Taxes	\$1,070,883	\$1,156,496	\$1,288,724	\$1,288,724	11.43%
Investment Income	\$11,637				

Budget Highlights

The fiscal year 2020-21 proposed tax rate increase is primarily to fund the first year of a long range RTP trail improvements project that emerged from a trail study completed in fiscal year 2019-20. The trails were constructed approximately 20 years ago, and the items being addressed in the first year are deferred maintenance items relating to safety concerns. The other portion of the increase is to offset the decrease in year over year valuation of taxable RTP property located in Durham County. \$118,000 (equivalent to a 0.72 cent tax rate increase) is necessary to bring in equal revenue with the prior FY and offset the decreased valuation. The remaining \$130,000 (0.79 cents tax rate increase) is to support the new initiative. This organization realizes a tax rate increase, in light of current economic conditions, can bring hardship to some companies in RTP, but the routine maintenance of RTP right of ways and recreational facilities and the safety of pedestrians utilizing the trail systems are important.

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 FY 1998-99 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 FY 2009-10 Duke University Health System began paying Durham County \$3,950,000 annually for health-related costs. This amount was reduced to \$1,250,000 for FY 2019-20 and will continue at this amount annually through the conclusion of the agreement in FY 2030-31.

For FY 2020-21, Community Health Fund funds are being used to support Emergency Medical Services (EMS) net expenditures, EMS employee health benefits and replacement ambulances. FY 2019-20 was the final year that there was significant fund balance available in this fund to provide additional support for EMS related expenditures. The exact figure of remaining fund balance will be reconciled and reported in the County's Comprehensive Annual Financial Report (CAFR), and is anticipated to be less than \$100,000, which can be allocated at a future time.

Department	Item	FY2019-20 Approved	FY2020-21 Approved
Expenditures (Transferred to General Fund to support health-related programs)			
EMS	EMS Services and employee benefits (179 FTEs)	\$1,466,250	\$1,250,000
EMS	5 Replacement EMS ambulances	\$1,183,750	
	TOTAL	\$2,650,000	\$1,250,000
Revenues (Received in Community Health Fund)			
	Funds from FY2019-20 Duke University Health System contribution	\$1,250,000	\$1,250,000
	Fund Balance Appropriation	\$1,400,000	
	TOTAL	\$2,650,000	\$1,250,000

Category	FY 2018-19 Actual	FY 2019-20 Original	FY 2020-21 Requested	FY 2020-21 Approved	% Change Orig. v. Appr.
Expenditure	\$4,768,500	\$2,650,000	\$1,250,000	\$1,250,000	-52.83%
Transfers Out	\$4,768,500	\$2,650,000	\$1,250,000	\$1,250,000	-52.83%
Revenue	\$2,655,491	\$2,650,000	\$1,250,000	\$1,250,000	-52.83%
Intergovernmental	\$2,600,000	\$1,250,000	\$1,250,000	\$1,250,000	0.00%
Investment Income	\$55,491				
Transfers In		\$1,400,000			-100.00%

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 \$2,606,506 to directly support the EMS Departmental operations.

The funding for the Oakleigh building that was provided by Duke had a 10-year term that expired in FY2017-18. No funds have been budgeted in subsequent fiscal years.

Funding for the Lincoln Community Health Center goes directly to Lincoln and is not recorded in the County's Budget.