

Fire Districts Summary

Taxes and other revenues collected for fire-protection purposes go into special revenue funds administered by County Commissioners, who have the authority to levy a fire tax in each fire district of the County.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	2,180	1,206	0	1,908	0	0	0	0	0	0	0%
Property Tax	7,324,099	8,367,140	8,336,385	8,872,970	8,981,986	8,981,986	8,981,986	0	8,981,986	645,601	8%
Appropriated Fund Balance	0	0	187,000	0	707,225	707,225	707,225	0	707,225	520,225	278%
Total Revenues	7,326,279	8,368,346	8,523,385	8,874,878	9,689,211	9,689,211	9,689,211	0	9,689,211	1,165,826	14%
Expenditures											
Operating	7,515,627	8,318,837	8,523,385	8,516,782	9,689,211	9,689,211	9,689,211	0	9,689,211	1,165,826	14%
Total Expenditures	7,515,627	8,318,837	8,523,385	8,516,782	9,689,211	9,689,211	9,689,211	0	9,689,211	1,165,826	14%

Fire District	FY 2017 Budget	FY 2018 Requested	FY 2018 Recommended	FY 2018 Approved	Contract Amount	Increase/ Decrease in Fire Tax
Bells Annex (North Chatham FD)	0.1030	0.1030	0.1030	0.1030	\$125,651	0.0000
Bennett (Bennett FD)	0.0900	0.0900	0.0900	0.0900	\$125,047	0.0000
Bonlee (Bonlee FD)	0.0700	0.0700	0.0700	0.0700	\$237,251	0.0000
Central Chatham (Siler City FD)	0.0900	0.0900	0.0900	0.0900	\$424,845	0.0000
Circle City (Pittsboro FD)	0.1225	0.1225	0.1225	0.1225	\$1,293,838	0.0000
Goldston (Goldston FD)	0.0900	0.0900	0.0900	0.0900	\$265,079	0.0000
Hope (Silk Hope FD)	0.0685	0.0685	0.0685	0.0685	\$391,385	0.0000
Moncure (Moncure FD)	0.1250	0.1250	0.1250	0.1250	\$871,494	0.0000
North Chatham (North Chatham FD)	0.1030	0.1030	0.1030	0.1030	\$5,455,785	0.0000
Northview (Northview FD)	0.0860	0.0860	0.0860	0.0860	\$34,500	0.0000
Parkwood (Durham County FD)	0.1050	0.0940	0.0940	0.0940	\$316,199	(0.0110)
Staley (Staley FD)	0.1000	0.1000	0.1000	0.1000	\$53,612	0.0000

Chatham County Fire Departments Budget Summary FY 2017-2018

Fire department budgets are reviewed by the Chatham County Finance Officer and the Fire Marshal. Of the eleven (11) fire departments that provide services within Chatham County no departments have requested increases in their fire tax. However, none of the rates have been adjusted to revenue neutral. Issues to be aware of include:

Of the eleven (11) fire departments that provide services within Chatham County one (1) department has requested a change in their current tax rate. The Durham County Fire and Rescue Department has requested a decrease in their fire tax rate from the present rate of .1050 to .0940 and will continue to provide the same level of fire protection services to the area served within Chatham County. A study is currently being conducted as to the feasibility of the City of Durham Fire Department absorbing the Durham County Fire and Rescue Department.

The North Chatham Volunteer Fire Department is proposing three (3) new full time positions and six (6) part time positions. The North Chatham Volunteer Fire Department has advised that they will be seeking approval to the tax exempt borrowing of \$2,000,000.00 for the purchase of an aerial apparatus and fire engine.

The Pittsboro Fire and Rescue Department is proposing three (3) new full time positions.

The new projected positions within the North Chatham Volunteer Fire Department and the Pittsboro Fire and Rescue Department will result in an increase in the annual VFIS Accident & Sickness insurance policy premium.

The majority of funds earmarked for capital outlay are for fire station repairs and improvements, personal protective equipment, water rescue, and computer hardware and software.

Bells Annex Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	34	30	0	24	0	0	0	0	0	0	0%
Property Tax	100,386	120,817	113,855	118,692	120,357	120,357	120,357	0	120,357	6,502	6%
Appropriated Fund Balance	0	0	5,000	0	6,601	6,601	6,601	0	6,601	1,601	32%
Total Revenues	100,420	120,847	118,855	118,716	126,958	126,958	126,958	0	126,958	8,103	7%
Expenditures											
Operating	95,316	119,468	118,855	118,658	126,958	126,958	126,958	0	126,958	8,103	7%
Total Expenditures	95,316	119,468	118,855	118,658	126,958	126,958	126,958	0	126,958	8,103	7%

See North Chatham Fire District Summary

Bennett Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	40	19	0	26	0	0	0	0	0	0	0%
Property Tax	99,588	100,609	108,300	114,419	119,177	119,177	119,177	0	119,177	10,877	10%
Appropriated Fund Balance	0	0	3,000	0	7,183	7,183	7,183	0	7,183	4,183	139%
Total Revenues	99,628	100,628	111,300	114,445	126,360	126,360	126,360	0	126,360	15,060	14%
Expenditures											
Operating	99,530	98,381	111,300	111,069	126,360	126,360	126,360	0	126,360	15,060	14%
Total Expenditures	99,530	98,381	111,300	111,069	126,360	126,360	126,360	0	126,360	15,060	14%

Bennett Volunteer Fire Department

Current Tax Rate: .0900

Requested Tax Rate: .0900

Revenue Generated: \$125,047.00 (Includes Fund Balance)

Revenue Requested: \$125,047.00

Capital Outlay: Vehicle Extrication Device, Rescue Equipment, SCBA

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: 0

The department is requesting a fire tax rate of .09 which is no increase from last year's rate. Capital Outlay is designated for the purchase of a vehicle extrication device, rescue equipment, and self-contained breathing apparatus.

Bonlee Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	67	36	0	47	0	0	0	0	0	0	0%
Property Tax	214,657	221,393	212,485	231,700	217,876	217,876	217,876	0	217,876	5,391	3%
Appropriated Fund Balance	0	0	7,000	0	21,756	21,756	21,756	0	21,756	14,756	211%
Total Revenues	214,724	221,429	219,485	231,747	239,632	239,632	239,632	0	239,632	20,147	9%
Expenditures											
Operating	220,726	220,186	219,485	219,252	239,632	239,632	239,632	0	239,632	20,147	9%
Total Expenditures	220,726	220,186	219,485	219,252	239,632	239,632	239,632	0	239,632	20,147	9%

Bonlee Volunteer Fire Department (South Chatham Fire District)

Current Tax Rate: .0700

Requested Tax Rate: .0700

Revenue Generated: \$237,251.00 (Includes Fund Balance)

Revenue Requested: \$237,251.00

Capital Outlay: None

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: 0

The department is requesting a fire tax rate of .07 which is no increase from last year's rate. There are no significant increases. The department has ordered a new piece of fire apparatus with no financing

Central Chatham Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	116	36	0	67	0	0	0	0	0	0	0%
Property Tax	316,459	316,484	306,133	321,571	405,487	405,487	405,487	0	405,487	99,354	32%
Appropriated Fund Balance	0	0	5,000	0	22,800	22,800	22,800	0	22,800	17,800	356%
Total Revenues	316,575	316,520	311,133	321,638	428,287	428,287	428,287	0	428,287	117,154	38%
Expenditures											
Operating	340,598	305,960	311,133	310,528	428,287	428,287	428,287	0	428,287	117,154	38%
Total Expenditures	340,598	305,960	311,133	310,528	428,287	428,287	428,287	0	428,287	117,154	38%

Siler City Fire Department (Central Chatham Fire District)

Current Tax Rate: .0900
 Requested Tax Rate: .0900
 Revenue Generated: \$331,635.00 (Includes Fund Balance)
 Revenue Requested: \$424,845.00
 Capital Outlay: None
 Tax Exempt Borrowing: None
 Present Paid Personnel: 2 paid full-time positions
 Projected New Paid Personnel: None

The department is requesting a fire tax rate of .09 which is no increase from last year's rate. There will be a difference of \$93,210.00 from what the department has requested as to what tax revenue has been projected to generate. The department has been advised of the deficit and has elected to not request a raise in their tax rate.

Circle City Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	272	204	0	175	0	0	0	0	0	0	0%
Property Tax	1,065,617	1,176,741	1,171,833	1,239,574	1,220,171	1,220,171	1,220,171	0	1,220,171	48,338	4%
Appropriated Fund Balance	0	0	44,000	0	86,576	86,576	86,576	0	86,576	42,576	97%
Total Revenues	1,065,889	1,176,945	1,215,833	1,239,749	1,306,747	1,306,747	1,306,747	0	1,306,747	90,914	7%
Expenditures											
Operating	1,088,551	1,159,870	1,215,833	1,215,235	1,306,747	1,306,747	1,306,747	0	1,306,747	90,914	7%
Total Expenditures	1,088,551	1,159,870	1,215,833	1,215,235	1,306,747	1,306,747	1,306,747	0	1,306,747	90,914	7%

Pittsboro Fire & Rescue Department (Circle City Fire District)

Current Tax Rate: .1225
 Requested Tax Rate: .1225
 Revenue Generated: \$1,293,838.00 (Includes Fund Balance)
 Revenue Requested: \$1,293,838.00
 Capital Outlay: Parking Lot Paving, Personal Protective Equipment, Server Upgrade
 Tax Exempt Borrowing: None
 Present Paid Personnel: 21 paid full-time, 9 paid part-time positions
 Projected New Paid Personnel: 3 paid full-time positions

The department is requesting a fire tax rate of 12.25 which is no increase from last year's rate. The department is proposing to hire three paid full-time employees. Capital Outlay funds are designated for paving of parking lot, personal protective equipment, and server upgrade.

Goldston Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	75	39	0	61	0	0	0	0	0	0	0%
Property Tax	217,022	222,233	236,578	248,007	251,856	251,856	251,856	0	251,856	15,278	6%
Appropriated Fund Balance	0	0	10,000	0	15,986	15,986	15,986	0	15,986	5,986	60%
Total Revenues	217,097	222,272	246,578	248,068	267,842	267,842	267,842	0	267,842	21,264	9%
Expenditures											
Operating	224,114	221,148	246,578	246,213	267,842	267,842	267,842	0	267,842	21,264	9%
Total Expenditures	224,114	221,148	246,578	246,213	267,842	267,842	267,842	0	267,842	21,264	9%

Goldston Rural Volunteer Fire Department

Current Tax Rate: .0900
 Requested Tax Rate: .0900
 Revenue Generated: \$265,079.00 (Includes Fund Balance)
 Revenue Requested: \$265,079.00
 Capital Outlay: Emergency Response Equipment, Land/Station Purchase, Equipment
 Tax Exempt Borrowing: None
 Present Paid Personnel: 1 paid full-time position
 Projected New Paid Personnel: None

The department is requesting a fire tax rate of .09 which is no increase from last year's rate. Capital Outlay funds are designated for a future emergency vehicle apparatus, purchase of their current fire station/land, and personnel and truck equipment

Hope Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	119	61	0	72	0	0	0	0	0	0	0%
Property Tax	361,585	366,384	355,646	375,863	365,161	365,161	365,161	0	365,161	9,515	3%
Appropriated Fund Balance	0	0	9,000	0	30,199	30,199	30,199	0	30,199	21,199	236%
Total Revenues	361,704	366,445	364,646	375,935	395,360	395,360	395,360	0	395,360	30,714	8%
Expenditures											
Operating	370,274	364,858	364,646	363,991	395,360	395,360	395,360	0	395,360	30,714	8%
Total Expenditures	370,274	364,858	364,646	363,991	395,360	395,360	395,360	0	395,360	30,714	8%

Silk Hope Volunteer Fire Department (Hope Fire District)

Current Tax Rate: .0685

Requested Tax Rate: .0685

Revenue Generated: \$391,385.00 (Includes Fund Balance)

Revenue Requested: \$391,385.00

Capital Outlay: Station Equipment (Truck bay heaters), Station Repair (Roof), Rescue Equipment, Floor Scrubber

Tax Exempt Borrowing: None

Present Paid Personnel: None

Projected New Paid Personnel: 0

The department is requesting a fire tax rate of .0685 which is no increase from last year's rate. Capital Outlay funds are designated for the repair of the sub-station roof, infrared heaters, rescue equipment, and a floor scrubber.

Moncure Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	238	57	0	368	0	0	0	0	0	0	0%
Property Tax	690,570	669,423	661,551	775,357	765,713	765,713	765,713	0	765,713	104,162	16%
Appropriated Fund Balance	0	0	0	0	113,732	113,732	113,732	0	113,732	113,732	100%
Total Revenues	690,808	669,480	661,551	775,725	879,445	879,445	879,445	0	879,445	217,894	33%
Expenditures											
Operating	744,674	690,715	661,551	662,350	879,445	879,445	879,445	0	879,445	217,894	33%
Total Expenditures	744,674	690,715	661,551	662,350	879,445	879,445	879,445	0	879,445	217,894	33%

Moncure Volunteer Fire Department

Current Tax Rate: .1250
 Requested Tax rate: .1250
 Revenue Generated: \$871,494.00 (Including Fund Balance)
 Revenue Requested: \$871,494.00
 Capital Outlay: Personal Protection Equipment
 Tax Exempt Borrowing: None
 Present Paid Personnel: 7 paid full-time, 8 paid part-time positions
 Projected New Paid Personnel: 0

The department is requesting a fire tax rate of 12.5 which is no increase from last year's rate. There are no significant increases. Capital Outlay funds are designated for personal protective equipment.

North Chatham Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,091	668	0	1,005	0	0	0	0	0	0	0%
Property Tax	3,880,519	4,740,565	4,771,212	5,037,312	5,140,303	5,140,303	5,140,303	0	5,140,303	369,091	8%
Appropriated Fund Balance	0	0	100,000	0	370,050	370,050	370,050	0	370,050	270,050	270%
Total Revenues	3,881,610	4,741,233	4,871,212	5,038,317	5,510,353	5,510,353	5,510,353	0	5,510,353	639,141	13%
Expenditures											
Operating	3,948,238	4,706,291	4,871,212	4,867,052	5,510,353	5,510,353	5,510,353	0	5,510,353	639,141	13%
Total Expenditures	3,948,238	4,706,291	4,871,212	4,867,052	5,510,353	5,510,353	5,510,353	0	5,510,353	639,141	13%

North Chatham Volunteer Fire Department

Current Tax Rate: .1030
 Requested Tax Rate: .1030
 Revenue Generated: \$5,581,437.00 (Includes Fund Balance)
 Revenue Requested: \$5,581,437.00
 Capital Outlay: Water Rescue Equipment, Radios, Computer Hardware/Software
 Tax Exempt Borrowing: \$2,000,000.00
 Present Paid Personnel: 56 paid full-time positions
 Projected New Paid Personnel: 3 full-time, 6 paid part-time positions

The department is requesting a fire tax rate of 10.3 which is no increase from last year's rate. Capital Outlay is designated for the purchase of water rescue craft (2), water rescue equipment, 800MHZ radios, and computer hardware and software

Parkwood Fire District (Durham County Fire & Rescue)

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	84	33	0	42	0	0	0	0	0	0	0%
Property Tax	298,909	350,701	316,008	328,300	290,941	290,941	290,941	0	290,941	(25,067)	(8%)
Appropriated Fund Balance	0	0	0	0	28,300	28,300	28,300	0	28,300	28,300	100%
Total Revenues	298,993	350,734	316,008	328,342	319,241	319,241	319,241	0	319,241	3,233	1%
Expenditures											
Operating	305,341	348,270	316,008	315,754	319,241	319,241	319,241	0	319,241	3,233	1%
Total Expenditures	305,341	348,270	316,008	315,754	319,241	319,241	319,241	0	319,241	3,233	1%

Durham County Fire & Rescue Department

Current Tax Rate: .1050
 Requested Tax Rate: .0940
 Revenue Generated: \$316, 203.00 (Including Fund Balance)
 Revenue Requested: \$315,000.00

The department is requesting a fire tax rate of 9.4 which is a decrease of last year's rate of 10.5. The department is proposing to hire five paid full time employees. Capital Outlay funds are designated for personal protective equipment. The department will continue to provide fire protection services to the area they serve in Chatham County.

Staley Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	31	17	0	15	0	0	0	0	0	0	0%
Property Tax	51,976	54,632	50,504	53,242	50,124	50,124	50,124	0	50,124	(380)	(1%)
Appropriated Fund Balance	0	0	4,000	0	4,042	4,042	4,042	0	4,042	42	1%
Total Revenues	52,007	54,649	54,504	53,257	54,166	54,166	54,166	0	54,166	(338)	(1%)
Expenditures											
Operating	48,741	57,612	54,504	54,455	54,166	54,166	54,166	0	54,166	(338)	(1%)
Total Expenditures	48,741	57,612	54,504	54,455	54,166	54,166	54,166	0	54,166	(338)	(1%)

Staley Volunteer Fire Department

Current Tax Rate: .1000
 Requested Tax Rate: .1000
 Revenue Generated: \$53,612.00
 Revenue Requested: \$53,692.00

The department is requesting a fire tax rate of 10.00 which is no increase from last year's rate. Capital Outlay funds are designated for personal protective equipment.

Northview Fire District

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	13	6	0	6	0	0	0	0	0	0	0%
Property Tax	26,811	27,158	32,280	28,933	34,820	34,820	34,820	0	34,820	2,540	8%
Appropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0%
Total Revenues	26,824	27,164	32,280	28,939	34,820	34,820	34,820	0	34,820	2,540	8%
Expenditures											
Operating	29,524	26,078	32,280	32,225	34,820	34,820	34,820	0	34,820	2,540	8%
Total Expenditures	29,524	26,078	32,280	32,225	34,820	34,820	34,820	0	34,820	2,540	8%

Northview Volunteer Fire Department

Current Tax Rate: .0860
 Requested Tax Rate: .0860
 Revenue Generated: \$29,008.00 (No Fund Balance)
 Revenue Requested: \$34,500.00

The department is requesting a fire tax rate of 8.6 which is no increase from last year's rate. There will be a difference of \$5,492.00 from what the department has requested as to what tax revenue has been projected to generate. The department has been advised of the deficit and has elected to not request a raise in their tax rate

Special Revenue/Reserve Funds

Special revenue and reserve funds account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes. For example, the proceeds from School Impact Fees can only be used to pay for capital or debt expenses related to increasing student capacity.

Non-major capital funds: GASB 54 re-categorized this group of funds as non-major capital project funds because they do not involve restricted revenues. The county budgets these funds annually in the operating budget.

Other funds include enterprise capital reserve funds, internal service funds, and trust funds.

	Fund Balance Beginning FY 2017	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2017
Canoe Access/Easement	19,880	88	153	19,815
Coal Ash Settlement	4,340,674	15,981	694,660	3,661,995
Courthouse Clock Trust	66,732	280	-	67,012
Emergency Telephone System	608,032	553,238	390,924	770,346
Emergency Vehicle Replacement	119,018	499	66,861	52,656
Equipment Capital Reserve	2,954,548	4,816,559	1,296,396	6,474,711
Facility (CIP) Reserve	28,056,403	10,193,804	6,739,321	31,510,886
Health Internal Service	4,016,003	6,029,600	4,964,096	5,081,507
Impact Fees	4,573,231	3,208,886	2,758,446	5,023,671
Law Enforcement Pension Trust	626,028	127,460	72,176	681,312
Library Foundation	11,455	261	-	11,716
Recreation Payment in Lieu	844,134	273,097	219,746	897,485
Sheriff Property Seizure	100,314	27,164	50,123	77,355
Utility Capital Reserve	16,449,258	1,122,670	39,897	17,532,031
Utility Equipment Reserve	451,493	1,895	-	453,388
Solid Waste & Recycling Reserve	935,665	3,927	-	939,592

Canoe Access/Easement Project

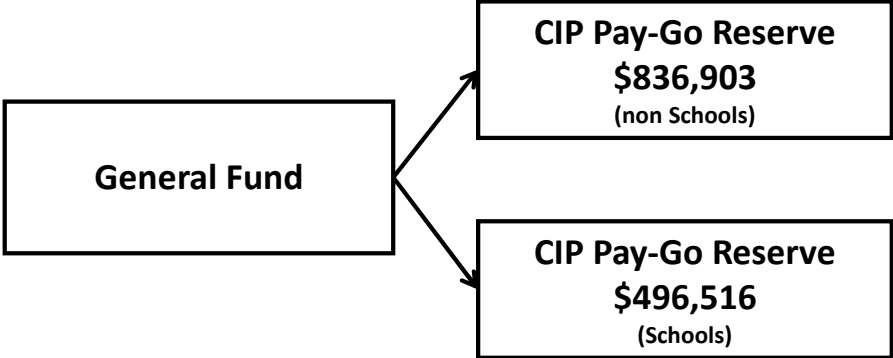
This fund is used to account for donations and grants that the County manages for the purpose of maintaining canoe access sites owned or leased by the County.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	82	122	40	88	50	50	50	0	50	10	25%
Contributions from others	0	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	8,500	0	8,500	8,500	8,500	0	8,500	0	0%
Total Revenues	82	122	8,540	88	8,550	8,550	8,550	0	8,550	10	0%
Expenditures											
Operating	0	0	8,540	153	8,550	8,550	8,550	0	8,550	10	0%
Total Expenditures	0	0	8,540	153	8,550	8,550	8,550	0	8,550	10	0%

Capital Reserve

Formerly used to accumulate monies to help fund future general fund vehicle and general capital needs, this fund was repurposed with adoption of the 2016-2022 CIP. The fund accumulates revenues for capital projects in the CIP that do not require debt. This evens out the annual contribution from the general fund and provides a stable source for funding projects.



Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	8,881	13,387	5,000	24,433	20,000	20,000	20,000	0	20,000	15,000	300%
Miscellaneous	24,381	48,777	0	0	0	0	0	0	0	0	0%
Transfers In	0	986,211	1,656,682	4,792,109	836,903	836,903	836,903	0	836,903	(819,779)	(49%)
Appropriated Fund Balance	0	0	0	0	4,143,097	4,143,097	4,143,097	0	4,143,097	4,143,097	100%
Total Revenues	33,262	1,048,375	1,661,682	4,816,543	5,000,000	5,000,000	5,000,000	0	5,000,000	3,338,318	201%
Expenditures											
Transfers Out	0	255,648	0	1,296,396	0	0	0	0	0	0	0%
Allocations/Programs	0	0	1,661,682	1,296,396	5,000,000	5,000,000	5,000,000	0	5,000,000	3,338,318	201%
Total Expenditures	0	255,648	1,661,682	2,592,792	5,000,000	5,000,000	5,000,000	0	5,000,000	3,338,318	201%

Coal Ash Settlement

This fund accounts for the settlement from Duke Progress Energy for disposing of coal ash at the Brickhaven mine site and includes expenses for monitoring air quality, water quality, etc.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	0	18,638	0	15,981	7,500	7,500	7,500	0	7,500	7,500	100%
Contributions from others	0	6,000,000	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	4,000,000	0	3,565,885	3,565,885	3,565,885	0	3,565,885	(434,115)	(11%)
Total Revenues	0	6,018,638	4,000,000	15,981	3,573,385	3,573,385	3,573,385	0	3,573,385	(426,615)	(11%)
Expenditures											
Operating	0	2,970	7,690	750	2,500	2,500	2,500	0	2,500	(5,190)	(67%)
Allocations/Programs	0	1,679,679	3,992,310	693,910	3,570,885	3,570,885	3,570,885	0	3,570,885	(421,425)	(11%)
Total Expenditures	0	1,682,649	4,000,000	694,660	3,573,385	3,573,385	3,573,385	0	3,573,385	(426,615)	(11%)

Courthouse Clock Trust Fund

This trust fund account was set up when the clocks were installed in the cupola of the historic courthouse. The donor for the clocks contributed the original funding for maintenance. Since the fire, the donor has been contacted and agrees that the trust fund should remain in place in anticipation of restoring the courthouse and the clocks.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	274	409	0	280	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	65,625	0	65,625	65,625	65,625	0	65,625	0	0%
Total Revenues	274	409	65,625	280	65,625	65,625	65,625	0	65,625	0	0%
Expenditures											
Operating	0	0	65,625	0	65,625	65,625	65,625	0	65,625	0	0%
Total Expenditures	0	0	65,625	0	65,625	65,625	65,625	0	65,625	0	0%

Emergency Telephone System

This fund is used to account for Enhanced 911 surcharges charged to telephone customers. These charges were established during FY 1991-92 to enhance the technology available to telecommunications dispatchers in order to improve the response time, efficiency, and accuracy of emergency response agencies.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	454,223	588,205	550,849	550,850	548,040	548,040	548,040	0	548,040	(2,809)	(1%)
Interest	2,407	3,836	1,100	2,388	2,000	2,000	2,000	0	2,000	900	82%
Appropriated Fund Balance	0	0	166,074	0	0	0	0	0	0	(166,074)	(100%)
Total Revenues	456,630	592,041	718,023	553,238	550,040	550,040	550,040	0	550,040	(167,983)	(23%)
Expenditures											
Operating	377,722	470,074	505,500	335,566	550,040	550,040	550,040	0	550,040	44,540	9%
Allocations/Programs	0	0	46,449	0	0	0	0	0	0	(46,449)	(100%)
Capital Outlay	0	133,052	166,074	55,358	0	0	0	0	0	(166,074)	(100%)
Total Expenditures	377,722	603,126	718,023	390,924	550,040	550,040	550,040	0	550,040	(167,983)	(23%)

Emergency Vehicle Replacement

This fund is used to account for moneys appropriated to assist rescue agencies with the purchase of emergency vehicles.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	488	730	400	499	0	0	0	0	0	(400)	(100%)
Transfers In	0	0	0	0	100,000	100,000	100,000	0	100,000	100,000	100%
Appropriated Fund Balance	0	0	117,000	0	50,000	50,000	50,000	0	50,000	(67,000)	(57%)
Total Revenues	488	730	117,400	499	150,000	150,000	150,000	0	150,000	32,600	28%
Expenditures											
Allocations/Programs	0	0	117,400	66,861	150,000	150,000	150,000	0	150,000	32,600	28%
Total Expenditures	0	0	117,400	66,861	150,000	150,000	150,000	0	150,000	32,600	28%

Facilities/Debt Reserve

This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. Since its establishment, the parks capital reserve has been added to the fund. The parks capital reserve accumulates funds so that parks can be built without requiring additional debt.



Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	597,750	633,900	500,000	600,000	500,000	500,000	500,000	0	500,000	0	0%
Interest	105,525	166,979	100,000	117,764	100,000	100,000	100,000	0	100,000	0	0%
Contributions from others	0	0	0	0	0	0	0	0	0	0	0%
Transfers In	6,244,739	6,630,811	9,999,957	9,476,040	10,422,440	10,422,440	10,422,440	0	10,422,440	422,483	4%
Appropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0%
Total Revenues	6,948,014	7,431,690	10,599,957	10,193,804	11,022,440	11,022,440	11,022,440	0	11,022,440	422,483	4%
Expenditures											
Transfers Out	5,102,544	6,361,665	7,263,238	6,739,321	6,601,818	6,601,818	6,601,818	0	6,601,818	(661,420)	(9%)
Allocations/Programs	0	0	3,336,719	0	4,420,622	4,420,622	4,420,622	0	4,420,622	1,083,903	32%
Total Expenditures	5,102,544	6,361,665	10,599,957	6,739,321	11,022,440	11,022,440	11,022,440	0	11,022,440	422,483	4%

Health Internal Service

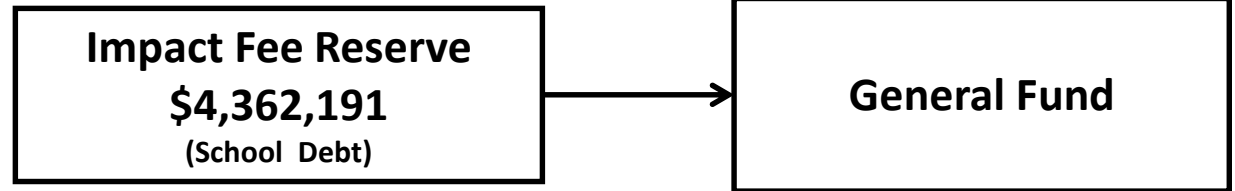
The County uses this fund to track premiums paid by the County on behalf of its employees for Worker's Compensation and Health Insurance. The fund also tracks premiums paid by employees for dependent coverage.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	21,194	27,895	12,000	27,843	15,000	15,000	15,000	0	15,000	3,000	25%
Charges for Services	5,163,055	5,342,603	5,741,040	6,001,757	6,013,960	6,013,960	6,013,960	0	6,013,960	272,920	5%
Appropriated Fund Balance	0	0	100,000	0	100,000	100,000	100,000	0	100,000	0	0%
Total Revenues	5,184,249	5,370,498	5,853,040	6,029,600	6,128,960	6,128,960	6,128,960	0	6,128,960	275,920	5%
Expenditures											
Other Salaries and Benefits	6,015,127	5,138,744	5,853,040	4,964,096	6,128,960	6,128,960	6,128,960	0	6,128,960	275,920	5%
Total Expenditures	6,015,127	5,138,744	5,853,040	4,964,096	6,128,960	6,128,960	6,128,960	0	6,128,960	275,920	5%

Impact Fees

This fund is used to account for an additional fee charged on building permits issued for construction of new dwellings. Revenues are restricted to use for school growth-related capital improvements..



Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	2,853,900	2,793,300	2,190,000	3,181,800	2,610,000	2,610,000	2,610,000	0	2,610,000	420,000	19%
Interest	28,565	39,888	14,000	27,086	15,000	15,000	15,000	0	15,000	1,000	7%
Appropriated Fund Balance	0	0	2,240,459	0	2,237,191	2,237,191	2,237,191	0	2,237,191	(3,268)	0%
Total Revenues	2,882,465	2,833,188	4,444,459	3,208,886	4,862,191	4,862,191	4,862,191	0	4,862,191	417,732	9%
Expenditures											
Transfers Out	3,379,082	2,511,262	3,944,459	2,758,446	4,362,191	4,362,191	4,362,191	0	4,362,191	417,732	11%
Allocations/Programs	0	0	500,000	0	500,000	500,000	500,000	0	500,000	0	0%
Total Expenditures	3,379,082	2,511,262	4,444,459	2,758,446	4,862,191	4,862,191	4,862,191	0	4,862,191	417,732	9%

Law Enforcement Pension Trust

This fund tracks the revenues and expenditures associated with a special retirement benefits that law enforcement officers receive as a result of state legislation.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	2,017	3,643	1,200	2,460	1,500	1,500	1,500	0	1,500	300	25%
Charges for Services	100,000	120,000	125,000	125,000	125,000	125,000	125,000	0	125,000	0	0%
Total Revenues	102,017	123,643	126,200	127,460	126,500	126,500	126,500	0	126,500	300	0%
Expenditures											
Salaries	21,775	34,401	117,200	67,047	117,500	117,500	117,500	0	117,500	300	0%
Other Salaries and Benefits	1,666	2,632	9,000	5,129	9,000	9,000	9,000	0	9,000	0	0%
Total Expenditures	23,441	37,033	126,200	72,176	126,500	126,500	126,500	0	126,500	300	0%

Library Foundation Trust Fund

This fund is used to account for donations and grants that the county manages on behalf of the Chatham County Library Foundation.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	46	70	50	49	50	50	50	0	50	0	0%
Contributions from others	193	290	0	212	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	10,650	0	10,650	10,650	10,650	0	10,650	0	0%
Total Revenues	239	360	10,700	261	10,700	10,700	10,700	0	10,700	0	0%
Expenditures											
Allocations/Programs	0	0	10,700	0	10,700	10,700	10,700	0	10,700	0	0%
Total Expenditures	0	0	10,700	0	10,700	10,700	10,700	0	10,700	0	0%

Personnel Savings Account

This fund is used to accumulate personnel savings in the General Fund that result from lapsed salaries. The revenue from this fund is used to fund pay-for-performance increases that exceed two percent.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	402	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0%
Total Revenues	402	0	0	0	0	0	0	0	0	0	0%
Expenditures											
Transfers Out	123,324	0	0	0	0	0	0	0	0	0	0%
Allocations/Programs	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	123,324	0	0	0	0	0	0	0	0	0	0%

Recreation Fees

This fund is used to account for payments in lieu of park dedication prior to a developer recording a lot at the Register of Deeds for sale to a potential homeowner. Proceeds are restricted to development of parks.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	371,250	319,224	203,500	269,598	203,500	203,500	203,500	0	203,500	0	0%
Interest	3,997	5,946	2,000	3,499	2,500	2,500	2,500	0	2,500	500	25%
Appropriated Fund Balance	0	0	350,000	0	350,000	350,000	350,000	0	350,000	0	0%
Total Revenues	375,247	325,170	555,500	273,097	556,000	556,000	556,000	0	556,000	500	0%
Expenditures											
Transfers Out	488,129	147,123	0	219,746	0	0	0	0	0	0	0%
Allocations/Programs	0	0	555,500	0	556,000	556,000	556,000	0	556,000	500	0%
Total Expenditures	488,129	147,123	555,500	219,746	556,000	556,000	556,000	0	556,000	500	0%

Sheriff-Property Seizure

This fund accounts for moneys received from state and federal government that are legally restricted for use in enhancing law enforcement activities within the County.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	114,594	99,166	0	26,728	0	0	0	0	0	0	0%
Interest	302	578	150	436	150	150	150	0	150	0	0%
Contributions from others	1,157	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	50,000	0	71,000	71,000	71,000	0	71,000	21,000	42%
Total Revenues	116,053	99,744	50,150	27,164	71,150	71,150	71,150	0	71,150	21,000	42%
Expenditures											
Operating	23,286	73,961	46,000	36,314	66,150	66,150	66,150	0	66,150	20,150	44%
Allocations/Programs	3,254	2,027	4,150	3,413	5,000	5,000	5,000	0	5,000	850	20%
Capital Outlay	12,401	37,080	0	10,396	0	0	0	0	0	0	0%
Total Expenditures	38,941	113,068	50,150	50,123	71,150	71,150	71,150	0	71,150	21,000	42%

Solid Waste & Recycling Reserve

This account is used to accumulate moneys to fund future replacement of capital equipment used in the collection and disposal of solid waste.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	3,840	5,741	3,000	3,927	3,000	3,000	3,000	0	3,000	0	0%
Appropriated Fund Balance	0	0	747,000	0	747,000	747,000	747,000	0	747,000	0	0%
Total Revenues	3,840	5,741	750,000	3,927	750,000	750,000	750,000	0	750,000	0	0%
Expenditures											
Allocations/Programs	0	0	750,000	0	750,000	750,000	750,000	0	750,000	0	0%
Total Expenditures	0	0	750,000	0	750,000	750,000	750,000	0	750,000	0	0%

Utility Capital Reserve

This account is used to account for funds appropriated for capital projects in the utility funds.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	63,163	104,680	50,000	59,670	50,000	50,000	50,000	0	50,000	0	0%
Charges for Services	1,550,500	1,631,500	1,100,000	1,063,000	1,100,000	1,100,000	1,100,000	0	1,100,000	0	0%
Appropriated Fund Balance	0	0	2,850,000	0	2,850,000	2,850,000	2,850,000	0	2,850,000	0	0%
Total Revenues	1,613,663	1,736,180	4,000,000	1,122,670	4,000,000	4,000,000	4,000,000	0	4,000,000	0	0%
Expenditures											
Transfers Out	348,443	870,337	4,000,000	39,897	0	0	0	0	0	(4,000,000)	(100%)
Allocations/Programs	0	0	0	0	4,000,000	4,000,000	4,000,000	0	4,000,000	4,000,000	100%
Total Expenditures	348,443	870,337	4,000,000	39,897	4,000,000	4,000,000	4,000,000	0	4,000,000	0	0%

Utility Equipment Reserve

This account is used to accumulate moneys to fund future replacement of vehicles in the water fund.

Budget Summary

	A 2015 Actual	B 2016 Actual	C 2017 Amended	D 2017 Estimated	E 2018 Total Req.	F 2018 Total Rec.	G 2018 Appr. Cont.	H 2018 Appr. Exp.	I 2018 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,853	2,770	1,500	1,895	1,500	1,500	1,500	0	1,500	0	0%
Total Revenues	1,853	2,770	1,500	1,895	1,500	1,500	1,500	0	1,500	0	0%
Expenditures											
Allocations/Programs	0	0	1,500	0	1,500	1,500	1,500	0	1,500	0	0%
Total Expenditures	0	0	1,500	0	1,500	1,500	1,500	0	1,500	0	0%