

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,204	4,000	0	6,155	0	0	0	0	0	0	0%
Property Tax	8,523,892	8,807,207	8,981,986	9,189,565	9,364,068	9,364,068	9,364,068	0	9,364,068	382,082	4%
Appropriated Fund Balance	0	0	707,225	0	223,600	223,600	223,600	0	223,600	(483,625)	(68%)
Total Revenues	8,525,096	8,811,207	9,689,211	9,195,720	9,587,668	9,587,668	9,587,668	0	9,587,668	(101,543)	(1%)
Expenditures											
Operating	8,318,837	8,509,945	9,689,211	9,680,792	9,587,668	9,587,668	9,587,668	0	9,587,668	(101,543)	(1%)
Total Expenditures	8,318,837	8,509,945	9,689,211	9,680,792	9,587,668	9,587,668	9,587,668	0	9,587,668	(101,543)	(1%)

Fire District	FY 2018 Budget.	FY 2019 Requested	FY 2019 Approved	Contract Amount	Increase/ Decrease in Fire Tax
Bells Annex (North Chatham FD)	0.1030	0.1030	0.1030	\$126,328	0.0000
Bennett (Bennett FD)	0.0900	0.0900	0.0900	\$128,393	0.0000
Bonlee (Bonlee FD)	0.0700	0.0700	0.0700	\$221,454	0.0000
Central Chatham (Siler City FD)	0.0900	0.0900	0.0900	\$424,845	0.0000
Circle City (Pittsboro FD)	0.1225	0.1225	0.1225	\$1,280,274	0.0000
Goldston (Goldston FD)	0.0900	0.0900	0.0900	\$252,990	0.0000
Hope (Silk Hope FD)	0.0685	0.0785	0.0785	\$431,920	0.0100
Moncure (Moncure FD)	0.1250	0.1250	0.1250	\$773,150	0.0000
North Chatham (North Chatham FD)	0.1030	0.1030	0.1030	\$5,447,953	0.0000
Northview (Northview FD)	0.0860	0.0860	0.0860	\$34,600	0.0000
Parkwood (Durham County FD)	0.0940	0.1000	0.1000	\$316,840	0.0060
Staley (Staley FD)	0.1000	0.1000	0.1000	\$50,040	0.0000

Chatham County Fire Departments Budget Summary FY 2018-2019

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 two (2) departments have requested a change in their current tax rate. The Silk Hope Volunteer Fire Department has requested an increase in their fire tax rate from the present rate of 0.0685 to 0.0785, and the Durham County Fire and Rescue Department has requested an increase in their fire tax rate from the present rate of 0.0940 to 0.0100. Both of the departments will continue to provide the same level of fire protection services to the area served within Chatham County. Other issues to be aware of include:

Negotiations have been ongoing concerning the City of Durham Fire Department absorbing the Durham County Fire and Rescue Department. A decision concerning the change in the services provider is expected with no interruption of services to Chatham County.

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 is replacing aging fire apparatus engines and fire apparatus tankers and will be purchasing an additional aerial apparatus vehicle.

The Silk Hope Volunteer Fire Department is proposing two (2) part-time positions to provide staffing during weekdays.

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

The majority of funds earmarked for department(s) capital outlay are for fire apparatus replacement, self-contained breathing apparatus (SCBA) and related equipment, personal protective equipment, water rescue equipment, and computer hardware and software.

Fire department budgets are reviewed by the Finance Officer and the Fire Marshal. Of the 11 fire departments that provide services within Chatham County, two departments have requested an increase in their tax rates. Major issues to be aware of include:

- The Silk Hope Volunteer Fire Department has requested an increase in its fire tax rate from 6.85 to 7.85 cents/\$100 value. Durham County Fire and Rescue Department (Parkwood Fire District) has requested an increase in its fire tax rate from 9.4 to 10 cents/\$100 value.
- Negotiations are ongoing concerning the City of Durham Fire Department merging with the Durham County Fire and Rescue Department. A decision on this issue is expected with no interruption of services to Chatham County.
- The Silk Hope Volunteer Fire Department is proposing to add two part time positions to provide staffing during weekdays.
- The North Chatham Volunteer Fire Department is proposing to add three new full time positions and six part-time positions. The North Chatham Volunteer Fire Department is replacing aging fire engines and tankers and will be purchasing an additional aerial truck.
- The new positions requested in the North Chatham Volunteer Fire Department and the Silk Hope Volunteer 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 apparatus replacement, self-contained breathing apparatus and related equipment, personal protective equipment, water rescue equipment, and computer hardware and software.

Bells Annex Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	30	50	0	134	0	0	0	0	0	0	0%
Property Tax	120,817	118,826	120,357	122,656	120,434	120,434	120,434	0	120,434	77	0%
Appropriated Fund Balance	0	0	6,601	0	7,200	7,200	7,200	0	7,200	599	9%
Total Revenues	120,846	118,877	126,958	122,790	127,634	127,634	127,634	0	127,634	676	1%
Expenditures											
Operating	119,468	118,627	126,958	126,816	127,634	127,634	127,634	0	127,634	676	1%
Total Expenditures	119,468	118,627	126,958	126,816	127,634	127,634	127,634	0	127,634	676	1%

See North Chatham Fire District Summary

Bennett Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	19	55	0	89	0	0	0	0	0	0	0%
Property Tax	100,609	115,687	119,177	121,147	121,165	121,165	121,165	0	121,165	1,988	2%
Appropriated Fund Balance	0	0	7,183	0	8,600	8,600	8,600	0	8,600	1,417	20%
Total Revenues	100,627	115,742	126,360	121,236	129,765	129,765	129,765	0	129,765	3,405	3%
Expenditures											
Operating	98,381	111,039	126,360	126,165	129,765	129,765	129,765	0	129,765	3,405	3%
Total Expenditures	98,381	111,039	126,360	126,165	129,765	129,765	129,765	0	129,765	3,405	3%

Bennett Volunteer Fire Department

Current Tax Rate: 0.0900

Requested Tax Rate: 0.0900

Revenue Generated: \$128,993.00 (Includes Fund Balance)

Revenue Requested: \$128,993.00

Capital Outlay: Self-contained breathing apparatus (SCBA) filling station, self-contained breathing apparatus, and a new computer.

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 0.0900, which is no increase from last year's rate. Capital Outlay is designated for the purchase of a self-contained breathing apparatus (SCBA) filling station, self-contained breathing apparatus, and a new computer.

Bonlee Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	36	116	0	173	0	0	0	0	0	0	0%
Property Tax	221,393	229,125	217,876	224,345	218,857	218,857	218,857	0	218,857	981	0%
Appropriated Fund Balance	0	0	21,756	0	5,000	5,000	5,000	0	5,000	(16,756)	(77%)
Total Revenues	221,429	229,241	239,632	224,518	223,857	223,857	223,857	0	223,857	(15,775)	(7%)
Expenditures											
Operating	220,186	219,020	239,632	239,310	223,857	223,857	223,857	0	223,857	(15,775)	(7%)
Total Expenditures	220,186	219,020	239,632	239,310	223,857	223,857	223,857	0	223,857	(15,775)	(7%)

Bonlee Volunteer Fire Department (South Chatham Fire District)

Current Tax Rate: 0.0700

Requested Tax Rate: 0.0700

Revenue Generated: \$222,004.00 (Includes Fund Balance)

Revenue Requested: \$221,454.00

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 0.0700, which is no increase from last year's rate. There are no significant increases.

Central Chatham Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	36	117	0	226	0	0	0	0	0	0	0%
Property Tax	316,485	322,290	405,487	321,479	405,487	405,487	405,487	0	405,487	0	0%
Appropriated Fund Balance	0	0	22,800	0	22,800	22,800	22,800	0	22,800	0	0%
Total Revenues	316,521	322,407	428,287	321,705	428,287	428,287	428,287	0	428,287	0	0%
Expenditures											
Operating	305,960	310,250	428,287	427,770	428,287	428,287	428,287	0	428,287	0	0%
Total Expenditures	305,960	310,250	428,287	427,770	428,287	428,287	428,287	0	428,287	0	0%

Siler City Fire Department (Central Chatham Fire District)

Current Tax Rate: 0.0900

Requested Tax Rate: 0.0900

Revenue Generated: \$308,646.00 (No Fund Balance)

Revenue Requested: \$308,646.00

Capital Outlay:

Tax Exempt Borrowing:

Present Paid Personnel: 2 paid full time positions

Projected New Paid Personnel:

The department has not submitted a budget to this date (April 23, 2018)

Circle City Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	204	434	0	861	0	0	0	0	0	0	0%
Property Tax	1,176,741	1,235,829	1,220,171	1,258,600	1,260,676	1,260,676	1,260,676	0	1,260,676	40,505	3%
Appropriated Fund Balance	0	0	86,576	0	33,000	33,000	33,000	0	33,000	(53,576)	(62%)
Total Revenues	1,176,945	1,236,263	1,306,747	1,259,461	1,293,676	1,293,676	1,293,676	0	1,293,676	(13,071)	(1%)
Expenditures											
Operating	1,159,870	1,214,299	1,306,747	1,305,707	1,293,676	1,293,676	1,293,676	0	1,293,676	(13,071)	(1%)
Total Expenditures	1,159,870	1,214,299	1,306,747	1,305,707	1,293,676	1,293,676	1,293,676	0	1,293,676	(13,071)	(1%)

Pittsboro Fire & Rescue Department (Circle City Fire District)

Current Tax Rate: 0.1225

Requested Tax Rate: 0.1225

Revenue Generated: \$1,280,271.00 (Includes Fund Balance)

Revenue Requested: \$1,280,271.00

Capital Outlay: Personal Protective Equipment.

Tax Exempt Borrowing: None

Present Paid Personnel: 24 paid full-time, 9 paid part-time positions

Projected New Paid Personnel: None

The department is requesting a fire tax rate of 0.1225, which is no increase from last year's rate. Capital Outlay funds are designated for personal protective equipment.

Goldston Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	39	92	0	165	0	0	0	0	0	0	0%
Property Tax	222,233	246,893	251,856	263,210	255,793	255,793	255,793	0	255,793	3,937	2%
Appropriated Fund Balance	0	0	15,986	0	0	0	0	0	0	(15,986)	(100%)
Total Revenues	222,272	246,985	267,842	263,375	255,793	255,793	255,793	0	255,793	(12,049)	(4%)
Expenditures											
Operating	221,148	245,975	267,842	267,486	255,793	255,793	255,793	0	255,793	(12,049)	(4%)
Total Expenditures	221,148	245,975	267,842	267,486	255,793	255,793	255,793	0	255,793	(12,049)	(4%)

Goldston Rural Volunteer Fire Department

Current Tax Rate: 0.0900

Requested Tax Rate: 0.0900

Revenue Generated: \$253,201.00 (No Fund Balance)

Revenue Requested: \$252,990.00

Capital Outlay: None

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 0.0900, which is no increase from last year's rate. There are no significant increases.

Hope Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	61	148	0	253	0	0	0	0	0	0	0%
Property Tax	366,384	373,160	365,161	381,841	424,624	424,624	424,624	0	424,624	59,463	16%
Appropriated Fund Balance	0	0	30,199	0	12,000	12,000	12,000	0	12,000	(18,199)	(60%)
Total Revenues	366,445	373,308	395,360	382,094	436,624	436,624	436,624	0	436,624	41,264	10%
Expenditures											
Operating	364,858	363,758	395,360	394,882	436,624	436,624	436,624	0	436,624	41,264	10%
Total Expenditures	364,858	363,758	395,360	394,882	436,624	436,624	436,624	0	436,624	41,264	10%

Silk Hope Volunteer Fire Department (Hope Fire District)

Current Tax Rate: 0.0685

Requested Tax Rate: 0.0785

Revenue Generated: \$436,891.00 (Includes Fund Balance)

Revenue Requested: \$431,920.00

Capital Outlay: Station lawn maintenance equipment

Tax Exempt Borrowing: None

Present Paid Personnel: None

Projected New Paid Personnel: 2 paid part-time positions.

The department is requesting a fire tax rate of 0.0785, which is an increase from last year's rate of 0.0685. Capital Outlay funds are designated for station lawn maintenance equipment.

Moncure Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	57	745	0	752	0	0	0	0	0	0	0%
Property Tax	826,176	754,353	765,713	789,119	778,288	778,288	778,288	0	778,288	12,575	2%
Appropriated Fund Balance	0	0	113,732	0	3,000	3,000	3,000	0	3,000	(110,732)	(97%)
Total Revenues	826,232	755,098	879,445	789,871	781,288	781,288	781,288	0	781,288	(98,157)	(11%)
Expenditures											
Operating	690,715	661,377	879,445	879,044	781,288	781,288	781,288	0	781,288	(98,157)	(11%)
Total Expenditures	690,715	661,377	879,445	879,044	781,288	781,288	781,288	0	781,288	(98,157)	(11%)

Moncure Volunteer Fire Department

Current Tax Rate: 0.1250

Requested Tax rate: 0.1250

Revenue Generated: \$773,150.00 (Including Fund Balance)

Revenue Requested: \$773,150.00

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 0.1250, 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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	668	2,106	0	3,275	0	0	0	0	0	0	0%
Property Tax	4,740,565	5,002,626	5,140,303	5,319,987	5,376,102	5,376,102	5,376,102	0	5,376,102	235,799	5%
Appropriated Fund Balance	0	0	370,050	0	129,000	129,000	129,000	0	129,000	(241,050)	(65%)
Total Revenues	4,741,233	5,004,732	5,510,353	5,323,262	5,505,102	5,505,102	5,505,102	0	5,505,102	(5,251)	0%
Expenditures											
Operating	4,706,291	4,864,896	5,510,353	5,505,663	5,505,102	5,505,102	5,505,102	0	5,505,102	(5,251)	0%
Total Expenditures	4,706,291	4,864,896	5,510,353	5,505,663	5,505,102	5,505,102	5,505,102	0	5,505,102	(5,251)	0%

North Chatham Volunteer Fire Department

Current Tax Rate: 0.1030

Requested Tax Rate: 0.1030

Revenue Generated: \$5,625,987.00 (Includes Fund Balance)

Revenue Requested: \$5,574,280.00

Capital Outlay: Water Rescue Equipment, gas detection devices, and a thermal imaging camera.

Tax Exempt Borrowing: None

Present Paid Personnel: 55 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 0.1030, which is no increase from last year's rate. Capital Outlay is designated for the purchase of water rescue equipment, gas detection devices, and a new thermal imaging camera.

Parkwood Fire District (Durham County Fire & Rescue)

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	33	111	0	182	0	0	0	0	0	0	0%
Property Tax	350,701	325,819	290,941	302,956	320,179	320,179	320,179	0	320,179	29,238	10%
Appropriated Fund Balance	0	0	28,300	0	0	0	0	0	0	(28,300)	(100%)
Total Revenues	350,734	325,930	319,241	303,138	320,179	320,179	320,179	0	320,179	938	0%
Expenditures											
Operating	348,270	315,603	319,241	319,060	320,179	320,179	320,179	0	320,179	938	0%
Total Expenditures	348,270	315,603	319,241	319,060	320,179	320,179	320,179	0	320,179	938	0%

Durham County Fire & Rescue Department

Current Tax Rate: 0.9400

Requested Tax Rate: 0.1000

Revenue Generated: \$313,980.00 (No Fund Balance)

Revenue Requested: \$316,840.00

Capital Outlay: Two fire apparatus engines and one fire apparatus tanker.

The department is requesting a fire tax rate of 10.0, which is an increase of last year's rate of 9.4. Capital Outlay funds are designated for the purchase of two (2) fire apparatus engines and one (1) fire apparatus tanker. The department will continue to provide fire protection services to the area they serve in Chatham County.

Staley Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	17	21	0	34	0	0	0	0	0	0	0%
Property Tax	54,632	53,502	50,124	53,285	47,534	47,534	47,534	0	47,534	(2,590)	(5%)
Appropriated Fund Balance	0	0	4,042	0	3,000	3,000	3,000	0	3,000	(1,042)	(26%)
Total Revenues	54,648	53,522	54,166	53,319	50,534	50,534	50,534	0	50,534	(3,632)	(7%)
Expenditures											
Operating	57,612	54,374	54,166	54,108	50,534	50,534	50,534	0	50,534	(3,632)	(7%)
Total Expenditures	57,612	54,374	54,166	54,108	50,534	50,534	50,534	0	50,534	(3,632)	(7%)

Staley Volunteer Fire Department

Current Tax Rate: 0.1000

Requested Tax Rate: 0.1000

Revenue Generated: \$50,040.00 (Includes Fund Balance)

Revenue Requested: \$50,040.00

The department is requesting a fire tax rate of 0.1000, which is no increase from last year's rate. Capital Outlay funds are designated for personal protective equipment.

Northview Fire District

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	6	5	0	11	0	0	0	0	0	0	0%
Property Tax	27,157	29,096	34,820	30,940	34,929	34,929	34,929	0	34,929	109	0%
Appropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0%
Total Revenues	27,163	29,102	34,820	30,951	34,929	34,929	34,929	0	34,929	109	0%
Expenditures											
Operating	26,078	30,727	34,820	34,781	34,929	34,929	34,929	0	34,929	109	0%
Total Expenditures	26,078	30,727	34,820	34,781	34,929	34,929	34,929	0	34,929	109	0%

Northview Volunteer Fire Department

Current Tax Rate: 0.8600

Requested Tax Rate: 0.8600

Revenue Generated: \$29,647.00 (No Fund Balance)

Revenue Requested: \$34,600.00

The department is requesting a fire tax rate of 0.8600, which is no increase from last year's rate. There will be a difference of \$4,953.00 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: GASD 54 re-categorized this group of funds as non-major capital projects 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	Fund Balance Beginning FY 2018	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2018
Canoe Access/Easement	225	19,897	125	-	20,022
Coal Ash Settlement	135	3,521,988	25,891	638,264	2,909,615
Courthouse Clock Trust	235	67,305	625	-	67,930
Emergency Telephone System	221	774,236	555,240	601,914	727,562
Emergency Vehicle Replacement	329	120,039	908	33,228	87,719
Equipment Capital Reserve	328	10,254,252	1,415,304	1,729,228	9,940,328
Facility (CIP) Reserve	334	29,265,678	9,880,793	12,874,686	26,271,785
Health Internal Service	695	4,655,220	6,495,046	5,009,853	6,140,413
Impact Fees	230	5,428,996	2,921,363	2,467,162	5,883,197
Law Enforcement Pension Trust	780	684,328	130,530	90,465	724,393
Library Foundation	236	12,020	252	-	12,272
Recreation Payment in Lieu	224	878,864	342,952	66,596	1,155,220
Sheriff Property Seizure	222	137,309	100,139	34,310	203,138
Utility Capital Reserve	571	14,743,716	807,015	525,384	15,025,347
Utility Equipment Reserve	572	455,367	3,760	-	459,127
Solid Waste & Recycling Reserve	576	943,694	7,728	-	951,422

Canoe Access/Easement Project

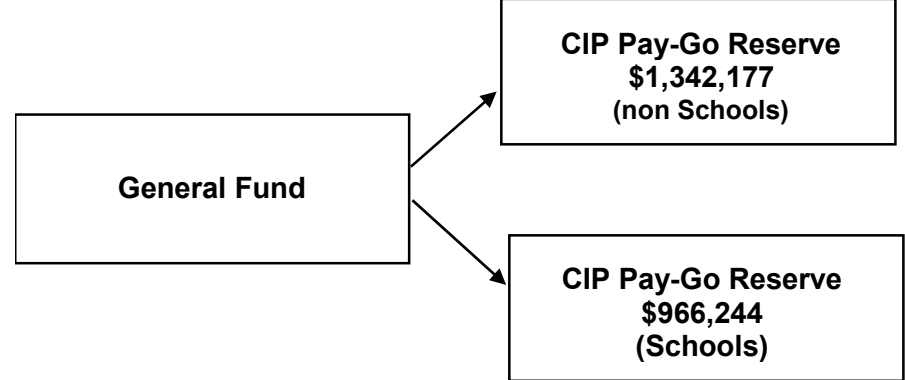
This fund is used to account for donations and grants that the County manages for the purpose of maintaining canoe access sites owned or leased by the County.

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	122	169	50	125	75	75	75	0	75	25	50%
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	122	169	8,550	125	8,575	8,575	8,575	0	8,575	25	0%
Expenditures											
Operating	0	153	8,550	0	8,575	8,575	8,575	0	8,575	25	0%
Total Expenditures	0	153	8,550	0	8,575	8,575	8,575	0	8,575	25	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 of funding for projects.



Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	13,387	60,314	20,000	81,885	30,000	30,000	30,000	0	30,000	10,000	50%
Miscellaneous	48,777	2,861,940	0	0	0	0	0	0	0	0	0%
Transfers In	986,211	5,465,564	836,903	1,333,419	2,498,421	2,498,421	2,308,421	0	2,308,421	1,471,518	176%
Appropriated Fund Balance	0	0	4,143,097	0	2,471,579	2,471,579	2,471,579	0	2,471,579	(1,671,518)	(40%)
Total Revenues	1,048,375	8,387,817	5,000,000	1,415,304	5,000,000	5,000,000	4,810,000	0	4,810,000	(190,000)	(4%)
Expenditures											
Transfers Out	255,648	1,088,114	0	1,729,228	0	0	0	0	0	0	0%
Allocations/Programs	0	0	5,000,000	0	5,000,000	5,000,000	4,810,000	0	4,810,000	(190,000)	(4%)
Total Expenditures	255,648	1,088,114	5,000,000	1,729,228	5,000,000	5,000,000	4,810,000	0	4,810,000	(190,000)	(4%)

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. \$3.3 million is reserved to pay Chatham's share of the wastewater line from Sanford to the Moncure megasite.

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	18,638	31,496	7,500	25,891	7,500	7,500	7,500	0	7,500	0	0%
Contributions from others	6,000,000	0	0	0	3,000,000	3,000,000	3,000,000	0	3,000,000	3,000,000	100%
Appropriated Fund Balance	0	0	3,565,885	0	2,000,000	2,000,000	2,000,000	0	2,000,000	(1,565,885)	(44%)
Total Revenues	6,018,638	31,496	3,573,385	25,891	5,007,500	5,007,500	5,007,500	0	5,007,500	1,434,115	40%
Expenditures											
Operating	2,970	3,198	2,500	9,360	10,000	10,000	10,000	0	10,000	7,500	300%
Allocations/Programs	1,679,679	842,299	3,570,885	628,904	4,997,500	4,997,500	4,997,500	0	4,997,500	1,426,615	40%
Total Expenditures	1,682,649	845,497	3,573,385	638,264	5,007,500	5,007,500	5,007,500	0	5,007,500	1,434,115	40%

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	409	573	0	625	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	409	573	65,625	625	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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	588,205	550,850	548,040	548,040	440,852	440,852	440,852	0	440,852	(107,188)	(20%)
Interest	3,836	5,676	2,000	7,200	4,000	4,000	4,000	0	4,000	2,000	100%
Transfers In	0	2,202	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	110,716	0	18,000	18,000	18,000	0	18,000	(92,716)	(84%)
Total Revenues	592,041	558,728	660,756	555,240	462,852	462,852	462,852	0	462,852	(197,904)	(30%)
Expenditures											
Operating	470,074	342,482	550,040	486,072	462,852	462,852	462,852	0	462,852	(87,188)	(16%)
Capital Outlay	133,052	55,358	110,716	115,842	0	0	0	0	0	(110,716)	(100%)
Total Expenditures	603,126	397,839	660,756	601,914	462,852	462,852	462,852	0	462,852	(197,904)	(30%)

Emergency Vehicle Replacement

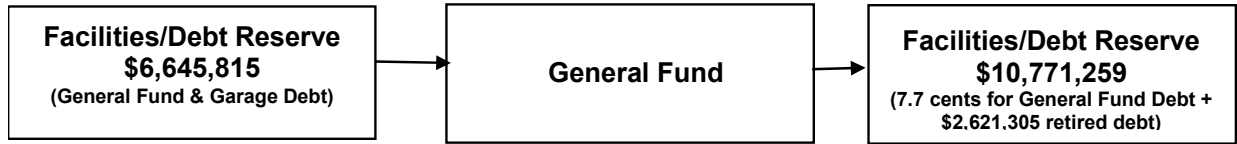
This fund is used to account for moneys appropriated to assist rescue agencies with the purchase of emergency vehicles.

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	730	1,021	0	908	0	0	0	0	0	0	0%
Transfers In	0	0	100,000	0	0	0	0	0	0	(100,000)	(100%)
Appropriated Fund Balance	0	0	50,000	0	50,000	50,000	50,000	0	50,000	0	0%
Total Revenues	730	1,021	150,000	908	50,000	50,000	50,000	0	50,000	(100,000)	(67%)
Expenditures											
Allocations/Programs	0	0	150,000	33,228	50,000	50,000	50,000	0	50,000	(100,000)	(67%)
Total Expenditures	0	0	150,000	33,228	50,000	50,000	50,000	0	50,000	(100,000)	(67%)

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	633,900	585,000	500,000	550,000	500,000	500,000	500,000	0	500,000	0	0%
Interest	166,980	293,227	100,000	233,577	125,000	125,000	125,000	0	125,000	25,000	25%
Contributions from others	0	0	0	0	0	0	0	0	0	0	0%
Transfers In	6,630,811	8,374,014	10,422,440	9,097,216	10,578,462	10,578,462	10,771,259	0	10,771,259	348,819	3%
Total Revenues	7,431,691	9,252,241	11,022,440	9,880,793	11,203,462	11,203,462	11,396,259	0	11,396,259	373,819	3%
Expenditures											
Transfers Out	6,361,665	8,042,966	6,601,818	12,874,686	6,465,815	6,465,815	6,465,815	0	6,465,815	(136,003)	(2%)
Allocations/Programs	0	0	4,420,622	0	4,737,647	4,737,647	4,930,444	0	4,930,444	509,822	12%
Total Expenditures	6,361,665	8,042,966	11,022,440	12,874,686	11,203,462	11,203,462	11,396,259	0	11,396,259	373,819	3%

Health Internal Service

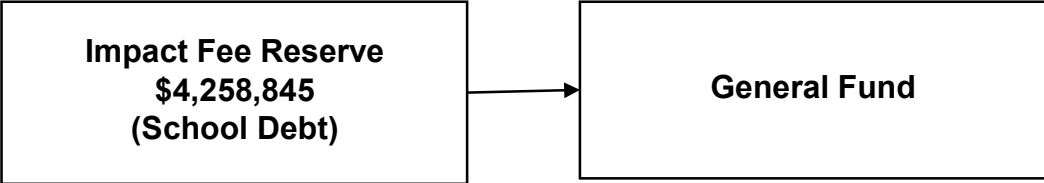
The County uses this fund to track premiums paid by the County on behalf of its employees for Worker's Compensation and Health Insurance. The fund also tracks premiums paid by employees for dependent coverage.

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	27,895	50,335	15,000	37,860	20,000	20,000	20,000	0	20,000	5,000	33%
Charges for Services	5,342,603	6,021,258	6,013,960	6,457,186	6,539,357	6,539,357	6,539,357	0	6,539,357	525,397	9%
Appropriated Fund Balance	0	0	100,000	0	100,000	100,000	100,000	0	100,000	0	0%
Total Revenues	5,370,498	6,071,592	6,128,960	6,495,046	6,659,357	6,659,357	6,659,357	0	6,659,357	530,397	9%
Expenditures											
Other Salaries and Benefits	5,138,744	5,063,991	6,128,960	5,009,853	6,659,357	6,659,357	6,659,357	0	6,659,357	530,397	9%
Total Expenditures	5,138,744	5,063,991	6,128,960	5,009,853	6,659,357	6,659,357	6,659,357	0	6,659,357	530,397	9%

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	2,793,300	3,104,600	2,610,000	2,874,900	2,615,000	2,615,000	2,615,000	0	2,615,000	5,000	0%
Interest	39,888	60,156	15,000	46,463	20,000	20,000	20,000	0	20,000	5,000	33%
Appropriated Fund Balance	0	0	2,237,191	0	2,500,000	2,500,000	2,500,000	0	2,500,000	262,809	12%
Total Revenues	2,833,188	3,164,756	4,862,191	2,921,363	5,135,000	5,135,000	5,135,000	0	5,135,000	272,809	6%
Expenditures											
Transfers Out	2,511,262	2,308,990	4,362,191	2,467,162	4,635,000	4,635,000	4,635,000	0	4,635,000	272,809	6%
Allocations/Programs	0	0	500,000	0	500,000	500,000	500,000	0	500,000	0	0%
Total Expenditures	2,511,262	2,308,990	4,862,191	2,467,162	5,135,000	5,135,000	5,135,000	0	5,135,000	272,809	6%

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	3,643	5,545	1,500	5,530	2,000	2,000	2,000	0	2,000	500	33%
Charges for Services	120,000	125,000	125,000	125,000	125,000	125,000	125,000	0	125,000	0	0%
Total Revenues	123,643	130,545	126,500	130,530	127,000	127,000	127,000	0	127,000	500	0%
Expenditures											
Salaries	34,401	67,047	117,500	84,036	118,000	118,000	118,000	0	118,000	500	0%
Other Salaries and Benefits	2,632	5,129	9,000	6,429	9,000	9,000	9,000	0	9,000	0	0%
Total Expenditures	37,033	72,176	126,500	90,465	127,000	127,000	127,000	0	127,000	500	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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	70	100	50	106	50	50	50	0	50	0	0%
Contributions from others	290	465	0	146	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	360	565	10,700	252	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%

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	319,224	327,558	203,500	336,100	253,000	253,000	253,000	0	253,000	49,500	24%
Interest	5,946	8,140	2,500	6,852	2,500	2,500	2,500	0	2,500	0	0%
Appropriated Fund Balance	0	0	350,000	0	350,000	350,000	350,000	0	350,000	0	0%
Total Revenues	325,170	335,698	556,000	342,952	605,500	605,500	605,500	0	605,500	49,500	9%
Expenditures											
Transfers Out	147,123	300,968	0	66,596	0	0	0	0	0	0	0%
Allocations/Programs	0	0	556,000	0	605,500	605,500	605,500	0	605,500	49,500	9%
Total Expenditures	147,123	300,968	556,000	66,596	605,500	605,500	605,500	0	605,500	49,500	9%

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	99,166	87,315	0	98,488	0	0	0	0	0	0	0%
Interest	578	867	150	1,651	250	250	250	0	250	100	67%
Appropriated Fund Balance	0	0	71,000	0	130,000	130,000	130,000	0	130,000	59,000	83%
Total Revenues	99,744	88,182	71,150	100,139	130,250	130,250	130,250	0	130,250	59,100	83%
Expenditures											
Operating	73,961	38,619	54,889	23,021	122,500	122,500	122,500	0	122,500	67,611	123%
Allocations/Programs	2,027	3,413	5,000	100	7,750	7,750	7,750	0	7,750	2,750	55%
Capital Outlay	37,080	9,155	11,261	11,189	0	0	0	0	0	(11,261)	(100%)
Total Expenditures	113,068	51,187	71,150	34,310	130,250	130,250	130,250	0	130,250	59,100	83%

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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	5,741	8,028	3,000	7,728	3,500	3,500	3,500	0	3,500	500	17%
Transfers In	0	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	747,000	0	746,500	746,500	746,500	0	746,500	(500)	0%
Total Revenues	5,741	8,028	750,000	7,728	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 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	104,680	124,171	50,000	113,015	75,000	75,000	75,000	0	75,000	25,000	50%
Charges for Services	1,631,500	1,073,000	1,100,000	694,000	700,000	700,000	700,000	0	700,000	(400,000)	(36%)
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	1,736,180	1,197,171	4,000,000	807,015	3,625,000	3,625,000	3,625,000	0	3,625,000	(375,000)	(9%)
Expenditures											
Transfers Out	870,337	2,902,713	0	525,384	0	0	0	0	0	0	0%
Allocations/Programs	0	0	4,000,000	0	3,625,000	3,625,000	3,625,000	0	3,625,000	(375,000)	(9%)
Total Expenditures	870,337	2,902,713	4,000,000	525,384	3,625,000	3,625,000	3,625,000	0	3,625,000	(375,000)	(9%)

Utility Equipment Reserve

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

Budget Summary

	A 2016 Actual	B 2017 Actual	C 2018 Amended	D 2018 Estimated	E 2019 Total Req.	F 2019 Total Rec.	G 2019 Appr. Cont.	H 2019 Appr. Exp.	I 2019 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	2,770	3,874	1,500	3,760	2,000	2,000	2,000	0	2,000	500	33%
Appropriated Fund Balance	0	0	0	0	100,000	100,000	100,000	0	100,000	100,000	100%
Total Revenues	2,770	3,874	1,500	3,760	102,000	102,000	102,000	0	102,000	100,500	6700%
Expenditures											
Allocations/Programs	0	0	1,500	0	102,000	102,000	102,000	0	102,000	100,500	6700%
Total Expenditures	0	0	1,500	0	102,000	102,000	102,000	0	102,000	100,500	6700%

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