

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	4,000	7,079	0	10,133	0	0	0	0	0	0	0%
Property Tax	8,807,207	9,183,002	9,364,068	9,573,273	9,969,004	9,969,004	10,105,135	0	10,105,135	741,067	8%
Appropriated Fund Balance	0	0	223,600	0	418,450	418,450	418,450	0	418,450	194,850	87%
Total Revenues	8,811,207	9,190,081	9,587,668	9,583,406	10,387,454	10,387,454	10,523,585	0	10,523,585	935,917	10%
Expenditures											
Operating	8,509,945	9,590,972	9,587,668	9,461,449	10,387,454	10,387,454	10,523,585	0	10,523,585	935,917	10%
Total Expenditures	8,509,945	9,590,972	9,587,668	9,461,449	10,387,454	10,387,454	10,523,585	0	10,523,585	935,917	10%

Fire District	FY 2019 Budget.	FY 2020 Requested	FY 2020 Recommended	FY 2020 Approved	Contract Amount	Increase/ Decrease in Fire Tax
Bells Annex (North Chatham FD)	0.1030	0.1030	0.1080	0.1080	\$138,893	0.0050
Bennett (Bennett FD)	0.0900	0.0900	0.0900	0.0900	\$132,983	0.0000
Bonlee (Bonlee FD)	0.0700	0.0700	0.0700	0.0700	\$237,861	0.0000
Central Chatham (Siler City FD)	0.0900	0.0900	0.0900	0.1200	\$412,059	0.0300
Circle City (Pittsboro FD)	0.1225	0.1225	0.1225	0.1225	\$1,324,707	0.0000
Goldston (Goldston FD)	0.0900	0.0900	0.0900	0.0900	\$285,897	0.0000
Hope (Silk Hope FD)	0.0785	0.0785	0.0785	0.0785	\$454,383	0.0000
Moncure (Moncure FD)	0.1250	0.1250	0.1250	0.1250	\$812,225	0.0000
North Chatham (North Chatham FD)	0.1030	0.1080	0.1080	0.1080	\$6,181,434	0.0050
Northview (Northview FD)	0.0860	0.0860	0.0860	0.0860	\$30,290	0.0000
Parkwood (Durham County FD)	0.1000	0.1000	0.1000	0.1100	\$355,359	0.0100
Staley (Staley FD)	0.1000	0.1000	0.1000	0.1000	\$56,570	0.0000

Budget Summary FY 2019-2020

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 one (1) department has requested a change in their current tax rate. The North Chatham Volunteer Fire Department has requested an increase in their fire tax rate from the present rate of 10.3 to 10.8. The department will continue to provide the same level of fire protection services to the area served within Chatham County.

The North Chatham Volunteer Fire Department is proposing six (6) new part time positions. The department is replacing aging fire/rescue equipment and purchasing additional equipment for water rescue responses. Significant increases are designated for building maintenance, salary increases, training expenses, and workmen's compensation insurance. The majority of funds earmarked for department(s) capital outlay are for fire apparatus replacement, self-contained breathing apparatus (SCBA), personal protective equipment, and water rescue equipment. No tax exempt borrowing was listed.

Other issues to be aware of include:

As of the printing of the Recommended Budget the City of Durham Fire Department and the Siler City Fire Department had not submitted budgets and audits. Therefor the recommended budget included the FY 2019 current fire tax rates. After the Recommended Budget was complete the departments submitted their budgets and an increase to the tax rate was requested. The Siler City Fire Department requested a 3-cent increase to the tax rate for the Central Chatham Fire District to support additional staff. The City of Durham Fire Department submitted a budget that required a one-cent increase to the tax rate for service to the Parkwood Fire District. Both increases were approved by the Board of Commissioners.

Bells Annex Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	50	111	0	145	0	0	0	0	0	0	0%
Property Tax	118,826	123,977	120,434	125,751	126,032	126,032	126,032	0	126,032	5,598	5%
Appropriated Fund Balance	0	0	7,200	0	6,900	6,900	6,900	0	6,900	(300)	(4%)
Total Revenues	118,877	124,088	127,634	125,896	132,932	132,932	132,932	0	132,932	5,298	4%
Expenditures											
Operating	118,627	126,781	127,634	127,491	132,932	132,932	132,932	0	132,932	5,298	4%
Total Expenditures	118,627	126,781	127,634	127,491	132,932	132,932	132,932	0	132,932	5,298	4%

See North Chatham Fire District Summary

Bennett Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	55	129	0	176	0	0	0	0	0	0	0%
Property Tax	115,687	124,342	121,165	126,767	128,668	128,668	128,668	0	128,668	7,503	6%
Appropriated Fund Balance	0	0	8,600	0	5,750	5,750	5,750	0	5,750	(2,850)	(33%)
Total Revenues	115,742	124,471	129,765	126,943	134,418	134,418	134,418	0	134,418	4,653	4%
Expenditures											
Operating	111,039	126,152	129,765	129,529	134,418	134,418	134,418	0	134,418	4,653	4%
Total Expenditures	111,039	126,152	129,765	129,529	134,418	134,418	134,418	0	134,418	4,653	4%

Bennett Volunteer Fire Department

Current Tax Rate: 0.0900
Requested Tax Rate: 0.0900
Revenue Generated: \$132,983.00 (Includes Fund Balance)
Revenue Requested: \$132,983.00
Capital Outlay: Vehicle hydraulic extrication tool.
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 a vehicle hydraulic extrication tool.

Bonlee Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	116	208	0	260	0	0	0	0	0	0	0%
Property Tax	229,125	225,332	218,857	229,447	224,324	224,324	224,324	0	224,324	5,467	2%
Appropriated Fund Balance	0	0	5,000	0	16,000	16,000	16,000	0	16,000	11,000	220%
Total Revenues	229,241	225,540	223,857	229,707	240,324	240,324	240,324	0	240,324	16,467	7%
Expenditures											
Operating	219,020	239,301	223,857	223,555	240,324	240,324	240,324	0	240,324	16,467	7%
Total Expenditures	219,020	239,301	223,857	223,555	240,324	240,324	240,324	0	240,324	16,467	7%

Bonlee Volunteer Fire Department (South Chatham Fire District)

Current Tax Rate: 0.0700
Requested Tax Rate: 0.0700
Revenue Generated: \$237,858.00 (Includes Fund Balance)
Revenue Requested: \$237,858.00
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. Significant increases include building maintenance and attorney fees.

Central Chatham Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	117	251	0	245	0	0	0	0	0	0	0%
Property Tax	322,290	319,488	405,487	323,350	312,517	312,517	416,689	0	416,689	11,202	3%
Appropriated Fund Balance	0	0	22,800	0	0	0	0	0	0	(22,800)	(100%)
Total Revenues	322,407	319,739	428,287	323,595	312,517	312,517	416,689	0	416,689	(11,598)	(3%)
Expenditures											
Operating	310,250	342,775	428,287	311,167	312,517	312,517	416,689	0	416,689	(11,598)	(3%)
Total Expenditures	310,250	342,775	428,287	311,167	312,517	312,517	416,689	0	416,689	(11,598)	(3%)

Siler City Fire Department (Central Chatham Fire District)

Current Tax Rate: 0.0900
Requested Tax Rate: 0.0900
Revenue Generated: \$315,576.00 (No Fund Balance)
Revenue Requested: \$315,576.00
Capital Outlay:
Tax Exempt Borrowing:
Present Paid Personnel: 2 paid full-time positions.
Projected New Paid Personnel:

**The department had not submitted a budget at the time the recommended document was printed. However, afterwards the department requested a 0.03 cent increase in the tax rate. This increase was discussed at the budget work session on May 30, 2019 and was approved by the Board of Commissioners. The approved tax rate is 0.1200.

Circle City Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	434	975	0	1,261	0	0	0	0	0	0	0%
Property Tax	1,235,829	1,249,409	1,260,676	1,294,349	1,289,450	1,289,450	1,289,450	0	1,289,450	28,774	2%
Appropriated Fund Balance	0	0	33,000	0	49,000	49,000	49,000	0	49,000	16,000	48%
Total Revenues	1,236,263	1,250,384	1,293,676	1,295,610	1,338,450	1,338,450	1,338,450	0	1,338,450	44,774	3%
Expenditures											
Operating	1,214,299	1,305,578	1,293,676	1,292,463	1,338,450	1,338,450	1,338,450	0	1,338,450	44,774	3%
Total Expenditures	1,214,299	1,305,578	1,293,676	1,292,463	1,338,450	1,338,450	1,338,450	0	1,338,450	44,774	3%

Pittsboro Fire & Rescue Department (Circle City Fire District)

Current Tax Rate: 0.1225
Requested Tax Rate: 0.1225
Revenue Generated: \$1,324,703.00 (Includes Fund Balance)
Revenue Requested: \$1,324,703.00
Capital Outlay: Personal Protective Equipment.
Tax Exempt Borrowing: None
Present Paid Personnel: 24 paid full-time positions.
Projected New Paid Personnel: 0

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

Goldston Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	92	212	0	311	0	0	0	0	0	0	0%
Property Tax	246,893	266,416	255,793	265,120	263,822	263,822	263,822	0	263,822	8,029	3%
Appropriated Fund Balance	0	0	0	0	25,000	25,000	25,000	0	25,000	25,000	100%
Total Revenues	246,985	266,628	255,793	265,431	288,822	288,822	288,822	0	288,822	33,029	13%
Expenditures											
Operating	245,975	267,479	255,793	255,366	288,822	288,822	288,822	0	288,822	33,029	13%
Total Expenditures	245,975	267,479	255,793	255,366	288,822	288,822	288,822	0	288,822	33,029	13%

Goldston Rural Volunteer Fire Department

Current Tax Rate: 0.0900

Requested Tax Rate: 0.0900

Revenue Generated: \$285,901.00 (Including Fund Balance)

Revenue Requested: \$285,901.00

Capital Outlay: Personal protection equipment, future apparatus purchase, and building improvements.

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. There are no significant increases. Capital Outlay funds are designated for personal protection equipment, future apparatus purchase, and building improvements.

Hope Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	148	308	0	489	0	0	0	0	0	0	0%
Property Tax	373,160	382,382	424,624	438,914	436,128	436,128	436,128	0	436,128	11,504	3%
Appropriated Fund Balance	0	0	12,000	0	23,000	23,000	23,000	0	23,000	11,000	92%
Total Revenues	373,308	382,690	436,624	439,403	459,128	459,128	459,128	0	459,128	22,504	5%
Expenditures											
Operating	363,758	394,869	436,624	435,935	459,128	459,128	459,128	0	459,128	22,504	5%
Total Expenditures	363,758	394,869	436,624	435,935	459,128	459,128	459,128	0	459,128	22,504	5%

Silk Hope Volunteer Fire Department (Hope Fire District)

Current Tax Rate: 0.0785
Requested Tax Rate: 0.0785
Revenue Generated: \$454,381.00 (Includes Fund Balance)
Revenue Requested: \$454,381.00
Capital Outlay: Self-contained breathing apparatus.
Tax Exempt Borrowing: None
Present Paid Personnel: 2 paid part-time positions.
Projected New Paid Personnel: 0.

The department is requesting a fire tax rate of 0.0785 which is no increase from last year's rate. Significant increase is designated for salary increases.

Moncure Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	745	783	0	796	0	0	0	0	0	0	0%
Property Tax	754,353	788,147	778,288	797,545	790,515	790,515	790,515	0	790,515	12,227	2%
Appropriated Fund Balance	0	0	3,000	0	30,000	30,000	30,000	0	30,000	27,000	900%
Total Revenues	755,098	788,930	781,288	798,341	820,515	820,515	820,515	0	820,515	39,227	5%
Expenditures											
Operating	661,377	879,007	781,288	780,750	820,515	820,515	820,515	0	820,515	39,227	5%
Total Expenditures	661,377	879,007	781,288	780,750	820,515	820,515	820,515	0	820,515	39,227	5%

Moncure Volunteer Fire Department

Current Tax Rate: 0.1250
Requested Tax rate: 0.1250
Revenue Generated: \$812,225.00 (Including Fund Balance)
Revenue Requested: \$812,225.00
Capital Outlay: Personal Protection Equipment
Tax Exempt Borrowing: None
Present Paid Personnel: 7 paid full-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. Significant increase is designated for training expenses. Capital Outlay funds are designated for personal protective equipment.

North Chatham Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	2,106	3,855	0	5,413	0	0	0	0	0	0	0%
Property Tax	5,002,626	5,320,306	5,376,102	5,564,121	5,995,482	5,995,482	5,995,482	0	5,995,482	619,380	12%
Appropriated Fund Balance	0	0	129,000	0	250,000	250,000	250,000	0	250,000	121,000	94%
Total Revenues	5,004,732	5,324,162	5,505,102	5,569,534	6,245,482	6,245,482	6,245,482	0	6,245,482	740,380	13%
Expenditures											
Operating	4,864,896	5,505,575	5,505,102	5,499,868	6,245,482	6,245,482	6,245,482	0	6,245,482	740,380	13%
Total Expenditures	4,864,896	5,505,575	5,505,102	5,499,868	6,245,482	6,245,482	6,245,482	0	6,245,482	740,380	13%

North Chatham Volunteer Fire Department

Current Tax Rate: 0.1030

Requested Tax Rate: 0.1080

Revenue Generated: \$6,320,322.00 (Includes Fund Balance)

Revenue Requested: \$6,320,322.00

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

Tax Exempt Borrowing: None

Present Paid Personnel: 57 paid full-time positions

Projected New Paid Personnel: 6 paid part-time positions

The department is requesting a fire tax rate of 0.1080 which is an **increase** from last year's rate of 0.1030. Capital Outlay is designated for the purchase of water rescue equipment, gas detection devices, and a new thermal imaging camera.

Parkwood Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	111	192	0	950	0	0	0	0	0	0	0%
Property Tax	325,819	300,660	320,179	323,602	319,592	319,592	351,551	0	351,551	31,372	10%
Appropriated Fund Balance	0	0	0	0	7,500	7,500	7,500	0	7,500	7,500	100%
Total Revenues	325,930	300,852	320,179	324,552	327,092	327,092	359,051	0	359,051	38,872	12%
Expenditures											
Operating	315,603	319,045	320,179	319,922	327,092	327,092	359,051	0	359,051	38,872	12%
Total Expenditures	315,603	319,045	320,179	319,922	327,092	327,092	359,051	0	359,051	38,872	12%

City of Durham Fire Department

Current Tax Rate: 0.1000
Requested Tax Rate: 0.1000
Revenue Generated: \$323,740.00 (Including Fund Balance)
Revenue Requested: \$323,740.00

**The department had not submitted a budget at the time the recommended document was printed. However, afterwards the department submitted a budget that indicated an increase of 0.01 to the tax rate. This increase was discussed at the budget work session on May 30, 2019 and was approved by the Board of Commissioners. The approved tax rate is 0.1100.

Staley Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	21	43	0	64	0	0	0	0	0	0	0%
Property Tax	53,502	52,226	47,534	52,384	51,844	51,844	51,844	0	51,844	4,310	9%
Appropriated Fund Balance	0	0	3,000	0	5,300	5,300	5,300	0	5,300	2,300	77%
Total Revenues	53,522	52,270	50,534	52,448	57,144	57,144	57,144	0	57,144	6,610	13%
Expenditures											
Operating	54,374	54,087	50,534	50,515	57,144	57,144	57,144	0	57,144	6,610	13%
Total Expenditures	54,374	54,087	50,534	50,515	57,144	57,144	57,144	0	57,144	6,610	13%

Staley Volunteer Fire Department

Current Tax Rate: 0.1000

Requested Tax Rate: 0.1000

Revenue Generated: \$56,570.00 (Includes Fund Balance)

Revenue Requested: \$56,570.00

The department is requesting a fire tax rate of 0.1000 which is no increase from last year's rate. Significant increases are designated for workmen's compensation insurance, dues/subscriptions, and debt service.

Northview Fire District

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	5	12	0	23	0	0	0	0	0	0	0%
Property Tax	29,096	30,316	34,929	31,923	30,630	30,630	30,630	0	30,630	(4,299)	(12%)
Appropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0%
Total Revenues	29,102	30,329	34,929	31,946	30,630	30,630	30,630	0	30,630	(4,299)	(12%)
Expenditures											
Operating	30,727	30,322	34,929	34,888	30,630	30,630	30,630	0	30,630	(4,299)	(12%)
Total Expenditures	30,727	30,322	34,929	34,888	30,630	30,630	30,630	0	30,630	(4,299)	(12%)

Northview Volunteer Fire Department

Current Tax Rate: 0.8600
Requested Tax Rate: 0.8600
Revenue Generated: \$30,289.00 (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 \$4,311.00 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 the fire tax can only be used for fire protection.

	Fund	Fund Balance Beginning FY 2019	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2019
Canoe Access/Easement	225	20,172	300	-	20,472
Coal Ash Settlement	135	5,900,180	115,050	347,283	5,667,947
Courthouse Clock Trust	235	68,234	1,035	-	69,269
Emergency Telephone System	221	639,089	405,396	806,729	237,756
Emergency Vehicle Replacement	329	121,601	1,813	-	123,414
Equipment Capital Reserve	328	10,110,033	2,964,970	2,977,069	10,097,934
Facility (CIP) Reserve	334	27,489,521	9,693,590	6,458,522	30,724,589
Health Internal Service	695	5,876,492	6,929,039	6,567,988	6,237,543
Housing Trust	140	-	200,000	142,000	58,000
Impact Fees	230	6,123,412	3,221,437	4,394,579	4,950,270
Law Enforcement Pension Trust	780	728,313	125,000	94,035	759,278
Library Foundation	236	12,370	300	-	12,670
Recreation Payment in Lieu	224	1,026,220	174,776	105,668	1,095,328
Revaluation	120	-	400,000	275,000	125,000
Sheriff Property Seizure	222	257,916	46,100	69,855	234,161
Utility Capital Reserve	571	15,361,840	2,028,750	1,748,252	15,642,339
Utility Equipment Reserve	572	461,656	6,883	-	468,539
Solid Waste & Recycling Reserve	576	956,727	14,264	-	970,991

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	169	275	75	300	75	75	75	0	75	0	0%
Appropriated Fund Balance	0	0	8,500	0	8,500	8,500	8,500	0	8,500	0	0%
Total Revenues	169	275	8,575	300	8,575	8,575	8,575	0	8,575	0	0%
Expenditures											
Operating	153	0	8,575	0	8,575	8,575	8,575	0	8,575	0	0%
Total Expenditures	153	0	8,575	0	8,575	8,575	8,575	0	8,575	0	0%

Coal Ash Settlement

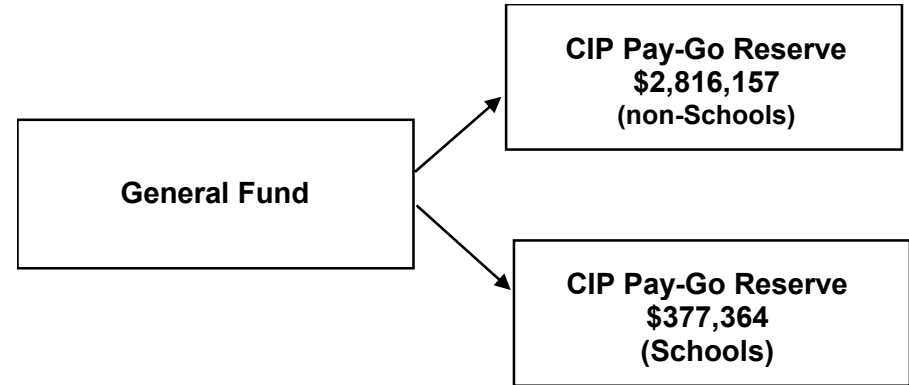
This fund accounts for the settlement from Duke Progress Energy for disposing of coal ash at the Brickhaven mine site and includes expenses for monitoring air quality, water quality, etc.

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	31,496	49,949	7,500	115,050	10,000	10,000	10,000	0	10,000	2,500	33%
Contributions from others	0	3,369,759	3,000,000	0	0	0	0	0	0	(3,000,000)	(100%)
Appropriated Fund Balance	0	0	2,000,000	0	3,990,000	3,990,000	3,990,000	0	3,990,000	1,990,000	100%
Total Revenues	31,496	3,419,708	5,007,500	115,050	4,000,000	4,000,000	4,000,000	0	4,000,000	(1,007,500)	(20%)
Expenditures											
Operating	3,198	9,415	10,000	3,223	5,000	5,000	5,000	0	5,000	(5,000)	(50%)
Allocations/Programs	842,299	1,032,101	4,997,500	344,060	3,995,000	3,995,000	3,995,000	0	3,995,000	(1,002,500)	(20%)
Total Expenditures	845,497	1,041,516	5,007,500	347,283	4,000,000	4,000,000	4,000,000	0	4,000,000	(1,007,500)	(20%)

Capital Reserve (Pay-Go)

This reserve account is used to accumulate moneys to help fund future general fund vehicle and capital needs.



Budget Summary

	A	B	C	D	E	F	G	H	I	J	K
	2017	2018	2019	2019	2020	2020	2020	2020	2020		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Rec.	Appr. Cont.	Appr. Exp.	Total Appr.	Variance	Inc./Dec.
Revenues											
Interest	60,314	147,290	30,000	134,537	30,000	30,000	30,000	0	30,000	0	0%
Miscellaneous	2,861,940	0	0	0	0	0	0	0	0	0	0%
Transfers In	5,465,564	1,333,419	2,308,421	2,830,433	3,293,521	3,293,521	3,293,521	0	3,293,521	985,100	43%
Appropriated Fund Balance	0	0	2,471,579	0	8,500,000	8,500,000	8,500,000	0	8,500,000	6,028,421	244%
Total Revenues	8,387,817	1,480,709	4,810,000	2,964,970	11,823,521	11,823,521	11,823,521	0	11,823,521	7,013,521	146%
Expenditures											
Transfers Out	1,088,114	1,624,928	0	2,977,069	11,823,521	11,823,521	11,823,521	0	11,823,521	11,823,521	100%
Allocations/Programs	0	0	4,810,000	0	0	0	0	0	0	(4,810,000)	(100%)
Total Expenditures	1,088,114	1,624,928	4,810,000	2,977,069	11,823,521	11,823,521	11,823,521	0	11,823,521	7,013,521	146%

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	573	930	0	1,035	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	65,625	0	66,000	66,000	66,000	0	66,000	375	1%
Total Revenues	573	930	65,625	1,035	66,000	66,000	66,000	0	66,000	375	1%
Expenditures											
Operating	0	0	65,625	0	66,000	66,000	66,000	0	66,000	375	1%
Total Expenditures	0	0	65,625	0	66,000	66,000	66,000	0	66,000	375	1%

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	550,850	548,040	440,852	396,071	506,754	506,754	506,754	0	506,754	65,902	15%
Interest	5,676	9,032	4,000	9,325	4,000	4,000	4,000	0	4,000	0	0%
Transfers In	2,202	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	18,000	0	228,202	228,202	228,202	0	228,202	210,202	1168%
Total Revenues	558,728	557,072	462,852	405,396	738,956	738,956	738,956	0	738,956	276,104	60%
Expenditures											
Operating	342,482	558,249	462,852	656,729	738,956	738,956	738,956	0	738,956	276,104	60%
Capital Outlay	55,358	127,923	0	150,000	0	0	0	0	0	0	0%
Total Expenditures	397,839	686,172	462,852	806,729	738,956	738,956	738,956	0	738,956	276,104	60%

Emergency Vehicle Replacement

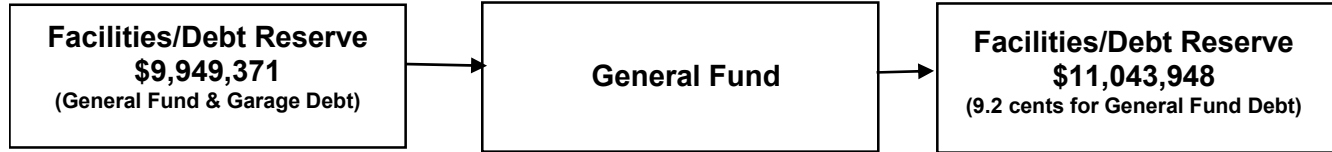
This fund is used to account for moneys appropriated to assist rescue agencies with the purchase of emergency vehicles.

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,021	1,561	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	50,000	0	50,000	50,000	50,000	0	50,000	0	0%
Total Revenues	1,021	1,561	50,000	0	50,000	50,000	50,000	0	50,000	0	0%
Expenditures											
Allocations/Programs	0	0	50,000	0	50,000	50,000	50,000	0	50,000	0	0%
Total Expenditures	0	0	50,000	0	50,000	50,000	50,000	0	50,000	0	0%

Facility 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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	585,000	444,000	500,000	470,000	500,000	500,000	500,000	0	500,000	0	0%
Interest	293,227	384,453	125,000	421,706	125,000	125,000	125,000	0	125,000	0	0%
Transfers In	8,374,014	9,757,801	10,771,259	8,801,884	11,043,948	11,043,948	11,043,948	0	11,043,948	272,689	3%
Total Revenues	9,252,241	10,586,254	11,396,259	9,693,590	11,668,948	11,668,948	11,668,948	0	11,668,948	272,689	2%
Expenditures											
Transfers Out	8,042,966	12,362,411	6,465,815	6,458,522	8,740,721	8,740,721	8,740,721	0	8,740,721	2,274,906	35%
Allocations/Programs	0	0	4,930,444	0	2,928,227	2,928,227	2,928,227	0	2,928,227	(2,002,217)	(41%)
Total Expenditures	8,042,966	12,362,411	11,396,259	6,458,522	11,668,948	11,668,948	11,668,948	0	11,668,948	272,689	2%

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	50,335	86,899	20,000	174,285	40,000	40,000	40,000	0	40,000	20,000	100%
Charges for Services	6,021,258	6,407,450	6,539,357	6,754,754	6,979,135	6,979,135	6,979,135	0	6,979,135	439,778	7%
Appropriated Fund Balance	0	0	100,000	0	100,000	100,000	100,000	0	100,000	0	0%
Total Revenues	6,071,592	6,494,349	6,659,357	6,929,039	7,119,135	7,119,135	7,119,135	0	7,119,135	459,778	7%
Expenditures											
Other Salaries and Benefits	5,063,991	5,273,077	6,659,357	6,567,988	7,119,135	7,119,135	7,119,135	0	7,119,135	459,778	7%
Total Expenditures	5,063,991	5,273,077	6,659,357	6,567,988	7,119,135	7,119,135	7,119,135	0	7,119,135	459,778	7%

Housing Trust Fund

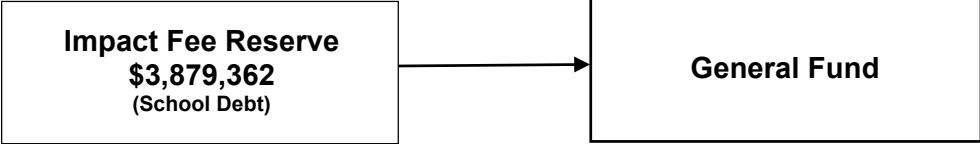
The county uses this fund to support affordable housing projects.

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Transfers In	0	0	(200,000)	0	200,000	200,000	200,000	0	200,000	400,000	(200%)
Total Revenues	0	0	(200,000)	0	200,000	200,000	200,000	0	200,000	400,000	(200%)
Expenditures											
Operating	0	0	0	9,000	0	0	0	0	0	0	0%
Allocations/Programs	0	0	200,000	133,000	200,000	200,000	200,000	0	200,000	0	0%
Total Expenditures	0	0	200,000	142,000	200,000	200,000	200,000	0	200,000	0	0%

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 capital.



Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	3,104,600	3,163,900	2,615,000	3,109,900	2,850,000	2,850,000	2,850,000	0	2,850,000	235,000	9%
Interest	60,156	100,796	20,000	111,537	40,000	40,000	40,000	0	40,000	20,000	100%
Appropriated Fund Balance	0	0	2,500,000	0	2,000,000	2,000,000	2,000,000	0	2,000,000	(500,000)	(20%)
Total Revenues	3,164,756	3,264,696	5,135,000	3,221,437	4,890,000	4,890,000	4,890,000	0	4,890,000	(245,000)	(5%)
Expenditures											
Transfers Out	2,308,990	2,570,280	4,635,000	4,394,579	3,183,238	3,183,238	3,183,238	0	3,183,238	(1,451,762)	(31%)
Allocations/Programs	0	0	500,000	0	1,706,762	1,706,762	1,706,762	0	1,706,762	1,206,762	241%
Total Expenditures	2,308,990	2,570,280	5,135,000	4,394,579	4,890,000	4,890,000	4,890,000	0	4,890,000	(245,000)	(5%)

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	5,545	9,449	2,000	0	2,000	2,000	2,000	0	2,000	0	0%
Charges for Services	125,000	125,000	125,000	125,000	145,000	145,000	145,000	0	145,000	20,000	16%
Total Revenues	130,545	134,449	127,000	125,000	147,000	147,000	147,000	0	147,000	20,000	16%
Expenditures											
Salaries	67,047	84,036	118,000	87,350	136,000	136,000	136,000	0	136,000	18,000	15%
Other Salaries and Benefits	5,129	6,429	9,000	6,685	11,000	11,000	11,000	0	11,000	2,000	22%
Total Expenditures	72,176	90,464	127,000	94,035	147,000	147,000	147,000	0	147,000	20,000	16%

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	100	168	50	185	50	50	50	0	50	0	0%
Contributions from others	465	182	0	115	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	565	350	10,700	300	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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	327,558	370,948	253,000	158,856	158,000	158,000	158,000	0	158,000	(95,000)	(38%)
Interest	8,140	16,153	2,500	15,920	3,000	3,000	3,000	0	3,000	500	20%
Appropriated Fund Balance	0	0	350,000	0	350,000	350,000	350,000	0	350,000	0	0%
Total Revenues	335,698	387,101	605,500	174,776	511,000	511,000	511,000	0	511,000	(94,500)	(16%)
Expenditures											
Transfers Out	300,968	239,745	0	105,668	0	0	0	0	0	0	0%
Allocations/Programs	0	0	605,500	0	511,000	511,000	511,000	0	511,000	(94,500)	(16%)
Total Expenditures	300,968	239,745	605,500	105,668	511,000	511,000	511,000	0	511,000	(94,500)	(16%)

Revaluation

The county uses this fund to plan for expenses associated with revaluations.

Budget Summary

	A 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Transfers In	0	0	400,000	400,000	400,000	400,000	400,000	0	400,000	0	0%
Total Revenues	0	0	400,000	400,000	400,000	400,000	400,000	0	400,000	0	0%
Expenditures											
Other Salaries and Benefits	0	0	0	0	12,000	12,000	12,000	0	12,000	12,000	100%
Operating	0	0	275,000	275,000	388,000	388,000	388,000	0	388,000	113,000	41%
Total Expenditures	0	0	275,000	275,000	400,000	400,000	400,000	0	400,000	125,000	45%

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	87,315	161,374	0	42,050	0	0	0	0	0	0	0%
Interest	867	3,278	250	4,050	1,000	1,000	1,000	0	1,000	750	300%
Appropriated Fund Balance	0	0	130,000	0	170,000	170,000	170,000	0	170,000	40,000	31%
Total Revenues	88,182	164,652	130,250	46,100	171,000	171,000	171,000	0	171,000	40,750	31%
Expenditures											
Operating	38,619	22,599	122,500	32,640	140,000	140,000	140,000	0	140,000	17,500	14%
Allocations/Programs	3,413	57	7,750	0	31,000	31,000	31,000	0	31,000	23,250	300%
Capital Outlay	9,155	21,389	0	37,215	0	0	0	0	0	0	0%
Total Expenditures	51,187	44,045	130,250	69,855	171,000	171,000	171,000	0	171,000	40,750	31%

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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	8,028	13,033	3,500	14,264	3,500	3,500	3,500	0	3,500	0	0%
Transfers In	0	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	746,500	0	746,500	746,500	746,500	0	746,500	0	0%
Total Revenues	8,028	13,033	750,000	14,264	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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	124,171	211,178	75,000	246,827	75,000	75,000	75,000	0	75,000	0	0%
Charges for Services	1,073,000	788,500	700,000	1,781,923	1,100,000	1,100,000	1,100,000	0	1,100,000	400,000	57%
Appropriated Fund Balance	0	0	2,850,000	0	2,450,000	2,450,000	2,450,000	0	2,450,000	(400,000)	(14%)
Total Revenues	1,197,171	999,678	3,625,000	2,028,750	3,625,000	3,625,000	3,625,000	0	3,625,000	0	0%
Expenditures											
Transfers Out	2,902,713	381,554	0	1,748,252	0	0	0	0	0	0	0%
Allocations/Programs	0	0	3,625,000	0	3,625,000	3,625,000	3,625,000	0	3,625,000	0	0%
Total Expenditures	2,902,713	381,554	3,625,000	1,748,252	3,625,000	3,625,000	3,625,000	0	3,625,000	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 2017 Actual	B 2018 Actual	C 2019 Amended	D 2019 Estimated	E 2020 Total Req.	F 2020 Total Rec.	G 2020 Appr. Cont.	H 2020 Appr. Exp.	I 2020 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	3,874	6,289	2,000	6,883	2,000	2,000	2,000	0	2,000	0	0%
Transfers In	0	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	100,000	0	100,000	100,000	100,000	0	100,000	0	0%
Total Revenues	3,874	6,289	102,000	6,883	102,000	102,000	102,000	0	102,000	0	0%
Expenditures											
Transfers Out	0	0	0	0	0	0	0	0	0	0	0%
Allocations/Programs	0	0	102,000	0	102,000	102,000	102,000	0	102,000	0	0%
Total Expenditures	0	0	102,000	0	102,000	102,000	102,000	0	102,000	0	0%

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