

Fire Districts Summary

Budget Summary								
	A 2018 Actual	B 2019 Actual	C 2020 Amended	D 2020 Estimated	E 2021 Total Req.	F 2021 Total Appr.	G Variance	H Total % Inc./Dec.
Revenues								
Interest	(7,079)	(10,656)	0	0	0	0	0	0%
Property Tax	(9,183,002)	(9,641,528)	(10,105,135)	0	(10,711,039)	(10,661,855)	(556,720)	6%
Appropriated Fund Balance	0	0	(418,450)	0	(272,600)	(272,600)	145,850	(35%)
Total Revenues	(9,183,002)	(9,641,528)	(10,523,585)	0	(10,983,639)	(10,934,455)	(410,870)	4%
Expenditures								
Operating	9,590,972	9,478,577	10,523,585	0	10,983,639	10,934,455	410,870	4%
Total Expenditures	9,590,972	9,478,577	10,523,585	0	10,983,639	10,934,455	410,870	4%
Net Cost:	407,970	(162,951)	0	0	0	0	0	0%

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 district of the county.

Fire District	FY 2020 Budget	FY 2021 Req.	FY 2021 Rec.	FY 2021 Appr.	Contract Amount	Increase/ Decrease in Fire Tax
Bells Annex (North Chatham FD)	0.1080	0.1080	0.1080	0.1080	\$140,917	0.0000
Bennett (Bennett FD)	0.0900	0.0900	0.0900	0.0900	\$136,024	0.0000
Bonlee (Bonlee FD)	0.0700	0.0700	0.0700	0.0700	\$251,450	0.0000
Central Chatham (Siler City FD)	0.1200	0.1200	0.1200	0.1200	\$433,329	0.0000
Circle City (Pittsboro FD)	0.1225	0.1225	0.1225	0.1225	\$1,420,564	0.0000
Goldston (Goldston FD)	0.0900	0.0900	0.0900	0.0900	\$272,063	0.0000
Hope (Silk Hope FD)	0.0785	0.0785	0.0785	0.0785	\$478,156	0.0000
Moncure (Moncure FD)	0.1250	0.1450	0.1250	0.1375	\$938,717	0.0125
North Chatham (North Chatham FD)	0.1080	0.1080	0.1080	0.1080	\$6,312,638	0.0000
Northview (Northview FD)	0.0860	0.0860	0.0860	0.0860	\$31,496	0.0000
Parkwood (Durham County FD)	0.1100	0.1100	0.1100	0.1100	\$355,075	0.0000
Staley (Staley FD)	0.1000	0.1000	0.1000	0.1000	\$58,691	0.0000

Of the eleven (11) fire departments that provide services within Chatham County, one department has requested a change in their current tax rate. Moncure Volunteer Fire Department has requested a two cent (2) cent tax increase. Three (3) other departments had requested an increase at the time of the initial budget submittal: North Chatham Volunteer Fire Department (.5 cent increase), Bennett Volunteer Fire Department (2 cent increase), and Pittsboro Fire & Rescue Department (.75 cent increase). Reasons for the initial request for increases are as noted below. After initial discussions, three (3) departments (North Chatham Volunteer Fire Department, Pittsboro Fire & Rescue Department and Bennett Volunteer Fire Department) chose to withdraw the request for an increase in their tax rate and to amend their initial budget submittals. This decision was made due to the uncertainty of current and future economic conditions within the county. All departments will continue to provide the same level of fire protection services to the area served within Chatham County.

The two (2) cent increase proposed by Moncure Fire Department would bring their tax rate to 14.5 cents. The maximum allowed by General Statute is 15 cents. A significant portion of this increase was designated for raises for the current paid staff.

County staff did not recommend the proposed increase to the tax rate. However, the Board of Commissioners and the Chief of the Moncure Fire Department agreed on the approval of a tax rate of .1375, an increase of .0125 from the current rate of .1250, and a contract amount of \$938,717.

Bells Annex Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(111)	(146)	0	0	0	0	0	0%
Property Tax	(123,977)	(127,135)	(126,032)	0	(135,110)	(135,110)	(9,078)	7%
Appropriated Fund Balan	0	0	(6,900)	0	(7,300)	(7,300)	(400)	6%
Total Revenues	(124,088)	(127,281)	(132,932)	0	(142,410)	(142,410)	(9,478)	7%
Expenditures								
Operating	126,781	127,496	132,932	0	142,410	142,410	9,478	7%
Total Expenditures	126,781	127,496	132,932	0	142,410	142,410	9,478	7%
Net Cost:	2,693	214	0	0	0	0	0	0%

See North Chatham Fire District Summary

Bennett Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(129)	(181)	0	0	0	0	0	0%
Property Tax	(124,342)	(128,881)	(128,668)	0	(129,454)	(129,454)	(786)	1%
Appropriated Fund Balance	0	0	(5,750)	0	(8,000)	(8,000)	(2,250)	39%
Total Revenues	(124,471)	(129,062)	(134,418)	0	(137,454)	(137,454)	(3,036)	2%
Expenditures								
Operating	126,152	129,527	134,418	0	137,454	137,454	3,036	2%
Total Expenditures	126,152	129,527	134,418	0	137,454	137,454	3,036	2%
Net Cost:	1,681	465	0	0	0	0	0	0%

Bennett Volunteer Fire Department

Current Tax Rate: .09

Requested Tax Rate: .09

Amount Requested: \$136,024

Amount Recommended: \$136,024

Capital Outlay: Personal protection equipment (turnout gear)

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. The department had initially requested an increase of two (2) cents. The justification for the increase was to add one (1) part time employee to assist with the department's upcoming ISO rating inspection and to increase their level of service provided to the citizens of their district. This request will be reconsidered in the future. They are in the process of possibly being awarded a grant through the Office of the State Fire Marshal to replace expired turnout gear as well as provide a second set for times the gear needs to be decontaminated. The grants will be awarded in late May 2020.

Bonlee Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(208)	(320)	0	0	0	0	0	0%
Property Tax	(225,332)	(233,252)	(224,324)	0	(240,110)	(240,110)	(15,786)	7%
Appropriated Fund Balance	0	0	(16,000)	0	(14,000)	(14,000)	2,000	(13%)
Total Revenues	(225,540)	(233,572)	(240,324)	0	(254,110)	(254,110)	(13,786)	6%
Expenditures								
Operating	239,301	223,560	240,324	0	254,110	254,110	13,786	6%
Total Expenditures	239,301	223,560	240,324	0	254,110	254,110	13,786	6%
Net Cost:	13,761	(10,013)	0	0	0	0	0	0%

Bonlee Volunteer Fire Department (South Chatham Fire District)

Current Tax Rate: .07

Requested Tax Rate: .07

Amount Requested: \$251,450

Amount Recommended: \$251,450

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. Significant increases include radio replacement and maintenance (very few working radios).

Central Chatham Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(251)	(227)	0	0	0	0	0	0%
Property Tax	(319,488)	(329,330)	(416,689)	0	(428,029)	(428,029)	(11,340)	3%
Appropriated Fund Balance	0	0	0	0	(10,000)	(10,000)	(10,000)	0%
Total Revenues	(319,739)	(329,557)	(416,689)	0	(438,029)	(438,029)	(21,340)	5%
Expenditures								
Operating	342,775	329,313	416,689	0	438,029	438,029	21,340	5%
Total Expenditures	342,775	329,313	416,689	0	438,029	438,029	21,340	5%
Net Cost:	23,036	(244)	0	0	0	0	0	0%

Siler City Fire Department (Central Chatham Fire District)

Current Tax Rate: .12

Requested Tax Rate: .12

Amount Requested: \$433,329

Amount Recommended: \$433,329

Capital Outlay:

Tax Exempt Borrowing:

Present Paid Personnel: 7 paid full-time positions.

Projected New Paid Personnel: 0

Siler City Fire Department has not submitted a budget or audit to this date. Chief Murphy has advised that there will be no request for an increase of their current tax rate and the financial audit has not been made available as of this date.

Circle City Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(975)	(1,245)	0	0	0	0	0	0%
Property Tax	(1,249,409)	(1,310,080)	(1,289,450)	0	(1,385,398)	(1,385,398)	(95,948)	7%
Appropriated Fund Balance	0	0	(49,000)	0	(50,000)	(50,000)	(1,000)	2%
Total Revenues	(1,250,384)	(1,311,325)	(1,338,450)	0	(1,435,398)	(1,435,398)	(96,948)	7%
Expenditures								
Operating	1,305,578	1,292,508	1,338,450	0	1,435,398	1,435,398	96,948	7%
Total Expenditures	1,305,578	1,292,508	1,338,450	0	1,435,398	1,435,398	96,948	7%
Net Cost:	55,194	(18,817)	0	0	0	0	0	0%

Pittsboro Fire & Rescue Department (Circle City Fire District)

Current Tax Rate: 12.25

Requested Tax Rate: 12.25

Amount Requested: \$1,420,564

Amount Recommended: \$1,420,564

Capital Outlay: Personal Protective Equipment (turnout gear).

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 12.25 which is no increase from last year's rate. The department had initially requested an increase of 3/4 (.75) cent. The justification for the increase was to add three (3) full time employees to enhance the department's provided service due to the increase in call volume, a large increase in the department's training budget (in class and travel for training on upcoming purchase of an aerial apparatus). This request will be reconsidered in the future. Capital Outlay funds are designated for personal protective equipment (turnout gear).

Goldston Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(212)	(411)	0	0	0	0	0	0%
Property Tax	(266,416)	(266,674)	(263,822)	0	(269,055)	(269,055)	(5,233)	2%
Appropriated Fund Balance	0	0	(25,000)	0	(6,000)	(6,000)	19,000	(76%)
Total Revenues	(266,628)	(267,085)	(288,822)	0	(275,055)	(275,055)	13,767	(5%)
Expenditures								
Operating	267,479	255,400	288,822	0	275,055	275,055	(13,767)	(5%)
Total Expenditures	267,479	255,400	288,822	0	275,055	275,055	(13,767)	(5%)
Net Cost:	851	(11,686)	0	0	0	0	0	0%

Goldston Rural Volunteer Fire Department

Current Tax Rate: .09

Requested Tax Rate: .09

Amount Requested: \$272,063

Amount Recommended: \$272,063

Capital Outlay: Personal protection equipment (turnout gear and SCBA bottles, fire hose replacement

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. There are no significant increases.

Hope Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(308)	(525)	0	0	0	0	0	0%
Property Tax	(382,382)	(443,592)	(436,128)	0	(461,278)	(461,278)	(25,150)	6%
Appropriated Fund Balance	0	0	(23,000)	0	(22,000)	(22,000)	1,000	(4%)
Total Revenues	(382,690)	(444,116)	(459,128)	0	(483,278)	(483,278)	(24,150)	5%
Expenditures								
Operating	394,869	435,952	459,128	0	483,278	483,278	24,150	5%
Total Expenditures	394,869	435,952	459,128	0	483,278	483,278	24,150	5%
Net Cost:	12,179	(8,165)	0	0	0	0	0	0%

Silk Hope Volunteer Fire Department (Hope Fire District)

Current Tax Rate: .0785

Requested Tax Rate: .0785

Amount Requested: \$478,156

Amount Recommended: \$478,156

Capital Outlay: Wall/foundation repair at Station 7, One (1) Thermal Imaging Camera, Repair roof leaks at Station 7 and replacement of current office copy machine

Tax Exempt Borrowing: None

Present Paid Personnel: 2 paid part-time positions.

Projected New Paid Personnel: 1 paid part-time position.

The department is requesting a fire tax rate of .0785 which is no increase from last year's rate. Significant increase is designated for salary increases and addition of one (1) new paid part time position.

Moncure Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(783)	(834)	0	0	0	0	0	0%
Property Tax	(788,147)	(802,699)	(790,515)	0	(950,901)	(901,717)	(111,202)	14%
Appropriated Fund Balance	0	0	(30,000)	0	(37,000)	(37,000)	(7,000)	23%
Total Revenues	(788,930)	(803,533)	(820,515)	0	(987,901)	(938,717)	(118,202)	14%
Expenditures								
Operating	879,007	780,830	820,515	0	987,901	938,717	118,202	14%
Total Expenditures	879,007	780,830	820,515	0	987,901	938,717	118,202	14%
Net Cost:	90,077	(22,703)	0	0	0	0	0	0%

Moncure Volunteer Fire Department

Current Tax Rate: 12.5

Requested Tax rate: 14.5

Rate Recommended: 12.5

Rate Approved: 13.75

Amount Requested: \$977,864

Amount Recommended: \$848,089

Amount Approved: \$938,717

Capital Outlay: Personal Protective Equipment (turnout gear).

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 14.5, which is an increase of two (2) cents from last year's rate. Capital Outlay funds are designated for Personal Protective Equipment (turnout gear).

The Board of Commissioners approved a fire tax rate of 13.75, which is an increase of 1.25 cents from last year's rate.

North Chatham Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(3,855)	(5,684)	0	0	0	0	0	0%
Property Tax	(5,320,306)	(5,586,403)	(5,995,482)	0	(6,266,982)	(6,266,982)	(271,500)	5%
Appropriated Fund Balance	0	0	(250,000)	0	(113,000)	(113,000)	137,000	(55%)
Total Revenues	(5,324,162)	(5,592,087)	(6,245,482)	0	(6,379,982)	(6,379,982)	(134,500)	2%
Expenditures								
Operating	5,505,575	5,499,990	6,245,482	0	6,379,982	6,379,982	134,500	2%
Total Expenditures	5,505,575	5,499,990	6,245,482	0	6,379,982	6,379,982	134,500	2%
Net Cost:	181,414	(92,097)	0	0	0	0	0	0%

North Chatham Volunteer Fire Department

Current Tax Rate: 10.8

Requested Tax Rate: 10.8

Amount Requested: \$6,453,555

Amount Recommended: \$6,453,555

Capital Outlay: A Dark Water Dive unit (for rescues and recoveries at Jordan Lake), Rescue Litter (basket for patient removal) and SCBA mounted thermal imaging devices

Tax Exempt Borrowing: None

Present Paid Personnel: 58 paid full-time positions

Projected New Paid Personnel: 3 paid full-time positions and 3 paid part-time positions

The department is requesting a fire tax rate of 10.8 which is no increase from last year's rate. The department had initially requested an increase of one half (.5) cents. The justification for the increase was to complete a renovation of living quarters and addition of apparatus bays at Station #2. This request will be reconsidered in the future.

Northview Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(12)	(21)	0	0	0	0	0	0%
Property Tax	(30,316)	(33,535)	(30,630)	0	(31,853)	(31,853)	(1,223)	4%
Appropriated Fund Balance	0	0	0	0	0	0	0	0%
Total Revenues	(30,329)	(33,556)	(30,630)	0	(31,853)	(31,853)	(1,223)	4%
Expenditures								
Operating	30,322	33,547	30,630	0	31,853	31,853	1,223	4%
Total Expenditures	30,322	33,547	30,630	0	31,853	31,853	1,223	4%
Net Cost:	(7)	(9)	0	0	0	0	0	0%

Northview Volunteer Fire Department

Current Tax Rate: 8.6

Requested Tax Rate: 8.6

Amount Requested: \$31,496

Amount Recommended: \$31,496

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 \$6,216.00 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.

Parkwood Fire District (City of Durham Fire Department)

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(192)	(962)	0	0	0	0	0	0%
Property Tax	(300,660)	(324,969)	(351,551)	0	(358,872)	(358,872)	(7,321)	2%
Appropriated Fund Balance	0	0	(7,500)	0	0	0	7,500	(100%)
Total Revenues	(300,852)	(325,932)	(359,051)	0	(358,872)	(358,872)	179	(0%)
Expenditures								
Operating	319,045	319,930	359,051	0	358,872	358,872	(179)	(0%)
Total Expenditures	319,045	319,930	359,051	0	358,872	358,872	(179)	(0%)
Net Cost:	18,193	(6,002)	0	0	0	0	0	0%

City of Durham Fire Department

Current Tax Rate: 11.0

Requested Tax Rate: 11.0

Amount Requested: \$355,000

Amount Recommended: \$355,000

The City of Durham is requesting an increase of their contract payment pursuant with the standing Interlocal Agreement. 4. *As payment for the fire protection and Emergency Medical Responder services provided by the City under this Agreement, the County shall annually pay the City \$350,000 by or before January 31, which amount shall be increased annually by the percentage change in the CPI-U for the Durham/ Chapel Hill MSA as published by the Federal Bureau of Labor Statistics. If CPI-U has decreased, no change shall be applied to the annual payment.* Chief Iannuzzi reports that the change from 2018 (annual index 242.737) to 2019 (annual index 246.265) was 1.45% and the contract payment for this year will be \$355,075.00.

Staley Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(43)	(99)	0	0	0	0	0	0%
Property Tax	(52,226)	(54,978)	(51,844)	0	(53,997)	(53,997)	(2,153)	4%
Appropriated Fund Balance	0	0	(5,300)	0	(5,300)	(5,300)	0	0%
Total Revenues	(52,270)	(55,077)	(57,144)	0	(59,297)	(59,297)	(2,153)	4%
Expenditures								
Operating	54,087	50,527	57,144	0	59,297	59,297	2,153	4%
Total Expenditures	54,087	50,527	57,144	0	59,297	59,297	2,153	4%
Net Cost:	1,818	(4,550)	0	0	0	0	0	0%

Staley Volunteer Fire Department

Current Tax Rate: 10.0

Requested Tax Rate: 10.0

Amount Requested: \$58,690

Amount Recommended: \$58,691

Capital outlay funds will be used to replace turnout gear.

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 2020	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2020
Canoe Access/Easement	225	20,621	288	-	20,909
Coal Ash Settlement	135	7,365,734	82,266	2,173,502	5,274,499
Courthouse Clock Trust	235	69,753	985	-	70,738
Emergency Telephone System	221	445,652	509,712	534,313	421,051
Emergency Vehicle Replacement	329	124,307	1,782	-	126,089
Equipment Capital Reserve	328	11,627,812	6,112,847	2,021,341	15,719,318
Facility (CIP) Reserve	334	39,720,693	11,776,594	13,120,426	38,376,860
Health Internal Service	695	7,093,238	6,967,590	5,690,140	8,370,688
Housing Trust	140	58,000	252,130	195,150	114,980
Impact Fees	230	4,980,387	2,253,382	3,827,656	3,406,113
Law Enforcement Pension Trust	780	774,361	155,565	97,054	832,872
Library Foundation	236	12,782	183	-	12,965
Recreation Payment in Lieu	224	1,100,834	495,186	9,125	1,586,895
Revaluation	120	244,994	400,000	577,563	67,431
Sheriff Property Seizure	222	240,933	75,819	103,736	213,016
Utility Capital Reserve	571	16,093,934	1,233,434	3,072	17,324,296
Utility Equipment Reserve	572	471,931	6,765	-	478,696
Solid Waste & Recycling Reserve	576	978,022	13,840	-	991,862

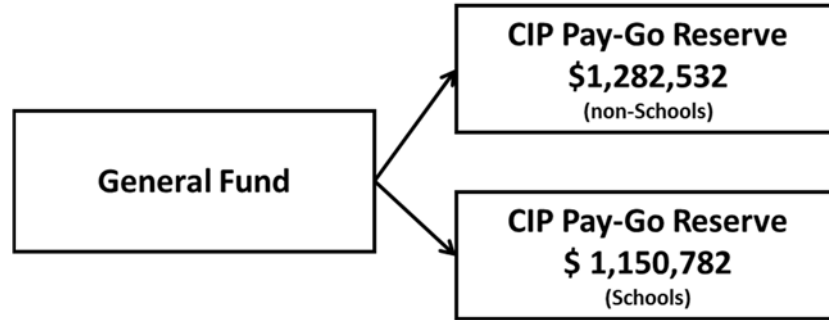
Canoe Access/Easement Project

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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(275)	(449)	(75)	(288)	(75)	(75)	0	0%
Contributions from Others	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(8,500)	0	(8,500)	(8,500)	0	0%
Total Revenues	(275)	(449)	(8,575)	(288)	(8,575)	(8,575)	0	0%
Expenditures								
Operating	0	0	8,575	0	8,575	8,575	0	0%
Total Expenditures	0	0	8,575	0	8,575	8,575	0	0%
Net Cost:	(275)	(449)	0	(288)	0	0	0	0%

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
	2018	2019	2020	2020	2021	2021	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Interest	(147,290)	(255,658)	(30,000)	(170,140)	(50,000)	(50,000)	(20,000)	67%
Miscellaneous	0	0	0	0	0	0	0	0%
Transfers In	(1,333,419)	(2,830,433)	(5,942,710)	(5,942,707)	(2,433,314)	(2,433,314)	3,509,396	(59%)
Appropriated Fund Balance	0	0	(8,500,000)	0	(8,500,000)	(8,500,000)	0	0%
Total Revenues	(1,480,709)	(3,086,091)	(14,472,710)	(6,112,847)	(10,983,314)	(10,983,314)	3,489,396	(24%)
Expenditures								
Operating	0	0	2,749,189	0	0	0	(2,749,189)	(100%)
Transfers Out	1,624,928	2,093,475	11,723,521	2,021,341	10,983,314	10,983,314	(740,207)	(6%)
Total Expenditures	1,624,928	2,093,475	14,472,710	2,021,341	10,983,314	10,983,314	(3,489,396)	(24%)
Net Cost:	144,218	(992,616)	0	(4,091,507)	0	0	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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(49,949)	(153,420)	(10,000)	(82,266)	(20,000)	(20,000)	(10,000)	100%
Contributions from Others	(3,369,759)	(1,495,723)	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(3,990,000)	0	(4,000,000)	(4,000,000)	(10,000)	0%
Total Revenues	(3,419,708)	(1,649,143)	(4,000,000)	(82,266)	(4,020,000)	(4,020,000)	(20,000)	0%
Expenditures								
Operating	9,415	2,723	1,523,250	165	1,920,000	1,920,000	396,750	26%
Allocations/Programs	1,032,101	577,569	2,476,750	2,173,337	2,100,000	2,100,000	(376,750)	(15%)
Total Expenditures	1,041,516	580,292	4,000,000	2,173,502	4,020,000	4,020,000	20,000	0%
Net Cost:	(2,378,192)	(1,068,851)	0	2,091,236	0	0	0	0%

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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(930)	(1,519)	0	(985)	0	0	0	0%
Appropriated Fund Balance	0	0	(66,000)	0	(65,000)	(65,000)	1,000	(2%)
Total Revenues	(930)	(1,519)	(66,000)	(985)	(65,000)	(65,000)	1,000	(2%)
Expenditures								
Operating	0	0	66,000	0	65,000	65,000	(1,000)	(2%)
Total Expenditures	0	0	66,000	0	65,000	65,000	(1,000)	(2%)
Net Cost:	(930)	(1,519)	0	(985)	0	0	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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(548,040)	(396,071)	(506,754)	(506,302)	(535,294)	(535,294)	(28,540)	6%
Interest	(9,032)	(12,991)	(4,000)	(3,410)	(1,800)	(1,800)	2,200	(55%)
Transfers In	0	(2,258)	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(228,202)	0	(196,772)	(196,772)	31,430	(14%)
Total Revenues	(557,072)	(411,320)	(738,956)	(509,712)	(733,866)	(733,866)	5,090	(1%)
Expenditures								
Salaries	0	0	0	0	0	0	0	0%
Benefits	0	0	0	0	0	0	0	0%
Operating	558,249	507,335	738,956	534,313	733,866	733,866	(5,090)	(1%)
Capital Outlay	127,923	108,734	0	0	0	0	0	0%
Total Expenditures	686,172	616,069	738,956	534,313	733,866	733,866	(5,090)	(1%)
Net Cost:	129,100	204,749	0	24,601	0	0	0	0%

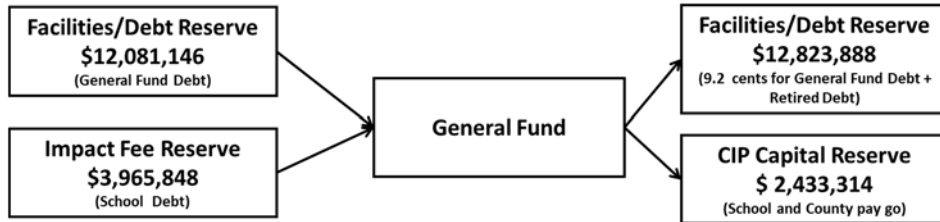
Emergency Vehicle Replacement

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

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(1,561)	(2,707)	0	(1,782)	0	0	0	0%
Transfers In	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(50,000)	0	(50,000)	(50,000)	0	0%
Total Revenues	(1,561)	(2,707)	(50,000)	(1,782)	(50,000)	(50,000)	0	0%
Expenditures								
Operating	0	0	50,000	0	50,000	50,000	0	0%
Allocations/Programs	0	0	0	0	0	0	0	0%
Total Expenditures	0	0	50,000	0	50,000	50,000	0	0%
Net Cost:	(1,561)	(2,707)	0	(1,782)	0	0	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.



Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(444,000)	(626,300)	(500,000)	(184,341)	(150,000)	(150,000)	350,000	(70%)
Interest	(384,453)	(745,423)	(125,000)	(548,305)	(125,000)	(125,000)	0	0%
Contributions from Others	0	0	0	0	0	0	0	0%
Transfers In	(9,757,801)	(12,733,148)	(11,043,948)	(11,043,948)	(11,043,948)	(13,323,888)	(2,279,940)	21%
Appropriated Fund Balance	0	0	(230,200)	0	0	0	230,200	(100%)
Total Revenues	(10,586,254)	(14,104,871)	(11,899,148)	(11,776,594)	(11,318,948)	(13,598,888)	(1,699,740)	14%
Expenditures								
Operating	0	0	2,928,227	0	0	500,000	(2,428,227)	(83%)
Transfers Out	12,362,411	8,573,234	11,489,910	13,120,426	11,855,705	13,098,888	1,608,978	14%
Total Expenditures	12,362,411	8,573,234	14,418,137	13,120,426	11,855,705	13,598,888	(819,249)	(6%)
Net Cost:	1,776,157	(5,531,637)	2,518,989	1,343,833	536,757	0	(2,518,989)	(100%)

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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(6,407,450)	(6,762,305)	(6,979,135)	(7,149,405)	(6,181,135)	(7,276,592)	(297,457)	4%
Interest	(86,899)	(196,036)	(40,000)	(164,887)	(40,000)	(40,000)	0	0%
Appropriated Fund Balance	0	0	(100,000)	0	(100,000)	(100,000)	0	0%
Total Revenues	(6,494,349)	(6,958,342)	(7,119,135)	(7,314,292)	(6,321,135)	(7,416,592)	(297,457)	4%
Expenditures								
Benefits	5,273,077	6,266,359	7,119,135	5,984,561	7,119,135	7,416,592	297,457	4%
Total Expenditures	5,273,077	6,266,359	7,119,135	5,984,561	7,119,135	7,416,592	297,457	4%
Net Cost:	(1,221,272)	(691,983)	0	(1,329,731)	798,000	0	0	0%

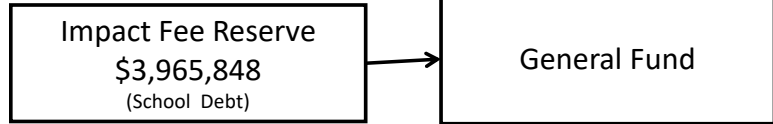
Housing Trust Fund

The county uses this fund to support affordable housing projects.

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Interest	0	0	0	(2,130)	0	0	0	0%
Transfers In	0	(200,000)	(250,000)	(250,000)	(200,000)	(200,000)	50,000	(20%)
Total Revenues	0	(200,000)	(250,000)	(252,130)	(200,000)	(200,000)	50,000	(20%)
Expenditures								
Operating	0	9,000	15,600	0	200,000	200,000	184,400	1182%
Allocations/Programs	0	133,000	172,400	195,150	0	0	(172,400)	(100%)
Total Expenditures	0	142,000	188,000	195,150	200,000	200,000	12,000	6%
Net Cost:	0	(58,000)	(62,000)	(56,980)	0	0	62,000	(100%)

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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Permits and Fees	(3,163,900)	(2,941,100)	(2,850,000)	(2,189,000)	(2,188,300)	(2,188,300)	661,700	(23%)
Interest	(100,796)	(175,079)	(40,000)	(64,382)	(40,000)	(40,000)	0	0%
Appropriated Fund Balance	0	0	(2,000,000)	0	(2,300,000)	(2,300,000)	(300,000)	15%
Total Revenues	(3,264,696)	(3,116,179)	(4,890,000)	(2,253,382)	(4,528,300)	(4,528,300)	361,700	(7%)
Expenditures								
Operating	0	0	1,706,762	0	562,452	562,452	(1,144,310)	(67%)
Transfers Out	2,570,280	4,259,204	3,183,238	3,827,656	3,965,848	3,965,848	782,610	25%
Total Expenditures	2,570,280	4,259,204	4,890,000	3,827,656	4,528,300	4,528,300	(361,700)	(7%)
Net Cost:	(694,416)	1,143,026	0	1,574,274	0	0	0	0%

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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(125,000)	(125,000)	(145,000)	(145,000)	(155,000)	(155,000)	(10,000)	7%
Interest	(9,449)	(15,079)	(2,000)	(10,565)	(2,000)	(2,000)	0	0%
Total Revenues	(134,449)	(140,079)	(147,000)	(155,565)	(157,000)	(157,000)	(10,000)	7%
Expenditures								
Salaries	84,036	87,349	136,000	90,157	87,350	140,000	4,000	3%
Benefits	6,429	6,682	11,000	6,897	6,681	17,000	6,000	55%
Total Expenditures	90,464	94,031	147,000	97,054	94,031	157,000	10,000	7%
Net Cost:	(43,985)	(46,048)	0	(58,511)	(62,969)	0	0	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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Interest	(168)	(277)	(50)	(183)	(50)	(50)	0	0%
Contributions from Others	(182)	(135)	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(10,650)	0	(10,650)	(10,650)	0	0%
Total Revenues	(350)	(412)	(10,700)	(183)	(10,700)	(10,700)	0	0%
Expenditures								
Operating	0	0	10,700	0	10,700	10,700	0	0%
Total Expenditures	0	0	10,700	0	10,700	10,700	0	0%
Net Cost:	(350)	(412)	0	(183)	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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Permits and Fees	(370,948)	(153,300)	(158,000)	(477,816)	(158,000)	(158,000)	0	0%
Interest	(16,153)	(24,531)	(3,000)	(17,370)	(3,000)	(3,000)	0	0%
Appropriated Fund Balance	0	0	(350,000)	0	(350,000)	(350,000)	0	0%
Total Revenues	(387,101)	(177,831)	(511,000)	(495,186)	(511,000)	(511,000)	0	0%
Expenditures								
Transfers Out	239,745	103,216	0	0	0	0	0	0%
Allocations/Programs	0	0	511,000	9,125	511,000	511,000	0	0%
Total Expenditures	239,745	103,216	511,000	9,125	511,000	511,000	0	0%
Net Cost:	(147,356)	(74,615)	0	(486,061)	0	0	0	0%

Revaluation Fund

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

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Transfers In	0	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	0	0%
Total Revenues	0	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	0	0%
Expenditures								
Operating	0	224,111	575,889	577,563	400,000	400,000	(175,889)	(31%)
Total Expenditures	0	224,111	575,889	577,563	400,000	400,000	(175,889)	(31%)
Net Cost:	0	(175,889)	175,889	177,563	0	0	(175,889)	(100%)

Sheriff Property Seizure Fund

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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(161,374)	(44,439)	(40,701)	(72,494)	0	0	40,701	(100%)
Interest	(3,278)	(5,956)	(1,000)	(3,325)	(1,000)	(1,000)	0	0%
Contributions from Others	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(170,000)	0	(170,000)	(170,000)	0	0%
Total Revenues	(164,652)	(50,396)	(211,701)	(75,819)	(171,000)	(171,000)	40,701	(19%)
Expenditures								
Operating	22,599	31,478	175,769	67,804	171,000	171,000	(4,769)	(3%)
Allocations/Programs	57	0	0	0	0	0	0	0%
Capital Outlay	21,389	35,900	35,932	35,932	0	0	(35,932)	(100%)
Total Expenditures	44,045	67,378	211,701	103,736	171,000	171,000	(40,701)	(19%)
Net Cost:	(120,607)	16,983	0	27,917	0	0	0	0%

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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(13,033)	(21,295)	(3,500)	(13,840)	(3,500)	(3,500)	0	0%
Appropriated Fund Balance	0	0	(746,500)	0	(746,500)	(746,500)	0	0%
Total Revenues	(13,033)	(21,295)	(750,000)	(13,840)	(750,000)	(750,000)	0	0%
Expenditures								
Operating	0	0	750,000	0	750,000	750,000	0	0%
Total Expenditures	0	0	750,000	0	750,000	750,000	0	0%
Net Cost:	(13,033)	(21,295)	0	(13,840)	0	0	0	0%

Utility Capital Reserve

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

Budget Summary								
	A	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(788,500)	(2,123,724)	(1,100,000)	(1,006,252)	(1,100,000)	(1,100,000)	0	0%
Interest	(211,178)	(375,390)	(75,000)	(227,182)	(75,000)	(75,000)	0	0%
Appropriated Fund Balance	0	0	(2,450,000)	0	(2,450,000)	(2,450,000)	0	0%
Total Revenues	(999,678)	(2,499,114)	(3,625,000)	(1,233,434)	(3,625,000)	(3,625,000)	0	0%
Expenditures								
Operating	0	0	3,625,000	0	3,625,000	3,625,000	0	0%
Transfers Out	381,554	1,767,020	0	3,072	0	0	0	0%
Total Expenditures	381,554	1,767,020	3,625,000	3,072	3,625,000	3,625,000	0	0%
Net Cost:	(618,124)	(732,094)	0	(1,230,362)	0	0	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	B	C	D	E	F	G	H
	2018	2019	2020	2020	2021	2021		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(6,289)	(10,276)	(2,000)	(6,765)	(2,000)	(2,000)	0	0%
Appropriated Fund Balance	0	0	(100,000)	0	(100,000)	(255,549)	(155,549)	156%
Total Revenues	(6,289)	(10,276)	(102,000)	(6,765)	(102,000)	(257,549)	(155,549)	152%
Expenditures								
Operating	0	0	102,000	0	102,000	257,549	155,549	152%
Total Expenditures	0	0	102,000	0	102,000	257,549	155,549	152%
Net Cost:	(6,289)	(10,276)	0	(6,765)	0	0	0	0%

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