

Fire Districts Summary

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(10,656)	(9,976)	0	(6,526)	0	0	0	0%
Property Tax	(9,641,528)	(10,343,427)	(10,713,827)	(10,745,536)	(11,854,696)	(11,854,696)	(1,140,869)	11%
Appropriated Fund Balance	0	0	(220,628)	0	(320,274)	(320,274)	(99,646)	45%
Total Revenues	(9,641,528)	(10,343,427)	(10,934,455)	(10,745,536)	(12,174,970)	(12,174,970)	(1,240,515)	11%
Expenditures								
Operating	9,478,577	10,506,256	10,934,455	10,791,464	12,174,970	12,174,970	1,240,515	11%
Total Expenditures	9,478,577	10,506,256	10,934,455	10,791,464	12,174,970	12,174,970	1,240,515	11%
Net Cost:	(162,951)	162,829	0	45,928	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 21 Appr	Revenue Neutral	FY 22 Req.	FY 22 Appr.	Variance	FY 22 Contract
Bells Annex	0.1080	0.0761	0.1080	0.1080	0.0000	\$191,400
Bennett	0.0900	0.0924	0.1100	0.1100	0.0200	\$177,639
Bonlee	0.0700	0.0672	0.0700	0.0700	0.0000	\$263,658
Central	0.1200	0.1146	0.1200	0.1200	0.0000	\$479,089
Circle City	0.1225	0.1113	0.1265	0.1265	0.0040	\$1,620,974
Goldston	0.0900	0.0878	0.0900	0.0900	0.0000	\$305,797
Hope	0.0785	0.0703	0.0825	0.0825	0.0040	\$561,956
Moncure	0.1375	0.1249	0.1375	0.1375	0.0000	\$1,039,582
North Chatham	0.1080	0.1012	0.1080	0.1080	0.0000	\$6,954,271
Northview	0.0860	0.0825	0.0860	0.0860	0.0000	\$36,702
Parkwood	0.1100	0.1053	0.1100	0.1100	0.0000	\$358,741
Staley	0.1000	0.0955	0.1000	0.1000	0.0000	\$58,465

Of the eleven (11) fire departments that provide fire and rescue services within Chatham County, three (3) departments have requested a change in their current tax rate.

Bennett Volunteer Fire Department has requested a two cent (2) cent tax increase. This request was voluntarily withdrawn last year due to the uncertainty of current and future economic conditions within the county. Pittsboro Fire & Rescue Department has requested a 4/10 (.4 cent) increase. This request was voluntarily withdrawn last year

due to the uncertainty of current and future economic conditions within the county. Silk Hope Volunteer Fire Department has requested a 4/10 (.4 cent) increase.

All departments will continue to provide the same level of fire protection services to the area served within Chatham County.

A significant portion of these three increases will be designated for additional part-time or full-time staff.

Bells Annex Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(146)	(155)	0	(100)	0	0	0	0%
Property Tax	(127,135)	(134,622)	(135,222)	(135,557)	(189,527)	(189,527)	(54,305)	40%
Appropriated Fund Balance	0	0	(7,188)	0	(3,894)	(3,894)	3,294	(46%)
Total Revenues	(127,281)	(134,777)	(142,410)	(135,657)	(193,421)	(193,421)	(51,011)	36%
Expenditures								
Operating	127,496	132,783	142,410	139,845	193,421	193,421	51,011	36%
Total Expenditures	127,496	132,783	142,410	139,845	193,421	193,421	51,011	36%
Net Cost:	214	(1,994)	0	4,188	0	0	0	0%

See North Chatham Fire District Summary

Bennett Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(181)	(163)	0	(100)	0	0	0	0%
Property Tax	(128,881)	(133,456)	(130,164)	(137,389)	(168,063)	(168,063)	(37,899)	29%
Appropriated Fund Balance	0	0	(7,290)	0	(11,477)	(11,477)	(4,187)	57%
Total Revenues	(129,062)	(133,619)	(137,454)	(137,489)	(179,540)	(179,540)	(42,086)	31%
Expenditures								
Operating	129,527	134,146	137,454	137,233	179,540	179,540	42,086	31%
Total Expenditures	129,527	134,146	137,454	137,233	179,540	179,540	42,086	31%
Net Cost:	465	527	0	(256)	0	0	0	0%

Bennett Volunteer Fire Department

Current Tax Rate: .0900

Revenue Neutral Rate: .0924

Requested Tax Rate: .1100

Amount Requested: \$177,643

Amount Recommended: \$177,643

Capital Outlay: Station exterior security lighting (for security and lighting during fire equipment clean up after dark.

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: 2 paid part time personnel.

The department is requesting a fire tax rate of .11 which is an increase from last year's rate. The department had initially requested the increase of two (2) cents last year. 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 was reconsidered and requested this year.

Bonlee Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(320)	(334)	0	(185)	0	0	0	0%
Property Tax	(233,252)	(237,020)	(240,110)	(244,639)	(253,505)	(253,505)	(13,395)	6%
Appropriated Fund Balance	0	0	(14,000)	0	(12,937)	(12,937)	1,063	(8%)
Total Revenues	(233,572)	(237,353)	(254,110)	(244,824)	(266,442)	(266,442)	(12,332)	5%
Expenditures								
Operating	223,560	240,025	254,110	251,090	266,442	266,442	12,332	5%
Total Expenditures	223,560	240,025	254,110	251,090	266,442	266,442	12,332	5%
Net Cost:	(10,013)	2,671	0	6,266	0	0	0	0%

Bonlee Volunteer Fire Department (South Chatham Fire District)

Current Tax Rate: .0700

Revenue Neutral Rate: .0672

Requested Tax Rate: .0700

Amount Requested: \$263,656

Amount Recommended: \$263,656

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 fund and building maintenance and structural repairs.

Central Chatham Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(227)	(275)	0	(295)	0	0	0	0%
Property Tax	(329,330)	(430,904)	(428,029)	(441,861)	(458,389)	(458,389)	(30,360)	7%
Appropriated Fund Balance	0	0	(10,000)	0	(25,793)	(25,793)	(15,793)	158%
Total Revenues	(329,557)	(431,178)	(438,029)	(442,156)	(484,182)	(484,182)	(46,153)	11%
Expenditures								
Operating	329,313	415,917	438,029	437,249	484,182	484,182	46,153	11%
Total Expenditures	329,313	415,917	438,029	437,249	484,182	484,182	46,153	11%
Net Cost:	(244)	(15,261)	0	(4,907)	0	0	0	0%

Siler City Fire Department (Central Chatham Fire District)

Current Tax Rate: .1200

Revenue Neutral Rate: .1146

Requested Tax Rate: .1200

Amount Requested: \$479,093

Amount Recommended: \$479,093

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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(1,245)	(1,309)	0	(910)	0	0	0	0%
Property Tax	(1,310,080)	(1,331,419)	(1,396,056)	(1,376,670)	(1,588,084)	(1,588,084)	(192,028)	14%
Appropriated Fund Balance	0	0	(39,342)	0	(49,819)	(49,819)	(10,477)	27%
Total Revenues	(1,311,325)	(1,332,729)	(1,435,398)	(1,377,580)	(1,637,903)	(1,637,903)	(202,505)	14%
Expenditures								
Operating	1,292,508	1,337,142	1,435,398	1,393,610	1,637,903	1,637,903	202,505	14%
Total Expenditures	1,292,508	1,337,142	1,435,398	1,393,610	1,637,903	1,637,903	202,505	14%
Net Cost:	(18,817)	4,413	0	16,030	0	0	0	0%

Pittsboro Fire & Rescue Department (Circle City Fire District)

Current Tax Rate: .1225

Revenue Neutral Rate: .1113

Requested Tax Rate: .1265

Amount Requested: \$1,620,974

Amount Recommended: \$1,620,974

Capital Outlay: Personal Protective Equipment (turnout gear and SCBA masks) a new file server, rescue jacks and security cameras for 3 stations.

Tax Exempt Borrowing: None

Present Paid Personnel: 24 paid full-time positions.

Projected New Paid Personnel: 4 new paid full-time positions

The department is requesting a fire tax rate of .1265 which is an increase from last year's rate. Significant increases are designated for the updating of all 3 fire stations, adding 3 full time shift personnel, one administrative assistant, and increased audit and attorney fees. Capital Outlay funds are designated for personal protective equipment (turnout gear), the addition of personal SCBA masks to prevent the possibility of COVID transmission (currently have shared masks), rescue jacks for rescues, security cameras for each station and a new file server to replace an outdated server.

Goldston Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(411)	(383)	0	(165)	0	0	0	0%
Property Tax	(266,674)	(271,902)	(269,055)	(261,207)	(290,240)	(290,240)	(21,185)	8%
Appropriated Fund Balance	0	0	(6,000)	0	(18,774)	(18,774)	(12,774)	213%
Total Revenues	(267,085)	(272,285)	(275,055)	(261,372)	(309,014)	(309,014)	(33,959)	12%
Expenditures								
Operating	255,400	288,320	275,055	274,598	309,014	309,014	33,959	12%
Total Expenditures	255,400	288,320	275,055	274,598	309,014	309,014	33,959	12%
Net Cost:	(11,686)	16,035	0	13,226	0	0	0	0%

Goldston Rural Volunteer Fire Department

Current Tax Rate: .0900

Revenue Neutral Rate: .0878

Requested Tax Rate: .0900

Amount Requested: \$305,793

Amount Recommended: \$305,793

Capital Outlay: Personal protection equipment (turnout gear)

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: Additional part time employees (minimum of 1)

The department is requesting a fire tax rate of .09 which is no increase from last year's rate. Significant increases are designated to an insurance rate increase and additional part time employees. Capital Outlay funds are designated for Personal Protective Equipment (turnout gear).

Hope Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(525)	(588)	0	(345)	0	0	0	0%
Property Tax	(443,592)	(461,073)	(461,278)	(464,621)	(546,703)	(546,703)	(85,425)	19%
Appropriated Fund Balance	0	0	(22,000)	0	(21,248)	(21,248)	752	(3%)
Total Revenues	(444,116)	(461,660)	(483,278)	(464,966)	(567,951)	(567,951)	(84,673)	18%
Expenditures								
Operating	435,952	458,514	483,278	473,560	567,951	567,951	84,673	18%
Total Expenditures	435,952	458,514	483,278	473,560	567,951	567,951	84,673	18%
Net Cost:	(8,165)	(3,147)	0	8,594	0	0	0	0%

Silk Hope Volunteer Fire Department (Hope Fire District)

Current Tax Rate: .0785

Revenue Neutral Rate: .0703

Requested Tax Rate: .0825

Amount Requested: \$572,953

Amount Recommended: \$572,953

Capital Outlay: Commercial washer/extractor, transmission replacement on 1314 (fire engine) and adding a portable generator and Positive Pressure Ventilation fan on 716 (fire engine)

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 .0825 which is an increase from last year's rate. Significant increase is designated for Personal Protective Equipment, 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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(834)	(851)	0	(500)	0	0	0	0%
Property Tax	(802,699)	(808,826)	(919,383)	(937,925)	(1,012,224)	(1,012,224)	(92,841)	10%
Appropriated Fund Balance	0	0	(19,334)	0	(37,974)	(37,974)	(18,640)	96%
Total Revenues	(803,533)	(809,677)	(938,717)	(938,425)	(1,050,198)	(1,050,198)	(111,481)	12%
Expenditures								
Operating	780,830	819,891	938,717	938,151	1,050,198	1,050,198	111,481	12%
Total Expenditures	780,830	819,891	938,717	938,151	1,050,198	1,050,198	111,481	12%
Net Cost:	(22,703)	10,214	0	(274)	0	0	0	0%

Moncure Volunteer Fire Department

Current Tax Rate: .1375

Revenue Neutral Rate: .1249

Rate Recommended: .1375

Amount Requested: \$1,067,179

Amount Recommended: \$1,067,179

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 .1375 which is no increase from last year's increased rate. Capital Outlay funds are designated for Personal Protective Equipment (turnout gear).

North Chatham Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(5,684)	(5,524)	0	(3,750)	0	0	0	0%
Property Tax	(5,586,403)	(6,094,763)	(6,287,108)	(6,299,032)	(6,893,882)	(6,893,882)	(606,774)	10%
Appropriated Fund Balance	0	0	(92,874)	0	(133,713)	(133,713)	(40,839)	44%
Total Revenues	(5,592,087)	(6,100,287)	(6,379,982)	(6,302,782)	(7,027,595)	(7,027,595)	(647,613)	10%
Expenditures								
Operating	5,499,990	6,238,525	6,379,982	6,299,635	7,027,595	7,027,595	647,613	10%
Total Expenditures	5,499,990	6,238,525	6,379,982	6,299,635	7,027,595	7,027,595	647,613	10%
Net Cost:	(92,097)	138,238	0	(3,147)	0	0	0	0%

North Chatham Volunteer Fire Department

Current Tax Rate: .108

Revenue Neutral Rate: .1012

Requested Tax Rate: .108

Amount Requested: \$7,145,673

Amount Recommended: \$7,145,673

Capital Outlay: A Dark Water Dive unit (for rescues and recoveries at Jordan Lake), Rescue Litter (basket for patient removal) replacement of thermal imaging device, replacement valves for fire apparatus (leaking, old and not cost effective to keep repairing)

Tax Exempt Borrowing: Refinancing 6,400,000 and borrowing up to 1,500,000.

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 .108 which is no increase from last year's rate. The justification for the tax-exempt borrowing was to complete a renovation of living quarters and addition of apparatus bays at Station #2. This request was voluntarily withdrawn last year.

Northview Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(21)	(18)	0	(20)	0	0	0	0%
Property Tax	(33,535)	(31,481)	(31,853)	(32,103)	(34,354)	(34,354)	(2,501)	8%
Appropriated Fund Balance	0	0	0	0	(2,728)	(2,728)	(2,728)	0%
Total Revenues	(33,556)	(31,499)	(31,853)	(32,123)	(37,082)	(37,082)	(5,229)	16%
Expenditures								
Operating	33,547	30,573	31,853	31,786	37,082	37,082	5,229	16%
Total Expenditures	33,547	30,573	31,853	31,786	37,082	37,082	5,229	16%
Net Cost:	(9)	(926)	0	(337)	0	0	0	0%

Northview Volunteer Fire Department

Current Tax Rate: .08600

Revenue Neutral Rate: .0825

Requested Tax Rate: .0860

Amount Requested: \$39,000

Amount Recommended: \$36,698

The department is requesting a fire tax rate of .086 which is no increase from last year's rate. There will be a difference of \$2,302.00 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. The department listed no significant increases in spending and did not list any Capital Outlay items.

Parkwood Fire District (City of Durham Fire Department)

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(962)	(291)	0	(120)	0	0	0	0%
Property Tax	(324,969)	(354,575)	(358,872)	(360,089)	(362,541)	(362,541)	(3,669)	1%
Appropriated Fund Balance	0	0	0	0	0	0	0	0%
Total Revenues	(325,932)	(354,866)	(358,872)	(360,209)	(362,541)	(362,541)	(3,669)	1%
Expenditures								
Operating	319,930	353,377	358,872	358,492	362,541	362,541	3,669	1%
Total Expenditures	319,930	353,377	358,872	358,492	362,541	362,541	3,669	1%
Net Cost:	(6,002)	(1,489)	0	(1,717)	0	0	0	0%

City of Durham Fire Department

Current Tax Rate: .1100

Requested Tax Rate: .1100

Revenue Neutral Rate: .1053

Amount Requested: \$358,484

Amount Recommended: \$358,484

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 2019 (annual index 246.265) to 2020 (annual index 248.639) was 0.96%. The contract payment for this year will be \$358,483.72.

Staley Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(99)	(85)	0	(36)	0	0	0	0%
Property Tax	(54,978)	(53,388)	(56,697)	(54,442)	(57,184)	(57,184)	(487)	1%
Appropriated Fund Balance	0	0	(2,600)	0	(1,917)	(1,917)	683	(26%)
Total Revenues	(55,077)	(53,472)	(59,297)	(54,478)	(59,101)	(59,101)	196	(0%)
Expenditures								
Operating	50,527	57,044	59,297	56,215	59,101	59,101	(196)	(0%)
Total Expenditures	50,527	57,044	59,297	56,215	59,101	59,101	(196)	(0%)
Net Cost:	(4,550)	3,572	0	1,737	0	0	0	0%

Staley Volunteer Fire Department

Current Tax Rate: .1000

Revenue Neutral Rate: .0955

Requested Tax Rate: .1000

Amount Requested: \$58,467

Amount Recommended: \$58,467

The department is requesting a fire tax rate of .10 which is no increase from last year's rate. Significant increases are designated to a rate increase for the Randolph County Firemen's Fraternal Benefit, increased maintenance costs for Station 7 (Staley Town), equipment to added to a new fire engine and additional payroll for part time employees (staffed 5 days a week). Capital Outlay funds are designated for Personal Protective Equipment (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 2021	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2021
Canoe Access/Easement	225	20,621	292	-	20,913
Coal Ash Settlement	135	7,365,734	20,852	43,900	7,342,686
Courthouse Clock Trust	235	69,753	295	-	70,048
Emergency Telephone System	221	445,652	536,276	574,581	407,347
Emergency Vehicle Replacement	329	124,307	475	-	124,782
Equipment Capital Reserve	328	11,627,812	2,497,214	-	14,125,026
Facility (CIP) Reserve	334	39,720,693	13,802,958	14,684,278	38,839,373
Health Internal Service	695	7,093,238	7,547,557	6,974,995	7,665,800
Housing Trust	140	58,000	79	-	58,079
Impact Fees	230	4,980,387	3,145,275	3,005,024	5,120,638
Law Enforcement Pension Trust	780	774,361	158,680	106,122	826,919
Library Foundation	236	12,782	61	-	12,842
Recreation Payment in Lieu	224	1,100,834	137,089	189,650	1,048,273
Revaluation	120	244,994	479,940	479,940	244,995
Sheriff Property Seizure	222	240,933	13,327	39,630	214,630
Utility Capital Reserve	571	16,093,934	469,430	-	16,563,364
Utility Equipment Reserve	572	471,931	2,035	-	473,966
Solid Waste & Recycling Reserve	576	978,022	6,175	-	984,197

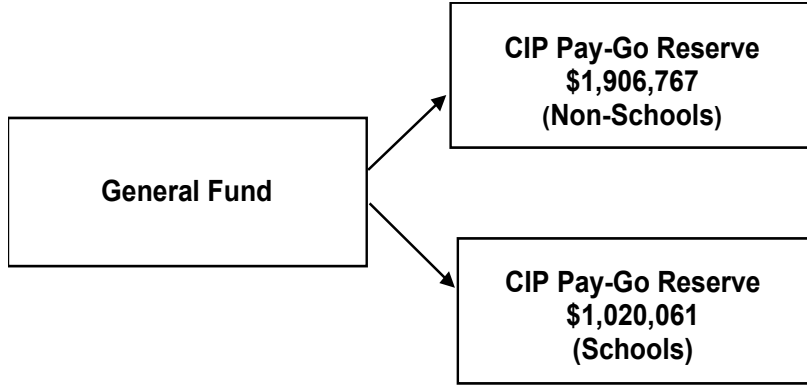
Canoe Access/Easement Project

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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(449)	(363)	(75)	(292)	(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	(449)	(363)	(8,575)	(292)	(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:	(449)	(363)	0	(292)	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(255,658)	(240,285)	(50,000)	(63,900)	(50,000)	(45,000)	5,000	(10%)
Miscellaneous	0	0	0	0	0	0	0	0%
Transfers In	(3,355,595)	(7,235,933)	(2,433,314)	(2,433,314)	(2,926,828)	(2,926,828)	(493,514)	20%
Appropriated Fund Balance	0	0	(8,500,000)	0	(8,500,000)	(2,500,000)	6,000,000	(71%)
Total Revenues	(3,611,253)	(7,476,218)	(10,983,314)	(2,497,214)	(11,476,828)	(5,471,828)	5,511,486	(50%)
Expenditures								
Operating	0	0	0	0	0	0	0	0%
Transfers Out	2,093,475	3,183,880	10,983,314	0	10,983,314	5,471,828	(5,511,486)	(50%)
Total Expenditures	2,093,475	3,183,880	10,983,314	0	10,983,314	5,471,828	(5,511,486)	(50%)
Net Cost:	(1,517,778)	(4,292,338)	0	(2,497,214)	(493,514)	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
	2019	2020	2021	2021	2022	2022	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Interest	(153,420)	(103,416)	(20,000)	(20,852)	(10,000)	(10,000)	10,000	(50%)
Contributions from Others	(1,495,723)	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(4,000,000)	0	(4,000,000)	(4,000,000)	0	0%
Total Revenues	(1,649,143)	(103,416)	(4,020,000)	(20,852)	(4,010,000)	(4,010,000)	10,000	(0%)
Expenditures								
Operating	2,723	165	1,920,000	0	1,510,000	1,510,000	(410,000)	(21%)
Allocations/Programs	577,569	2,214,133	2,100,000	43,900	2,500,000	2,500,000	400,000	19%
Total Expenditures	580,292	2,214,298	4,020,000	43,900	4,010,000	4,010,000	(10,000)	(0%)
Net Cost:	(1,068,851)	2,110,882	0	23,048	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Reg.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(1,519)	(1,227)	0	(295)	0	0	0	0%
Appropriated Fund Balance	0	0	(65,000)	0	(65,000)	(65,000)	0	0%
Total Revenues	(1,519)	(1,227)	(65,000)	(295)	(65,000)	(65,000)	0	0%
Expenditures								
Operating	0	0	65,000	0	65,000	65,000	0	0%
Total Expenditures	0	0	65,000	0	65,000	65,000	0	0%
Net Cost:	(1,519)	(1,227)	0	(295)	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(396,071)	(506,302)	(535,294)	(535,273)	(559,790)	(559,790)	(24,496)	5%
Interest	(12,991)	(5,053)	(1,800)	(1,003)	(1,000)	(1,000)	800	(44%)
Transfers In	(2,258)	(9,479)	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(196,772)	0	(173,076)	(179,476)	17,296	(9%)
Total Revenues	(411,320)	(520,833)	(733,866)	(536,276)	(733,866)	(740,266)	(6,400)	1%
Expenditures								
Salaries	0	0	0	0	0	0	0	0%
Benefits	0	0	0	0	0	0	0	0%
Operating	507,335	509,811	733,866	574,581	740,266	740,266	6,400	1%
Capital Outlay	108,734	0	0	0	0	0	0	0%
Total Expenditures	616,069	509,811	733,866	574,581	740,266	740,266	6,400	1%
Net Cost:	204,749	(11,023)	0	38,306	6,400	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(2,707)	(2,187)	0	(475)	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	(2,707)	(2,187)	(50,000)	(475)	(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:	(2,707)	(2,187)	0	(475)	0	0	0	0%

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.

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(626,300)	(184,341)	(150,000)	(848,900)	(150,000)	(150,000)	0	0%
Interest	(745,423)	(711,797)	(125,000)	(130,170)	(125,000)	(125,000)	0	0%
Contributions from Others	0	0	0	0	0	0	0	0%
Transfers In	(19,432,683)	(11,043,948)	(13,323,888)	(12,823,888)	(14,867,931)	(15,533,509)	(2,209,621)	17%
Appropriated Fund Balance	0	0	0	0	(3,187,395)	(2,521,817)	(2,521,817)	0%
Total Revenues	(20,804,406)	(11,940,086)	(13,598,888)	(13,802,958)	(18,330,326)	(18,330,326)	(4,731,438)	35%
Expenditures								
Operating	0	0	500,000	0	500,000	500,000	0	0%
Transfers Out	8,573,234	14,763,022	13,098,888	14,684,278	17,830,326	17,830,326	4,731,438	36%
Total Expenditures	8,573,234	14,763,022	13,598,888	14,684,278	18,330,326	18,330,326	4,731,438	35%
Net Cost:	(12,231,172)	2,822,936	0	881,320	0	0	0	0%

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	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Charges for Services	(6,762,305)	(7,117,069)	(7,276,592)	(7,521,242)	(7,797,555)	(7,797,555)	(520,963)	7%
Interest	(196,036)	(191,810)	(40,000)	(26,315)	(20,000)	(20,000)	20,000	(50%)
Appropriated Fund Balance	0	0	(100,000)	0	(100,000)	(100,000)	0	0%
Total Revenues	(6,958,342)	(7,308,879)	(7,416,592)	(7,547,557)	(7,917,555)	(7,917,555)	(500,963)	7%
Expenditures								
Benefits	6,266,359	5,751,115	7,416,592	6,974,995	7,917,555	7,917,555	500,963	7%
Total Expenditures	6,266,359	5,751,115	7,416,592	6,974,995	7,917,555	7,917,555	500,963	7%
Net Cost:	(691,983)	(1,557,764)	0	(572,562)	0	0	0	0%

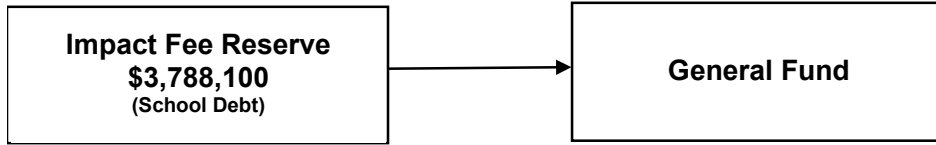
Housing Trust Fund

The county uses this fund to support affordable housing projects.

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Interest	0	(2,606)	0	(79)	0	0	0	0%
Transfers In	(200,000)	(250,000)	(200,000)	0	(450,000)	(450,000)	(250,000)	125%
Total Revenues	(200,000)	(252,606)	(200,000)	(79)	(450,000)	(450,000)	(250,000)	125%
Expenditures								
Operating	9,000	0	0	0	0	0	0	0%
Allocations/Programs	133,000	222,400	200,000	0	450,000	450,000	250,000	125%
Total Expenditures	142,000	222,400	200,000	0	450,000	450,000	250,000	125%
Net Cost:	(58,000)	(30,206)	0	(79)	0	0	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	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Permits and Fees	(2,941,100)	(2,460,275)	(2,188,300)	(3,133,500)	(2,151,300)	(2,151,300)	37,000	(2%)
Interest	(175,079)	(92,675)	(40,000)	(11,775)	(10,000)	(10,000)	30,000	(75%)
Appropriated Fund Balance	0	0	(2,300,000)	0	(2,300,000)	(2,300,000)	0	0%
Total Revenues	(3,116,179)	(2,552,950)	(4,528,300)	(3,145,275)	(4,461,300)	(4,461,300)	67,000	(1%)
Expenditures								
Operating	0	0	562,452	0	673,200	673,200	110,748	20%
Transfers Out	4,259,204	3,827,656	3,965,848	3,005,024	3,788,100	3,788,100	(177,748)	(4%)
Total Expenditures	4,259,204	3,827,656	4,528,300	3,005,024	4,461,300	4,461,300	(67,000)	(1%)
Net Cost:	1,143,026	1,274,706	0	(140,251)	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 because of state legislation.

Budget Summary								
	A	B	C	D	E	F	G	H
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(125,000)	(145,000)	(155,000)	(155,000)	(175,000)	(175,000)	(20,000)	13%
Interest	(15,079)	(13,544)	(2,000)	(3,680)	(2,000)	(2,000)	0	0%
Total Revenues	(140,079)	(158,544)	(157,000)	(158,680)	(177,000)	(177,000)	(20,000)	13%
Expenditures								
Salaries	87,349	90,157	140,000	98,580	160,000	160,000	20,000	14%
Benefits	6,682	6,897	17,000	7,542	17,000	17,000	0	0%
Total Expenditures	94,031	97,054	157,000	106,122	177,000	177,000	20,000	13%
Net Cost:	(46,048)	(61,490)	0	(52,558)	0	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(277)	(225)	(50)	(61)	(50)	(50)	0	0%
Contributions from Others	(135)	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(10,650)	0	(10,650)	(10,650)	0	0%
Total Revenues	(412)	(225)	(10,700)	(61)	(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:	(412)	(225)	0	(61)	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Permits and Fees	(153,300)	(510,774)	(158,000)	(129,154)	(158,000)	(158,000)	0	0%
Interest	(24,531)	(24,405)	(3,000)	(7,935)	(3,000)	(3,000)	0	0%
Appropriated Fund Balance	0	0	(350,000)	0	(350,000)	(350,000)	0	0%
Total Revenues	(177,831)	(535,179)	(511,000)	(137,089)	(511,000)	(511,000)	0	0%
Expenditures								
Transfers Out	103,216	20,739	0	0	0	0	0	0%
Allocations/Programs	0	0	511,000	189,650	511,000	511,000	0	0%
Total Expenditures	103,216	20,739	511,000	189,650	511,000	511,000	0	0%
Net Cost:	(74,615)	(514,439)	0	52,561	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Transfers In	(400,000)	(400,000)	(400,000)	(479,940)	(400,000)	(400,000)	0	0%
Total Revenues	(400,000)	(400,000)	(400,000)	(479,940)	(400,000)	(400,000)	0	0%
Expenditures								
Operating	224,111	574,437	400,000	479,940	400,000	400,000	0	0%
Total	224,111	574,437	400,000	479,940	400,000	400,000	0	0%
Net Cost:	(175,889)	174,437	0	(1)	0	0	0	0%

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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(44,439)	(149,256)	0	(12,380)	0	0	0	0%
Interest	(5,956)	(4,606)	(1,000)	(947)	(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	(50,396)	(153,862)	(171,000)	(13,327)	(171,000)	(171,000)	0	0%
Expenditures								
Operating	31,478	86,799	151,074	19,704	171,000	171,000	19,926	13%
Allocations/Programs	0	0	0	0	0	0	0	0%
Capital Outlay	35,900	66,732	19,926	19,926	0	0	(19,926)	(100%)
Total Expenditures	67,378	153,531	171,000	39,630	171,000	171,000	0	0%
Net Cost:	16,983	(331)	0	26,303	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
	2019	2020	2021	2021	2022	2022	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Interest	(21,295)	(17,205)	(3,500)	(6,175)	(3,500)	(3,500)	0	0%
Appropriated Fund Balance	0	0	(746,500)	0	(746,500)	(746,500)	0	0%
Total Revenues	(21,295)	(17,205)	(750,000)	(6,175)	(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:	(21,295)	(17,205)	0	(6,175)	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(2,123,724)	(1,094,328)	(1,100,000)	(396,245)	(1,100,000)	(1,100,000)	0	0%
Interest	(375,390)	(290,402)	(75,000)	(73,185)	(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	(2,499,114)	(1,384,730)	(3,625,000)	(469,430)	(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	1,767,020	1,842	0	0	0	0	0	0%
Total Expenditures	1,767,020	1,842	3,625,000	0	3,625,000	3,625,000	0	0%
Net Cost:	(732,094)	(1,382,888)	0	(469,430)	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
	2019	2020	2021	2021	2022	2022		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(10,276)	(8,302)	(2,000)	(2,035)	(2,000)	(2,000)	0	0%
Appropriated Fund Balance	0	0	(255,549)	0	(255,549)	(255,549)	0	0%
Total Revenues	(10,276)	(8,302)	(257,549)	(2,035)	(257,549)	(257,549)	0	0%
Expenditures								
Operating	0	0	257,549	0	257,549	257,549	0	0%
Total Expenditures	0	0	257,549	0	257,549	257,549	0	0%
Net Cost:	(10,276)	(8,302)	0	(2,035)	0	0	0	0%

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