

Fire Districts Summary

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(9,976)	(6,314)	0	(1,832)	0	0	0	0%
Property Tax	(10,343,427)	(10,945,229)	(11,995,598)	(12,364,489)	(13,142,892)	(13,142,892)	(1,147,294)	10%
Appropriated Fund Balance	0	0	(179,372)	0	(356,473)	(356,473)	(177,101)	99%
Total Revenues	(10,343,427)	(10,945,229)	(12,174,970)	(12,364,489)	(13,499,365)	(13,499,365)	(1,324,395)	11%
Expenditures								
Operating	10,506,256	10,920,196	12,174,970	12,165,064	13,499,365	13,499,365	1,324,395	11%
Total Expenditures	10,506,256	10,920,196	12,174,970	12,165,064	13,499,365	13,499,365	1,324,395	11%
Net Cost:	162,829	(25,033)	0	(199,425)	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 22 Appr Rate	FY 23 Req	FY 23 Appr	Variance	FY 23 Contract
Bells Annex	0.1080	0.1180	0.1180	0.0100	210,160
Bennett	0.1100	0.1100	0.1100	0.0000	197,827
Bonlee	0.0700	0.0700	0.0700	0.0000	278,168
Central	0.1200	0.1200	0.1200	0.0000	506,593
Circle City	0.1265	0.1265	0.1265	0.0000	1,688,064
Goldston	0.0900	0.0900	0.0900	0.0000	313,017
Hope	0.0825	0.0825	0.0825	0.0000	589,381
Moncure	0.1375	0.1375	0.1375	0.0000	1,017,256
North Chatham	0.1080	0.1180	0.1180	0.0100	8,079,589
Northview	0.0860	0.0860	0.0860	0.0000	40,181
Parkwood	0.1100	0.1100	0.1100	0.0000	376,695
Staley	0.1000	0.1000	0.1000	0.0000	61,132

Of the eleven (11) fire departments that provide fire and rescue services within Chatham County, one (1) department have requested a change in their current tax rate.

North Chatham Volunteer Fire Department has requested a one (1) cent tax increase. (This increase was originally requested two years ago, but voluntarily withdrawn due to the uncertainty of current and future economic conditions within the county near the beginning of the Coronavirus Pandemic). A significant portion of this increase will be designated to increasing the pay “across the board” for current full-time staff and

recruitment and retention. The North Chatham Fire Department also provides fire protection services for the Bells Annex fire tax district.

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

Bells Annex Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(155)	(90)	0	(27)	0	0	0	0%
Property Tax	(134,622)	(139,818)	(189,993)	(190,582)	(206,560)	(206,560)	(16,567)	9%
Appropriated Fund Balance	0	0	(3,428)	0	(5,828)	(5,828)	(2,400)	70%
Total Revenues	(134,777)	(139,908)	(193,421)	(190,609)	(212,388)	(212,388)	(18,967)	10%
Expenditures								
Operating	132,783	142,170	193,421	193,200	212,388	212,388	18,967	10%
Total Expenditures	132,783	142,170	193,421	193,200	212,388	212,388	18,967	10%
Net Cost:	(1,994)	2,262	0	2,591	0	0	0	0%

See North Chatham Fire District Summary

Bennett Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(163)	(98)	0	(42)	0	0	0	0%
Property Tax	(133,456)	(142,127)	(169,190)	(185,625)	(188,623)	(188,623)	(19,433)	11%
Appropriated Fund Balance	0	0	(10,350)	0	(11,358)	(11,358)	(1,008)	10%
Total Revenues	(133,619)	(142,224)	(179,540)	(185,667)	(199,981)	(199,981)	(20,441)	11%
Expenditures								
Operating	134,146	137,259	179,540	179,439	199,981	199,981	20,441	11%
Total Expenditures	134,146	137,259	179,540	179,439	199,981	199,981	20,441	11%
Net Cost:	527	(4,965)	0	(6,228)	0	0	0	0%

Bennett Volunteer Fire Department

Current Tax Rate: .1100

Requested Tax Rate: .1100

Amount Requested: \$197,830

Amount Recommended: \$197,830

Capital Outlay: Replacement of extrication tools, 1200 feet of 5-inch supply hose, 800 feet of 1.75 fire hose and turn out gear.

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: None

The department is requesting a fire tax rate of .11 which is the same as last year's rate. Significant increases include HVAC replacement, increased audit fees and a possible addition of a part time employee.

Bonlee Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(334)	(176)	0	(52)	0	0	0	0%
Property Tax	(237,020)	(252,661)	(255,263)	(266,310)	(267,550)	(267,550)	(12,287)	5%
Appropriated Fund Balance	0	0	(11,179)	0	(13,571)	(13,571)	(2,392)	21%
Total Revenues	(237,353)	(252,837)	(266,442)	(266,362)	(281,121)	(281,121)	(14,679)	6%
Expenditures								
Operating	240,025	253,694	266,442	266,258	281,121	281,121	14,679	6%
Total Expenditures	240,025	253,694	266,442	266,258	281,121	281,121	14,679	6%
Net Cost:	2,671	857	0	(104)	0	0	0	0%

Bonlee Volunteer Fire Department (South Chatham Fire District)

Current Tax Rate: .0700

Requested Tax Rate: .0700

Amount Requested: \$278,171

Amount Recommended: \$278,171

Capital Outlay: None

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: 1 paid full-time position

The department is requesting a fire tax rate of .07 which is no increase from last year's rate. Operating expense increases due to an increase in the cost of fuel and vehicle maintenance.

Central Chatham Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(275)	(285)	0	(109)	0	0	0	0%
Property Tax	(430,904)	(453,132)	(458,389)	(476,365)	(487,761)	(487,761)	(29,372)	6%
Appropriated Fund Balance	0	0	(25,793)	0	(24,318)	(24,318)	1,475	(6%)
Total Revenues	(431,178)	(453,417)	(484,182)	(476,474)	(512,079)	(512,079)	(27,897)	6%
Expenditures								
Operating	415,917	437,340	484,182	483,689	512,079	512,079	27,897	6%
Total Expenditures	415,917	437,340	484,182	483,689	512,079	512,079	27,897	6%
Net Cost:	(15,261)	(16,077)	0	7,215	0	0	0	0%

Siler City Fire Department (Central Chatham Fire District)

Current Tax Rate: .1200

Requested Tax Rate: .1200

Amount Requested: \$506,598

Amount Recommended: \$506,598

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 that the financial audit has not been completed as of this date.

Circle City Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	TotalAppr.	Variance	Inc./Dec.
Revenues								
Interest	(1,309)	(868)	0	(232)	0	0	0	0%
Property Tax	(1,331,419)	(1,402,058)	(1,638,394)	(1,721,753)	(1,689,819)	(1,689,819)	(51,425)	3%
Appropriated Fund Balance	0	0	491	0	(16,374)	(16,374)	(16,865)	(3435%)
Total Revenues	(1,332,729)	(1,402,926)	(1,637,903)	(1,721,985)	(1,706,193)	(1,706,193)	(68,290)	4%
Expenditures								
Operating	1,337,142	1,433,538	1,637,903	1,636,474	1,706,193	1,706,193	68,290	4%
Total Expenditures	1,337,142	1,433,538	1,637,903	1,636,474	1,706,193	1,706,193	68,290	4%
Net Cost:	4,413	30,612	0	(85,511)	0	0	0	0%

Pittsboro Fire & Rescue Department (Circle City Fire District)

Current Tax Rate: .1265

Requested Tax Rate: .1265

Amount Requested: \$1,688,057

Amount Recommended: \$1,688,057

Capital Outlay: Personal Protective Equipment (turnout gear and SCBA masks)
Concrete apron repairs at Station 3 (Asbury).

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 12.65 which is no increase from last year's rate. Significant increases are designated for the addition of MiFi internet access for emergency response vehicles.

Goldston Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(383)	(174)	0	(68)	0	0	0	0%
Property Tax	(271,902)	(288,951)	(290,438)	(297,544)	(306,555)	(306,555)	(16,117)	6%
Appropriated Fund Balance	0	0	(18,576)	0	(9,874)	(9,874)	8,702	(47%)
Total Revenues	(272,285)	(289,125)	(309,014)	(297,612)	(316,429)	(316,429)	(7,415)	2%
Expenditures								
Operating	288,320	274,619	309,014	308,497	316,429	316,429	7,415	2%
Total Expenditures	288,320	274,619	309,014	308,497	316,429	316,429	7,415	2%
Net Cost:	16,035	(14,506)	0	10,885	0	0	0	0%

Goldston Rural Volunteer Fire Department

Current Tax Rate: .0900

Requested Tax Rate: .0900

Amount Requested: \$313,021

Amount Recommended: \$313,021

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 due to the increase in cost of fuel and vehicle maintenance.

Hope Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(588)	(322)	0	(96)	0	0	0	0%
Property Tax	(461,073)	(474,605)	(553,769)	(560,559)	(582,376)	(582,376)	(28,607)	5%
Appropriated Fund Balance	0	0	(14,182)	0	(13,409)	(13,409)	773	(5%)
Total Revenues	(461,660)	(474,926)	(567,951)	(560,655)	(595,785)	(595,785)	(27,834)	5%
Expenditures								
Operating	458,514	482,394	567,951	567,106	595,785	595,785	27,834	5%
Total Expenditures	458,514	482,394	567,951	567,106	595,785	595,785	27,834	5%
Net Cost:	(3,147)	7,467	0	6,451	0	0	0	0%

Silk Hope Volunteer Fire Department (Hope Fire District)

Current Tax Rate: .0825

Requested Tax Rate: .0825

Amount Requested: \$589,383

Amount Recommended: \$589,383

Capital Outlay: None

Tax Exempt Borrowing: None

Present Paid Personnel: 3 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 no increase from last year's rate. Significant increase is designated for new medical equipment bags and an oxygen bottle leasing program.

Moncure Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(851)	(457)	0	(149)	0	0	0	0%
Property Tax	(808,826)	(951,701)	(1,022,379)	(1,024,848)	(1,021,045)	(1,021,045)	1,334	(0%)
Appropriated Fund Balance	0	0	(27,819)	0	(6,943)	(6,943)	20,876	(75%)
Total Revenues	(809,677)	(952,158)	(1,050,198)	(1,024,997)	(1,027,988)	(1,027,988)	22,210	(2%)
Expenditures								
Operating	819,891	938,193	1,050,198	1,049,582	1,027,988	1,027,988	(22,210)	(2%)
Total Expenditures	819,891	938,193	1,050,198	1,049,582	1,027,988	1,027,988	(22,210)	(2%)
Net Cost:	10,214	(13,966)	0	24,585	0	0	0	0%

Moncure Volunteer Fire Department

Current Tax Rate: .1375

Rate Recommended: .1375

Amount Requested: \$1,044,852

Amount Recommended: \$1,044,852

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. 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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(5,524)	(3,580)	0	(980)	0	0	0	0%
Property Tax	(6,094,763)	(6,384,318)	(6,960,636)	(7,156,735)	(7,915,133)	(7,915,133)	(954,497)	14%
Appropriated Fund Balance	0	0	(66,959)	0	(249,047)	(249,047)	(182,088)	272%
Total Revenues	(6,100,287)	(6,387,898)	(7,027,595)	(7,157,715)	(8,164,180)	(8,164,180)	(1,136,585)	16%
Expenditures								
Operating	6,238,525	6,371,723	7,027,595	7,022,271	8,164,180	8,164,180	1,136,585	16%
Total Expenditures	6,238,525	6,371,723	7,027,595	7,022,271	8,164,180	8,164,180	1,136,585	16%
Net Cost:	138,238	(16,175)	0	(135,444)	0	0	0	0%

North Chatham Volunteer Fire Department

Current Tax Rate: .108

Requested Tax Rate: .118

Amount Requested: \$8,746,277

Amount Recommended: \$8,746,277

Capital Outlay: Thermal imaging devices on firefighter SCBA, replacement valves for fire apparatus (leaking, old and not cost effective to keep repairing) replacement of turnout gear (coats and pants)

Tax Exempt Borrowing: None

Present Paid Personnel: 61 paid full-time positions

Projected New Paid Personnel: 3 paid full-time positions and 1 paid part-time positions.

The department is requesting a fire tax rate of .1180 which is a one (1) cent increase from last year's rate. Significant increases include a 20 percent price increase in turn out gear, radio repair and maintenance and equipment repairs.

Northview Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(18)	(20)	0	(8)	0	0	0	0%
Property Tax	(31,481)	(33,040)	(35,066)	(36,671)	(37,937)	(37,937)	(2,871)	8%
Appropriated Fund Balance	0	0	(2,016)	0	(2,660)	(2,660)	(644)	32%
Total Revenues	(31,499)	(33,059)	(37,082)	(36,679)	(40,597)	(40,597)	(3,515)	9%
Expenditures								
Operating	30,573	31,789	37,082	37,042	40,597	40,597	3,515	9%
Total Expenditures	30,573	31,789	37,082	37,042	40,597	40,597	3,515	9%
Net Cost:	(926)	(1,271)	0	363	0	0	0	0%

Northview Volunteer Fire Department

Current Tax Rate: .08600

Requested Tax Rate: .0860

Amount Requested: \$44,500

Amount Recommended: \$40,182

The department is requesting a fire tax rate of .086 which is no increase from last year's rate. Tax revenue has been projected to generate \$4,318 less than what the department needs. The department has been advised of the deficit and has elected to not request an increase 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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(291)	(214)	0	(63)	0	0	0	0%
Property Tax	(354,575)	(366,373)	(362,541)	(389,285)	(380,830)	(380,830)	(18,289)	5%
Appropriated Fund Balance	0	0	0	0	0	0	0	0%
Total Revenues	(354,866)	(366,586)	(362,541)	(389,348)	(380,830)	(380,830)	(18,289)	5%
Expenditures								
Operating	353,377	358,538	362,541	362,491	380,830	380,830	18,289	5%
Total Expenditures	353,377	358,538	362,541	362,491	380,830	380,830	18,289	5%
Net Cost:	(1,489)	(8,049)	0	(26,857)	0	0	0	0%

City of Durham Fire Department

Current Tax Rate: .1100

Requested Tax Rate: .1100

Amount Requested: \$376,695

Amount Recommended: \$376,695

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 2020 (annual index 248.639) to 2021 (annual index 261.259) was 5.08%. The contract payment for this year will be \$376,695.

Staley Fire District

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(85)	(31)	0	(7)	0	0	0	0%
Property Tax	(53,388)	(56,446)	(59,540)	(58,212)	(58,703)	(58,703)	837	(1%)
Appropriated Fund Balance	0	0	439	0	(3,091)	(3,091)	(3,530)	(804%)
Total Revenues	(53,472)	(56,477)	(59,101)	(58,219)	(61,794)	(61,794)	(2,693)	5%
Expenditures								
Operating	57,044	58,940	59,101	59,015	61,794	61,794	2,693	5%
Total Expenditures	57,044	58,940	59,101	59,015	61,794	61,794	2,693	5%
Net Cost:	3,572	2,463	0	796	0	0	0	0%

Staley Volunteer Fire Department

Current Tax Rate: .1000

Requested Tax Rate: .1000

Amount Requested: \$61,131

Amount Recommended: \$61,131

The department is requesting a fire tax rate of .10 which is no increase from last year's rate. There are no significant increases. 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 2022	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2022
Canoe Access/Easement	225	20,621	29	1,852	18,798
Coal Ash Settlement	135	7,365,734	9,283	44,500	7,330,518
Courthouse Clock Trust	235	69,753	136	-	69,889
Emergency Telephone System	221	445,652	559,920	458,312	547,261
Emergency Vehicle Replacement	329	124,307	242	-	124,549
Equipment Capital Reserve	328	11,627,812	2,944,176	5,471,828	9,100,159
Facility (CIP) Reserve	334	39,720,693	15,831,769	16,812,584	38,739,878
Health Internal Service	695	7,093,238	8,010,193	6,738,200	8,365,232
Housing Trust	140	58,000	750,400	310,000	498,400
Impact Fees	230	4,980,387	2,697,841	3,788,100	3,890,128
Law Enforcement Pension Trust	780	774,361	177,087	112,166	839,282
Library Foundation	236	12,782	25	-	12,807
Recreation Payment in Lieu	224	1,100,834	329,568	-	1,430,403
Revaluation	120	244,994	400,000	57,625	587,369
Sheriff Property Seizure	222	240,933	38,695	15,900	263,729
Utility Capital Reserve	571	16,093,934	358,912	-	16,452,846
Utility Equipment Reserve	572	471,931	918	-	472,849
Solid Waste & Recycling Reserve	576	978,022	2,425	-	980,447

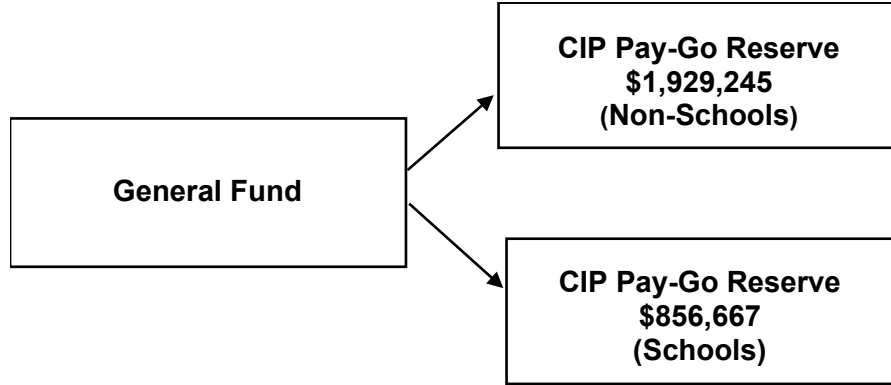
Canoe Access/Easement Project

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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(363)	(104)	(75)	(29)	(50)	(50)	25	(33%)
Contributions from Others	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(8,500)	0	(8,525)	(8,525)	(25)	0%
Total Revenues	(363)	(104)	(8,575)	(29)	(8,575)	(8,575)	0	0%
Expenditures								
Operating	0	4,191	8,575	1,852	8,575	8,575	0	0%
Total Expenditures	0	4,191	8,575	1,852	8,575	8,575	0	0%
Net Cost:	(363)	4,086	0	1,823	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(240,285)	(78,961)	(45,000)	(17,348)	(30,000)	(30,000)	15,000	(33%)
Miscellaneous	0	0	0	0	0	0	0	0%
Transfers In	(7,235,933)	(2,433,314)	(2,926,828)	(2,926,828)	(2,785,912)	(2,785,912)	140,916	(5%)
Appropriated Fund Balance	0	0	(2,500,000)	0	(3,184,088)	(3,184,088)	(684,088)	27%
Total Revenues	(7,476,218)	(2,512,275)	(5,471,828)	(2,944,176)	(6,000,000)	(6,000,000)	(528,172)	10%
Expenditures								
Operating	0	0	0	0	0	0	0	0%
Transfers Out	3,183,880	6,193,658	5,471,828	5,471,828	6,000,000	6,000,000	528,172	10%
Total Expenditures	3,183,880	6,193,658	5,471,828	5,471,828	6,000,000	6,000,000	528,172	10%
Net Cost:	(4,292,338)	3,681,383	0	2,527,652	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(103,416)	(25,572)	(10,000)	(9,283)	(10,000)	(10,000)	0	0%
Contributions from Others	0	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	(103,416)	(25,572)	(4,010,000)	(9,283)	(4,010,000)	(4,010,000)	0	0%
Expenditures								
Operating	165	0	1,510,000	0	1,510,000	1,510,000	0	0%
Allocations/Programs	2,214,133	47,706	2,500,000	44,500	2,500,000	2,500,000	0	0%
Total Expenditures	2,214,298	47,706	4,010,000	44,500	4,010,000	4,010,000	0	0%
Net Cost:	2,110,882	22,134	0	35,217	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Reg.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(1,227)	(371)	0	(136)	0	0	0	0%
Appropriated Fund Balance	0	0	(65,000)	0	(65,000)	(65,000)	0	0%
Total Revenues	(1,227)	(371)	(65,000)	(136)	(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:	(1,227)	(371)	0	(136)	0	0	0	0%

Emergency Telephone System

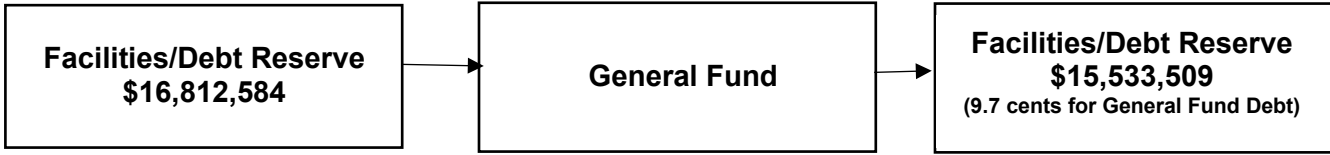
This fund is used to account for Enhanced 911 surcharges charged to telephone customers. These charges were established during FY 1991-92 to enhance the technology available to telecommunications dispatchers in order to improve the response time, efficiency, and accuracy of emergency response agencies.

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(506,302)	(535,274)	(559,790)	(559,790)	(573,742)	(573,742)	(13,952)	2%
Interest	(5,053)	(1,506)	(1,000)	(130)	(1,000)	(1,000)	0	0%
Transfers In	(9,479)	(469)	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(231,625)	0	0	0	231,625	(100%)
Total Revenues	(520,833)	(537,249)	(792,415)	(559,920)	(574,742)	(574,742)	217,673	(27%)
Expenditures								
Salaries	0	0	0	0	0	0	0	0%
Benefits	0	0	0	0	0	0	0	0%
Operating	509,811	543,394	792,415	458,312	554,742	554,742	(237,673)	(30%)
Capital Outlay	0	127,630	0	0	20,000	20,000	20,000	0%
Total Expenditures	509,811	671,024	792,415	458,312	574,742	574,742	(217,673)	(27%)
Net Cost:	(11,023)	133,776	0	(101,608)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(2,187)	(661)	0	(242)	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	(2,187)	(661)	(50,000)	(242)	(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:	(2,187)	(661)	0	(242)	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
	2020	2021	2022	2022	2023	2023		
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Total %
								Inc./Dec.
Revenues								
Intergovernmental	(184,341)	(1,340,675)	(150,000)	(222,650)	(150,000)	(150,000)	0	0%
Interest	(711,797)	(165,754)	(125,000)	(75,610)	(125,000)	(125,000)	0	0%
Contributions from Others	0	0	0	0	0	0	0	0%
Transfers In	(11,043,948)	(13,323,888)	(15,533,509)	(15,533,509)	(16,322,562)	(16,322,562)	(789,053)	5%
Appropriated Fund Balance	0	0	(2,521,817)	0	(2,466,518)	(2,466,518)	55,299	(2%)
Total Revenues	(11,940,086)	(14,830,317)	(18,330,326)	(15,831,769)	(19,064,080)	(19,064,080)	(733,754)	4%
Expenditures								
Operating	0	0	500,000	0	500,000	500,000	0	0%
Transfers Out	14,763,022	13,390,110	17,830,326	16,812,584	18,564,080	18,564,080	733,754	4%
Total Expenditures	14,763,022	13,390,110	18,330,326	16,812,584	19,064,080	19,064,080	733,754	4%
Net Cost:	2,822,936	(1,440,206)	0	980,815	0	0	0	0%

Health Internal Service

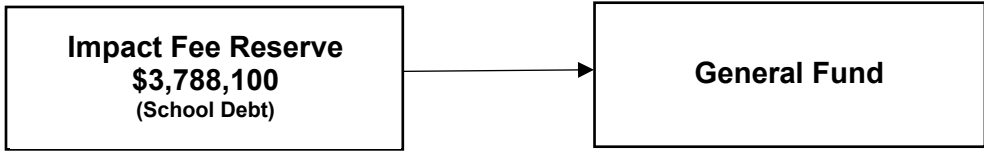
The county uses this fund to track premiums paid by the County on behalf of its employees for Worker's Compensation and Health Insurance. The fund also tracks premiums paid by employees for dependent coverage.

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(7,117,069)	(7,500,421)	(7,797,555)	(7,997,792)	(7,913,371)	(7,913,371)	(115,816)	1%
Interest	(191,810)	(42,059)	(20,000)	(12,401)	(14,500)	(14,500)	5,500	(28%)
Appropriated Fund Balance	0	0	(100,000)	0	(100,000)	(100,000)	0	0%
Total Revenues	(7,308,879)	(7,542,480)	(7,917,555)	(8,010,193)	(8,027,871)	(8,027,871)	(110,316)	1%
Expenditures								
Benefits	5,751,115	6,767,196	7,917,555	6,738,200	8,027,871	8,027,871	110,316	1%
Total Expenditures	5,751,115	6,767,196	7,917,555	6,738,200	8,027,871	8,027,871	110,316	1%
Net Cost:	(1,557,764)	(775,284)	0	(1,271,993)	0	0	0	0%

Housing Trust Fund

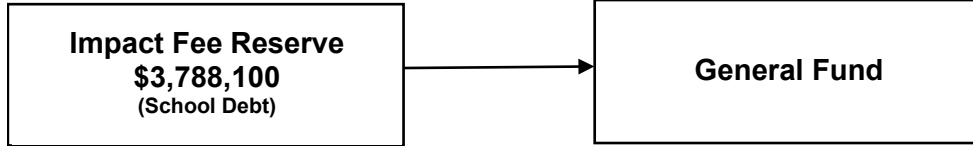
The county uses this fund to support affordable housing projects.

Budget Summary								
	A	B	C	D	E	F	G	H
	2020	2021	2022	2022	2023	2023	Variance	Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.		Inc./Dec.
Revenues								
Interest	(2,606)	(90)	0	(400)	0	0	0	0%
Transfers In	(250,000)	(250,000)	(450,000)	(750,000)	(750,000)	(750,000)	(300,000)	67%
Total Revenues	(252,606)	(250,090)	(450,000)	(750,400)	(750,000)	(750,000)	(300,000)	67%
Expenditures								
Operating	0	0	0	0	0	0	0	0%
Allocations/Programs	222,400	195,500	450,000	310,000	750,000	750,000	300,000	67%
Total Expenditures	222,400	195,500	450,000	310,000	750,000	750,000	300,000	67%
Net Cost:	(30,206)	(54,590)	0	(440,400)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Permits and Fees	(2,460,275)	(3,447,100)	(2,151,300)	(2,685,000)	(2,575,000)	(2,575,000)	(423,700)	20%
Interest	(92,675)	(19,515)	(10,000)	(12,841)	(10,000)	(10,000)	0	0%
Appropriated Fund Balance	0	0	(2,300,000)	0	(1,876,300)	(1,876,300)	423,700	(18%)
Total Revenues	(2,552,950)	(3,466,615)	(4,461,300)	(2,697,841)	(4,461,300)	(4,461,300)	0	0%
Expenditures								
Operating	0	0	673,200	0	673,200	673,200	0	0%
Transfers Out	3,827,656	1,005,024	3,788,100	3,788,100	3,788,100	3,788,100	0	0%
Total Expenditures	3,827,656	1,005,024	4,461,300	3,788,100	4,461,300	4,461,300	0	0%
Net Cost:	1,274,706	(2,461,591)	0	1,090,259	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(145,000)	(155,000)	(175,000)	(175,000)	(225,000)	(225,000)	(50,000)	29%
Interest	(13,544)	(4,026)	(2,000)	(2,087)	(2,000)	(2,000)	0	0%
Total Revenues	(158,544)	(159,026)	(177,000)	(177,087)	(227,000)	(227,000)	(50,000)	28%
Expenditures								
Salaries	90,157	99,671	160,000	104,195	210,000	210,000	50,000	31%
Benefits	6,897	7,625	17,000	7,971	17,000	17,000	0	0%
Total Expenditures	97,054	107,296	177,000	112,166	227,000	227,000	50,000	28%
Net Cost:	(61,490)	(51,730)	0	(64,921)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(225)	(68)	(50)	(25)	(50)	(50)	0	0%
Contributions from Others	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	(10,650)	0	(10,650)	(10,650)	0	0%
Total Revenues	(225)	(68)	(10,700)	(25)	(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:	(225)	(68)	0	(25)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Permits and Fees	(510,774)	(148,826)	(158,000)	(326,500)	(278,000)	(278,000)	(120,000)	76%
Interest	(24,405)	(8,980)	(3,000)	(3,068)	(3,000)	(3,000)	0	0%
Appropriated Fund Balance	0	0	(350,000)	0	(230,000)	(230,000)	120,000	(34%)
Total Revenues	(535,179)	(157,806)	(511,000)	(329,568)	(511,000)	(511,000)	0	0%
Expenditures								
Transfers Out	20,739	235,379	0	0	0	0	0	0%
Allocations/Programs	0	0	511,000	0	511,000	511,000	0	0%
Total Expenditures	20,739	235,379	511,000	0	511,000	511,000	0	0%
Net Cost:	(514,439)	77,573	0	(329,568)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Transfers In	(400,000)	(572,000)	(400,000)	(400,000)	(500,000)	(500,000)	(100,000)	25%
Total Revenues	(400,000)	(572,000)	(400,000)	(400,000)	(500,000)	(500,000)	(100,000)	25%
Expenditures								
Operating	574,437	572,000	400,000	57,625	489,235	489,235	89,235	22%
Total	574,437	572,000	400,000	57,625	489,235	489,235	89,235	22%
Net Cost:	174,437	0	0	(342,375)	(10,765)	(10,765)	(10,765)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Intergovernmental	(149,256)	(20,379)	0	(38,200)	0	0	0	0%
Interest	(4,606)	(1,129)	(1,000)	(445)	(1,000)	(1,000)	0	0%
Contributions from Others	0	(360)	0	(50)	0	0	0	0%
Appropriated Fund Balance	0	0	(170,000)	0	(170,000)	(170,000)	0	0%
Total Revenues	(153,862)	(21,868)	(171,000)	(38,695)	(171,000)	(171,000)	0	0%
Expenditures								
Operating	86,799	11,713	171,000	15,900	171,000	171,000	0	0%
Allocations/Programs	0	0	0	0	0	0	0	0%
Capital Outlay	66,732	30,298	0	0	0	0	0	0%
Total Expenditures	153,531	42,011	171,000	15,900	171,000	171,000	0	0%
Net Cost:	(331)	20,144	0	(22,795)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(17,205)	(7,410)	(3,500)	(2,425)	(3,500)	(3,500)	0	0%
Appropriated Fund Balance	0	0	(746,500)	0	(746,500)	(746,500)	0	0%
Total Revenues	(17,205)	(7,410)	(750,000)	(2,425)	(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:	(17,205)	(7,410)	0	(2,425)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Charges for Services	(1,094,328)	(373,346)	(1,100,000)	(325,000)	(750,000)	(750,000)	350,000	(32%)
Interest	(290,402)	(92,371)	(75,000)	(33,912)	(50,000)	(50,000)	25,000	(33%)
Appropriated Fund Balance	0	0	(2,450,000)	0	(2,825,000)	(2,825,000)	(375,000)	15%
Total Revenues	(1,384,730)	(465,717)	(3,625,000)	(358,912)	(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	1,842	147,988	0	0	0	0	0	0%
Total Expenditures	1,842	147,988	3,625,000	0	3,625,000	3,625,000	0	0%
Net Cost:	(1,382,888)	(317,729)	0	(358,912)	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
	2020	2021	2022	2022	2023	2023		Total %
	Actual	Actual	Amended	Estimated	Total Req.	Total Appr.	Variance	Inc./Dec.
Revenues								
Interest	(8,302)	(2,509)	(2,000)	(918)	(2,000)	(2,000)	0	0%
Appropriated Fund Balance	0	0	(255,549)	0	(255,549)	(255,549)	0	0%
Total Revenues	(8,302)	(2,509)	(257,549)	(918)	(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:	(8,302)	(2,509)	0	(918)	0	0	0	0%

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