

Fire Districts Summary

Taxes and other revenues collected for fire-protection purposes go into special revenue funds administered by County Commissioners, who have the authority to levy a fire tax in each fire district of the County.

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	34,151	5,936	0	1,719	0	0	0	0	0	0%	0%
Property Tax	4,569,745	5,091,904	4,985,293	5,011,889	5,444,903	5,444,903	5,444,903	0	5,444,903	9%	9%
Fund Balance	0	0	681,767	0	43,000	43,000	43,000	0	43,000	(94%)	(94%)
Total Revenues	4,603,896	5,097,840	5,667,060	5,013,608	5,487,903	5,487,903	5,487,903	0	5,487,903	(3%)	(3%)
Expenditures											
Operating	4,556,206	4,839,931	5,667,060	5,675,986	5,487,903	5,487,903	5,487,903	0	5,487,903	(3%)	(3%)
Total Expenditures	4,556,206	4,839,931	5,667,060	5,675,986	5,487,903	5,487,903	5,487,903	0	5,487,903	(3%)	(3%)

Approved Fire District Tax Rates:

As part of its annual operating budget, the Chatham County Board of Commissioners establishes tax rates for the 12 fire districts in the county. Approved rates and contract amounts are as follows:

	FY 2010 Tax Rate	FY 2011 Approved	Contract Amount Requested/ Approved	Tax Rate Approved Versus Requested
Bells Annex	0.06200	0.06600	Included in North Chatham	
Bennett	0.06550	0.07000	82,760	0.0045
Bonlee	0.05700	0.06500	185,438	0.0080
Central Chatham	0.05520	0.08000	259,304	0.0248
Circle City	0.09000	0.10000	834,670	0.0100
Goldston	0.06590	0.08000	204,464	0.0141
Hope	0.06140	0.06000	284,118	(0.0014)
Moncure	0.08390	0.08420	528,000	0.0003
North Chatham	0.06200	0.06600	2,522,610	0.0040

	FY 2010 Tax Rate	FY 2011 Approved	Contract Amount Requested/ Approved	Tax Rate Approved Versus Requested
Northview	0.10900	0.08350	25,300	(0.0255)
Parkwood	0.09600	0.09600	252,620	0.0000
Staley	0.09050	0.10000	47,329	0.0095

Staff reviews budgets presented by the fire departments. All of the departments, except three, requested an increase in their fire tax rates. Most departments saw revenue decrease from last year's budget because early property tax projections did not factor in the full loss of appeals. In addition, expenditures are increasing in most departments as follows:

- **Bells Annex/North Chatham Volunteer Fire Department:** Increased tax rate needed for 27.14% increase in radio equipment due to radio frequency narrowing banding requiring new radios/pagers; 42.86% increase in truck maintenance due to an aging vehicle fleet and the outsourcing of vehicle maintenance due to legal liability; and 200% increase in travel due to increased staffing when returning for major incidents and required training while not on duty.
- **Bennett Volunteer Fire Department:** Increase needed to fund 68% line item increase for salary of "new" part-time firefighter position.
- **Bonlee Volunteer Fire Department:** Increase needed to fund increases for utilities, building maintenance, department supplies, and salaries.
- **Central Chatham (Siler City Fire Department):** Increase requested to fund the lease/purchase of a new tanker and the purchase of six self-contained breathing apparatus units.
- **Circle City (Pittsboro Fire & Rescue Department):** Increase needed to fund 39 % increase in debt service to fund payments on new vehicles.
- **Hope (Silk Hope Volunteer Fire Department):** The rate decreased because of decreased building maintenance and supplies.
- **Goldston Volunteer Fire Department:** Increase needed to fund 33% increase for the purchase of a new computer; 50% increase for the purchase of purchase of five sets of turnout gear; 100% increase for new call reimbursement for responding firefighters; and 100% increase for new radios and pagers due to frequency narrow banding.
- **Moncure Volunteer Fire Department:** Increase needed to fund 150% increase in firefighter consumables which includes items that are consumed and/or disposed of after an emergency response (such as, emergency medical supplies and Class "B" firefighting foam and 23% increase for salaries to man the fire station 24/7.
- **Northview Volunteer Fire Department (formerly served by West Sanford):** Requested Tax Rate .0835, which is the same rate as in Lee County. Chatham is required by the original petition that formed the fire district to charge the same tax rate as Lee County.
- **Parkwood Volunteer Fire Department:** No increase in rate.
- **Staley Volunteer Fire Department:** Increase needed for purchase of turnout gear, medical supplies, vehicle maintenance.

Bells Annex Fire District (part of North Chatham Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	307	32	0	10	0	0	0	0	0	0%	0%
Property Tax	57,937	58,202	60,893	61,398	58,676	58,676	58,676	0	58,676	(4%)	(4%)
Fund Balance	0	0	2,000	0	1,000	1,000	1,000	0	1,000	(50%)	(50%)
Total Revenues	58,244	58,234	62,893	61,408	59,676	59,676	59,676	0	59,676	(5%)	(5%)
Expenditures											
Operating	57,625	57,811	62,893	63,222	59,676	59,676	59,676	0	59,676	(5%)	(5%)
Total Expenditures	57,625	57,811	62,893	63,222	59,676	59,676	59,676	0	59,676	(5%)	(5%)

Bennett Fire District (Bennett Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	512	56	0	17	0	0	0	0	0	0%	0%
Property Tax	83,077	81,770	80,434	80,754	84,640	84,640	84,640	0	84,640	5%	5%
Fund Balance	0	0	4,000	0	2,000	2,000	2,000	0	2,000	(50%)	(50%)
Total Revenues	83,589	81,826	84,434	80,771	86,640	86,640	86,640	0	86,640	3%	3%
Expenditures											
Operating	86,502	80,587	84,434	84,662	86,640	86,640	86,640	0	86,640	3%	3%
Total Expenditures	86,502	80,587	84,434	84,662	86,640	86,640	86,640	0	86,640	3%	3%

Bonlee Fire District (Bonlee Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	1,450	245	0	59	0	0	0	0	0	0%	0%
Property Tax	197,283	195,135	173,008	178,980	189,581	189,581	189,581	0	189,581	10%	10%
Fund Balance	0	0	22,000	0	5,000	5,000	5,000	0	5,000	(77%)	(77%)
Total Revenues	198,733	195,380	195,008	179,039	194,581	194,581	194,581	0	194,581	0%	0%
Expenditures											
Operating	190,511	194,317	195,008	195,721	194,581	194,581	194,581	0	194,581	0%	0%
Total Expenditures	190,511	194,317	195,008	195,721	194,581	194,581	194,581	0	194,581	0%	0%

Central Chatham Fire District (Siler City Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	1,208	169	0	46	0	0	0	0	0	0%	0%
Property Tax	197,208	194,357	191,051	188,023	266,864	266,864	266,864	0	266,864	40%	40%
Fund Balance	0	0	15,401	0	5,000	5,000	5,000	0	5,000	(68%)	(68%)
Total Revenues	198,416	194,526	206,452	188,069	271,864	271,864	271,864	0	271,864	32%	32%
Expenditures											
Operating	196,241	193,128	206,452	206,743	271,864	271,864	271,864	0	271,864	32%	32%
Total Expenditures	196,241	193,128	206,452	206,743	271,864	271,864	271,864	0	271,864	32%	32%

Circle City Fire District (Pittsboro Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec.	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	4,153	1,511	0	583	0	0	0	0	0	0%	0%
Property Tax	588,435	959,386	793,139	826,108	875,511	875,511	875,511	0	875,511	10%	10%
Fund Balance	0	0	261,766	0	1,500	1,500	1,500	0	1,500	(99%)	(99%)
Total Revenues	592,588	960,897	1,054,905	826,691	877,011	877,011	877,011	0	877,011	(17%)	(17%)
Expenditures											
Operating	578,347	745,421	1,054,905	1,060,886	877,011	877,011	877,011	0	877,011	(17%)	(17%)
Total Expenditures	578,347	745,421	1,054,905	1,060,886	877,011	877,011	877,011	0	877,011	(17%)	(17%)

Goldston Fire District (Goldston Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	1,108	115	0	40	0	0	0	0	0	0%	0%
Property Tax	171,527	189,311	188,217	177,343	209,352	209,352	209,352	0	209,352	11%	11%
Fund Balance	0	0	8,400	0	5,000	5,000	5,000	0	5,000	(40%)	(40%)
Total Revenues	172,635	189,426	196,617	177,383	214,352	214,352	214,352	0	214,352	9%	9%
Expenditures											
Operating	178,109	189,054	196,617	196,375	214,352	214,352	214,352	0	214,352	9%	9%
Total Expenditures	178,109	189,054	196,617	196,375	214,352	214,352	214,352	0	214,352	9%	9%

Hope Fire District (Silk Hope Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	2,093	321	0	93	0	0	0	0	0	0%	0%
Property Tax	298,655	301,572	306,454	304,545	293,114	293,114	293,114	0	293,114	(4%)	(4%)
Fund Balance	0	0	27,000	0	5,000	5,000	5,000	0	5,000	(81%)	(81%)
Total Revenues	300,748	301,893	333,454	304,638	298,114	298,114	298,114	0	298,114	(11%)	(11%)
Expenditures											
Operating	293,890	303,919	333,454	333,669	298,114	298,114	298,114	0	298,114	(11%)	(11%)
Total Expenditures	293,890	303,919	333,454	333,669	298,114	298,114	298,114	0	298,114	(11%)	(11%)

Moncure Fire District (Moncure Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec.
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	6,738	1,248	0	242	0	0	0	0	0	0%	0%
Property Tax	423,355	414,731	436,176	438,513	553,031	553,031	553,031	0	553,031	27%	27%
Fund Balance	0	0	122,000	0	2,000	2,000	2,000	0	2,000	(98%)	(98%)
Total Revenues	430,093	415,979	558,176	438,755	555,031	555,031	555,031	0	555,031	(1%)	(1%)
Expenditures											
Operating	423,763	443,560	558,176	558,702	555,031	555,031	555,031	0	555,031	(1%)	(1%)
Total Expenditures	423,763	443,560	558,176	558,702	555,031	555,031	555,031	0	555,031	(1%)	(1%)

North Chatham Fire District (North Chatham Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	14,695	1,925	0	546	0	0	0	0	0	0%	0%
Property Tax	2,263,309	2,388,099	2,429,837	2,420,544	2,579,391	2,579,391	2,579,391	0	2,579,391	6%	6%
Fund Balance	0	0	185,000	0	10,000	10,000	10,000	0	10,000	(95%)	(95%)
Total Revenues	2,278,004	2,390,024	2,614,837	2,421,090	2,589,391	2,589,391	2,589,391	0	2,589,391	(1%)	(1%)
Expenditures											
Operating	2,262,286	2,330,489	2,614,837	2,614,945	2,589,391	2,589,391	2,589,391	0	2,589,391	(1%)	(1%)
Total Expenditures	2,262,286	2,330,489	2,614,837	2,614,945	2,589,391	2,589,391	2,589,391	0	2,589,391	(1%)	(1%)

Northview Fire District (Northview Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	163	17	0	5	0	0	0	0	0	0%	0%
Property Tax	23,465	28,973	28,630	29,114	25,481	25,481	25,481	0	25,481	(11%)	(11%)
Fund Balance	0	0	1,700	0	1,000	1,000	1,000	0	1,000	(41%)	(41%)
Total Revenues	23,628	28,990	30,330	29,119	26,481	26,481	26,481	0	26,481	(13%)	(13%)
Expenditures											
Operating	24,319	27,901	30,330	30,359	26,481	26,481	26,481	0	26,481	(13%)	(13%)
Total Expenditures	24,319	27,901	30,330	30,359	26,481	26,481	26,481	0	26,481	(13%)	(13%)

Parkwood Fire District (Parkwood Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	1,326	228	0	60	0	0	0	0	0	0%	0%
Property Tax	220,868	233,626	251,453	261,182	260,121	260,121	260,121	0	260,121	3%	3%
Fund Balance	0	0	25,000	0	5,000	5,000	5,000	0	5,000	(80%)	(80%)
Total Revenues	222,194	233,854	276,453	261,242	265,121	265,121	265,121	0	265,121	(4%)	(4%)
Expenditures											
Operating	214,841	228,963	276,453	277,190	265,121	265,121	265,121	0	265,121	(4%)	(4%)
Total Expenditures	214,841	228,963	276,453	277,190	265,121	265,121	265,121	0	265,121	(4%)	(4%)

Staley Fire District (Staley Fire Department)

Budget Summary

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Interest	398	69	0	18	0	0	0	0	0	0%	0%
Property Tax	44,626	46,742	46,001	45,385	49,141	49,141	49,141	0	49,141	7%	7%
Fund Balance	0	0	7,500	0	500	500	500	0	500	(93%)	(93%)
Total Revenues	45,024	46,811	53,501	45,403	49,641	49,641	49,641	0	49,641	(7%)	(7%)
Expenditures											
Operating	49,772	44,781	53,501	53,512	49,641	49,641	49,641	0	49,641	(7%)	(7%)
Total Expenditures	49,772	44,781	53,501	53,512	49,641	49,641	49,641	0	49,641	(7%)	(7%)

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 911 telephone surcharge can only be used to enhance 911 communications.

Special Revenue Funds Estimated Fund Balances:

Fund	Fund Balance Beginning of Year	Revenues	Expenditures	Fund Balance End of Year
Bynum Canoe Access	9,027	20	290	8,757
Courthouse Clock	65,908	193	685	65,416
Emergency Vehicle Replacement	197,196	577	-	197,773
Enhanced 911	1,238,643	456,005	205,332	1,489,316
Equipment Capital Reserve	2,710,234	29,662	373,006	2,366,890
Facility Reserve	10,414,250	6,045,473	1,857,660	14,602,063
Forfeited Property	91,503	28,938	65,485	54,956
Insurance	3,467,217	4,204,670	3,792,785	3,879,102
Impact Fee	12,659,613	1,545,085	3,920,053	10,284,645
Library Foundation	595	-	-	595
Pension Trust	298,738	50,886	18,267	331,357
Parks Foundation	80,895	575	81,371	99
Personnel Savings	927,065	2,760	200,000	729,825
Recreation	397,461	139,025	2,540	533,946
Utility Capital Reserve	14,600,269	316,588	-	14,916,857
Utility Vehicle Reserve	429,028	1,330	-	430,358
Waste Management Capital Reserve	337,294	764,120	-	1,101,414

Bynum Canoe Access

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

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	722	134	90	20	20	20	20	0	20	(78%)	(78%)
Grants/Donations	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	9,310	0	8,500	8,500	8,500	0	8,500	(9%)	(9%)
Total Revenues	722	134	9,400	20	8,520	8,520	8,520	0	8,520	(9%)	(9%)
Expenditures											
Operating	0	930	9,400	290	8,520	8,520	8,520	0	8,520	(9%)	(9%)
Total Expenditures	0	930	9,400	290	8,520	8,520	8,520	0	8,520	(9%)	(9%)

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.

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	4,833	902	500	193	0	0	0	0	0	(100%)	(100%)
Grants/Donations	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	60,000	0	0	0	0	0	0	(100%)	(100%)
Total Revenues	4,833	902	60,500	193	0	0	0	0	0	(100%)	(100%)
Expenditures											
Operating	520	520	60,500	685	0	0	0	0	0	(100%)	(100%)
Total Expenditures	520	520	60,500	685	0	0	0	0	0	(100%)	(100%)

Emergency Vehicle Replacement

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

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	15,788	2,684	1,700	577	550	550	550	0	550	(68%)	(68%)
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	190,000	0	190,000	195,000	195,000	0	195,000	3%	3%
Total Revenues	15,788	2,684	191,700	577	190,550	195,550	195,550	0	195,550	2%	2%
Expenditures											
Operating	0	0	191,700	0	190,550	195,550	195,550	0	195,550	2%	2%
Transfers	20,186	0	0	0	0	0	0	0	0	0%	0%
Total Expenditures	20,186	0	191,700	0	190,550	195,550	195,550	0	195,550	2%	2%

Enhanced 911 Fund

This fund is used to account for Enhanced 911 surcharges charged to telephone customers for land lines and cell phones. Funds are collected by the state and are distributed back to counties. Proceeds are restricted to enhancing 911 communications. Proceeds from the former 911 fund that was collected by the county were transferred to the general fund in FY 2009.

Enhanced 911 Fund

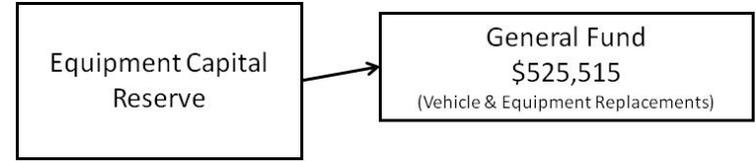


General Fund
\$220,000
 (Satellite Backup)

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	50,550	26,598	14,000	3,977	4,800	4,800	4,800	0	4,800	(66%)	(66%)
Other Taxes/Licenses	401,151	502,904	480,000	452,028	455,000	455,000	455,000	0	455,000	(5%)	(5%)
Fund Balance	0	0	500,000	0	500,000	500,000	500,000	0	500,000	0%	0%
Total Revenues	451,701	529,502	994,000	456,005	959,800	959,800	959,800	0	959,800	(3%)	(3%)
Expenditures											
Other Personnel Costs	2,660	0	0	0	0	0	0	0	0	0%	0%
Operating	168,293	121,056	620,192	205,332	739,800	739,800	739,800	0	739,800	19%	19%
Transfers	0	1,152,638	0	0	220,000	220,000	220,000	0	220,000	100%	100%
Capital Outlay	49,134	11,167	373,808	0	0	0	0	0	0	(100%)	(100%)
Total Expenditures	220,087	1,284,861	994,000	205,332	959,800	959,800	959,800	0	959,800	(3%)	(3%)

Equipment Capital Reserve

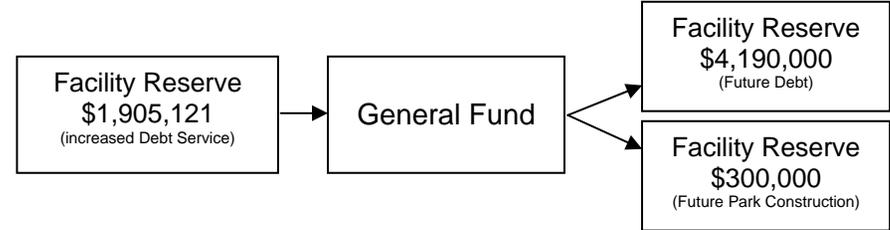
This reserve account is used to accumulate moneys to help fund future general fund vehicle and capital needs.



	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	57,097	44,541	20,000	8,390	8,000	8,000	8,000	0	8,000	(60%)	(60%)
Miscellaneous	9,570	43,024	0	21,272	0	0	0	0	0	0%	0%
Transfers	1,100,000	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	1,158,006	0	817,515	817,515	817,515	0	817,515	(29%)	(29%)
Total Revenues	1,166,667	87,565	1,178,006	29,662	825,515	825,515	825,515	0	825,515	(30%)	(30%)
Expenditures											
Operating	0	0	805,000	0	300,000	300,000	300,000	0	300,000	(63%)	(63%)
Transfers	0	574,865	373,006	373,006	525,515	525,515	525,515	0	525,515	41%	41%
Total Expenditures	0	574,865	1,178,006	373,006	825,515	825,515	825,515	0	825,515	(30%)	(30%)

Facility Reserve

This reserve accumulates funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners and for future park construction.



	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	0	0	0	1,472,853	965,605	965,605	965,605	0	965,605	100%	100%
Interest	717,458	145,069	0	35,490	0	0	0	0	0	0%	0%
Transfers	3,410,007	4,138,200	4,537,130	4,537,130	4,690,000	4,690,000	4,490,000	0	4,490,000	(1%)	(1%)
Other Financing Sources	0	1,628,473	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	5,522,266	0	1,022,266	1,022,266	1,022,266	0	1,022,266	(81%)	(81%)
Total Revenues	4,127,465	5,911,742	10,059,396	6,045,473	6,677,871	6,677,871	6,477,871	0	6,477,871	(36%)	(36%)
Expenditures											
Operating	0	0	9,003,286	0	4,772,750	4,772,750	4,572,750	0	4,572,750	(49%)	(49%)
Transfers	593,789	3,813,860	1,056,110	1,857,660	1,905,121	1,905,121	1,905,121	0	1,905,121	80%	80%
Total Expenditures	593,789	3,813,860	10,059,396	1,857,660	6,677,871	6,677,871	6,477,871	0	6,477,871	(36%)	(36%)

Forfeited Property

This fund accounts for moneys received from state and federal government that are legally restricted for enhancing law enforcement activities within the County.

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont.	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Intergovernmental	143,682	70,185	1,290	28,158	0	0	0	0	0	(100%)	(100%)
Interest	10,716	1,749	1,200	246	245	245	245	0	245	(80%)	(80%)
Grants/Donations	721	1,088	0	534	0	0	0	0	0	0%	0%
Fund Balance	0	0	72,574	0	42,000	42,000	42,000	0	42,000	(42%)	(42%)
Total Revenues	155,119	73,022	75,064	28,938	42,245	42,245	42,245	0	42,245	(44%)	(44%)
Expenditures											
Operating	84,413	102,981	60,714	61,097	23,000	23,000	23,000	0	23,000	(62%)	(62%)
Public Assistance/Grants	0	0	9,962	0	19,245	19,245	19,245	0	19,245	93%	93%
Capital Outlay	33,172	15,213	4,388	4,388	0	0	0	0	0	(100%)	(100%)
Total Expenditures	117,585	118,194	75,064	65,485	42,245	42,245	42,245	0	42,245	(44%)	(44%)

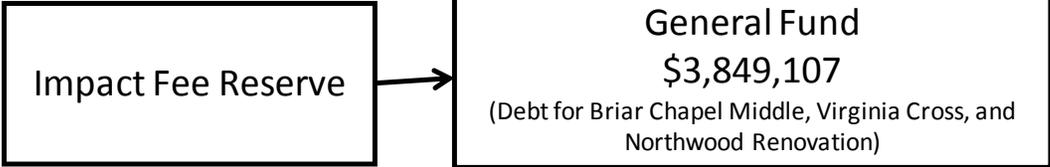
Health Internal Service

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.

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	46,468	69,932	20,000	17,233	15,000	15,000	15,000	0	15,000	(25%)	(25%)
Sales & Service	3,762,145	4,263,961	4,101,660	4,187,437	4,370,335	4,370,335	4,370,335	0	4,370,335	7%	7%
Total Revenues	3,808,613	4,333,893	4,121,660	4,204,670	4,385,335	4,385,335	4,385,335	0	4,385,335	6%	6%
Expenditures											
Other Personnel Costs	3,238,273	3,517,347	4,121,660	3,792,785	4,385,335	4,385,335	4,385,335	0	4,385,335	6%	6%
Total Expenditures	3,238,273	3,517,347	4,121,660	3,792,785	4,385,335	4,385,335	4,385,335	0	4,385,335	6%	6%

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.



	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	291,752	163,464	80,000	41,085	40,000	40,000	40,000	0	40,000	(50%)	(50%)
Grants/Donations	2,322,991	1,308,810	660,000	1,504,000	880,000	880,000	880,000	0	880,000	33%	33%
Fund Balance	0	0	8,180,053	0	5,929,107	5,929,107	5,929,107	0	5,929,107	(28%)	(28%)
Total Revenues	2,614,743	1,472,274	8,920,053	1,545,085	6,849,107	6,849,107	6,849,107	0	6,849,107	(23%)	(23%)
Expenditures											
Transfers	1,055,624	0	3,920,053	3,920,053	3,849,107	3,849,107	3,849,107	0	3,849,107	(2%)	(2%)
Public Assistance/Grants/Special Programs	0	0	5,000,000	0	3,000,000	3,000,000	3,000,000	0	3,000,000	(40%)	(40%)
Total Expenditures	1,055,624	0	8,920,053	3,920,053	6,849,107	6,849,107	6,849,107	0	6,849,107	(23%)	(23%)

Law Enforcement Pension Trust Fund

This fund tracks the revenues and expenditures associated with a special retirement benefits that law enforcement officers receive as a result of state legislation.

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	22,093	3,762	2,000	886	1,000	1,000	1,000	0	1,000	(50%)	(50%)
Sales & Service	0	40,000	40,000	50,000	50,000	50,000	50,000	0	50,000	25%	25%
Total Revenues	22,093	43,762	42,000	50,886	51,000	51,000	51,000	0	51,000	21%	21%
Expenditures											
Salaries	35,139	24,198	39,000	16,968	47,000	47,000	47,000	0	47,000	21%	21%
Other Personnel Costs	2,688	1,851	3,000	1,299	4,000	4,000	4,000	0	4,000	33%	33%
Total Expenditures	37,827	26,049	42,000	18,267	51,000	51,000	51,000	0	51,000	21%	21%

Parks Foundation Trust Fund

This fund is used to account for donations and grants that the County manages on behalf of the Chatham County Parks Foundation.

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	5,500	1,088	500	0	0	0	0	0	0	(100%)	(100%)
Grants/Donations	18,829	15,871	12,000	575	0	0	0	0	0	(100%)	(100%)
Fund Balance	0	0	72,500	0	0	0	0	0	0	(100%)	(100%)
Total Revenues	24,329	16,959	85,000	575	0	0	0	0	0	(100%)	(100%)
Expenditures											
Operating	0	0	85,000	81,371	0	0	0	0	0	(100%)	(100%)
Public Assistance/Grants	7,255	12,108	0	0	0	0	0	0	0	0%	0%
Total Expenditures	7,255	12,108	85,000	81,371	0	0	0	0	0	(100%)	(100%)

Personnel Savings Account

This fund is used to accumulate personnel savings in the General Fund that result from lapsed salaries. The revenue from this fund is used to fund pay-for-performance increases that exceed two percent.

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	35,159	17,711	10,000	2,760	2,500	2,500	2,500	0	2,500	(75%)	(75%)
Fund Balance	0	0	790,000	0	500,000	500,000	500,000	0	500,000	(37%)	(37%)
Total Revenues	35,159	17,711	800,000	2,760	502,500	502,500	502,500	0	502,500	(37%)	(37%)
Expenditures											
Operating	0	0	600,000	0	502,500	502,500	502,500	0	502,500	(16%)	(16%)
Transfers	0	380,700	200,000	200,000	0	0	0	0	0	(100%)	(100%)
Total Expenditures	0	380,700	800,000	200,000	502,500	502,500	502,500	0	502,500	(37%)	(37%)

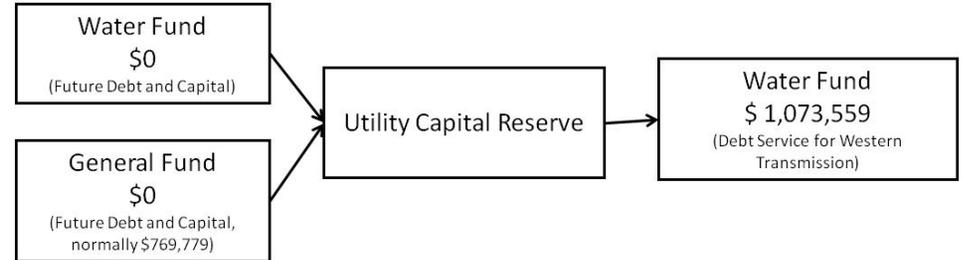
Recreation Fees

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.

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	65,150	20,834	7,000	2,053	2,500	2,500	2,500	0	2,500	(64%)	(64%)
Grants/Donations	776,032	113,785	65,000	136,972	65,000	65,000	65,000	0	65,000	0%	0%
Fund Balance	0	0	428,000	0	450,000	450,000	450,000	0	450,000	5%	5%
Total Revenues	841,182	134,619	500,000	139,025	517,500	517,500	517,500	0	517,500	4%	4%
Expenditures											
Transfers	1,360,794	848,672	0	2,540	0	0	0	0	0	0%	0%
Public Assistance/Grants	0	53,499	500,000	0	517,500	517,500	517,500	0	517,500	4%	4%
Total Expenditures	1,360,794	902,171	500,000	2,540	517,500	517,500	517,500	0	517,500	4%	4%

Utility Capital Reserve

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



	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	140,471	151,267	50,000	20,088	20,000	20,000	20,000	0	20,000	(60%)	(60%)
Miscellaneous	0	224,809	0	0	0	0	0	0	0	0%	0%
Sales & Service	1,865,840	1,051,026	500,000	296,500	300,000	300,000	300,000	0	300,000	(40%)	(40%)
Transfers	2,264,003	1,444,534	1,233,655	0	0	0	0	0	0	(100%)	(100%)
Fund Balance	0	0	2,902,450	0	3,753,559	3,753,559	3,753,559	0	3,753,559	29%	29%
Total Revenues	4,270,314	2,871,636	4,686,105	316,588	4,073,559	4,073,559	4,073,559	0	4,073,559	(13%)	(13%)
Expenditures											
Operating	0	221,500	3,000,000	0	3,000,000	3,000,000	3,000,000	0	3,000,000	0%	0%
Transfers	0	575,845	1,686,105	0	1,073,559	1,073,559	1,073,559	0	1,073,559	(36%)	(36%)
Total Expenditures	0	797,345	4,686,105	0	4,073,559	4,073,559	4,073,559	0	4,073,559	(13%)	(13%)

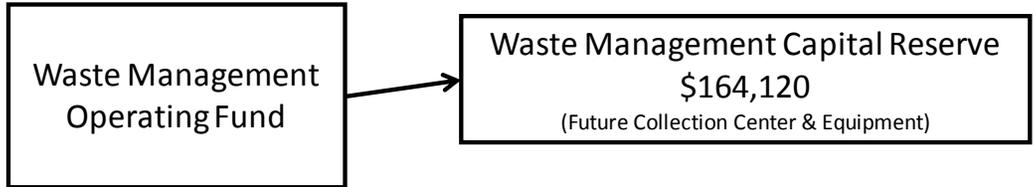
Utility Vehicle Replacement Reserve

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

	A 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	32,838	6,150	2,500	1,330	1,500	1,500	1,500	0	1,500	(40%)	(40%)
Fund Balance	0	0	300,000	0	300,000	300,000	300,000	0	300,000	0%	0%
Total Revenues	32,838	6,150	302,500	1,330	301,500	301,500	301,500	0	301,500	0%	0%
Expenditures											
Operating	0	0	302,500	0	301,500	301,500	301,500	0	301,500	0%	0%
Transfers	0	23,535	0	0	0	0	0	0	0	0%	0%
Total Expenditures	0	23,535	302,500	0	301,500	301,500	301,500	0	301,500	0%	0%

Waste Management Capital 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 2008 Actual	B 2009 Actual	C 2010 Amended	D 2010 Estimated	E 2011 Total Req	F 2011 Total Rec	G 2011 Appr Cont	H 2011 Appr Exp	I 2011 Total Appr	J Cont. % Inc/Dec	K Total % Inc/Dec
Revenues											
Interest	24,468	4,592	2,500	1,081	1,500	1,500	1,500	0	1,500	(40%)	(40%)
Miscellaneous	0	0	0	0	0	0	0	0	0	0%	0%
Transfers	0	0	764,120	764,120	164,120	164,120	164,120	0	164,120	(79%)	(79%)
Fund Balance	0	0	133,380	0	134,380	134,380	134,380	0	134,380	1%	1%
Total Revenues	24,468	4,592	900,000	765,201	300,000	300,000	300,000	0	300,000	(67%)	(67%)
Expenditures											
Operating	0	0	900,000	0	300,000	300,000	300,000	0	300,000	(67%)	(67%)
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Total Expenditures	0	0	900,000	0	300,000	300,000	300,000	0	300,000	(67%)	(67%)

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