

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.

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	2,066	287	0	236	0	0	0	0	0	0	0%
Property Tax	5,060,284	5,522,784	5,685,817	5,748,589	6,793,382	6,793,382	6,793,382	0	6,793,382	1,107,565	19%
Fund Balance	0	0	70,512	0	158,880	158,880	158,880	0	158,880	88,368	125%
Total Revenues	5,062,350	5,523,071	5,756,329	5,748,825	6,952,262	6,952,262	6,952,262	0	6,952,262	1,195,933	21%
Expenditures											
Operating	5,659,217	5,465,668	5,756,329	5,732,470	6,952,262	6,952,262	6,952,262	0	6,952,262	1,195,933	21%
Total Expenditures	5,659,217	5,465,668	5,756,329	5,732,470	6,952,262	6,952,262	6,952,262	0	6,952,262	1,195,933	21%

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. Recommended rates and contract amounts are as follows:

Fire District	FY 2012 Tax Rate	FY 2013 Requested	FY 2013 Recommended	FY 2013 Approved	Contract Amount Requested/ Recommended	Increase/Decrease In Fire Tax
Bells Annex (North Chatham FD)	0.06600	0.08800	0.08800	0.08800	Included in North Chatham	
Bennett (Bennett FD)	0.07000	0.08000	0.08000	0.08000	93,317	0.0100
Bonlee (Bonlee FD)	0.07000	0.07000	0.07000	0.07000	210,391	0.0000
Central Chatham (Siler City FD)	0.08000	0.08000	0.08000	0.08000	259,307	0.0000
Circle City (Pittsboro FD)	0.10820	0.11580	0.11580	0.11580	1,022,627	0.0076
Goldston (Goldston FD)	0.08000	0.08000	0.08000	0.08000	206,686	0.0000
Hope (Silk Hope FD)	0.06670	0.06850	0.06850	0.06850	336,896	0.0018
Moncure (Moncure FD)	0.08750	0.11040	0.11040	0.11040	660,158	0.0229
North Chatham (North Chatham FD)	0.06600	0.08800	0.08800	0.08800	3,494,359	0.0220
Northview (Northview FD)	0.08350	0.08300	0.08300	0.08300	23,733	-0.0005
Parkwood (Parkwood FD)	0.10000	0.10000	0.10000	0.10000	269,973	0.0000
Staley (Staley FD)	0.10000	0.10000	0.10000	0.10000	46,926	0.0000

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

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	14	8	0	5	0	0	0	0	0	0	0%
Property Tax	62,142	67,085	77,615	69,369	87,397	87,397	87,397	0	87,397	9,782	13%
Fund Balance	0	0	5,000	0	0	0	0	0	0	(5,000)	(100%)
Total Revenues	62,156	67,093	82,615	69,374	87,397	87,397	87,397	0	87,397	4,782	6%
Expenditures											
Operating	62,967	60,004	82,615	75,807	87,397	87,397	87,397	0	87,397	4,782	6%
Total Expenditures	62,967	60,004	82,615	75,807	87,397	87,397	87,397	0	87,397	4,782	6%

North Chatham Volunteer Fire Department (North Chatham & Bells Annex Fire Districts): The department is requesting a tax rate of .088, a 2.2-cent increase from the FY 2012 rate of .066. The rate increase is requested due to the planned construction of two additional sub-stations, 12 new full-time positions, and related equipment/apparatus to equip the proposed stations. The proposed new sub-stations will lower the Public Protection Class Rating in the area from a Class 10 to a Class 6. This will have a very positive effect in the lowering of homeowners' insurance premiums.

Bennett Fire District (Bennett Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	22	5	0	3	0	0	0	0	0	0	0%
Property Tax	81,887	87,232	88,457	88,617	97,825	97,825	97,825	0	97,825	9,368	11%
Fund Balance	0	0	3,200	0	0	0	0	0	0	(3,200)	(100%)
Total Revenues	81,909	87,237	91,657	88,620	97,825	97,825	97,825	0	97,825	6,168	7%
Expenditures											
Operating	84,478	86,745	91,657	88,754	97,825	97,825	97,825	0	97,825	6,168	7%
Total Expenditures	84,478	86,745	91,657	88,754	97,825	97,825	97,825	0	97,825	6,168	7%

Bennett Volunteer Fire Department/District: The department is requesting a tax rate of .08, a 1-cent increase from the FY 2012 rate of .07. Rate increase is requested due to increased fuel and vehicle maintenance costs and the replacement of a 30-year-old firefighting skid unit that is mounted on an emergency response vehicle.

Bonlee Fire District (Bonlee Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	77	14	0	0	0	0	0	0	0	0	0%
Property Tax	178,700	200,611	200,474	205,971	208,335	208,335	208,335	0	208,335	7,861	4%
Fund Balance	0	0	6,000	0	12,000	12,000	12,000	0	12,000	6,000	100%
Total Revenues	178,777	200,625	206,474	205,971	220,335	220,335	220,335	0	220,335	13,861	7%
Expenditures											
Operating	195,179	194,964	206,474	206,845	220,335	220,335	220,335	0	220,335	13,861	7%
Total Expenditures	195,179	194,964	206,474	206,845	220,335	220,335	220,335	0	220,335	13,861	7%

Bonlee Volunteer Fire Department/District: The department is requesting a tax rate of .07, no increase from the FY 2012 rate. The only significant budget line item increase was 25% for paid personnel which will provide staffing of the station from 8:00AM to 5:00PM, Monday thru Friday. The department recently lowered its Public Protection Class Rating from a Class 9 to a Class 6. This will have a very positive effect in the lowering of homeowners' insurance premiums.

Central Chatham Fire District (Siler City Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	60	10	0	8	0	0	0	0	0	0	0%
Property Tax	192,346	269,191	267,635	271,621	265,948	265,948	265,948	0	265,948	(1,687)	(1%)
Fund Balance	0	0	0	0	5,900	5,900	5,900	0	5,900	5,900	100%
Total Revenues	192,406	269,201	267,635	271,629	271,848	271,848	271,848	0	271,848	4,213	2%
Expenditures											
Operating	206,423	270,470	267,635	267,908	271,848	271,848	271,848	0	271,848	4,213	2%
Total Expenditures	206,423	270,470	267,635	267,908	271,848	271,848	271,848	0	271,848	4,213	2%

Siler City Fire Department (Central Chatham Fire District): The department is requesting a tax rate of .08, no increase from the FY 2012 rate. Tax District revenues decreased by 2% which appears to be offset by an increase of 13.3% in Town of Siler City funding.

Circle City Fire District (Pittsboro Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	671	68	0	52	0	0	0	0	0	0	0%
Property Tax	834,462	881,239	943,260	968,734	1,014,732	1,014,732	1,014,732	0	1,014,732	71,472	8%
Fund Balance	0	0	31,000	0	57,000	57,000	57,000	0	57,000	26,000	84%
Total Revenues	835,133	881,307	974,260	968,786	1,071,732	1,071,732	1,071,732	0	1,071,732	97,472	10%
Expenditures											
Operating	1,056,690	877,123	974,260	974,585	1,071,732	1,071,732	1,071,732	0	1,071,732	97,472	10%
Total Expenditures	1,056,690	877,123	974,260	974,585	1,071,732	1,071,732	1,071,732	0	1,071,732	97,472	10%

Pittsboro Fire & Rescue Department (Circle City Fire District): The department is requesting a tax rate of 11.58, 0.76-cent increase from the FY 2012 rate of 10.82. The rate increase is requested due to increased vehicle fuel and building utility costs. The department is projecting to create three new full-time positions to staff the recently constructed sub-station. The new sub-station will lower the Public Protection Class Rating in the area from a Class 10 to a Class 6. This will have a very positive effect in the lowering of homeowners' insurance premiums.

Goldston Fire District (Goldston Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	39	8	0	8	0	0	0	0	0	0	0%
Property Tax	178,151	216,668	206,488	213,805	206,853	206,853	206,853	0	206,853	365	0%
Fund Balance	0	0	0	0	9,600	9,600	9,600	0	9,600	9,600	100%
Total Revenues	178,190	216,676	206,488	213,813	216,453	216,453	216,453	0	216,453	9,965	5%
Expenditures											
Operating	186,025	214,627	206,488	206,777	216,453	216,453	216,453	0	216,453	9,965	5%
Total Expenditures	186,025	214,627	206,488	206,777	216,453	216,453	216,453	0	216,453	9,965	5%

Goldston Volunteer Fire Department/District: The department is requesting a tax rate of .08, no increase from the FY 2012 rate. No budget line items increased by more than 1.25%. The department is projecting to create two new part-time positions in January 2013. The department recently lowered its Public Protection Class Rating from a Class 9 to a Class 6. This will have a very positive effect in the lowering of homeowners' insurance premiums.

Hope Fire District (Silk Hope Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	103	15	0	16	0	0	0	0	0	0	0%
Property Tax	310,538	306,084	330,492	340,342	342,212	342,212	342,212	0	342,212	11,720	4%
Fund Balance	0	0	10,918	0	10,900	10,900	10,900	0	10,900	(18)	0%
Total Revenues	310,641	306,099	341,410	340,358	353,112	353,112	353,112	0	353,112	11,702	3%
Expenditures											
Operating	333,457	298,489	341,410	341,832	353,112	353,112	353,112	0	353,112	11,702	3%
Total Expenditures	333,457	298,489	341,410	341,832	353,112	353,112	353,112	0	353,112	11,702	3%

Silk Hope Volunteer Fire Department (Hope Fire District): The department is requesting a tax rate of .0685, a 0.18-cent increase from the FY 2012 rate of .0667. The rate increase is requested to make repairs to the recently constructed new main station that was not addressed by the contractor who has filed for bankruptcy and to purchase new firefighting appliances (saw, nozzles, foam).

Moncure Fire District (Moncure Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	298	39	0	36	0	0	0	0	0	0	0%
Property Tax	444,961	544,576	528,368	551,553	672,004	672,004	672,004	0	672,004	143,636	27%
Fund Balance	0	0	0	0	21,000	21,000	21,000	0	21,000	21,000	100%
Total Revenues	445,259	544,615	528,368	551,589	693,004	693,004	693,004	0	693,004	164,636	31%
Expenditures											
Operating	558,588	530,156	528,368	530,542	693,004	693,004	693,004	0	693,004	164,636	31%
Total Expenditures	558,588	530,156	528,368	530,542	693,004	693,004	693,004	0	693,004	164,636	31%

Moncure Volunteer Fire Department/District: The department is requesting a tax rate of 11.04, a 2.29-cent increase from the FY 2012 rate of .0875. The rate increase is requested to replace aging equipment that is no longer serviceable or regulation compliant. The department also is proposing to add six new part-time positions due to the decreasing number of volunteers. In FY 2012 the department refinanced an outstanding loan and purchased a new ladder truck. Budgeted debt service expenditures actually decreased by \$1,000 for FY 2013. Approximately half of the debt service payments budgeted for FY 2013 can be attributed to the new truck. The department recently lowered its Public Protection Class Rating from a Class 9 to a Class 6. This will have a very positive effect in the lowering of homeowners' insurance premiums.

North Chatham Fire District (North Chatham Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	673	103	0	95	0	0	0	0	0	0	0%
Property Tax	2,439,668	2,611,553	2,691,573	2,687,046	3,551,197	3,551,197	3,551,197	0	3,551,197	859,624	32%
Fund Balance	0	0	10,000	0	31,880	31,880	31,880	0	31,880	21,880	219%
Total Revenues	2,440,341	2,611,656	2,701,573	2,687,141	3,583,077	3,583,077	3,583,077	0	3,583,077	881,504	33%
Expenditures											
Operating	2,614,703	2,591,647	2,701,573	2,691,082	3,583,077	3,583,077	3,583,077	0	3,583,077	881,504	33%
Total Expenditures	2,614,703	2,591,647	2,701,573	2,691,082	3,583,077	3,583,077	3,583,077	0	3,583,077	881,504	33%

North Chatham Volunteer Fire Department (North Chatham & Bells Annex Fire Districts): The department is requesting a tax rate of .088, a 2.2-cent increase from the FY 2012 rate of .066. The rate increase is requested due to the planned construction of two additional sub-stations, 12 new full-time positions, and related equipment/apparatus to equip the proposed stations. The proposed new sub-stations will lower the Public Protection Class Rating in the area from a Class 10 to a Class 6. This will have a very positive effect in the lowering of homeowners' insurance premiums.

Northview Fire District (Northview Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	8	1	0	2	0	0	0	0	0	0	0%
Property Tax	29,769	25,340	31,917	26,872	24,923	24,923	24,923	0	24,923	(6,994)	(22%)
Fund Balance	0	0	0	0	0	0	0	0	0	0	0%
Total Revenues	29,777	25,341	31,917	26,874	24,923	24,923	24,923	0	24,923	(6,994)	(22%)
Expenditures											
Operating	30,361	26,372	31,917	26,966	24,923	24,923	24,923	0	24,923	(6,994)	(22%)
Total Expenditures	30,361	26,372	31,917	26,966	24,923	24,923	24,923	0	24,923	(6,994)	(22%)

Northview Volunteer Fire Department/District: The department is requesting a tax rate of 8.3, a decrease of .05 cents from the FY 2012 rate of 8.35. The only budget line item increase was due to the increase in vehicle fuel costs.

Parkwood Fire District (Parkwood Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	78	13	0	9	0	0	0	0	0	0	0%
Property Tax	261,268	262,366	268,535	275,231	272,706	272,706	272,706	0	272,706	4,171	2%
Fund Balance	0	0	2,359	0	10,600	10,600	10,600	0	10,600	8,241	349%
Total Revenues	261,346	262,379	270,894	275,240	283,306	283,306	283,306	0	283,306	12,412	5%
Expenditures											
Operating	276,827	265,371	270,894	271,380	283,306	283,306	283,306	0	283,306	12,412	5%
Total Expenditures	276,827	265,371	270,894	271,380	283,306	283,306	283,306	0	283,306	12,412	5%

Parkwood Volunteer Fire Department

The department is requesting a tax rate of 10.0, no increase from the FY 2012 rate. The department continues to provide services to Chatham County at or near the Durham County rate. The department is currently evaluating property located within their Chatham County district area to construct a new sub-station.

Staley Fire District (Staley Fire Department)

Budget Summary

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	23	3	0	2	0	0	0	0	0	0	0%
Property Tax	46,392	50,839	51,003	49,428	49,250	49,250	49,250	0	49,250	(1,753)	(3%)
Fund Balance	0	0	2,035	0	0	0	0	0	0	(2,035)	(100%)
Total Revenues	46,415	50,842	53,038	49,430	49,250	49,250	49,250	0	49,250	(3,788)	(7%)
Expenditures											
Operating	53,519	49,700	53,038	49,992	49,250	49,250	49,250	0	49,250	(3,788)	(7%)
Total Expenditures	53,519	49,700	53,038	49,992	49,250	49,250	49,250	0	49,250	(3,788)	(7%)

Staley Volunteer Fire Department

The department is requesting a tax rate of 10.0, no increase from the FY 2012 rate. The only budget line item increase was due to the increase in vehicle fuel costs.

Special Revenue, Non-major Capital Project, & Other Funds

Special revenue and reserve funds account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes.

Non-major capital project funds: GASB 54 re-categorized this group of funds as non-major capital project funds, because they do not involve restricted revenues. The county budget these annually in the operating budget.

Other funds include enterprise capital reserve funds, internal service funds, and trust funds.

	Fund Balance Beginning FY 2012	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2012
Bynum Canoe Access	8,761	8	0	8,769
Courthouse Clock	65,571	76	0	65,647
Emergency Vehicle Replacement	198,243	232	24,977	173,498
Enhanced 911	1,097,409	530,563	1,471,492	156,480
Equipment Capital Reserve	1,981,492	955	0	1,982,447
Facility Reserve	17,890,475	4,754,213	2,133,423	20,511,265
Forfeited Property	48,849	10,599	19,462	39,986
Health Internal Service	3,987,608	4,406,410	4,240,823	4,153,195
Impact Fee	8,369,764	1,520,035	3,843,079	6,046,720
Law Enforcement Pension Trust	355,446	50,380	27,558	378,268
Library Foundation	10,612	9	0	10,621
Personnel Savings	122,032	125	0	122,157
Recreation Fees	1,000,714	180,023	537,309	643,428
Utility Capital Reserve	15,065,423	574,751	0	15,640,174
Utility Vehicle Reserve	431,306	477	0	431,783
Waste Management Capital Reserve	428,567	475	0	429,042

Bynum Canoe Access

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.

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	33	13	20	8	10	10	10	0	10	(10)	(50%)
Fund Balance	0	0	8,500	0	8,500	8,500	8,500	0	8,500	0	0%
Total Revenues	33	13	8,520	8	8,510	8,510	8,510	0	8,510	(10)	0%
Expenditures											
Operating	312	0	8,520	0	8,510	8,510	8,510	0	8,510	(10)	0%
Total Expenditures	312	0	8,520	0	8,510	8,510	8,510	0	8,510	(10)	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.

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	249	98	0	76	0	0	0	0	0	0	0%
Fund Balance	0	0	65,473	0	65,625	65,625	65,625	0	65,625	152	0%
Total Revenues	249	98	65,473	76	65,625	65,625	65,625	0	65,625	152	0%
Expenditures											
Operating	685	0	65,473	0	65,625	65,625	65,625	0	65,625	152	0%
Total Expenditures	685	0	65,473	0	65,625	65,625	65,625	0	65,625	152	0%

Emergency Vehicle Replacement

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

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	750	297	250	232	200	200	200	0	200	(50)	(20%)
Fund Balance	0	0	195,000	0	170,000	170,000	170,000	0	170,000	(25,000)	(13%)
Total Revenues	750	297	195,250	232	170,200	170,200	170,200	0	170,200	(25,050)	(13%)
Expenditures											
Operating	0	0	195,250	0	170,200	170,200	170,200	0	170,200	(25,050)	(13%)
Transfers	0	0	0	24,977	0	0	0	0	0	0	0%
Total Expenditures	0	0	195,250	24,977	170,200	170,200	170,200	0	170,200	(25,050)	(13%)

Enhanced 911 Fund

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.

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	4,932	2,075	1,800	1,148	1,200	1,200	1,200	0	1,200	(600)	(33%)
Other Taxes/Licenses	452,028	452,028	452,028	529,415	529,415	529,415	529,415	0	529,415	77,387	17%
Transfers	0	6,105	0	0	0	0	0	0	0	0	0%
Fund Balance	0	0	561,789	0	0	0	0	0	0	(561,789)	(100%)
Total Revenues	456,960	460,208	1,015,617	530,563	530,615	530,615	530,615	0	530,615	(485,002)	(48%)
Expenditures											
Salaries	0	0	34,635	34,825	34,634	35,327	35,327	0	35,327	692	2%
Other Personnel Costs	0	0	14,678	14,648	14,552	14,685	14,685	0	14,685	7	0%
Operating	210,633	672,085	966,304	620,405	481,429	480,603	480,603	0	480,603	(485,701)	(50%)
Capital Outlay	35,410	140,276	0	801,614	0	0	0	0	0	0	0%
Total Expenditures	246,043	812,361	1,015,617	1,471,492	530,615	530,615	530,615	0	530,615	(485,002)	(48%)

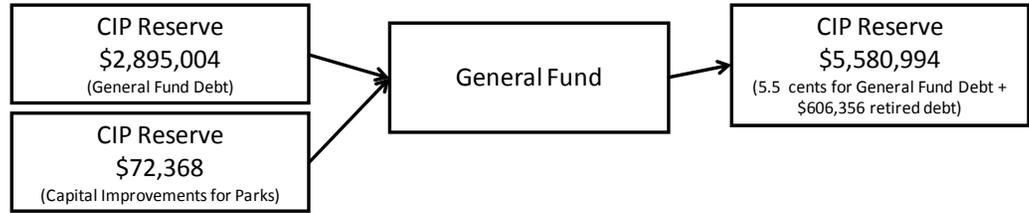
Equipment Capital Reserve

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

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	10,334	3,647	2,800	955	2,800	2,800	2,800	0	2,800	0	0%
Miscellaneous	21,271	420	0	0	0	0	0	0	0	0	0%
Fund Balance	0	0	681,950	0	682,200	682,200	682,200	0	682,200	250	0%
Total Revenues	31,605	4,067	684,750	955	685,000	685,000	685,000	0	685,000	250	0%
Expenditures											
Operating	0	0	400,000	0	685,000	685,000	685,000	0	685,000	285,000	71%
Transfers	312,175	452,239	284,750	0	0	0	0	0	0	(284,750)	(100%)
Total Expenditures	312,175	452,239	684,750	0	685,000	685,000	685,000	0	685,000	250	0%

Facility Reserve

This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. Since its establishment, the parks capital reserve has been added to the fund. The parks capital reserve accumulates funds so that parks can be built without requiring additional debt.



	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	1,768,953	636,060	500,000	427,629	500,000	500,000	500,000	0	500,000	0	0%
Interest	41,878	23,230	17,000	20,968	20,000	20,000	20,000	0	20,000	3,000	18%
Transfers	4,537,130	4,490,000	4,305,616	4,305,616	5,580,994	5,580,994	5,580,994	0	5,580,994	1,275,378	30%
Fund Balance	0	0	200,000	0	72,368	72,368	72,368	0	72,368	(127,632)	(64%)
Total Revenues	6,347,961	5,149,290	5,022,616	4,754,213	6,173,362	6,173,362	6,173,362	0	6,173,362	1,150,746	23%
Expenditures											
Operating	0	0	1,735,820	0	3,205,990	3,205,990	3,205,990	0	3,205,990	1,470,170	85%
Transfers	1,410,581	2,610,445	3,286,796	2,133,423	2,967,372	2,967,372	2,967,372	0	2,967,372	(319,424)	(10%)
Total Expenditures	1,410,581	2,610,445	5,022,616	2,133,423	6,173,362	6,173,362	6,173,362	0	6,173,362	1,150,746	23%

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 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	46,611	48,418	0	10,546	0	0	0	0	0	0	0%
Interest	283	77	0	53	0	0	0	0	0	0	0%
Grants/Donations	534	0	0	0	0	0	0	0	0	0	0%
Fund Balance	0	0	42,500	0	26,000	26,000	26,000	0	26,000	(16,500)	(39%)
Total Revenues	47,428	48,495	42,500	10,599	26,000	26,000	26,000	0	26,000	(16,500)	(39%)
Expenditures											
Operating	101,386	28,592	26,500	19,462	19,500	19,500	19,500	0	19,500	(7,000)	(26%)
Public Assistance/Grants	0	0	16,000	0	6,500	6,500	6,500	0	6,500	(9,500)	(59%)
Capital Outlay	0	8,599	0	0	0	0	0	0	0	0	0%
Total Expenditures	101,386	37,191	42,500	19,462	26,000	26,000	26,000	0	26,000	(16,500)	(39%)

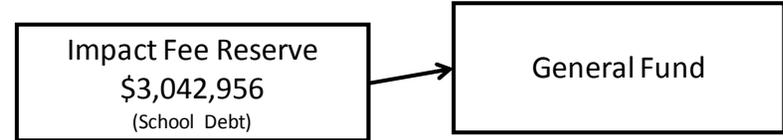
Health Internal Service

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 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	19,759	8,509	7,000	6,821	6,000	6,000	6,000	0	6,000	(1,000)	(14%)
Sales & Service	4,191,881	4,443,646	4,274,879	4,399,589	4,418,627	4,418,627	4,418,627	0	4,418,627	143,748	3%
Fund Balance	0	0	96,802	0	0	0	0	0	0	(96,802)	(100%)
Total Revenues	4,211,640	4,452,155	4,378,681	4,406,410	4,424,627	4,424,627	4,424,627	0	4,424,627	45,946	1%
Expenditures											
Other Personnel Costs	3,706,076	4,437,326	4,378,681	4,240,823	4,424,627	4,424,627	4,424,627	0	4,424,627	45,946	1%
Total Expenditures	3,706,076	4,437,326	4,378,681	4,240,823	4,424,627	4,424,627	4,424,627	0	4,424,627	45,946	1%

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 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	51,322	17,089	15,000	11,435	11,000	11,000	11,000	0	11,000	(4,000)	(27%)
Grants/Donations	1,825,700	1,585,200	1,105,000	1,508,600	1,105,000	1,105,000	1,105,000	0	1,105,000	0	0%
Fund Balance	0	0	4,040,065	0	3,926,956	3,926,956	3,926,956	0	3,926,956	(113,109)	(3%)
Total Revenues	1,877,022	1,602,289	5,160,065	1,520,035	5,042,956	5,042,956	5,042,956	0	5,042,956	(117,109)	(2%)
Expenditures											
Transfers	3,920,053	3,849,107	3,160,065	3,843,079	3,042,956	3,042,956	3,042,956	0	3,042,956	(117,109)	(4%)
Public Assistance/Grants	0	0	2,000,000	0	2,000,000	2,000,000	2,000,000	0	2,000,000	0	0%
Total Expenditures	3,920,053	3,849,107	5,160,065	3,843,079	5,042,956	5,042,956	5,042,956	0	5,042,956	(117,109)	(2%)

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 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,116	480	500	380	500	500	500	0	500	0	0%
Sales & Service	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	50,000	0	0%
Total Revenues	51,116	50,480	50,500	50,380	50,500	50,500	50,500	0	50,500	0	0%
Expenditures											
Salaries	16,968	24,730	47,000	25,599	47,000	47,000	47,000	0	47,000	0	0%
Other Personnel Costs	1,298	1,892	3,500	1,959	3,500	3,500	3,500	0	3,500	0	0%
Total Expenditures	18,266	26,622	50,500	27,558	50,500	50,500	50,500	0	50,500	0	0%

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 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Grants/Donations	575	0	0	0	0	0	0	0	0	0	0%
Total Revenues	575	0	0	0	0	0	0	0	0	0	0%
Expenditures											
Operating	81,470	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	81,470	0	0	0	0	0	0	0	0	0	0%

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 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	3,525	1,097	1,000	125	150	150	150	0	150	(850)	(85%)
Fund Balance	0	0	100,000	0	120,000	120,000	120,000	0	120,000	20,000	20%
Total Revenues	3,525	1,097	101,000	125	120,150	120,150	120,150	0	120,150	19,150	19%
Expenditures											
Operating	0	0	101,000	0	120,150	120,150	120,150	0	120,150	19,150	19%
Transfers	200,000	609,654	0	0	0	0	0	0	0	0	0%
Total Expenditures	200,000	609,654	101,000	0	120,150	120,150	120,150	0	120,150	19,150	19%

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 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	2,848	1,330	1,500	1,471	1,400	1,400	1,400	0	1,400	(100)	(7%)
Grants/Donations	146,232	103,570	80,000	178,552	79,500	79,500	79,500	0	79,500	(500)	(1%)
Transfers	0	94,000	0	0	0	0	0	0	0	0	0%
Fund Balance	0	0	450,000	0	450,000	450,000	450,000	0	450,000	0	0%
Total Revenues	149,080	198,900	531,500	180,023	530,900	530,900	530,900	0	530,900	(600)	0%
Expenditures											
Transfers	42,535	2,192	0	537,309	0	0	0	0	0	0	0%
Public Assistance/Grants	0	0	531,500	0	530,900	530,900	530,900	0	530,900	(600)	0%
Total Expenditures	42,535	2,192	531,500	537,309	530,900	530,900	530,900	0	530,900	(600)	0%

Utility Capital Reserve

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

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	27,865	22,849	18,000	18,251	18,000	18,000	18,000	0	18,000	0	0%
Sales & Service	591,094	531,500	300,000	556,500	400,000	400,000	400,000	0	400,000	100,000	33%
Transfers	769,779	0	0	0	0	0	0	0	0	0	0%
Fund Balance	0	0	3,356,124	0	2,582,000	2,582,000	2,582,000	0	2,582,000	(774,124)	(23%)
Total Revenues	1,388,738	554,349	3,674,124	574,751	3,000,000	3,000,000	3,000,000	0	3,000,000	(674,124)	(18%)
Expenditures											
Operating	0	0	3,000,000	0	3,000,000	3,000,000	3,000,000	0	3,000,000	0	0%
Transfers	1,073,559	404,374	674,124	0	0	0	0	0	0	(674,124)	(100%)
Total Expenditures	1,073,559	404,374	3,674,124	0	3,000,000	3,000,000	3,000,000	0	3,000,000	(674,124)	(18%)

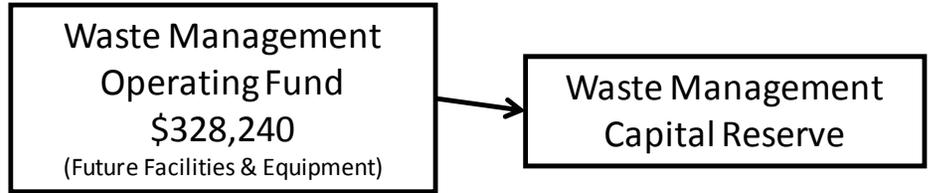
Utility Vehicle Replacement Reserve

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

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,631	646	1,000	477	500	500	500	0	500	(500)	(50%)
Fund Balance	0	0	300,000	0	300,000	300,000	300,000	0	300,000	0	0%
Total Revenues	1,631	646	301,000	477	300,500	300,500	300,500	0	300,500	(500)	0%
Expenditures											
Operating	0	0	260,130	0	300,500	300,500	300,500	0	300,500	40,370	16%
Transfers	0	0	40,870	0	0	0	0	0	0	(40,870)	(100%)
Total Expenditures	0	0	301,000	0	300,500	300,500	300,500	0	300,500	(500)	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.



	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,399	755	1,000	475	500	500	500	0	500	(500)	(50%)
Transfers	164,120	0	164,120	164,120	328,240	328,240	328,240	0	328,240	164,120	100%
Total Revenues	165,519	755	165,120	164,595	328,740	328,740	328,740	0	328,740	163,620	99%
Expenditures											
Operating	0	0	165,120	0	328,740	328,740	328,740	0	328,740	163,620	99%
Transfers	0	75,000	0	0	0	0	0	0	0	0	0%
Total Expenditures	0	75,000	165,120	0	328,740	328,740	328,740	0	328,740	163,620	99%

This page was intentionally left blank.