

# 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance  | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|----------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |                |                           |
| Interest                  | 343                 | 489                 | 0                    | 1,842                  | 0                       | 0                       | 0                        | 0                       | 0                        | 0              | 0%                        |
| Property Tax              | 5,770,599           | 7,037,122           | 6,858,972            | 7,523,121              | 7,094,405               | 7,094,405               | 7,094,405                | 0                       | 7,094,405                | 235,433        | 3%                        |
| Fund Balance              | 0                   | 0                   | 239,072              | 0                      | 422,200                 | 422,200                 | 422,200                  | 0                       | 422,200                  | 183,128        | 77%                       |
| <b>Total Revenues</b>     | <b>5,770,942</b>    | <b>7,037,611</b>    | <b>7,098,044</b>     | <b>7,524,963</b>       | <b>7,516,605</b>        | <b>7,516,605</b>        | <b>7,516,605</b>         | <b>0</b>                | <b>7,516,605</b>         | <b>418,561</b> | <b>6%</b>                 |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |                |                           |
| Operating                 | 5,756,820           | 6,962,191           | 7,098,044            | 7,102,763              | 7,516,605               | 7,516,605               | 7,516,605                | 0                       | 7,516,605                | 418,561        | 6%                        |
| <b>Total Expenditures</b> | <b>5,756,820</b>    | <b>6,962,191</b>    | <b>7,098,044</b>     | <b>7,102,763</b>       | <b>7,516,605</b>        | <b>7,516,605</b>        | <b>7,516,605</b>         | <b>0</b>                | <b>7,516,605</b>         | <b>418,561</b> | <b>6%</b>                 |

## 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:

| Fire District                    | FY 2014<br>Tax Rate | FY 2015<br>Requested | FY 2015<br>Recommended | FY 2015<br>Approved | Contract Amount<br>Requested/ Approved | Increase/ Decrease<br>in Fire Tax |
|----------------------------------|---------------------|----------------------|------------------------|---------------------|--|-----------------------------------|
| Bells Annex (North Chatham FD)   | 0.0880              | 0.0880               | 0.0880                 | 0.0880              | 90,734                                 | 0.0000                            |
| Bennett (Bennett FD)             | 0.0800              | 0.0800               | 0.0800                 | 0.0800              | 95,064                                 | 0.0000                            |
| Bonlee (Bonlee FD)               | 0.0700              | 0.0700               | 0.0700                 | 0.0700              | 210,955                                | 0.0000                            |
| Central Chatham (Siler City FD)  | 0.0800              | 0.1000               | 0.0900                 | 0.0900              | 311,678                                | 0.0100                            |
| Circle City (Pittsboro FD)       | 0.1158              | 0.1158               | 0.1158                 | 0.1158              | 1,038,521                              | 0.0000                            |
| Goldston (Goldston FD)           | 0.0800              | 0.0800               | 0.0800                 | 0.0800              | 214,310                                | 0.0000                            |
| Hope (Silk Hope FD)              | 0.0685              | 0.0685               | 0.0685                 | 0.0685              | 353,841                                | 0.0000                            |
| Moncure (Moncure FD)             | 0.1104              | 0.1104               | 0.1104                 | 0.1104              | 711,597                                | 0.0000                            |
| North Chatham (North Chatham FD) | 0.0880              | 0.0880               | 0.0880                 | 0.0880              | 3,766,545                              | 0.0000                            |
| Northview (Northview FD)         | 0.0830              | 0.0830               | 0.0830                 | 0.0830              | 28,285                                 | 0.0000                            |
| Parkwood (Parkwood FD)           | 0.1000              | 0.1000               | 0.1000                 | 0.1000              | 291,083                                | 0.0000                            |
| Staley (Staley FD)               | 0.1000              | 0.1000               | 0.1000                 | 0.1000              | 46,398                                 | 0.0000                            |

## Chatham County Fire Departments Budget Summary FY 2014-2015

### Overview

Fire department budgets are reviewed by the Chatham County Finance Officer and Fire Marshall. Of the 11 fire departments that provide services within Chatham County, 10 departments have requested no increase in their fire tax rates. Major issues to be aware of include:

- The Siler City Fire Department has requested a .01 increase in its fire tax rate to fund a paid full-time fire chief position and set aside funds for equipment replacements and capital improvements. The County Manager recommended and the Board of Commissioners approved a one-cent increase.
- The Moncure Volunteer Fire Department is projecting one new full-time firefighter position and the Pittsboro Fire & Rescue Department is projecting four new paid part-time firefighter positions. These positions will result in an increase in the annual VFIS Accident & Sickness insurance policy premium paid by the county.
- The North Chatham Volunteer Fire Department is requesting tax-exempt borrowing in the amount of \$775,000 to purchase three emergency response vehicles to replace aging units.
- The Staley Volunteer Fire Department has failed to submit an annual audit as requested, but has advised that it is forthcoming.

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

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 7                   | 8                   | 0                    | 33                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 73,614              | 95,635              | 92,573               | 102,393                | 94,556                  | 94,556                  | 94,556                   | 0                       | 94,556                   | 1,983         | 2%                        |
| Fund Balance              | 0                   | 0                   | 9,139                | 0                      | 700                     | 700                     | 700                      | 0                       | 700                      | (8,439)       | (92%)                     |
| <b>Total Revenues</b>     | 73,621              | 95,643              | 101,712              | 102,426                | 95,256                  | 95,256                  | 95,256                   | 0                       | 95,256                   | (6,456)       | (6%)                      |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 82,357              | 87,579              | 101,712              | 101,726                | 95,256                  | 95,256                  | 95,256                   | 0                       | 95,256                   | (6,456)       | (6%)                      |
| <b>Total Expenditures</b> | 82,357              | 87,579              | 101,712              | 101,726                | 95,256                  | 95,256                  | 95,256                   | 0                       | 95,256                   | (6,456)       | (6%)                      |

See North Chatham Fire District summary.

# Bennett Fire District (Bennett Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 5                   | 5                   | 0                    | 23                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 87,975              | 98,559              | 96,218               | 104,192                | 96,908                  | 96,908                  | 96,908                   | 0                       | 96,908                   | 690           | 1%                        |
| Fund Balance              | 0                   | 0                   | 5,334                | 0                      | 2,700                   | 2,700                   | 2,700                    | 0                       | 2,700                    | (2,634)       | (49%)                     |
| <b>Total Revenues</b>     | 87,980              | 98,564              | 101,552              | 104,215                | 99,608                  | 99,608                  | 99,608                   | 0                       | 99,608                   | (1,944)       | (2%)                      |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 90,286              | 97,873              | 101,552              | 101,515                | 99,608                  | 99,608                  | 99,608                   | 0                       | 99,608                   | (1,944)       | (2%)                      |
| <b>Total Expenditures</b> | 90,286              | 97,873              | 101,552              | 101,515                | 99,608                  | 99,608                  | 99,608                   | 0                       | 99,608                   | (1,944)       | (2%)                      |

### Bennett Volunteer Fire Department

The Bennett Volunteer Fire Department has experienced significant change with the addition of many new volunteer firefighters. The department has expanded its delivery of services through numerous hours of education and training. The department has continued to provide and expand services while not increasing its fire tax rate. Capital outlay is earmarked for the purchase of new emergency response vehicles to replace aging equipment and for the enhancement of services.

**Requested Tax Rate:** .08 (same as FY 2014)

**Revenue Generated:** \$95,068 (includes fund balance)

**Revenue Requested:** \$93,516

**Capital Outlay:** Emergency response vehicle replacement

**Tax Exempt Borrowing:** None

**Present Paid Personnel:** 1 paid full-time position (previously converted part-time to full-time)

**Projected New Paid Personnel:** 0

# Bonlee Fire District (Bonlee Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 20                  | 24                  | 0                    | 64                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 210,636             | 215,661             | 208,541              | 232,447                | 208,881                 | 208,881                 | 208,881                  | 0                       | 208,881                  | 340           | 0%                        |
| Fund Balance              | 0                   | 0                   | 11,981               | 0                      | 12,000                  | 12,000                  | 12,000                   | 0                       | 12,000                   | 19            | 0%                        |
| <b>Total Revenues</b>     | 210,656             | 215,685             | 220,522              | 232,511                | 220,881                 | 220,881                 | 220,881                  | 0                       | 220,881                  | 359           | 0%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 206,873             | 220,486             | 220,522              | 220,511                | 220,881                 | 220,881                 | 220,881                  | 0                       | 220,881                  | 359           | 0%                        |
| <b>Total Expenditures</b> | 206,873             | 220,486             | 220,522              | 220,511                | 220,881                 | 220,881                 | 220,881                  | 0                       | 220,881                  | 359           | 0%                        |

### Bonlee Volunteer Fire Department (South Chatham Fire District)

Like the Bennett Volunteer Fire Department, the Bonlee Volunteer Fire Department has experienced substantial change with the addition of many new volunteer firefighters. The position of fire chief has reverted from a paid to a volunteer position which provided funds for part-time personnel and other needed items. The department has expanded its delivery of services through many hours of education and training. The department has continued to provide and expand services while not increasing its fire tax rate. Capital outlay is earmarked for the purchase of new emergency response vehicles to replace aging equipment and for the enhancement of services.

**Requested Tax Rate:** .07 (same as FY 2014)

**Revenue Generated:** \$210,954 (includes fund balance)

**Revenue Requested:** \$210,594

**Capital Outlay:** Emergency response equipment

**Tax Exempt Borrowing:** None

**Present Paid Personnel:** 1 paid full-time position

**Projected New Paid Personnel:** 0

# Central Chatham Fire District (Siler City Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 12                  | 22                  | 0                    | 82                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 274,769             | 279,652             | 268,874              | 301,071                | 322,234                 | 322,234                 | 322,234                  | 0                       | 322,234                  | 53,360        | 20%                       |
| Fund Balance              | 0                   | 0                   | 12,470               | 0                      | 20,000                  | 20,000                  | 20,000                   | 0                       | 20,000                   | 7,530         | 60%                       |
| <b>Total Revenues</b>     | 274,781             | 279,674             | 281,344              | 301,153                | 342,234                 | 342,234                 | 342,234                  | 0                       | 342,234                  | 60,890        | 22%                       |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 267,982             | 272,269             | 281,344              | 281,153                | 342,234                 | 342,234                 | 342,234                  | 0                       | 342,234                  | 60,890        | 22%                       |
| <b>Total Expenditures</b> | 267,982             | 272,269             | 281,344              | 281,153                | 342,234                 | 342,234                 | 342,234                  | 0                       | 342,234                  | 60,890        | 22%                       |

### Siler City Fire Department (Central Chatham Fire District)

The Siler City Fire Department continues to provide fire protection services as a municipal fire department to the Town, as well as outlying areas, with one paid full-time position and a stable and growing volunteer force. The department is requesting a 1-cent increase in its fire tax rate (from .08 to .09) to fund a paid full-time fire chief position due to the increased duties, responsibilities, and requirements of the position. Capital outlay is earmarked for the purchase of new emergency response vehicles to replace aging equipment and for the enhancement of services.

**Requested Tax Rate:** .09 (1-cent increase from .08 in FY 2014)

**Recommended Tax Rate:** .09 (1-cent increase from FY 2014)

**Revenue Generated:** \$343,490 (includes fund balance)

**Revenue Requested:** \$343,490

**Present Paid Personnel:** 1

**Projected New Paid Personnel:** +1

# Circle City Fire District (Pittsboro Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 78                  | 81                  | 0                    | 204                    | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 975,151             | 1,033,507           | 1,011,564            | 1,079,863              | 1,040,580               | 1,040,580               | 1,040,580                | 0                       | 1,040,580                | 29,016        | 3%                        |
| Fund Balance              | 0                   | 0                   | 20,250               | 0                      | 47,800                  | 47,800                  | 47,800                   | 0                       | 47,800                   | 27,550        | 136%                      |
| <b>Total Revenues</b>     | 975,229             | 1,033,588           | 1,031,814            | 1,080,067              | 1,088,380               | 1,088,380               | 1,088,380                | 0                       | 1,088,380                | 56,566        | 5%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 975,196             | 1,072,131           | 1,031,814            | 1,032,267              | 1,088,380               | 1,088,380               | 1,088,380                | 0                       | 1,088,380                | 56,566        | 5%                        |
| <b>Total Expenditures</b> | 975,196             | 1,072,131           | 1,031,814            | 1,032,267              | 1,088,380               | 1,088,380               | 1,088,380                | 0                       | 1,088,380                | 56,566        | 5%                        |

### Pittsboro Fire & Rescue Department (Circle City Fire District)

The Pittsboro Fire & Rescue Department continues to provide fire protection services to Town residents as well as outlying areas. The addition of two substations has greatly improved response times and has significantly lowered homeowner insurance rates residents in outlying areas. This past year the department underwent an inspection by the North Carolina Department of Insurance and the Office of the State Fire Marshal. These inspections improved the department's insurance classification/rating (in-town rating improved from a 6 to a 4; county rating improved from a 9 to a 5).

**Requested Tax Rate:** .1158 (same as FY 2014)

**Revenue Generated:** \$1,028,359 (includes fund balance)

**Revenue Requested:** \$1,038,521

**Capital Outlay:** Emergency response equipment and re-paving of parking lot

**Tax Exempt Borrowing:** None

**Present Paid Personnel:** 17 paid full-time and 9 paid part-time positions

**Projected New Paid Personnel:** +4 paid part-time positions

# Goldston Fire District (Goldston Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 11                  | 19                  | 0                    | 58                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 215,006             | 214,401             | 208,255              | 230,497                | 209,750                 | 209,750                 | 209,750                  | 0                       | 209,750                  | 1,495         | 1%                        |
| Fund Balance              | 0                   | 0                   | 7,896                | 0                      | 14,500                  | 14,500                  | 14,500                   | 0                       | 14,500                   | 6,604         | 84%                       |
| <b>Total Revenues</b>     | 215,017             | 214,420             | 216,151              | 230,555                | 224,250                 | 224,250                 | 224,250                  | 0                       | 224,250                  | 8,099         | 4%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 206,754             | 216,688             | 216,151              | 216,055                | 224,250                 | 224,250                 | 224,250                  | 0                       | 224,250                  | 8,099         | 4%                        |
| <b>Total Expenditures</b> | 206,754             | 216,688             | 216,151              | 216,055                | 224,250                 | 224,250                 | 224,250                  | 0                       | 224,250                  | 8,099         | 4%                        |

### Goldston Volunteer Fire Department

The Goldston Volunteer Fire Department has experienced much change with the addition of many new volunteer firefighters. The department has added strategically located water sources throughout its district. The department has expanded its delivery of services through many hours of education and training. The department has continued to provide and expand services while not increasing its fire tax rate. Capital outlay is earmarked for the purchase of new emergency response vehicles to replace aging equipment and for the enhancement of services.

**Requested Tax Rate:** .08 (same as FY 2014)

**Revenue Generated:** \$214,308 (includes fund balance)

**Revenue Requested:** \$214,308

**Capital Outlay:** Emergency response equipment and station repairs

**Tax Exempt Borrowing:** None

**Present Paid Personnel:** 1 paid full-time position

**Projected New Paid Personnel:** 0

# Hope Fire District (Silk Hope Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 22                  | 26                  | 0                    | 92                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 342,339             | 353,379             | 343,280              | 379,136                | 348,414                 | 348,414                 | 348,414                  | 0                       | 348,414                  | 5,134         | 1%                        |
| Fund Balance              | 0                   | 0                   | 13,644               | 0                      | 22,000                  | 22,000                  | 22,000                   | 0                       | 22,000                   | 8,356         | 61%                       |
| <b>Total Revenues</b>     | 342,361             | 353,405             | 356,924              | 379,228                | 370,414                 | 370,414                 | 370,414                  | 0                       | 370,414                  | 13,490        | 4%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 341,856             | 353,487             | 356,924              | 357,228                | 370,414                 | 370,414                 | 370,414                  | 0                       | 370,414                  | 13,490        | 4%                        |
| <b>Total Expenditures</b> | 341,856             | 353,487             | 356,924              | 357,228                | 370,414                 | 370,414                 | 370,414                  | 0                       | 370,414                  | 13,490        | 4%                        |

### Silk Hope Volunteer Fire Department (Hope Fire District)

The Silk Hope Volunteer Fire Department covers one of Chatham County's largest fire districts. The department continues as a totally volunteer department with the addition of many new volunteer firefighters. Capital outlay is earmarked for fire station improvements and the purchase of new emergency response vehicles to replace aging units. The addition of one or possibly two fire department sub-stations would be extremely important for responses in and near Bobcat Point and Shambley Meadows subdivisions.

**Requested Tax Rate:** .0685 (same as FY 2014)

**Revenue Generated:** \$358,841 (includes fund balance)

**Revenue Requested:** \$353,841

**Capital Outlay:** Station equipment (truck bay heaters), emergency response vehicle replacement

**Tax Exempt Borrowing:** None

**Present Paid Personnel:** None

# Moncure Fire District (Moncure Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 49                  | 116                 | 0                    | 362                    | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 551,483             | 757,617             | 642,576              | 821,783                | 664,038                 | 664,038                 | 664,038                  | 0                       | 664,038                  | 21,462        | 3%                        |
| Fund Balance              | 0                   | 0                   | 96,742               | 0                      | 80,000                  | 80,000                  | 80,000                   | 0                       | 80,000                   | (16,742)      | (17%)                     |
| <b>Total Revenues</b>     | 551,532             | 757,733             | 739,318              | 822,145                | 744,038                 | 744,038                 | 744,038                  | 0                       | 744,038                  | 4,720         | 1%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 530,336             | 697,316             | 739,318              | 742,145                | 744,038                 | 744,038                 | 744,038                  | 0                       | 744,038                  | 4,720         | 1%                        |
| <b>Total Expenditures</b> | 530,336             | 697,316             | 739,318              | 742,145                | 744,038                 | 744,038                 | 744,038                  | 0                       | 744,038                  | 4,720         | 1%                        |

### Moncure Volunteer Fire Department

The Moncure Volunteer Fire Department has undergone much change with the addition of new paid personnel including a new fire chief. The department continues to provide fire protection services including fire suppression, fire prevention, and first responder response with a reduced fire tax base due to the closing of the Cape Fear coal-fired plant. The department is also preparing long-range plans for the possible reduction and/or curtailment of manufacturing operations at one of its large manufacturing facilities.

**Requested Tax rate:** .1104 (same as FY 2014)

**Revenue Generated:** \$711,598 (includes fund balance)

**Revenue Requested:** \$711,598

**Capital Outlay:** Emergency response equipment, sub-station repairs, emergency response vehicle replacement

**Tax Exempt Borrowing:** None

**Present Paid Personnel:** 6 paid full-time and 9 paid part-time positions

**Projected New Paid Personnel:** +1 paid full-time position

# North Chatham Fire District (North Chatham Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 120                 | 160                 | 0                    | 803                    | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 2,685,249           | 3,626,686           | 3,632,921            | 3,879,801              | 3,748,037               | 3,748,037               | 3,748,037                | 0                       | 3,748,037                | 115,116       | 3%                        |
| Fund Balance              | 0                   | 0                   | 46,480               | 0                      | 200,000                 | 200,000                 | 200,000                  | 0                       | 200,000                  | 153,520       | 330%                      |
| <b>Total Revenues</b>     | 2,685,369           | 3,626,846           | 3,679,401            | 3,880,604              | 3,948,037               | 3,948,037               | 3,948,037                | 0                       | 3,948,037                | 268,636       | 7%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 2,704,800           | 3,586,342           | 3,679,401            | 3,680,604              | 3,948,037               | 3,948,037               | 3,948,037                | 0                       | 3,948,037                | 268,636       | 7%                        |
| <b>Total Expenditures</b> | 2,704,800           | 3,586,342           | 3,679,401            | 3,680,604              | 3,948,037               | 3,948,037               | 3,948,037                | 0                       | 3,948,037                | 268,636       | 7%                        |

### North Chatham Volunteer Fire Department (including Bells Annex)

The North Chatham Volunteer Fire Department is in the process of an extensive expansion program which includes the construction of two new fire department sub-stations. The sub-stations, located on Seaforth Road and Holland Chapel Road, will improve emergency response times and should significantly lower homeowner insurance rates for residents of the Preserve at Jordan Lake and areas northeast of NC Highway 751. The department is in the planning stages of replacing Sub-station #3, located on Mann's Chapel Road, with a new structure that will include sleeping accommodations and 24-hour manned coverage.

**Requested Tax Rate:** .088 (same as FY 2014)

**Revenue Generated:** \$3,857,276 (includes fund balance)

**Revenue Requested:** \$3,857,276

**Capital Outlay:** Emergency response equipment

**Tax Exempt Borrowing:** \$775,000.00 (vehicle replacement)

**Present Paid Personnel:** 45 paid full-time positions

**Projected New Paid Personnel:** 0

# Northview Fire District (Northview Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 2                   | 2                   | 0                    | 11                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 27,407              | 26,717              | 25,705               | 30,439                 | 25,812                  | 25,812                  | 25,812                   | 0                       | 25,812                   | 107           | 0%                        |
| Fund Balance              | 0                   | 0                   | 1,007                | 0                      | 3,700                   | 3,700                   | 3,700                    | 0                       | 3,700                    | 2,693         | 267%                      |
| <b>Total Revenues</b>     | 27,409              | 26,719              | 26,712               | 30,450                 | 29,512                  | 29,512                  | 29,512                   | 0                       | 29,512                   | 2,800         | 10%                       |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 26,687              | 24,983              | 26,712               | 26,750                 | 29,512                  | 29,512                  | 29,512                   | 0                       | 29,512                   | 2,800         | 10%                       |
| <b>Total Expenditures</b> | 26,687              | 24,983              | 26,712               | 26,750                 | 29,512                  | 29,512                  | 29,512                   | 0                       | 29,512                   | 2,800         | 10%                       |

### Northview Volunteer Fire Department

The Northview Volunteer Fire Department is based in Lee County and continues to provide fire protection services to the residents within its Chatham County fire district area. The department also provides automatic and mutual aid to surrounding Chatham County fire departments. The department has assisted Chatham County fire departments in lowering and maintaining their insurance classification/rates.

**Requested Tax Rate:** .083 (same as FY 2014)

**Revenue Generated:** \$28,284 (includes fund balance)

**Revenue Requested:** \$25,975

# Parkwood Fire District (Parkwood Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 15                  | 23                  | 0                    | 95                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 276,809             | 284,272             | 278,756              | 306,440                | 290,230                 | 290,230                 | 290,230                  | 0                       | 290,230                  | 11,474        | 4%                        |
| Fund Balance              | 0                   | 0                   | 12,516               | 0                      | 15,000                  | 15,000                  | 15,000                   | 0                       | 15,000                   | 2,484         | 20%                       |
| <b>Total Revenues</b>     | 276,824             | 284,295             | 291,272              | 306,535                | 305,230                 | 305,230                 | 305,230                  | 0                       | 305,230                  | 13,958        | 5%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 271,183             | 283,723             | 291,272              | 291,535                | 305,230                 | 305,230                 | 305,230                  | 0                       | 305,230                  | 13,958        | 5%                        |
| <b>Total Expenditures</b> | 271,183             | 283,723             | 291,272              | 291,535                | 305,230                 | 305,230                 | 305,230                  | 0                       | 305,230                  | 13,958        | 5%                        |

### Parkwood Volunteer Fire Department

The Parkwood Volunteer Fire Department is based in Durham County and continues to provide professional fire protection services to the residents within its Chatham County fire district area. The department is undergoing major changes due to administrative and financial issues. The department is being managed by a trustee who is overseeing all aspects of its operations and finances. Changes to the department include the discontinuation of emergency medical response service, a reduction in personnel, a review of salaries, and the sale of unneeded emergency response equipment. Chatham County administration is being continually advised on the department's progress towards meeting goals of the trustee.

**Requested Tax Rate:** .10 (same as FY 2014)

**Revenue Generated:** \$291,080 (includes fund balance)

**Revenue Requested:** \$291,080

# Staley Fire District (Staley Fire Department)

## Budget Summary

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 2                   | 3                   | 0                    | 15                     | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Property Tax              | 50,161              | 51,036              | 49,709               | 55,059                 | 44,965                  | 44,965                  | 44,965                   | 0                       | 44,965                   | (4,744)       | (10%)                     |
| Fund Balance              | 0                   | 0                   | 1,613                | 0                      | 3,800                   | 3,800                   | 3,800                    | 0                       | 3,800                    | 2,187         | 136%                      |
| <b>Total Revenues</b>     | 50,163              | 51,039              | 51,322               | 55,074                 | 48,765                  | 48,765                  | 48,765                   | 0                       | 48,765                   | (2,557)       | (5%)                      |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 52,510              | 49,314              | 51,322               | 51,274                 | 48,765                  | 48,765                  | 48,765                   | 0                       | 48,765                   | (2,557)       | (5%)                      |
| <b>Total Expenditures</b> | 52,510              | 49,314              | 51,322               | 51,274                 | 48,765                  | 48,765                  | 48,765                   | 0                       | 48,765                   | (2,557)       | (5%)                      |

### Staley Volunteer Fire Department

The Staley Volunteer Fire Department is based in Randolph County and continues to provide fire protection services to residents in its Chatham County fire district area. The department also provides automatic and mutual aid to surrounding Chatham County fire departments. The department has assisted Chatham County fire departments in lowering and maintaining their insurance classification/rates.

**Requested Tax Rate:** .10 (same as FY 2014)

**Revenue Generated:** \$51,500 (includes fund balance)

**Revenue Requested:** \$46,398

**\*\*Issues to note: No Audit Submitted**

## Special Revenue/Non-major Capital Projects & 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<br>Beginning FY<br>2014 | Estimated<br>Revenues | Estimated<br>Expenditures | Estimated<br>Fund Balance<br>End of FY 2014 |
|----------------------------------|--------------------------------------|-----------------------|---------------------------|---|
| Bynum Canoe Access               | 8,794                                | 43                    | 0                         | 8,837                                       |
| Courthouse Clock                 | 65,823                               | 230                   | 0                         | 66,053                                      |
| Emergency Vehicle Replacement    | 117,396                              | 410                   | 0                         | 117,806                                     |
| Enhanced 911                     | 402,599                              | 607,855               | 511,190                   | 499,264                                     |
| Equipment Capital Reserve        | 2,121,262                            | 7,397                 | 0                         | 2,128,659                                   |
| Facility Reserve                 | 17,999,346                           | 5,857,279             | 4,337,243                 | 19,519,382                                  |
| Forfeited Property               | 52,598                               | 5,411                 | 22,309                    | 35,700                                      |
| Health Internal Service          | 4,163,243                            | 4,864,908             | 4,614,538                 | 4,413,613                                   |
| Impact Fee                       | 5,677,900                            | 2,289,733             | 3,433,841                 | 4,533,792                                   |
| Law Enforcement Pension Trust    | 407,703                              | 81,395                | 29,597                    | 459,501                                     |
| Library Foundation               | 10,653                               | 153                   | 0                         | 10,806                                      |
| Personnel Savings                | 122,501                              | 428                   | 0                         | 122,929                                     |
| Recreation Fees                  | 649,076                              | 249,907               | 91,837                    | 807,146                                     |
| Utility Capital Reserve          | 16,728,250                           | 1,096,996             | 785,794                   | 17,039,452                                  |
| Utility Vehicle Reserve          | 445,338                              | 1,553                 | 0                         | 446,891                                     |
| Waste Management Capital Reserve | 922,909                              | 71,825                | 0                         | 994,734                                     |

## 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 16                  | 17                  | 10                   | 43                     | 40                      | 40                      | 40                       | 0                       | 40                       | 30            | 300%                      |
| Fund Balance              | 0                   | 0                   | 8,500                | 0                      | 8,500                   | 8,500                   | 8,500                    | 0                       | 8,500                    | 0             | 0%                        |
| <b>Total Revenues</b>     | 16                  | 17                  | 8,510                | 43                     | 8,540                   | 8,540                   | 8,540                    | 0                       | 8,540                    | 30            | 0%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 0                   | 8,510                | 0                      | 8,540                   | 8,540                   | 8,540                    | 0                       | 8,540                    | 30            | 0%                        |
| <b>Total Expenditures</b> | 0                   | 0                   | 8,510                | 0                      | 8,540                   | 8,540                   | 8,540                    | 0                       | 8,540                    | 30            | 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 120                 | 132                 | 0                    | 230                    | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Fund Balance              | 0                   | 0                   | 65,625               | 0                      | 65,625                  | 65,625                  | 65,625                   | 0                       | 65,625                   | 0             | 0%                        |
| <b>Total Revenues</b>     | 120                 | 132                 | 65,625               | 230                    | 65,625                  | 65,625                  | 65,625                   | 0                       | 65,625                   | 0             | 0%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 0                   | 65,625               | 0                      | 65,625                  | 65,625                  | 65,625                   | 0                       | 65,625                   | 0             | 0%                        |
| <b>Total Expenditures</b> | 0                   | 0                   | 65,625               | 0                      | 65,625                  | 65,625                  | 65,625                   | 0                       | 65,625                   | 0             | 0%                        |

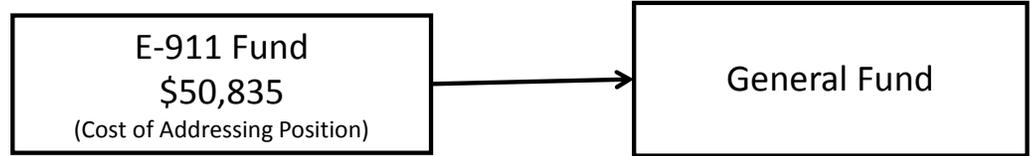
# Emergency Vehicle Replacement

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

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 355                 | 307                 | 200                  | 410                    | 300                     | 300                     | 300                      | 0                       | 300                      | 100           | 50%                       |
| Fund Balance              | 0                   | 0                   | 170,000              | 0                      | 117,000                 | 117,000                 | 117,000                  | 0                       | 117,000                  | (53,000)      | (31%)                     |
| <b>Total Revenues</b>     | 355                 | 307                 | 170,200              | 410                    | 117,300                 | 117,300                 | 117,300                  | 0                       | 117,300                  | (52,900)      | (31%)                     |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 56,532              | 170,200              | 0                      | 117,300                 | 117,300                 | 117,300                  | 0                       | 117,300                  | (52,900)      | (31%)                     |
| Transfers                 | 24,977              | 0                   | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| <b>Total Expenditures</b> | 24,977              | 56,532              | 170,200              | 0                      | 117,300                 | 117,300                 | 117,300                  | 0                       | 117,300                  | (52,900)      | (31%)                     |

## 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 1,720               | 295                 | 200                  | 1,291                  | 1,000                   | 1,000                   | 1,000                    | 0                       | 1,000                    | 800           | 400%                      |
| Other Taxes/Licenses      | 529,415             | 594,648             | 589,250              | 606,564                | 454,223                 | 454,223                 | 454,202                  | 0                       | 454,202                  | (135,048)     | (23%)                     |
| Transfers                 | 0                   | 25,497              | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Fund Balance              | 0                   | 0                   | 0                    | 0                      | 200,000                 | 200,000                 | 200,000                  | 0                       | 200,000                  | 200,000       | 100%                      |
| <b>Total Revenues</b>     | 531,135             | 620,440             | 589,450              | 607,855                | 655,223                 | 655,223                 | 655,202                  | 0                       | 655,202                  | 65,752        | 11%                       |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Salaries                  | 34,825              | 35,242              | 36,387               | 36,586                 | 0                       | 0                       | 0                        | 0                       | 0                        | (36,387)      | (100%)                    |
| Other Personnel Costs     | 14,644              | 14,672              | 15,229               | 15,254                 | 21                      | 21                      | 0                        | 0                       | 0                        | (15,229)      | (100%)                    |
| Operating                 | 626,296             | 267,675             | 509,720              | 432,197                | 655,202                 | 655,202                 | 655,202                  | 0                       | 655,202                  | 145,482       | 29%                       |
| Capital Outlay            | 813,958             | 39,073              | 28,114               | 27,153                 | 0                       | 0                       | 0                        | 0                       | 0                        | (28,114)      | (100%)                    |
| <b>Total Expenditures</b> | 1,489,723           | 356,662             | 589,450              | 511,190                | 655,223                 | 655,223                 | 655,202                  | 0                       | 655,202                  | 65,752        | 11%                       |

# Equipment Capital Reserve

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

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 3,637               | 4,243               | 2,800                | 3,921                  | 6,000                   | 6,000                   | 6,000                    | 0                       | 6,000                    | 3,200         | 114%                      |
| Miscellaneous             | 4,973               | 4,006               | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Transfers                 | 116,061             | 18,850              | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Fund Balance              | 0                   | 0                   | 697,200              | 0                      | 694,000                 | 694,000                 | 694,000                  | 0                       | 694,000                  | (3,200)       | 0%                        |
| <b>Total Revenues</b>     | 124,671             | 27,099              | 700,000              | 3,921                  | 700,000                 | 700,000                 | 700,000                  | 0                       | 700,000                  | 0             | 0%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 0                   | 700,000              | 0                      | 700,000                 | 700,000                 | 700,000                  | 0                       | 700,000                  | 0             | 0%                        |
| Transfers                 | 0                   | 12,000              | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| <b>Total Expenditures</b> | 0                   | 12,000              | 700,000              | 0                      | 700,000                 | 700,000                 | 700,000                  | 0                       | 700,000                  | 0             | 0%                        |

# Facility Reserve

*This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance  | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|----------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |                |                           |
| Intergovernmental         | 496,589             | 558,850             | 500,000              | 424,888                | 500,000                 | 500,000                 | 500,000                  | 0                       | 500,000                  | 0              | 0%                        |
| Interest                  | 33,234              | 44,305              | 25,000               | 80,266                 | 75,000                  | 75,000                  | 75,000                   | 0                       | 75,000                   | 50,000         | 200%                      |
| Grants/Donations          | 0                   | 80,000              | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0              | 0%                        |
| Transfers                 | 5,050,404           | 5,580,994           | 5,352,125            | 5,352,125              | 6,045,765               | 6,045,765               | 6,045,765                | 0                       | 6,045,765                | 693,640        | 13%                       |
| <b>Total Revenues</b>     | <b>5,580,227</b>    | <b>6,264,149</b>    | <b>5,877,125</b>     | <b>5,857,279</b>       | <b>6,620,765</b>        | <b>6,620,765</b>        | <b>6,620,765</b>         | <b>0</b>                | <b>6,620,765</b>         | <b>743,640</b> | <b>13%</b>                |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |                |                           |
| Operating                 | 0                   | 0                   | 1,539,882            | 0                      | 1,518,221               | 1,518,221               | 1,518,221                | 0                       | 1,518,221                | (21,661)       | (1%)                      |
| Transfers                 | 1,761,825           | 5,032,847           | 4,337,243            | 4,337,243              | 5,102,544               | 5,102,544               | 5,102,544                | 0                       | 5,102,544                | 765,301        | 18%                       |
| <b>Total Expenditures</b> | <b>1,761,825</b>    | <b>5,032,847</b>    | <b>5,877,125</b>     | <b>4,337,243</b>       | <b>6,620,765</b>        | <b>6,620,765</b>        | <b>6,620,765</b>         | <b>0</b>                | <b>6,620,765</b>         | <b>743,640</b> | <b>13%</b>                |

## Forfeited Property

*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.*

|   | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>                           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Intergovernmental                         | 13,689              | 27,114              | 0                    | 5,268                  | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Interest                                  | 81                  | 89                  | 0                    | 143                    | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Fund Balance                              | 0                   | 0                   | 31,000               | 0                      | 25,000                  | 25,000                  | 25,000                   | 0                       | 25,000                   | (6,000)       | (19%)                     |
| <b>Total Revenues</b>                     | 13,770              | 27,203              | 31,000               | 5,411                  | 25,000                  | 25,000                  | 25,000                   | 0                       | 25,000                   | (6,000)       | (19%)                     |
| <b>Expenditures</b>                       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                                 | 14,309              | 18,894              | 13,891               | 8,050                  | 12,500                  | 12,500                  | 12,500                   | 0                       | 12,500                   | (1,391)       | (10%)                     |
| Public Assistance/Grants/Special Programs | 734                 | 3,287               | 4,715                | 2,215                  | 12,500                  | 12,500                  | 12,500                   | 0                       | 12,500                   | 7,785         | 165%                      |
| Capital Outlay                            | 0                   | 0                   | 12,394               | 12,044                 | 0                       | 0                       | 0                        | 0                       | 0                        | (12,394)      | (100%)                    |
| <b>Total Expenditures</b>                 | 15,043              | 22,181              | 31,000               | 22,309                 | 25,000                  | 25,000                  | 25,000                   | 0                       | 25,000                   | (6,000)       | (19%)                     |

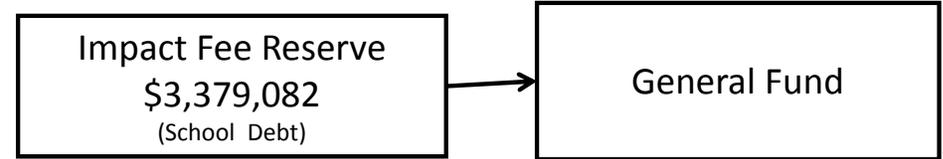
## Health Internal Service

*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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 10,638              | 12,797              | 7,000                | 25,373                 | 20,000                  | 20,000                  | 20,000                   | 0                       | 20,000                   | 13,000        | 186%                      |
| Sales & Service           | 4,369,818           | 4,521,517           | 4,746,579            | 4,839,535              | 5,046,868               | 5,046,868               | 5,046,868                | 0                       | 5,046,868                | 300,289       | 6%                        |
| <b>Total Revenues</b>     | 4,380,456           | 4,534,314           | 4,753,579            | 4,864,908              | 5,066,868               | 5,066,868               | 5,066,868                | 0                       | 5,066,868                | 313,289       | 7%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Other Personnel Costs     | 4,277,683           | 4,461,452           | 4,753,579            | 4,614,538              | 5,066,868               | 5,066,868               | 5,066,868                | 0                       | 5,066,868                | 313,289       | 7%                        |
| <b>Total Expenditures</b> | 4,277,683           | 4,461,452           | 4,753,579            | 4,614,538              | 5,066,868               | 5,066,868               | 5,066,868                | 0                       | 5,066,868                | 313,289       | 7%                        |

## 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance   | K<br>Total %<br>Inc./Dec. |
|---|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|-----------------|---------------------------|
| <b>Revenues</b>                           |                     |                     |                      |                        |                         |                         |                          |                         |                          |                 |                           |
| Interest                                  | 16,810              | 14,917              | 12,000               | 22,583                 | 20,000                  | 20,000                  | 20,000                   | 0                       | 20,000                   | 8,000           | 67%                       |
| Grants/Donations                          | 1,512,800           | 2,154,828           | 1,250,000            | 2,267,150              | 2,067,900               | 2,067,900               | 2,067,900                | 0                       | 2,067,900                | 817,900         | 65%                       |
| Fund Balance                              | 0                   | 0                   | 3,171,841            | 0                      | 2,291,182               | 2,291,182               | 2,291,182                | 0                       | 2,291,182                | (880,659)       | (28%)                     |
| <b>Total Revenues</b>                     | <b>1,529,610</b>    | <b>2,169,745</b>    | <b>4,433,841</b>     | <b>2,289,733</b>       | <b>4,379,082</b>        | <b>4,379,082</b>        | <b>4,379,082</b>         | <b>0</b>                | <b>4,379,082</b>         | <b>(54,759)</b> | <b>(1%)</b>               |
| <b>Expenditures</b>                       |                     |                     |                      |                        |                         |                         |                          |                         |                          |                 |                           |
| Transfers                                 | 3,348,263           | 3,042,956           | 3,433,841            | 3,433,841              | 3,379,082               | 3,379,082               | 3,379,082                | 0                       | 3,379,082                | (54,759)        | (2%)                      |
| Public Assistance/Grants/Special Programs | 0                   | 0                   | 1,000,000            | 0                      | 1,000,000               | 1,000,000               | 1,000,000                | 0                       | 1,000,000                | 0               | 0%                        |
| <b>Total Expenditures</b>                 | <b>3,348,263</b>    | <b>3,042,956</b>    | <b>4,433,841</b>     | <b>3,433,841</b>       | <b>4,379,082</b>        | <b>4,379,082</b>        | <b>4,379,082</b>         | <b>0</b>                | <b>4,379,082</b>         | <b>(54,759)</b> | <b>(1%)</b>               |

## 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 635                 | 756                 | 500                  | 1,395                  | 1,000                   | 1,000                   | 1,000                    | 0                       | 1,000                    | 500           | 100%                      |
| Sales & Service           | 50,000              | 50,000              | 80,000               | 80,000                 | 100,000                 | 100,000                 | 100,000                  | 0                       | 100,000                  | 20,000        | 25%                       |
| <b>Total Revenues</b>     | <b>50,635</b>       | <b>50,756</b>       | <b>80,500</b>        | <b>81,395</b>          | <b>101,000</b>          | <b>101,000</b>          | <b>101,000</b>           | <b>0</b>                | <b>101,000</b>           | <b>20,500</b> | <b>25%</b>                |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Salaries                  | 25,599              | 20,044              | 75,000               | 27,538                 | 94,000                  | 94,000                  | 94,000                   | 0                       | 94,000                   | 19,000        | 25%                       |
| Other Personnel Costs     | 1,959               | 1,533               | 5,500                | 2,059                  | 7,000                   | 7,000                   | 7,000                    | 0                       | 7,000                    | 1,500         | 27%                       |
| <b>Total Expenditures</b> | <b>27,558</b>       | <b>21,577</b>       | <b>80,500</b>        | <b>29,597</b>          | <b>101,000</b>          | <b>101,000</b>          | <b>101,000</b>           | <b>0</b>                | <b>101,000</b>           | <b>20,500</b> | <b>25%</b>                |

## 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.*

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 19                  | 22                  | 15                   | 38                     | 50                      | 50                      | 50                       | 0                       | 50                       | 35            | 233%                      |
| Grants/Donations          | 0                   | 0                   | 0                    | 115                    | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Fund Balance              | 0                   | 0                   | 10,643               | 0                      | 10,650                  | 10,650                  | 10,650                   | 0                       | 10,650                   | 7             | 0%                        |
| <b>Total Revenues</b>     | 19                  | 22                  | 10,658               | 153                    | 10,700                  | 10,700                  | 10,700                   | 0                       | 10,700                   | 42            | 0%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 0                   | 10,658               | 0                      | 10,700                  | 10,700                  | 10,700                   | 0                       | 10,700                   | 42            | 0%                        |
| <b>Total Expenditures</b> | 0                   | 0                   | 10,658               | 0                      | 10,700                  | 10,700                  | 10,700                   | 0                       | 10,700                   | 42            | 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 223                 | 246                 | 200                  | 428                    | 600                     | 600                     | 600                      | 0                       | 600                      | 400           | 200%                      |
| Fund Balance              | 0                   | 0                   | 120,000              | 0                      | 122,502                 | 122,502                 | 122,502                  | 0                       | 122,502                  | 2,502         | 2%                        |
| <b>Total Revenues</b>     | 223                 | 246                 | 120,200              | 428                    | 123,102                 | 123,102                 | 123,102                  | 0                       | 123,102                  | 2,902         | 2%                        |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 0                   | 120,200              | 0                      | 600                     | 600                     | 600                      | 0                       | 600                      | (119,600)     | (100%)                    |
| Transfers                 | 0                   | 0                   | 0                    | 0                      | 122,502                 | 122,502                 | 122,502                  | 0                       | 122,502                  | 122,502       | 100%                      |
| <b>Total Expenditures</b> | 0                   | 0                   | 120,200              | 0                      | 123,102                 | 123,102                 | 123,102                  | 0                       | 123,102                  | 2,902         | 2%                        |

## Recreation Fees

*This fund is used to account for payments in lieu of park dedication prior to the recording of final plats located in the county's subdivision jurisdiction. Proceeds are restricted to purchase of land for parks. Chatham County has reached an agreement with the developers of Briar Chapel that allows use of that development's recreation fees for construction of park facilities. Most of the balance in the fund reflects Briar Chapel's fees, and these revenues are programmed in the county's capital improvements program for facilities in Briar Chapel park. Any other recreation fees paid are transferred into the general fund to reimburse the purchase of park property.*

|   | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>                           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                                  | 2,131               | 1,338               | 1,100                | 2,325                  | 1,500                   | 1,500                   | 1,500                    | 0                       | 1,500                    | 400           | 36%                       |
| Grants/Donations                          | 174,678             | 264,012             | 103,000              | 247,582                | 153,000                 | 153,000                 | 153,000                  | 0                       | 153,000                  | 50,000        | 49%                       |
| Fund Balance                              | 0                   | 0                   | 450,000              | 0                      | 450,000                 | 450,000                 | 450,000                  | 0                       | 450,000                  | 0             | 0%                        |
| <b>Total Revenues</b>                     | 176,809             | 265,350             | 554,100              | 249,907                | 604,500                 | 604,500                 | 604,500                  | 0                       | 604,500                  | 50,400        | 9%                        |
| <b>Expenditures</b>                       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Transfers                                 | 598,773             | 195,024             | 0                    | 91,837                 | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Public Assistance/Grants/Special Programs | 0                   | 0                   | 554,100              | 0                      | 604,500                 | 604,500                 | 604,500                  | 0                       | 604,500                  | 50,400        | 9%                        |
| <b>Total Expenditures</b>                 | 598,773             | 195,024             | 554,100              | 91,837                 | 604,500                 | 604,500                 | 604,500                  | 0                       | 604,500                  | 50,400        | 9%                        |

## Utility Capital Reserve

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

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance    | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|------------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |                  |                           |
| Interest                  | 27,864              | 31,207              | 21,000               | 59,496                 | 57,500                  | 57,500                  | 57,500                   | 0                       | 57,500                   | 36,500           | 174%                      |
| Sales & Service           | 884,200             | 1,172,700           | 500,000              | 1,037,500              | 1,001,000               | 1,001,000               | 1,001,000                | 0                       | 1,001,000                | 501,000          | 100%                      |
| Fund Balance              | 0                   | 0                   | 0                    | 0                      | 1,098,480               | 1,098,480               | 1,098,480                | 0                       | 1,098,480                | 1,098,480        | 100%                      |
| <b>Total Revenues</b>     | <b>912,064</b>      | <b>1,203,907</b>    | <b>521,000</b>       | <b>1,096,996</b>       | <b>2,156,980</b>        | <b>2,156,980</b>        | <b>2,156,980</b>         | <b>0</b>                | <b>2,156,980</b>         | <b>1,635,980</b> | <b>314%</b>               |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |                  |                           |
| Operating                 | 0                   | 0                   | 521,000              | 0                      | 500,000                 | 500,000                 | 500,000                  | 0                       | 500,000                  | (21,000)         | (4%)                      |
| Transfers                 | 100,000             | 353,144             | 0                    | 785,794                | 1,656,980               | 1,656,980               | 1,656,980                | 0                       | 1,656,980                | 1,656,980        | 100%                      |
| <b>Total Expenditures</b> | <b>100,000</b>      | <b>353,144</b>      | <b>521,000</b>       | <b>785,794</b>         | <b>2,156,980</b>        | <b>2,156,980</b>        | <b>2,156,980</b>         | <b>0</b>                | <b>2,156,980</b>         | <b>1,635,980</b> | <b>314%</b>               |

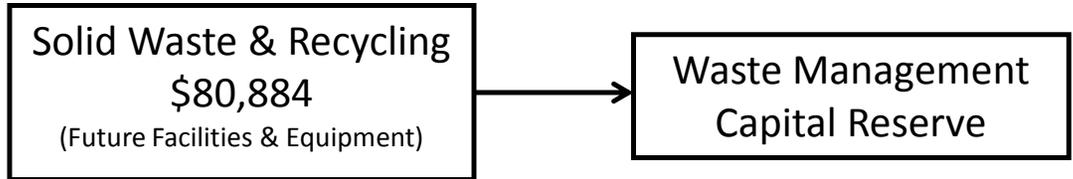
## Utility Vehicle Replacement Reserve

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

|                           | A<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 792                 | 877                 | 575                  | 1,553                  | 1,000                   | 1,000                   | 1,000                    | 0                       | 1,000                    | 425           | 74%                       |
| Miscellaneous             | 363                 | 0                   | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Transfers                 | 0                   | 12,000              | 0                    | 0                      | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| <b>Total Revenues</b>     | <b>1,155</b>        | <b>12,877</b>       | <b>575</b>           | <b>1,553</b>           | <b>1,000</b>            | <b>1,000</b>            | <b>1,000</b>             | <b>0</b>                | <b>1,000</b>             | <b>425</b>    | <b>74%</b>                |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 0                   | 575                  | 0                      | 1,000                   | 1,000                   | 1,000                    | 0                       | 1,000                    | 425           | 74%                       |
| <b>Total Expenditures</b> | <b>0</b>            | <b>0</b>            | <b>575</b>           | <b>0</b>               | <b>1,000</b>            | <b>1,000</b>            | <b>1,000</b>             | <b>0</b>                | <b>1,000</b>             | <b>425</b>    | <b>74%</b>                |

# 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<br>2012<br>Actual | B<br>2013<br>Actual | C<br>2014<br>Amended | D<br>2014<br>Estimated | E<br>2015<br>Total Req. | F<br>2015<br>Total Rec. | G<br>2015<br>Appr. Cont. | H<br>2015<br>Appr. Exp. | I<br>2015<br>Total Appr. | J<br>Variance | K<br>Total %<br>Inc./Dec. |
|---------------------------|---------------------|---------------------|----------------------|------------------------|-------------------------|-------------------------|--------------------------|-------------------------|--------------------------|---------------|---------------------------|
| <b>Revenues</b>           |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Interest                  | 786                 | 1,196               | 0                    | 3,219                  | 0                       | 0                       | 0                        | 0                       | 0                        | 0             | 0%                        |
| Transfers                 | 164,120             | 328,240             | 68,606               | 68,606                 | 80,884                  | 80,884                  | 80,884                   | 0                       | 80,884                   | 12,278        | 18%                       |
| <b>Total Revenues</b>     | <b>164,906</b>      | <b>329,436</b>      | <b>68,606</b>        | <b>71,825</b>          | <b>80,884</b>           | <b>80,884</b>           | <b>80,884</b>            | <b>0</b>                | <b>80,884</b>            | <b>12,278</b> | <b>18%</b>                |
| <b>Expenditures</b>       |                     |                     |                      |                        |                         |                         |                          |                         |                          |               |                           |
| Operating                 | 0                   | 0                   | 68,606               | 0                      | 80,884                  | 80,884                  | 80,884                   | 0                       | 80,884                   | 12,278        | 18%                       |
| <b>Total Expenditures</b> | <b>0</b>            | <b>0</b>            | <b>68,606</b>        | <b>0</b>               | <b>80,884</b>           | <b>80,884</b>           | <b>80,884</b>            | <b>0</b>                | <b>80,884</b>            | <b>12,278</b> | <b>18%</b>                |