

Fire Districts Summary

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

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,502	2,180	0	279	0	0	0	0	0	0	0%
Property Tax	7,321,848	7,324,101	8,154,898	8,238,932	8,336,385	8,336,385	8,336,385	0	8,336,385	181,487	2%
Appropriated Fund Balance	0	0	235,186	0	187,000	187,000	187,000	0	187,000	(48,186)	(20%)
Total Revenues	7,323,350	7,326,281	8,390,084	8,239,211	8,523,385	8,523,385	8,523,385	0	8,523,385	133,301	2%
Expenditures											
Operating	7,107,375	7,515,626	8,390,084	8,285,193	8,523,385	8,523,385	8,523,385	0	8,523,385	133,301	2%
Total Expenditures	7,107,375	7,515,626	8,390,084	8,285,193	8,523,385	8,523,385	8,523,385	0	8,523,385	133,301	2%

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 2016 Tax Rate	FY 2017 Req.	FY 2017 Rec.	FY 2017 Appr.	Contract Amount	Increase/Decrease in Fire Tax
Bells Annex (North Chatham FD)	0.1030	0.1030	0.1030	0.1030	\$117,528	0.0000
Bennett (Bennett FD)	0.0800	0.0900	0.0900	0.0900	\$110,000	0.0100
Bonlee (Bonlee FD)	0.0700	0.0700	0.0700	0.0700	\$216,930	0.0000
Central Chatham (Siler City FD)	0.0900	0.0900	0.0900	0.0900	\$307,350	0.0000
Circle City (Pittsboro FD)	0.1225	0.1225	0.1225	0.1225	\$1,202,680	0.0000
Goldston (Goldston FD)	0.0800	0.0900	0.0900	0.0900	\$243,713	0.0100
Hope (Silk Hope FD)	0.0685	0.0685	0.0685	0.0685	\$360,358	0.0000
Moncure (Moncure FD)	0.1250	0.1250	0.1250	0.1250	\$654,200	0.0000
North Chatham (North Chatham FD)	0.1030	0.1030	0.1030	0.1030	\$4,818,080	0.0000
Northview (Northview FD)	0.0830	0.0860	0.0860	0.0860	\$31,950	0.0030
Parkwood (Parkwood FD)	0.1150	0.1050	0.1050	0.1050	\$312,500	-0.0100
Staley (Staley FD)	0.1000	0.1000	0.1000	0.1000	\$53,891	0.0000

Chatham County Fire Departments Budget Summary FY 2016-2017

Fire department budgets are reviewed by the Chatham County Finance Officer and the Fire Marshal. Of the eleven (11) fire departments that provide services within Chatham County three (3) departments (Bennett Volunteer Fire Department, Goldston Rural Fire Department, and the Northview Volunteer Fire Department) have requested an increase in their fire tax rates. Issues to be aware of include:

- The Bennett Volunteer Fire Department is requesting a fire tax rate increase from .08 to .09 to fund the financing and insurance of a new fire response engine.
- The Goldston Rural Fire Department is requesting a fire tax rate increase from .08 to .09 to fund four (4) new part-time personnel, establish a fund for future emergency apparatus purchases, and establish a fund to purchase the present property and fire station.
- The Northview Volunteer Fire Department is requesting a fire tax rate increase from 8.3 to 8.6, which is in conjunction and in line with their Lee County fire tax rate.
- Durham County Fire & Rescue Department has requested a decrease in their fire tax rate from 11.5 to 10.5 and will continue to provide the same level of fire protection services to the area served within Chatham County.
- The North Chatham Volunteer Fire Department is proposing three (3) new full-time positions and six (6) part-time positions.
- The Pittsboro Fire & Rescue Department is proposing one (1) new full-time position. The new positions will result in an increase in the annual VFIS Accident & Sickness insurance policy premium. There is no tax-exempt borrowing requested.

Bells Annex Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	23	34	0	5	0	0	0	0	0	0	0%
Property Tax	95,047	100,387	115,949	120,105	113,855	113,855	113,855	0	113,855	(2,094)	(2%)
Appropriated Fund Balance	0	0	3,650	0	5,000	5,000	5,000	0	5,000	1,350	37%
Total Revenues	95,070	100,421	119,599	120,110	118,855	118,855	118,855	0	118,855	(744)	(1%)
Expenditures											
Operating	101,755	95,316	119,599	119,530	118,855	118,855	118,855	0	118,855	(744)	(1%)
Total Expenditures	101,755	95,316	119,599	119,530	118,855	118,855	118,855	0	118,855	(744)	(1%)

See North Chatham Fire District Summary

Bennett Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	16	40	0	5	0	0	0	0	0	0	0%
Property Tax	102,949	99,587	96,267	100,604	108,300	108,300	108,300	0	108,300	12,033	12%
Appropriated Fund Balance	0	0	2,300	0	3,000	3,000	3,000	0	3,000	700	30%
Total Revenues	102,965	99,626	98,567	100,609	111,300	111,300	111,300	0	111,300	12,733	13%
Expenditures											
Operating	101,581	99,530	98,567	98,358	111,300	111,300	111,300	0	111,300	12,733	13%
Total Expenditures	101,581	99,530	98,567	98,358	111,300	111,300	111,300	0	111,300	12,733	13%

Bennett Volunteer Fire Department

Current Tax Rate: .08

Requested Tax Rate: .09

Revenue Generated: \$109,983.00 (Includes Fund Balance)

Revenue Requested: \$109,947.00

Capital Outlay: Emergency Response Equipment/Insurance

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: 0

The department is requesting a fire tax rate of .09, which is an increase of last year's rate of .08. The rate increase is requested to provide funds for a recently ordered emergency fire apparatus, insurance, and personnel/vehicle equipment.

Bonlee Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	49	67	0	9	0	0	0	0	0	0	0%
Property Tax	222,753	214,656	211,701	216,318	212,485	212,485	212,485	0	212,485	784	0%
Appropriated Fund Balance	0	0	8,800	0	7,000	7,000	7,000	0	7,000	(1,800)	(20%)
Total Revenues	222,802	214,723	220,501	216,327	219,485	219,485	219,485	0	219,485	(1,016)	0%
Expenditures											
Operating	220,662	220,726	220,501	220,132	219,485	219,485	219,485	0	219,485	(1,016)	0%
Total Expenditures	220,662	220,726	220,501	220,132	219,485	219,485	219,485	0	219,485	(1,016)	0%

Bonlee Volunteer Fire Department (South Chatham Fire District)

Current Tax Rate: .07

Requested Tax Rate: .07

Revenue Generated: \$216,930.00 (Includes Fund Balance)

Revenue Requested: \$216,930.00

Capital Outlay: None

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: 0

The department is requesting no change in the a fire tax rate of .07. There are no significant increases. The department has ordered a new piece of fire apparatus with no financing.

Central Chatham Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	65	116	0	14	0	0	0	0	0	0	0%
Property Tax	291,571	316,460	306,650	311,613	306,133	306,133	306,133	0	306,133	(517)	0%
Appropriated Fund Balance	0	0	0	0	5,000	5,000	5,000	0	5,000	5,000	100%
Total Revenues	291,636	316,575	306,650	311,627	311,133	311,133	311,133	0	311,133	4,483	1%
Expenditures											
Operating	281,604	340,597	306,650	305,994	311,133	311,133	311,133	0	311,133	4,483	1%
Total Expenditures	281,604	340,597	306,650	305,994	311,133	311,133	311,133	0	311,133	4,483	1%

Siler City Fire Department (Central Chatham Fire District)

Current Tax Rate: .09

Requested Tax Rate: .09

Revenue Generated: \$307,337.00 (Includes Fund Balance

Revenue Requested: \$307,337.00

Capital Outlay: New Emergency Response Vehicle

Tax Exempt Borrowing: None

Present Paid Personnel: 2 paid full time positions

Projected New Paid Personnel: None

The department is requesting a fire tax rate of .09, which is the same as last year's rate. Capital Outlay funds are designated for personal protective equipment and a future emergency vehicle apparatus.

Circle City Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	171	272	0	29	0	0	0	0	0	0	0%
Property Tax	1,081,958	1,065,618	1,115,363	1,159,630	1,171,833	1,171,833	1,171,833	0	1,171,833	56,470	5%
Appropriated Fund Balance	0	0	44,000	0	44,000	44,000	44,000	0	44,000	0	0%
Total Revenues	1,082,128	1,065,889	1,159,363	1,159,659	1,215,833	1,215,833	1,215,833	0	1,215,833	56,470	5%
Expenditures											
Operating	1,033,446	1,088,551	1,159,363	1,159,798	1,215,833	1,215,833	1,215,833	0	1,215,833	56,470	5%
Total Expenditures	1,033,446	1,088,551	1,159,363	1,159,798	1,215,833	1,215,833	1,215,833	0	1,215,833	56,470	5%

Pittsboro Fire & Rescue Department (Circle City Fire District)

Current Tax Rate: 12.25

Requested Tax Rate: 12.25

Revenue Generated: \$1,202,679.00 (Includes Fund Balance)

Revenue Requested: \$1,202,679.00

Capital Outlay: Emergency Response Vehicle, New Rescue Boat, Parking lot concrete

Tax Exempt Borrowing: None

Present Paid Personnel: 20 paid full-time, 9 paid part-time positions

Projected New Paid Personnel: 1 paid full-time position

The department is requesting a fire tax rate of 12.25, which is the same as last year's rate. The department is proposing to hire one paid full-time employee. Capital Outlay funds are designated for repair of concrete/asphalt, new rescue boat, and personal protective equipment

Goldston Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	46	75	0	9	0	0	0	0	0	0	0%
Property Tax	224,478	217,023	212,233	212,673	236,578	236,578	236,578	0	236,578	24,345	11%
Appropriated Fund Balance	0	0	9,200	0	10,000	10,000	10,000	0	10,000	800	9%
Total Revenues	224,524	217,098	221,433	212,682	246,578	246,578	246,578	0	246,578	25,145	11%
Expenditures											
Operating	216,264	224,114	221,433	221,158	246,578	246,578	246,578	0	246,578	25,145	11%
Total Expenditures	216,264	224,114	221,433	221,158	246,578	246,578	246,578	0	246,578	25,145	11%

Goldston Rural Volunteer Fire Department

Current Tax Rate: .08

Requested Tax Rate: .09

Revenue Generated: \$243,712.00 (Includes Fund Balance)

Revenue Requested: \$243,712.00

Capital Outlay: Emergency Response Equipment

Tax Exempt Borrowing: None

Present Paid Personnel: 1 paid full-time position

Projected New Paid Personnel: 4 paid part-time positions

The department is requesting a fire tax rate of .09, which is an increase from last year's rate of .08. The department is proposing to hire four paid part-time employees. Capital Outlay funds are designated for a future emergency vehicle apparatus, purchase of their current fire station/land, and personnel and truck equipment

Hope Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	72	119	0	15	0	0	0	0	0	0	0%
Property Tax	368,019	361,586	351,588	360,041	355,646	355,646	355,646	0	355,646	4,058	1%
Appropriated Fund Balance	0	0	13,800	0	9,000	9,000	9,000	0	9,000	(4,800)	(35%)
Total Revenues	368,091	361,705	365,388	360,056	364,646	364,646	364,646	0	364,646	(742)	0%
Expenditures											
Operating	357,226	370,274	365,388	364,834	364,646	364,646	364,646	0	364,646	(742)	0%
Total Expenditures	357,226	370,274	365,388	364,834	364,646	364,646	364,646	0	364,646	(742)	0%

Silk Hope Volunteer Fire Department (Hope Fire District)

Current Tax Rate: .0685

Requested Tax Rate: .0685

Revenue Generated: \$360,357.00 (Includes Fund Balance)

Revenue Requested: \$360,357.00

Capital Outlay: Station Equipment (Truck bay heaters), Station Repair (Roof), Emergency Response Vehicle Replacement

Tax Exempt Borrowing: None

Present Paid Personnel: None

Projected New Paid Personnel: 0

The department is requesting a fire tax rate of .0685, which is the same as last year's rate. Capital Outlay funds are designated for the repair of the sub-station roof, infrared heaters, and a future emergency apparatus vehicle.

Moncure Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	310	238	0	33	0	0	0	0	0	0	0%
Property Tax	722,924	690,570	748,577	651,741	661,551	661,551	661,551	0	661,551	(87,026)	(12%)
Appropriated Fund Balance	0	0	8,800	0	0	0	0	0	0	(8,800)	(100%)
Total Revenues	723,234	690,808	757,377	651,774	661,551	661,551	661,551	0	661,551	(95,826)	(13%)
Expenditures											
Operating	742,280	744,674	757,377	658,021	661,551	661,551	661,551	0	661,551	(95,826)	(13%)
Total Expenditures	742,280	744,674	757,377	658,021	661,551	661,551	661,551	0	661,551	(95,826)	(13%)

Moncure Volunteer Fire Department

Current Tax Rate: 12.5

Requested Tax rate: 12.5

Revenue Generated: \$654,200.00 (No Fund Balance)

Revenue Requested: \$654,200.00

Capital Outlay: Personal Protection Equipment

Tax Exempt Borrowing: None

Present Paid Personnel: 7 paid full-time, 8 paid part-time positions

Projected New Paid Personnel: 0

The department is requesting a fire tax rate of 12.5, which is the same as last year's rate. There are no significant increases. Capital Outlay funds are designated for personal protective equipment.

North Chatham Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	660	1,091	0	146	0	0	0	0	0	0	0%
Property Tax	3,838,628	3,880,519	4,572,415	4,680,812	4,771,212	4,771,212	4,771,212	0	4,771,212	198,797	4%
Appropriated Fund Balance	0	0	136,334	0	100,000	100,000	100,000	0	100,000	(36,334)	(27%)
Total Revenues	3,839,289	3,881,610	4,708,749	4,680,958	4,871,212	4,871,212	4,871,212	0	4,871,212	162,463	3%
Expenditures											
Operating	3,683,018	3,948,238	4,708,749	4,705,553	4,871,212	4,871,212	4,871,212	0	4,871,212	162,463	3%
Total Expenditures	3,683,018	3,948,238	4,708,749	4,705,553	4,871,212	4,871,212	4,871,212	0	4,871,212	162,463	3%

North Chatham Volunteer Fire Department

Current Tax Rate: 10.3

Requested Tax Rate: 10.3

Revenue Generated: \$4,935,607.00 (Includes Fund Balance)

Revenue Requested: \$4,935,607.00

Capital Outlay: Fire Station Repairs/Emergency Response Equipment

Tax Exempt Borrowing: None

Present Paid Personnel: 51 paid full-time positions

Projected New Paid Personnel: 3 full-time, 6 paid part-time positions

The department is requesting a fire tax rate of 10.3, which is no increase from last year's rate. Capital Outlay is designated

Parkwood Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	71	84	0	10	0	0	0	0	0	0	0%
Property Tax	292,723	298,908	347,406	345,766	316,008	316,008	316,008	0	316,008	(31,398)	(9%)
Appropriated Fund Balance	0	0	1,300	0	0	0	0	0	0	(1,300)	(100%)
Total Revenues	292,794	298,992	348,706	345,776	316,008	316,008	316,008	0	316,008	(32,698)	(9%)
Expenditures											
Operating	291,484	305,341	348,706	348,133	316,008	316,008	316,008	0	316,008	(32,698)	(9%)
Total Expenditures	291,484	305,341	348,706	348,133	316,008	316,008	316,008	0	316,008	(32,698)	(9%)

Durham County Fire & Rescue Department

Current Tax Rate: 11.5

Requested Tax Rate: 10.5

Revenue Generated: \$312,543.00 (No Fund Balance)

Revenue Requested: \$306,664.00

The department is requesting a fire tax rate of 10.5, which is a decrease of last year's rate of 11.5. The department is proposing to hire six paid full time employees. The department will continue to provide fire protection services to the area they serve in Chatham County.

Staley Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	11	31	0	2	0	0	0	0	0	0	0%
Property Tax	53,419	51,977	50,931	53,152	50,504	50,504	50,504	0	50,504	(427)	(1%)
Appropriated Fund Balance	0	0	6,700	0	4,000	4,000	4,000	0	4,000	(2,700)	(40%)
Total Revenues	53,430	52,007	57,631	53,154	54,504	54,504	54,504	0	54,504	(3,127)	(5%)
Expenditures											
Operating	51,323	48,741	57,631	57,606	54,504	54,504	54,504	0	54,504	(3,127)	(5%)
Total Expenditures	51,323	48,741	57,631	57,606	54,504	54,504	54,504	0	54,504	(3,127)	(5%)

Staley Volunteer Fire Department

Current Tax Rate: 10.00

Requested Tax Rate: 10.00

Revenue Generated: \$53,890.00

Revenue Requested: \$53,890.00

The department is requesting a fire tax rate of 10.00, which is the same as last year's rate. Capital Outlay funds are designated for personal protective equipment.

Northview Fire District

Budget Summary

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	9	13	0	2	0	0	0	0	0	0	0%
Property Tax	27,378	26,811	25,818	26,477	32,280	32,280	32,280	0	32,280	6,462	25%
Appropriated Fund Balance	0	0	302	0	0	0	0	0	0	(302)	(100%)
Total Revenues	27,387	26,824	26,120	26,479	32,280	32,280	32,280	0	32,280	6,160	24%
Expenditures											
Operating	26,732	29,524	26,120	26,076	32,280	32,280	32,280	0	32,280	6,160	24%
Total Expenditures	26,732	29,524	26,120	26,076	32,280	32,280	32,280	0	32,280	6,160	24%

Northview Volunteer Fire Department

Current Tax Rate: 8.3

Requested Tax Rate: 8.6

Revenue Generated: \$27,064.00 (No Fund Balance)

Revenue Requested: \$31,950.00

The department is requesting a fire tax rate of 8.6, which is an increase from last year's rate of 8.3. Fire tax rate increase will be in line with the department's rate for Lee County.

Special Revenue/Reserve Funds

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

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

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

	Fund Balance Beginning FY 2016	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance End of FY 2016
Bynum Canoe Access	19,758	-	-	19,758
Coal Ash	-	6,000,000	1,548,284	4,451,716
Courthouse Clock	66,323	190	-	66,513
Emergency Vehicle Replacement	118,288	338	-	118,626
Emergency Telephone System	618,386	589,886	721,399	486,873
Equipment Capital Reserve	2,161,822	1,402,400	-	3,564,222
Facility Debt Reserve	26,986,377	7,208,069	6,261,466	27,932,980
Forfeited Property	113,637	65,060	115,727	62,970
Health Internal Service	3,415,866	5,345,708	5,533,997	3,227,577
Impact Fees	4,251,304	2,400,027	2,427,376	4,223,955
Law Enforcement Pension Trust	539,348	121,484	34,733	626,099
Library Foundation	11,095	-	-	11,095
Recreation Payment in Lieu	666,087	295,591	377,110	584,568
Utility Capital Reserve	15,583,415	1,353,854	168,408	16,768,861
Utility Vehicle Reserve	448,723	1,282	-	450,005
Waste Management Capital Reserve	929,925	2,656	-	932,581

Canoe Access/Easement Project

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

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	49	82	40	0	40	40	40	0	40	0	0%
Contributions from others	10,834	0	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	8,500	0	850	8,500	8,500	0	8,500	0	0%
Total Revenues	10,883	82	8,540	0	890	8,540	8,540	0	8,540	0	0%
Expenditures											
Operating	0	0	8,540	0	8,540	8,540	8,540	0	8,540	0	0%
Total Expenditures	0	0	8,540	0	8,540	8,540	8,540	0	8,540	0	0%

Coal Ash Settlement

This fund accounts for the settlement from Duke Progress Energy for disposing of coal ash at the Brickhaven mine site and includes expenses for monitoring air quality, water quality, etc.

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Contributions from others	0	0	6,000,000	0	0	0	0	0	0	(6,000,000)	(100%)
Appropriated Fund Balance	0	0	0	0	4,000,000	4,000,000	4,000,000	0	4,000,000	4,000,000	100%
Total Revenues	0	0	6,000,000	0	4,000,000	4,000,000	4,000,000	0	4,000,000	(2,000,000)	(33%)
Expenditures											
Operating	0	0	10,000	2,310	7,690	7,690	7,690	0	7,690	(2,310)	(23%)
Allocations/Programs	0	0	5,990,000	1,545,974	3,992,310	3,992,310	3,992,310	0	3,992,310	(1,997,690)	(33%)
Total Expenditures	0	0	6,000,000	1,548,284	4,000,000	4,000,000	4,000,000	0	4,000,000	(2,000,000)	(33%)

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 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	226	274	0	190	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	65,625	0	65,625	65,625	65,625	0	65,625	0	0%
Total Revenues	226	274	65,625	190	65,625	65,625	65,625	0	65,625	0	0%
Expenditures											
Operating	0	0	65,625	0	65,625	65,625	65,625	0	65,625	0	0%
Total Expenditures	0	0	65,625	0	65,625	65,625	65,625	0	65,625	0	0%

Emergency Telephone System

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

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	606,564	454,223	588,205	588,205	550,849	550,849	550,849	0	550,849	(37,356)	(6%)
Interest	1,425	2,407	1,100	1,681	1,100	1,100	1,100	0	1,100	0	0%
Appropriated Fund Balance	0	0	221,432	0	0	0	0	0	0	(221,432)	(100%)
Total Revenues	607,989	456,631	810,737	589,886	551,949	551,949	551,949	0	551,949	(258,788)	(32%)
Expenditures											
Operating	443,958	377,722	485,500	422,272	485,500	485,500	485,500	0	485,500	0	0%
Allocations/Programs	0	0	26,110	0	66,449	66,449	66,449	0	66,449	40,339	154%
Capital Outlay	27,152	0	299,127	299,127	0	0	0	0	0	(299,127)	(100%)
Total Expenditures	471,110	377,722	810,737	721,399	551,949	551,949	551,949	0	551,949	(258,788)	(32%)

Emergency Vehicle Replacement

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

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	404	488	400	338	400	400	400	0	400	0	0%
Appropriated Fund Balance	0	0	117,000	0	117,000	117,000	117,000	0	117,000	0	0%
Total Revenues	404	488	117,400	338	117,400	117,400	117,400	0	117,400	0	0%
Expenditures											
Allocations/Programs	0	0	117,400	0	117,400	117,400	117,400	0	117,400	0	0%
Total Expenditures	0	0	117,400	0	117,400	117,400	117,400	0	117,400	0	0%

Equipment Capital Reserve

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

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	7,298	8,881	6,000	6,237	5,000	5,000	5,000	0	5,000	(1,000)	(17%)
Miscellaneous	0	24,381	0	0	0	0	0	0	0	0	0%
Transfers In	0	0	1,396,163	1,396,163	1,656,682	1,656,682	1,656,682	0	1,656,682	260,519	19%
Appropriated Fund Balance	0	0	694,000	0	0	0	0	0	0	(694,000)	(100%)
Total Revenues	7,298	33,262	2,096,163	1,402,400	1,661,682	1,661,682	1,661,682	0	1,661,682	(434,481)	(21%)
Expenditures											
Allocations/Programs	0	0	2,096,163	0	1,661,682	1,661,682	1,661,682	0	1,661,682	(434,481)	(21%)
Total Expenditures	0	0	2,096,163	0	1,661,682	1,661,682	1,661,682	0	1,661,682	(434,481)	(21%)

Facility/Debt Reserve

This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. 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 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	573,328	597,750	500,000	500,000	500,000	500,000	500,000	0	500,000	0	0%
Interest	79,511	105,524	100,000	77,258	100,000	100,000	100,000	0	100,000	0	0%
Transfers In	5,915,128	6,244,739	6,630,811	6,630,811	9,999,957	9,999,957	9,999,957	0	9,999,957	3,369,146	51%
Total Revenues	6,567,967	6,948,014	7,230,811	7,208,069	10,599,957	10,599,957	10,599,957	0	10,599,957	3,369,146	47%
Expenditures											
Transfers Out	4,367,239	5,102,544	6,361,665	6,261,466	7,263,238	7,263,238	7,263,238	0	7,263,238	901,573	14%
Allocations/Programs	0	0	869,146	0	3,336,719	3,336,719	3,336,719	0	3,336,719	2,467,573	284%
Total Expenditures	4,367,239	5,102,544	7,230,811	6,261,466	10,599,957	10,599,957	10,599,957	0	10,599,957	3,369,146	47%

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 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	23,092	21,194	20,000	14,955	12,000	12,000	12,000	0	12,000	(8,000)	(40%)
Charges for Services	4,846,906	5,163,054	5,460,566	5,330,753	5,741,040	5,741,040	5,741,040	0	5,741,040	280,474	5%
Appropriated Fund Balance	0	0	0	0	100,000	100,000	100,000	0	100,000	100,000	100%
Total Revenues	4,869,998	5,184,248	5,480,566	5,345,708	5,853,040	5,853,040	5,853,040	0	5,853,040	372,474	7%
Expenditures											
Other Salaries and Benefits	4,786,496	6,015,127	5,480,566	5,533,997	5,853,040	5,853,040	5,853,040	0	5,853,040	372,474	7%
Total Expenditures	4,786,496	6,015,127	5,480,566	5,533,997	5,853,040	5,853,040	5,853,040	0	5,853,040	372,474	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 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	2,480,400	2,853,900	2,173,950	2,383,400	2,190,000	2,190,000	2,190,000	0	2,190,000	16,050	1%
Interest	23,462	28,565	21,000	16,627	14,000	14,000	14,000	0	14,000	(7,000)	(33%)
Appropriated Fund Balance	0	0	1,410,554	0	2,240,459	2,240,459	2,240,459	0	2,240,459	829,905	59%
Total Revenues	2,503,862	2,882,465	3,605,504	2,400,027	4,444,459	4,444,459	4,444,459	0	4,444,459	838,955	23%
Expenditures											
Transfers Out	3,433,841	3,379,082	2,605,504	2,427,376	3,944,459	3,944,459	3,944,459	0	3,944,459	1,338,955	51%
Allocations/Programs	0	0	1,000,000	0	500,000	500,000	500,000	0	500,000	(500,000)	(50%)
Total Expenditures	3,433,841	3,379,082	3,605,504	2,427,376	4,444,459	4,444,459	4,444,459	0	4,444,459	838,955	23%

Law Enforcement Pension Trust

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 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,408	2,017	1,200	1,484	1,200	1,200	1,200	0	1,200	0	0%
Charges for Services	80,000	100,000	120,000	120,000	125,000	125,000	125,000	0	125,000	5,000	4%
Total Revenues	81,408	102,017	121,200	121,484	126,200	126,200	126,200	0	126,200	5,000	4%
Expenditures											
Salaries	26,382	21,775	111,930	32,265	117,200	117,200	117,200	0	117,200	5,270	5%
Other Salaries and Benefits	1,956	1,666	9,270	2,468	9,000	9,000	9,000	0	9,000	(270)	(3%)
Total Expenditures	28,338	23,441	121,200	34,733	126,200	126,200	126,200	0	126,200	5,000	4%

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 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	37	46	50	34	50	50	50	0	50	0	0%
Contributions from others	168	193	0	260	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	10,650	0	10,650	10,650	10,650	0	10,650	0	0%
Total Revenues	204	238	10,700	294	10,700	10,700	10,700	0	10,700	0	0%
Expenditures											
Allocations/Programs	0	0	10,700	0	10,700	10,700	10,700	0	10,700	0	0%
Total Expenditures	0	0	10,700	0	10,700	10,700	10,700	0	10,700	0	0%

Personnel Savings Account

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

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	421	402	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0%
Total Revenues	421	402	0	0	0	0	0	0	0	0	0%
Expenditures											
Transfers Out	0	123,324	0	0	0	0	0	0	0	0	0%
Allocations/Programs	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	0	123,324	0	0	0	0	0	0	0	0	0%

Recreation Fees

This fund is used to account for payments in lieu of park dedication prior to a developer recording a lot at the Register of Deeds for sale to a potential homeowner. Proceeds are restricted to development of parks.

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Permits and Fees	271,280	371,250	203,500	292,918	203,500	203,500	203,500	0	203,500	0	0%
Interest	2,351	3,997	2,000	2,673	2,000	2,000	2,000	0	2,000	0	0%
Appropriated Fund Balance	0	0	400,000	0	350,000	350,000	350,000	0	350,000	(50,000)	(13%)
Total Revenues	273,631	375,247	605,500	295,591	555,500	555,500	555,500	0	555,500	(50,000)	(8%)
Expenditures											
Transfers Out	143,738	488,129	0	377,110	0	0	0	0	0	0	0%
Allocations/Programs	0	0	605,500	0	555,500	555,500	555,500	0	555,500	(50,000)	(8%)
Total Expenditures	143,738	488,129	605,500	377,110	555,500	555,500	555,500	0	555,500	(50,000)	(8%)

Sheriff-Property Seizure

This fund accounts for moneys received from state and federal government that are legally restricted for use in enhancing county law enforcement activities.

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	7,323	114,594	18,200	64,832	0	0	0	0	0	(18,200)	(100%)
Interest	137	302	0	228	150	150	150	0	150	150	100%
Contributions from others	215	1,157	0	0	0	0	0	0	0	0	0%
Appropriated Fund Balance	0	0	114,290	0	50,000	50,000	50,000	0	50,000	(64,290)	(56%)
Total Revenues	7,675	116,053	132,490	65,060	50,150	50,150	50,150	0	50,150	(82,340)	(62%)
Expenditures											
Operating	8,298	23,285	92,657	74,543	46,000	46,000	46,000	0	46,000	(46,657)	(50%)
Allocations/Programs	3,407	3,254	2,753	4,104	4,150	4,150	4,150	0	4,150	1,397	51%
Capital Outlay	12,044	12,401	37,080	37,080	0	0	0	0	0	(37,080)	(100%)
Total Expenditures	23,749	38,940	132,490	115,727	50,150	50,150	50,150	0	50,150	(82,340)	(62%)

Solid Waste & Recycling Reserve

This account is used to accumulate moneys to fund future replacement of capital equipment used in the collection and disposal of solid waste.

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	3,175	3,840	3,800	2,656	3,000	3,000	3,000	0	3,000	(800)	(21%)
Transfers In	0	0	80,884	0	0	0	0	0	0	(80,884)	(100%)
Appropriated Fund Balance	0	0	671,138	0	747,000	747,000	747,000	0	747,000	75,862	11%
Total Revenues	3,175	3,840	755,822	2,656	750,000	750,000	750,000	0	750,000	(5,822)	(1%)
Expenditures											
Allocations/Programs	0	0	755,822	0	750,000	750,000	750,000	0	750,000	(5,822)	(1%)
Total Expenditures	0	0	755,822	0	750,000	750,000	750,000	0	750,000	(5,822)	(1%)

Water Capital Reserve

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

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	59,382	63,163	60,000	46,854	50,000	50,000	50,000	0	50,000	(10,000)	(17%)
Charges for Services	1,110,563	1,550,500	1,014,135	1,307,000	1,100,000	1,100,000	1,100,000	0	1,100,000	85,865	8%
Appropriated Fund Balance	0	0	265,865	0	2,850,000	2,850,000	2,850,000	0	2,850,000	2,584,135	972%
Total Revenues	1,169,945	1,613,663	1,340,000	1,353,854	4,000,000	4,000,000	4,000,000	0	4,000,000	2,660,000	199%
Expenditures											
Transfers Out	3,580,000	348,443	340,000	168,408	0	0	0	0	0	(340,000)	(100%)
Allocations/Programs	0	0	1,000,000	0	4,000,000	4,000,000	4,000,000	0	4,000,000	3,000,000	300%
Total Expenditures	3,580,000	348,443	1,340,000	168,408	4,000,000	4,000,000	4,000,000	0	4,000,000	2,660,000	199%

Water Equipment Reserve

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

	A 2014 Actual	B 2015 Actual	C 2016 Amended	D 2016 Estimated	E 2017 Total Req.	F 2017 Total Rec.	G 2017 Appr. Cont.	H 2017 Appr. Exp.	I 2017 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,532	1,853	1,500	1,282	1,500	1,500	1,500	0	1,500	0	0%
Total Revenues	1,532	1,853	1,500	1,282	1,500	1,500	1,500	0	1,500	0	0%
Expenditures											
Allocations/Programs	0	0	1,500	0	1,500	1,500	1,500	0	1,500	0	0%
Total Expenditures	0	0	1,500	0	1,500	1,500	1,500	0	1,500	0	0%