

Special Revenue/Reserve Funds

Special revenue and reserve funds account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes. For example, the proceeds from the fire tax can only be used for fire protection.

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.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	199	351	150	200	200	200	200	0	200	33.3%
<i>Fund Balance</i>	0	0	8,345	0	8,860	8,860	8,860	0	8,860	6.2%
Total Revenues	199	351	8,495	200	9,060	9,060	9,060	0	9,060	6.7%
Expenditures										
<i>Operating</i>	0	0	8,495	0	9,060	9,060	9,060	0	9,060	6.7%
Total Expenditures	0	0	8,495	0	9,060	9,060	9,060	0	9,060	6.7%

Capital Improvements Program (CIP) Reserve

This fund is used to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	0	179	0	32,000	35,000	35,000	35,000	0	35,000	3500000.0%
<i>Transfers</i>	0	2,352,392	2,501,181	2,501,181	3,410,007	2,728,006	3,410,007	0	3,410,007	9.1%
<i>Fund Balance</i>	0	0	2,352,392	0	3,500,000	3,500,000	3,500,000	0	3,500,000	48.8%
Total Revenues	0	2,352,571	4,853,573	2,533,181	6,263,006	6,263,006	6,945,007	0	6,945,007	43.1%
Expenditures										
<i>Operating</i>	0	0	4,853,573	0	6,351,218	5,669,217	6,351,218	0	6,351,218	16.8%
<i>Transfers</i>	0	1,008,717	0	344,727	593,789	593,789	593,789	0	593,789	59378900.0%
Total Expenditures	0	1,008,717	4,853,573	344,727	6,263,006	6,263,006	6,945,007	0	6,945,007	43.1%

CDBG/Performance Bicycle

This fund is used to account for Community Development Block Grant funds used to provide gap financing to small businesses through a guaranteed loan fund.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	5,630	9,920	0	5,500	5,500	5,500	5,500	0	5,500	550000.0%
<i>Fund Balance</i>	0	0	31,538	0	250,000	250,000	250,000	0	250,000	692.7%
Total Revenues	5,630	9,920	31,538	5,500	255,500	255,500	255,500	0	255,500	710.1%
Expenditures										
<i>Operating</i>	0	0	31,538	0	255,500	255,500	255,500	0	255,500	710.1%
Total Expenditures	0	0	31,538	0	255,500	255,500	255,500	0	255,500	710.1%

Emergency Vehicle Replacement

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

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	4,361	7,683	5,000	4,200	4,500	4,500	4,500	0	4,500	-10.0%
<i>Fund Balance</i>	0	0	186,675	0	193,000	193,000	193,000	0	193,000	3.4%
Total Revenues	4,361	7,683	191,675	4,200	197,500	197,500	197,500	0	197,500	3.0%
Expenditures										
<i>Operating</i>	0	0	191,675	0	197,500	197,500	197,500	0	197,500	3.0%
Total Expenditures	0	0	191,675	0	197,500	197,500	197,500	0	197,500	3.0%

Enhanced 911 Fund

This fund is used to account for Enhanced 911 surcharges charged to telephone customers and are used to enhance technology for dispatching emergency calls.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	38,517	74,535	28,000	50,000	40,000	40,000	40,000	0	40,000	42.9%
<i>Other Taxes/Licenses</i>	401,047	430,549	375,000	412,561	410,000	410,000	410,000	0	410,000	9.3%
<i>Transfers</i>	10,125	0	0	0	0	0	0	0	0	0.0%
<i>Fund Balance</i>	0	0	1,757,165	0	1,000,000	1,000,000	1,000,000	0	1,000,000	-43.1%
Total Revenues	449,689	505,085	2,160,165	462,561	1,450,000	1,450,000	1,450,000	0	1,450,000	-32.9%
Expenditures										
<i>Other Personnel Costs</i>	3,773	5,090	4,306	0	0	0	0	0	0	-100.0%
<i>Operating</i>	211,783	206,813	1,306,857	154,537	833,500	833,500	833,500	0	833,500	-36.2%
<i>Capital Outlay</i>	9,111	74,968	849,002	813,407	616,500	616,500	616,500	0	616,500	-27.4%
Total Expenditures	224,667	286,870	2,160,165	967,944	1,450,000	1,450,000	1,450,000	0	1,450,000	-32.9%

Equipment Capital Reserve

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

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	27,047	44,528	26,000	45,000	335,000	335,000	335,000	0	335,000	1188.5%
<i>Miscellaneous</i>	7,755	16,185	0	10,813	0	0	0	0	0	0.0%
<i>Transfers</i>	507,928	600,000	600,000	600,000	1,100,000	1,100,000	1,100,000	0	1,100,000	83.3%
<i>Fund Balance</i>	0	0	1,022,087	0	1,690,000	1,690,000	1,690,000	0	1,690,000	65.3%
Total Revenues	542,730	660,713	1,648,087	655,813	3,125,000	3,125,000	3,125,000	0	3,125,000	89.6%
Expenditures										
<i>Operating</i>	0	0	1,065,336	0	2,690,141	2,690,141	2,690,141	0	2,690,141	152.5%
<i>Transfers</i>	473,276	0	582,751	582,451	434,859	434,859	434,859	0	434,859	-25.4%
Total Expenditures	473,276	0	1,648,087	582,451	3,125,000	3,125,000	3,125,000	0	3,125,000	89.6%

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.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Intergovernmental</i>	90,404	56,142	0	5,824	0	0	0	0	0	0.0%
<i>Interest</i>	870	3,183	1,250	0	10,800	10,800	10,800	0	10,800	764.0%
<i>Grants/Donations</i>	635	65	0	965	0	0	0	0	0	0.0%
<i>Fund Balance</i>	0	0	42,480	0	27,000	27,000	27,000	0	27,000	-36.4%
Total Revenues	91,909	59,390	43,730	6,789	37,800	37,800	37,800	0	37,800	-13.6%
Expenditures										
<i>Operating</i>	27,628	51,155	22,310	0	13,000	13,000	13,000	0	13,000	-41.7%
<i>Public Assistance/Grants/</i>	0	0	12,730	0	24,800	24,800	24,800	0	24,800	94.8%
<i>Capital Outlay</i>	0	47,292	8,690	32,900	0	0	0	0	0	-100.0%
Total Expenditures	27,628	98,447	43,730	32,900	37,800	37,800	37,800	0	37,800	-13.6%

Health Internal Service

The County uses this fund to track premiums paid on behalf of employees for Worker's Compensation and Health Insurance.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	49,095	108,131	40,000	67,000	70,000	70,000	70,000	0	70,000	75.0%
<i>Sales & Service</i>	2,646,647	3,256,533	3,554,581	3,555,773	3,711,371	3,711,371	3,711,371	0	3,711,371	4.4%
Total Revenues	2,695,742	3,364,664	3,594,581	3,622,773	3,781,371	3,781,371	3,781,371	0	3,781,371	5.2%
Expenditures										
<i>Other Personnel Costs</i>	2,074,922	3,179,970	3,594,581	2,901,101	3,781,371	3,781,371	3,781,371	0	3,781,371	5.2%
Total Expenditures	2,074,922	3,179,970	3,594,581	2,901,101	3,781,371	3,781,371	3,781,371	0	3,781,371	5.2%

Impact Fees

This fund is used to account for school impact fees charged on all new residences built within the County. Revenues are restricted to use for school capital and debt service.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	98,584	230,038	90,000	150,000	150,000	150,000	150,000	0	150,000	66.7%
<i>Grants/Donations</i>	1,237,187	1,798,850	1,985,000	2,775,000	4,053,900	4,053,900	4,053,900	0	4,053,900	104.2%
<i>Fund Balance</i>	0	0	6,367,312	0	8,700,000	8,700,000	8,700,000	0	8,700,000	36.6%
Total Revenues	1,335,771	2,028,888	8,442,312	2,925,000	12,903,900	12,903,900	12,903,900	0	12,903,900	52.8%
Expenditures										
<i>Transfers</i>	250,210	83,466	60,000	672,848	1,055,624	1,055,624	1,055,624	0	1,055,624	1659.4%
<i>Public Assistance/Grants/</i>	0	0	8,382,312	0	11,848,276	11,848,276	11,848,276	0	11,848,276	41.3%
Total Expenditures	250,210	83,466	8,442,312	672,848	12,903,900	12,903,900	12,903,900	0	12,903,900	52.8%

Industrial Reserve

This fund is used to account for funds set aside for industrial recruitment.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	1,830	3,222	1,500	875	900	900	900	0	900	-40.0%
<i>Fund Balance</i>	0	0	37,388	0	39,350	39,350	39,350	0	39,350	5.2%
Total Revenues	1,830	3,222	38,888	875	40,250	40,250	40,250	0	40,250	3.5%
Expenditures										
<i>Operating</i>	0	0	38,888	0	40,250	40,250	40,250	0	40,250	3.5%
<i>Transfers</i>	0	41,000	0	0	0	0	0	0	0	0.0%
Total Expenditures	0	41,000	38,888	0	40,250	40,250	40,250	0	40,250	3.5%

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.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	6,528	10,108	3,500	0	0	0	0	0	0	-100.0%
<i>Sales & Service</i>	50,000	40,000	40,000	0	0	0	0	0	0	-100.0%
Total Revenues	56,528	50,108	43,500	0	0	0	0	0	0	-100.0%
Expenditures										
<i>Salaries</i>	44,495	34,288	40,000	0	0	0	0	0	0	-100.0%
<i>Other Personnel Costs</i>	3,404	2,623	3,500	0	0	0	0	0	0	-100.0%
Total Expenditures	47,898	36,912	43,500	0	0	0	0	0	0	-100.0%

Parks Foundation Trust Fund

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

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	842	1,925	900	1,400	1,400	1,400	1,400	0	1,400	55.6%
<i>Grants/Donations</i>	11,709	18,039	10,000	21,000	21,000	21,000	21,000	0	21,000	110.0%
<i>Fund Balance</i>	0	0	49,670	0	57,200	57,200	57,200	0	57,200	15.2%
Total Revenues	12,550	19,965	60,570	22,400	79,600	79,600	79,600	0	79,600	31.4%
Expenditures										
<i>Operating</i>	0	0	50,570	0	64,600	64,600	64,600	0	64,600	27.7%
<i>Public Assistance/Grants/</i>	3,507	6,461	10,000	15,000	15,000	15,000	15,000	0	15,000	50.0%
Total Expenditures	3,507	6,461	60,570	15,000	79,600	79,600	79,600	0	79,600	31.4%

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.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	11,659	29,159	12,000	16,200	117,000	117,000	117,000	0	117,000	875.0%
<i>Transfers</i>	400,000	0	0	494,574	0	0	0	0	0	0.0%
<i>Fund Balance</i>	0	0	683,410	0	800,000	800,000	800,000	0	800,000	17.1%
Total Revenues	411,659	29,159	695,410	510,774	917,000	917,000	917,000	0	917,000	31.9%
Expenditures										
<i>Operating</i>	0	0	354,178	0	490,971	436,585	490,971	0	490,971	23.3%
<i>Transfers</i>	194,578	0	341,232	341,232	426,029	480,415	426,029	0	426,029	40.8%
Total Expenditures	194,578	0	695,410	341,232	917,000	917,000	917,000	0	917,000	31.9%

Recreation Fees

This fund is used to account for payments in lieu of park land dedication. Proceeds are restricted to recreation facility construction.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	10,621	37,396	20,000	30,000	35,000	35,000	35,000	0	35,000	75.0%
<i>Grants/Donations</i>	404,391	649,846	416,000	634,000	634,000	634,000	634,000	0	634,000	52.4%
<i>Fund Balance</i>	0	0	1,218,377	0	1,977,851	1,977,851	1,977,851	0	1,977,851	62.3%
Total Revenues	415,012	687,243	1,654,377	664,000	2,646,851	2,646,851	2,646,851	0	2,646,851	60.0%
Expenditures										
<i>Transfers</i>	13,390	0	0	41,967	0	0	0	0	0	0.0%
<i>Public Assistance/Grants/</i>	0	0	1,654,377	0	2,646,851	2,646,851	2,646,851	0	2,646,851	60.0%
Total Expenditures	13,390	0	1,654,377	41,967	2,646,851	2,646,851	2,646,851	0	2,646,851	60.0%

School Capital Reserve

This fund is used to accumulate moneys to finance school construction.

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	3,357	171	75	100	100	100	100	0	100	33.3%
<i>Fund Balance</i>	0	0	4,160	0	4,300	4,300	4,300	0	4,300	3.4%
Total Revenues	3,357	171	4,235	100	4,400	4,400	4,400	0	4,400	3.9%
Expenditures										
<i>Operating</i>	0	0	4,235	0	4,400	4,400	4,400	0	4,400	3.9%
<i>Transfers</i>	181,707	0	0	0	0	0	0	0	0	0.0%
Total Expenditures	181,707	0	4,235	0	4,400	4,400	4,400	0	4,400	3.9%

Utility Capital Reserve

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

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	16,550	49,971	10,000	41,434	0	0	0	0	0	-100.0%
<i>Sales & Service</i>	830,581	2,207,152	800,000	1,800,000	4,245,500	4,245,500	4,245,500	0	4,245,500	430.7%
<i>Transfers</i>	500,000	1,088,098	6,898,757	6,825,295	1,364,003	1,364,003	1,364,003	0	1,364,003	-80.2%
<i>Fund Balance</i>	0	0	2,753,316	0	0	0	0	0	0	-100.0%
Total Revenues	1,347,130	3,345,221	10,462,073	8,666,729	5,609,503	5,609,503	5,609,503	0	5,609,503	-46.4%
Expenditures										
<i>Operating</i>	0	0	10,422,073	0	5,609,503	5,609,503	5,609,503	0	5,609,503	-46.2%
<i>Transfers</i>	870,600	1,190,679	40,000	1,000,000	0	0	0	0	0	-100.0%
Total Expenditures	870,600	1,190,679	10,462,073	1,000,000	5,609,503	5,609,503	5,609,503	0	5,609,503	-46.4%

Utility Vehicle Replacement Reserve

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

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	5,952	14,121	3,000	7,833	8,000	8,000	8,000	0	8,000	166.7%
<i>Transfers</i>	114,893	0	114,893	70,000	0	0	0	0	0	-100.0%
<i>Fund Balance</i>	0	0	343,194	0	432,000	432,000	432,000	0	432,000	25.9%
Total Revenues	120,845	14,121	461,087	77,833	440,000	440,000	440,000	0	440,000	-4.6%
Expenditures										
<i>Operating</i>	0	0	461,087	0	440,000	440,000	440,000	0	440,000	-4.6%
Total Expenditures	0	0	461,087	0	440,000	440,000	440,000	0	440,000	-4.6%

Waste Management Capital Reserve

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

Budget Summary:

	FY 05 Actual	FY 06 Actual	FY 07 Amend.	FY 07 Estimated	FY 08 Total Req.	FY 08 Total Rec.	FY 08 App. Cont.	FY 08 App. Exp.	FY 08 Total App.	% Inc/ Dec
Revenues										
<i>Interest</i>	5,735	11,911	2,000	6,605	7,000	7,000	7,000	0	7,000	250.0%
<i>Transfers</i>	73,100	0	120,000	120,000	0	0	0	0	0	-100.0%
<i>Fund Balance</i>	0	0	119,027	0	309,036	309,036	309,036	0	309,036	159.6%
Total Revenues	78,835	11,911	241,027	126,605	316,036	316,036	316,036	0	316,036	31.1%
Expenditures										
<i>Operating</i>	0	0	130,027	0	13,036	13,036	13,036	0	13,036	-90.0%
<i>Transfers</i>	30,406	0	111,000	111,000	303,000	303,000	303,000	0	303,000	173.0%
Total Expenditures	30,406	0	241,027	111,000	316,036	316,036	316,036	0	316,036	31.1%