

## Special Revenue/Reserve Funds

Special revenue and reserve funds account for the proceeds of revenue sources that are legally restricted for specific purposes. For example, the proceeds from the 911 telephone surcharge can only be used to enhance 911 communications.

### Special revenue funds estimated fund balances:

Fund Name	6/30/08 Actual Fund Balance	FY 2009 Estimated Revenue	FY 2009 Estimated Expense	6/30/09 Estimated Fund Balance
Bynum Canoe Access	9,823	105.00	450.00	9,478
Courthouse Clock	65,526	706.72	520.00	65,713
Emergency Vehicle Replacement	194,512	2,059.82	0	196,572
Enhanced 911	1,994,002	564,313.60	1,266,017.43	1,292,298
Equipment Capital Reserve	3,197,534	64,910.10	745,449.00	2,516,995
Facility Reserve	8,316,368	4,256,153.41	665,789.00	11,906,732
Forfeited Property	136,675	49,094.12	110,587.97	75,181
Health Internal Service	2,650,672	4,331,995.28	3,371,449.02	3,611,218
Impact Fees	11,187,339	1,262,790.05	1,183,624.00	11,266,505
Industrial Reserve	40,922	393.63	41,315.32	0
Law Enforcement Pension Trust Fund	281,025	\$43,032.01	35,724.86	288,332
Parks Foundation	76,044	16,613.27	8,757.77	83,900
Personnel Savings	1,290,054	14,412.25	380,700.00	923,766
Recreation Fees	1,465,013	124,547.55	846,691.76	742,869
School Capital Reserve	4,558	0	4,558.00	0
Utility Capital Reserve	12,525,978	1,819,012.48	394,000.00	13,950,991
Utility Vehicle Replacement	446,414	4,470.92	25,000.00	425,884
Waste Management Reserve	332,702	667,302.99	0	1,000,005

## Bynum Canoe Access

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

### Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	437	722	100	105	90	90	90	0	90	(10%)	(10%)
Grants/Donations	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	9,215	0	9,310	9,310	9,310	0	9,310	1%	1%
<b>Total Revenues</b>	437	722	9,315	105	9,400	9,400	9,400	0	9,400	1%	1%
<b>Expenditures</b>											
Operating	0	0	9,315	450	9,400	9,400	9,400	0	9,400	1%	1%
<b>Total Expenditures</b>	0	0	9,315	450	9,400	9,400	9,400	0	9,400	1%	1%

# Courthouse Clock Trust Fund

*This fund is used to account for funds donated for the maintenance of the courthouse clocks.*

## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	2,950	4,833	750	707	500	500	500	0	500	(33%)	(33%)
Grants/Donations	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	60,000	0	60,000	60,000	60,000	0	60,000	0%	0%
<b>Total Revenues</b>	2,950	4,833	60,750	707	60,500	60,500	60,500	0	60,500	0%	0%
<b>Expenditures</b>											
Operating	485	520	60,750	520	60,500	60,500	60,500	0	60,500	0%	0%
<b>Total Expenditures</b>	485	520	60,750	520	60,500	60,500	60,500	0	60,500	0%	0%

## Emergency Vehicle Replacement

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

### Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	9,552	15,788	2,500	2,060	1,700	1,700	1,700	0	1,700	(32%)	(32%)
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	181,000	0	190,000	190,000	190,000	0	190,000	5%	5%
<b>Total Revenues</b>	9,552	15,788	183,500	2,060	191,700	191,700	191,700	0	191,700	4%	4%
<b>Expenditures</b>											
Operating	0	0	183,500	0	191,700	191,700	191,700	0	191,700	4%	4%
Transfers	0	20,186	0	0	0	0	0	0	0	0%	0%
<b>Total Expenditures</b>	0	20,186	183,500	0	191,700	191,700	191,700	0	191,700	4%	4%

## Enhanced 911 Fund

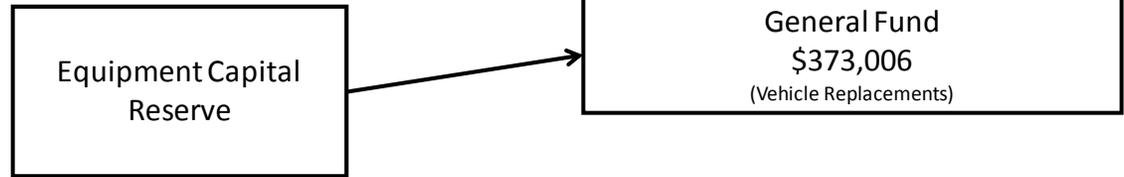
*This fund is used to account for Enhanced 911 surcharges charged to telephone customers for land lines and cell phones. Funds are collected by the state and are distributed back to counties. Proceeds are restricted to enhancing 911 communications. Proceeds from the former 911 fund that was collected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

### Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	89,873	50,549	29,000	23,741	14,000	14,000	14,000	0	14,000	(52%)	(52%)
Other Taxes/Licenses	452,027	401,152	420,000	540,573	480,000	480,000	480,000	0	480,000	14%	14%
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	1,190,000	0	500,000	500,000	500,000	0	500,000	(58%)	(58%)
<b>Total Revenues</b>	<b>541,899</b>	<b>451,701</b>	<b>1,639,000</b>	<b>564,314</b>	<b>994,000</b>	<b>994,000</b>	<b>994,000</b>	<b>0</b>	<b>994,000</b>	<b>(39%)</b>	<b>(39%)</b>
<b>Expenditures</b>											
Other Personnel Costs	4,003	2,660	0	0	0	0	0	0	0	0%	0%
Operating	182,934	168,291	1,388,555	113,379	994,000	994,000	774,000	0	774,000	(44%)	(44%)
Transfers	72,819	0	250,445	0	0	0	0	0	0	(100%)	(100%)
Capital Outlay	466,948	49,134	0	0	0	0	220,000	0	220,000	100%	100%
<b>Total Expenditures</b>	<b>726,705</b>	<b>220,084</b>	<b>1,639,000</b>	<b>113,379</b>	<b>994,000</b>	<b>994,000</b>	<b>994,000</b>	<b>0</b>	<b>994,000</b>	<b>(39%)</b>	<b>(39%)</b>

# Equipment Capital Reserve

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

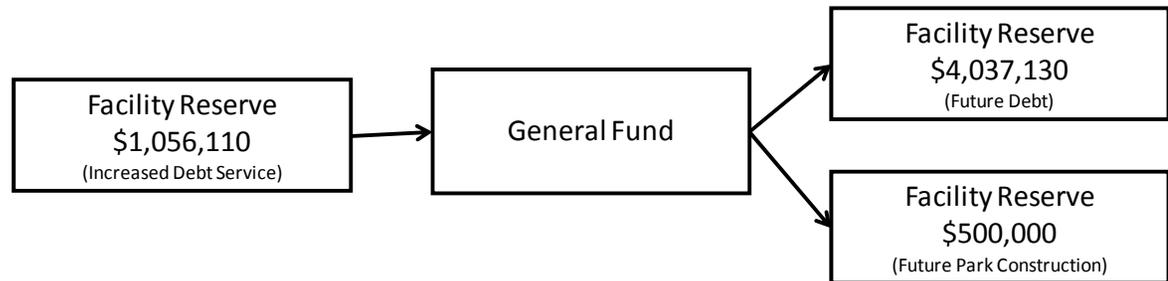


## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	86,321	57,097	0	30,831	20,000	20,000	20,000	0	20,000	100%	100%
Miscellaneous	10,814	9,570	0	34,079	0	0	0	0	0	0%	0%
Transfers	660,143	1,100,000	600,000	0	0	0	0	0	0	(100%)	(100%)
Fund Balance	0	0	1,500,000	0	1,158,006	1,158,006	1,158,006	0	1,158,006	(23%)	(23%)
Total Revenues	757,277	1,166,667	2,100,000	64,910	1,178,006	1,178,006	1,178,006	0	1,178,006	(44%)	(44%)
<b>Expenditures</b>											
Operating	0	0	1,354,551	0	805,000	805,000	805,000	0	805,000	(41%)	(41%)
Transfers	429,573	0	745,449	745,449	373,006	373,006	373,006	0	373,006	(50%)	(50%)
Total Expenditures	429,573	0	2,100,000	745,449	1,178,006	1,178,006	1,178,006	0	1,178,006	(44%)	(44%)

## Facility Reserve

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



### Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	947,371	717,459	35,000	122,554	0	0	0	0	0	(100%)	(100%)
Transfers	2,501,181	3,410,007	4,133,599	4,133,599	4,684,586	4,684,586	4,537,130	0	4,537,130	10%	10%
Other Financing Sources	7,859,765	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	4,000,000	0	5,522,266	5,522,266	5,522,266	0	5,522,266	38%	38%
<b>Total Revenues</b>	<b>11,308,318</b>	<b>4,127,466</b>	<b>8,168,599</b>	<b>4,256,153</b>	<b>10,206,852</b>	<b>10,206,852</b>	<b>10,059,396</b>	<b>0</b>	<b>10,059,396</b>	<b>23%</b>	<b>23%</b>
<b>Expenditures</b>											
Operating	0	0	7,502,810	0	9,150,742	9,150,742	9,003,286	0	9,003,286	20%	20%
Transfers	7,869,480	593,789	665,789	665,789	1,056,110	1,056,110	1,056,110	0	1,056,110	59%	59%
<b>Total Expenditures</b>	<b>7,869,480</b>	<b>593,789</b>	<b>8,168,599</b>	<b>665,789</b>	<b>10,206,852</b>	<b>10,206,852</b>	<b>10,059,396</b>	<b>0</b>	<b>10,059,396</b>	<b>23%</b>	<b>23%</b>

# Forfeited Property

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

## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Intergovernmental	75,806	143,682	0	47,384	0	0	0	0	0	0%	0%
Interest	3,046	10,716	2,000	1,465	1,200	1,200	1,200	0	1,200	(40%)	(40%)
Grants/Donations	1,382	721	0	245	0	0	0	0	0	0%	0%
Fund Balance	0	0	40,500	0	47,100	47,100	47,100	0	47,100	16%	16%
<b>Total Revenues</b>	<b>80,234</b>	<b>155,118</b>	<b>42,500</b>	<b>49,094</b>	<b>48,300</b>	<b>48,300</b>	<b>48,300</b>	<b>0</b>	<b>48,300</b>	<b>14%</b>	<b>14%</b>
<b>Expenditures</b>											
Operating	32,933	84,413	38,500	95,428	13,000	13,000	13,000	0	13,000	(66%)	(66%)
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Special Programs	0	0	4,000	0	35,300	35,300	35,300	0	35,300	783%	783%
Capital Outlay	8,690	33,172	0	15,159	0	0	0	0	0	0%	0%
<b>Total Expenditures</b>	<b>41,623</b>	<b>117,585</b>	<b>42,500</b>	<b>110,588</b>	<b>48,300</b>	<b>48,300</b>	<b>48,300</b>	<b>0</b>	<b>48,300</b>	<b>14%</b>	<b>14%</b>

# Health Internal Service

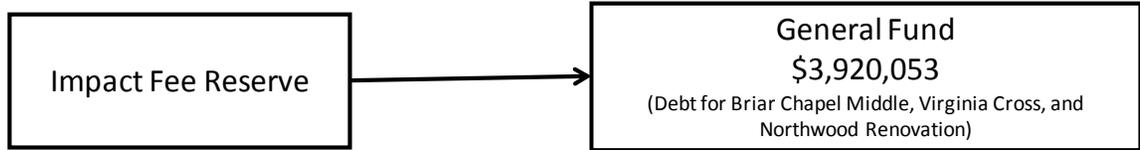
The county uses this fund to track premiums paid by the county on behalf of its employees for Worker's Compensation and Health Insurance. The fund also tracks premiums paid by employees for dependent coverage.

## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	144,694	46,468	15,000	57,929	20,000	20,000	20,000	0	20,000	33%	33%
Sales & Service	3,548,459	3,762,145	4,092,741	4,274,066	4,101,660	4,101,660	4,101,660	0	4,101,660	0%	0%
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	0	0	0	0	0	0	0	0%	0%
<b>Total Revenues</b>	<b>3,693,153</b>	<b>3,808,613</b>	<b>4,107,741</b>	<b>4,331,995</b>	<b>4,121,660</b>	<b>4,121,660</b>	<b>4,121,660</b>	<b>0</b>	<b>4,121,660</b>	<b>0%</b>	<b>0%</b>
<b>Expenditures</b>											
Other Personnel Costs	3,086,977	3,238,271	4,107,741	3,371,449	4,121,660	4,121,660	4,121,660	0	4,121,660	0%	0%
Operating	0	0	0	0	0	0	0	0	0	0%	0%
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
<b>Total Expenditures</b>	<b>3,086,977</b>	<b>3,238,271</b>	<b>4,107,741</b>	<b>3,371,449</b>	<b>4,121,660</b>	<b>4,121,660</b>	<b>4,121,660</b>	<b>0</b>	<b>4,121,660</b>	<b>0%</b>	<b>0%</b>

# Impact Fees

*This fund is used to account for fees charged for construction of new dwellings. Revenues are restricted to use for capital projects that increase school capacity.*



## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	385,826	291,752	150,000	111,880	80,000	80,000	80,000	0	80,000	(47%)	(47%)
Grants/Donations	2,833,500	2,322,991	2,515,000	1,138,910	660,000	660,000	660,000	0	660,000	(74%)	(74%)
Fund Balance	0	0	11,000,000	123,880	8,180,053	8,180,053	8,180,053	0	8,180,053	(26%)	(26%)
<b>Total Revenues</b>	<b>3,219,326</b>	<b>2,614,743</b>	<b>13,665,000</b>	<b>1,374,670</b>	<b>8,920,053</b>	<b>8,920,053</b>	<b>8,920,053</b>	<b>0</b>	<b>8,920,053</b>	<b>(35%)</b>	<b>(35%)</b>
<b>Expenditures</b>											
Transfers	58,400	1,055,624	1,183,624	1,183,624	3,920,053	3,920,053	3,920,053	0	3,920,053	231%	231%
Public Assistance/Grants/Special Programs	0	0	12,481,376	0	5,000,000	5,000,000	5,000,000	0	5,000,000	(60%)	(60%)
<b>Total Expenditures</b>	<b>58,400</b>	<b>1,055,624</b>	<b>13,665,000</b>	<b>1,183,624</b>	<b>8,920,053</b>	<b>8,920,053</b>	<b>8,920,053</b>	<b>0</b>	<b>8,920,053</b>	<b>(35%)</b>	<b>(35%)</b>

# Law Enforcement Pension Trust Fund

*This fund tracks the revenues and expenditures associated with special retirement benefits that law enforcement officers receive as required by state law.*

## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	13,080	22,093	3,500	3,032	2,000	2,000	2,000	0	2,000	(43%)	(43%)
Sales & Service	40,000	0	40,000	40,000	40,000	40,000	40,000	0	40,000	0%	0%
<b>Total Revenues</b>	53,080	22,093	43,500	43,032	42,000	42,000	42,000	0	42,000	(3%)	(3%)
<b>Expenditures</b>											
Salaries	26,998	35,139	40,000	33,186	39,000	39,000	39,000	0	39,000	(3%)	(3%)
Other Personnel Costs	2,065	2,688	3,500	2,539	3,000	3,000	3,000	0	3,000	(14%)	(14%)
<b>Total Expenditures</b>	29,064	37,827	43,500	35,725	42,000	42,000	42,000	0	42,000	(3%)	(3%)

# Parks Foundation Trust Fund

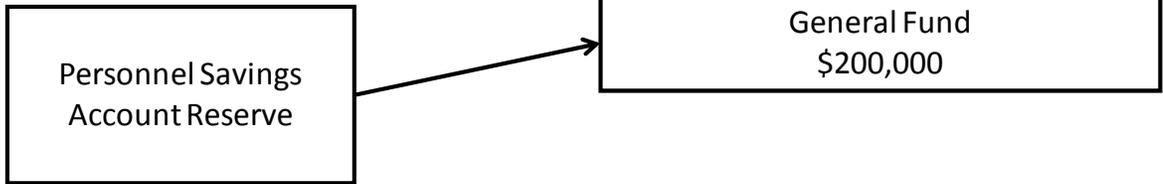
*This fund is used to account for donations and grants that the county manages on behalf of the Chatham County Parks Foundation.*

## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	3,031	5,500	700	742	500	500	500	0	500	(29%)	(29%)
Grants/Donations	20,677	18,829	20,000	15,871	12,000	12,000	12,000	0	12,000	(40%)	(40%)
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	68,000	0	72,500	72,500	72,500	0	72,500	7%	7%
<b>Total Revenues</b>	<b>23,708</b>	<b>24,329</b>	<b>88,700</b>	<b>16,613</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>0</b>	<b>85,000</b>	<b>(4%)</b>	<b>(4%)</b>
<b>Expenditures</b>											
Operating	0	0	70,200	0	70,000	70,000	70,000	0	70,000	0%	0%
Public Assistance/Grants/Special Programs	15,023	7,255	18,500	8,758	15,000	15,000	15,000	0	15,000	(19%)	(19%)
<b>Total Expenditures</b>	<b>15,023</b>	<b>7,255</b>	<b>88,700</b>	<b>8,758</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>0</b>	<b>85,000</b>	<b>(4%)</b>	<b>(4%)</b>

## 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 (merit) increases that exceed two percent. Since the program has been suspended, no transfer was proposed for FY 2010; however, Commissioners voted to transfer \$200,000 to offset a revenue shortfall.*



### Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	36,252	35,159	30,000	14,412	10,000	10,000	10,000	0	10,000	(67%)	(67%)
Transfers	500,000	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	800,000	0	790,000	790,000	790,000	0	790,000	(1%)	(1%)
<b>Total Revenues</b>	<b>536,252</b>	<b>35,159</b>	<b>830,000</b>	<b>14,412</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>0</b>	<b>800,000</b>	<b>(4%)</b>	<b>(4%)</b>
<b>Expenditures</b>											
Operating	0	0	449,300	0	800,000	800,000	600,000	0	600,000	34%	34%
Transfers	0	0	380,700	0	0	0	200,000	0	200,000	(47%)	(47%)
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>830,000</b>	<b>0</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>0</b>	<b>800,000</b>	<b>(4%)</b>	<b>(4%)</b>

## Recreation Fees

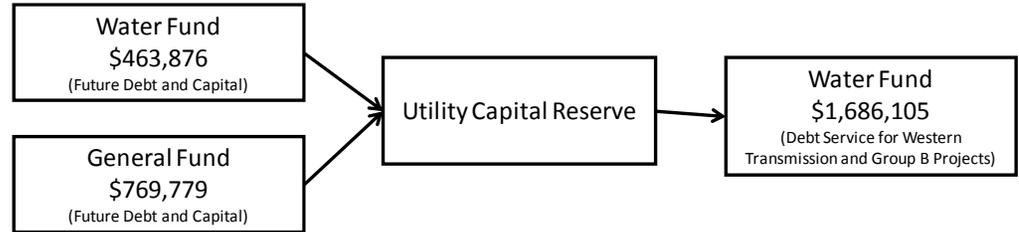
*This fund is used to account for payments in lieu of park dedication when a developer records a final subdivision plat. Proceeds are restricted to the purchase of park land and recreation facilities.*

### Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	84,866	65,150	30,000	16,320	7,000	7,000	7,000	0	7,000	(77%)	(77%)
Grants/Donations	656,908	776,032	630,000	108,228	65,000	65,000	65,000	0	65,000	(90%)	(90%)
Fund Balance	0	0	1,000,000	0	428,000	428,000	428,000	0	428,000	(57%)	(57%)
<b>Total Revenues</b>	<b>741,774</b>	<b>841,182</b>	<b>1,660,000</b>	<b>124,548</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>(70%)</b>	<b>(70%)</b>
<b>Expenditures</b>											
Transfers	41,967	1,360,794	0	846,692	0	0	0	0	0	0%	0%
Public Assistance/Grants/Special Programs	0	0	1,660,000	0	500,000	500,000	500,000	0	500,000	(70%)	(70%)
<b>Total Expenditures</b>	<b>41,967</b>	<b>1,360,794</b>	<b>1,660,000</b>	<b>846,692</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>(70%)</b>	<b>(70%)</b>

# Utility Capital Reserve

*This account is used to account for funds appropriated for water system capital projects and debt service.*



## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	293,021	140,471	30,000	86,986	50,000	50,000	50,000	0	50,000	67%	67%
Sales & Service	1,903,553	1,865,840	717,500	832,026	500,000	500,000	500,000	0	500,000	(30%)	(30%)
Transfers	6,898,757	2,264,003	2,344,534	900,000	1,233,655	1,233,655	1,233,655	0	1,233,655	(47%)	(47%)
Fund Balance	0	0	0	0	2,902,450	2,902,450	2,902,450	0	2,902,450	100%	100%
<b>Total Revenues</b>	<b>9,095,331</b>	<b>4,270,314</b>	<b>3,092,034</b>	<b>1,819,012</b>	<b>4,686,105</b>	<b>4,686,105</b>	<b>4,686,105</b>	<b>0</b>	<b>4,686,105</b>	<b>52%</b>	<b>52%</b>
<b>Expenditures</b>											
Operating	0	0	3,092,034	0	3,000,000	3,000,000	3,000,000	0	3,000,000	(3%)	(3%)
Transfers	3,754,112	0	0	0	1,686,105	1,686,105	1,686,105	0	1,686,105	100%	100%
<b>Total Expenditures</b>	<b>3,754,112</b>	<b>0</b>	<b>3,092,034</b>	<b>0</b>	<b>4,686,105</b>	<b>4,686,105</b>	<b>4,686,105</b>	<b>0</b>	<b>4,686,105</b>	<b>52%</b>	<b>52%</b>

## Utility Vehicle Replacement Reserve

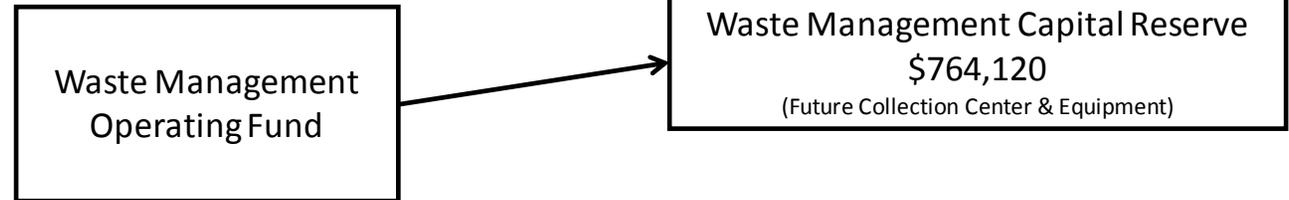
*This account is used to accumulate moneys to fund future replacement of vehicles in the water fund.*

### Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	17,632	32,838	4,000	4,471	2,500	2,500	2,500	0	2,500	(38%)	(38%)
Miscellaneous	5,785	0	0	0	0	0	0	0	0	0%	0%
Transfers	114,893	0	0	0	0	0	0	0	0	0%	0%
Fund Balance	0	0	400,000	0	300,000	300,000	300,000	0	300,000	(25%)	(25%)
<b>Total Revenues</b>	<b>138,310</b>	<b>32,838</b>	<b>404,000</b>	<b>4,471</b>	<b>302,500</b>	<b>302,500</b>	<b>302,500</b>	<b>0</b>	<b>302,500</b>	<b>(25%)</b>	<b>(25%)</b>
<b>Expenditures</b>											
Operating	0	0	379,000	0	302,500	302,500	302,500	0	302,500	(20%)	(20%)
Transfers	72,720	0	25,000	25,000	0	0	0	0	0	(100%)	(100%)
<b>Total Expenditures</b>	<b>72,720</b>	<b>0</b>	<b>404,000</b>	<b>25,000</b>	<b>302,500</b>	<b>302,500</b>	<b>302,500</b>	<b>0</b>	<b>302,500</b>	<b>(25%)</b>	<b>(25%)</b>

# Waste Management Capital Reserve

*This account is used to accumulate funds to construct a new collection center and to replace large capital equipment in Waste Management.*



## Budget Summary

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
<b>Revenues</b>											
Interest	14,802	24,468	3,500	3,183	2,500	2,500	2,500	0	2,500	(29%)	(29%)
Miscellaneous	0	0	0	0	0	0	0	0	0	0%	0%
Transfers	0	0	664,120	664,120	764,120	764,120	764,120	0	764,120	15%	15%
Fund Balance	0	0	300,000	0	133,380	133,380	133,380	0	133,380	(56%)	(56%)
<b>Total Revenues</b>	14,802	24,468	967,620	667,303	900,000	900,000	900,000	0	900,000	(7%)	(7%)
<b>Expenditures</b>											
Operating	0	0	967,620	0	900,000	900,000	900,000	0	900,000	(7%)	(7%)
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
<b>Total Expenditures</b>	0	0	967,620	0	900,000	900,000	900,000	0	900,000	(7%)	(7%)

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