

Circle City Fire District (Pittsboro Fire & Rescue Department)

Budget Summary

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	81	171	0	0	0	0	0	0	0	0	0%
Property Tax	1,033,507	1,081,957	1,040,580	1,062,665	1,115,363	1,115,363	1,115,363	0	1,115,363	74,783	7%
Fund Balance	0	0	47,800	0	44,000	44,000	44,000	0	44,000	(3,800)	(8%)
Total Revenues	1,033,588	1,082,128	1,088,380	1,062,665	1,159,363	1,159,363	1,159,363	0	1,159,363	70,983	7%
Expenditures											
Operating	1,072,131	1,033,446	1,088,380	1,088,796	1,159,363	1,159,363	1,159,363	0	1,159,363	70,983	7%
Total Expenditures	1,072,131	1,033,446	1,088,380	1,088,796	1,159,363	1,159,363	1,159,363	0	1,159,363	70,983	7%

Pittsboro Fire & Rescue Department (Circle City Fire District)

The department is requesting a tax rate of 0.1225 which is an increase from last year's rate of .1158. A rate increase is requested and recommended for capital outlay designated for the purchase of future emergency response apparatus replacement, station repairs, replacement of personal protective equipment, and three new full-time positions.

Current Tax Rate: 0.1158

Requested/Recommended/Approved Tax Rate: 0.1225

Capital Outlay: Emergency Response Equipment, parking lot concrete

Tax Exempt Borrowing: None

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

Projected New Paid Personnel: 3 full-time positions

Goldston Fire District (Goldston Fire Department)

Budget Summary

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	19	46	0	0	0	0	0	0	0	0	0%
Property Tax	214,401	224,478	209,750	214,641	212,233	212,233	212,233	0	212,233	2,483	1%
Fund Balance	0	0	14,500	0	9,200	9,200	9,200	0	9,200	(5,300)	(37%)
Total Revenues	214,420	224,524	224,250	214,641	221,433	221,433	221,433	0	221,433	(2,817)	(1%)
Expenditures											
Operating	216,688	216,264	224,250	224,101	221,433	221,433	221,433	0	221,433	(2,817)	(1%)
Total Expenditures	216,688	216,264	224,250	224,101	221,433	221,433	221,433	0	221,433	(2,817)	(1%)

Goldston Rural Volunteer Fire Department

The department is requesting a tax rate of .08 which is no increase from last year's rate. There are no significant increases. Capital outlay funds are designated for replacement of personal protective equipment, fire suppression equipment replacement (fire hose), and emergency response vehicle equipment (lighting).

Current Tax Rate: .08

Requested/Recommended/Approved Tax Rate: .08

Capital Outlay: Emergency Response Equipment

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	26	73	0	0	0	0	0	0	0	0	0%
Property Tax	353,379	368,019	348,414	357,132	351,588	351,588	351,588	0	351,588	3,174	1%
Fund Balance	0	0	22,000	0	13,800	13,800	13,800	0	13,800	(8,200)	(37%)
Total Revenues	353,405	368,092	370,414	357,132	365,388	365,388	365,388	0	365,388	(5,026)	(1%)
Expenditures											
Operating	353,487	357,226	370,414	370,245	365,388	365,388	365,388	0	365,388	(5,026)	(1%)
Total Expenditures	353,487	357,226	370,414	370,245	365,388	365,388	365,388	0	365,388	(5,026)	(1%)

Silk Hope Volunteer Fire Department (Hope Fire District)

The department is requesting a tax rate of .0865 which is no increase from last year's rate. There are no significant increases. Capital outlay funds are designated for the purchase of infrared truck bay heaters and the purchase of future emergency response apparatus to replace aging apparatus.

Current Tax Rate: .0685

Requested/Recommended/Approved Tax Rate: .0685

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

Tax Exempt Borrowing: None

Present Paid Personnel: None

Projected New Paid Personnel: 0

Moncure Fire District (Moncure Fire Department)

Budget Summary

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	116	310	0	0	0	0	0	0	0	0	0%
Property Tax	757,617	722,924	664,038	664,010	748,577	748,577	748,577	0	748,577	84,539	13%
Fund Balance	0	0	80,000	0	8,800	8,800	8,800	0	8,800	(71,200)	(89%)
Total Revenues	757,733	723,234	744,038	664,010	757,377	757,377	757,377	0	757,377	13,339	2%
Expenditures											
Operating	697,316	742,280	744,038	743,459	757,377	757,377	757,377	0	757,377	13,339	2%
Total Expenditures	697,316	742,280	744,038	743,459	757,377	757,377	757,377	0	757,377	13,339	2%

Moncure Volunteer Fire Department

The department is requesting a tax rate of .1250 which is an increase from last year's rate of .1104. The rate increase requested is to make up for a substantial loss in property tax revenues from the closing of the Duke coal-fired plant and Performance Fibers. The increase will allow the department to keep their budget at current year levels.

Current Tax Rate: 0.1104

Requested/Recommended/Approved Tax Rate: 0.1250

Capital Outlay: Sub-station repairs

Tax Exempt Borrowing: None

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

Projected New Paid Personnel: 0

North Chatham Fire District (North Chatham Fire Department)

Budget Summary

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	160	660	0	0	0	0	0	0	0	0	0%
Property Tax	3,626,686	3,838,629	3,748,037	3,853,817	4,572,415	4,572,415	4,572,415	0	4,572,415	824,378	22%
Fund Balance	0	0	200,000	0	136,334	136,334	136,334	0	136,334	(63,666)	(32%)
Total Revenues	3,626,846	3,839,289	3,948,037	3,853,817	4,708,749	4,708,749	4,708,749	0	4,708,749	760,712	19%
Expenditures											
Operating	3,586,342	3,683,018	3,948,037	3,948,418	4,708,749	4,708,749	4,708,749	0	4,708,749	760,712	19%
Total Expenditures	3,586,342	3,683,018	3,948,037	3,948,418	4,708,749	4,708,749	4,708,749	0	4,708,749	760,712	19%

North Chatham Volunteer Fire Department

The department is requesting a tax rate of .1030 which is an increase from last year's rate of .088. The rate increase is requested due to the construction of a new fire station on Manns Chapel Road, hiring of personnel to staff the station, and purchasing related equipment. The current structure on Manns Chapel Road location cannot be renovated to accommodate living quarters and additional apparatus. The increase is also requested for operational expenses related to six new full-time and six new part-time positions, related equipment and purchase of emergency response apparatus to replace aging apparatus.

Current Tax Rate: 0.0880

Requested/Recommended/Approved Tax Rate: 0.1030

Capital Outlay: Personnel, Emergency Response Equipment, Emergency Response Apparatus to replace aging apparatus.

Tax Exempt Borrowing: Requested for construction of fire station

Present Paid Personnel: 45 paid full-time positions

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

Parkwood Fire District (Durham County Fire & Rescue Department)

Budget Summary

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	23	70	0	0	0	0	0	0	0	0	0%
Property Tax	284,272	292,723	290,230	293,284	347,406	347,406	347,406	0	347,406	57,176	20%
Fund Balance	0	0	15,000	0	1,300	1,300	1,300	0	1,300	(13,700)	(91%)
Total Revenues	284,295	292,793	305,230	293,284	348,706	348,706	348,706	0	348,706	43,476	14%
Expenditures											
Operating	283,723	291,484	305,230	305,110	348,706	348,706	348,706	0	348,706	43,476	14%
Total Expenditures	283,723	291,484	305,230	305,110	348,706	348,706	348,706	0	348,706	43,476	14%

Durham County Fire & Rescue Department

The department is requesting and the manager recommending a tax rate of .115 which is an increase from last year's rate of .10. The rate increase requested is due to the addition of eight (8) new full-time positions and the purchase of new personal protective equipment and is the same as the Durham County rate.

Current Tax Rate: 0.1000

Requested/Recommended/Approved Tax Rate: 0.1150

Staley Fire District (Staley Fire Department)

Budget Summary

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	3	11	0	0	0	0	0	0	0	0	0%
Property Tax	51,036	53,419	44,965	50,870	50,931	50,931	50,931	0	50,931	5,966	13%
Fund Balance	0	0	3,800	0	6,700	6,700	6,700	0	6,700	2,900	76%
Total Revenues	51,039	53,430	48,765	50,870	57,631	57,631	57,631	0	57,631	8,866	18%
Expenditures											
Operating	49,314	51,323	48,765	48,715	57,631	57,631	57,631	0	57,631	8,866	18%
Total Expenditures	49,314	51,323	48,765	48,715	57,631	57,631	57,631	0	57,631	8,866	18%

Staley Volunteer Fire Department

The department is requesting a tax rate of .10 which no increase from last year's rate. The only budget line item increase was due to the increase in vehicle fuel costs.

Current Tax Rate: 0.1000

Requested/Recommended/Approved Tax Rate: 0.1000

Northview Fire District (Northview Fire Department)

Budget Summary

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	2	9	0	0	0	0	0	0	0	0	0%
Property Tax	26,717	27,378	25,812	25,797	25,818	25,818	25,818	0	25,818	6	0%
Fund Balance	0	0	3,700	0	302	302	302	0	302	(3,398)	(92%)
Total Revenues	26,719	27,387	29,512	25,797	26,120	26,120	26,120	0	26,120	(3,392)	(11%)
Expenditures											
Operating	24,983	26,732	29,512	29,491	26,120	26,120	26,120	0	26,120	(3,392)	(11%)
Total Expenditures	24,983	26,732	29,512	29,491	26,120	26,120	26,120	0	26,120	(3,392)	(11%)

Northview Volunteer Fire Department

The department is requesting a tax rate of .0830 which is no increase from last year's rate. The department continues to provide services to Chatham County at a tax rate equal to the Lee County tax rate.

Current Tax Rate: 0.0830

Requested/Recommended/Approved Tax Rate: 0.0830

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. For example, the proceeds from the fire tax can only be used for fire protection.

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 budgets these annually in the operating budget.

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

	Fund Balance Beginning FY 2015	Estimated Revenues	Estimated Expenditures	Estimated Fund Balance Ending FY 2015
Bynum Canoe Access	19,677	74	0	19,751
Courthouse Clock	66,049	296	0	66,345
Emergency Vehicle Replacement	117,799	512	0	118,311
Enhanced 911	539,477	455,649	344,042	651,084
Capital Improvements Program (CIP Reserve	2,128,560	1,148,898	0	3,277,458
Facility/Debt Reserve	25,140,907	6,551,376	5,102,544	26,589,739
Forfeited Property	36,524	45,682	21,227	60,979
Health Internal Service	4,246,745	5,183,758	5,703,046	3,727,457
Impact Fees	4,747,922	2,669,791	3,379,082	4,038,631
Law Enforcement Pension Trust	460,772	101,849	23,442	539,179
Library Foundation	10,857	256	0	11,113
Personnel Savings	122,922	556	123,478	0
Recreation Fees	778,969	255,923	229,253	805,639
Utility Capital Reserve	14,318,195	1,115,484	228,096	15,205,583
Utility Vehicle Reserve	446,870	2,002	0	448,872
Waste Management Capital Reserve	926,085	3,821	0	929,906

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	17	49	40	74	40	40	40	0	40	0	0%
Grants/Donations	0	10,834	0	0	0	0	0	0	0	0	0%
Fund Balance	0	0	8,500	0	8,500	8,500	8,500	0	8,500	0	0%
Total Revenues	17	10,883	8,540	74	8,540	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%

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	132	226	0	296	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%
Total Revenues	132	226	65,625	296	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 Vehicle Replacement

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

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	307	403	300	512	400	400	400	0	400	100	33%
Fund Balance	0	0	117,000	0	117,000	117,000	117,000	0	117,000	0	0%
Total Revenues	307	403	117,300	512	117,400	117,400	117,400	0	117,400	100	0%
Expenditures											
Operating	56,532	0	117,300	0	117,400	117,400	117,400	0	117,400	100	0%
Total Expenditures	56,532	0	117,300	0	117,400	117,400	117,400	0	117,400	100	0%

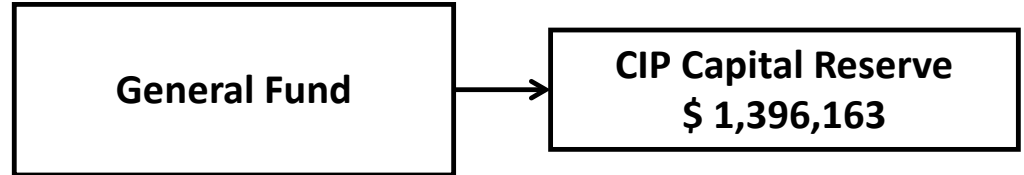
Enhanced 911 Fund

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	295	1,425	1,000	1,425	1,100	1,100	1,100	0	1,100	100	10%
Other Taxes/Licenses	594,648	606,564	454,202	454,224	588,208	588,205	588,205	0	588,205	134,003	30%
Transfers	25,497	0	0	0	0	0	0	0	0	0	0%
Fund Balance	0	0	200,000	0	0	0	0	0	0	(200,000)	(100%)
Total Revenues	620,440	607,989	655,202	455,649	589,308	589,305	589,305	0	589,305	(65,897)	(10%)
Expenditures											
Salaries	35,242	0	0	0	0	0	0	0	0	0	0%
Other Personnel Costs	14,672	0	0	0	21	0	0	0	0	0	0%
Operating	267,675	443,959	655,202	344,042	589,305	589,305	589,305	0	589,305	(65,897)	(10%)
Capital Outlay	39,073	27,152	0	0	0	0	0	0	0	0	0%
Total Expenditures	356,662	471,111	655,202	344,042	589,326	589,305	589,305	0	589,305	(65,897)	(10%)

Capital Improvements (CIP) Capital Reserve

Formerly used to accumulate monies to help fund future general fund vehicle and general capital needs, this fund was repurposed with adoption of the 2016- 2022 CIP. The fund will accumulate revenues for capital projects in the CIP that do not require debt. This evens out annual contributions and provides a stable source for funding projects



	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	4,243	7,298	6,000	9,217	6,000	6,000	6,000	0	6,000	0	0%
Miscellaneous	4,006	0	0	23,381	0	0	0	0	0	0	0%
Transfers	18,850	0	0	1,116,300	1,396,163	1,396,163	1,396,163	0	1,396,163	1,396,163	100%
Fund Balance	0	0	694,000	0	694,000	694,000	694,000	0	694,000	0	0%
Total Revenues	27,099	7,298	700,000	1,148,898	2,096,163	2,096,163	2,096,163	0	2,096,163	1,396,163	199%
Expenditures											
Operating	0	0	700,000	0	2,096,163	2,096,163	2,096,163	0	2,096,163	1,396,163	199%
Transfers	12,000	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	12,000	0	700,000	0	2,096,163	2,096,163	2,096,163	0	2,096,163	1,396,163	199%

Facilities/Debt Reserve

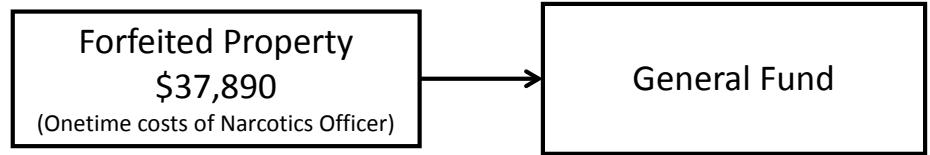
This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. Since its establishment, the parks capital reserve has been added to the fund. The parks capital reserve accumulates funds so that parks can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



	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	558,850	573,328	500,000	393,040	500,000	500,000	500,000	0	500,000	0	0%
Interest	44,305	79,511	75,000	112,571	100,000	100,000	100,000	0	100,000	25,000	33%
Grants/Donations	80,000	0	0	0	0	0	0	0	0	0	0%
Transfers	5,580,994	5,915,128	6,045,765	6,045,765	6,630,811	6,630,811	6,630,811	0	6,630,811	585,046	10%
Total Revenues	6,264,149	6,567,967	6,620,765	6,551,376	7,230,811	7,230,811	7,230,811	0	7,230,811	610,046	9%
Expenditures											
Operating	0	0	1,518,221	0	869,146	869,146	869,146	0	869,146	(649,075)	(43%)
Transfers	5,032,847	4,367,239	5,102,544	5,102,544	6,361,665	6,361,665	6,361,665	0	6,361,665	1,259,121	25%
Total Expenditures	5,032,847	4,367,239	6,620,765	5,102,544	7,230,811	7,230,811	7,230,811	0	7,230,811	610,046	9%

Forfeited Property

This fund accounts for monies received from state and federal government that are legally restricted for use in enhancing law enforcement activities within the County.



	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	27,114	7,323	0	45,388	0	0	0	0	0	0	0%
Interest	89	137	0	189	0	0	0	0	0	0	0%
Grants/Donations	0	215	0	105	0	0	0	0	0	0	0%
Fund Balance	0	0	25,000	0	52,390	52,390	52,390	0	52,390	27,390	110%
Total Revenues	27,203	7,675	25,000	45,682	52,390	52,390	52,390	0	52,390	27,390	110%
Expenditures											
Operating	18,894	8,298	12,500	10,124	12,000	12,000	17,000	0	17,000	4,500	36%
Transfers	0	0	0	0	37,890	37,890	0	0	0	0	0%
Public Assistance/Grants/Special Programs	3,287	3,407	12,500	2,103	2,500	2,500	35,390	0	35,390	22,890	183%
Capital Outlay	0	12,044	0	9,000	0	0	0	0	0	0	0%
Total Expenditures	22,181	23,749	25,000	21,227	52,390	52,390	52,390	0	52,390	27,390	110%

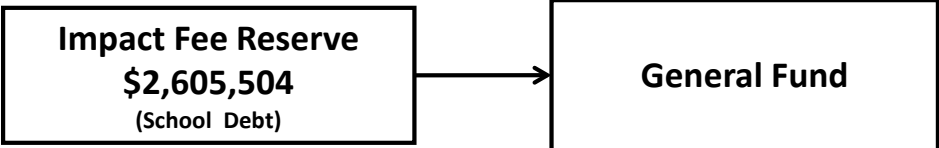
Health Internal Service

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	12,797	23,092	20,000	20,562	20,000	20,000	20,000	0	20,000	0	0%
Sales & Service	4,521,517	4,846,906	5,046,868	5,163,196	5,460,566	5,460,566	5,460,566	0	5,460,566	413,698	8%
Total Revenues	4,534,314	4,869,998	5,066,868	5,183,758	5,480,566	5,480,566	5,480,566	0	5,480,566	413,698	8%
Expenditures											
Other Personnel Costs	4,461,452	4,786,496	5,066,868	5,703,046	5,480,566	5,480,566	5,480,566	0	5,480,566	413,698	8%
Total Expenditures	4,461,452	4,786,496	5,066,868	5,703,046	5,480,566	5,480,566	5,480,566	0	5,480,566	413,698	8%

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	14,917	23,463	20,000	26,491	21,000	21,000	21,000	0	21,000	1,000	5%
Grants/Donations	2,154,828	2,480,400	2,067,900	2,643,300	2,173,950	2,173,950	2,173,950	0	2,173,950	106,050	5%
Fund Balance	0	0	2,291,182	0	1,410,554	1,410,554	1,410,554	0	1,410,554	(880,628)	(38%)
Total Revenues	2,169,745	2,503,863	4,379,082	2,669,791	3,605,504	3,605,504	3,605,504	0	3,605,504	(773,578)	(18%)
Expenditures											
Transfers	3,042,956	3,433,841	3,379,082	3,379,082	2,605,504	2,605,504	2,605,504	0	2,605,504	(773,578)	(23%)
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%
Total Expenditures	3,042,956	3,433,841	4,379,082	3,379,082	3,605,504	3,605,504	3,605,504	0	3,605,504	(773,578)	(18%)

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	756	1,407	1,000	1,849	1,200	1,200	1,200	0	1,200	200	20%
Sales & Service	50,000	80,000	100,000	100,000	120,000	120,000	120,000	0	120,000	20,000	20%
Total Revenues	50,756	81,407	101,000	101,849	121,200	121,200	121,200	0	121,200	20,200	20%
Expenditures											
Salaries	20,044	26,382	94,000	21,776	111,930	111,930	111,930	0	111,930	17,930	19%
Other Personnel Costs	1,533	1,956	7,000	1,666	9,270	9,270	9,270	0	9,270	2,270	32%
Total Expenditures	21,577	28,338	101,000	23,442	121,200	121,200	121,200	0	121,200	20,200	20%

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	22	37	50	48	50	50	50	0	50	0	0%
Grants/Donations	0	167	0	208	0	0	0	0	0	0	0%
Fund Balance	0	0	10,650	0	10,650	10,650	10,650	0	10,650	0	0%
Total Revenues	22	204	10,700	256	10,700	10,700	10,700	0	10,700	0	0%
Expenditures											
Operating	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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	246	421	600	556	0	0	0	0	0	(600)	(100%)
Fund Balance	0	0	122,502	0	0	0	0	0	0	(122,502)	(100%)
Total Revenues	246	421	123,102	556	0	0	0	0	0	(123,102)	(100%)
Expenditures											
Operating	0	0	600	0	0	0	0	0	0	(600)	(100%)
Transfers	0	0	122,502	123,478	0	0	0	0	0	(122,502)	(100%)
Total Expenditures	0	0	123,102	123,478	0	0	0	0	0	(123,102)	(100%)

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,338	2,351	1,500	3,919	2,000	2,000	2,000	0	2,000	500	33%
Grants/Donations	264,012	271,280	153,000	252,004	203,500	203,500	203,500	0	203,500	50,500	33%
Fund Balance	0	0	450,000	0	400,000	400,000	400,000	0	400,000	(50,000)	(11%)
Total Revenues	265,350	273,631	604,500	255,923	605,500	605,500	605,500	0	605,500	1,000	0%
Expenditures											
Transfers	195,024	143,738	0	229,253	0	0	0	0	0	0	0%
Public Assistance/Grants/Special Programs	0	0	604,500	0	605,500	605,500	605,500	0	605,500	1,000	0%
Total Expenditures	195,024	143,738	604,500	229,253	605,500	605,500	605,500	0	605,500	1,000	0%

Utility Capital Reserve

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

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	31,207	59,382	57,500	69,984	60,000	60,000	60,000	0	60,000	2,500	4%
Sales & Service	1,172,700	1,110,563	1,001,000	1,045,500	1,014,135	1,014,135	1,014,135	0	1,014,135	13,135	1%
Fund Balance	0	0	1,098,480	0	265,865	265,865	265,865	0	265,865	(832,615)	(76%)
Total Revenues	1,203,907	1,169,945	2,156,980	1,115,484	1,340,000	1,340,000	1,340,000	0	1,340,000	(816,980)	(38%)
Expenditures											
Operating	0	0	500,000	0	1,000,000	1,000,000	1,000,000	0	1,000,000	500,000	100%
Transfers	353,144	3,580,000	1,656,980	228,096	340,000	340,000	340,000	0	340,000	(1,316,980)	(79%)
Total Expenditures	353,144	3,580,000	2,156,980	228,096	1,340,000	1,340,000	1,340,000	0	1,340,000	(816,980)	(38%)

Utility Vehicle Replacement Reserve

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

	A 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	877	1,532	1,000	2,002	1,500	1,500	1,500	0	1,500	500	50%
Transfers	12,000	0	0	0	0	0	0	0	0	0	0%
Total Revenues	12,877	1,532	1,000	2,002	1,500	1,500	1,500	0	1,500	500	50%
Expenditures											
Operating	0	0	1,000	0	1,500	1,500	1,500	0	1,500	500	50%
Transfers	0	0	0	0	0	0	0	0	0	0	0%
Total Expenditures	0	0	1,000	0	1,500	1,500	1,500	0	1,500	500	50%

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 2013 Actual	B 2014 Actual	C 2015 Amended	D 2015 Estimated	E 2016 Total Req.	F 2016 Total Rec.	G 2016 Appr. Cont.	H 2016 Appr. Exp.	I 2016 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Interest	1,196	3,176	0	3,821	3,800	3,800	3,800	0	3,800	3,800	100%
Transfers	328,240	0	80,884	0	80,884	80,884	80,884	0	80,884	0	0%
Fund Balance	0	0	0	0	671,138	671,138	671,138	0	671,138	671,138	100%
Total Revenues	329,436	3,176	80,884	3,821	755,822	755,822	755,822	0	755,822	674,938	834%
Expenditures											
Operating	0	0	80,884	0	755,822	755,822	755,822	0	755,822	674,938	834%
Total Expenditures	0	0	80,884	0	755,822	755,822	755,822	0	755,822	674,938	834%