

Appendix A: Chatham County Financial and Budgetary Policies

Objective: Chatham County government exists to meet the needs of residents through the services the County is mandated to provide or has elected to provide. In order to meet these needs, the County must maintain its financial integrity. In addition, the County is constantly confronted with requests for new and enhanced services from a growing and diverse population. The County's Financial and Budgetary Policies are intended to maintain and improve the County's financial condition thereby preserving our ability to meet future needs while giving County leaders a framework for balancing increased service demands and financial position.

Budget Policies

Objective: The County will manage its annual budget to meet its legal and debt obligations, ensure adequate funding of current service levels, meet the priorities of the Board of Commissioners, maintain the County's financial condition, and keep property tax increases to a minimum. The County shall operate under an annual balanced budget ordinance whereby the sum of net revenues and appropriated fund balances equals the expenditure appropriations. The *Local Government Budget and Fiscal Control Act* (G.S. 159-8) requires a balanced budget ordinance from all local governments.

New or increased services: The County should ensure adequate funding of critical services before funding new or enhanced services.

Mid-year appropriations: All agencies supported by the county must function within the resources made available to them through the annual budget. The county will consider requests for new or expanded programs during the course of the regular budget process. Only in extreme circumstances will such requests be considered outside of the budget process.

Use of one-time revenues: One-time revenues should not support ongoing personnel and operating costs. Use of one-time revenues is appropriate for capital outlay, debt retirement, contribution to capital reserve, and other non-recurring expenses. Proceeds from the sale of surplus capital items will go into the County's general capital reserve, unless proceeds are otherwise restricted.

Funding-of Nonprofit Agencies: The county will follow a fair process for funding nonprofits that ensures transparency, accountability, consistency, and adherence to best practices, as described in the Chatham County Nonprofit Agency Funding Policy.

Grants: The County will pursue federal, state, and private grants to enhance services to County residents. However, the County will strictly limit its financial support of grant-funded programs to avoid commitments, which continue beyond funding availability. The County will not continue programs after grants have expired, except as expressly approved by the Board of Commissioners as part of the annual budget process. The grant approval process will proceed as follows:

- If a grant does not require any county match, either cash or in-kind, and the funder does not expect the county to continue to fund a position or a program after the grant, then the proposal can be reviewed and approved by staff. However, the County Manager may choose to present a grant proposal to the Board for approval, if he/she feels that it is appropriate.
- If the grant requires a county match, either cash or in-kind, or the funder expects the county to continue to fund a position or program after the grant is complete, then the grant application must be submitted to the Board of Commissioners for approval.
- For grants that require Board of Commissioner approval, but will not be complete two weeks prior to the meeting when the agenda must be completed, the Manager's Office can authorize the

application with prior notice to the Chair and Vice Chair and report to the Board of Commissioners at their next meeting. If the Board of Commissioners does not approve the grant proposal, the funder will be notified that the county chooses to withdraw the application.

New positions: New positions for existing programs and services should be added when there is no other viable option. Alternatives, such as contracting, technology, and reassignment of duties should be fully explored and documented before new positions are funded.

Level of budgeting: In order to tie costs to specific services, departments shall submit budgets for each of their divisions or program areas. Department heads are authorized to transfer operating funds between their divisions without prior approval. Transfers for personnel and capital outlay must be approved by the Budget Officer. The County shall adopt budgets at the department level. Commissioners reserve the right to review and/or adopt budgets at a greater level of detail.

Justification for funding: Departments and agencies requesting funding from the county should justify their requests in terms of maintaining or increasing service levels. Departments should measure their performance in key service areas and periodically compare their performance to other jurisdictions to discover efficiencies and develop best management practices.

Contingency funds: Departments shall not include contingency funds in their respective budgets. The county shall include a general contingency fund in its annual budget. The amount of the contingency fund shall not exceed one percent of the annual budget.

Budget Officer: The County Manager serves as the budget officer. He is authorized to perform the following functions or delegate them:

- Transfer funds within a department without limitation.
- Transfer amounts of up to \$5,000 between departments of the same fund with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners.
- Transfer amounts of up to \$50,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts can be made available upon agreement of the Board of Commissioners.
- Transfer, terminate, or create positions, and transfer associated funds, without limitation, provided that actual personnel costs do not exceed budgeted personnel costs and position counts are not increased.
- Employ temporary help from time to time to meet circumstances.
- Execute contracts provided that funds for the contract have been approved as part of the annual budget and the contract does not exceed the funds appropriated, the contract's term does not exceed three years, all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed \$100,000
- Execute change orders provided that the change order is for a project approved as part of the annual budget or by a project ordinance approved by the Board of Commissioners, the change order does not exceed the funds appropriated, and the change order does not exceed \$100,000.

Debt policies

Objective: The County will manage its debt obligations to meet demands for capital facilities while striving to maintain or improve the County's current bond rating.

Types of debt: The types of debt available to North Carolina county governments include general obligation bonds, certificates of participation (COPs), installment purchase, other leases, revenue bonds, and proceeds from the refunding of general obligation bonds. In general, the county will select the appropriate type of debt given financial

circumstances and feasibility.

When debt is appropriate: Debt is an important tool for financing capital facilities. Over-reliance on debt, however, is negatively perceived by bond rating agencies. The county should exhaust all possible resources, such as grants and pay-as-you-go funding, before borrowing funds. Debt should only be used for the construction of capital facilities and the purchase of capital assets. In general, the assets should not be recurring capital replacements, such as vehicles. If terms are favorable, however, the county may elect to use debt in this manner. Debt should never be issued to meet recurring operating expenses.

Terms: The term of the debt service payments shall not exceed the useful life of the asset purchased through debt

Debt limitation: Debt issuance guidelines and formulas established by the Local Government Commission and rating agencies will be closely monitored and appropriately applied. North Carolina state law permits local governments to issue debt up to eight percent of the total assessed valuation.

Relationship to operating and capital budgets: Debt for items meeting the requirements of a capital project shall be requested through the capital improvements program (CIP) process. Other debt requests shall be made through the annual budget process. The annual budget will include sufficient funding to meet the County's debt service obligations.

Fees and user charges policies

Objective: The County will set its fees and user charges to recover the costs of services at a predetermined recovery threshold and thereby reduce reliance on property taxes.

Enterprise funds: The operating budgets of enterprise funds shall not be subsidized by the general fund and shall be supported wholly by fees generated by the enterprise. To the extent possible, the capital costs of enterprise funds should not be subsidized by the general fund, unless Commissioners identify a compelling need to provide a subsidy.

Other fees and charges: The County should charge other fees when it is allowable, when a limited and specific group of beneficiaries can be identified, when it is feasible to charge beneficiaries for the services rendered, and when there is no reason to subsidize the service wholly or in part. To the extent possible, fees levels should be set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service.

Subsidy: Factors to consider in deciding whether a subsidy is appropriate include the burden on property tax payers, the degree to which the service benefits a particular segment of the population, whether beneficiaries can pay the fee, and whether the service provides a broader benefit to the community.

New and increased services: Part of the decision-making process in establishing new services or increasing service levels should include an analysis of fees and user charges and a desired cost-recovery threshold.

Review and approval of fees and charges: As part of the budget process, the County shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by the Board of Commissioners.

Capital Improvements Program (CIP) policies

Objective: The County will plan for its capital needs at least seven years into the future in order to address needs and to earmark revenues.

Process: A seven-year capital improvements plan shall be prepared and updated each year. Departments and agencies shall request items meeting the definition of a capital asset through the County's annual CIP process. Only in extreme circumstances will the County consider items outside the CIP process. Generally, agencies should plan five years ahead for capital improvements and project additions to the CIP should occur in Year 7 of the CIP.

Relationship to annual budget: The operating impact of each project shall be identified and incorporated into the annual operating budget.

Capital project ordinances: A separate capital project ordinance shall be submitted to the Board of Commissioners for approval for all capital improvements which span more than one fiscal year and cost \$100,000 or more.

Fund balance

Objective: Recurring operational expenses of the county will be funded through recurring revenue sources. Fund balance is considered one-time revenue. The county shall maintain unassigned fund balance in its general fund equal to 20 percent of the previous annual operating budget in order to meet emergency obligations, avoid interruptions in cash flow, generate interest income, and maintain an investment-grade bond rating.

Allowable uses: Fund balance may be used as appropriate under sound management practices.

Excess Fund Balance: Upon completion of the annual audit of County finances, any unassigned fund balance above 22% will be transferred to the Capital Reserve Fund. The Capital Reserve Fund shall be used for one-time capital expenditures. The fund may also be used for prepayment of debt, upon recommendation by the County Finance Officer, to reduce the county's outstanding debt or to pay down debt with high interest rates.

Capital Reserves

Objective: The County will strive to fund capital improvements on a pay-as-you-go basis in order to enhance its financial condition and bond rating.

Annual contribution: The County shall annually contribute a minimum of one percent of its operating budget to a capital reserve.

Cash Management:

Objective: The County shall effectively manage its cash resources in order to maximize interest earnings and minimize loss of revenue.

Cash Receipts: Departments shall deposit receipts daily as required by law. Departments are responsible for ensuring the security of cash receipts. The Finance Officer is responsible for ensuring funds are deposited into interest bearing accounts.

Cash Disbursements: The County's objective is to retain moneys for investments for the longest period of time possible. Disbursements will be made on the contractually agreed date unless earlier payments provide a greater economic benefit to the County. For County checks, one signature will be required. Facsimile signatures will be safely stored and used when appropriate.

Investment Policy: County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity,

and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds.

Accounting and Financial Reporting

Objective: The County will establish and maintain its accounting system in accordance with the NC Local Budget and Fiscal Control Act. All records and reporting will be in accordance with Generally Accepted Accounting Principles. The County will maintain an accounting system which provides internal budgetary and accounting controls designed to provide reasonable assurance regarding both the safeguarding of assets against the loss from unauthorized use or disposition and the reliability of financial information used in the preparation of financial statements and reports.

Adopted by the Board of Commissioners: December 15, 2003

Amended by the Board of Commissioners: January 16, 2008

Amended by the Board of Commissioners: June 14, 2010

Amended by the Board of Commissioners: January 31, 2011

Amended by the Board of Commissioners: January 12, 2012

Amended by the Board of Commissioners: February 18, 2013

Amended by the Board of Commissioners: January 10, 2014

Amended by the Board of Commissioners, February 2, 2015

Amended by the Board of Commissioners, January 16, 2019

Amended by the Board of Commissioners, January 11, 2021

Appendix B: Glossary of Terms and Acronyms

- 1) **ADM** — Average daily membership of school children.
- 2) **Ad Valorem Taxes** — Taxes levied on real and personal property, including vehicles.
- 3) **Appropriation** — The amount of money legally authorized by the Board of Commissioners for projected expenses, as stated in the budget ordinance. Chatham County makes appropriations on a budget area level.
- 4) **Assessed Value** — The value of real and personal property, as determined by tax assessors, which is used as the basis for levying taxes.
- 5) **Budget Message** — The County Manager's written overview of the proposed budget addressed to the Board of Commissioners and the public. The budget message addresses major budget items, their justification, and the County's present and expected financial conditions.
- 6) **Budget Ordinance** — A local law enacted for the purpose of establishing an annual budget and tax rate. Chatham County's budget ordinance also addresses budget amendments, sets new fees, and sets forth travel reimbursements.
- 7) **CCCC** — Central Carolina Community College.
- 8) **CIP** — Capital Improvements Program.
- 9) **Capital Improvements Program (CIP)** — A seven+-year plan of proposed capital improvement projects (projects with a value of at least \$100,000 and a useful life of at least three years). The CIP includes estimated project costs and proposed funding mechanisms over a specified period of years. Examples include new schools and large technology projects.
- 10) **Capital Outlay** — An item which costs \$2,500 or more and has a useful life of more than one year. Examples of capital outlay items include computer hardware and software, vehicles, buildings, etc.
- 11) **Certificates of Participation (COPs)** — A method of financing capital projects that does not require a public vote. Chatham County has chosen to fund its Capital Improvements Program (CIP) using COPs. Generally, COPs carry a slightly higher interest rate than General Obligation Bonds.
- 12) **Contingency** — Funds set aside for unforeseen conditions that may arise during the budget year. Transfers from the contingency line item must be approved by the County Manager (up to \$50,000) or Board of Commissioners (greater than \$50,000).
- 13) **Continuation** — Chatham County budgets on a continuation/expansion basis. Continuation refers to the costs of running current programs at current levels and includes replacement capital outlay.
- 14) **Debt Service** — Principal and interest payments required to retire the County's debt, including general obligation bonds, COPs, and installment contracts.
- 15) **EMS** — Emergency medical services.
- 16) **Enterprise Fund** — A fund that accounts for operations financed primarily from user charges. The operation of enterprise funds resembles a business, and in Chatham County, includes the Southeast Water District, Water Utility Fund and Waste Management Fund. The long-term goal of enterprise funds is to make them self-supporting, so that they do not rely on property taxes or other general revenues for funding.
- 17) **Expansion** — Refers to the costs of providing new programs or enhanced service levels.
- 18) **Expenditures** — Cost of a program or capital project.
- 19) **FTE** — Full-time equivalency. FTEs are used to show position counts in County departments.
- 20) **FY** — Fiscal year.
- 21) **Fiscal Year** — The County's budget and financial cycle, which by state law begins on July 1 and ends on June 30. In Chatham County fiscal years are designated by the year in which they end, for example, FY 2013 refers to the period of July 1, 2012 to June 30, 2013.
- 22) **Full-time Equivalency (FTE)** — Refers to the number of personnel employed by the County in terms of a 40-hour workweek. For example, two 50- percent positions equal one FTE position.
- 23) **Functional Category** — One of six categories to which departments are assigned, including Administration, Culture/Recreation/Education, General Government, Human Services, Natural Resource Management, and Public Safety. Departments are grouped by these categories to give Commissioners and the public an overall picture of where resources are targeted. In the FY 2013 budget, all of the functions of the Health Department have been grouped in Human Services.
- 24) **Fund** — An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or to attain certain objectives in accordance with set laws and regulations.

- 25) **Fund Balance** — The accumulation of moneys that are left unspent after all expenditures have been made and which may be appropriated to finance expenditures in future years. A fund balance gives the County a reserve from which 1) to make payments when major revenues have not yet come in (especially in the first few months of the fiscal year before property taxes are paid) and 2) to deal with unplanned emergencies and opportunities.
- 26) **GIS** – Geographic Information System.
- 27) **General Fund** — A fund which provides for the accounting of all financial resources, except those designated for another fund because of legal requirement or other reasons. Most basic government services are accounted for in this fund. Exceptions include water, sewer, waste management, special revenue funds, trust funds, and capital projects.
- 28) **General Obligation Bonds** — Bonds issued by the government which are backed by the full faith and credit of its taxing authority because they have been voted upon and approved by the County’s citizens.
- 29) **General Revenues** — Those revenues not earmarked for a particular department or activity that can be used for any purpose. The major sources of general revenues are the property and sales taxes.
- 30) **Geographic Information System (GIS)** – A computer-based system that stores and links geographically referenced data with base maps to allow a wide range of information processing, map production, data analysis, and modeling.
- 31) **Grants** — A contribution from another government or private entity to be used for a specific purpose. Generally, grants must be tracked financially and very specific reports given to the funding agency to ensure compliance with grant provisions.
- 32) **Installment Purchase** – A means of debt financing that is essentially the same as a bank loan. Assets are used as collateral and it does not require a vote of the people.
- 33) **Intergovernmental Revenues** — Revenues from other governments (federal, state, and local) that can be in the form of grants, shared revenues, or entitlements. Most intergovernmental revenues are restricted by purpose.
- 34) **Manager’s Recommended Budget** — The budget presented by the County Manager, who serves as the budget officer, to County Commissioners and the public for their review and revision. The recommended budget is based on Commissioner direction given at the annual retreat, department issues included in the Heads Up document, revenue projections, department and agency requests, and the Manager’s own priorities. State law requires the presentation of the recommended budget on or before June 1. Chatham County usually presents its recommended budget by the first meeting in May.
- 35) **MIS** — Acronym for Management Information Systems, which is the department responsible for planning and maintaining the County’s computer and telephone systems.
- 36) **Mission** – A statement of the fundamental purpose of a budget area.
- 37) **NA** — “Not applicable.” Used in the context of performance measurement, it denotes that the service being measured was previously not provided.
- 38) **NM** — “Not measured.” Used in the context of performance measurement, it denotes that the performance indicator was not measured.
- 39) **Net Cost** — The amount of general revenue that supports a particular function, department, or program. Net cost is calculated by subtracting offsetting revenues from expenditures. Net cost gives an indication of how much general revenue (mainly property and sales taxes) goes to support a budget area, department, or functional area.
- 40) **OPC** — Orange, Person, Chatham Mental Health, Developmental Disabilities, and Substance Abuse Authority. OPC has merged with Piedmont Behavioral Healthcare (see number 43).
- 41) **Objective** — A goal which the department is trying to reach during the fiscal year that is tied to level of service and effect on the public.
- 42) **Offsetting revenues** — Include fees and other revenues which are generated by or earmarked for a particular function, department, or program.
- 43) **PBH** — Piedmont Behavioral Healthcare. Effective July 1, 2012, Chatham County will be included in the merged PBH mental health authority.
- 44) **Performance Measure** — Specific measurable indicators of goals identified by departments. Performance measures are the basis of performance-based budgeting and give an indication of workload, efficiency, effectiveness, and productivity.
- 45) **Revenue** — Income for the fiscal year. The County’s major revenue sources are local, state, federal, transfers, fees, and grants.
- 46) **Special Revenue Fund** – Fund to account for the proceeds of specific revenue sources that are legally restricted for specific purposes.
- 47) **Tax Levy** – Amount raised by general property taxes derived by multiplying the tax rate and the assessed value.
- 48) **Tax Rate** – The amount of tax levied for each \$100 of assessed valuation.
- 49) **Work Plan** – Produced by departments, work plans show the main goals, objectives, and performance measures of departments.

Appendix C: Chatham County 2023-2029 Capital Improvements Program Introduction

About the Capital Improvements Program (CIP)

The CIP is a long-term plan for funding the County's major capital needs. It shows how facilities, equipment, and other projects that cost \$100,000 or more could be scheduled and funded over the next seven years, beginning in FY 2023.

It is important to state upfront that this is a PLAN, not a BUDGET, since a budget controls the actual spending of allocated funds. While staff attempts to be as accurate as possible, it is difficult to estimate project costs exactly, particularly early in the planning process. Before funds can be spent, they must be budgeted through the operating budget or, in most cases, through a separately adopted project ordinance.

The same is true for operating costs. As facilities are being planned, staff attempts to identify operating costs, such as staffing and utilities. The cost of these items depends on final square footage and operational issues that may not be apparent until the facility is far along in planning.

CIP Process

The CIP is a plan which is updated annually during the budget process and may be modified at any time to reflect changing conditions. A CIP is a systematic way of anticipating, planning, and budgeting for major projects. The adoption of a CIP can improve the credit worthiness (bond rating) of a jurisdiction.

Timeline for adoption:

- CIP requests originate at the department level. Requests were submitted by departments on or before September 27, 2021.
- The Manager's Office is responsible for reviewing new and existing requests and recommending a proposed CIP to the Board of Commissioners. The recommended CIP will be presented on November 1, 2021.
- Commissioners obtain public input on the CIP before discussing it. A public hearing is scheduled for November 15, 2021.
- Commissioners review the recommendation in detail and make changes. Commissioners have a work session scheduled on November 16, 2021.

- The final action is adoption of the CIP, tentatively scheduled for the December 20, 2021, meeting.

Overall Approach

No new debt-funded projects are recommended in this CIP. The projected budgets for the new Emergency Operations Center and the New Schools Central Services Building have increased due to updated construction estimates. In FY 2022, the annual contribution to the debt reserve increased by 0.5 cents of the property tax to a total of 9.7 cents.

Staff tries to include reasonable escalation of costs in project budgets, but because projects are scheduled in the future actual inflation may prove higher than planned inflation. Due to the current high demand for construction and the increasing cost of materials, prior escalation of 5-8% is now too low, and higher rates are now being applied.

An additional point to consider is that the county's authority to levy school impact fees is being studied by the NC General Assembly. If that authority is repealed, approximately three additional cents on the property tax rate would be required to make up for this loss for approved projects in the debt model.

There are significant future projects on the horizon, namely the county complex master plan, the construction of additional elementary or middle schools, and the construction of a shared western intake and water plant on Jordan Lake. These projects will also require debt funding and will add significantly to the county's debt load, which is already projected to be the highest in our population group. To ensure capacity for these critical projects, additional debt-funded projects, which are not deemed an absolute necessity, should be avoided in the near future.

Recommended Changes

The FY2022 -2028 CIP was approved by the Board on December 21, 2020.

Changes to previously approved projects include the following:

Schools: School projects are recommended as requested by the Chatham County Board of Education, unless noted below.

- **Add a new project for Paving Repair:** Paved areas on all campuses continue to age and increasingly need repair. This project will provide funding for paving repair as detailed in the recent completed feasibility study to provide improved campuses for the students and staff of Chatham County Schools [+5,044,907].
- **New Central Services Building:** The budget for this project has been finalized because official bids have been received. Bids came in higher than previously estimated [+1,463,880].
- **Shift funding for Mobile Classrooms:** The school system does not anticipate spending any funding in FY 2022 in this project. The budgeted funds will be moved one year out for all years. There is no increase in the total cost of the project; however, with the change the project will now continue into FY 2027.

Other projects: Other projects are recommended as requested by the agency or department, unless otherwise noted.

- **Add a new project to begin construction of Parker's Ridge Park:** This project will begin development of a district park in the Southeastern portion of the county, which is the only area of the county without a nearby park. In addition to the previously committed Coal Ash funds, this project will utilize a portion of the County's American Rescue Plan Act (ARPA) funds and proceeds from the County's Article 46 sales tax revenues [+6,001,885].
- **Shift funding for completion of cell blocks at Chatham County Detention Center:** To alleviate concerns about crowding in the current cell blocks, this project is recommended to begin construction in FY 2023. A portion of the County's ARPA funds will be added to existing capital reserve funds. Completing this project sooner will reduce the expected total cost of the project and free up capital reserve funds for future years [-1,200,000].

- **Increase the budget for Emergency Operations Center Expansion:** The budget for this project has been finalized because official bids have been received. Bids came in higher than previously estimated [+2,059,678].
- **Increase the budget for Radio System Upgrade:** The budget for this project has increased due to the need to relocate one of the planned tower sites to an alternate site and the increased costs associated with the movement to the new site [+650,000].
- **Shift funding for Athletic Field Lighting at Northeast Park:** Athletic field space is in high demand, especially in the northeastern section of the county. Currently, only the football field at Briar Chapel Park has lights and, due to school/work scheduling, groups compete to reserve that field. Lighting the athletic field at Northeast Park will allow more groups to utilize lighted fields for practices/events. Also, an additional lighted field will allow Parks and Recreation staff the ability to cycle between fields during non-peak use and reduce the wear and tear on an individual field. This project is consistent with the Parks and Recreation comprehensive master plan and is recommended to be moved up a year for completion in FY 2023. There is no increase in the total cost of the project.
- **Add a new project to install solar panels on the roof of the Chatham County Agriculture and Conference Center:** Install a full 175-kilowatt system of solar panels that maximizes the amount of solar allowed by Duke Energy [+375,000].

Add Future Projects:

- **Council on Aging New Senior Center:** Replace the existing Senior Center in Pittsboro with a 23,542-square-foot building or replace both centers with a 38,539-square-foot centrally located building.

The CIP includes both summaries of major projects, revenues and operating expenses and detailed descriptions of each project, including justifications, cost detail, funding sources, and impacts on the operating budget.

Debt-Model Assumptions

- 9.7 cents on the property tax rate is dedicated annually.
- 2% annual growth in property tax revenues/base.
- Impact fees are estimated to grow 3% until FY 2022, when Briar Chapel is expected to be built out and then drop back to 2%.
- No growth is projected for lottery proceeds.

Other Assumptions

- Construction costs are inflated 10-12% per year. Staff also recommends a 5-10% contingency for most projects.
- Other project costs, such as equipment, and operating costs are usually inflated by a factor of 3% per year, unless there is good reason to use another inflationary factor (which will be noted).
- Operating costs are generally inflated 3% per year unless costs are fixed by contract.

Bond Rating

Chatham’s ratings are exceptional. Chatham is one of only 9 other counties in North Carolina to hold a AAA rating from Standard and Poor’s and is by far the smallest county. Both ratings were upgraded in October 2014 and confirmed in 2021:

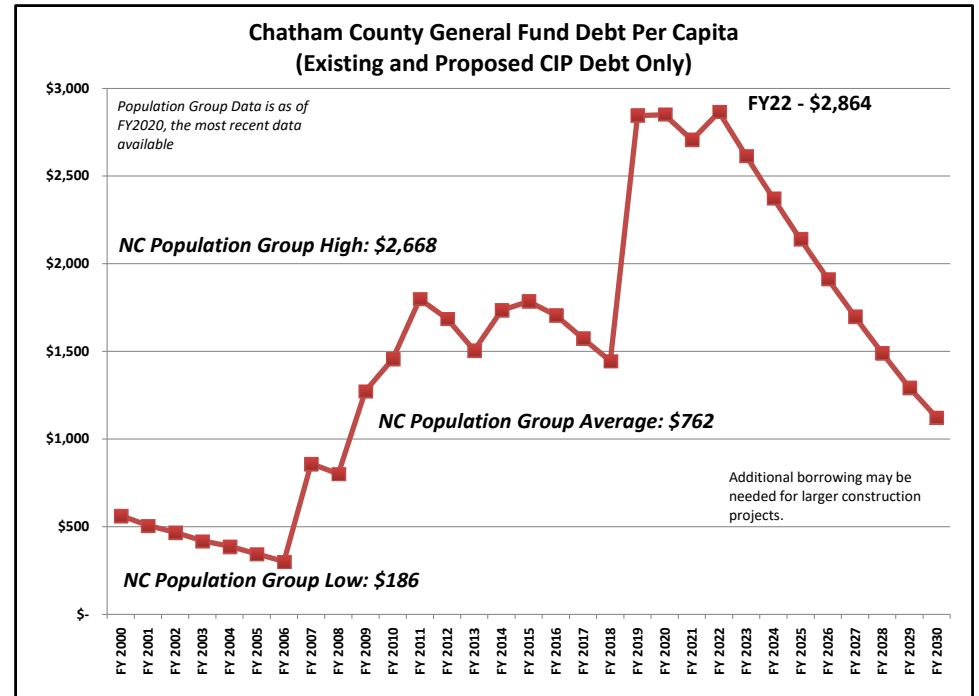
- Standard and Poor’s (S&P): AAA (up from AA+)
- Moody’s : Aa1 (up from Aa2/favorable outlook)

With a population more than twice as big as Chatham’s, Orange County is the next largest county to hold a AAA. Of the surrounding counties, Chatham’s combined rating is higher than Alamance, Lee, Harnett, Moore, and Randolph. Chatham holds the highest combined rating in its population group (50,000 to 99,999).

Debt Indicators

Debt indicators are factored as if all projects are approved as recommended.

- Debt as a percent of assessed value: With a projected high of 2.19% in FY 2021, the county’s indicator is projected to be the second highest (as of June 30, 2019) within its population group (50,000 to 99,999) and below the 8% legal maximum. The highest within Chatham’s population group is 2.254%. (No county in NC is anywhere near the legal debt limit. The highest in the state is 2.606%)
- Debt per capita: The projected high of \$2,864 in FY 2022 may give Chatham the highest per capita debt in its population group based on the most current information available (June 30, 2020). The county per capita debt would exceed the current highest county (as of June 30, 2020) in its population group, \$2,668.



- Debt as a percent of the operating budget: Staff projects that, depending on decisions made in the operating budget, debt service may exceed the 15% maximum recommended by the Local Government Commission (LGC). While this is an issue, the county differs from other counties in that funds for debt service have been set aside in a reserve account. Therefore, increases in debt service do not decrease Chatham County's flexibility to manage the operating budget, the primary concern of the LGC's maximum.

Appendix D: Chatham County Recommended Consolidated Fee Schedule

The following changes to the fee schedule are recommended for FY 2023. All other fees in the schedule remain unchanged.

Department	Fee	Current Amount	Recommended Amount	Justification	Projected Revenue
Environmental Health	Improvement Permit (Residential 2 bedrooms)	\$130	\$150	Cost recovery and parity with surrounding counties	\$27,600
	Improvement Permit (Residential 3 bedrooms)	\$200	\$225	Cost recovery and parity with surrounding counties	\$5,950
	Improvement Permit (Residential 4 bedrooms)	\$275	\$300	Cost recovery and parity with surrounding counties	\$7,600
	Improvement Permit (Residential 5 bedrooms)	\$330	\$350	Cost recovery and parity with surrounding counties	\$2,040
	Improvement Permit (Residential 6+ bedrooms)	\$400	\$50.00 for each bedroom over 5	Cost recovery and parity with surrounding counties	\$600
	Pool Permit (Seasonal)	\$175	\$200	Cost recovery and parity with surrounding counties	\$550
	Pool Plan Review	\$200	\$300	Cost recovery and parity with surrounding counties	\$400
	Tattoo Studio Permit	\$150	\$200	Cost recovery and parity with surrounding counties	\$100
	NEW Food & Lodging Fee - Plan & Review no seating	\$100	\$200	The plan review fee for food and lodging was established per General Statutes 130A-248(f) allowing any LHD to charge up to \$250. EH currently charges a \$200 plan review fee for restaurants with seating. The request is to charge \$200 for restaurants without seating as well. The addition of seating to a restaurant plan does not significantly impact the time it takes to review a permit and keeps the fees more clear for all involved.	\$3,400
	NEW Food & Lodging Fee-Transitional Permit Fee		\$100	This is a new proposed fee. Other Health Departments are now charging for Transitional permits which are starting to take staff a significant amount of time to review and issue.	\$1,600
CCA&CC	NEW Tractor Rental Fee	N/A	\$75	This is a new fee to allow approved individuals to operate tractor/drag at arena events. Approved individuals must sign agreement/waiver and be insured under renter's policy	\$600
Department on Aging	Senior Games	\$15 Registration; \$10 Early Registration; \$5 Bag lunch	\$15 Registration; \$10 Early Registration; \$5 Bag lunch	To allow the county department to charge the fee currently charged by COA	N/A
	Dance Rental Western Center	\$120	\$120	To allow the county department to charge the fee currently charged by COA	N/A
	Sitter Background Check	\$18	\$18	To allow the county department to charge the fee currently charged by COA	N/A
	Medical Transportation	\$2	\$2	To allow the county department to charge the fee currently charged by COA	N/A

Animal Services

Fee	Fee Amount
Trap Deposit	\$50
Adoption Fee - Dogs	\$100
Adoption Fee - Cats	\$20
Adoption Fee-Livestock	\$50
Adoption Fee-Pocket Pets	\$20
Adoption Fee-Fowl	\$10
Adoption Fee-Equine	\$100
Special event adoption fee	\$20
Rescue Adoptions	\$0
Spay Day-Special Event	\$0
Rabies Vaccination	\$10
Spay/Neuter Voucher	\$20
Citations-1st offense	\$100
Citation-2nd offense	\$200
Citation-3rd offense	\$300
Citation-Subsequent Offenses	\$500
Citation-failure to vaccinate for rabies	\$100
Citation-failure to confine for rabies observation	\$100
Citation-interference with enforcement	\$250
Citation-animal neglect	\$300
Citation-animal cruelty	\$500
AC Special Event Adoption fees	\$20
Redemption Fee-1st Offense	\$50
Redemption Fee-2nd Offense	\$100
Redemption Fee-3rd Offense	\$125
Boarding Fee	\$15

Central Permitting	
Fee	Fee Amount
Residential Construction	
Accessory Building 0-400 sf	\$60 Per inspection trip + 0.20 per SF
Accessory Building 401 sf and over	0.30 per SF
Additions 0-400 sf	\$60 Per inspection trip plus 0.11 per SF
Additions 401 sf and over	0.30 per SF
Alterations	\$60 per inspection trip
Aluminum car shelters	\$60 Per inspection trip
Decks Uncovered, constructed of wood	\$60 per inspection trip
NCRF**	\$10
Pools Swimming pool, hot tub, spa	\$60 per inspection trip
Mobile homes Single wide with vinyl or no skirting	\$100
Mobile homes Single wide/permanent foundation; Double or Triple wide	\$150
Single family dwelling; Modular Home; Detached Garage; House Move	0.30 per SF Minimum \$400
Impact Fee Single Family Detached / Mobile / Modular	\$3,500
Impact Fee Multi-Family / Duplex / Accessory	\$1,100
Expedited small project plan review	\$25
Remove stop work order	\$60 per inspection trip
Trade permits	\$60 per inspection trip
Commercial Construction	
Commercial Plan Review	\$100
Commercial Fast Track Plan Review	\$1,000
New construction / alteration / addition / trade / signs wall or ground mounted	
\$0-\$2,500	\$60 per inspection trip
\$2,501- \$25,000	\$195
\$25,001 - \$300,000	\$0.007706 * Cost
\$300,001 - \$500,000	\$2,312 + (Cost - \$300,000) * 0.0058
\$500,001 and over	\$3,466 + (Cost - \$500,000) * .0048
Miscellaneous	
ABC Alcohol permits	\$120
Change of contractor	\$25 per change
Conditional power	\$60
Day-care walk through	\$60
Demolition permits	\$60
Inspection trip	\$60
Noise permits	\$50
Photocopy, report data	.05 per page after 100 pages
Re-inspection fee	\$60 per inspection trip
Replacement plan review (per set)	\$60 per trade
Residential generators	\$75
Residential handicap ramps	\$0
Preliminary building plan review	\$300
** NCRF revenue is paid to the state on a quarterly basis and is not kept by the county.	

CCA&CC

Fee	Fee Amount
A/V Rental Fees	
A/V support technician	\$40 per hour
Dry erase board with markers	\$25
Easel	\$15
Flipchart with pad and markers	\$25
Handheld cordless microphone	\$25
Lavalier microphone	\$25
Projector and screen	\$25
Projector package with laptop	\$75
Laser pointer	\$10
Standard lectern	\$25
Straight microphone stand	\$15
Portable stage	25 per 6x8 section
Facility rental	
Catering kitchen	\$50
Coffee/Hot Tea/Bottled Water	\$1/person
Exhibit hall full hall public rate	\$900
Exhibit hall full hall nonprofit rate	\$450
Hall A public rate	\$500
Hall A nonprofit rate	\$250
Hall B public rate	\$300
Hall B nonprofit rate	\$150
Hall C public rate	\$300
Hall C nonprofit rate	\$150
Meeting room public rate	\$200
Meeting room nonprofit rate	\$100
Outdoor livestock arena public	\$200
Outdoor livestock arena nonprofit	\$100
Outdoor vendor space	\$50

Environmental Health	
Fee	Fee Amount
Improvement Permit (Site Evaluation)	
Residential - First permit for septic	
2 BR	\$130
3 BR	\$200
4 BR	\$275
5 BR	\$330
6+ BR	\$400
Non-residential	
0-600 GPD	\$330
601-1,000 GPD	\$450
1,001 - 3,000 GPD	\$500
3,001 - 10,000 GPD	\$715
10,000+ GPD	\$785
Construction Authorization	
Residential -2nd permit septic	
System Type I	\$160
System Type II	\$180
System Type III	\$235 + \$150/1,000 GPD over 3,000 GPD
System Type IV	\$280 + \$150/1,000 GPD over 3,000 GPD
System Type V	\$450 + \$150/1,000 GPD over 3,000 GPD
System Type VI	\$1,000 + \$150/1,000 GPD over 3,000 GPD
Industrial Process Wastewater	System Type Fee + \$500
Engineered Option Permitting	Fee is 30% of Improvement Permit and Construction Authorization Costs
Septic Operation Permit Revision	\$130
Food and Lodging Fees	
Plan and Review food service establishment with seating	\$200
Plan and Review food service establishment no seating	\$100
Plan and Review food service establishment remodel	1/2 price
Limited food stand	\$75
Temporary food service establishment permit	\$75
Serve Safe (Class)	\$100
Serve Safe (Test only)	\$60
<i>Exempt: School lunchrooms, elderly nutrition sites, nonprofits</i>	
Pool Permits	
Swimming pools, spas, wading pools Seasonal	\$175
Swimming pools, spas, wading pools Year round	\$255
Pool reinspection fee	\$75
Each additional pool on propoerty	\$75
Pool plan review	\$200
Tatoo Studio	
Tatoo studio permit	\$150
Setback Compliance	
Setback compliance in office review	\$30
Setback compliance	\$100
OSWW Contractors Workshop	\$25
Water Analysis	
Bacteria (Coliform)	\$70
Bacteria Coliform Water Sample	\$70
Full Panel (Existing well)	\$100
Full Panel water samples	\$150
Inorganic (Mineral)	\$100
Inorganic water sample	\$110
Iron Bacteria water sample	\$70
Nitrate water sample	\$70
Pesticide	\$150
Petroleum	\$150
Water Sample Trip Fee	\$30
Sulfur Bacteria	\$70
Well	
Re-site Well	\$50
Well Camera	\$200
Well Permit (Includes ...	\$340
OSWW System Monitoring	
Type III (B)	\$25 per year or \$110 for 5 years
Type IV	\$50 per year or \$135 for 3 years
Type V	\$200 per year
Type VI	\$300 per year

Fire Inspections	
Fee	Fee Amount
Building Use Code	
Apartments (Common Area) 3—4 unit	\$50
Apartments (Common Area) Over 5 units	\$75
Assembly Occupancies 0—2,000 sq. ft.	\$30
Assembly Occupancies 2,001—5,000 sq. ft.	\$50
Assembly Occupancies 5,001 sq. ft. and above	\$100
Day Care Facilities	\$30
Educational Private Schools	\$100
Exempt	EXEMPT
Foster Homes	EXEMPT
General Business 0—500 sq. ft.	\$30
General Business 501—2,500 sq. ft.	\$45
General Business 2,501—10,000 sq. ft.	\$60
General Business 10,001 sq. ft. and above	\$100
General Mercantile 0—500 sq. ft.	\$30
General Mercantile 501—2,500 sq. ft.	\$45
General Mercantile 2,501—10,000 sq. ft.	\$60
General Mercantile 10,001 sq. ft. and above	\$100
Hotels/Motels up to 10 units	\$45
Hotels/Motels over 10 units	\$75
Hazardous Materials	\$100
Hospitals	\$150
Institutional Facility 5 or less	\$30
Institutional Facility 6—21 people	\$75
Institutional Facility over 21 people	\$125
Lumber Yards	\$100
Mfg./Industrial less than 2,501 sq. ft.	\$50
Mfg./Industrial 2,501 — 10,000 sq. ft.	\$100
Mfg./Industrial 10,001 sq. ft. and above	\$150
Public Schools	EXEMPT
Special Permit	Varies
Utility 0—500 sq. ft.	\$30
Utility 501—2,500 sq. ft.	\$45
Utility 2501—10,000 sq. ft.	\$60
Utility 10,001 sq. ft. and above	\$100
Vacant less than 501 sq. ft.	\$30
Vacant 501—2,500 sq. ft.	\$45
Vacant 2,501—20,000 sq. ft.	\$60
Vacant 20,000 sq. ft. and above	\$100
Warehouse less than 501 sq. ft.	\$30
Warehouse 501—2,500 sq. ft.	\$45
Warehouse 2,501— 20,000 sq. ft.	\$60
Warehouse 20,001 sq. ft. and above	\$100
Special Use Permits	
Alcohol Permit	\$50
Aboveground fuel storage tank removal	\$150 (Per Tank)
Aboveground fuel storage tank installation	\$150 (Per Tank)
Blasting, Explosives	\$50
Fire alarm system acceptance test	\$75
Civil citation	Varies
Fuel Line Pressure Test	\$30
Fire Systems Inspections	\$75
Fireworks	\$50
Fire sprinkler hydrostatic test	\$75
Kitchen hood system acceptance test	\$75
Paint booth hood system	\$75
Plan Review Fire Alarm	\$75
Plan Review Sprinklers	\$75
Special Events	\$75
Tents (Air Filled Structures)	\$50
UST Abandonment	\$100 (Per Tank)
UST Installation	\$150 (Per Tank)
UST Removal	\$150 (Per Tank)
After Hours Inspection	\$75
Fire Inspections Violations	
Blocked and/or locked exits	\$150 per violation/per day
Illegal burning	\$150 per violation/per day (after one
Inoperable fire systems	\$150 per violation/per day
Illegal fireworks	\$150 per violation/per day
Exceeding occupancy posting	\$150 per violation/per day
Transmitting false alarms	\$150 per violation/per day
Improper storage of hazardous materials	\$150 per violation/per day (after one
Removal/tampering with fire equipment	\$150 per violation/per day
All other violations to the technical codes	\$50 per violation/per day

Public Health

The Chatham County Board of Commissioners approved the adoption of a formulary approach to clinic charges to begin in Fiscal 2019-2020.

Library

Fee	Fee Amount
Interlibrary Loan fee	\$4
ILL Late fee	\$1 per day
Processing fee for replacement of lost items	\$3
Replacement of library card	\$1
Barcode replacement	\$3
Printing/Copying	\$0.10 per side of a page

Parks and Recreation	
Fee	Fee Amount
Sponsorships	
"Friend" sponsorship fee	\$175
"Bronze" sponsorship fee	\$150
"Silver" sponsorship fee	\$125
"Gold" sponsorship fee	\$100
Event sponsorships	\$100 to \$1,000
Athletic Programs and Camps	
Adult Basketball	\$455
Adult Softball	\$455
T-Ball	\$30/\$40
Tennis camp	\$50
Tennis ball machine	\$10/hour
Tennis court	\$10/time block
Track and Field	\$30/\$40
Wrestling	\$30/\$40
Youth Basketball (in county)	\$40
Youth Basketball (out of county)	\$50
Youth Volleyball	\$30
Race participant entry fee	\$25
Summer Camp Weekly Fee	\$55
Instructional Programs	
Instructional classes	\$30-\$50 per participant
Instructional event fee	\$15
Instructional Afterschool/Parents night out	\$15/\$10
Facility Rental - per time block unless otherwise indicated	
Nonprofit agency rental of SW Park Picnic Shelter	\$8
Nonprofit agency rental of NE Park Multipurpose Field	\$5
Nonprofit agency rental of NE Park Picnic Shelter	\$8
Nonprofit agency rental of NE Park Softball Field	\$5
Nonprofit agency rental of NE Park Tennis Ball Mac	\$5
Nonprofit agency rental of NW Park Activity Center	\$25
Nonprofit agency rental of NW Park dining hall	\$38
Nonprofit agency rental of NW Park Pedal Boats	\$2
Nonprofit agency rental of NW Park Picnic Shelter	\$8
Nonprofit agency rental of NW Park Pool	\$68
Nonprofit agency rental of SW Park Field	\$5
Nonprofit agency rental of SW Park Kitchen	\$25
Activity Center	\$50 plus \$25 for each additional hour
Dining Hall	\$75 plus \$25 for each additional hour
Field rental (lighted)	\$35
Field rental (no lights)	\$20
Kitchen	\$50
Park Picnic Shelter	\$30
Pool	\$136 1-20 swimmers
	\$172 2-40 swimmers
Special event/fundraiser fee (indoor facility)	\$250
Special event/fundraiser fee (outdoor facility)	\$150

Planning	
Fee	Fee Amount
Zoning	
Conditional Zoning District	\$750 + \$50 per acre
Land Use Plan Amendment	\$250
Revision to existing permit or conversion from CUD	\$300
Special Use Permit – Such as Planned Residential Development	\$500 + \$25/acre
Special Use Permit Wireless Telecommunications Fee	\$500 per annual tower plan + \$25/acre
Zoning Compliance Permit for Building Permit	\$20
Zoning Interpretation Letter	\$25
Zoning Map Amendments	\$500 plus \$25 per acre
Zoning Ordinance Text Amendment	\$250
Zoning Board of Adjustment	
Zoning appeal	\$500
Zoning variance	\$500
Exaction Fees	
Recreation Exaction Fee Eastern District	926/lot
Recreation Exaction Fee Western District	\$548/lot
Subdivision Administrative Fees	
Minor subdivision	250 for 5 lots or less
Subdivision variance	\$50
Subdivision extension request	\$250
Subdivision name change	\$500
Variance	\$100
Minor Subdivision Fees	
Riparian Buffer Review	\$50 + \$50 per lot
Floodplain Determination	\$20
Major Subdivision Fees	
Concept plan review	\$100
First plat review	\$250 + \$50 per lot
Other Subdivision	
Exempt Plat Review Fee	\$50
Mobile Home park concept plan	\$100
Mobile home park first plat	\$250 + \$50/lot
Miscellaneous Permits	
Alcoholic beverage (ABC) zoning permit	\$25
Floodplain determination for building applications	\$20
Home occupation permit	\$100
Junkyard	\$250
Lighting zoning permit	\$25
Mobile home parks and subdivisions with no improvements	\$10 + \$50 per lot
Non-residential permit (zoned area)	\$250
Non-residential permit (unzoned areas)	\$25
Permanent sign application permit	\$50
Watershed Review Board	
Appeal	\$50
Variance	\$100
Other Fees	
Temporary sign permit	\$0
Eliminate handicap ramp fees	\$0
Floodplain Determination fee waiver	\$0

Sheriff

Fee	Fee Amount
Fingerprinting--In county residents	\$10
Fingerprinting--Out of county residents	\$20
Inmate Medical Visit	\$20
Storage Lot Fee	\$10/day

Watershed Protection

Fee	Fee Amount
Soil Erosion and Sedimentation Control	
** Land-disturbing permit	\$250 per disturbed acre
** Erosion control plan review	\$250 per disturbed acre
Residential lot disturbance permit	\$100 flat fee
Express plan review option (7 days)	\$5,000 flat fee in addition to permit issuance and plan review
Land disturbing permit reapplication after revocation	\$250 per original disturbed acreage (permit fee only)
Land disturbing permit renewal (to renew prior to expiration)	\$50 per original disturbed acreage
Plan resubmission fee	\$75 flat fee
Stormwater, Watershed and Flood	
** Stormwater plan review	\$125 per disturbed acre
** Stormwater permit	\$125 per disturbed acre
Express plan review option (7 days)	\$5,000 flat fee in addition to permit issuance and plan review
Riparian buffer determination - minor subdivision	\$50 per lot + \$50 administrative fee
Riparian buffer determination - Major subdivision	\$100 per feature
Flood Development Permit	\$150 flat fee
Stormwater Control Measure (SCM) Operation and Maintenance	\$2,500 per SCM in addition to per disturbed acre fee
** Calculate these 2 fees together to determine total cost for EC Plan review and LD permit issuance. Round up to the next whole acre.	

Water		
Fee	Fee Amount	
Water deposit (owner)		\$40
Water deposit (renter)		\$80
Late fee		\$5
Reconnection fee		\$35
Returned check fee		\$25
Tap fee		\$1,400
Split irrigation tap (existing service)		\$1,000
Meter installation fee		\$250
Hydrant fee		\$50
Hydrant flow test		\$160
Hydrant deposit (refundable)		\$1,000
Sewer tap (long service)		\$1,700
Sewer tap (short service)		\$850
Bacteriological samples (new construction)		\$160
Inspection fee		\$45 per hour
Design/plan review		\$60 per hour
Consulting engineer design review		\$120 per hour
Consulting engineer inspection		\$55 per hour
Meter test		\$35
Hydrostatic pressure test (new construction)		\$80
Chatham County specification book		\$20
Connection charges (as of 2021)		
Meter size/capacity	System Development fee	Tap fee
5/8" x3/4" / 20 gpm	\$3,431 per unit	\$1,400
1" / 50 gpm	\$5,729 per unit	Actual cost
1 1/2" / 100 gpm	\$11,425 per unit	Actual cost
2" /160 gpm	\$18,287 per unit	Actual cost
3" / 350 gpm	\$34,310 per unit	Actual cost
4" / 630 gpm	\$57,194 per unit	Actual cost
5" / 1500 gpm	\$114,355 per unit	Actual cost
Penalties		
Theft/tampering/vandalism		\$500

Notes

1. For meter size greater than 3/4", the customer will pay the availability fee and will be billed separately for the actual cost of the tap (supplies and materials)
2. Mid-unit residential, Commercial, Industrial users served through one meter. Availability fees shall be charged based on a per unit charge or the connection charge for the bulk meter or whichever is greater
3. Meter sizes and type shall be approved /determined by the Chatham County Utilities Department
4. In cases where the developer installs meter box, customer shall be charged a meter installation fee consistent with the County's prevailing rate at the time of connection

Solid Waster & Recycling

Fee	Fee Amount
Solid Waste Fee	\$125 per dwelling
Replacement/Additional Decals	\$10 per set
Town Resident Fee	\$125 per dwelling
Workshop Fee	\$10
Landfill Fee	\$20/ton (yard waste and inert debris)
Electronics Fee	\$5 per electronic item (residents w/o decals pay per item for television, monitor, desktop computer, laptop computer, printer, scanner, copier, and fax machine.)
Electric Vehicle DC Fast Charging Station	\$0.30 per kilowatt hour
Electric Vehicle Level 2 Charging Station	\$0.15 per kilowatt hour
Civil Penalties for any violation of the ordinance	
First Offense	\$100
Second Offense	\$200
Subsequent Offense	\$400
Penalty for a commercial purpose or a flagrant and willful violation	\$500

FY 2022-2023 Budget Ordinance

Be it ordained by the Board of Commissioners of the County of Chatham, North Carolina, that:

Section 1: Revenues.

The following budget with anticipated revenues is hereby adopted in accordance with G.S. 159 by the County of Chatham for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as follows:

Bells Annex Fire District		Fines & Forfeitures	
Appropriated Fund Balance	\$5,828	Intergovernmental	\$230,000
Property Tax	\$206,560	Total Fines & Forfeitures	\$230,000
Total Bells Annex Fire District	\$212,388	General Fund	
Bennett Fire District		Permits and Fees	\$2,356,142
Appropriated Fund Balance	\$11,358	Transfers In	\$22,352,180
Property Tax	\$188,623	Appropriate Fund Balance	\$4,937,201
Total Bennett Fire District	\$199,981	Intergovernmental	\$11,457,356
Bonlee Fire District		Interest	\$150,000
Appropriated Fund Balance	\$13,571	Contributions from others	\$413,668
Property Tax	\$267,550	Miscellaneous	\$338,000
Total Bonlee Fire District	\$281,121	Other Taxes/Licenses	\$1,667,758
Canoe Access/Easement Project		Property Tax	\$94,627,948
Appropriated Fund Balance	\$8,525	Charges for Services	\$2,803,258
Interest	\$50	Sales Tax	\$23,810,468
Total Canoe Access/Easement Project	\$8,575	Total General Fund	\$164,913,979
Central Chatham Fire District		Goldston Fire District	
Appropriated Fund Balance	\$24,318	Appropriated Fund Balance	\$9,874
Property Tax	\$487,761	Property Tax	\$306,555
Total Central Chatham Fire District	\$512,079	Total Goldston Fire District	\$316,429
Circle City Fire District		Health Internal Service	
Appropriated Fund Balance	\$16,374	Appropriated Fund Balance	\$100,000
Property Tax	\$1,689,819	Interest	\$14,500
Total Circle City Fire District	\$1,706,193	Charges for Services	\$7,913,371
Coal Ash Settlement		Total Health Internal Service	\$8,027,871
Appropriated Fund Balance	\$4,000,000	Hope Fire District	
Interest	\$10,000	Appropriated Fund Balance	\$13,409
Total Coal Ash Settlement	\$4,010,000	Property Tax	\$582,376
Courthouse Clock Trust Fund		Total Hope Fire District	\$595,785
Appropriated Fund Balance	\$65,000	Housing Trust Fund	
Total Courthouse Clock Trust Fund	\$65,000	Transfers In	\$750,000
Emergency Telephone System		Total Housing Trust Fund	\$750,000
Appropriated Fund Balance	\$0	Impact Fees	
Intergovernmental	\$573,742	Permits and Fees	\$2,575,000
Interest	\$1,000	Appropriated Fund Balance	\$1,876,300
Total Emergency Telephone System	\$574,742	Interest	\$10,000
Emergency Vehicle Replacement		Total Impact Fees	\$4,461,300
Appropriated Fund Balance	\$50,000	Law Enforcement Pension Trust	
Total Emergency Vehicle Replacement	\$50,000	Interest	\$2,000
Equipment Capital Reserve		Charges for Services	\$225,000
Transfers In	\$2,785,912	Total Law Enforce Pension Trust	\$227,000
Appropriated Fund Balance	\$3,184,088	Library Foundation Trust Fund	
Interest	\$30,000	Appropriated Fund Balance	\$10,650
Total Equipment Capital Reserve	\$6,000,000	Interest	\$50
Facility Reserve		Total Library Foundation Trust Fund	\$10,700
Transfers In	\$16,322,562	Moncure Fire District	
Intergovernmental	\$150,000	Appropriated Fund Balance	\$6,943
Interest	\$125,000	Property Tax	\$1,021,045
Appropriated Fund Balance	\$2,466,518	Moncure Fire District Total	\$1,027,988
Total Facility Reserve	\$19,064,080		

North Chatham Fire District		Solid Waste & Recycling Reserve	
Appropriated Fund Balance	\$249,047	Appropriated Fund Balance	\$746,500
Property Tax	\$7,915,133	Interest	\$3,500
Total North Chatham Fire District	\$8,164,180	Total Solid Waste & Recycling Reserve	\$750,000
Northview Fire District		Southeast Water District	
Appropriated Fund Balance	\$2,660	Appropriated Fund Balance	\$33,488
Property Tax	\$37,937	Interest	\$3,000
Total Northview Fire District	\$40,597	Charges for Services	\$718,500
Parkwood Fire District		Total Southeast Water District	\$754,988
Appropriated Fund Balance	\$0	Staley Fire District	
Property Tax	\$380,830	Appropriated Fund Balance	\$3,091
Total Parkwood Fire District	\$380,830	Property Tax	\$58,703
Recreation Fees		Total Staley Fire District	\$61,794
Permits and Fees	\$278,000	Utility Capital Reserve	
Appropriated Fund Balance	\$230,000	Appropriated Fund Balance	\$2,825,000
Interest	\$3,000	Interest	\$50,000
Total Recreation Fees	\$511,000	Charges for Services	\$750,000
Representative Payee		Total Utility Capital Reserve	\$3,625,000
Intergovernmental	\$400,000	Utility Equipment Reserve	
Representative Payee	\$400,000	Appropriated Fund Balance	\$255,549
Revaluation		Interest	\$2,000
Transfers In	\$500,000	Total Utility Equipment Reserve	\$257,549
Total Revaluation	\$500,000	Utility Fund	
Sheriff Property Seizure		Appropriated Fund Balance	\$532,481
Appropriated Fund Balance	\$170,000	Interest	\$58,000
Interest	\$1,000	Charges for Services	\$7,814,200
Total Sheriff Property Seizure	\$171,000	Intergovernmental	\$109,357
Solid Waste & Recycling		Total Utility Fund	\$8,514,038
Intergovernmental	\$211,000		
Appropriated Fund Balance	\$316,035		
Charges for Services	\$3,606,000		
Total Solid Waste & Recycling	\$4,133,035		

Section 2: Expenditures.

The following budget with anticipated expenditures is hereby adopted in accordance with G.S. 159 by the County of Chatham for the fiscal year beginning July 1, 2022, and ending June 30, 2023, as follows:

CCCC - Community College	\$3,535,977	Finance Office	\$1,438,225
Central Permitting	\$2,801,635	General Services - Non-Departmental	\$20,914,657
Chatham County Schools	\$56,918,552	Governing Board	\$479,159
Chatham Trades - Nonprofit	\$182,000	Health	\$7,196,839
Chatham Transit - Nonprofit	\$108,367	Human Resources + Ag & Conf. Center	\$1,849,104
Cooperative Extension Service	\$604,780	Library Services	\$1,913,586
Council on Aging	\$1,829,446	Management Information Systems	\$2,709,468
County Attorney	\$405,431	Nonprofit Allocations	\$318,352
County Manager's Office	\$1,102,494	Parks and Recreation	\$2,188,238
Court Facilities	\$1,195,469	Pittsboro/SC Visitors Bureau	\$147,758
Court Services	\$1,670,695	Planning	\$1,135,351
Economic Development	\$1,742,475	Register of Deeds	\$748,750
Elections		Sheriff	\$18,830,728
<i>Salaries - Regular</i>	<i>\$194,150</i>	Social Services	\$11,548,777
<i>Other Salaries & Benefits</i>	<i>\$326,768</i>	Soil and Water	\$262,667
<i>Operating Expenses</i>	<i>\$231,528</i>	Sustainability	\$69,970
Elections Total	\$752,446	Tax	\$2,569,918
Emergency Communications	\$5,597,920	Vaya - Mental Health	\$453,293
Emergency Operations	\$6,665,536	Total General Fund	\$164,913,979
Erosion Control	\$1,050,154		
Facilities	\$3,975,762		

Housing Trust Fund		Equipment Capital Reserve	\$6,000,000
Non-employee	\$750,000	Facility Reserve	\$19,064,080
Total Housing Trust Fund	\$750,000	Fines & Forfeitures	\$230,000
Solid Waste & Recycling		Goldston Fire District	\$316,429
Environmental Quality	\$4,133,035	Health Internal Service	\$8,027,871
Total Solid Waste & Recycling	\$4,133,035	Hope Fire District	\$595,785
Southeast Water District		Impact Fees	\$4,461,300
Southeast Water District	\$754,988	Law Enforcement Pension Trust	\$227,000
Total Southeast Water District	\$754,988	Library Foundation Trust Fund	\$10,700
Utility Fund		Moncure Fire District	\$1,027,988
Water	\$8,514,038	North Chatham Fire District	\$8,164,180
Total Utility Fund	\$8,514,038	Northview Fire District	\$40,597
Other Funds		Parkwood Fire District	\$380,830
Bells Annex Fire District	\$212,388	Recreation Fees	\$511,000
Bennett Fire District	\$199,981	Representative Payee	\$400,000
Bonlee Fire District	\$281,121	Revaluation	\$500,000
Canoe Access/Easement Project	\$8,575	Sheriff-Property Seizure	\$171,000
Central Chatham Fire District	\$512,079	Solid Waste & Recycling Reserve	\$750,000
Circle City Fire District	\$1,706,193	Staley Fire District	\$61,794
Coal Ash Settlement	\$4,010,000	Utility Capital Reserve	\$3,625,000
Courthouse Clock Trust Fund	\$65,000	Utility Equipment Reserve	\$257,549
Emergency Telephone System	\$574,742	Total Other Funds	\$26,443,182
Emergency Vehicle Replacement	\$50,000		

Section 3: Tax Levy Rate.

For Chatham County, there is hereby levied a tax at the rate of 66.5 cents (\$0.665) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2022. This rate is based on an estimate total valuation of property, for the purpose of taxation, of \$14,296,878,408, which is 100% of the total assessed property tax valuation, and upon a collection rate of 98.7% for real and personal property and 99.9% for motor vehicles.

The following rates (shown in cents per \$100 valuation of property) are hereby levied for volunteer fire districts:

Fire District	
Bells Annex (North Chatham FD)	0.1180
Bennett (Bennett FD)	0.1100
Bonlee (Bonlee FD)	0.0700
Central Chatham (Siler City FD)	0.1200
Circle City (Pittsboro FD)	0.1265
Goldston (Goldston FD)	0.0900
Hope (Silk Hope FD)	0.0825
Moncure (Moncure FD)	0.1375
North Chatham (North Chatham FD)	0.1180
Northview (Northview FD)	0.0860
Parkwood (Durham City FD)	0.1100
Staley (Staley FD)	0.1000

Section 4: Fees.

All fees that Chatham County has authority to charge on June 30, 2022, are hereby declared to be in effect during FY 2022-2023 without amendment or change as of July 1, 2022, with the exception that the following fees are hereby enacted or changed:

Department	Fee	Amount
Environmental Health	Improvement Permit (Residential 2 bedrooms)	\$150
	Improvement Permit (Residential 3 bedrooms)	\$225
	Improvement Permit (Residential 4 bedrooms)	\$300
	Improvement Permit (Residential 5 bedrooms)	\$350
	Improvement Permit (Residential 6+ bedrooms)	\$50.00 for each bedroom over 5
	Pool Permit (Seasonal)	\$200
	Pool Plan Review	\$300
	Tattoo Studio Permit	\$200
	Food & Lodging Fee - Plan & Review no seating	\$200
	Food & Lodging Fee- Transitional Permit Fee	\$100
Aging Services	Senior Games	\$15 Registration; \$10 Early Registration; \$5 Bag lunch
	Dance Rental Western Center	\$120
	Sitter Background Check	\$18
	Medical Transportation	\$2
Human Resources (Chatham County Agriculture & Conference Center)	Tractor Rental	\$75

Section 5: Annual Financial Reports and Special Conditions.

All agencies receiving \$10,000 or more in funding from Chatham County, unless otherwise exempted by contract, are required to submit an audit report by April 30, 2023. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	\$31,036,170
Supplement	\$8,000,000
Capital Outlay	\$2,300,000

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2022-2023 funding request. At least quarterly, the school system will provide an update on the status of these projects and associated expenditures. The school system may use capital outlay funds for new projects identified as a priority during the year. Such uses will be detailed in the quarterly status report, including the impact on original projects.

Section 6: Procedures for Amendment.

In accordance with N.C. General Statutes 159.9, the County Manager serves as the Budget Officer. The Budget Officer is hereby authorized to:

- Transfer funds within a department without limitation.
- Transfer amounts of up to \$5,000 between departments of the same fund with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners.
- Transfer amounts of up to \$50,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts can be made available upon agreement of the Board of Commissioners.
- Transfer, terminate, or create positions, and transfer associated funds, without limitation, provided that actual personnel costs do not exceed budgeted personnel costs.
- Amend the budgets of the Representative Payee Fund and the Fines & Forfeitures Fund with a memorandum report of such amendments at the next regular meeting of the Board of Commissioners.
- Employ temporary help from time to time to meet circumstances.
- Execute contracts provided that funds for the contract have been approved as part of the annual budget and the contract does not exceed the funds appropriated, the contract's term does not exceed three years, all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed \$100,000.
- Execute change orders provided that the change order is for a project approved as part of the annual budget, the change order does not exceed the funds appropriated, and the change order does not exceed \$100,000.

Section 7: Travel Reimbursement Rates.

The reimbursement rates for travel made by County employees and officials are hereby set as follows:

A. Mileage:	\$ 0.585/mile
B. Meals:	
Breakfast	\$ 13
Lunch	15
Dinner	26

Section 8: Salaries of County Manager, Sheriff, Register of Deeds and Board of Commissioners.

The FY 2022-2023 salaries of the County Manager, Register of Deeds, Sheriff, and Board of Commissioners will increase 7% over salaries in FY 2021-2022, this is consistent with the increases that County employees will receive.

Section 9: Pay and Classification Plan

By the adoption of this ordinance, the board of commissioners approves the FY2022-2023 pay and classification plan for Chatham County, which includes the salary table and pay and classification of positions.

Section 10: Copies of Budget to Be Furnished.

Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the County Assessor for direction in carrying out their duties.

Adopted the 21st day of June, 2022.

Karen A. Howard

Karen Howard, Chair
Chatham County Board of Commissioners

ATTEST:

Lindsay K. Ray

Lindsay K. Ray, NCMCC, Clerk to the Board
Chatham County Board of Commissioners

