

## 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. All requests will be made through the county's annual nonprofit allocation process. The County will utilize volunteers to review requests and make a recommendation to County Commissioners. Total funding available for allocation will be determined annually by the Board of Commissioners.

**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 program 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 \$25,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting of the Board of Commissioners. Greater amounts, up to \$50,000, can be made available upon agreement by Chair and Vice-Chair and notification of other Board members.
- 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 an unreserved, undesignated 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 unreserved, undesignated 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 appropriated.

**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

## 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: Matrix of Mandated Services

Mandated / Discretionary	Program	FY 2013 Cost	% of Total Budget
	Social Services-Aid to the Blind	2,374	
	Social Services-Child Day Care	2,204,315	
	Social Services-Child Foster Care & Adoption Assistance	892,500	
	Social Services-Medicaid Assistance--Transportation	200,000	
	Social Services-Special Assistance for Adults	510,000	
	Separation Allowance for Law Enforcement	50,000	
	Unemployment Compensation	136,221	
	Public Schools-Debt Service	5,820,780	
	Other Debt Service	2,895,008	
	<b>Total Mandatory Service/Mandatory Funding</b>	<b>12,711,198</b>	<b>14.4%</b>
	Board of Commissioners	330,922	
	Board of Elections	335,035	
	Central Permitting -- Fire Inspections	267,179	
	Central Permitting -- Inspections	417,665	
	Community College	576,482	
	Health Department--Mandated	4,233,178	
	Courts-General Services Administration	191,185	
	Education-Capital Outlay	2,114,081	
	Education-Current Expense	22,153,821	
	Emergency Management	245,192	
	EMS	2,153,467	
	Finance	685,017	
	Jail	1,984,511	
	Legal	279,106	
	Medical Examiner	16,000	
	Piedmont Behavioral Healthcare (Mental Health)	509,914	
	Register of Deeds	410,388	
	Sheriff	6,448,266	
	Social Services-Mandated Programs and Administration	5,852,690	
	Soil & Water Conservation District & Watershed Prot.	206,178	
	Tax -- Administration	839,016	

<b>Mandated / Discretionary</b>	<b>Program</b>	<b>FY 2013 Cost</b>	<b>% of Total Budget</b>
Mandated	Tax -- Land Records	48,841	
Mandated	Tax -- Appraisals/Revaluation	325,710	
	<b>Total Mandatory Service/Discretionary Funding</b>	<b>50,623,844</b>	<b>57.4%</b>
Discretionary	Aging-In-Home Services	279,685	
Discretionary	Aging-Nutrition	187,136	
Discretionary	Aging-Senior Services	365,991	
Discretionary	Animal Control	546,289	
Discretionary	Central Permitting	272,302	
Discretionary	Chatham Trades	110,000	
Discretionary	Chatham Transit	182,522	
Discretionary	Sustainable Communities--Administration	0	
Discretionary	Cooperative Extension	351,381	
Discretionary	County Manager	786,730	
Discretionary	Court-related Services	510,827	
Discretionary	Economic Development	836,325	
Discretionary	Education--Teachers Supplement	3,547,309	
Discretionary	EMS - Non-Emergency Transport	66,602	
Discretionary	Emergency Management -- Telecommunications	1,228,980	
Discretionary	Community Development/Ombudsman	49,739	
Discretionary	Facilities Management	3,223,880	
Discretionary	Fleet Management	174,045	
Discretionary	Forestry Service	117,667	
Discretionary	Non-departmental	6,480,841	
Discretionary	Health -- Community & Family Health	740,788	
Discretionary	Information Services	1,374,421	
Discretionary	Libraries	1,159,448	
Discretionary	Non-Profit Funding	289,527	
Discretionary	Planning	467,213	
Discretionary	Recreation	805,127	
Discretionary	Environmental Quality -- Land & Water Resources	147,392	
Discretionary	Social Services--Non-mandated Services	265,463	
Discretionary	Health--Community Alternatives Program	184,376	
Discretionary	Tourism	84,883	
	<b>Total Discretionary Service/Discretionary Funding</b>	<b>24,836,889</b>	<b>28.2%</b>
	<b>GRAND TOTAL GENERAL FUND</b>	<b>88,171,931</b>	<b>100.0%</b>

# Appendix D: Chatham County 2013-2019 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 five years, beginning in FY 2013.

It's 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.

For that reason, staff recommended and the board approved that planning funds be budgeted in FY 2013 for two "future" building projects to determine budgets for these projects. These funds are included in the FY 2013 budget.

- Agricultural Civic Center: \$45,000 for a feasibility study
- Renovation of the old jail: \$18,000 for a feasibility study.

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. So far, projections have generally been higher than what has been budgeted in the operating budget, because operating budget requests go through more scrutiny.

## 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.

CIP requests originate at the department level. The Manager's Office reviews new and existing requests and recommends a proposed CIP to the Board of Commissioners. The Board of Commissioners reviews the recommendation in detail, makes changes, and adopts an approved CIP. During review of the

annual operating budget, commissioners may make additional changes to the CIP.

The CIP section includes summaries of the major projects and detailed descriptions of each project, including justifications, cost detail, funding sources, and impact on the operating budget. If a project requires a contribution from General Fund operating revenues, this funding amount is identified in the cost detail as "operating revenue". The effect on the operating budget is also summarized under the "Operating Impact" section of each project description.

Timeline for adoption: CIP requests originate at the department level. Requests were submitted by departments on or before October 7, 2011. 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 was presented on November 7, 2011. Commissioners obtain public input on the CIP before discussing it. A public hearing was held on November 21, 2011. Commissioners review the recommendation in detail and make changes. Commissioners held a work session on November 30, 2011. The final action is adoption of the CIP. Commissioners adopted the CIP with changes on December 5, 2011.

**Approved Changes in the FY 2013 Operating Budget:** The County Manager recommended and the Board of Commissioners approved the following changes to projects scheduled in FY 2012 (changes that have occurred midyear) and FY 2013:

- **New High School:** At the request of the Board of Education, construction of the new high school is delayed by one year (for an August 2017 opening), resulting in an annual savings to the debt transfer of \$226,119. In turn, these funds have been appropriated to Chatham County Schools for current expense.
- **Space Needs Study Implementation:** The architect has provided more detailed cost estimates for renovating the annex and old library/temporary superior court buildings. The FY 2013 budget increases the appropriation for the first phase on the annex renovations slightly by \$6,097 and appropriates \$70,000 to complete renovations to the temporary superior

court/old library renovations for the Management Information Systems Department. Renovations are slightly more extensive than originally thought because the space will need to accommodate all MIS positions, as recommended by the performance evaluation conducted for the department. The project has a balance of \$112,128.24. Commissioners have asked staff to bring back alternatives to renovating the annex before this project can move forward.

- The replacements of the heating and air conditioning units for high school gymnasiums have been moved up to FY 2013 (from FY 2015) and the inflationary factor removed, reducing the cost from \$970,100 to \$916,700. The project will be funded from leftover Margaret Pollard debt proceeds.
- The JS Waters roof replacement is being moved up to FY 2013 (from FY 2014 and 2015). A majority of the project will be funded from leftover Margaret Pollard debt proceeds. The balance, \$304,690, is appropriated from fund balance in FY 2013.
- New football stadium and softball restrooms are moved up to FY 2013 (part was previously scheduled in FY 2014) and funded from leftover Margaret Pollard debt proceeds.

## Total Cost of Each Project by Year

	Prior to FY 2012	Current Year: FY 2012	Year 1: FY 2013	Year 2: FY 2014	Year 3: FY 2015	Year 4: FY 2016	Year 5: FY 2017	Year 6: FY 2018	Year 7: FY 2019	Totals
<b>General</b>										
Central Carolina Business Campus	8,252,761	105,000	0	25,000	0	0	0	0	0	8,382,761
Community College - Siler City Campus	4,083,416	108,806	0	0	0	0	0	0	0	4,192,222
County Buildings - Chatham Community Library	6,909,976	-13,752	0	0	0	0	0	0	0	6,896,224
County Buildings - Emergency Services Storage Building	0	39,690	0	518,041	0	0	0	0	0	557,731
County Buildings - Historic Courthouse Restoration	598,513	2,742,530	3,256,328	0	0	0	0	0	0	6,597,371
County Buildings - Judicial Facility	3,156,880	13,544,809	7,541,372	756,939	0	0	0	0	0	25,000,000
County Buildings - New Jail	175,142	941,590	8,155,426	5,727,842	0	0	0	0	0	15,000,000
County Buildings - Office Building Purchase & Renovation	4,278,404	0	0	0	0	0	0	0	0	4,278,404
County Buildings - Space Needs Study Implementation	657,133	94,533	1,576,100	1,629,700	0	0	0	0	0	3,957,466
Emergency Communications - 911 Patriot Phone System	0	286,290	0	0	0	0	0	0	0	286,290
Emergency Communications - Backup 911 Center	0	1,397,410	0	0	0	0	0	0	0	1,397,410
Emergency Communications - Equipment Replacement for Narrowbanding	140,276	40,000	0	0	0	0	0	0	0	180,276
Emergency Communications - Radio Console Replacement	486,989	0	0	0	0	0	0	0	0	486,989
Emergency Communications - Satellite Backup for 911 System	0	0	0	0	0	0	0	0	0	0
Law Enforcement Center Site Improvements	73,477	485,394	0	0	0	0	0	0	0	558,871
Parks - American Tobacco Trail	0	0	60,000	0	0	0	0	0	0	60,000
Parks - Briar Chapel Park Improvements	0	436,931	0	638,330	13,200	0	0	0	0	1,088,461
Parks - Northeast District	3,063,662	174,181	0	0	0	0	0	0	0	3,237,843
Parks - Northwest District	1,621,971	6,515	72,398	0	0	0	0	0	0	1,700,884
Schools - Asbestos Floor Tile Replacement	217,362	0	0	0	0	0	0	0	0	217,362
Schools - Auditorium Sound and Lighting Upgrades	86,500	634,466	0	0	0	0	0	0	0	720,966
Schools - Bleacher Replacements (Indoor)	119,838	0	0	0	0	0	0	0	272,250	392,088

## Total Cost of Each Project by Year

	Prior to FY 2012	Current Year: FY 2012	Year 1: FY 2013	Year 2: FY 2014	Year 3: FY 2015	Year 4: FY 2016	Year 5: FY 2017	Year 6: FY 2018	Year 7: FY 2019	Totals
Schools - High School Gym Heating/Air Conditioning Replacements	0	0	916,700	0	0	0	0	0	0	916,700
Schools - High School Science Lab Renovations	148,842	0	0	0	0	0	0	0	0	148,842
Schools - Margaret Pollard Middle School	21,372,100	245,088	0	0	0	0	0	0	0	21,617,188
Schools - New High School	411,850	0	0	984,125	13,430,792	13,046,717	16,626,516	0	0	44,500,000
Schools - North Chatham Elementary Traffic Improvements	0	0	0	265,000	0	0	0	0	0	265,000
Schools - Northwood Football Stadium Lighting	94,653	0	0	0	0	0	0	0	0	94,653
Schools - Northwood High School Renovation	4,256,444	263,653	0	0	0	0	0	0	0	4,520,097
Schools - Paving Installation and Replacement	29,873	30,000	30,000	30,000	30,000	0	0	0	0	149,873
Schools - Renovate Restrooms and Add Hot Water	1,052,723	583,557	294,865	0	0	0	0	0	0	1,931,145
Schools - Roof Replacements (non QSCBs)	0	638,673	638,673	0	0	0	0	0	1,174,605	2,451,951
Schools - Roof Replacements (QSCBs)	129,610	979,875	651,248	0	0	0	0	0	0	1,760,733
Schools - Stadium Restrooms and Softball Restrooms	0	0	1,264,494	0	0	0	0	0	0	1,264,494
Technology - Increase Capacity for Data Storage	231,708	0	0	0	0	682,920	0	0	0	914,628
Technology - Library Radio Frequency Identification (RFID)	93,335	0	0	0	0	0	0	0	0	93,335
Technology - Mobile Data Terminals Equipment and Software	146,450	0	0	0	0	0	0	0	0	146,450
Technology - Patient Data Management and Electronic Health Records System	0	0	265,000	0	0	0	0	0	0	265,000
Technology - Telephone System Replacement - Countywide	239,682	0	0	0	0	0	400,728	0	0	640,410
Voting Equipment Replacement	0	0	0	0	0	0	0	0	551,034	551,034
<b>Total General</b>	<b>62,129,570</b>	<b>23,765,239</b>	<b>24,722,604</b>	<b>10,574,977</b>	<b>13,473,992</b>	<b>13,729,637</b>	<b>17,027,244</b>	<b>0</b>	<b>1,997,889</b>	<b>167,421,152</b>
<b><u>Waste Management</u></b>										
Waste Management - New Northeast Collection Center	0	0	37,864	97,498	423,297	336,163	0	0	0	894,822
<b>Total Waste Management</b>	<b>0</b>	<b>0</b>	<b>37,864</b>	<b>97,498</b>	<b>423,297</b>	<b>336,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>894,822</b>
<b><u>Water</u></b>										

## Total Cost of Each Project by Year

	Prior to FY 2012	Current Year: FY 2012	Year 1: FY 2013	Year 2: FY 2014	Year 3: FY 2015	Year 4: FY 2016	Year 5: FY 2017	Year 6: FY 2018	Year 7: FY 2019	Totals
Water - Increase Capacity	66,560	962,245	2,409,220	853,438	0	0	0	0	0	4,291,463
Water - Utilities Software Upgrade	0	0	100,000	0	0	0	0	0	0	100,000
Water - Western Intake and Water Treatment Plant	0	0	100,000	100,000	500,000	500,000	500,000	500,000	0	2,200,000
Water - Western Transmission Mains	13,050,129	1,077,195	0	0	0	0	0	0	0	14,127,324
<b>Total Water</b>	13,116,689	2,039,440	2,609,220	953,438	500,000	500,000	500,000	500,000	0	20,718,787
<b><u>Water District</u></b>										
Water District - Southeast Water District Distribution Lines Construction	5,307,500	0	0	0	0	0	0	0	0	5,307,500
<b>Total Water District</b>	5,307,500	0	0	0	0	0	0	0	0	5,307,500

# Funding Sources

The table below shows a summary of the funding sources for CIP projects by year. The major revenue sources are installment and other loans, fund balance, and insurance.

	Prior to FY 2012	Current Year: FY 2012	Year 1: FY 2013	Year 2: FY 2014	Year 3: FY 2015	Year 4: FY 2016	Year 5: FY 2017	Year 6: FY 2018	Year 7: FY 2019	Totals
<b>General</b>										
911 Funds	435,994	1,099,429	0	0	0	0	0	0	0	1,535,423
911 Funds -- Public Safety	191,271	534,687	0	0	0	0	0	0	0	725,958
Capital Reserves	1,182,357	-46,444	62,398	-10,000	-10,000	0	0	0	0	1,178,311
Certificates of Participation (COPs)	0	0	0	0	0	0	0	0	0	0
General Fund Fund Balance	3,359,974	705,061	2,175,790	2,442,741	30,000	682,920	400,728	0	1,997,889	11,795,103
Grants, Gifts, Etc.	1,365,666	261,279	10,000	324,465	10,000	0	0	0	0	1,971,410
Installment Purchase	39,289,749	2,180,924	10,670,603	6,711,967	13,430,792	13,046,717	16,626,516	0	0	101,957,268
Insurance	598,513	2,742,530	3,256,328	0	0	0	0	0	0	6,597,371
Interest	183,602	3,134	0	0	0	0	0	0	0	186,736
Qualified School Construction Bonds	1,252,119	2,197,898	946,113	0	0	0	0	0	0	4,396,130
Recreation Exaction Fee	1,382,287	0	60,000	0	0	0	0	0	0	1,442,287
Recreation Exaction Fee--Briar Chapel	0	436,931	0	323,865	13,200	0	0	0	0	773,996
Transfer from Capital Improvements Reserve	9,993,640	0	0	0	0	0	0	0	0	9,993,640
Transfer from EDMS Capital Reserve	43,956	0	0	0	0	0	0	0	0	43,956
Transfer from General Fund	127,695	105,000	0	25,000	0	0	0	0	0	257,695
Transfer from Water Capital Reserve	337,814	0	0	0	0	0	0	0	0	337,814
USDA Rural Development Loan	2,384,934	13,544,809	7,541,372	756,939	0	0	0	0	0	24,228,054
<b>Total General Fund</b>	<b>62,129,571</b>	<b>23,765,238</b>	<b>24,722,604</b>	<b>10,574,977</b>	<b>13,473,992</b>	<b>13,729,637</b>	<b>17,027,244</b>	<b>0</b>	<b>1,997,889</b>	<b>167,421,152</b>
<b>Waste Management</b>										
Capital Reserves	0	0	37,864	97,498	423,297	336,163	0	0	0	894,822
<b>Total Waste Management Fund</b>	<b>0</b>	<b>0</b>	<b>37,864</b>	<b>97,498</b>	<b>423,297</b>	<b>336,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>894,822</b>
<b>Water</b>										
Capital Reserves	66,560	962,245	2,609,220	953,438	500,000	500,000	500,000	500,000	0	6,591,463

# Funding Sources

The table below shows a summary of the funding sources for CIP projects by year. The major revenue sources are installment and other loans, fund balance, and insurance.

	Prior to FY 2012	Current Year: FY 2012	Year 1: FY 2013	Year 2: FY 2014	Year 3: FY 2015	Year 4: FY 2016	Year 5: FY 2017	Year 6: FY 2018	Year 7: FY 2019	Totals
Installment Purchase	12,610,817	1,077,195	0	0	0	0	0	0	0	13,688,012
Interest	42,092	0	0	0	0	0	0	0	0	42,092
Town of Siler City Contribution	397,220	0	0	0	0	0	0	0	0	397,220
<b>Total Water Fund</b>	<b>13,116,689</b>	<b>2,039,440</b>	<b>2,609,220</b>	<b>953,438</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>20,718,787</b>

## Water Districts

Bond Proceeds	0	0	0	0	0	0	0	0	0	0
Operating Revenue	0	0	0	0	0	0	0	0	0	0
Revenue Bonds	1,886,000	0	0	0	0	0	0	0	0	1,886,000
Tap Fees	221,500	0	0	0	0	0	0	0	0	221,500
USDA Rural Development Loan	3,200,000	0	0	0	0	0	0	0	0	3,200,000
<b>Total Water Districts Fund</b>	<b>5,307,500</b>	<b>0</b>	<b>5,307,500</b>							

# Operating Budget Effects

The table below shows the combined effect of the recommended projects for the next five years. Operating costs include debt service, increased operating costs, decreased operating costs, additional revenues, and operating revenue necessary to fund the project.

	Prior to FY 2012	Current Year: FY 2012	Year 1: FY 2013	Year 2: FY 2014	Year 3: FY 2015	Year 4: FY 2016	Year 5: FY 2017	Year 6: FY 2018	Year 7: FY 2019
<b>General</b>									
Additional Revenues	0	-4,890	-5,890	-5,890	-229,890	-229,890	-229,890	-229,890	-229,890
Additional Revenues (911)	0	0	-54,063	-54,063	-54,063	-54,063	-54,063	-54,063	-54,063
Additional Revenues (Rent Payments)	-145,140	-149,640	-151,140	-151,140	-151,140	-151,140	-151,140	-151,140	-151,140
Debt Service	3,658,700	4,652,076	5,298,369	6,380,417	7,119,551	9,315,696	9,473,192	11,794,187	11,511,085
Decreased Costs	-33,982	-78,982	-118,036	-202,272	-242,272	-242,272	-242,272	-242,272	-242,272
General Fund Fund Balance	1,818,985	718,061	2,175,790	2,459,141	30,000	682,920	400,728	0	1,446,855
Increased Operating Costs	1,472,459	1,655,408	2,873,910	3,892,989	4,424,510	4,569,865	4,727,385	6,636,989	6,931,824
Reduced Operating Costs (Rent Savings)	-133,064	-147,564	-155,364	-155,364	-155,364	-155,364	-155,364	-155,364	-155,364
Transfer from Debt Reserve	-3,641,774	-4,326,279	-4,974,828	-6,059,133	-6,800,524	-8,998,926	-9,158,678	-11,481,930	-10,553,585
<b>Total General</b>	2,996,184	2,318,190	4,888,748	6,104,685	3,940,808	4,736,826	4,609,898	6,116,517	8,503,450
<b>Waste Management</b>									
Contribution to Capital Reserve	492,360	164,120	164,120	74,222	0	0	0	0	0
Increased Operating Costs	0	0	0	0	0	0	195,509	200,609	210,810
<b>Total Waste Management</b>	492,360	164,120	164,120	74,222	0	0	195,509	200,609	210,810
<b>Water</b>									
Debt Service	1,073,559	1,073,559	1,073,559	1,073,559	1,073,559	1,073,559	1,073,559	1,073,559	1,073,559
Increased Operating Costs	0	16,000	29,720	40,890	47,360	59,580	78,000	91,570	106,460
<b>Total Water</b>	1,073,559	1,089,559	1,103,279	1,114,449	1,120,919	1,133,139	1,151,559	1,165,129	1,180,019
<b>Water District</b>									
Additional Revenues	-589,967	-589,967	-589,967	-589,967	-589,967	-589,967	-589,967	-589,967	-589,967
Debt Service	191,260	254,260	253,905	254,478	252,938	254,358	254,625	254,780	253,823
Increased Operating Costs	189,600	460,000	336,062	335,489	337,029	335,609	335,342	335,187	336,144
<b>Total Water District</b>	-209,107	124,293	0	0	0	0	0	0	0

## Appendix E: Total Department Budgets

### Central Permitting -- Total All Divisions

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
<b>Revenues</b>											
Fees & Permits	479,138	753,637	550,000	598,150	600,000	630,000	630,000	0	630,000	80,000	15%
Sales & Service	63,030	56,980	30,000	35,000	30,000	34,000	34,000	0	34,000	4,000	13%
<b>Total Revenues</b>	<b>542,168</b>	<b>810,617</b>	<b>580,000</b>	<b>633,150</b>	<b>630,000</b>	<b>664,000</b>	<b>664,000</b>	<b>0</b>	<b>664,000</b>	<b>84,000</b>	<b>14%</b>
<b>Expenditures</b>											
Salaries	580,232	515,068	546,259	478,070	528,801	552,855	552,855	0	552,855	6,596	1%
Other Personnel Costs	219,560	213,051	215,288	199,730	210,439	215,698	215,698	0	215,698	410	0%
Operating	79,516	74,346	175,843	82,109	166,372	117,793	112,993	4,800	117,793	(58,050)	(33%)
Capital Outlay	40,251	0	0	0	70,800	70,800	25,500	45,300	70,800	70,800	100%
<b>Total Expenditures</b>	<b>919,559</b>	<b>802,465</b>	<b>937,390</b>	<b>759,909</b>	<b>976,412</b>	<b>957,146</b>	<b>907,046</b>	<b>50,100</b>	<b>957,146</b>	<b>19,756</b>	<b>2%</b>
<b>Net Cost</b>	<b>377,391</b>	<b>(8,152)</b>	<b>357,390</b>	<b>126,759</b>	<b>346,412</b>	<b>293,146</b>	<b>243,046</b>	<b>50,100</b>	<b>293,146</b>	<b>(114,344)</b>	<b>(18%)</b>
<b>Number of County Employees</b>	<b>14.00</b>	<b>13.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>	<b>12.00</b>	<b>0.00</b>	<b>0%</b>

### County Manager's Office -- Total All Divisions

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
<b>Expenditures</b>											
Salaries	599,452	587,517	530,982	537,427	534,561	554,471	554,471	0	554,471	23,489	4%
Other Personnel Costs	179,064	192,682	180,317	178,617	179,371	183,201	183,201	0	183,201	2,884	2%
Operating	57,606	71,229	51,290	33,244	48,693	49,058	49,058	0	49,058	(2,232)	(4%)
Capital Outlay	0	5,388	0	0	0	0	0	0	0	0	0%
<b>Total Expenditures</b>	<b>836,122</b>	<b>856,816</b>	<b>762,589</b>	<b>749,288</b>	<b>762,625</b>	<b>786,730</b>	<b>786,730</b>	<b>0</b>	<b>786,730</b>	<b>24,141</b>	<b>3%</b>
<b>Net Cost</b>	<b>836,122</b>	<b>856,816</b>	<b>762,589</b>	<b>749,288</b>	<b>762,625</b>	<b>786,730</b>	<b>786,730</b>	<b>0</b>	<b>786,730</b>	<b>24,141</b>	<b>3%</b>
<b>Number of County Employees</b>	<b>9.00</b>	<b>9.50</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0</b>	<b>0%</b>

## Emergency Operations -- Total All Divisions

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
<b>Revenues</b>											
Intergovernmental	37,497	40,023	34,197	29,494	32,000	28,600	28,600	0	28,600	(5,597)	(16%)
Grants/Donations	41,100	50,750	50,750	50,750	0	0	0	0	0	(50,750)	(100%)
Sales & Service	5	0	50	0	0	0	0	0	0	(50)	(100%)
<b>Total Revenues</b>	78,602	90,773	84,997	80,244	32,000	28,600	28,600	0	28,600	(56,397)	(66%)
<b>Expenditures</b>											
Salaries	643,386	713,608	678,414	674,257	684,017	718,947	718,947	0	718,947	40,533	6%
Other Personnel Costs	483,044	464,751	479,625	481,170	540,997	483,500	483,529	(29)	483,500	3,875	1%
Operating	2,408,699	2,369,547	2,496,653	2,423,511	2,594,360	2,572,661	2,538,161	34,500	2,572,661	76,008	3%
Public Assistance/Grants	11,680	28,076	111,286	36,945	0	0	0	0	0	(111,286)	(100%)
Capital Outlay	11,809	29,950	0	0	62,879	36,800	0	36,800	36,800	36,800	100%
<b>Total Expenditures</b>	3,558,618	3,605,932	3,765,978	3,615,883	3,882,253	3,811,908	3,740,637	71,271	3,811,908	45,930	1%
<b>Net Cost</b>	<b>3,480,016</b>	<b>3,515,159</b>	<b>3,680,981</b>	<b>3,535,639</b>	<b>3,850,253</b>	<b>3,783,308</b>	<b>3,712,037</b>	<b>71,271</b>	<b>3,783,308</b>	<b>31,056</b>	<b>3%</b>
<b>Number of County Employees</b>	<b>19.00</b>	<b>21.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>0.00</b>	<b>20.00</b>	<b>0</b>	<b>0%</b>

## Health -- Total All Divisions

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
<b>Revenues</b>											
Intergovernmental	948,079	924,537	1,011,938	947,743	818,783	818,783	818,783	0	818,783	(193,155)	(19%)
Grants/Donations	2,997	5,938	1,677	5,049	0	0	0	0	0	(1,677)	(100%)
Sales & Service	1,133,820	990,288	810,044	822,140	814,742	814,742	814,742	0	814,742	4,698	1%
<b>Total Revenues</b>	<b>2,084,896</b>	<b>1,920,763</b>	<b>1,823,659</b>	<b>1,774,932</b>	<b>1,633,525</b>	<b>1,633,525</b>	<b>1,633,525</b>	<b>0</b>	<b>1,633,525</b>	<b>(190,134)</b>	<b>(10%)</b>
<b>Expenditures</b>											
Salaries	3,140,961	3,335,995	3,275,410	3,048,137	3,116,841	3,195,382	3,246,394	(51,012)	3,195,382	(80,028)	(2%)
Other Personnel Costs	1,247,722	1,317,981	1,285,689	1,249,309	1,227,620	1,243,343	1,275,152	(31,809)	1,243,343	(42,346)	(3%)
Operating	755,106	697,976	815,394	713,019	780,312	788,238	811,785	(23,547)	788,238	(27,156)	(3%)
Public Assistance/Grants	239,522	255,689	326,325	279,291	212,668	212,668	212,668	0	212,668	(113,657)	(35%)
Capital Outlay	78,981	50,963	265,000	0	284,507	265,000	0	265,000	265,000	0	0%
<b>Total Expenditures</b>	<b>5,462,292</b>	<b>5,658,604</b>	<b>5,967,818</b>	<b>5,289,756</b>	<b>5,621,948</b>	<b>5,704,631</b>	<b>5,545,999</b>	<b>158,632</b>	<b>5,704,631</b>	<b>(263,187)</b>	<b>(4%)</b>
<b>Net Cost</b>	<b>3,377,396</b>	<b>3,737,841</b>	<b>4,144,159</b>	<b>3,514,824</b>	<b>3,988,423</b>	<b>4,071,106</b>	<b>3,912,474</b>	<b>158,632</b>	<b>4,071,106</b>	<b>(231,685)</b>	<b>(2%)</b>
<b>Number of County Employees</b>	<b>82.05</b>	<b>80.30</b>	<b>73.15</b>	<b>73.15</b>	<b>72.90</b>	<b>72.90</b>	<b>74.40</b>	<b>-1.50</b>	<b>72.90</b>	<b>-0.25</b>	<b>0%</b>

## Planning -- Total All Divisions

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
<b>Revenues</b>											
Intergovernmental	42,426	46,238	0	3,228	0	0	0	0	0	0	0%
Sales & Service	26,002	35,985	28,000	35,000	22,250	30,250	30,250	0	30,250	2,250	8%
<b>Total Revenues</b>	<b>68,428</b>	<b>82,223</b>	<b>28,000</b>	<b>38,228</b>	<b>22,250</b>	<b>30,250</b>	<b>30,250</b>	<b>0</b>	<b>30,250</b>	<b>2,250</b>	<b>8%</b>
<b>Expenditures</b>											
Salaries	344,497	388,630	342,711	346,240	311,405	326,180	362,240	(36,060)	326,180	(16,531)	(5%)
Other Personnel Costs	130,869	139,131	126,170	125,016	108,850	111,790	127,258	(15,468)	111,790	(14,380)	(11%)
Operating	31,966	24,782	25,319	20,236	28,730	29,243	29,243	0	29,243	3,924	15%
<b>Total Expenditures</b>	<b>507,332</b>	<b>552,543</b>	<b>494,200</b>	<b>491,492</b>	<b>448,985</b>	<b>467,213</b>	<b>518,741</b>	<b>(51,528)</b>	<b>467,213</b>	<b>(26,987)</b>	<b>(5%)</b>
<b>Net Cost</b>	<b>438,904</b>	<b>470,320</b>	<b>466,200</b>	<b>453,264</b>	<b>426,735</b>	<b>436,963</b>	<b>488,491</b>	<b>(51,528)</b>	<b>436,963</b>	<b>22,291</b>	<b>(6%)</b>
<b>Number of County Employees</b>	<b>9.00</b>	<b>8.00</b>	<b>7.50</b>	<b>7.50</b>	<b>6.50</b>	<b>6.50</b>	<b>7.50</b>	<b>-1.00</b>	<b>6.50</b>	<b>-1.00</b>	<b>(13%)</b>

## Sheriff -- Total All Divisions

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
<b>Revenues</b>											
Fees & Permits	18,715	23,490	17,900	17,890	18,800	17,354	17,354	0	17,354	(546)	(3%)
Intergovernmental	402,911	322,437	82,716	225,200	120,572	128,356	128,356	0	128,356	45,640	55%
Grants/Donations	90,873	90,485	82,790	89,604	102,955	82,057	82,057	0	82,057	(733)	(1%)
Sales & Service	69,069	76,230	65,792	84,611	79,934	84,000	84,000	0	84,000	18,208	28%
<b>Total Revenues</b>	<b>581,568</b>	<b>512,642</b>	<b>249,198</b>	<b>417,305</b>	<b>322,261</b>	<b>311,767</b>	<b>311,767</b>	<b>0</b>	<b>311,767</b>	<b>62,569</b>	<b>25%</b>
<b>Expenditures</b>											
Salaries	3,374,934	3,574,732	3,493,033	3,502,753	3,802,211	4,320,678	4,006,153	314,525	4,320,678	827,645	24%
Other Personnel Costs	1,627,662	1,827,223	1,910,230	1,901,782	2,124,974	2,164,797	2,022,901	141,896	2,164,797	254,567	13%
Operating	1,200,391	1,248,215	1,395,734	1,244,904	1,481,513	1,511,642	1,436,931	74,711	1,511,642	115,908	8%
Public Assistance/Grants	41,659	46,020	20,840	20,776	2,646	14,320	14,320	0	14,320	(6,520)	(31%)
Capital Outlay	349,426	419,803	284,750	246,863	487,340	487,340	487,340	0	487,340	202,590	71%
<b>Total Expenditures</b>	<b>6,594,072</b>	<b>7,115,993</b>	<b>7,104,587</b>	<b>6,917,078</b>	<b>7,898,684</b>	<b>8,498,777</b>	<b>7,967,645</b>	<b>531,132</b>	<b>8,498,777</b>	<b>1,394,190</b>	<b>20%</b>
<b>Net Cost</b>	<b>6,012,504</b>	<b>6,603,351</b>	<b>6,855,389</b>	<b>6,499,773</b>	<b>7,576,423</b>	<b>8,187,010</b>	<b>7,655,878</b>	<b>531,132</b>	<b>8,187,010</b>	<b>800,489</b>	<b>19%</b>
<b>Number of County Employees</b>	<b>97.25</b>	<b>100.00</b>	<b>101.00</b>	<b>101.00</b>	<b>111.00</b>	<b>111.00</b>	<b>101.00</b>	<b>10.00</b>	<b>111.00</b>	<b>10.00</b>	<b>10%</b>

## Tax -- Total All Divisions

	A 2010 Actual	B 2011 Actual	C 2012 Amended	D 2012 Estimated	E 2013 Total Req.	F 2013 Total Rec.	G 2013 Appr. Cont.	H 2013 Appr. Exp.	I 2013 Total Appr.	J Variance	K Total % Inc./Dec.
<b>Revenues</b>											
Sales & Service	139,340	135,078	130,000	197,500	140,000	140,000	140,000	0	140,000	10,000	8%
<b>Total Revenues</b>	139,340	135,078	130,000	197,500	140,000	140,000	140,000	0	140,000	10,000	8%
<b>Expenditures</b>											
Salaries	618,814	603,425	580,607	583,489	545,170	561,799	561,799	0	561,799	(18,808)	(3%)
Other Personnel Costs	256,485	254,146	252,597	246,697	257,526	260,823	260,823	0	260,823	8,226	3%
Operating	304,918	344,692	391,499	402,734	390,428	390,945	390,945	0	390,945	(554)	0%
Transfers	0	0	0	0	0	0	0	0	0	0	0%
Capital Outlay	0	9,153	0	12,405	0	0	0	0	0	0	0%
<b>Total Expenditures</b>	1,180,217	1,211,416	1,224,703	1,245,325	1,193,124	1,213,567	1,213,567	0	1,213,567	(11,136)	(1%)
<b>Net Cost</b>	<b>1,040,877</b>	<b>1,076,338</b>	<b>1,094,703</b>	<b>1,047,825</b>	<b>1,053,124</b>	<b>1,073,567</b>	<b>1,073,567</b>	<b>0</b>	<b>1,073,567</b>	<b>(21,136)</b>	<b>(2%)</b>
<b>Number of County Employees</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>16.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>	<b>15.00</b>	<b>-1.00</b>	<b>(6%)</b>

## Appendix F: List of Increased or New Fees

Department	Fee Name	Current Fee Amt	New Fee Amt	Justification	Projected Revenue
Environmental Quality--Land & Water Resources	Floodplain development permit	\$0	\$150	Projects require pre-construction meetings with consultants and/or owners, construction-phase inspections, and post-construction compliance visits. Staff proposes to charge a fee to recoup costs.	\$600
Health--Preventive Division*	Puncture Drain Lesion	\$100	\$279	Recover cost of service and maximize reimbursement	\$11
Health--Preventive Division*	Biopsy Skin Lesion	\$45	\$228	Recover cost of service and maximize reimbursement	\$16
Health--Preventive Division*	Remove Skin Tags	\$64	\$185	Recover cost of service and maximize reimbursement	\$8
Health--Preventive Division*	Shave Skin Lesion .5 cm or less	\$73	\$150	Recover cost of service and maximize reimbursement	\$2
Health--Preventive Division*	Shave Skin Lesion .6 -1.0 cm	\$69	\$206	Recover cost of service and maximize reimbursement	\$6
Health--Preventive Division*	Shave Skin Lesion	\$56	\$153	Recover cost of service and maximize reimbursement	\$10
Health--Preventive Division*	Remove Nail Bed	\$144	\$479	Recover cost of service and maximize reimbursement	\$14
Health--Preventive Division*	Insert Drug Implant Device	\$120	\$303	Recover cost of service and maximize reimbursement	\$59
Health--Preventive Division*	Remove Drug Implant Device	\$140	\$344	Recover cost of service and maximize reimbursement	\$31
Health--Preventive Division*	Remove/Insert Drug Implant Device	\$211	\$530	Recover cost of service and maximize reimbursement	\$14
Health--Preventive Division*	Darin/Inject Joint/Bursa	\$91	\$171	Recover cost of service and maximize reimbursement	\$7
Health--Preventive Division*	Drawing Blood	\$12	\$13	Recover cost of service and maximize reimbursement	\$33
Health--Preventive Division*	Capillary Blood Draw	\$5	\$12	Recover cost of service and maximize reimbursement	\$79
Health--Preventive Division*	Destroy Penis Lesions	\$102	\$299	Recover cost of service and maximize reimbursement	\$4
Health--Preventive Division*	Examination of Vagina	\$109	\$252	Recover cost of service and maximize reimbursement	\$21
Health--Preventive Division*	Vaginal Exam & Biopsy	\$149	\$358	Recover cost of service and maximize reimbursement	\$36
Health--Preventive Division*	Biopsy Cervix w/Scope	\$149	\$331	Recover cost of service and maximize reimbursement	\$90
Health--Preventive Division*	Endocervix Curettage w/Scope	\$116	\$313	Recover cost of service and maximize reimbursement	\$8
Health--Preventive Division*	Biopsy Uterus Lining	\$104	\$255	Recover cost of service and maximize reimbursement	\$19
Health--Preventive Division*	Insert Intrauterine Device	\$87	\$173	Recover cost of service and maximize reimbursement	\$42
Health--Preventive Division*	Remove Intrauterine Device	\$97	\$222	Recover cost of service and maximize reimbursement	\$43
Health--Preventive Division*	Fetal Non-Stress Test	\$101	\$106	Recover cost of service and maximize reimbursement	\$3
Health--Preventive Division*	Remove Impacted Ear Wax	\$60	\$113	Recover cost of service and maximize reimbursement	\$6
Health--Preventive Division*	Urine Pregnancy Test	\$11	\$24	Recover cost of service and maximize reimbursement	\$264

Department	Fee Name	Current Fee Amt	New Fee Amt	Justification	Projected Revenue
Health--Preventive Division*	TB Intradermal Test	\$10	\$20	Recover cost of service and maximize reimbursement	\$98
Health--Preventive Division*	Imm. Admin under 18 yrs.	\$20	\$52	Recover cost of service and maximize reimbursement	\$468
Health--Preventive Division*	Imm. Admin 18 yrs +	\$20	\$52	Recover cost of service and maximize reimbursement	\$727
Health--Preventive Division*	Imm. Admin, Each Add.	\$9	\$27	Recover cost of service and maximize reimbursement	\$55
Health--Preventive Division*	Imm Admin, Oral/Nasal	\$12	\$35	Recover cost of service and maximize reimbursement	\$252
Health--Preventive Division*	Imm Admin, Oral/Nasal Add.	\$8	\$23	Recover cost of service and maximize reimbursement	\$8
Health--Preventive Division*	Evoked Auditory Test	\$10	\$83	Recover cost of service and maximize reimbursement	\$100
Health--Preventive Division*	EKG	\$27	\$48	Recover cost of service and maximize reimbursement	\$15
Health--Preventive Division*	Rhythm ECG w/Report	\$30	\$32	Recover cost of service and maximize reimbursement	\$1
Health--Preventive Division*	Developmental Test	\$12	\$17	Recover cost of service and maximize reimbursement	\$11
Health--Preventive Division*	Ther/Prophy/Diag Injection	\$23	\$52	Recover cost of service and maximize reimbursement	\$40
Health--Preventive Division*	Med. Nutrition, Initial	\$28	\$42	Recover cost of service and maximize reimbursement	\$70
Health--Preventive Division*	Med. Nutrition, Subsequent	\$25	\$38	Recover cost of service and maximize reimbursement	\$40
Health--Preventive Division*	Office Visit, NEW,10 mins.	\$63	\$107	Recover cost of service and maximize reimbursement	\$4
Health--Preventive Division*	Office Visit,NEW, 20 mins.	\$94	\$160	Recover cost of service and maximize reimbursement	\$116
Health--Preventive Division*	Office Visit, NEW, 30 mins.	\$133	\$226	Recover cost of service and maximize reimbursement	\$444
Health--Preventive Division*	Office Visit, NEW, 45 mins.	\$195	\$332	Recover cost of service and maximize reimbursement	\$47
Health--Preventive Division*	Office Visit, NEW, 60 mins.	\$245	\$417	Recover cost of service and maximize reimbursement	\$11
Health--Preventive Division*	Office Visit, EST, 5 mins.	\$35	\$60	Recover cost of service and maximize reimbursement	\$330
Health--Preventive Division*	Office Visit, EST, 10 mins.	\$57	\$97	Recover cost of service and maximize reimbursement	\$194
Health--Preventive Division*	Office Visit, EST, 15 mins.	\$79	\$134	Recover cost of service and maximize reimbursement	\$3,219
Health--Preventive Division*	Office Visit, EST, 25 mins.	\$123	\$209	Recover cost of service and maximize reimbursement	\$790
Health--Preventive Division*	Office Visit, EST, 40 mins.	\$183	\$311	Recover cost of service and maximize reimbursement	\$227
Health--Preventive Division*	Prev. Visit, NEW, Infant	\$107	\$182	Recover cost of service and maximize reimbursement	\$53
Health--Preventive Division*	Prev. Visit, NEW 1-4 yrs.	\$113	\$192	Recover cost of service and maximize reimbursement	\$7
Health--Preventive Division*	Prev Visit, NEW, 5-11 yrs.	\$154	\$261	Recover cost of service and maximize reimbursement	\$9
Health--Preventive Division*	Prev. Visit, NEW, 12-17 yrs.	\$169	\$287	Recover cost of service and maximize reimbursement	\$104
Health--Preventive Division*	Prev. Visit, NEW, 18-39 yrs.	\$167	\$284	Recover cost of service and maximize reimbursement	\$183
Health--Preventive Division*	Prev. Visit, NEW, 40-64 yrs.	\$199	\$338	Recover cost of service and maximize reimbursement	\$42

Department	Fee Name	Current Fee Amt	New Fee Amt	Justification	Projected Revenue
Health--Preventive Division*	Prev. Visit, NEW, 65 yrs +	\$215	\$366	Recover cost of service and maximize reimbursement	\$3
Health--Preventive Division*	Prev. Visit, EST, Infant	\$90	\$153	Recover cost of service and maximize reimbursement	\$96
Health--Preventive Division*	Prev. Visit, EST, 1-4 yrs.	\$99	\$168	Recover cost of service and maximize reimbursement	\$86
Health--Preventive Division*	Prev. Visit, EST, 5-11 yrs.	\$126	\$214	Recover cost of service and maximize reimbursement	\$64
Health--Preventive Division*	Prev. Visit, EST, 12-17 yrs.	\$146	\$248	Recover cost of service and maximize reimbursement	\$116
Health--Preventive Division*	Prev. Visit, EST, 18-39 yrs.	\$142	\$241	Recover cost of service and maximize reimbursement	\$702
Health--Preventive Division*	Prev. Visit, EST, 40-64 yrs.	\$158	\$269	Recover cost of service and maximize reimbursement	\$192
Health--Preventive Division*	Prev. Visit, EST, 65 yrs +	\$175	\$298	Recover cost of service and maximize reimbursement	\$8
Health--Preventive Division*	Oral Eval. Pt <3 yrs.	\$37	\$64	Recover cost of service and maximize reimbursement	\$14
Health--Preventive Division*	Topical Fluoride	\$17	\$54	Recover cost of service and maximize reimbursement	\$20
Health--Preventive Division*	Contraceptive Pills for BC	\$6	\$10	Recover cost of service and maximize reimbursement	\$244
Parks & Recreation	Fee for afterschool and parents night out	\$0	\$15/\$10	Based on feedback from the Northwest community and a recommendation from the Recreation Advisory committee, staff proposes adding services for afterschool program for early release days and a parents night out program and charging a fee of \$15.00 for the first child and \$10 for each additional child.	\$1,000
Parks & Recreation	Adult softball and basketball team fee	\$375	\$395	The department was directed to gradually increase the adult program team fees in order to break even with the direct cost of the program. Rates for officials are increasing; therefore an increase in the team fee is needed to offset.	\$360
Parks & Recreation	Field rental without lights	\$0	\$10	For travel/select, tournament and non-department sponsored teams, a fee of \$10/day is proposed for rental of the athletic fields when lights are not used. The fee is proposed to recoup the county's investment in facilities when other groups, such as travel teams, use fields for practice or play. This fee does not apply to organizations designated as primary sports providers or to school based groups.	\$400
Parks & Recreation	Field rental with lights	\$25 per day	\$20	For travel/select, tournament and non-department sponsored teams, a fee of \$20/hour (2 hour minimum) is proposed for rental of the athletic fields when lights are used. Currently, the fee is \$25/day. . The fee is proposed to recoup the county's direct cost in providing electricity for lights. This fee does not apply to organizations designated as primary sports providers or to school based groups.	\$320
Parks & Recreation	Special event/fundraiser fee (outdoor facility)	\$0	\$150	There are many requests to rent the park facilities for fundraisers. The Recreation Advisory Committee and recreation staff are proposing a special event/fundraiser event fee of \$150/day for outdoor facilities. -all	\$300

Department	Fee Name	Current Fee Amt	New Fee Amt	Justification	Projected Revenue
				day, and \$250.00 indoor facility all day. Before the fee is imposed the Recreation Department will develop a clear policy to define special events and fundraisers..	
Parks & Recreation	Special event/fundraiser fee (indoor facility)	\$0	\$250	There are many requests to rent the park facilities for fundraisers. The Recreation Advisory Committee and recreation staff are proposing a special event/fundraiser event fee of \$250/ day for indoor facilities. Before the fee is imposed the Recreation Department will develop a clear policy to define special events and fundraisers.	\$0
Parks & Recreation	Race participant entry fee	\$0	\$25	Based on increased interest in walking and running, the department proposes expanding beyond organized sports teams with the introduction of more walk/run race events and charging a participant entry fee, which will recoup costs.	\$750
Parks & Recreation	Picnic shelter rental fee	\$0	\$15	All park facilities have rental fees except picnic shelters. The Recreation staff and Recreation Advisory Committee recommend a \$15/use rental fee.	\$300
Parks & Recreation	Tennis ball machine rental fee	\$0	\$10	To maximize the use of the new tennis courts at Northeast Park, a tennis ball machine ball rental is proposed at \$10 per hour.	\$300
Parks & Recreation	"Friend" sponsorship fee	\$0	\$175	Changes are proposed for fees associated with team sponsorship. The revised fees and sponsorship levels will include a "Friend" level of \$175 to sponsor one team.	\$1,000
Parks & Recreation	"Bronze" sponsorship fee	\$0	\$150	Changes are proposed for fees associated with team sponsorship. The revised fees and sponsorship levels will include a "Bronze" level of \$150/team for sponsors of 2 to 10 teams.	Included above
Parks & Recreation	"Silver" sponsorship fee	\$0	\$125	Changes are proposed for fees associated with team sponsorship. The revised fees and sponsorship levels will include a "Silver" level of \$125/team for sponsors of 11 to 24 teams.	Included above
Parks & Recreation	"Gold" sponsorship fee	\$0	\$100	Changes are proposed for fees associated with team sponsorship. The revised fees and sponsorship levels will include a "Gold" level of \$100/team for sponsors of 25 teams or more.	Included above
Parks & Recreation	Event sponsorships	\$0	\$100 to \$1,000	Changes to event sponsorships are proposed, including: "Friend" at \$100, "Bronze" at \$250, "Silver" at \$500, and "Gold" at \$1,000.	Included above
Parks & Recreation	Holiday event fee	\$0	\$15	The Recreation Department proposes to expand this program to provide a family holiday event in the month of December, which will offer children the opportunity to have cookies and milk with Santa.	\$375
Planning	Zoning Map Amendments	\$500 plus \$25 per acre	No change	Delete "Conditional Use District" from the description	\$0

Department	Fee Name	Current Fee Amt	New Fee Amt	Justification	Projected Revenue
Planning	Conditional Zoning District	\$1,000 plus \$50/acre	\$750 plus \$50 per acre	The Zoning Ordinance is proposed to be amended to provide for conditional zoning districts. The conditional zoning district process replaces the two-part conditional use district and conditional use permitting process, which when combined is \$1,000 plus \$50 per acre. The projected loss in revenue is associated with a reduction of the flat fee from \$1,000 to \$750 since two processes are proposed to be combined into one. The fee will also need to include a provision that the per acre fee does not apply to existing conditional use zoned property that is converted to a conditional zoning district when new property is proposed to be added to an existing conditional use permit.	(\$750)
Planning	Conditional Use Permit – Such as Planned Residential Development	\$500 plus \$5/unit & \$25/acre	\$500 plus \$50/unit & \$25/acre	The current fee structure is difficult to track administratively and the proposed change provides for the collection of the entire fee at the time of approval of the conditional use permit. The current fee does not apply to land donated to the county or used for recreation. PRD's also pay a subdivision fee with credit given for the zoning per lot fee. The proposed fee would not apply to land donated to the county or used for recreation.	\$0

# FY 2012-2013 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, 2012 and ending June 30, 2013 as follows:

<b>Bells Annex Fire District</b>	
Property Tax	\$87,397
<b>Total Bells Annex Fire District</b>	<b>\$87,397</b>
<b>Bennett Fire District</b>	
Property Tax	\$97,825
<b>Total Bennett Fire District</b>	<b>\$97,825</b>
<b>Bonlee Fire District</b>	
Fund Balance	\$12,000
Property Tax	\$208,335
<b>Total Bonlee Fire District</b>	<b>\$220,335</b>
<b>Bynum Canoe Access</b>	
Fund Balance	\$8,500
Interest	\$10
<b>Total Bynum Canoe Access</b>	<b>\$8,510</b>
<b>Central Chatham Fire District</b>	
Fund Balance	\$5,900
Property Tax	\$265,948
<b>Total Central Chatham Fire District</b>	<b>\$271,848</b>
<b>Circle City Fire District</b>	
Fund Balance	\$57,000
Property Tax	\$1,014,732
<b>Total Circle City Fire District</b>	<b>\$1,071,732</b>
<b>Courthouse Clock Trust Fund</b>	
Fund Balance	\$65,625
<b>Total Courthouse Clock Trust Fund</b>	<b>\$65,625</b>
<b>Emergency Vehicle Replacement</b>	
Fund Balance	\$170,000
Interest	\$200
<b>Total Emergency Vehicle Replacement</b>	<b>\$170,200</b>
<b>Enhanced 911 Fund</b>	
Interest	\$1,200
Other Taxes/Licenses	\$529,415
<b>Total Enhanced 911 Fund</b>	<b>\$530,615</b>
<b>Equipment Capital Reserve</b>	
Fund Balance	\$682,200
Interest	\$2,800
<b>Total Equipment Capital Reserve</b>	<b>\$685,000</b>
<b>Facility Reserve</b>	
Transfers	\$5,580,994
Fund Balance	\$72,368
Intergovernmental	\$500,000
Interest	\$20,000
<b>Total Facility Reserve</b>	<b>\$6,173,362</b>

<b>Forfeited Property</b>	
Fund Balance	\$26,000
<b>Total Forfeited Property</b>	<b>\$26,000</b>
<b>General Fund</b>	
Fees & Permits	\$993,354
Transfers	\$6,010,328
Fund Balance	\$5,098,248
Intergovernmental	\$9,420,841
Interest	\$70,000
Grants/Donations	\$229,841
Miscellaneous	(\$50,000)
Other Taxes/Licenses	\$619,700
Property Tax	\$55,612,300
Sales & Service	\$2,131,319
Sales Tax	\$8,036,000
<b>Total General Fund</b>	<b>\$88,171,931</b>
<b>Goldston Fire District</b>	
Fund Balance	\$9,600
Property Tax	\$206,853
<b>Total Goldston Fire District</b>	<b>\$216,453</b>
<b>Health Internal Service</b>	
Interest	\$6,000
Sales & Service	\$4,418,627
<b>Total Health Internal Service</b>	<b>\$4,424,627</b>
<b>Hope Fire District</b>	
Fund Balance	\$10,900
Property Tax	\$342,212
<b>Total Hope Fire District</b>	<b>\$353,112</b>
<b>Impact Fees</b>	
Fund Balance	\$3,926,956
Interest	\$11,000
Grants/Donations	\$1,105,000
<b>Total Impact Fees</b>	<b>\$5,042,956</b>
<b>Law Enforcement Pension Trust Fund</b>	
Interest	\$500
Sales & Service	\$50,000
<b>Total Law Enforcement Pension Trust</b>	<b>\$50,500</b>
<b>Moncure Fire District</b>	
Fund Balance	\$21,000
Property Tax	\$672,004
<b>Total Moncure Fire District</b>	<b>\$693,004</b>
<b>North Chatham Fire District</b>	
Fund Balance	\$31,880

Property Tax	\$3,551,197
<b>Total North Chatham Fire District</b>	<b>\$3,583,077</b>
<b>Northview Fire District</b>	
Property Tax	\$24,923
<b>Total Northview Fire District</b>	<b>\$24,923</b>
<b>Parkwood Fire District</b>	
Fund Balance	\$10,600
Property Tax	\$272,706
<b>Total Parkwood Fire District</b>	<b>\$283,306</b>
<b>Personnel Savings Account</b>	
Fund Balance	\$120,000
Interest	\$150
<b>Total Personnel Savings Account</b>	<b>\$120,150</b>
<b>Recreation Fees</b>	
Fund Balance	\$450,000
Interest	\$1,400
Grants/Donations	\$79,500
<b>Total Recreation Fees</b>	<b>\$530,900</b>
<b>Solid Waste &amp; Recycling Fund</b>	
Fund Balance	\$484,645
Intergovernmental	\$45,450
Interest	\$7,000
Miscellaneous	\$20,000
Other Taxes/Licenses	\$144,000
Sales & Service	\$2,784,200
<b>Total Solid Waste &amp; Recycling Fund</b>	<b>\$3,485,295</b>
<b>Southeast Water District</b>	
Interest	\$500
Sales & Service	\$602,700
<b>Total Southeast Water District</b>	<b>\$603,200</b>
<b>Staley Fire District</b>	
Property Tax	\$49,250
<b>Total Staley Fire District</b>	<b>\$49,250</b>
<b>Utility Capital Reserve</b>	
Fund Balance	\$2,582,000
Interest	\$18,000
Sales & Service	\$400,000
<b>Total Utility Capital Reserve</b>	<b>\$3,000,000</b>
<b>Utility Vehicle Replacement Reserve</b>	
Fund Balance	\$300,000
Interest	\$500
<b>Total Utility Vehicle Replacement Reserve</b>	<b>\$300,500</b>
<b>Waste Management Capital Reserve</b>	

Transfers	\$328,240
Interest	\$500
<b>Total Waste Management Capital Reserve</b>	<b>\$328,740</b>
<b>Water Fund</b>	

Fund Balance	\$833,327
Interest	\$10,000
Sales & Service	\$5,009,540
<b>Total Water Fund</b>	<b>\$5,852,867</b>

## 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, 2012 and ending June 30, 2013 as follows:

<b>General Fund</b>	
Central Carolina Community College	\$1,773,567
Central Permitting	\$957,146
Chatham County Schools	\$33,635,991
Chatham Trades	\$110,000
Chatham Transit Network	\$182,522
Community Development/Ombudsman	\$49,739
Cooperative Extension Service	\$351,381
Council on Aging	\$832,812
County Attorney	\$279,106
County Manager's Office	\$786,730
Court Facilities	\$191,185
Court-Related Programs	\$510,827
Economic Development Corporation	\$1,199,808
Elections Office	\$335,035
Emergency Operations	\$3,811,908
Environmental Quality	\$147,392
Finance Office	\$685,017
Governing Board	\$330,922
Health	\$5,704,631
Human Service Agencies	\$289,527
Library	\$1,923,665
Management Information Systems (MIS)	\$1,374,421
Nondepartmental/General Services	\$6,617,062
Parks & Recreation	\$805,127

Piedmont Behavioral Healthcare	\$509,914
Pittsboro-Siler City Convention & Visitors Bureau	\$84,883
Planning	\$467,213
Public Works -- Facilities Management	\$3,503,317
Public Works -- Fleet Management	\$174,045
Register of Deeds	\$410,388
Sheriff	\$8,498,777
Social Services	\$10,218,128
Soil & Water Conservation District	\$206,178
Tax	\$1,213,567
<b>Total General Fund</b>	<b>\$88,171,931</b>
<b>Solid Waste &amp; Recycling Fund</b>	
Solid Waste & Recycling	\$3,485,295
<b>Total Solid Waste &amp; Recycling Fund</b>	<b>\$3,485,295</b>
<b>Southeast Water District</b>	
Southeast Water District	\$603,200
<b>Total Southeast Water District</b>	<b>\$603,200</b>
<b>Water Fund</b>	
Water	\$5,852,867
<b>Total Water Fund</b>	<b>\$5,852,867</b>
<b>Other Funds</b>	
Bells Annex Fire District	\$87,397
Bennett Fire District	\$97,825
Bonlee Fire District	\$220,335

Bynum Canoe Access	\$8,510
Central Chatham Fire District	\$271,848
Circle City Fire District	\$1,071,732
Courthouse Clock Trust Fund	\$65,625
Emergency Vehicle Replacement	\$170,200
Enhanced 911 Fund	\$530,615
Equipment Capital Reserve	\$685,000
Facility Reserve	\$6,173,362
Forfeited Property	\$26,000
Goldston Fire District	\$216,453
Health Internal Service	\$4,424,627
Hope Fire District	\$353,112
Impact Fees	\$5,042,956
Law Enforcement Pension Trust Fund	\$50,500
Moncure Fire District	\$693,004
North Chatham Fire District	\$3,583,077
Northview Fire District	\$24,923
Parkwood Fire District	\$283,306
Personnel Savings Account	\$120,150
Recreation Fees	\$530,900
Staley Fire District	\$49,250
Utility Capital Reserve	\$3,000,000
Utility Vehicle Replacement Reserve	\$300,500
Waste Management Capital Reserve	\$328,740

## Section 3: Tax Levy Rate.

For Chatham County, there is hereby levied a tax at the rate of 62.19 cents (\$0.6219) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2012. This rate is based on an estimated total valuation of property, for the purpose of taxation, of \$8,945,639,824 which is 100% of the total assessed property tax valuation, and upon a collection rate of 98.0% for real and personal property and 90.72% for motor vehicles.

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

Bells Annex (North Chatham FD)	0.08800
Bennett (Bennett FD)	0.08000
Bonlee (Bonlee FD)	0.07000
Central Chatham (Siler City FD)	0.08000

Circle City (Pittsboro FD)	0.11580
Goldston (Goldston FD)	0.08000
Hope (Silk Hope FD)	0.06850
Moncure (Moncure FD)	0.11040
North Chatham (North Chatham FD)	0.08800
Northview (Northview FD)	0.08300
Parkwood (Parkwood FD)	0.10000
Staley (Staley FD)	0.10000

#### Section 4: Fees.

All fees that Chatham County has authority to charge on June 30, 2012 are hereby declared to be in effect during FY 2012-2013 without amendment or change as of July 1, 2012, with the exception that the following fees are hereby enacted or changed:

Department	Fee Name	Fee Amount
Environmental Quality--Land & Water Resources	Floodplain development permit	\$150
Health--Preventive Division*	Puncture Drain Lesion	\$279
Health--Preventive Division*	Biopsy Skin Lesion	\$228
Health--Preventive Division*	Remove Skin Tags	\$185
Health--Preventive Division*	Shave Skin Lesion .5 cm or less	\$150
Health--Preventive Division*	Shave Skin Lesion .6 -1.0 cm	\$206
Health--Preventive Division*	Shave Skin Lesion	\$153
Health--Preventive Division*	Remove Nail Bed	\$479
Health--Preventive Division*	Insert Drug Implant Device	\$303
Health--Preventive Division*	Remove Drug Implant Device	\$344
Health--Preventive Division*	Remove/Insert Drug Implant Device	\$530
Health--Preventive Division*	Darin/Inject Joint/Bursa	\$171
Health--Preventive Division*	Drawing Blood	\$13
Health--Preventive Division*	Capillary Blood Draw	\$12
Health--Preventive Division*	Destroy Penis Lesions	\$299
Health--Preventive Division*	Examination of Vagina	\$252
Health--Preventive Division*	Vaginal Exam & Biopsy	\$358
Health--Preventive Division*	Biopsy Cervix w/Scope	\$331
Health--Preventive Division*	Endocervix Curettage w/Scope	\$313
Health--Preventive Division*	Biopsy Uterus Lining	\$255

Department	Fee Name	Fee Amount
Health--Preventive Division*	Insert Intrauterine Device	\$173
Health--Preventive Division*	Remove Intrauterine Device	\$222
Health--Preventive Division*	Fetal Non-Stress Test	\$106
Health--Preventive Division*	Remove Impacted Ear Wax	\$113
Health--Preventive Division*	Urine Pregnancy Test	\$24
Health--Preventive Division*	TB Intradermal Test	\$20
Health--Preventive Division*	Imm. Admin under 18 yrs.	\$52
Health--Preventive Division*	Imm. Admin 18 yrs +	\$52
Health--Preventive Division*	Imm. Admin, Each Add.	\$27
Health--Preventive Division*	Imm Admin, Oral/Nasal	\$35
Health--Preventive Division*	Imm Admin, Oral/Nasal Add.	\$23
Health--Preventive Division*	Evoked Auditory Test	\$83
Health--Preventive Division*	EKG	\$48
Health--Preventive Division*	Rhythm ECG w/Report	\$32
Health--Preventive Division*	Developmental Test	\$17
Health--Preventive Division*	Ther/Prophy/Diag Injection	\$52
Health--Preventive Division*	Med. Nutrition, Initial	\$42
Health--Preventive Division*	Med. Nutrition, Subsequent	\$38
Health--Preventive Division*	Office Visit, NEW, 10 mins.	\$107
Health--Preventive Division*	Office Visit, NEW, 20 mins.	\$160
Health--Preventive Division*	Office Visit, NEW, 30 mins.	\$226
Health--Preventive Division*	Office Visit, NEW, 45 mins.	\$332
Health--Preventive Division*	Office Visit, NEW, 60 mins.	\$417
Health--Preventive Division*	Office Visit, EST, 5 mins.	\$60
Health--Preventive Division*	Office Visit, EST, 10 mins.	\$97
Health--Preventive Division*	Office Visit, EST, 15 mins.	\$134
Health--Preventive Division*	Office Visit, EST, 25 mins.	\$209
Health--Preventive Division*	Office Visit, EST, 40 mins.	\$311
Health--Preventive Division*	Prev. Visit, NEW, Infant	\$182
Health--Preventive Division*	Prev. Visit, NEW 1-4 yrs.	\$192
Health--Preventive Division*	Prev Visit, NEW, 5-11 yrs.	\$261
Health--Preventive Division*	Prev. Visit, NEW, 12-17 yrs.	\$287
Health--Preventive Division*	Prev. Visit, NEW, 18-39 yrs.	\$284
Health--Preventive Division*	Prev. Visit, NEW, 40-64 yrs.	\$338

Department	Fee Name	Fee Amount
Health--Preventive Division*	Prev. Visit, NEW, 65 yrs +	\$366
Health--Preventive Division*	Prev. Visit, EST, Infant	\$153
Health--Preventive Division*	Prev. Visit, EST, 1-4 yrs.	\$168
Health--Preventive Division*	Prev. Visit, EST, 5-11 yrs.	\$214
Health--Preventive Division*	Prev. Visit, EST, 12-17 yrs.	\$248
Health--Preventive Division*	Prev. Visit, EST, 18-39 yrs.	\$241
Health--Preventive Division*	Prev. Visit, EST, 40-64 yrs.	\$269
Health--Preventive Division*	Prev. Visit, EST, 65 yrs +	\$298
Health--Preventive Division*	Oral Eval. Pt <3 yrs.	\$64
Health--Preventive Division*	Topical Flouride	\$54
Health--Preventive Division*	Contraceptive Pills for BC	\$10
Parks & Recreation	Fee for afterschool and parents night out	\$15 first child/\$10 each additional
Parks & Recreation	Adult softball and basketball team fee	\$395
Parks & Recreation	Field rental without lights	\$10
Parks & Recreation	Field rental with lights (per hour, 2-hour minimum)	\$20
Parks & Recreation	Special event/fundraiser fee (outdoor facility)	\$150
Parks & Recreation	Special event/fundraiser fee (indoor facility)	\$250
Parks & Recreation	Race participant entry fee	\$25
Parks & Recreation	Picnic shelter rental fee	\$15
Parks & Recreation	Tennis ball machine rental fee (per hour)	\$10
Parks & Recreation	Friend sponsorship fee	\$175
Parks & Recreation	Bronze sponsorship fee	\$150
Parks & Recreation	Silver sponsorship fee	\$125
Parks & Recreation	Gold sponsorship fee	\$100
Parks & Recreation	Friend Event Sponsorship	\$100
Parks & Recreation	Bronze Event Sponsorship	\$250
Parks & Recreation	Silver Event Sponsorship	\$500
Parks & Recreation	Gold Event Sponsorship	\$1,000
Parks & Recreation	Holiday event fee	\$15
Planning	Zoning Map Amendments	No change
Planning	Conditional Zoning District	\$750 plus \$50 per acre
Planning	Conditional Use Permit – Such as Planned Residential Development	\$500 plus \$50/unit & \$25/acre

## 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, 2013. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	21,753,821
One-time Funding for Current Expense	400,000
Supplement	3,547,309
Capital Outlay	1,779,391
Capital Improvements Program:	
School Paving Installation & Repair	30,000
Replace JS Waters Roof	304,690

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2012-2013 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 by Chair and Vice-Chair and notification of other Board members.
- Transfer, terminate, or create positions, and transfer associated funds, without limitation, provided that actual personnel costs do not exceed budgeted personnel costs.
- 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:	\$	0.555/mile
B. Meals:		
Breakfast	\$	6.00

Lunch	8.00
Dinner	16.00

**Section 8: 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 18<sup>th</sup> day of June, 2012.

**ATTEST:**

\_\_\_\_\_  
Brian Bock, Chair  
Chatham County Board of Commissioners

\_\_\_\_\_  
Sandra B. Sublett, CMC, Clerk to the Board  
Chatham County

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