

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 \$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 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

Amended by the Board of Commissioners: February 18, 2013

Amended by the Board of Commissioners: January 10, 2014

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) CCS — Chatham County Schools.
- 9) CIP — Capital Improvements Program.
- 10) 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.
- 11) 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, and buildings.
- 12) Certificates of Participation (COPs) — A method of financing capital projects that does not require a public vote. Chatham County has chosen to fund part of its Capital Improvements Program (CIP) using COPs. Generally, COPs carry a slightly higher interest rate than General Obligation Bonds.
- 13) 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).
- 14) 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.
- 15) Debt Service — Principal and interest payments required to retire the County's debt, including general obligation bonds, COPs, and installment contracts.
- 16) EMS — Emergency medical services.
- 17) 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 Solid Waste & Recycling 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.
- 18) Expansion — Refers to the costs of providing new programs or enhanced service levels.
- 19) Expenditures — Appropriation for a program or capital project.
- 20) FTE — Full-time equivalency. FTEs are used to show position counts in County departments.
- 21) FY — Fiscal year.
- 22) 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 2015 refers to the period of July 1, 2014 to June 30, 2015.
- 23) 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.
- 24) 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 2015 budget, all of the functions of the Health Department have been grouped in Human Services.
- 25) 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.
- 26) 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.
- 27) GASB -- Stands for Governmental Accounting Standards Board. GASB is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.
 - 28) GIS – Geographic Information System, 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.
 - 29) 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, solid waste, special revenue funds, trust funds, and capital projects.
 - 30) 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.
 - 31) 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 the unrestricted portion of sales taxes.
 - 32) 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.
 - 33) 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.
 - 34) 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.
 - 35) 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 on the first Monday in May.
 - 36) MIS — Acronym for Management Information Systems, which is the department responsible for planning and maintaining the County’s computer and telephone systems.
 - 37) Mission – A statement of the fundamental purpose of a budget area.
 - 38) NA — “Not applicable.” Used in the context of performance measurement, it denotes that the service being measured was previously not provided.
 - 39) NM — “Not measured.” Used in the context of performance measurement, it denotes that the performance indicator was not measured.
 - 40) 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.
 - 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) 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.
 - 44) Revenue — Income for the fiscal year. The County’s major revenue sources are local, state, federal, transfers, fees, and grants.
 - 45) Special Revenue Fund – Fund to account for the proceeds of specific revenue sources that are legally restricted for specific purposes.
 - 46) Tax Levy – Amount raised by general property taxes derived by multiplying the tax rate and the assessed value.
 - 47) Tax Rate – The amount of tax levied for each \$100 of assessed valuation.
 - 48) Work Plan – Produced by departments, work plans show the main goals, objectives, and performance measures of departments.

Appendix C: Matrix of Mandated Services

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Mandated / Discretionary	Program	FY 2015 Cost	% of Total Budget
Mandated	Social Services-Aid to the Blind	2,500	
Mandated	Social Services-Child Day Care	2,201,686	
Mandated	Social Services-Child Foster Care & Adoption Assistance	757,500	
Mandated	Social Services-Medicaid Assistance--Transportation	250,000	
Mandated	Social Services-Special Assistance for Adults	450,000	
Mandated	Separation Allowance for Law Enforcement	100,000	
Mandated	Unemployment Compensation	95,000	
Mandated	Public Schools-Debt Service	5,536,036	
Mandated	Other Debt Service	5,102,544	
	Total Mandatory Service/Mandatory Funding	14,495,266	15.4%
Mandated	Board of Commissioners	352,646	
Mandated	Board of Elections	361,752	
Mandated	Central Permitting -- Fire Inspections	253,249	
Mandated	Central Permitting -- Inspections	434,215	
Mandated	Community College	625,000	
Mandated	Health Department--Mandated	4,018,549	
Mandated	Courts-General Services Administration	195,290	
Mandated	Education-Capital Outlay	2,528,456	
Mandated	Education-Current Expense	22,331,144	
Mandated	Emergency Management	416,765	
Mandated	EMS	2,297,412	
Mandated	Finance	838,119	
Mandated	Jail	3,447,665	
Mandated	Legal	284,247	
Mandated	Medical Examiner	16,500	
Mandated	Cardinal Innovations (Mental Health)	511,248	
Mandated	Register of Deeds	439,601	

Mandated / Discretionary	Program	FY 2015 Cost	% of Total Budget
Mandated	Sheriff	6,842,191	
Mandated	Social Services-Mandated Programs and Administration	6,217,032	
Mandated	Soil & Water Conservation District & Watershed Prot.	219,601	
Mandated	Tax -- Administration	974,994	
Mandated	Tax -- Appraisals/Revaluation	475,131	
	Total Mandatory Service/Discretionary Funding	54,080,807	57.5%
Discretionary	Aging Services	880,768	
Discretionary	Animal Services	700,133	
Discretionary	Central Permitting	355,131	
Discretionary	Chatham Trades	182,000	
Discretionary	Chatham Transit	158,045	
Discretionary	Cooperative Extension	346,636	
Discretionary	County Manager	901,580	
Discretionary	Court-related Services	579,183	
Discretionary	Economic Development	1,045,562	
Discretionary	Education--Teachers Supplement	4,372,309	
Discretionary	EMS - Non-Emergency Transport	71,054	
Discretionary	Emergency Management -- Telecommunications	1,520,222	
Discretionary	Facilities Management	1,780,532	
Discretionary	Fleet Management	-114,542	
Discretionary	Forestry Service	110,467	
Discretionary	Non-departmental	6,951,494	
Discretionary	Health -- Community & Family Health	703,617	
Discretionary	Information Services	1,495,335	
Discretionary	Libraries	1,224,463	
Discretionary	Non-Profit Funding	254,917	
Discretionary	Planning	455,835	
Discretionary	Recreation	800,090	
Discretionary	Environmental Quality -- Land & Water Resources	156,047	
Discretionary	Social Services--Non-mandated Services	235,803	
Discretionary	Health--Community Alternatives Program	196,864	
Discretionary	Tourism	92,651	
	Total Discretionary Service/Discretionary Funding	25,456,196	27.1%
	GRAND TOTAL GENERAL FUND	94,032,269	100.0%

Appendix D: Chatham County 2015-2021 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 2015.

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. 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. So far, projections have generally been higher than what has been budgeted in the operating budget, because operating budget requests go through more scrutiny and more is known at the time of budget adoption.

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 October 4, 2013. 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 4, 2013. Commissioners obtain public input on the CIP before discussing it. A public hearing will be held on November 18, 2013. Commissioners review the recommendation in

detail and make changes. Commissioners have a work session scheduled on November 19, 2013. The final action is adoption of the CIP.

Recommended Changes in the FY 2015 Operating Budget: The County Manager recommends the following change to the capital improvements program:

- **Space Needs Study Implementation:** Because of logistical issues involved with the Annex Phase 2 renovation, staff is recommending that the renovation be postponed from FY 2015 to FY 2016 and that tax and finance be relocated to the Agriculture Building once it is vacated when the new Agriculture & Civic Center comes on line. Only the design costs through bidding are recommended for FY 2015: (\$82,300) versus the full cost (\$1,884,616) approved in the CIP. This has the effect of adding \$92,528 to the CIP for inflationary increases due to postponing the project.
- **Joint County/Bus Garage:** The FY 2015-2021 CIP includes the garage as a future project, pending identification of a funding source. Because impact fee revenues have increased, freeing lottery proceeds for this expense, the manager recommends moving ahead immediately with the garage and combining it with the Agriculture & Conference Center for purposes of borrowing funds in September 2014. This has no effect on the FY 2015 budget, but adds \$8,000,000 to the CIP and to county's debt.

Total Cost of Each Project by Year

	Prior to FY 2014	Current Year: FY 2014	Year 1: FY 2015	Year 2: FY 2016	Year 3: FY 2017	Year 4: FY 2018	Year 5: FY 2019	Year 6: FY 2020	Year 7: FY 2021	Totals
911										
Emergency Communications - Backup 911 Center	1,062,046	62,485	0	0	0	0	0	0	0	1,124,531
Total 911	1,062,046	62,485	0	0	0	0	0	0	0	1,124,531
General										
Central Carolina Business Campus	8,332,910	70,000	0	0	0	0	0	0	0	8,402,910
Community College - Pittsboro Campus - Sustainable Technologies	5,399,323	0	0	0	0	0	0	0	0	5,399,323
County Buildings - Chatham Community Library	6,696,490	2,653,834	0	0	0	0	0	0	0	9,350,324
County Buildings - Chatham County Agriculture & Conference Center	75,080	1,278,250	7,738,750	2,440,575	0	0	0	0	0	11,532,655
County Buildings - Emergency Services Storage Building	0	12,750	0	0	0	0	0	0	0	12,750
County Buildings - Historic Courthouse Restoration	5,483,298	101,198	0	0	0	0	0	0	0	5,584,496
County Buildings - Justice Center	22,252,753	459,193	0	0	0	0	0	0	0	22,711,946
County Buildings - New Jail	2,348,502	10,644,044	3,786,972	0	0	0	0	0	0	16,779,518
County Buildings - Space Needs Study Implementation	960,353	1,375,081	82,264	1,936,429	574,205	0	0	0	0	4,928,332
Law Enforcement Center Site Improvements	558,871	0	0	0	0	0	0	0	0	558,871
Parks - American Tobacco Trail	0	60,000	0	0	0	0	0	0	0	60,000
Parks - Briar Chapel Park Improvements	167,656	222,893	762,666	0	0	0	0	0	0	1,153,215
Parks - Northeast District	3,278,815	12,600	11,000	0	0	0	0	0	0	3,302,415
Parks - Northwest District	1,614,883	6,500	0	0	0	0	0	0	0	1,621,383
Schools - Auditorium Sound and Lighting Upgrades	767,648	0	0	0	0	0	0	0	0	767,648
Schools - Bleacher Replacements (Indoor)	119,838	0	0	0	0	0	272,250	0	0	392,088
Schools - High School Gym Heating/Air Conditioning Replacements	856,383	25,175	0	0	0	0	0	0	0	881,558
Schools - Joint School Bus & County Garage	0	0	8,000,000	0	0	0	0	0	0	8,000,000
Schools - Margaret Pollard Middle School	21,508,341	0	0	0	0	0	0	0	0	21,508,341
Schools - New High School	373,711	0	0	1,082,538	14,773,872	14,351,389	18,418,490	0	0	49,000,000

Total Cost of Each Project by Year

	Prior to FY 2014	Current Year: FY 2014	Year 1: FY 2015	Year 2: FY 2016	Year 3: FY 2017	Year 4: FY 2018	Year 5: FY 2019	Year 6: FY 2020	Year 7: FY 2021	Totals
Schools - North Chatham Elementary Traffic Improvements	25,000	240,000	0	0	0	0	0	0	0	265,000
Schools - Paving Installation and Replacement	83,228	30,000	30,000	0	0	0	0	0	0	143,228
Schools - Renovate Restrooms and Add Hot Water	1,772,639	0	0	0	0	0	0	0	0	1,772,639
Schools - Roof Replacements (non QSCBs)	1,113,354	1,300,607	1,089,000	1,659,826	1,115,899	158,270	657,604	0	0	7,094,560
Schools - Roof Replacements (QSCBs)	1,902,337	0	0	0	0	0	0	0	0	1,902,337
Schools - Stadium Restrooms and Softball Restrooms	690,717	476,777	0	0	0	0	0	0	0	1,167,494
Technology - Increase Capacity for Data Storage	187,328	106,488	0	0	0	723,906	0	0	0	1,017,722
Technology - Integrated Public Sector Software	0	300,000	1,200,000	0	0	0	0	0	0	1,500,000
Technology - Patient Data Management and Electronic Health Records System	119,781	0	30,560	0	0	0	0	0	0	150,341
Technology - Telephone System Replacement - Countywide	239,682	0	0	0	400,728	0	0	0	0	640,410
Voting Equipment Replacement	0	0	0	0	0	0	551,034	0	0	551,034
Total General	86,928,921	19,375,390	22,731,212	7,119,368	16,864,704	15,233,565	19,899,378	0	0	188,152,538
Waste Management										
Solid Waste & Recycling - New Northeast Collection Center	0	0	103,436	40,170	467,495	356,635	0	0	0	967,736
Solid Waste & Recycling - Replace Waste & Recycling Facility Office	10,750	96,106	1,243,744	0	0	0	0	0	0	1,350,600
Total Waste Management	10,750	96,106	1,347,180	40,170	467,495	356,635	0	0	0	2,318,336
Water										
Water - Haywood Water Main Replacement	0	0	46,104	92,206	0	0	0	0	0	138,310
Water - Increase Capacity	1,085,327	3,915,488	0	0	0	0	0	0	0	5,000,815
Water - Nature Trail Water Main Replacement	0	0	217,061	434,119	0	0	0	0	0	651,180
Water - Planning Western Intake and Plant	22,098	177,902	500,000	500,000	500,000	500,000	0	0	0	2,200,000
Water - Western Transmission Mains	14,829,940	110,227	0	0	0	0	0	0	0	14,940,167
Total Water	15,937,365	4,203,617	763,165	1,026,325	500,000	500,000	0	0	0	22,930,472

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 debt, fund balance, and insurance.

	Prior to FY 2014	Current Year: FY 2014	Year 1: FY 2015	Year 2: FY 2016	Year 3: FY 2017	Year 4: FY 2018	Year 5: FY 2019	Year 6: FY 2020	Year 7: FY 2021	Totals
911										
911 Funds	529,415	58,415	0	0	0	0	0	0	0	587,830
911 Funds -- Public Safety	519,347	0	0	0	0	0	0	0	0	519,347
General Fund Fund Balance	0	0	0	0	0	0	0	0	0	0
Grants, Gifts, Etc.	13,284	4,070	0	0	0	0	0	0	0	17,354
Total 911	1,062,046	62,485	0	1,124,531						
General										
Bond Premium	1,284,518	0	0	0	0	0	0	0	0	1,284,518
Capital Reserves	1,159,018	302,600	2,290,000	1,659,826	0	95,850	655,324	0	0	6,162,618
Debt--Certificates of Participation (COPs)	7,424,979	0	0	0	0	0	0	0	0	7,424,979
Debt--Installment Purchase	35,470,758	15,637,048	19,525,722	3,523,113	14,773,872	14,351,389	18,418,490	0	0	121,700,392
Debt--Qualified School Construction Bonds	4,412,843	0	0	0	0	0	0	0	0	4,412,843
Debt--Transfer from Capital Reserve	2,225,618	0	0	0	0	0	0	0	0	2,225,618
Debt--USDA Rural Development Loan (ARRA)	21,480,807	459,193	0	0	0	0	0	0	0	21,940,000
Department of Transportation Reimbursement	268,238	0	0	0	0	0	0	0	0	268,238
General Fund Fund Balance	3,779,981	2,435,816	142,824	1,936,429	2,090,832	786,326	825,564	0	0	11,997,772
Grants, Gifts, Etc.	1,544,956	10,000	319,820	0	0	0	0	0	0	1,874,776
Insurance Reimbursement	5,281,997	0	0	0	0	0	0	0	0	5,281,997
Interest	205,604	142	0	0	0	0	0	0	0	205,746
Operating Revenue	54,015	76,500	0	0	0	0	0	0	0	130,515
Recreation Exaction Fee	1,382,287	60,000	0	0	0	0	0	0	0	1,442,287
Recreation Exaction Fee--Briar Chapel	167,656	222,893	452,846	0	0	0	0	0	0	843,395
Transfer from EDMS Capital Reserve	43,956	0	0	0	0	0	0	0	0	43,956
Transfer from General Fund	403,876	171,198	0	0	0	0	0	0	0	575,074

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 debt, fund balance, and insurance.

	Prior to FY 2014	Current Year: FY 2014	Year 1: FY 2015	Year 2: FY 2016	Year 3: FY 2017	Year 4: FY 2018	Year 5: FY 2019	Year 6: FY 2020	Year 7: FY 2021	Totals
Transfer from Water Capital Reserve	337,814	0	0	0	0	0	0	0	0	337,814
Total General	86,928,921	19,375,390	22,731,212	7,119,368	16,864,704	15,233,565	19,899,378	0	0	188,152,538
<u>Solid Waste & Recyclin</u>										
Capital Reserves	0	0	103,436	40,170	467,495	356,635	0	0	0	967,736
Operating Revenue	10,750	0	0	0	0	0	0	0	0	10,750
Waste Management Fund Balance	0	96,106	1,243,744	0	0	0	0	0	0	1,339,850
Total Solid Waste & Recycling	10,750	96,106	1,347,180	40,170	467,495	356,635	0	0	0	2,318,336
<u>Water</u>										
Capital Reserves	541,803	3,984,436	763,165	1,026,325	500,000	500,000	0	0	0	7,315,729
Debt--Installment Purchase	14,389,773	110,227	0	0	0	0	0	0	0	14,500,000
Debt--Installment Purchase (Transfer from Wester	565,622	108,954	0	0	0	0	0	0	0	674,576
Interest	42,947	0	0	0	0	0	0	0	0	42,947
Town of Siler City Contribution	397,220	0	0	0	0	0	0	0	0	397,220
Total Water	15,937,365	4,203,617	763,165	1,026,325	500,000	500,000	0	0	0	22,930,472

Operating Budget Effects

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

	Prior to FY 2014	Current Year: FY 2014	Year 1: FY 2015	Year 2: FY 2016	Year 3: FY 2017	Year 4: FY 2018	Year 5: FY 2019	Year 6: FY 2020	Year 7: FY 2021
911									
911 Funds	0	-45,664	-47,034	-48,445	-49,898	-51,395	-52,937	-54,525	-56,161
Increased Operating Costs	0	60,498	62,313	64,182	66,108	68,091	70,134	72,238	74,405
Total 911	0	14,834	15,279	15,737	16,210	16,696	17,197	17,713	18,244
General									
Additional Revenues	0	-5,890	-120,390	-270,390	-294,890	-294,890	-294,890	-294,890	-294,890
Debt Service	25,391,906	5,401,795	6,636,352	7,034,511	8,263,918	10,538,279	10,363,716	12,556,603	12,239,940
Decreased Operating Costs	-70,654	-199,834	-199,834	-199,834	-199,834	-168,234	-168,234	-168,234	-168,234
General Fund Fund Balance	2,290,036	2,544,325	142,824	1,936,429	2,090,832	786,326	274,530	0	0
Increased Operating Costs	2,394,057	3,280,744	4,266,302	4,693,236	4,894,790	5,142,465	5,357,496	7,538,968	7,825,894
Transfer from Debt Reserve	-25,045,952	-5,066,426	-6,304,367	-6,705,909	-7,938,700	-10,216,443	-10,045,264	-12,241,535	-11,779,022
Total General	4,959,393	5,954,714	4,420,887	6,488,043	6,816,116	5,787,503	5,487,354	7,390,912	7,823,688
Waste Management									
Contribution to Capital Reserve	656,480	68,606	80,884	80,884	80,884	0	0	0	0
Increased Operating Costs	0	0	3,444	7,095	7,308	177,984	183,323	188,823	194,488
Total Waste Management	656,480	68,606	84,328	87,979	88,192	177,984	183,323	188,823	194,488
Water									
Additional Revenues	0	-30,000	-33,000	-36,300	-39,930	-43,923	-48,315	-53,147	-58,462
Debt Service	1,067,600	1,051,889	1,045,913	1,030,330	1,021,125	1,011,631	1,001,735	988,113	977,123
Decreased Operating Costs	0	0	0	0	-24,000	-24,000	-24,000	-24,000	-24,000
Increased Operating Costs	20,000	67,600	71,728	76,189	81,016	86,242	91,904	98,043	104,704
Total Water	1,087,600	1,089,489	1,084,641	1,070,219	1,038,211	1,029,950	1,021,324	1,009,009	999,365

Appendix E: List of Increased or New Fees

Department	Action	Fee Name	Current Fee Amount	Approved Fee Amount	Justification	Projected Revenue
Building Inspections	Increase	Re-inspection fee/Per Trade	\$50/Trip	\$50/Trade	Building inspectors are multi-trade inspectors; therefore, all rough in and final inspections are done at the same time for building, electrical, mechanical, and plumbing. Currently if an inspection fails, the customer is charged a flat rate of \$50. Building inspections proposes to charge \$50 per trade for re-inspections. For example, if plumbing and electrical fail their inspection the fee would be \$100.	\$25,000
Planning	Delete	Delete Communication Tower Fee	\$0	\$0	The current fee is \$500 per annual communication tower plan, plus \$150 per tower when the rezoning application is filed. With the adoption of the new telecommunication tower ordinance, all new tower requests will be processed as conditional use permits and follow the existing fee schedule.	\$0
Planning	Rename	Conditional Use Permit Application	\$0	\$0	Rename fee from "Conditional Use Permit" to "Conditional Use Permit/Wireless Telecommunications Permit Fee". No change in the fee amount is recommended.	\$0
Planning	Increase	Revision to Existing Permit or Conversion from CUD/CUP to CD District	\$250	\$300	Increase fee to cover staff time reviewing the application, preparing notes for Planning Board and Commissioners meetings, coordinating Appearance Commission review, and site inspection prior to issuance of certificate of occupancy.	\$250
Planning	Increase/ Rename	Zoning Permit for Building Applications	\$10	\$20	Increase fee to cover staff time to review riparian buffers due to different standards that apply depending on when the lot was created and an increase in the number of developments with project-specific setbacks. Also, rename fee to "Zoning Permit for Residential Application". This fee will cover the planning portion of the building permit application for zoned areas, unzoned areas, and mobile home permits.	\$6,735
Planning	Increase	Flood Determination for	\$10	\$20	Increase fee to cover staff time to determine riparian buffer requirements.	\$3,450

Department	Action	Fee Name	Current Fee Amount	Approved Fee Amount	Justification	Projected Revenue
		Building Applications				
Planning	Delete	Combined Zoning & Flood	\$15	\$0	Delete fee due to proposal to charge \$20 per application for each floodplain determination and building permit application.	\$0
Planning	Delete	Mobile Home for Building Applications	\$10	\$0	Delete fee due to proposal to charge \$20 per application under the proposed Zoning Permit for Residential Application Fee.	\$0
Planning	New	Non-residential permit (zoned area)	\$10	\$250	Applications for non-residential site plan review and inspections are currently charged \$10 per application, which is the same as is charged for residential applications. The increased fee is requested due to the amount of staff time required to review non-residential site plans and site inspections for compliance prior to issuance of the certificate of occupancy.	\$3,600
Planning	New	Non-residential permit (unzoned areas)	\$10	\$25	Non-residential applications are currently charged \$10 per application, which is the fee currently charge for residential applications. The increased fee is requested due to the site plan review time for non-residential projects in unzoned areas. The fee is less than the proposed fee in zoned areas because fewer items are reviewed in the unzoned areas of the county.	\$75
Planning	New	Zoning Determination/ Interpretation Letter	\$0	\$25	Requests for zoning determination/interpretation letters have been increasing and no fee is currently charged. Staff time is needed to research the zoning on the property and determine if any violations exist. A fee is requested to offset the amount of time needed to process the letters. This is a normal fee charged by many jurisdictions in North Carolina.	\$875
Planning	New	Subdivision Extension Request	\$0	\$250	There has been an increase in requests for time extensions for subdivision approvals and no fee is currently charged. Planning staff conducts site visits, prepares notes for the Planning Board and Board of Commissioners, posts the information online, and	\$750

Department	Action	Fee Name	Current Fee Amount	Approved Fee Amount	Justification	Projected Revenue
					mails letters to adjoining property owners. The fee will recover some of those costs.	
Planning	New	Land Use Plan Amendment	\$0	\$250	There is currently no fee to process amendments to the Land Conservation and Development Plan or the Chatham-Cary Joint Land Use Plan. Also, the inter-local agreement with the Town of Cary outlines a method to amend the joint plan. The proposed fee will cover a portion of the staff time needed to review the amendment, prepare notes for the Planning Board and Board of Commissioners, and coordinate with adjoining jurisdictions if needed.	\$250
Health--Preventive Division	Increase	Dtap Vaccine	\$38	\$56	Recover cost of service and maximize reimbursement	\$18
Health--Preventive Division	Increase	Prevnar Vaccine	\$127	\$135	Recover cost of service and maximize reimbursement	\$6
Health--Preventive Division	Increase	Insulin Lab Test	\$37	\$53	Recover cost of service and maximize reimbursement	\$1
Health--Preventive Division	Increase	Parathormone Lab Test	\$103	\$125	Recover cost of service and maximize reimbursement	\$1
Health--Preventive Division	Increase	Dtap Vaccine	\$38	\$56	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Prevnar Vaccine	\$127	\$135	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Insulin Lab Test	\$37	\$53	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Parathormone Lab Test	\$103	\$125	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Dtap Vaccine	\$38	\$56	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Prevnar Vaccine	\$127	\$135	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Insulin Lab Test	\$37	\$53	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Parathormone Lab Test	\$103	\$125	Recover cost of service and maximize reimbursement	\$0
Health--Preventive	Increase	Dtap Vaccine	\$38	\$56	Recover cost of service and maximize	\$0

Department	Action	Fee Name	Current Fee Amount	Approved Fee Amount	Justification	Projected Revenue
Division					reimbursement	
Health--Preventive Division	Increase	Prevnar Vaccine	\$127	\$135	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Insulin Lab Test	\$37	\$53	Recover cost of service and maximize reimbursement	\$0
Health--Preventive Division	Increase	Parathormone Lab Test	\$103	\$125	Recover cost of service and maximize reimbursement	\$0
Health--Animal Services Division	New	Rabies Vaccination	\$0	\$10	Charge a fee and vaccinate animals prior to them leaving the shelter upon reclaim by owner to ensure compliance with State required rabies vaccination of all dogs and cats.	\$1,460
Health--Animal Services Division	Increase	Citations-1st offense	\$50	\$100	Ordinance change. Projection based on citations written for FY13	\$1,800
Health--Animal Services Division	Increase	Citation-2nd offense	\$50	\$200	Ordinance change	\$0
Health--Animal Services Division	Increase	Citation-3rd offense	\$50	\$300	Ordinance change.	\$0
Health--Animal Services Division	Increase	Citation-Subsequent Offenses	\$50	\$500	Ordinance change	\$0
Health--Animal Services Division	Increase	Citation-failure to vaccinate for rabies	\$50	\$100	Ordinance change. Projection based on number of citations issued in FY13	\$450
Health--Animal Services Division	New	Citation-failure to confine for rabies observation	\$0/per day	\$100/per day	Ordinance change	\$0
Health--Animal Services Division	New	Citation-interference with enforcement	\$0	\$250	Ordinance change	\$0
Health--Animal Services Division	Increase	Citation-animal neglect	\$50	\$300	Ordinance change. Projection based on number of citations issued in FY13	\$500
Health--Animal Services Division	New	Citation-animal cruelty	\$0	\$500	Ordinance change	\$0
Parks & Recreation	New	Nonprofit agency rental of	\$75	\$38	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular	\$0

Department	Action	Fee Name	Current Fee Amount	Approved Fee Amount	Justification	Projected Revenue
		Northwest Park dining hall			fee for rental of the dining hall is \$75 for the 1st 3 hours and \$25 for each additional hour, with a 3-hour minimum. In addition there is a \$75 refundable deposit. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	
Parks & Recreation	New	Nonprofit agency rental of Northwest Park activity center	\$50	\$25	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the activity center is \$50 for the 1st 3 hours and \$25 for each additional hour, with a 3-hour minimum. In addition there is a \$50 refundable deposit. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of Northwest Park picnic shelter	\$15	\$8	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the picnic shelter is \$15 for 3 hours. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of Northwest Park pool	\$136	\$68	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the pool is \$136 for parties of 1-20 and \$172 for parties of 21-40. In addition there is a \$100 refundable deposit. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of Northwest Park paddle boats	\$3	\$2	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the paddle boats is \$3 for 30 minutes and \$5 for 1 hour. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of SW Park picnic shelter	\$15	\$8	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the picnic shelter is \$15 for 3 hours. The fee for nonprofit agencies will be half of this rate.	\$0

Department	Action	Fee Name	Current Fee Amount	Approved Fee Amount	Justification	Projected Revenue
					Nonprofit status will be verified on the NC Secretary of State website.	
Parks & Recreation	New	Nonprofit agency rental of SW Park kitchen	\$50	\$25	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the kitchen is \$50 for 3 hours and a \$25 refundable deposit. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of SW Park field	\$10	\$5	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the softball/multipurpose field is \$10 for 3 hours (no lights) and \$20/hour (2-hour minimum with lights). The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of NE Park picnic shelter	\$15	\$8	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the picnic shelter is \$15. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of NE Park softball field	\$10	\$5	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the softball field is \$10 for 3 hours (no lights) and \$20/hour (2-hour minimum, with lights). The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
Parks & Recreation	New	Nonprofit agency rental of NE Park multipurpose field	\$10	\$5	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the multipurpose field is \$10 for 3 hours (no lights) and \$20/hour (2-hour minimum, with lights). The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0

Department	Action	Fee Name	Current Fee Amount	Approved Fee Amount	Justification	Projected Revenue
Parks & Recreation	New	Nonprofit agency rental of NE Park tennis ball machine	\$10	\$5	A reduced fee is being proposed for nonprofit agencies to rent county park facilities. The regular fee for rental of the tennis ball machine at NE Park is \$10 per hour. The fee for nonprofit agencies will be half of this rate. Nonprofit status will be verified on the NC Secretary of State website.	\$0
TOTAL						\$45,221

FY 2014-2015 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, 2014 and ending June 30, 2015 as follows:

Bells Annex Fire District

Fund Balance	\$700
Property Tax	\$94,556
Total Bells Annex Fire District	\$95,256

Bennett Fire District

Fund Balance	\$2,700
Property Tax	\$96,908
Total Bennett Fire District	\$99,608

Bonlee Fire District

Fund Balance	\$12,000
Property Tax	\$208,881
Total Bonlee Fire District	\$220,881

Bynum Canoe Access

Fund Balance	\$8,500
Interest	\$40
Total Bynum Canoe Access	\$8,540

Central Chatham Fire District

Fund Balance	\$20,000
Property Tax	\$322,234
Total Central Chatham Fire District	\$342,234

Circle City Fire District

Fund Balance	\$47,800
Property Tax	\$1,040,580
Total Circle City Fire District	\$1,088,380

Courthouse Clock Trust Fund

Fund Balance	\$65,625
Total Courthouse Clock Trust Fund	\$65,625

Emergency Vehicle Replacement

Fund Balance	\$117,000
Interest	\$300
Total Emergency Vehicle Replacement	\$117,300

Enhanced 911 Fund

Fund Balance	\$200,000
Interest	\$1,000
Other Taxes/Licenses	\$454,202
Total Enhanced 911 Fund	\$655,202

Equipment Capital Reserve

Fund Balance	\$694,000
Interest	\$6,000
Total Equipment Capital Reserve	\$700,000

Facility Reserve

Transfers	\$6,045,765
Intergovernmental	\$500,000
Interest	\$75,000
Total Facility Reserve	\$6,620,765

Forfeited Property

Fund Balance	\$25,000
Total Forfeited Property	\$25,000

General Fund

Fees & Permits	\$1,508,300
Transfers	\$9,743,962
Fund Balance	\$2,958,705
Intergovernmental	\$9,214,388
Interest	\$140,000
Grants/Donations	\$339,286
Miscellaneous	\$141,000
Other Taxes/Licenses	\$745,000
Property Tax	\$57,562,000
Sales & Service	\$2,469,628
Sales Tax	\$9,210,000
Total General Fund	\$94,032,269

Goldston Fire District

Fund Balance	\$14,500
Property Tax	\$209,750
Total Goldston Fire District	\$224,250

Health Internal Service

Interest	\$20,000
Sales & Service	\$5,046,868
Total Health Internal Service	\$5,066,868

Hope Fire District

Fund Balance	\$22,000
Property Tax	\$348,414
Total Hope Fire District	\$370,414

Impact Fees

Fund Balance	\$2,291,182
Interest	\$20,000
Grants/Donations	\$2,067,900
Total Impact Fees	\$4,379,082

Law Enforcement Pension Trust Fund

Interest	\$1,000
Sales & Service	\$100,000
Total Law Enforcement Pension Trust	\$101,000

Library Foundation Trust Fund

Fund Balance	\$10,650
Interest	\$50
Total Library Foundation Trust Fund	\$10,700

Moncure Fire District

Fund Balance	\$80,000
Property Tax	\$664,038
Total Moncure Fire District	\$744,038

North Chatham Fire District		Recreation Fees		Utility Capital Reserve	
Fund Balance	\$200,000	Fund Balance	\$450,000	Fund Balance	\$1,098,480
Property Tax	\$3,748,037	Interest	\$1,500	Interest	\$57,500
Total North Chatham Fire District	\$3,948,037	Grants/Donations	\$153,000	Sales & Service	\$1,001,000
Northview Fire District		Total Recreation Fees	\$604,500	Total Utility Capital Reserve	\$2,156,980
Fund Balance	\$3,700	Solid Waste & Recycling Fund		Utility Vehicle Replacement Reserve	
Property Tax	\$25,812	Fund Balance	\$309,015	Interest	\$1,000
Total Northview Fire District	\$29,512	Intergovernmental	\$850	Total Utility Vehicle Replacement Reserve	\$1,000
Parkwood Fire District		Interest	\$8,000	Waste Management Capital Reserve	
Fund Balance	\$15,000	Other Taxes/Licenses	\$135,700	Transfers	\$80,884
Property Tax	\$290,230	Sales & Service	\$2,828,400	Total Waste Manag. Capital Reserve	\$80,884
Total Parkwood Fire District	\$305,230	Total Solid Waste & Recycling Fund	\$3,281,965	Water Fund	
Personnel Savings Account		Southeast Water District		Fund Balance	\$489,931
Fund Balance	\$122,502	Interest	\$1,200	Interest	\$13,000
Interest	\$600	Sales & Service	\$599,500	Sales & Service	\$5,132,762
Total Personnel Savings Account	\$123,102	Total Southeast Water District	\$600,700	Total Water Fund	\$5,635,693
		Staley Fire District			
		Fund Balance	\$3,800		
		Property Tax	\$44,965		
		Total Staley Fire District	\$48,765		

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, 2014 and ending June 30, 2015 as follows:

General Fund		Emergency Operations	\$4,415,920	Sheriff	\$11,757,181
Cardinal Innovations	\$511,248	Environmental Quality	\$156,047	Social Services	\$10,402,747
Central Carolina Community College	\$1,760,743	Finance Office	\$838,119	Soil & Water Conservation District	\$219,601
Central Permitting	\$1,042,595	Governing Board	\$352,646	Tax	\$1,450,125
Chatham County Schools	\$34,767,945	Health	\$5,619,163	Total General Fund	\$94,032,269
Chatham Trades	\$182,000	Human Service Agencies	\$254,917	Solid Waste & Recycling Fund	
Chatham Transit Network	\$158,045	Library	\$1,949,520	Environmental Quality	\$3,281,965
Cooperative Extension Service	\$346,636	Management Information Systems (MIS)	\$1,495,335	Total Solid Waste & Recycling Fund	\$3,281,965
Council on Aging	\$880,768	Nondepartmental/General Services	\$7,046,494	Southeast Water District	
County Attorney	\$284,247	Parks & Recreation	\$800,090	Southeast Water District	\$600,700
County Manager's Office	\$901,580	Pittsboro-Siler City CVB	\$92,651	Total Southeast Water District	\$600,700
Court Facilities	\$1,163,941	Planning	\$455,835	Water Fund	
Court-Related Programs	\$579,183	Public Works -- Facilities Management	\$2,054,291	Water	\$5,635,693
Economic Development Corporation	\$1,405,845	Public Works -- Fleet Management	(\$114,542)	Total Water Fund	\$5,635,693
Elections Office	\$361,752	Register of Deeds	\$439,601		

Other Funds		Equipment Capital Reserve	\$700,000	North Chatham Fire District	\$3,948,037
Bells Annex Fire District	\$95,256	Facility Reserve	\$6,620,765	Northview Fire District	\$29,512
Bennett Fire District	\$99,608	Forfeited Property	\$25,000	Parkwood Fire District	\$305,230
Bonlee Fire District	\$220,881	Goldston Fire District	\$224,250	Personnel Savings Account	\$123,102
Bynum Canoe Access	\$8,540	Health Internal Service	\$5,066,868	Recreation Fees	\$604,500
Central Chatham Fire District	\$342,234	Hope Fire District	\$370,414	Staley Fire District	\$48,765
Circle City Fire District	\$1,088,380	Impact Fees	\$4,379,082	Utility Capital Reserve	\$2,156,980
Courthouse Clock Trust Fund	\$65,625	Law Enforcement Pension Trust Fund	\$101,000	Utility Vehicle Replacement Reserve	\$1,000
Emergency Vehicle Replacement	\$117,300	Library Foundation Trust Fund	\$10,700	Waste Management Capital Reserve	\$80,884
Enhanced 911 Fund	\$655,202	Moncure Fire District	\$744,038		

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, 2014. This rate is based on an estimated total valuation of property, for the purpose of taxation, of \$9,305,678,723, which is 100% of the total assessed property tax valuation, and upon a collection rate of 98.0% for real and personal property and 92.14% 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)	0.08800
Bennett (Bennett FD)	0.08000
Bonlee (Bonlee FD)	0.07000
Central Chatham (Siler City FD)	0.09000
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, 2014 are hereby declared to be in effect during FY 2014-2015 without amendment or change as of July 1, 2014, with the exception that the following fees are hereby enacted or changed:

Department	Fee Name	Fee Amount
Building Inspections	Re-inspection fee/Per Trade	\$50/Trade
Health--Animal Services Division	Citation-2nd offense	\$200
Health--Animal Services Division	Citation-3rd offense	\$300
Health--Animal Services Division	Citation-animal cruelty	\$500
Health--Animal Services Division	Citation-animal neglect	\$300
Health--Animal Services Division	Citation-failure to confine for rabies observation	\$100/per day
Health--Animal Services Division	Citation-failure to vaccinate for rabies	\$100
Health--Animal Services Division	Citation-interference with enforcement	\$250
Health--Animal Services Division	Citations-1st offense	\$100
Health--Animal Services Division	Citation-Subsequent Offenses	\$500
Health--Animal Services Division	Rabies Vaccination	\$10
Health--Preventive Division	Dtap Vaccine	\$56
Health--Preventive Division	Insulin Lab Test	\$53
Health--Preventive Division	Parathormone Lab Test	\$125
Health--Preventive Division	Prevnar Vaccine	\$135
Parks & Recreation	Nonprofit agency rental of NE Park multipurpose field	\$5
Parks & Recreation	Nonprofit agency rental of NE Park picnic shelter	\$8
Parks & Recreation	Nonprofit agency rental of NE Park softball field	\$5
Parks & Recreation	Nonprofit agency rental of NE Park tennis ball machine	\$5
Parks & Recreation	Nonprofit agency rental of Northwest Park activity center	\$25
Parks & Recreation	Nonprofit agency rental of Northwest Park dining hall	\$38
Parks & Recreation	Nonprofit agency rental of Northwest Park paddle boats	\$2
Parks & Recreation	Nonprofit agency rental of Northwest Park picnic shelter	\$8
Parks & Recreation	Nonprofit agency rental of Northwest Park pool	\$68
Parks & Recreation	Nonprofit agency rental of SW Park field	\$5
Parks & Recreation	Nonprofit agency rental of SW Park kitchen	\$25
Parks & Recreation	Nonprofit agency rental of SW Park picnic shelter	\$8
Planning	Combined Zoning & Flood	\$0
Planning	Conditional Use Permit Application	\$0
Planning	Delete Communication Tower Fee	\$0
Planning	Flood Determination for Building Applications	\$20
Planning	Land Use Plan Amendment	\$250
Planning	Mobile Home for Building Applications	\$0
Planning	Non-residential permit (unzoned areas)	\$25
Planning	Non-residential permit (zoned area)	\$250
Planning	Revision to Existing Permit or Conversion from CUD/CUP to CD District	\$300

Department	Fee Name	Fee Amount
Planning	Subdivision Extension Request	\$250
Planning	Zoning Determination/ Interpretation Letter	\$25
Planning	Zoning Permit for Building Applications	\$20

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, 2015. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	\$22,331,144
Supplement	\$4,372,309
Capital Outlay	\$1,409,456
Capital Improvements Program:	
School roofs	\$1,089,000
Paving	\$30,000

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2014-2015 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.
- 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:	\$	0.56/mile
B. Meals:		
Breakfast	\$	7.00
Lunch		11.00
Dinner		23.00

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

The salaries of the County Manager, Sheriff, and Register of Deeds are hereby increased by 2.5% over salaries in FY 2013-2014, effective October 2014.

Section 9: Copies of Budget to Be Furnished.

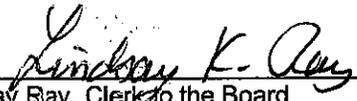
Copies of this Budget Ordinance shall be furnished to the Budget Officer, the Finance Officer, and the County Assessor for direction in carrying out their duties.

Adopted the 16th day of June, 2014.



 Walter Petty, Chair
 Chatham County Board of Commissioners

ATTEST:



 Lindsay Ray, Clerk to the Board
 Chatham County