

## 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 department level. Commissioners reserve the right to review and/or adopt budgets at a greater level of detail.

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

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

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

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

## Debt policies

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

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

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

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

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

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

## Fees and user charges policies

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

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

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

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

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

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

### **Capital Improvements Program (CIP) policies**

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

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

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

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

### **Fund balance**

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

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

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

## Capital Reserves

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

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

## Cash Management:

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

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

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

**Investment Policy:** County funds will be invested in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. The County will conform to all state and local statutes governing the investment of public funds.

## Accounting and Financial Reporting

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

Adopted by the Board of Commissioners: December 15, 2003

Amended by the Board of Commissioners: January 16, 2008

Amended by the Board of Commissioners: June 14, 2010

Amended by the Board of Commissioners: January 31, 2011

Amended by the Board of Commissioners: January 12, 2012

Amended by the Board of Commissioners: February 18, 2013

Amended by the Board of Commissioners: January 10, 2014

Amended by the Board of Commissioners, February 2, 2015

## 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

Mandated / Discretionary	Program	FY 2016 Cost	% of Total Budget
Mandated	Social Services-Aid to the Blind	2,500	
Mandated	Social Services-Child Day Care	2,058,790	
Mandated	Social Services-Child Foster Care & Adoption Assistance	762,500	
Mandated	Social Services-Medicaid Assistance--Transportation	365,000	
Mandated	Social Services-Special Assistance for Adults	385,000	
Mandated	Separation Allowance for Law Enforcement	120,000	
Mandated	Unemployment Compensation	60,000	
Mandated	Public Schools-Debt Service	4,734,086	
Mandated	Other Debt Service	5,880,547	
	<b>Total Mandatory Service/Mandatory Funding</b>	<b>14,368,423</b>	<b>14.4%</b>
Mandated	Board of Commissioners	363,680	
Mandated	Board of Elections	450,153	
Mandated	Central Permitting -- Fire Inspections	290,510	
Mandated	Central Permitting -- Inspections	564,381	
Mandated	Community College	677,989	
Mandated	Health Department--Mandated	4,192,853	
Mandated	Courts-General Services Administration	198,620	
Mandated	Education-Capital Outlay	2,351,660	
Mandated	Education-Current Expense	23,753,821	
Mandated	Emergency Management	392,982	
Mandated	EMS	2,752,438	
Mandated	Finance	754,966	
Mandated	Jail	3,575,748	
Mandated	Legal	295,859	
Mandated	Medical Examiner	16,500	
Mandated	Cardinal Innovations (Mental Health)	510,434	
Mandated	Register of Deeds	459,763	
Mandated	Sheriff	7,362,421	

<b>Mandated / Discretionary</b>	<b>Program</b>	<b>FY 2016 Cost</b>	<b>% of Total Budget</b>
Mandated	Social Services-Mandated Programs and Administration	6,452,703	
Mandated	Soil & Water Conservation District & Watershed Prot.	259,052	
Mandated	Tax -- Administration	1,001,049	
Mandated	Tax -- Appraisals/Revaluation	652,878	
	<b>Total Mandatory Service/Discretionary Funding</b>	<b>57,330,460</b>	<b>57.6%</b>
Discretionary	Aging Services	962,641	
Discretionary	Animal Services	778,714	
Discretionary	Central Permitting	392,927	
Discretionary	Chatham Trades	182,000	
Discretionary	Chatham Transit	254,114	
Discretionary	Cooperative Extension	395,174	
Discretionary	County Manager	633,836	
Discretionary	Court-related Services	595,848	
Discretionary	Economic Development	368,270	
Discretionary	Education--Teachers Supplement	4,372,309	
Discretionary	EMS - Non-Emergency Transport	82,573	
Discretionary	Emergency Management -- Telecommunications	1,544,118	
Discretionary	Facilities Management	2,119,353	
Discretionary	Fleet Management	-1,825	
Discretionary	Forestry Service	112,700	
Discretionary	Non-departmental	8,393,000	
Discretionary	Health -- Community & Family Health	729,717	
Discretionary	Human Resources Department	322,115	
Discretionary	Management Information Services	1,471,623	
Discretionary	Libraries	1,283,977	
Discretionary	Non-Profit Funding	265,637	
Discretionary	Planning	808,802	
Discretionary	Recreation	823,090	
Discretionary	Environmental Quality -- Land & Water Resources	260,486	
Discretionary	Social Services--Non-mandated Services	277,524	
Discretionary	Health--Community Alternatives Program	203,311	
Discretionary	Tourism	160,221	
	<b>Total Discretionary Service/Discretionary Funding</b>	<b>27,792,255</b>	<b>27.9%</b>
	<b>GRAND TOTAL GENERAL FUND</b>	<b>99,491,138</b>	<b>100.0%</b>

## Appendix D: Chatham County 2016-2022 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 2016.

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 current information 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 6, 2014.
- 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 17, 2014.

- Commissioners obtain public input on the CIP before discussing it. A public hearing is scheduled for December 1, 2014.
- Commissioners review the recommendation in detail and make changes. Commissioners have a work session scheduled on December 4, 2014. The final action is adoption of the CIP.

### Recommended FY 2016 Operating Budget:

**No changes in the schedule of the FY 2016-2022 adopted CIP are proposed in FY 2016.** Two feasibility studies are recommended to obtain cost estimates for future projects: \$50,000 to hire a consultant for the radio system replacement and \$30,000 for a feasibility study for the CCCC Health Sciences Building.

### Overall approach to FY 2016-2022 CIP:

Chatham County recently received a AAA bond rating from Standard and Poor's and an upgrade by Moody's to Aa1. Among other important factors, these ratings reflect the prudent financial planning of the county to address its capital needs. The Recommended FY 2016-2022 CIP continues that financial planning with two important recommendations:

**First, schedule no additional debt-funded projects until the impacts of Chatham Park and the Chatham-Randolph Megasite are better understood.** With the approval of Chatham Park, it is certain that several new schools will be needed over the next few years. The potential development of the Chatham-Randolph Megasite could also bring significant growth to the western part of the county and the need to address schools in that area. School and county staffs do not yet have enough information to determine the number and location of new schools. The county must be prepared to address these additional needs by reserving its existing debt capacity. To that end, **the Central Carolina Community College request for \$8.5 million for a Health Sciences Building in Briar Chapel is not recommended for funding, but is recommended as a future project until other debt-funded needs are better known.**

**Second, fund pay-as-you-go capital projects through capital reserve.** Previous recommendations paid for non-debt projects from the general fund

as needed, but provided no up-front funding. The FY 2016-2022 recommendation establishes a capital reserve to pay for all general fund projects, including school projects, that do not require debt. By establishing a capital reserve, the county and effected agencies can be better assured that funds will be available when needed. The reserve also gives the county greater flexibility to address needs as they arise.

### Recommended Changes

Other recommended changes to the Approved 2015-2021 CIP (as amended) include:

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

- **Delay the project formerly known as the northeast high school by one year.** The project has been retitled to "New School" and the budget increased to reflect inflation caused by a one-year delay. The delay was requested and is being recommended for two primary reasons. First, in order for the school to open in August, 2019, substantial funds for design would have to be expended in FY 2016. Because the Board of Education has decided to sell the Jack Bennett property, a new site would have to be selected before this design work could begin. Second, approval of Chatham Park is reason for a new look at the location of the school and whether a new high school should be built before an elementary or middle school. Chatham Park will require construction of several new schools, but staff does not have enough information at this point to say when and where the schools would be needed. The budget and debt model reflect the construction of a high school, so it may be possible to build two elementary schools or an elementary and a middle school with the existing budget. Even though the budget is increasing, the overall effect on the debt model is positive because repayment of debt service is delayed one year. [+2,280,270]
- **To deal with existing growth in Northwood and Siler City Elementary, add six mobile classrooms.** In FY 2016, one mobile unit would be placed at Northwood and three at Siler City Elementary to help alleviate crowded conditions. In addition, two units would be held in reserve to deal with school capacity issues in FY 2017. The project is partially paid for by savings in Moncure and Sage roof projects. The remainder is funded through capital reserves. [+372,000]

- **Change the status of renovating Jordan-Matthews and Chatham Central locker rooms from future project to funded project and add the renovation of JS Waters and Moncure locker rooms.** All projects were originally requested for FY 2017. The recommendation phases the projects over three years beginning in FY 2020 and funds from capital reserves. [+729,080]
- **Fund replacement of the Northwood High School Auditorium heat and air conditioning system in FY 2016.** This project has been deemed a critical need by school maintenance personnel. [+165,000]
- **Combine the future projects of a Chatham Middle Expansion and new northeast elementary school into a future "New Schools" project** to reflect the uncertainty of school types and locations caused by the Siler City Megasite and Chatham Park. This change has no budgetary impact because the project is not yet funded.
- **Add expansion of Northwood High School as a future project.** Although the addition of a mobile classroom will provide some relief, the school is projected to add students in the next 10 years and the classroom does not address core spaces, such as the media center, lunchroom, and gym. The Board of Education has requested \$50,000 for a feasibility study in FY 2015. The study will be funded from savings realized in the Moncure and Sage roof projects. [+50,000]
- **Add a new School Central Office building as a future project.**

Other projects: Other projects are recommended as requested by the agency or department, unless otherwise noted. The CCCC project recommendation is explained above and not repeated here.

- **Increase the budget for the Chatham County Agriculture & Conference Center** to add important features to the building, such as upfitting four break-out rooms. The increase will be funded from the bond premium realized from the financing. These are funds that the county does not have to repay [+1,383,040]
- **Change the status of the Animal Shelter Expansion and Renovation from "future" to a funded project.** An architect recently completed a building program and cost estimate to renovate the existing animal shelter and add approximately 8,000-square-feet of new space to meet the needs of animals, the public, and staff and provide a more humane, safe, and sanitary facility. The project is scheduled to open in FY 2020 (requested for FY 2019) and would be funded from capital reserves. [+4,695,464]

- **Add Single Stream Recycling and remove the Northeast Collection Center.** The previous CIP included a new northeast collection center project that had been delayed several years because the number of visitors to Cole Park had remained constant. The project was funded by an increase in the availability fee countywide. Meanwhile, the Solid Waste Division has been studying conversion of the county's recycling program to single stream, meaning one container is required for collection of recyclables versus nine currently required. This conversion in other jurisdictions has led to increased recycling rates and lower per capita waste generation. Solid Waste staff believes this change will address overcrowding of Cole Park by reducing the number of recycling containers and speeding up visits through the center. The project provides an enhanced level of service countywide, costs less than a new collection center, and saves about \$150,000 annually in operating costs. [-429,414]
- **Add the 911 Next Generation project.** When last year's CIP was prepared, the Next Generation project was thought to not involve a capital component and was removed. Since that action, staff has determined that hardware will have to be upgraded to receive texts, videos, and other smart phone communications. The project will be funded wholly from 911 charges. [+192,038]
- **Remove the 500-square-foot addition to the Emergency Operations Center (EOC) from the Space Needs project and include a more significant addition as a future project.** The approval of Chatham Park will require additional 911 dispatchers. The existing EOC is overcrowded and a small addition was planned in FY 2016. That addition has been judged as insufficient. Instead, staff is recommending that a large EOC addition be added as a future project and funding for a feasibility study be provided. [-507,245]
- **Modify Briar Chapel Park to make the project more competitive for PARTF funding.** The county has been denied PARTF funding twice, in spite of ranking in the top 10 of requests. In order to be more competitive, staff is recommending that the request for PARTF funds be reduced. In addition, delaying the project to wait on PARTF funding has caused costs to increase. The project is also funded from recreation exaction fees collected from the Briar Chapel development. [+149,845]
- **Move up funding for Countywide Telephone System Replacement.** A new MIS Director has judged that existing phone systems need to be replaced more quickly than originally planned (beginning in FY 2016

versus FY 2017) and that the replacement system should be software based, which is easier to manage and cheaper overall. [-85,017]

- **Add several other future projects.** New future projects include bike lanes, DSS software upgrade, CCCC roof replacement, CCCC Administration Building weatherproofing, and extension of county fiber to Siler City offices. These projects are explained in depth in the Future Projects section.

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

Commissioners reviewed the recommendation and made one change before approving the CIP on December 15, 2014:

- Changing the status of the Bike Lanes project from future to a scheduled project (in 2016 and 2017) to reflect notification that Department of Transportation had selected these projects for funding. Prior to this notification, funding dates were unknown and could have been as far out as 10 years.

#### Debt-Model Assumptions

- 5.6 cents on property tax rate dedicated annually.
- 2% annual growth in property tax revenues/base (growth since the last revaluation has averaged 2.4%)
- 2% annual growth in lottery proceeds and impact fees between FY 2014 and FY 2022 and 0.5% annual growth thereafter. Note that the rate of growth of impact fees has increased since 2012, but the state legislature keeps reducing the allocation of lottery proceeds to counties.

#### Other Assumptions

Generally, construction costs are inflated 5% per year. Staff also recommends a 5-10 percent contingency for most projects.

Other project costs, such as equipment, and operating costs are usually inflated by a factor of 3% per year, unless there is good reason to use another inflationary factor (which will be noted).

Operating costs are generally inflated 3% per year, unless costs are fixed by contract.

### Bond Rating

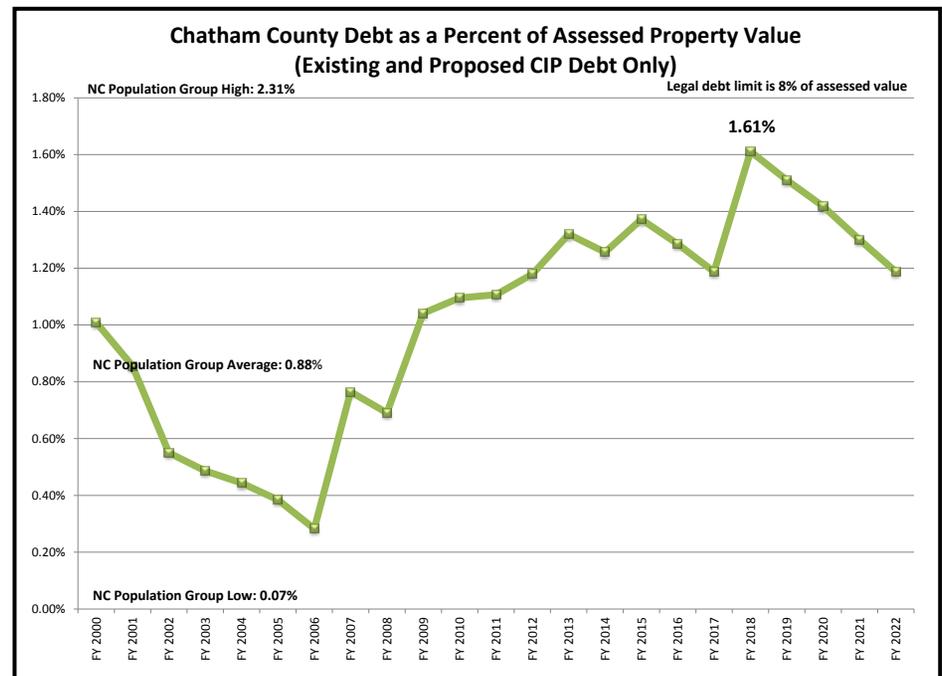
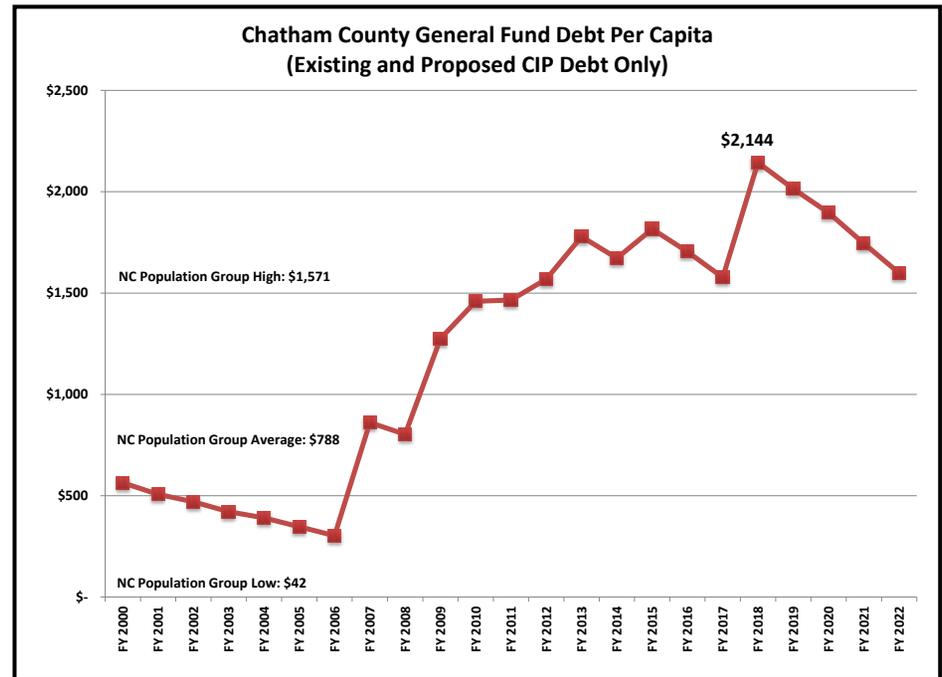
Chatham's ratings are exceptional. Chatham is one of only 9 other counties in North Carolina to hold a AAA rating from Standard and Poor's and is by far the smallest county. Both ratings were upgraded in October 2014:

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

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

### Debt Indicators

- Debt as a percent of assessed value: With a projected high of 1.61% in FY 2018, the county's indicator is projected to stay well below the highest county (as of June 30, 2013) at 2.31% in its population group (50,000 to 99,999) and well below the 8% legal maximum.
- Debt per capita: With a projected high of \$2,144 in FY 2018, the county per capita debt would exceed the current highest county (as of June 30, 2013) in its population group, \$1,571.
- Debt as a percent of the operating budget: Staff projects that, depending on decisions made in the operating budget, debt service may exceed the 15% maximum recommended by the Local Government Commission (LGC). The current model shows debt service at or below 15%. While this is an issue, the county differs from other counties in that funds for debt service have been set aside in a reserve account. Therefore, increases in debt service do not decrease Chatham County's flexibility to manage the operating budget, the primary concern of the LGC maximum.



## Total Cost of Each Project by Year

	Prior to FY 2015	Current Year: FY 2015	Year 1: FY 2016	Year 2: FY 2017	Year 3: FY 2018	Year 4: FY 2019	Year 5: FY 2020	Year 6: FY 2021	Year 7: FY 2022	Totals
<b>911</b>										
Emergency Communications - Next Generation 911	0	192,038	0	0	0	0	0	0	0	192,038
<b>Total 911</b>	0	192,038	0	0	0	0	0	0	0	192,038
<b>General</b>										
Bike Lanes	0	0	166,500	236,500	0	0	0	0	0	403,000
Central Carolina Business Campus	8,362,913	13,790	0	0	0	0	0	0	0	8,376,703
County Buildings - Animal Shelter Expansion and Renovation	0	14,370	0	0	0	322,056	4,359,038	0	0	4,695,464
County Buildings - Chatham County Agriculture & Conference Center	649,878	4,564,906	8,203,256	0	0	0	0	0	0	13,418,040
County Buildings - Chatham County Detention Center	12,760,150	3,910,559	0	0	0	0	0	0	0	16,670,709
County Buildings - Historic Courthouse Restoration	5,419,258	132,132	0	0	0	0	0	0	0	5,551,390
County Buildings - Justice Center	22,443,550	268,396	0	0	0	0	0	0	0	22,711,946
County Buildings - Space Needs Study Implementation	2,277,325	82,264	1,936,429	0	0	0	0	0	0	4,296,018
Parks - Briar Chapel Park Improvements	195,171	247,274	860,615	0	0	0	0	0	0	1,303,060
Parks - Northeast District	3,210,469	23,400	0	0	0	0	0	0	0	3,233,869
Schools - Bleacher Replacements (Indoor)	119,838	0	0	0	0	272,250	0	0	0	392,088
Schools - Joint School Bus & County Garage	130,146	7,327,775	308,993	233,086	0	0	0	0	0	8,000,000
Schools - Locker Room Renovations	0	0	0	0	0	0	308,000	317,240	103,840	729,080
Schools - Mobile Classrooms	0	85,000	167,000	120,000	0	0	0	0	0	372,000
Schools - New School	373,711	0	0	1,115,014	15,490,915	15,055,758	19,244,872	0	0	51,280,270
Schools - Northwood High School Auditorium HVAC Replacement	0	0	165,000	0	0	0	0	0	0	165,000
Schools - Paving Installation and Replacement	113,228	30,000	0	0	0	0	0	0	0	143,228
Schools - Roof Replacements (non- QSCBs)	1,154,776	2,032,844	1,659,826	1,115,899	158,270	657,604	0	0	0	6,779,219
Technology - Increase Capacity for Data Storage	315,838	0	0	0	723,906	0	0	0	0	1,039,744
Technology - Integrated Public Sector Software	369,210	436,697	294,093	0	0	0	0	0	0	1,100,000

## Total Cost of Each Project by Year

	Prior to FY 2015	Current Year: FY 2015	Year 1: FY 2016	Year 2: FY 2017	Year 3: FY 2018	Year 4: FY 2019	Year 5: FY 2020	Year 6: FY 2021	Year 7: FY 2022	Totals
Technology - Patient Data Management and Electronic Health Records System	119,781	30,560	0	0	0	0	0	0	0	150,341
Technology - Telephone System Replacement - Countywide	239,682	0	101,200	121,231	93,280	0	0	0	0	555,393
Voting Equipment Replacement	0	0	0	0	0	676,434	0	0	0	676,434
<b>Total General</b>	<b>58,254,924</b>	<b>19,199,967</b>	<b>13,862,912</b>	<b>2,941,730</b>	<b>16,466,371</b>	<b>16,984,102</b>	<b>23,911,910</b>	<b>317,240</b>	<b>103,840</b>	<b>152,042,996</b>
<b>Waste Management</b>										
Solid Waste & Recycling - Replace Waste & Recycling Facility Office	80,281	1,229,717	138,551	0	0	0	0	0	0	1,448,549
Solid Waste & Recycling - Single Stream Recycling	0	0	538,322	0	0	0	0	0	0	538,322
<b>Total Waste Management</b>	<b>80,281</b>	<b>1,229,717</b>	<b>676,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,986,871</b>
<b>Water</b>										
Water - Haywood Water Main Replacement	0	11,250	127,060	0	0	0	0	0	0	138,310
Water - Increase Capacity	4,405,324	100,167	0	0	0	0	0	0	0	4,505,491
Water - Nature Trail Water Main Replacement	0	39,750	418,450	192,980	0	0	0	0	0	651,180
Water - Planning Western Intake and Plant	26,120	33,172	500,000	500,000	500,000	500,000	0	0	0	2,059,292
<b>Total Water</b>	<b>4,431,444</b>	<b>184,339</b>	<b>1,045,510</b>	<b>692,980</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,354,273</b>

# 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 2015	Current Year: FY 2015	Year 1: FY 2016	Year 2: FY 2017	Year 3: FY 2018	Year 4: FY 2019	Year 5: FY 2020	Year 6: FY 2021	Year 7: FY 2022	Totals
<b>911</b>										
911 Funds	0	192,038	0	0	0	0	0	0	0	192,038
<b>Total 911</b>	0	192,038	0	0	0	0	0	0	0	192,038
<b>General</b>										
Bond Premium	1,172,009	826,090	1,381,949	0	0	0	0	0	0	3,380,048
Capital Reserves	1,043,646	13,400	771,048	1,580,292	879,606	1,273,020	4,667,038	317,240	103,840	10,649,130
Debt--Certificates of Participation (COPs)	7,364,593	0	0	0	0	0	0	0	0	7,364,593
Debt--Installment Purchase	1,831,977	2,883	0	1,115,014	15,490,915	15,055,758	19,244,872	0	0	52,741,419
Debt--Limited Obligation Bonds	12,329,465	14,977,042	7,130,300	233,086	0	0	0	0	0	34,669,893
Debt--Transfer from Capital Reserve	771,946	0	0	0	0	0	0	0	0	771,946
Debt--USDA Rural Development Loan (ARRA)	21,671,604	268,369	0	0	0	0	0	0	0	21,939,973
General Fund Fund Balance	1,521,545	74,930	0	0	0	0	0	0	0	1,596,475
Grants, Gifts, Etc.	1,228,368	10,000	250,000	0	0	0	0	0	0	1,488,368
Insurance Reimbursement	5,281,997	0	0	0	0	0	0	0	0	5,281,997
Interest	31,762	108	0	0	0	0	0	0	0	31,870
Operating Revenue	98,381	0	0	0	0	0	0	0	0	98,381
Recreation Exaction Fee	1,382,287	0	0	0	0	0	0	0	0	1,382,287
Recreation Exaction Fee--Briar Chapel	195,171	247,274	610,615	0	0	0	0	0	0	1,053,060
Transfer from General Fund	1,623,149	1,484,485	1,598,081	0	0	0	0	0	0	4,705,715
Transfer from Roofs Project	0	85,000	167,000	13,338	0	0	0	0	0	265,338
Transfer from Water Capital Reserve	707,024	1,210,359	1,953,919	0	95,850	655,324	0	0	0	4,622,476
<b>Total General</b>	58,254,924	19,199,940	13,862,912	2,941,730	16,466,371	16,984,102	23,911,910	317,240	103,840	152,042,969

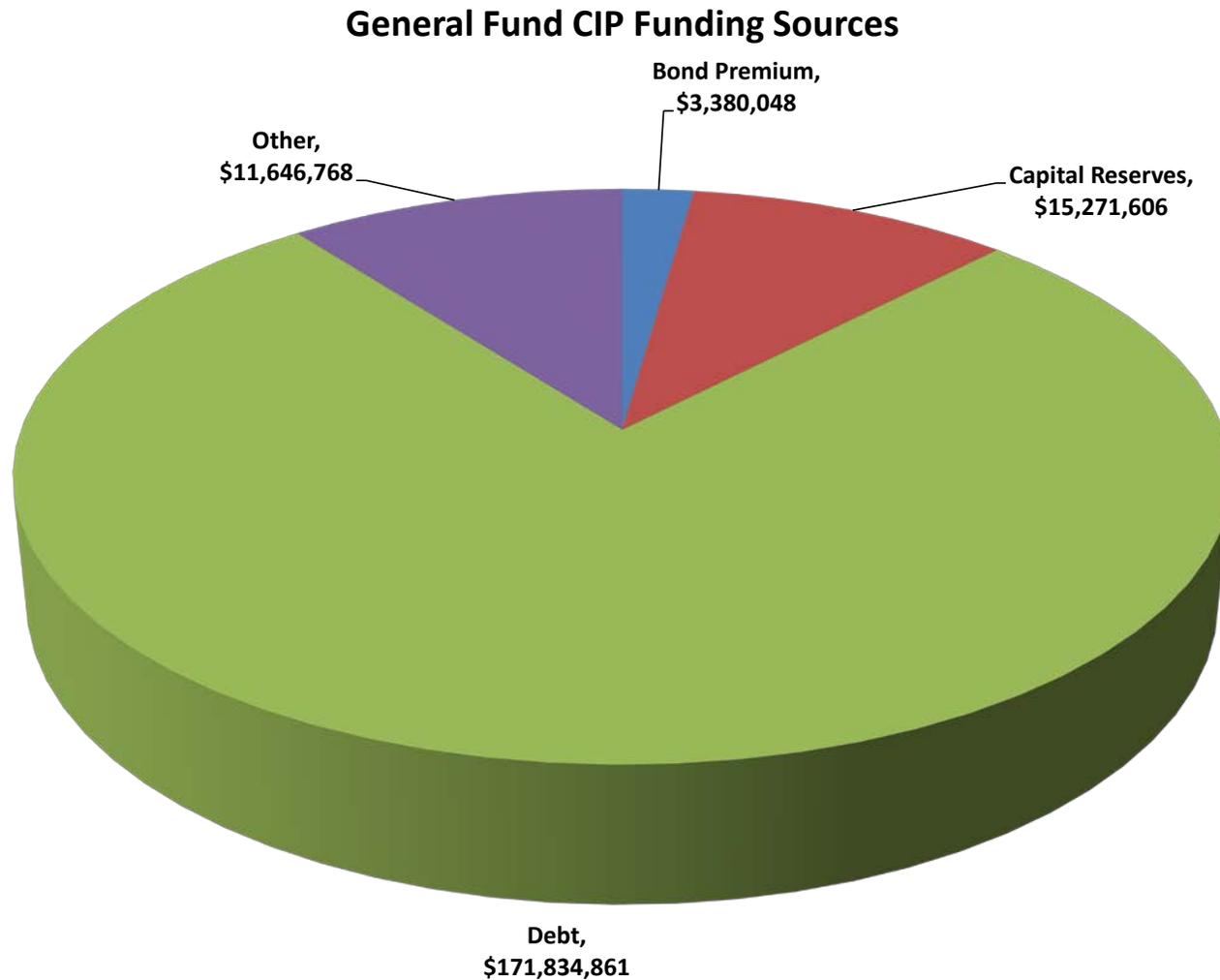
# Funding Sources

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 2015	Current Year: FY 2015	Year 1: FY 2016	Year 2: FY 2017	Year 3: FY 2018	Year 4: FY 2019	Year 5: FY 2020	Year 6: FY 2021	Year 7: FY 2022	Totals
<b><u>Solid Waste &amp; Recycling</u></b>										
Capital Reserves	0	0	538,322	0	0	0	0	0	0	538,322
Operating Revenue	10,750	0	0	0	0	0	0	0	0	10,750
Waste Management Fund Balance	69,531	1,229,717	138,551	0	0	0	0	0	0	1,437,799
<b>Total Solid Waste &amp; Recycling</b>	<b>80,281</b>	<b>1,229,717</b>	<b>676,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,986,871</b>
<b><u>Water</u></b>										
Capital Reserves	3,756,868	184,339	1,045,510	692,980	500,000	500,000	0	0	0	6,679,697
Debt--Installment Purchase (Transfer from Wester	674,576	0	0	0	0	0	0	0	0	674,576
<b>Total Water</b>	<b>4,431,444</b>	<b>184,339</b>	<b>1,045,510</b>	<b>692,980</b>	<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,354,273</b>

## CIP Funding Sources

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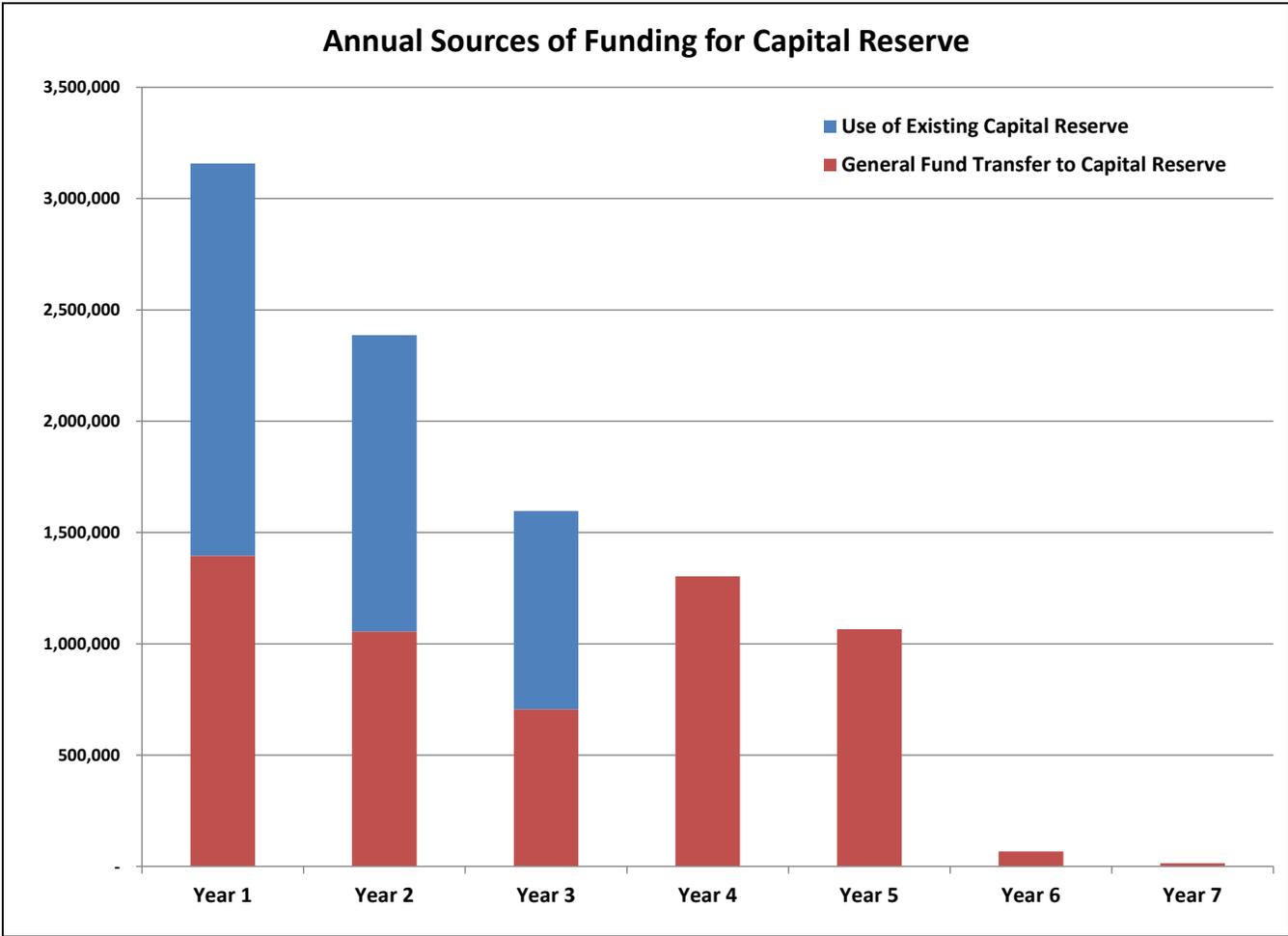
## General Fund Capital Reserve

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As stated in the Introduction, staff is recommending that pay-as-you-go General Fund projects be paid for through a capital reserve. The county has an existing equipment reserve, which will become seed money for the capital reserve. It contains \$2,126,732. In addition, money left in debt-funded capital projects will be transferred to the capital reserve. The table below estimates the contributions projected between FY 2016 and FY 2022.

Equipment Capital Reserve	2,126,732
Transfer from Historic Courthouse	17,847
Transfer from Munis Project	508,419
Transfer from Justice Center	268,396
Transfer from Garage	686,276
Transfer from Jail Project	375,792
Transfer from General Fund (new)	5,608,622
Total	9,592,083

The chart shows the approximate annual contribution needed from the general fund.



## Parks & Recreation

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Parks Capital Reserve Fund: Staff recommends spending a small amount for improvements to Northeast Park in FY 2015 to finish that project. These funds have already been appropriated to the Northeast Park project. Staff projects that approximately \$100,000 will be left in the capital reserve after remaining funds from Northeast Park are transferred to the reserve. Staff does not recommend spending these funds until Briar Chapel Park improvements are completed, as the reserve may have to front some of those costs until the county collects sufficient revenue from Briar Chapel recreation fees. Additional improvements are needed at Northwest Park and will be scheduled when issues with funding Briar Chapel Park have been resolved.

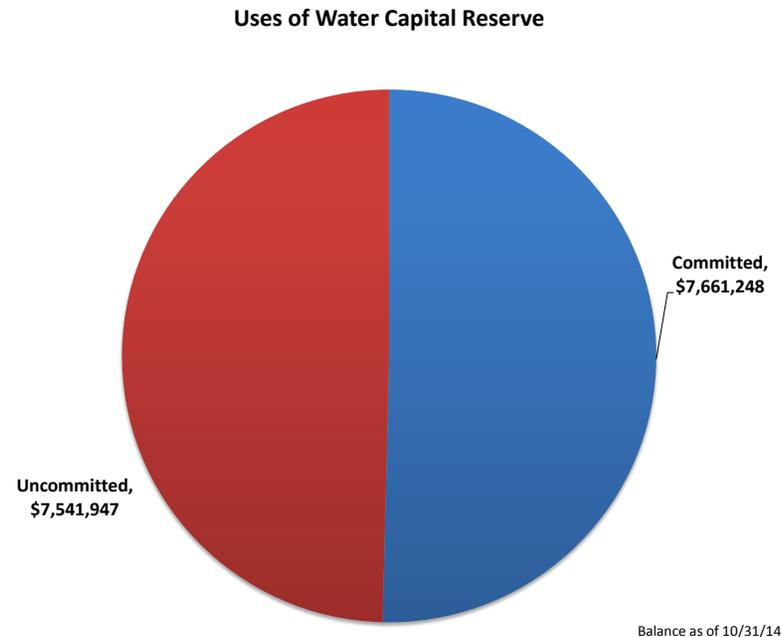
Recreation Fees: Recreation fees are established and collected in two districts. The fees must be spent in the district in which they are collected.

- Western District: Since the economic downturn the Western District, consisting of the Jordan-Matthews and Chatham Central High School districts, generated \$2,740 in FY 2014. These funds will be used to reimburse the general fund until it is made whole for the purchase of Northwest Park. At the current rate of development, this will take many years, leaving no funding for additional land in this district.
- Eastern District: Since the economic downturn, the Eastern District, consisting of the Northwood High School district, has generated very little revenue until FY 2014 (\$114,824 in FY 2014), excluding Briar Chapel fees. These funds will be used to reimburse the general fund until it is made whole for the purchase of land for the Southeast District Park. At the current rate of development, this will take approximately five more years, leaving no funding for additional land in this district. Note that funds generated in Briar Chapel will be used to pay for improvements in the Briar Chapel Park, as agreed to by the developer.

## Water Capital Reserve

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\$1.1 million in availability fees were collected in FY 2014; in the first four months of FY 2015, \$885,000 has already been collected.



# 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 2015	Current Year: FY 2015	Year 1: FY 2016	Year 2: FY 2017	Year 3: FY 2018	Year 4: FY 2019	Year 5: FY 2020	Year 6: FY 2021	Year 7: FY 2022
<b>911</b>									
Decreased Operating Costs	0	0	-144,000	-148,320	-152,770	-157,353	-162,073	-166,935	-171,944
Increased Operating Costs	0	0	192,000	197,760	203,693	209,804	216,098	222,581	229,258
<b>Total 911</b>	0	0	48,000	49,440	50,923	52,451	54,025	55,646	57,314
<b>General</b>									
Additional Revenues	0	-1,000	-236,250	-290,000	-290,000	-290,000	-290,000	-290,000	-290,000
Contribution to Capital Reserve	43,956	0	3,157,664	2,386,616	1,596,469	1,303,267	1,065,526	67,708	14,834
Debt Service	1,990,651	3,191,256	3,610,520	4,927,705	4,842,489	7,317,454	7,223,241	9,963,334	9,716,566
Decreased Operating Costs	-204,108	-249,234	-255,378	-466,007	-473,896	-507,531	-534,510	-541,456	-548,609
General Fund Fund Balance	1,401,707	60,560	0	0	0	0	0	0	0
General Fund Operating Revenue	63,381	0	0	0	0	0	0	0	0
Increased Operating Costs	1,727,713	2,761,388	3,190,411	3,595,827	3,560,537	3,702,522	4,038,301	6,135,716	6,356,342
Transfer from Debt Reserve	-1,990,651	-3,191,256	-3,610,520	-4,927,705	-4,842,489	-7,317,454	-7,223,241	-9,963,334	-9,716,566
Transfer from General Fund	4,394,940	82,264	0	0	0	0	0	0	0
<b>Total General</b>	7,427,590	2,653,978	5,856,447	5,226,435	4,393,111	4,208,259	4,279,317	5,371,968	5,532,567
<b>Waste Management</b>									
Decreased Operating Costs	0	-80,884	-89,684	-153,735	-245,472	-252,796	-260,319	-268,048	-275,988
Decreased Revenue	0	0	0	65,959	67,938	69,976	72,075	74,237	76,465
Increased Operating Costs	0	0	157,095	14,662	17,087	17,593	47,511	48,909	59,193
Increased Revenue	0	0	0	-146,020	0	0	0	0	0
<b>Total Waste Management</b>	0	-80,884	67,411	-219,134	-160,447	-165,227	-140,733	-144,902	-140,330

# 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 2015	Current Year: FY 2015	Year 1: FY 2016	Year 2: FY 2017	Year 3: FY 2018	Year 4: FY 2019	Year 5: FY 2020	Year 6: FY 2021	Year 7: FY 2022
<b>Water</b>									
Additional Revenues	0	-33,000	-36,300	-39,930	-43,923	-48,315	-53,147	-58,462	-58,462
Decreased Operating Costs	0	0	0	0	-24,000	-24,000	-24,000	-24,000	-24,000
Decreased Operating Costs (Utility Fund)	0	0	0	0	-16,263	-16,751	-17,253	-17,771	-18,304
Increased Operating Costs	0	50,510	54,335	58,506	63,057	68,023	73,446	79,369	79,369
Increased Operating Costs (Utility Fund)	0	0	11,888	12,483	13,107	13,762	14,450	15,173	15,931
<b>Total Water</b>	0	17,510	29,923	31,059	-8,022	-7,281	-6,504	-5,691	-5,466

# Appendix E: List of New or Increased Fees

Department	Action	Fee Name	Current Fee Amount	Proposed Fee Amount	Justification	Projected Revenue
Building Inspections	New	Expedited Small Project Plan Review Fee	\$0	\$25	The Small Project Plan Review fee covers the cost of same-day service for checking whether a building plan	\$0
Building Inspections	New	Remove Stop Work Order	\$0	\$50	When Building Inspections receives a complaint about work being done without a permit, a building inspector	\$500
Building Inspections	New	Commercial Plan Review	\$0	\$100	The Commercial Plan Review fee covers the cost of	\$9,375
Building Inspections	New	Fast Track Plan Review	\$0	\$1,000	The Fast Track Plan Review fee covers the cost of	\$10,000
Health - Preventive Division	Increase	Immunization (Td)	\$23	\$26	Recover cost of service and maximize reimbursement	\$208
Health - Preventive Division	Increase	Immunization (Prevnar)	\$135	\$153	Recover cost of service and maximize reimbursement	\$283
Health - Preventive Division	Increase	Immunization (Group & Type Rh)	\$3	\$6	Recover cost of service and maximize reimbursement	\$1
Health - Preventive Division	Increase	Immunization	\$26	\$31	Recover cost of service and maximize reimbursement	\$1
Health - Preventive Division	New	DJJ/Youth Development Center	\$0	\$75	Health care providers that have provided medical care and consultation in the past are no longer able to do so.	\$0
Health - Environmental Division	Increase	Bacteria (Coliform)	\$33	\$60	State Lab raised prices for water sample analysis/bottles. Used # of samples collected in FY 14	\$3,078
Health - Environmental Division	Increase	Inorganic (Mineral)	\$33	\$100	State Lab raised prices for water sample analysis/bottles	\$5,025
Health - Environmental Division	Increase	Nitrate	\$33	\$60	State lab raised prices water sample analysis/bottles	\$1,053
Health - Environmental Division	Increase	Sulfur Bacteria	\$33	\$70	State Lab raised prices for water sample analysis/bottles	\$518
Health - Environmental Division	Increase	Iron Bacteria	\$33	\$60	State lab raised prices for water sample analysis/bottles	\$648
Health - Environmental Division	Increase	Pesticide	\$70	\$150	State lab raised prices for water sample analysis/bottles	\$480
Health - Environmental Division	Increase	Petroleum	\$70	\$150	State lab raised prices for water sample analysis/bottles	\$240
Health - Environmental Division	New	Full Panel (Existing well)	\$0	\$100	State lab included three samples in one kit (Bacteriological, Nitrate, Inorganic). The price for all three in the kit is cheaper than the sum of the three individual samples. This should be a savings for clients wishing to have all three samples.	\$4,000

Department	Action	Fee Name	Current Fee Amount	Proposed Fee Amount	Justification	Projected Revenue
Health - Animal Services Division	New	Trap Deposit	\$0	\$50	Trapping free roaming or feral cats is considered a non priority call for the animal services division. The trap rental program allows the complaintants to come to the shelter and pick up a trap, capture the animal, and bring the trap with the animal back to the shelter to resolve the issue. They will leave a deposit, and once the trap is returned the deposit is returned.	\$0
Health - Animal Services Division	New	Adoption Fee-Livestock	\$0	\$50	Currently, there is no fee for adoption of livestock.	\$150
Health - Animal Services Division	New	Adoption Fee-Pocket Pets	\$0	\$20	Currently, there is no fee for adoption of pocket pets.	\$100
Health - Animal Services Division	New	Adoption Fee-Fowl	\$0	\$10	Currently, there is no fee for the adoption of fowl.	\$10
Health - Animal Services Division	New	Adoption Fee-Equine	\$0	\$100	Currently, there is no fee for the adoption of equine.	\$100
Health - Animal Services Division	New	Rescue Adoptions	\$0	\$0	Waiver of fee for rescue agencies to adopt/rescue animals.	\$0
Health - Animal Services Division	New	Spay Day-Special Event	\$20	\$0	Special event for spay neuter program with no fee for services. This service will be based on eligibility.	\$0
Parks & Recreation	New	Youth Volleyball	\$0	\$30	Residents and high schools have expressed interest in	\$360
Parks & Recreation	Increase	Summer 2016 Summer Camp Weekly Fee	\$50	\$55	An increase is needed to cover the direct costs of providing the summer camp program through Parks & Recreation. The camp is still one of the most affordable options available.	\$2,960
Parks & Recreation	Increase	Adult Basketball	\$395	\$455	The county's policy has been to break even on direct costs of adult recreation programs. Currently, the fee charged does not cover these costs.	\$360
Parks & Recreation	Increase	Adult Softball	\$395	\$455	The county has historically charged the same fees for adult recreation programs. With the basketball fee increasing to cover costs, staff proposes increasing the	\$840
Facilities	New	CCACC Total Exhibit Hall Rental Daytime	\$0	\$2,400	New fee to allow rental of the building.	
Facilities	New	CCACC Total Exhibit Hall Rental Daytime Exclusive	\$0	\$3,200	New fee to allow rental of the building.	
Facilities	New	CCACC Total Exhibit Hall Rental Nighttime	\$0	\$1,600	New fee to allow rental of the building.	
Facilities	New	CCACC Total Exhibit Hall Rental Nighttime Exclusive	\$0	\$2,000	New fee to allow rental of the building.	

<b>Department</b>	<b>Action</b>	<b>Fee Name</b>	<b>Current Fee Amount</b>	<b>Proposed Fee Amount</b>	<b>Justification</b>	<b>Projected Revenue</b>
Facilities	New	CCACC Total Exhibit Hall Rental Weekend (per day)	\$0	\$2,800	New fee to allow rental of the building.	
Facilities	New	CCACC Total Exhibit Hall Rental Weekend Exclusive (per day)	\$0	\$3,600	New fee to allow rental of the building.	
Facilities	New	CCACC Total Exhibit Hall Rental Holiday	\$0	\$3,200	New fee to allow rental of the building.	
Facilities	New	CCACC Total Exhibit Hall Rental Holiday Exclusive	\$0	\$4,000	New fee to allow rental of the building.	
Facilities	New	CCAC Hall A Rental Daytime	\$0	\$2,200	New fee to allow rental of the building.	
Facilities	New	CCAC Hall A Rental Daytime Exclusive	\$0	\$3,000	New fee to allow rental of the building.	

**Appendix F**  
**BOARD OF COMMISSIONERS GOALS**  
**FY 2014-2015 Adopted Goals**

**OVERARCHING GOAL:** Achieve a prosperous, thriving community

**LONG-TERM GOAL: Achieve AAA bond rating**

- Diversify job base and tax base—increase commercial and industrial tax base by 5% over the next 10 years

**Short-term goals:**

- Complete a county land use plan, including an infrastructure plan
- Obtain a certified megasite for economic development
- Build a business-friendly environment for new and expanding businesses

**LONG-TERM GOAL: Build the new Agriculture Center**

**LONG-TERM GOAL: Ensure efficient, effective government**

**Short-term goals:**

- Maintain the property tax rate
- Conduct energy audits of buildings that were constructed to be energy efficient (e.g. LEED) or have had energy efficiency improvements (e.g., Johnston Controls)
- Continue and expand the inventory of how the county does business to identify barriers/obstacles and (including state level) and work to remove obstacles
- Seek opportunities to partner with municipalities and private entities to enhance efficiencies
- NEW: Continue to enhance overall customer service throughout county government, including service provided by contractors

**LONG-TERM GOAL: Build a safer community**

**Short-term goals:**

- Invest in safe and secure schools and county buildings
- Monitor the status of the mental health environment
- Protect the environment and drinking water and be proactive

# FY 2015-2016 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, 2015 and ending June 30, 2016 as follows:

### Bells Annex Fire District

Fund Balance	\$3,650
Property Tax	\$115,949
<b>Total Bells Annex Fire District</b>	<b>\$119,599</b>

### Bennett Fire District

Fund Balance	\$2,300
Property Tax	\$96,267
<b>Total Bennett Fire District</b>	<b>\$98,567</b>

### Bonlee Fire District

Fund Balance	\$8,800
Property Tax	\$211,701
<b>Total Bonlee Fire District</b>	<b>\$220,501</b>

### Bynum Canoe Access

Fund Balance	\$8,500
Interest	\$40
<b>Total Bynum Canoe Access</b>	<b>\$8,540</b>

### Central Chatham Fire District

Property Tax	\$306,650
<b>Total Central Chatham Fire District</b>	<b>\$306,650</b>

### Circle City Fire District

Fund Balance	\$44,000
Property Tax	\$1,115,363
<b>Total Circle City Fire District</b>	<b>\$1,159,363</b>

### Courthouse Clock Trust Fund

Fund Balance	\$65,625
<b>Total Courthouse Clock Trust Fund</b>	<b>\$65,625</b>

### Emergency Vehicle Replacement

Fund Balance	\$117,000
Interest	\$400
<b>Total Emergency Vehicle Replacement</b>	<b>\$117,400</b>

### Enhanced 911 Fund

Interest	\$1,100
Other Taxes/Licenses	\$588,205
<b>Total Enhanced 911 Fund</b>	<b>\$589,305</b>

### Capital Improvements (CIP) Reserve

Transfers	\$1,396,163
Fund Balance	\$694,000
Interest	\$6,000

### Total Capital Improvements (CIP) Reserve

<b>Total Capital Improvements (CIP) Reserve</b>	<b>\$2,096,163</b>
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### Facility/Debt Reserve

Transfers	\$6,630,811
Intergovernmental	\$500,000
Interest	\$100,000

### Total Facility/Debt Reserve

<b>Total Facility/Debt Reserve</b>	<b>\$7,230,811</b>
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### Forfeited Property

Fund Balance	\$52,390
<b>Total Forfeited Property</b>	<b>\$52,390</b>

### General Fund

Fees & Permits	\$1,555,175
Transfers	\$8,967,169
Fund Balance	\$5,611,109
Intergovernmental	\$10,136,522
Interest	\$140,000
Grants/Donations	\$285,886
Miscellaneous	\$20,000
Other Taxes/Licenses	\$807,800
Property Tax	\$59,157,000
Sales & Service	\$2,530,477
Sales Tax	\$10,280,000
<b>Total General Fund</b>	<b>\$99,491,138</b>

### Goldston Fire District

Fund Balance	\$9,200
Property Tax	\$212,233
<b>Total Goldston Fire District</b>	<b>\$221,433</b>

### Health Internal Service

Interest	\$20,000
Sales & Service	\$5,460,566
<b>Total Health Internal Service</b>	<b>\$5,480,566</b>

### Hope Fire District

Fund Balance	\$13,800
Property Tax	\$351,588
<b>Total Hope Fire District</b>	<b>\$365,388</b>

### Impact Fees

Fund Balance	\$1,410,554
Interest	\$21,000
Grants/Donations	\$2,173,950

### Total Impact Fees

<b>Total Impact Fees</b>	<b>\$3,605,504</b>
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### Law Enforcement Pension Trust Fund

Interest	\$1,200
Sales & Service	\$120,000
<b>Total Law Enforcement Pension Trust Fund</b>	<b>\$121,200</b>

### Library Foundation Trust Fund

Fund Balance	\$10,650
Interest	\$50
<b>Total Library Foundation Trust Fund</b>	<b>\$10,700</b>

### Moncure Fire District

Fund Balance	\$8,800
Property Tax	\$748,577
<b>Total Moncure Fire District</b>	<b>\$757,377</b>

<b>North Chatham Fire District</b>	
Fund Balance	\$136,334
Property Tax	\$4,572,415
<b>Total North Chatham Fire District</b>	<b>\$4,708,749</b>
<b>Northview Fire District</b>	
Fund Balance	\$302
Property Tax	\$25,818
<b>Total Northview Fire District</b>	<b>\$26,120</b>
<b>Parkwood Fire District</b>	
Fund Balance	\$1,300
Property Tax	\$347,406
<b>Total Parkwood Fire District</b>	<b>\$348,706</b>
<b>Recreation Fees</b>	
Fund Balance	\$400,000
Interest	\$2,000
Grants/Donations	\$203,500
<b>Total Recreation Fees</b>	<b>\$605,500</b>

<b>Solid Waste &amp; Recycling Fund</b>	
Intergovernmental	\$31,000
Interest	\$13,000
Miscellaneous	\$115,000
Other Taxes/Licenses	\$142,000
Sales & Service	\$2,803,191
<b>Total Solid Waste &amp; Recycling Fund</b>	<b>\$3,104,191</b>
<b>Southeast Water District</b>	
Interest	\$1,200
Sales & Service	\$600,000
<b>Total Southeast Water District</b>	<b>\$601,200</b>
<b>Staley Fire District</b>	
Fund Balance	\$6,700
Property Tax	\$50,931
<b>Total Staley Fire District</b>	<b>\$57,631</b>
<b>Utility Capital Reserve</b>	
Fund Balance	\$265,865
Interest	\$60,000

Sales & Service	\$1,014,135
<b>Total Utility Capital Reserve</b>	<b>\$1,340,000</b>
<b>Utility Vehicle Replacement Reserve</b>	
Interest	\$1,500
<b>Total Utility Vehicle Replacement Reserve</b>	<b>\$1,500</b>
<b>Waste Management Capital Reserve</b>	
Transfers	\$80,884
Fund Balance	\$671,138
Interest	\$3,800
<b>Total Waste Manag. Capital Reserve</b>	<b>\$755,822</b>
<b>Water Fund</b>	
Fund Balance	\$18,726
Interest	\$10,000
Sales & Service	\$5,578,000
<b>Total Water Fund</b>	<b>\$5,606,726</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, 2015 and ending June 30, 2016 as follows:

<b>General Fund</b>	
Cardinal Innovations	\$510,434
Central Carolina Community College	\$1,783,063
Central Permitting	\$1,247,818
Chatham County Schools	\$35,211,876
Chatham Trades	\$182,000
Chatham Transit Network	\$254,114
Cooperative Extension Service	\$395,174
Council on Aging	\$962,641
County Attorney	\$295,859
County Manager's Office	\$955,951
Court Facilities	\$1,167,272
Court-Related Programs	\$595,848
Economic Development Corporation	\$753,036
Elections Office	\$450,153
Emergency Operations	\$4,802,238
Environmental Quality	\$260,486

Finance Office	\$837,539
Governing Board	\$363,680
Health	\$5,904,595
Human Service Agencies	\$265,637
Library	\$1,989,455
Management Information Systems (MIS)	\$1,471,623
Nondepartmental/General Services	\$8,453,000
Parks & Recreation	\$823,090
Pittsboro-Siler City CVB	\$160,221
Planning	\$808,802
Public Works -- Facilities Management	\$3,193,691
Public Works -- Fleet Management	(\$1,825)
Register of Deeds	\$459,763
Sheriff	\$12,409,094
Social Services	\$10,611,831
Soil & Water Conservation District	\$259,052

Tax	\$1,653,927
<b>Total General Fund</b>	<b>\$99,491,138</b>
<b>Solid Waste &amp; Recycling Fund</b>	
Environmental Quality	\$3,104,191
<b>Total Solid Waste &amp; Recycling Fund</b>	<b>\$3,104,191</b>
<b>Southeast Water District</b>	
Southeast Water District	\$601,200
<b>Total Southeast Water District</b>	<b>\$601,200</b>
<b>Water Fund</b>	
Water	\$5,606,726
<b>Total Water Fund</b>	<b>\$5,606,726</b>
<b>Other Funds</b>	
Bells Annex Fire District	\$119,599
Bennett Fire District	\$98,567
Bonlee Fire District	\$220,501
Bynum Canoe Access	\$8,540

Central Chatham Fire District	\$306,650	Goldston Fire District	\$221,433	Northview Fire District	\$26,120
Circle City Fire District	\$1,159,363	Health Internal Service	\$5,480,566	Parkwood Fire District	\$348,706
Courthouse Clock Trust Fund	\$65,625	Hope Fire District	\$365,388	Recreation Fees	\$605,500
Emergency Vehicle Replacement	\$117,400	Impact Fees	\$3,605,504	Staley Fire District	\$57,631
Enhanced 911 Fund	\$589,305	Law Enforcement Pension Trust Fund	\$121,200	Utility Capital Reserve	\$1,340,000
Capital Improvements (CIP) Reserve	\$2,096,163	Library Foundation Trust Fund	\$10,700	Utility Vehicle Replacement Reserve	\$1,500
Facility/Debt Reserve	\$7,230,811	Moncure Fire District	\$757,377	Waste Management Capital Reserve	\$755,822
Forfeited Property	\$52,390	North Chatham Fire District	\$4,708,749		

### 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, 2015. This rate is based on an estimated total valuation of property, for the purpose of taxation, of \$9,560,576,117, which is 100% of the total assessed property tax valuation, and upon a collection rate of 98.0% for real and personal property and 99% 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)	0.10300
Bennett (Bennett FD)	0.08000
Bonlee (Bonlee FD)	0.07000
Central Chatham (Siler City FD)	0.09000
Circle City (Pittsboro FD)	0.12250
Goldston (Goldston FD)	0.08000
Hope (Silk Hope FD)	0.06850
Moncure (Moncure FD)	0.12500
North Chatham (North Chatham FD)	0.10300
Northview (Northview FD)	0.08300
Parkwood (Parkwood FD)	0.11500
Staley (Staley FD)	0.10000

## Section 4: Fees.

All fees that Chatham County has authority to charge on June 30, 2015 are hereby declared to be in effect during FY 2015-2016 without amendment or change as of July 1, 2015, with the exception that the following fees are hereby enacted or changed:

Department	Fee Name	Fee Amount
Building Inspections	Expedited Small Project Plan Review Fee	\$25
Building Inspections	Remove Stop Work Order	\$50
Building Inspections	Commercial Plan Review	\$100
Building Inspections	Fast Track Plan Review	\$1,000
Chatham 360	Drug Education School (DES)	\$150
Health--Preventive Division	Immunization (Td)	\$26
Health--Preventive Division	Immunization (Prevnar)	\$153
Health--Preventive Division	Immunization (Group & Type Rh)	\$6
Health--Preventive Division	Immunization	\$31
Health--Preventive Division	DJJ/Youth Development Center	\$75
Health--Environmental Division	Bacteria (Coliform)	\$60
Health--Environmental Division	Inorganic (Mineral)	\$100
Health--Environmental Division	Nitrate	\$60
Health--Environmental Division	Sulfur Bacteria	\$70
Health--Environmental Division	Iron Bacteria	\$60
Health--Environmental Division	Pesticide	\$150
Health--Environmental Division	Petroleum	\$150
Health--Environmental Division	Full Panel (Existing well)	\$100
Health--Animal Services Division	Trap Deposit	\$50
Health--Animal Services Division	Adoption Fee-Livestock	\$50
Health--Animal Services Division	Adoption Fee-Pocket Pets	\$20
Health--Animal Services Division	Adoption Fee-Fowl	\$10
Health--Animal Services Division	Adoption Fee-Equine	\$100
Health--Animal Services Division	Rescue Adoptions	Fee waived
Health--Animal Services Division	Spay Day-Special Event	Fee waived
Parks & Recreation	Youth Volleyball	\$30
Parks & Recreation	Summer 2016 Summer Camp Weekly Fee	\$55
Parks & Recreation	Adult Basketball	\$455
Parks & Recreation	Adult Softball	\$455
Facilities	CCACC Total Exhibit Hall Rental Daytime	\$2,400
Facilities	CCACC Total Exhibit Hall Rental Daytime Exclusive	\$3,200
Facilities	CCACC Total Exhibit Hall Rental Nighttime	\$1,600
Facilities	CCACC Total Exhibit Hall Rental Nighttime Exclusive	\$2,000
Facilities	CCACC Total Exhibit Hall Rental Weekend (per day)	\$2,800
Facilities	CCACC Total Exhibit Hall Rental Weekend Exclusive (per day)	\$3,600
Facilities	CCACC Total Exhibit Hall Rental Holiday	\$3,200

<b>Department</b>	<b>Fee Name</b>	<b>Fee Amount</b>
Facilities	CCACC Total Exhibit Hall Rental Holiday Exclusive	\$4,000
Facilities	CCAC Hall A Rental Daytime	\$2,200
Facilities	CCAC Hall A Rental Daytime Exclusive	\$3,000
Facilities	CCAC Hall A Rental Nighttime	\$1,400
Facilities	CCAC Hall A Rental Nighttime Exclusive	\$1,800
Facilities	CCAC Hall A Rental Weekend (per day)	\$2,600
Facilities	CCAC Hall A Rental Weekend Exclusive (per day)	\$3,400
Facilities	CCAC Hall A Rental Holiday	\$3,000
Facilities	CCAC Hall A Rental Holiday Exclusive	\$3,800
Facilities	CCAC Hall B or C Rental Daytime	\$2,200
Facilities	CCAC Hall B or C Rental Daytime Exclusive	\$3,000
Facilities	CCAC Hall B or C Rental Nighttime	\$1,400
Facilities	CCAC Hall B or C Rental Nighttime Exclusive	\$1,800
Facilities	CCAC Hall B or C Rental Weekend (per day)	\$2,600
Facilities	CCAC Hall B or C Rental Weekend Exclusive (per day)	\$3,400
Facilities	CCAC Hall B or C Rental Holiday	\$3,000
Facilities	CCAC Hall B or C Rental Holiday Exclusive	\$3,800
Facilities	CCACC Break-out Rooms (each) Daytime	\$1,100
Facilities	CCACC Break-out Rooms (each) Daytime Exclusive	\$1,500
Facilities	CCACC Break-out Rooms (each) Nighttime	\$700
Facilities	CCACC Break-out Rooms (each) Weekend (per day)	\$1,300
Facilities	CCACC Break-out Rooms (each) Holiday	\$1,500
Facilities	CCACC Break-out Rooms (each) Holiday Exclusive	\$1,900
Facilities	CCACC Lobby Daytime	\$2,200
Facilities	CCACC Lobby Daytime Exclusive	\$3,000
Facilities	CCACC Lobby Nighttime	\$1,400
Facilities	CCACC Lobby Nighttime Exclusive	\$1,800
Facilities	CCACC Lobby Weekend (per day)	\$2,600
Facilities	CCACC Lobby Weekend Exclusive (per day)	\$3,400
Facilities	CCACC Lobby Holiday	\$3,000
Facilities	CCACC Lobby Holiday Exclusive	\$3,800
Facilities	CCACC Total Exhibit Hall Rental Hourly Daytime	\$250
Facilities	CCACC Total Exhibit Hall Rental Hourly Daytime Exclusive	\$350
Facilities	CCACC Total Exhibit Hall Rental Hourly Nighttime	\$300
Facilities	CCACC Total Exhibit Hall Rental Hourly Nighttime Exclusive	\$400
Facilities	CCACC Total Exhibit Hall Rental Hourly Weekend	\$300
Facilities	CCACC Total Exhibit Hall Rental Hourly Weekend Exclusive	\$400
Facilities	CCACC Total Exhibit Hall Rental Hourly Holiday	\$350
Facilities	CCACC Total Exhibit Hall Rental Hourly Holiday Exclusive	\$450
Facilities	CCAC Hall A Rental Daytime Hourly	\$250
Facilities	CCAC Hall A Rental Daytime Hourly Exclusive	\$350

<b>Department</b>	<b>Fee Name</b>	<b>Fee Amount</b>
Facilities	CCAC Hall A Rental Nighttime Hourly	\$300
Facilities	CCAC Hall A Rental Nighttime Exclusive Hourly	\$400
Facilities	CCAC Hall A Rental Weekend Hourly	\$300
Facilities	CCAC Hall A Rental Weekend Exclusive Hourly	\$400
Facilities	CCAC Hall A Rental Holiday Hourly	\$350
Facilities	CCAC Hall A Rental Holiday Exclusive Hourly	\$450
Facilities	CCAC Hall B or C Rental Daytime Hourly	\$250
Facilities	CCAC Hall B or C Rental Daytime Exclusive Hourly	\$350
Facilities	CCAC Hall B or C Rental Nighttime Hourly	\$300
Facilities	CCAC Hall B or C Rental Nighttime Exclusive Hourly	\$400
Facilities	CCAC Hall B or C Rental Weekend Hourly	\$300
Facilities	CCAC Hall B or C Rental Weekend Exclusive Hourly	\$400
Facilities	CCAC Hall B or C Rental Holiday Hourly	\$350
Facilities	CCAC Hall B or C Rental Holiday Exclusive Hourly	\$450
Facilities	CCACC Break-out Rooms (each) Daytime Hourly	\$125
Facilities	CCACC Break-out Rooms (each) Daytime Exclusive Hourly	\$175
Facilities	CCACC Break-out Rooms (each) Nighttime Hourly	\$150
Facilities	CCACC Break-out Rooms (each) Weekend Hourly	\$150
Facilities	CCACC Break-out Rooms (each) Holiday Hourly	\$175
Facilities	CCACC Break-out Rooms (each) Holiday Exclusive Hourly	\$225
Facilities	CCACC Lobby Daytime Hourly	\$250
Facilities	CCACC Lobby Daytime Exclusive Hourly	\$350
Facilities	CCACC Lobby Nighttime Hourly	\$300
Facilities	CCACC Lobby Nighttime Exclusive Hourly	\$400
Facilities	CCACC Lobby Weekend Hourly	\$300
Facilities	CCACC Lobby Weekend Exclusive Hourly	\$400
Facilities	CCACC Lobby Holiday Hourly	\$300
Facilities	CCACC Lobby Holiday Exclusive Hourly	\$450
Facilities	CCACC Nonprofit Agency Rates	Cost
Facilities	CCACC Additional setup and cleaning for break-out rooms (hourly)	\$50
Facilities	CCACC Additional setup and cleaning for all other rooms (hourly)	\$100
Facilities	A/V use hourly	\$40
Facilities	Refundable deposit for events without alcohol	\$500
Facilities	Refundable deposit for events with alcohol	\$1,000

## **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, 2016. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	\$23,753,821
Supplement	\$4,372,309
Capital Outlay	\$1,911,708

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2015-2016 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:

<b>A.</b>	Mileage:	\$	0.575/mile
<b>B.</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 and Sheriff are hereby increased by 3% over salaries in FY 2014-2015, effective July 2015. The salary for the Register of Deeds is increased by \$5,757, effective July 2015.

**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 15<sup>th</sup> day of June, 2015.

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James Crawford, Chair  
Chatham County Board of Commissioners

**ATTEST:**

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Lindsay Ray, Clerk to the Board  
Chatham County