

Appendix A: Chatham County Financial and Budgetary Policies (revisions marked)

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.

New or increased services: The County should ensure ~~its current service levels are adequately funded~~ 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 indexed annually to the growth in the property tax base.

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.

New positions: New positions for existing programs and services should be added ~~as a last resort~~ when there is no other viable option. Other 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 ~~\$20~~100,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting 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 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 one year, all applicable state laws and county policies regarding purchasing are followed, and the contract does not exceed \$20,000.~~
- 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 ~~\$20~~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 ~~A1/A~~current bond rating.

Types of debt: The types of debt available to North Carolina county governments include general obligation bonds, certificates of participation (COPs), 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 and rating agencies will be closely monitored and appropriately applied.

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 five years into the future in order to address needs and to earmark revenues.

Process: A five-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 5 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 \$~~50~~100,000 or more.

Fund balance

Objective: The County shall maintain an undesignated fund balance in its general fund of 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.

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:

February 4, 2009

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 amendment, sets new fees, and sets forth travel reimbursements.
- 7) CCCC — Central Carolina Community College.
- 8) CIP — Capital Improvements Program.
- 9) Capital Improvements Program (CIP) — A five-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.
- 10) Capital Outlay — An item which costs \$2,500 or more and has a useful life of more than one year. Examples of capital outlay items include computer hardware and software, vehicles, buildings, etc.
- 11) Certificates of Participation (COPs) — A method of financing capital projects that does not require a public vote. Chatham County has chosen to fund its Capital Improvements Program (CIP) using COPs. Generally, COPs carry a slightly higher interest rate than General Obligation Bonds.
- 12) Contingency — Funds set aside for unforeseen conditions that may arise during the budget year. Transfers from the contingency line item must be approved by the County Manager (up to \$100,000) or Board of Commissioners (greater than \$100,000).
- 13) Continuation — Chatham County budgets on a continuation/expansion basis. Continuation refers to the costs of running current programs at current levels and includes replacement capital outlay.
- 14) Debt Service — Principal and interest payments required to retire the County's debt, including general obligation bonds, COPs, and installment contracts.
- 15) EMS — Emergency medical services.
- 16) Enterprise Fund — A fund that accounts for operations financed primarily from user charges. The operation of enterprise funds resembles a business, and in Chatham County, includes the Water Utility Fund and Waste Management Fund. The long-term goal of enterprise funds is to make them self-supporting, so that they do not rely on property taxes or other general revenues for funding.
- 17) Expansion — Refers to the costs of providing new programs or enhance service levels.
- 18) Expenditures — Cost of a program or capital project.
- 19) FTE — Full-time equivalency. FTEs are used to show position counts in County departments.
- 20) FY — Fiscal year.
- 21) Fiscal Year — The County's budget and financial cycle, which by state law begins on July 1 and ends on June 30. In Chatham County fiscal years are designated by the year in which they end, for example, FY 2010 refers to the period of July 1, 2009 to June 30, 2010.
- 22) Full-time Equivalency (FTE) — Refers to the number of personnel employed by the County in terms of a 40-hour workweek. For example, two 50-percent positions equal one FTE position.
- 23) Functional Category — One of six categories to which departments are assigned, including 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.
- 24) Fund — An accounting entity created to record the financial activity for a selected financial grouping. A fund is set up to carry out a special function or to attain certain objectives in accordance with set laws and regulations.
- 25) Fund Balance — The accumulation of moneys that are left unspent after all expenditures have been made and which may be appropriated to finance expenditures in future years. A fund balance gives the County a reserve from which 1) to make payments when major revenues have not yet come in (especially in the first few months of the fiscal year before property taxes are paid) and 2) to deal with unplanned emergencies and opportunities.
- 26) GIS — Geographic Information System.

- 27) General Fund — A fund which provides for the accounting of all financial resources, except those designated for another fund because of legal requirement or other reasons. Most basic government services are accounted for in this fund. Exceptions include water, sewer, waste management, special revenue funds, trust funds, and capital projects.
- 28) General Obligation Bonds — Bonds issued by the government which are backed by the full faith and credit of its taxing authority because they have been voted upon and approved by the County’s citizens.
- 29) General Revenues — Those revenues not earmarked for a particular department or activity that can be used for any purpose. The major sources of general revenues are the property and sales taxes.
- 30) Geographic Information System (GIS) – A computer-based system that stores and links geographically referenced data with base maps to allow a wide range of information processing, map production, data analysis, and modeling.
- 31) Grants — A contribution from another government or private entity to be used for a specific purpose. Generally, grants must be tracked financially and very specific reports given to the funding agency to ensure compliance with grant provisions.
- 32) Installment Purchase – A means of debt financing that is essentially the same as a bank loan. Assets are used as collateral and it does not require a vote of the people.
- 33) Intergovernmental Revenues — Revenues from other governments (federal, state, and local) that can be in the form of grants, shared revenues, or entitlements.
- 34) Manager’s Recommended Budget — The budget presented by the County Manager, who serves as the budget officer, to County Commissioners and the public for their review and revision. The recommended budget is based on Commissioner direction from the major issues 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 presents its recommended budget by April 30.
- 35) MIS — Acronym for Management Information Systems, which is the County responsible for planning for and maintaining the County’s computer and telephone systems.
- 36) Mission – A statement of the fundamental purpose of a budget area.
- 37) NA — “Not applicable.” Used in the context of performance measurement, it denotes that the service being measured was previously not provided.
- 38) NM — “Not measured.” Used in the context of performance measurement, it denotes that the performance indicator was not measured.
- 39) Net Cost — The amount of general revenue that supports a particular function, department, or program. Net cost is calculated by subtracting offsetting revenues from expenditures. Net cost gives an indication of how much general revenue (mainly property and sales taxes) goes to support a budget area, department, or functional area.
- 40) OPC — Orange, Person, Chatham Mental Health, Developmental Disabilities, and Substance Abuse Authority.
- 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.

Appendix C: Matrix of Mandated Services

	Mandated service and dollars		
	Mandated service, discretionary dollars		
	No mandate: discretionary service and dollars		
Mandated / Discretionary	Program	FY 2010 Continuation Cost	% of Total Budget
Mandated	Social Services-Aid to the Blind	6,802	
Mandated	Social Services-Child Day Care	2,412,086	
Mandated	Social Services-Child Foster Care & Adoption Assistance	1,777,837	
Mandated	Social Services-Medicaid Assistance	0	
Mandated	Social Services-Special Assistance for Adults	540,000	
Mandated	Separation Allowance for Law Enforcement	0	
Mandated	Unemployment Compensation	40,000	
Mandated	Public Schools-Debt Service	6,066,536	
Mandated	Other Debt Service	1,167,991	
	Total Mandatory Service/Mandatory Funding	12,011,252	14.92%
Mandated	Board of Commissioners	375,016	
Mandated	Board of Elections	316,909	
Mandated	Central Permitting -- Fire Inspections	281,895	
Mandated	Central Permitting -- Inspections	496,483	
Mandated	Community College	506,323	
Mandated	Health Department--Mandated	4,525,060	
Mandated	Courts-General Services Administration	122,520	
Mandated	Education-Capital Outlay	1,996,135	
Mandated	Education-Current Expense	19,916,169	
Mandated	Emergency Management	324,243	
Mandated	EMS	2,048,066	
Mandated	Finance	668,626	
Mandated	Jail	1,310,676	
Mandated	Legal	283,279	
Mandated	Medical Examiner	19,000	
Mandated	OPC Mental Health/Substance Abuse/Developmental Disabilities	585,289	
Mandated	Register of Deeds	407,030	
Mandated	Sheriff	5,109,880	
Mandated	Social Services-Mandated Programs and Administration	6,048,927	
Mandated	Soil & Water Conservation District & Watershed Prot.	200,163	

Mandated / Discretionary	Program	FY 2010 Continuation Cost	% of Total Budget
Mandated	Tax -- Administration	856,356	
Mandated	Tax -- Land Records	110,223	
Mandated	Tax -- Appraisals/Revaluation	333,892	
	Total Mandatory Service/Discretionary Funding	46,842,161	58.19%
Discretionary	Aging-In-Home Services	279,685	
Discretionary	Aging-Nutrition	122,506	
Discretionary	Aging-Senior Services	476,594	
Discretionary	Animal Control	504,517	
Discretionary	Sustainable Communities--Permitting	186,370	
Discretionary	Sustainable Communities--Administration	180,225	
Discretionary	Cooperative Extension	334,214	
Discretionary	County Manager	576,803	
Discretionary	County Manager -- Community Relations Division	305,017	
Discretionary	Court-related Services	394,442	
Discretionary	Economic Development	351,872	
Discretionary	Education--Teachers Supplement	3,411,115	
Discretionary	EMS - Non-Emergency Transport	24,875	
Discretionary	Emergency Management -- Telecommunications	1,448,683	
Discretionary	Environmental Resources	139,430	
Discretionary	Facilities Management	1,707,412	
Discretionary	Fleet Management	116,751	
Discretionary	Forestry Service	104,387	
Discretionary	General Services	4,467,525	
Discretionary	Health -- Family Outreach Support Services	673,717	
Discretionary	Information Services	1,085,679	
Discretionary	Libraries	844,563	
Discretionary	Non-Profit Funding	728,374	
Discretionary	Planning	685,157	
Discretionary	Recreation	1,040,058	
Discretionary	Sedimentation and Erosion Control	143,097	
Discretionary	Social Services--Non-mandated Services	257,493	
Discretionary	Health--Community Alternatives Program	194,992	
Discretionary	Tourism	86,493	
Discretionary	Transfers -- Water Capital Reserve	769,779	
	Total Discretionary Service/Discretionary Funding	21,641,826	26.89%
	GRAND TOTAL GENERAL FUND	80,495,239	100.00%

Appendix D: Chatham County Board of Commissioners

FY 2009-2010 Goals

Open Government

Background: The current Chatham County Board of Commissioners ran on platform of making county government more transparent and accessible to the residents of the county. Many efforts, such as a new county website and other improved communications with county residents, have been completed. Additional improvements, such as making commissioner board meetings more citizen friendly, improving communications with and between advisory boards, and additional citizen outreach efforts, are needed to accomplish this goal fully.

Overall goal: Increase constructive citizen engagement and promote greater citizen understanding of county government's decision-making and operations.

Strategies:

1. Make our commissioner meetings more citizen friendly.
2. Improve linkages and communications between advisory boards and committees and commissioners, including providing staff support.
3. Strengthen the budget document as a more effective tool for decision makers and citizens alike.
4. Study the feasibility of forming Citizen Advisory Committees on specific county issues.
5. Look at conducting reformatted Commissioner meetings to be held in different parts of the County on a quarterly basis.
6. Direct the manager to develop a comprehensive legislative goals process that engages departments early on to provide feedback by midsummer to Commissioners on potential issues.
7. Look for ways to reward innovation, update processes, and provide more efficient and citizen-friendly service.
8. Consider a citizen engagement task force to study how to make county government more citizen friendly and increase citizen understanding of county government decision making.

Land Use Planning

Background: The Land Conservation and Development Plan provides guidance for public and private land use decisions that affect the County's physical development and the stewardship of the County's natural, economic and cultural resources. The plan states that growth in the county will be balanced so that the benefits and burdens of growth are shared and that growth consists of a mix of different types of development, and is guided to suitable locations. Further, Chatham's approach to land development and conservation is to be open, pro-active and cooperative. This means that citizens are aware of land use changes; that the County prepares ahead for development issues; and that the County works closely with other jurisdictions. Much has been accomplished in

the last two years in revising various ordinances which guide land use decisions: new subdivision regulations provide for conservation subdivisions and a change to our zoning ordinances allows for small neighborhood commercial centers.

Overall Goal: Land use decisions are to be made consistent with the Land Conservation and Development Plan including (1) Preserving both form and function of rural character; (2) Encouraging compact communities with a mix of activities; (3) Designating economic development centers to promote a diversified, sustainable business community; (4) Developing an integrated approach to protecting and promoting high-quality open space, recreation, historical and tourism locations; (5) Ensuring long-term quality and availability of groundwater and surface water resources; and (6) Providing infrastructure in ways that support the land use, economic development and environmental objectives regarding water supply, wastewater and transportation.

Strategies:

1. Hire Sustainable Communities Director and complete the reorganization of impacted departments—planning, permitting, environmental resources, and sedimentation and erosion control—and initiatives—transportation, affordable housing, and green building.
2. Begin process for updating our Land Development and Conservation Plan which includes integration of infrastructure – transportation/roads, schools, water lines, affordable housing.
3. Adopt Major Corridor Overlay/Ordinance.
4. Identify areas for refinement of various land use ordinances.
5. Study Conditional Zoning.
6. Hire Transportation Planner and establish Transportation Advisory Board.
7. Identify ways to better coordinate with municipalities on matters of mutual interest (for example, water, wastewater, planning, and recreation).
8. Receive recommendations from the Agricultural Advisory Board on zoning classification for farmland so that agriculture zoning is consistent with the Farmland Preservation Plan which should be completed in summer 2009.
9. Adopt joint Cary/Chatham Land Use Plan.
10. Apply the lighting ordinance countywide.
11. Promote public transportation.

Fiscal Management

Background: The County will maintain its fiscal strength through long-term financial planning, by being held accountable for its expenditures and by being careful stewards of the taxpayers' money. Approximately 70 percent of the County's budget is mandated by the federal or state government and the County will continue to meet its legal requirements. The County will continuously look

for ways to be more efficient while maintaining services to its citizens. Services and activities will be periodically evaluated and the County's performance will be measured.

Overall Goals:

- ***Maintain bond rating by ensuring the County's credit-worthiness by managing the use of debt and using best practices to manage Chatham's operational resources.***
- ***Maintain an affordable and competitive tax rate.***
- ***Promote greater efficiencies through innovative solutions.***

Strategies:

1. Receive and act on Impact Fee Report (consider changing when impact fee is charged from when the building permit is issued to when certificate of occupancy is issued).
2. Present options for implementation of Pay Equity Study.
3. Implement revaluation and revisit the designation of five cents on the tax rate (post-revaluation) to the capital debt model.
4. Consolidate similar or duplicated services (revisit issue of school nurses and social workers in FY 2010 budget) and identify ways for departments to share resources, including personnel.
5. Implement program-based budgeting and a comprehensive review of all departments on a regular cycle (3 to 5 years).
6. Economic Development Corporation should explore outside funding and use surplus funds before requesting new resources from the County.
7. Funding for non-profit organizations will not be reduced; increase funding will be in proportion to the growth in the tax base. The current earmarking of one-half cent on the tax rate will be adjusted to reflect the impact of revaluation.

Conservation

Background: The Chatham County Board of Commissioners is committed to sustainable practices that reduce green house emissions, conserve energy, and protect the county's environment. Commissioners have implemented significant amendments to the watershed and sedimentation and erosion control ordinances and a new stormwater ordinance, the cumulative effect of which is to lessen the negative impact of development on the environment.

Overall Goal: Improve the quality of our water and our air by permitting and enforcing ordinances and regulations, which involves ongoing testing and monitoring of environmental conditions.

Strategies:

1. Identify ways to improve energy conservation and efficiency in county buildings and vehicles through strategies such as telecommuting, teleconferencing, and use of alternative fuels. Establish base line information; track and report savings.
2. Support public transit networks. Ensure the public transit route between Pittsboro and Chapel Hill is financially viable, effective, and efficient; explore options for other bus routes.

3. Encourage regional transportation groups to prioritize non-vehicular traffic and public transit.
4. Require developers to provide and/or fund trails and public parks to encourage walking, cycling, and other recreation.
5. Support enactment of Jordan Lake Rules.
6. Adopt/support a conservation plan (Chatham Conservation Partnership).
7. Consider all options for effective waste management.

Public Safety

Background: Ensuring public safety at a reasonable cost is a key role of county government. The ability to plan and respond during emergencies, a well-functioning court system, and a secure jail are all expectations the public has of our county. In addition, funding effective prevention programs for youth and intervention programs for those already involved in the court system help provide a safer community for all.

Overall Goals:

- ***Create a state of readiness to respond to community disasters/situations.***
- ***Provide efficient criminal justice system, supporting the court system.***
- ***Operate a secure jail***

Strategies:

1. Dedicate a Commissioner work session to the issues of Emergency Preparedness and Fire Service to better educate the community and BOC.
2. Ensure emergency evacuation route for Harris nuclear plant is adequate.
3. Ambulance Transport Service – evaluate effectiveness (response time and patient outcomes) and expense.
4. Review fire districts’ budgets and tax rates.
5. Study options to volunteer organizational structure of fire districts.
6. Further develop gang prevention programs.

Personnel/Hiring/Staffing

Background: Chatham is a large rural county with 55% of its workforce commuting outside the county. We are surrounded literally on all sides by counties with large metropolitan areas, which offer higher salaries for professional positions that our county government employs. Our challenge is to provide the competitive wage structure with benefits in order to secure and retain highly competent employees in this stressed economic environment. Ranking 59th out of 100 counties in employees per capita, our county also has a relatively small workforce. Because the workforce is lean, considerable attention should be given to retaining and attracting high-quality employees.

Overall Goals:

- ***Promote a high-quality, well-trained workforce that performs in a citizen-friendly environment.***
- ***Promote respect and appreciation for cultural and ethnic diversity.***
- ***Provide market-driven competitive pay.***
- ***Ensure diversity within county employment.***
- ***Ensure adequate staff development and training.***

Strategies:

1. Manager should develop options for implementing the pay study, which will be difficult in this fiscal environment.
2. Provide incentives to employees, who participate in staff development training beyond a certain number of specified hours.
3. Establish criteria by which the level of staff development training hours is considered when pay raises or promotions are considered.
4. Promote a mentoring and/or shadowing program when implementation is practical.
5. Require public relations/customer service training for all employees who deal with the public on a consistent basis.
6. Utilizing the Human Relations Department, require cultural sensitivity training for all new and existing employees.
7. Initiate a cultural competency survey to determine the level of ethnic diversity within county departments.
8. Continually review the structure of county government to ensure the most effective organization for efficiency and service delivery.

Economic Development

Background: Chatham County’s growth is out of balance. Our residential growth has been rapid, yet our economic and job growth has been weak. Almost 60% of Chatham residents who hold jobs work outside the county. Moreover, the jobs outside the county are higher paying than those inside the county. In the last year, we have restructured the Economic Development Corporation (EDC) and completed a strategic plan for economic development. Now is the time for the Board of Commissioners and EDC to implement that plan. We need to recognize where we have competitive advantages; identify clustering opportunities; work with Central Carolina Community College (CCCC) to provide relevant job training; work with all parts of the county in a way that recognizes economic development needs are different in different parts of the county; and work with the municipal governments and improve our infrastructure resources, such as water, sewer and broadband. We also need to recognize that quality of life issues are critical for attracting, retaining and growing businesses and that our economic growth and stability will depend on small businesses. Specific goals are as follows:

Strategies:

1. Work with the EDC to implement the strategic plan for economic development.
2. Support the EDC’s efforts to broaden citizen and business participation in economic development.
3. Focus on areas in which we are competitive, such as agribusiness, organic farming, ecotourism, arts, green building and energy conservation.

4. Work with the CCCC to develop innovative and relevant job training programs to enhance our efforts in retention and recruitment of businesses as well as entrepreneurship.
5. Complete business rezoning along our major corridors to ensure that we have locations for heavy and light industry as well as other business designations.
6. Work with EDC to take advantage of our proximity to Research Triangle Park and Fort Bragg, which will benefit from Base Closure and Realignment Commission (BRAC) efforts.
7. Establish a small business incubator.
8. Work with state and federal governments, as well as providers, to help bring high-speed internet access to all parts of Chatham County.
9. Consistent with the County's Land Use Plan and subsequent ordinances, attempt to increase retail and commercial establishments in Chatham County to increase our sales tax revenues and property tax base.
10. Work closely with municipalities to help resolve common problems, such as water and sewer infrastructure necessary for economic development.
11. Continue to develop a regional water intake/treatment system.

Schools

Background: The Commissioners are committed to working with the Board of Education (BOE) and school administration to improve public education in Chatham County. Our children are our future and that future will be a lot brighter with a strong school system. Moreover, economic development benefits greatly when local governments have a high-quality school system. We are fortunate in Chatham County to have a Board of Education, county school system, and Board of Commissioners who work well together with common purpose. We are all committed to developing a forward-looking school construction program, renovating and maintaining our current schools, providing a safe environment for our students, and recruiting and retaining good teachers. We also recognize the importance of the community college system in providing educational opportunities for our citizens and we will support it. Central Carolina Community College (CCCC) will be covered in both economic development and schools.

Strategies:

1. Maintain and foster a strong working relationship with the BOE and school administration.
2. Provide the necessary resources to ensure that the new Briar Chapel Middle School opens on schedule.
3. Lay the groundwork for construction of the new high school so that construction can begin when funds are available.
4. Continue to supply capital outlay funds necessary to renovate and maintain our existing schools and to provide a safe learning environment.
5. Work with the school system to ensure that our existing schools and new schools meet high standards of energy conservation.
6. Work with the Board of Education to study a teacher pay supplement that better rewards experience and effectiveness.
7. Continue our active land banking efforts to provide sites for future schools and other county needs.

8. Plan for an economic upturn, which might cause a rapid increase in the student population. (More than 12,000 houses have been approved, but not yet built. As many as 4,000 to 5,000 new students may enter the system when these houses are occupied.)
9. Support the efforts of the BOE and school system to reduce the dropout rate.
10. Begin construction of the Pittsboro CCCC building, Siler City CCCC campus, and the Chatham Community Library (a joint facility with CCCC) this summer
11. Encourage joint programs between CCCC and the public school system in the areas of job training and dropout prevention

Other Goals/Issues

1. Coordinate efforts focused on obesity, linking Health Department, Cooperative Extension, Recreation, Schools, and others concerned about this issue.
2. Coordinate promotions to buy locally produced agriculture products.
3. Increase public access to computer/internet, especially for job hunting (libraries, CCCC, and schools should work together on this issue).
4. Work closely with municipalities to help resolve common problems and attain greater efficiencies

Tax Rate/Budget Direction

Prepare a revenue-neutral budget with additional items “packaged” in terms of their effect on the tax rate.

Appendix E: Total Budgets

County Manager's Office Total

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
Expenditures											
Salaries	388,543	485,272	570,265	536,090	642,427	544,339	594,339	0	594,339	4%	4%
Other Personnel Costs	107,690	140,642	174,962	166,421	239,164	208,927	171,328	0	171,328	(2%)	(2%)
Operating	98,238	102,407	164,423	99,569	121,803	116,153	132,953	(16,800)	116,153	(19%)	(29%)
Capital Outlay	0	0	49,000	0	0	0	0	0	0	(100%)	(100%)
Total Expenditures	594,470	728,321	958,650	802,080	1,003,394	869,419	898,620	(16,800)	881,820	(6%)	(8%)
Net Cost	594,470	728,321	958,650	802,080	1,003,394	869,419	898,620	(16,800)	881,820	(6%)	(8%)
Number of County Employees	6.00	8.00	9.00	9.00	10.00	8.00	9.00	0.00	9.00	0%	0%

Emergency Management Total

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
Revenues											
Intergovernmental	324,963	29,305	22,877	33,802	33,000	33,000	33,000	0	33,000	44%	44%
Grants/Donations	36,300	36,800	36,800	37,900	41,100	41,100	41,100	0	41,100	12%	12%
Sales & Service	70	75	0	60	50	50	50	0	50	100%	100%
Total Revenues	361,333	66,180	59,677	71,762	74,150	74,150	74,150	0	74,150	24%	24%
Expenditures											
Salaries	589,716	638,366	667,183	619,327	731,043	656,528	656,528	0	656,528	(2%)	(2%)
Other Personnel Costs	356,107	418,763	433,492	460,462	453,059	481,789	420,557	61,232	481,789	(3%)	11%
Operating	2,027,482	2,113,602	2,369,286	2,285,445	2,397,094	2,388,694	2,388,694	0	2,388,694	1%	1%
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Public Assistance/Grants	34,459	26,914	36,430	13,574	41,100	41,100	41,100	0	41,100	13%	13%
Capital Outlay	15,638	27,915	126,979	67,245	602,143	602,143	382,143	0	382,143	201%	201%
Total Expenditures	3,023,402	3,225,560	3,633,370	3,446,053	4,224,439	4,170,254	3,889,022	61,232	3,950,254	7%	9%
Net Cost	2,662,069	3,159,380	3,573,693	3,374,291	4,150,289	4,096,104	3,814,872	61,232	3,876,104	7%	8%
Number of County Employees	19.00	19.00	19.00	19.00	21.00	19.00	19.00	0.00	19.00	0%	0%

Health Total

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
Revenues											
Intergovernmental	778,685	791,318	895,339	914,133	843,869	853,112	853,112	0	853,112	(5%)	(5%)
Grants/Donations	68,999	48,525	5,000	6,274	0	0	0	0	0	(100%)	(100%)
Sales & Service	1,365,835	1,328,199	1,272,373	1,157,529	1,212,333	1,127,000	1,127,000	0	1,127,000	(11%)	(11%)
Total Revenues	2,213,519	2,168,041	2,172,712	2,077,936	2,056,202	1,980,112	1,980,112	0	1,980,112	(9%)	(9%)
Expenditures											
Salaries	2,875,966	2,972,978	3,479,922	3,176,412	3,643,312	3,404,766	3,404,766	0	3,404,766	(2%)	(2%)
Other Personnel Costs	1,150,911	1,164,740	1,321,933	1,265,500	1,372,005	1,291,423	1,298,313	(6,890)	1,291,423	(2%)	(2%)
Operating	732,745	816,503	966,400	841,899	968,680	935,637	942,848	(7,211)	935,637	(2%)	(3%)
Public Assistance/Grants	217,613	182,517	172,440	269,325	227,254	227,254	227,254	0	227,254	32%	32%
Capital Outlay	94,001	37,733	39,819	33,653	39,206	39,206	39,206	0	39,206	(2%)	(2%)
Total Expenditures	5,071,237	5,174,470	5,980,514	5,586,789	6,250,457	5,898,286	5,912,387	(14,101)	5,898,286	(1%)	(1%)
Net Cost	2,857,718	3,006,429	3,807,802	3,508,853	4,194,255	3,918,174	3,932,275	(14,101)	3,918,174	3%	3%
Number of County Employees	79.85	80.55	84.10	84.10	83.35	82.05	82.05	0.00	82.05	(2%)	(2%)

Sheriff Total

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
Revenues											
Fees & Permits	12,555	13,785	10,800	24,040	14,900	14,900	14,900	0	14,900	38%	38%
Intergovernmental	321,909	482,377	172,159	430,000	163,849	157,849	135,038	22,811	157,849	(22%)	(8%)
Grants/Donations	73,104	83,907	83,198	79,275	79,598	79,598	79,598	0	79,598	(4%)	(4%)
Sales & Service	57,526	50,961	27,850	56,350	49,400	49,700	49,700	0	49,700	78%	78%
Total Revenues	465,095	631,031	294,007	589,665	307,747	302,047	279,236	22,811	302,047	(5%)	3%
Expenditures											
Salaries	2,860,757	3,107,993	3,380,441	3,278,810	3,606,009	3,353,860	3,305,305	48,555	3,353,860	(2%)	(1%)
Other Personnel Costs	1,316,565	1,387,121	1,579,701	1,592,467	1,701,828	1,628,715	1,609,392	19,323	1,628,715	2%	3%
Operating	815,277	918,227	1,312,138	1,074,935	1,156,009	1,124,001	1,196,175	(72,174)	1,124,001	(9%)	(14%)
Public Assistance/Grants	330,011	46,986	9,366	28,679	15,200	14,980	14,980	0	14,980	60%	60%
Capital Outlay	404,177	346,155	673,761	619,844	318,000	318,000	318,000	0	318,000	(53%)	(53%)
Total Expenditures	5,726,785	5,806,481	6,955,407	6,594,734	6,797,046	6,439,556	6,443,852	(4,296)	6,439,556	(7%)	(7%)
Net Cost	5,261,691	5,175,450	6,661,400	6,005,069	6,489,299	6,137,509	6,164,616	(27,107)	6,137,509	(7%)	(8%)
Number of County Employees	87.00	91.00	96.40	96.40	99.25	97.25	95.25	2.00	97.25	(1%)	1%

Sustainable Communities Total

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
Revenues											
Fees & Permits	1,097,777	967,075	800,000	875,000	501,500	501,500	501,500	0	501,500	(37%)	(37%)
Intergovernmental	0	0	0	0	0	0	0	0	0	0%	0%
Sales & Service	548,895	298,727	271,000	158,003	135,000	129,000	129,000	0	129,000	(52%)	(52%)
Total Revenues	1,646,672	1,265,802	1,071,000	1,033,003	636,500	630,500	630,500	0	630,500	(41%)	(41%)
Expenditures											
Salaries	939,630	1,176,414	1,445,423	1,249,543	1,401,407	1,344,154	1,413,930	(69,776)	1,344,154	(2%)	(7%)
Other Personnel Costs	337,788	420,635	503,741	467,043	480,981	462,518	491,689	(29,171)	462,518	(2%)	(8%)
Operating	172,809	178,166	389,690	342,753	293,635	285,985	254,160	31,825	285,985	(35%)	(27%)
Public Assistance/Grants	0	0	0	0	20,000	20,000	20,000	0	20,000	100%	100%
Capital Outlay	0	172,449	3,500	0	0	0	0	0	0	(100%)	(100%)
Total Expenditures	1,450,227	1,947,665	2,342,354	2,059,339	2,196,023	2,112,657	2,179,779	(67,122)	2,112,657	(7%)	(10%)
Net Cost	(196,444)	681,863	1,271,354	1,026,336	1,559,523	1,482,157	1,549,279	(67,122)	1,482,157	22%	17%
Number of County Employees	24.00	29.00	30.00	30.00	30.00	30.00	30.00	0.00	30.00	0%	0%

Tax Total

	2007 Actual	2008 Actual	2009 Amended	2009 Estimated	2010 Total Req.	2010 Total Rec.	2010 Appr. Cont.	2010 Appr. Exp.	2010 Total Appr.	Cont. % Inc./Dec.	Total % Inc./Dec.
Revenues											
Miscellaneous	(58,054)	2,505	(125,000)	(130,000)	(125,000)	(125,000)	(125,000)	0	(125,000)	0%	0%
Sales & Service	32,144	52,051	21,000	182,000	170,000	170,000	170,000	0	170,000	710%	710%
Total Revenues	(25,910)	54,556	(104,000)	52,000	45,000	45,000	45,000	0	45,000	(143%)	(143%)
Expenditures											
Salaries	529,953	531,119	634,270	610,003	661,551	637,579	637,579	0	637,579	1%	1%
Other Personnel Costs	207,040	245,097	317,277	299,652	267,871	260,824	264,824	(4,000)	260,824	(17%)	(18%)
Operating	537,854	470,499	436,284	1,221,506	410,768	402,068	419,088	(17,020)	402,068	(4%)	(8%)
Transfers	0	0	0	0	0	0	0	0	0	0%	0%
Capital Outlay	19,248	0	21,358	21,358	0	0	0	0	0	(100%)	(100%)
Total Expenditures	1,294,096	1,246,715	1,409,189	2,152,519	1,340,190	1,300,471	1,321,491	(21,020)	1,300,471	(6%)	(8%)
Net Cost	1,320,006	1,192,159	1,513,189	2,100,519	1,295,190	1,255,471	1,276,491	(21,020)	1,255,471	(16%)	(17%)
Number of County Employees	16.00	16.00	17.00	17.00	17.00	17.00	17.00	0.00	17.00	0%	0%

Appendix F: FY 2009-2010 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, 2009 and ending June 30, 2010 as follows:

Bells Annex Fire District	
Fund Balance	2,000
Property Tax	60,893
Total Bells Annex Fire District	62,893
Bennett Fire District	
Fund Balance	4,000
Property Tax	80,434
Total Bennett Fire District	84,434
Bonlee Fire District	
Fund Balance	22,000
Property Tax	173,008
Total Bonlee Fire District	195,008
Bynum Canoe Access	
Fund Balance	9,310
Interest	90
Total Bynum Canoe Access	9,400
Central Chatham Fire District	
Fund Balance	15,401
Property Tax	191,051
Total Central Chatham Fire District	206,452
Circle City Fire District	
Fund Balance	261,766
Property Tax	793,139
Total Circle City Fire District	1,054,905
Courthouse Clock Trust Fund	
Fund Balance	60,000
Interest	500
Total Courthouse Clock Trust Fund	60,500
Emergency Vehicle Replacement	
Fund Balance	190,000
Interest	1,700
Total Emergency Vehicle Replacement	191,700
Enhanced 911 Fund	
Fund Balance	500,000
Interest	14,000
Other Taxes/Licenses	480,000
Total Enhanced 911 Fund	994,000
Equipment Capital Reserve	

Fund Balance	1,158,006
Interest	20,000
Total Equipment Capital Reserve	1,178,006
Facility Reserve	
Transfers	4,537,130
Fund Balance	5,522,266
Total Facility Reserve	10,059,396
Forfeited Property	
Fund Balance	47,100
Interest	1,200
Total Forfeited Property	48,300
General Fund	
Fees & Permits	871,400
Transfers	5,649,169
Fund Balance	2,868,549
Intergovernmental	9,377,893
Interest	620,000
Grants/Donations	155,246
Miscellaneous	(125,000)
Other Taxes/Licenses	650,600
Property Tax	50,309,194
Sales & Service	2,255,440
Sales Tax	7,862,748
Total General Fund	80,495,239
Goldston Fire District	
Fund Balance	8,400
Property Tax	188,217
Total Goldston Fire District	196,617
Health Internal Service	
Interest	20,000
Sales & Service	4,101,660
Total Health Internal Service	4,121,660
Hope Fire District	
Fund Balance	27,000
Property Tax	306,454
Total Hope Fire District	333,454
Impact Fees	
Fund Balance	8,180,053

Interest	80,000
Grants/Donations	660,000
Total Impact Fees	8,920,053
Law Enforcement Pension Trust Fund	
Interest	2,000
Sales & Service	40,000
Total Law Enforcement Pension Trust	42,000
Moncure Fire District	
Fund Balance	122,000
Property Tax	436,176
Total Moncure Fire District	558,176
North Chatham Fire District	
Fund Balance	185,000
Property Tax	2,429,837
Total North Chatham Fire District	2,614,837
Parks Foundation Trust Fund	
Fund Balance	72,500
Interest	500
Grants/Donations	12,000
Total Parks Foundation Trust Fund	85,000
Parkwood Fire District	
Fund Balance	25,000
Property Tax	251,453
Total Parkwood Fire District	276,453
Personnel Savings Account	
Fund Balance	790,000
Interest	10,000
Total Personnel Savings Account	800,000
Recreation Fees	
Fund Balance	428,000
Interest	7,000
Grants/Donations	65,000
Total Recreation Fees	500,000
Southeast Water District	
Sales & Service	508,825
Total Southeast Water District	508,825
Staley Fire District	
Fund Balance	7,500

Property Tax	46,001
Total Staley Fire District	53,501
Utility Capital Reserve	
Transfers	1,233,655
Fund Balance	2,902,450
Interest	50,000
Sales & Service	500,000
Total Utility Capital Reserve	4,686,105
Utility Vehicle Replacement Reserve	
Fund Balance	300,000
Interest	2,500
Total Utility Vehicle Replacement	302,500

Waste Management Capital Reserve	
Transfers	764,120
Fund Balance	133,380
Interest	2,500
Total Waste Management Capital	900,000
Waste Management Fund	
Fund Balance	834,906
Intergovernmental	20,000
Interest	30,000
Miscellaneous	20,000
Other Taxes/Licenses	100,000
Sales & Service	2,686,921

Total Waste Management Fund	3,691,827
Water Fund	
Transfers	1,686,105
Fund Balance	148,592
Interest	50,000
Sales & Service	4,388,100
Total Water Fund	6,272,797
West Sanford Fire District	
Fund Balance	1,700
Property Tax	28,630
Total West Sanford Fire District	30,330

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, 2009 and ending June 30, 2010 as follows:

General Fund	
Central Carolina Community College	564,884
Chatham County Schools	31,389,955
Cooperative Extension Service	334,214
Council on Aging	878,785
County Attorney	283,279
County Manager's Office	881,820
Court Facilities	122,520
Court-related Programs	394,442
Economic Development Corporation	760,155
Elections Office	316,909
Emergency Operations	3,950,254
Facilities Management	2,100,613
Facilities Management -- Fleet Management	116,751
Family Resource Center	66,354
Finance Office	668,626
General Services	4,507,525
Governing Board	375,016
Health	5,898,286
Human Service Agencies	662,020
Library	844,563
Management Information Systems (MIS)	1,085,679
Orange-Person-Chatham Mental Health	585,289
Pittsboro-Siler City Convention & Visitors Bureau	86,493

Recreation	1,053,378
Register of Deeds	407,030
Sheriff	6,439,556
Social Services	11,337,771
Soil & Water Conservation District	200,163
Sustainable Communities	2,112,657
Tax	1,300,471
Utility Fund Transfers	769,779
Total General Fund	80,495,239
Southeast Water District	
Southeast Water District	508,825
Total Southeast Water District	508,825
Waste Management Fund	
Waste Management	3,691,827
Total Waste Management Fund	3,691,827
Water Fund	
Water -- Distribution	5,126,765
Water -- Waste Water Treatment	23,623
Water -- Water Treatment	1,122,409
Total Water Fund	6,272,797
Other Funds	
Bells Annex Fire District	62,893
Bennett Fire District	84,434
Bonlee Fire District	195,008
Bynum Canoe Access	9,400

Central Chatham Fire District	206,452
Circle City Fire District	1,054,905
Courthouse Clock Trust Fund	60,500
Emergency Vehicle Replacement	191,700
Enhanced 911 Fund	994,000
Equipment Capital Reserve	1,178,006
Facility Reserve	10,059,396
Forfeited Property	48,300
Goldston Fire District	196,617
Health Internal Service	4,121,660
Hope Fire District	333,454
Impact Fees	8,920,053
Law Enforcement Pension Trust Fund	42,000
Moncure Fire District	558,176
North Chatham Fire District	2,614,837
Parks Foundation Trust Fund	85,000
Parkwood Fire District	276,453
Personnel Savings Account	800,000
Recreation Fees	500,000
Staley Fire District	53,501
Utility Capital Reserve	4,686,105
Utility Vehicle Replacement Reserve	302,500
Waste Management Capital Reserve	900,000
West Sanford Fire District	30,330

Section 3: Tax Levy Rate.

For Chatham County, there is hereby levied a tax at the rate of 60.22 cents (\$0.6022) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of

January 1, 2009. This rate is based on an estimate total valuation of property, for the purpose of taxation, of \$8,437,607,508 which is 100% of the total assessed property tax valuation, and upon a collection rate of 97.5% for real and personal property and 89.7% for motor vehicles.

The revenue neutral rate which is required to be published by North Carolina General Statute 159-11(e) is 60.32 cents (\$0.6032) per one-hundred dollars (\$100) valuation of property listed for taxes as of January 1, 2009.

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

Bells Annex	0.0620
Bennett	0.0655
Bonlee	0.0570
Central Chatham	0.0552
Circle City	0.0900
Goldston	0.0659
Hope	0.0614
Moncure	0.0839
North Chatham	0.0620
Parkwood	0.0960
Staley	0.0905
West Sanford	Equal to the rate set by Lee County

Section 4:Fees.

All fees that Chatham County has authority to charge on June 30, 2009 are hereby declared to be in effect during FY 2009-10 without amendment or change as of July 1, 2009, with the exception that the following fees are hereby enacted or changed:

Department	Fee Name	Proposed Fee Amount
Building Inspections	Preliminary Plan Review	\$300
Fire Inspections	Vacant building less than 501 square feet	\$30
Fire Inspections	Vacant building 501 to 2,500 square feet	\$45
Fire Inspections	Vacant building 2,501 to 20,000 square feet	\$60
Fire Inspections	Vacant building 20,001 square feet and above	\$100
Planning	Minor Subdivision Fee	\$250 per subdivision
Health--Preventive	Fee for oral contraceptives	\$5 per pack

Department	Fee Name	Proposed Fee Amount
Health-Environmental Health	VOC Well Sample	\$150 per application
Recreation	Kitchen Rental	\$50

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, 2010. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted by purpose, as follows:

Current Expense	19,916,169
Supplement for Teachers, Administrators, and Classified Personnel	3,411,115
Capital Outlay	999,668
CIP projects:	
Asbestos Ceiling Tile Replacement	187,480
Asbestos Floor Replacement	35,000
Bleacher Replacement	105,000
Camera System for Schools	166,587
Renovate High School Science Labs	152,400
Renovate Restrooms	250,000
JS Wastewater System	100,000

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2009-2010 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 \$20,000 from contingency to any department with a memorandum report of such transfers at the next regular meeting 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.
- Hire employees at a rate not to exceed the midpoint of the salary range.

Section 7: Travel Reimbursement Rates.

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

A.	Mileage:	\$.505/mile
B.	Meals:		
	Breakfast	\$	6.00
	Lunch		8.00
	Dinner		16.00

Section 8: Copies of Budget to Be Furnished.

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

Adopted the 15th day of June, 2009.

ATTEST:

 Dr. George Lucier, Chairman
 Chatham County Board of Commissioners

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