

## 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: Chatham County 2017-2023 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 2017.

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

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

## CIP Process

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

Timeline for adoption:

- CIP requests originate at the department level. Requests were submitted by departments on or before October 5, 2015.
- 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 2, 2015.
- Commissioners obtain public input on the CIP before discussing it. A public hearing is scheduled for November 6, 2015.
- Commissioners review the recommendation in detail and make changes. Commissioners have a work session scheduled on November 17, 2015.

The final action is adoption of the CIP, tentatively scheduled for the December 2015 meeting.

## Overall Approach

Two new debt-funded projects are recommended in the CIP, a new northeast elementary school and the CCCC Health Sciences Building. Both were future projects in last year's CIP. The cumulative effect of these projects is the need for approximately 2.35 cents to be added to the debt model. One cent of this amount can be covered with additional sales tax revenues approved in the 2015 session of the legislature. It is unlikely that the remaining 1.35 cents can be absorbed entirely by growth in existing revenues. These projects also carry substantial operating costs that will affect the budget, beginning in FY 2021.

In addition, there are significant future projects on the horizon, namely the replacement of the county's emergency radio system, the construction of an additional elementary or middle school, and the construction of a shared western intake and water plant on Jordan Lake. These projects will also require debt funding and will add significantly to the county's debt load, which is already projected to be the highest in our population group. Additional debt-funded projects, which are not deemed an absolute necessity, should be avoided in the near future.

The manager has made some modifications to the requests by the Board of Education and CCCC to reduce the effect on the debt model.

## Recommended Changes

Recommended changes to the Approved 2016-2022 CIP (as amended) include:

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

- **Either expand Northwood's core and delay the new northeast high school five years to open in August 2025 or move forward with the northeast high school to open in August 2020.** Last year, the Board of Education requested and the county manager recommended funding a feasibility study for the expansion of Northwood's core facilities to accommodate 1,500 students. That study is complete and shows that the

cost to expand Northwood is approximately \$27 million. Last year, the Operations Research and Education Laboratory at North Carolina State University (OR/Ed) projections showed that this expansion would be sufficient for high school students in the Northwood district until 2025, when the new high school, if delayed, would open. This year, preliminary OR/Ed projections show Northwood may be over 1,500 students before 2025. The school district has asked OR/Ed to refine these numbers before a final decision is made regarding how to accommodate the growth in the Northwood district. The county manager recommends that the Board of Commissioners approve both options and allow the Board of Education to move forward as it deems appropriate when new OR/Ed projections are received. Either option is fully supported by the debt model without additional revenues.

- **Add an elementary school in the northeast to open in August 2020.** OR/Ed projections show that North Chatham and Perry Harrison Elementary schools will exceed capacity in the next five years. The Board of Education has requested the addition of an elementary school in the northeast to open in August 2019 to accommodate additional students. The county manager recommends adding the school to open in August 2020. OR/Ed is currently updating projections. In addition, the number of students can be managed by limiting the number of pre-K students on campus and through mobile units. The addition of the school has a significant effect on the debt model. To open as requested by the Board of Education, an additional 1.6 cents is needed. As recommended by the county manager, an additional 1.5 cents is needed. The manager recommends that one cent of this be funded through new sales tax revenues approved by the General Assembly and that the remainder be added in the FY 2017 budget. It is possible, but not certain, that .5 cents could be absorbed by growth in existing revenues [+30,556,307]
- **Move up the renovation of the high school locker rooms, as requested.** The county manager is recommending that the renovation of high school and K-8 locker rooms be moved up, as requested. Cost escalation has been removed. [-4,730]
- **Fund a feasibility study for a new School Central Office building.** \$50,000 was requested in the FY 2017 operating budget to fund the study. Because the county lacks debt capacity for this project to move forward, the funding is not recommended until it can be determined that the project is viable.

- **Increase funding for mobile classrooms.** [+6,000]
- **Add future projects:** Schools HVAC/Lighting replacement and replacement of the wastewater system at Silk Hope School. Establishment of a capital reserve is recommended for the HVAC/Lighting project, to be funded through remaining new sales tax revenues and the county's capital reserve.

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

- **Fund a Health Sciences Building on CCC's Pittsboro Campus to open January 2021.** CCC requested that the building be constructed on the Briar Chapel site to open January 2018. However, construction of a facility on the Pittsboro campus is \$948,602 cheaper in today's dollars than construction at Briar Chapel, which includes \$1,062,000 for land. The Pittsboro option also does not require construction of the civic space, as it will be near the Agriculture and Conference Center, which saves another \$925,461 in construction costs. Finally, operating costs for the Pittsboro site are cheaper by approximately \$50,000 per year. Because there is no time pressure with the Pittsboro site, staff recommends that the building be constructed to open January, 2021 to lessen the impact on the debt model and the additional revenue required to support it. The Pittsboro option opening in 2021 requires approximately 0.85 cents to be added to the debt model to fund future debt service. This will likely require an increase in the property tax rate, since it is not likely that the increase can be absorbed with growth in existing revenue. [+14,339,663]
- **Fund a modest increase in the Next Generation 911 project to cover costs not previously anticipated.** The increase will be funded entirely by 911 funds. [+29,394]
- **Add projects:** CCC roof replacement [+478,500], Justice Center A/V equipment replacement [+465,850], Tax Office software [+436,000], and DSS Software [+277,455], to be funded through capital reserve.
- **Increase the budget for annex renovations** to cover increased costs for escalation, changes in scope and renovations to the exterior. [+453,860]
- **Increase the budget for Briar Chapel Park** to cover additional costs associated with construction of the restroom/concession stand. The costs will be covered by recreation fees paid by the Briar Chapel development. [+175,473]

- Increase the budget for the Solid Waste building to cover unexpected costs associated with the scales and other unanticipated expenses. The costs will be covered by Solid Waste fund balance. [+50,000]

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 14, 2015:

- The CCCC Health Sciences Building will be constructed at the Briar Chapel location and open in FY 2018. This change will require an additional 0.3 cents be added to the debt model.

### Debt-Model Assumptions

- 5.6 cents on property tax rate is dedicated annually. 2.35 cents will have to be added for northeast elementary school and CCCC health sciences building. One cent of this can be covered through additional sales tax revenue.
- 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 0.4% 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.

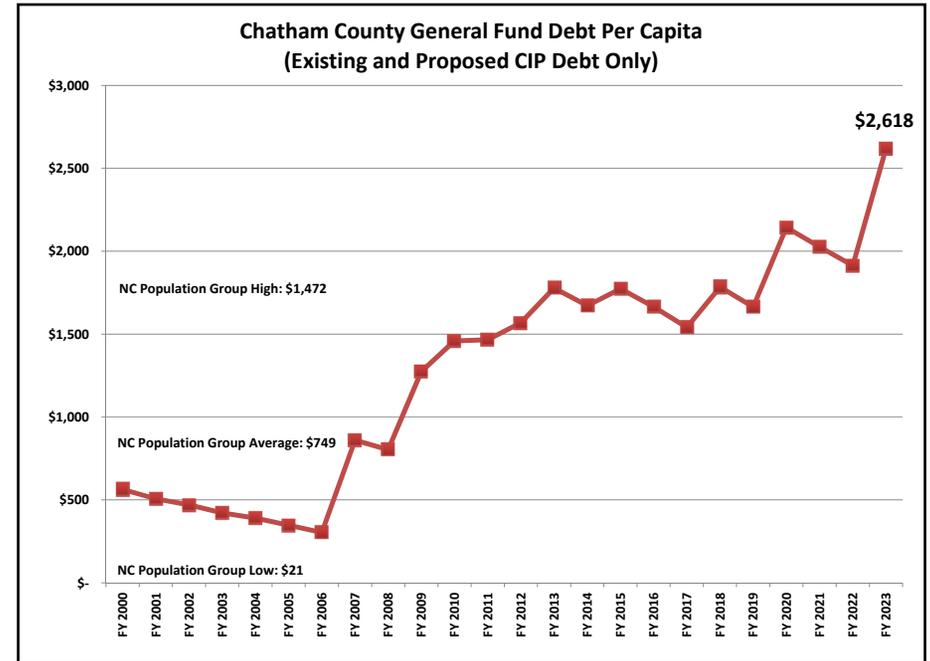
### Other Assumptions

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

### Debt Indicators

Debt indicators are factored as if the combination Northwood expansion/northeast high school option is chosen. Debt loads would be lower overall, if only the new high school is built.

- Debt as a percent of assessed value: With a projected high of 1.94% in FY 2023, the county's indicator is projected to stay slightly below the highest county (as of June 30, 2014) at 2.154% in its population group (50,000 to 99,999) and well below the 8% legal maximum.

- Debt per capita: With a projected high of \$2,618 in FY 2023, the county per capita debt would exceed the current highest county (as of June 30, 2013) in its population group, \$1,472.
- 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's maximum.

## Appendix D: List of New or Increased Fees

Department	Action	Fee	Current Amount	Units	Approved Amount	Justification	Projected Revenue
Central Permitting-- Building Inspections	New	Generator Fee	\$0		\$75	Generator inspections typically require 2 trips and occasionally require 1 trip. Currently, permitting staff have to determine whether to charge the customer for one trip or two which would result in a fee of \$50 or \$100. Permitting is recommending a flat fee of \$75 which would actually be a decrease in revenue of approximately \$1500.	\$0
Central Permitting-- Building Inspections	New	Handicap Ramp	\$100		\$0	To encourage residents to go through the permitting process and ensure safety of handicap ramps.	(\$500)
Planning	New	Exempt Plat Review Fee	\$0	Per Application	\$50	There is currently no fee for reviewing exempt plats and the review is taking more time for staff due to additional background research that is needed to verify the exemption.	\$6,000
Health--Clinic	Increase	TB Skin Test	\$20	Per Visit	\$40	Recover cost of service and maximize reimbursement.	\$5,340
Health--Clinic	Increase	Pnuemonia Vaccine	\$45	Per Visit	\$80	Recover cost of service and maximize reimbursement.	\$164
Health--Clinic	Increase	Kinrix Vaccine	\$45	Per Visit	\$50	Recover cost of service and maximize reimbursement.	\$0
Health--Clinic	Increase	MMR-V Vaccine	\$147	Per Visit	\$170	Recover cost of service and maximize reimbursement.	\$0
Health--Clinic	Increase	HIB Vaccine	\$20	Per Visit	\$25	Recover cost of service and maximize reimbursement.	\$9
Health--Clinic	Increase	Td Vaccine	\$26	Per Visit	\$30	Recover cost of service and maximize reimbursement.	\$9
Health--Clinic	Increase	HPV Vaccine	\$153	Per Visit	\$170	Recover cost of service and maximize reimbursement.	\$24
Health--Clinic	Increase	MMR Vaccine	\$56	Per Visit	\$65	Recover cost of service and maximize reimbursement.	\$68
Health--Clinic	Increase	Varicella Vaccine	\$93	Per Visit	\$105	Recover cost of service and maximize reimbursement.	\$99
Health--Clinic	Increase	Prevnar Vaccine	\$153	Per Visit	\$160	Recover cost of service and maximize reimbursement.	\$5
Health--Clinic	Increase	H Pylori Lab Test	\$67	Per Visit	\$107	Recover cost of service and maximize reimbursement.	\$45
Agriculture Center	Change	Exhibit Hall Peak Rental	\$2,200	Per Day	\$1,600	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Exhibit Hall Rent Off Peak Rental	\$1,400	Per Day	\$1,200	New fee amount is more in line with similar venues	\$0

## Appendix D: List of New or Increased Fees

Department	Action	Fee	Current Amount	Units	Approved Amount	Justification	Projected Revenue
Agriculture Center	Change	Exhibit Hall Nonprofit Rental	Cost (\$800-\$1,200)	Per Day	\$650	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall A Peak Rental	\$2,200	Per Day	\$850	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall A Off Peak Rental	\$1,400	Per Day	\$675	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall A Nonprofit Rental	Cost (\$800-\$1,200)	Per Day	\$550	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall B Peak Rental	\$2,200	Per Day	\$450	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall B Off Peak Rental	\$1,400	Per Day	\$350	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall B Nonprofit Rental	Cost (\$800-\$1,200)	Per Day	\$325	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall C Peak Rental	\$2,200	Per Day	\$450	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall C Off Peak Rental	\$1,400	Per Day	\$350	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Hall C Nonprofit Rental	Cost (\$800-\$1,200)	Per Day	\$325	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Lobby Peak Rental	\$2,200	Per Day	\$550	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Lobby Off Peak Rental	\$1,400	Per Day	\$400	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Lobby Nonprofit Rental	Cost (\$800-\$1,200)	Per Day	\$325	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Breakout Room Peak Rental	\$1,100	Per Day	\$275	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Breakout Room Off Peak Rental	\$700	Per Day	\$250	New fee amount is more in line with similar venues	\$0
Agriculture Center	Change	Breakout Room Nonprofit Rental	Cost (\$400-\$600)	Per Day	\$225	New fee amount is more in line with similar venues	\$0
Agriculture Center	New	Catering Kitchen Rental	\$0	Per Hour	\$100	Use of the kitchen will need to be exclusive, so groups will need to rent for a specified time	\$0
Agriculture Center	New	Outdoor Vendor Space Rental	\$0	Per Hour	\$50	Vendor rentals for outdoor events is anticipated and will require staff time to coordinate	\$0
Agriculture Center	New	Excessive set up and cleaning		Per Hour	\$50	Old fees called for multiple setups and cleanups to be charged by setup; this change ensures we are able to recover our costs	\$0
Agriculture Center	New	Cancellation fee	\$0	Per Event	\$60	A cancellation fee is needed to cover the county's out-of-pocket costs for event coordination and credit card usage	\$0

## Appendix D: List of New or Increased Fees

Department	Action	Fee	Current Amount	Units	Approved Amount	Justification	Projected Revenue
Agriculture Center	New	B&W and Color Copies, Faxes	\$0	Per Copy	County cost	Need to recover costs	\$0
Agriculture Center	New	Overtime charges	\$0	Per Hour	\$100	Need to recover costs	\$0
Agriculture Center	New	Additional services provided	\$0	Per Hour	Cost + 10%	Need to recover costs	\$0
Agriculture Center	New	AV Rental: Cordless Microphones	\$0	Per Day	\$25	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Lavalier Microphone	\$0	Per Day	\$50	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Microphone Stands	\$0	Per Day	\$15	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Projector/Laptop/DVD	\$0	Per Day	\$75	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Overhead Projector	\$0	Per Day	\$25	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Laser Pointer	\$0	Per Day	\$10	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Flip Chart	\$0	Per Day	\$25	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Dry Erase Board	\$0	Per Day	\$25	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Easel	\$0	Per Day	\$15	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Standard Lectern	\$0	Per Day	\$25	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	AV Rental: Smart Lectern	\$0	Per Day	\$75	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	200 amp Remote Electrical Service	\$0	Per Day	\$50	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	Portable Stage 6x8 Section Rental	\$0	Per Day	\$25	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	New	Live Streaming Package	\$0	Per Day	\$40	AV equipment must be charged out separately to inventory in software and charge sales tax	\$0
Agriculture Center	Eliminate	Daytime Exclusive, Nighttime, Nighttime Exclusive, Weekend, Weekend Exclusive, Holiday, Holiday Exclusive	\$700-\$3,800	Per Day	Eliminated	Fees are proposed to be charged by peak and off-peak	\$0
<b>Total:</b>							<b>\$11,263</b>

# FY 2016-2017 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, 2016 and ending June 30, 2017 as follows:

<b>Bells Annex Fire District</b>		<b>Total Circle City Fire District</b>		<b>Interest</b>	
Appropriated Fund Balance	\$5,000	Appropriated Fund Balance	\$1,215,833	Total Facility/Debt Reserve	\$10,599,957
Property Tax	\$113,855	<b>Coal Ash Settlement</b>		<b>General Fund</b>	
<b>Total Bells Annex Fire District</b>	<b>\$118,855</b>	Appropriated Fund Balance	\$4,000,000	Permits and Fees	\$1,555,429
<b>Bennett Fire District</b>		<b>Total Coal Ash Settlement</b>	<b>\$4,000,000</b>	Transfers In	\$11,207,697
Appropriated Fund Balance	\$3,000	<b>Courthouse Clock Trust Fund</b>		Appropriated Fund Balance	\$5,937,834
Property Tax	\$108,300	Appropriated Fund Balance	\$65,625	Intergovernmental	\$10,840,530
<b>Total Bennett Fire District</b>	<b>\$111,300</b>	<b>Total Courthouse Clock Trust Fund</b>	<b>\$65,625</b>	Interest	\$140,000
<b>Bonlee Fire District</b>		<b>Emergency Telephone System</b>		Contributions from others	\$188,540
Appropriated Fund Balance	\$7,000	Intergovernmental	\$550,849	Miscellaneous	\$257,924
Property Tax	\$212,485	Interest	\$1,100	Other Taxes/Licenses	\$745,298
<b>Total Bonlee Fire District</b>	<b>\$219,485</b>	<b>Total Emergency Telephone System</b>	<b>\$551,949</b>	Property Tax	\$62,290,000
<b>Canoe Access/Easement</b>		<b>Emergency Vehicle Replacement</b>		Charges for Services	\$2,115,854
Appropriated Fund Balance	\$8,500	Appropriated Fund Balance	\$117,000	Sales Tax	\$12,215,000
Interest	\$40	Interest	\$400	<b>Total General Fund</b>	<b>\$107,494,106</b>
<b>Total Canoe Access/Easement</b>	<b>\$8,540</b>	<b>Total Emergency Vehicle Replacement</b>	<b>\$117,400</b>	<b>Goldston Fire District</b>	
<b>Central Chatham Fire District</b>		<b>Capital Improvements (CIP) Capital Reserve</b>		Appropriated Fund Balance	\$10,000
Appropriated Fund Balance	\$5,000	Transfers In	\$1,656,682	Property Tax	\$236,578
Property Tax	\$306,133	Interest	\$5,000	<b>Total Goldston Fire District</b>	<b>\$246,578</b>
<b>Total Central Chatham Fire District</b>	<b>\$311,133</b>	<b>Total CIP Capital Reserve</b>	<b>\$1,661,682</b>	<b>Health Internal Service</b>	
<b>Circle City Fire District</b>		<b>Facility/Debt Reserve</b>		Appropriated Fund Balance	\$100,000
Appropriated Fund Balance	\$44,000	Transfers In	\$9,999,957	Interest	\$12,000
Property Tax	\$1,171,833	Intergovernmental	\$500,000	Charges for Services	\$5,741,040

<b>Total Health Internal Service</b>	<b>\$5,853,040</b>
<b>Hope Fire District</b>	
Appropriated Fund Balance	\$9,000
Property Tax	\$355,646
<b>Total Hope Fire District</b>	<b>\$364,646</b>
<b>Impact Fees</b>	
Permits and Fees	\$2,190,000
Appropriated Fund Balance	\$2,240,459
Interest	\$14,000
<b>Total Impact Fees</b>	<b>\$4,444,459</b>
<b>Law Enforcement Pension Trust</b>	
Interest	\$1,200
Charges for Services	\$125,000
<b>Total Law Enforcement Pension Trust</b>	<b>\$126,200</b>
<b>Library Foundation Trust Fund</b>	
Appropriated Fund Balance	\$10,650
Interest	\$50
<b>Total Library Foundation Trust Fund</b>	<b>\$10,700</b>
<b>Moncure Fire District</b>	
Property Tax	\$661,551
<b>Total Moncure Fire District</b>	<b>\$661,551</b>
<b>North Chatham Fire District</b>	
Appropriated Fund Balance	\$100,000
Property Tax	\$4,771,212

<b>Total North Chatham Fire District</b>	<b>\$4,871,212</b>
<b>Northview Fire District</b>	
Property Tax	\$32,280
<b>Total Northview Fire District</b>	<b>\$32,280</b>
<b>Parkwood Fire District</b>	
Property Tax	\$316,008
<b>Total Parkwood Fire District</b>	<b>\$316,008</b>
<b>Recreation Fees</b>	
Permits and Fees	\$203,500
Appropriated Fund Balance	\$350,000
Interest	\$2,000
<b>Total Recreation Fees</b>	<b>\$555,500</b>
<b>Sheriff-Property Seizure</b>	
Appropriated Fund Balance	\$50,000
Interest	\$150
<b>Total Sheriff-Property Seizure</b>	<b>\$50,150</b>
<b>Environmental Quality - Solid Waste &amp; Recycling</b>	
Appropriated Fund Balance	\$116,463
Intergovernmental	\$183,927
Interest	\$10,000
Miscellaneous	\$115,000
Charges for Services	\$2,774,295
<b>Total Environmental Quality Solid Waste &amp; Recycling</b>	<b>\$3,199,685</b>
<b>Environmental Quality Solid Waste &amp; Recycling Reserve</b>	

Appropriated Fund Balance	\$747,000
Interest	\$3,000
<b>Total Environmental Quality Solid Waste &amp; Recycling Reserve</b>	<b>\$750,000</b>
<b>Southeast Water District</b>	
Interest	\$1,100
Charges for Services	\$608,500
<b>Total Southeast Water District</b>	<b>\$609,600</b>
<b>Staley Fire District</b>	
Appropriated Fund Balance	\$4,000
Property Tax	\$50,504
<b>Total Staley Fire District</b>	<b>\$54,504</b>
<b>Water Capital Reserve</b>	
Appropriated Fund Balance	\$2,850,000
Interest	\$50,000
Charges for Services	\$1,100,000
<b>Total Water Capital Reserve</b>	<b>\$4,000,000</b>
<b>Water Equipment Reserve</b>	
Interest	\$1,500
<b>Total Water Equipment Reserve</b>	<b>\$1,500</b>
<b>Water Fund</b>	
Appropriated Fund Balance	\$542,078
Interest	\$12,000
Charges for Services	\$5,787,000
<b>Total Water Fund</b>	<b>\$6,341,078</b>

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## 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, 2016 and ending June 30, 2017 as follows:

<b>General Fund</b>		Parks and Recreation	\$978,592	Circle City Fire District	\$1,215,833
CCCC - Community College	\$1,768,393	Pittsboro/SC Visitors Bureau	\$97,916	Coal Ash Settlement	\$4,000,000
Central Permitting	\$1,401,430	Planning	\$639,813	Courthouse Clock Trust Fund	\$65,625
Chatham County Schools	\$36,823,915	CCA&CC	\$221,766	Emergency Telephone System	\$551,949
Cooperative Extension Service	\$396,675	Register of Deeds	\$486,426	Emergency Vehicle Replacement	\$117,400
Council on Aging	\$967,857	Sheriff	\$12,666,619	Capital Improvement (CIP) Capital Reserve	\$1,661,682
County Attorney	\$407,976	Social Services	\$10,759,696	Facility/Debt Reserve	\$10,599,957
County Manager's Office	\$932,970	Soil and Water	\$271,984	Goldston Fire District	\$246,578
Court Facilities	\$1,185,788	Tax	\$1,712,452	Health Internal Service	\$5,853,040
Court Related Programs	\$637,717	<b>Total General Fund</b>	<b>\$107,494,106</b>	Hope Fire District	\$364,646
Economic Development	\$1,107,280	<b>Environmental Quality Solid Waste &amp; Recycling Fund</b>		Impact Fees	\$4,444,459
Elections	\$446,568	Environmental Quality	\$3,199,685	Law Enforcement Pension Trust	\$126,200
Emergency Operations	\$5,154,314	<b>Total Environmental Quality Solid Waste &amp; Recycling</b>	<b>\$3,199,685</b>	Library Foundation Trust Fund	\$10,700
Environmental Quality – Sedimentation & Erosion Control	\$247,964	<b>Southeast Water District</b>		Moncure Fire District	\$661,551
Facilities Management	\$3,439,477	Southeast Water District	\$609,600	North Chatham Fire District	\$4,871,212
Finance Office	\$892,665	<b>Total Southeast Water District</b>	<b>\$609,600</b>	Northview Fire District	\$32,280
Fleet	\$134,532	<b>Water Fund</b>		Parkwood Fire District	\$316,008
General Services - Non Depart	\$12,445,987	Water	\$6,341,078	Recreation Fees	\$555,500
Governing Board	\$378,110	<b>Total Water Fund</b>	<b>\$6,341,078</b>	Sheriff-Property Seizure	\$50,150
Health	\$6,071,355	<b>Other Funds</b>		Environmental Quality Solid Waste & Recycling Reserve	\$750,000
Library Services	\$2,017,079	Bells Annex Fire District	\$118,855	Staley Fire District	\$54,504
Management Information Systems	\$1,570,846	Bennett Fire District	\$111,300	Water Capital Reserve	\$4,000,000
Mental Health	\$513,078	Bonlee Fire District	\$219,485	Water Equipment Reserve	\$1,500
Nonprofit - Chatham Trades	\$182,000	Canoe Access/Easement Project	\$8,540		
Nonprofit - Chatham Transit	\$120,523	Central Chatham Fire District	\$311,133		
Nonprofit Allocations	\$414,343				

## Section 3: Tax Levy Rate.

For Chatham County, there is hereby levied a tax at the rate of 63.38 cents (\$0.6338) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2016. This rate is based on an estimated total valuation of property, for the purpose of taxation, of \$9,918,000,000, 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:

<b>Fire District</b>	
Bells Annex (North Chatham FD)	0.10300
Bennett (Bennett FD)	0.09000
Bonlee (Bonlee FD)	0.07000
Central Chatham (Siler City FD)	0.09000
Circle City (Pittsboro FD)	0.12250
Goldston (Goldston FD)	0.09000
Hope (Silk Hope FD)	0.06850
Moncure (Moncure FD)	0.12500
North Chatham (North Chatham FD)	0.10300
Northview (Northview FD)	0.08600
Parkwood (Parkwood FD)	0.10500
Staley (Staley FD)	0.10000

#### Section 4: Fees.

All fees that Chatham County has authority to charge on June 30, 2016 are hereby declared to be in effect during FY 2016-2017 without amendment or change as of July 1, 2016, with the exception that the following fees are hereby enacted or changed:

<b>Department</b>	<b>Fee</b>	<b>Fee Amount</b>
Central Permitting--Building Inspections	Generator Fee	\$75
Central Permitting--Building Inspections	Handicap Ramp	\$0
Planning	Exempt Plat Review Fee	\$50
Health--Clinic	TB Skin Test	\$40
Health--Clinic	Pnuemonia Vaccine	\$80
Health--Clinic	Kinrix Vaccine	\$50
Health--Clinic	MMR-V Vaccine	\$170
Health--Clinic	HIB Vaccine	\$25
Health--Clinic	Td Vaccine	\$30
Health--Clinic	HPV Vaccine	\$170
Health--Clinic	MMR Vaccine	\$65
Health--Clinic	Varicella Vaccine	\$105

Health--Clinic	Prevnar Vaccine	\$160
Health--Clinic	H Pylori Lab Test	\$107
Agriculture Center	Exhibit Hall Peak Rental	\$1,600
Agriculture Center	Exhibit Hall Rent Off Peak Rental	\$1,200
Agriculture Center	Exhibit Hall Nonprofit Rental	\$650
Agriculture Center	Hall A Peak Rental	\$850
Agriculture Center	Hall A Off Peak Rental	\$675
Agriculture Center	Hall A Nonprofit Rental	\$550
Agriculture Center	Hall B Peak Rental	\$450
Agriculture Center	Hall B Off Peak Rental	\$350
Agriculture Center	Hall B Nonprofit Rental	\$325
Agriculture Center	Hall C Peak Rental	\$450
Agriculture Center	Hall C Off Peak Rental	\$350
Agriculture Center	Hall C Nonprofit Rental	\$325
Agriculture Center	Lobby Peak Rental	\$550
Agriculture Center	Lobby Off Peak Rental	\$400
Agriculture Center	Lobby Nonprofit Rental	\$325
Agriculture Center	Breakout Room Peak Rental	\$275
Agriculture Center	Breakout Room Off Peak Rental	\$250
Agriculture Center	Breakout Room Nonprofit Rental	\$225
Agriculture Center	Catering Kitchen Rental	\$100
Agriculture Center	Outdoor Vendor Space Rental	\$50
Agriculture Center	Excessive set up and cleaning	\$50
Agriculture Center	Cancellation fee	\$60
Agriculture Center	B&W and Color Copies, Faxes	County cost
Agriculture Center	Overtime charges	\$100
Agriculture Center	Additional services provided	Cost + 10%
Agriculture Center	AV Rental: Cordless Microphones	\$25
Agriculture Center	AV Rental: Lavalier Microphone	\$50
Agriculture Center	AV Rental: Microphone Stands	\$15
Agriculture Center	AV Rental: Projector/Laptop/DVD	\$75
Agriculture Center	AV Rental: Overhead Projector	\$25
Agriculture Center	AV Rental: Laser Pointer	\$10
Agriculture Center	AV Rental: Flip Chart	\$25
Agriculture Center	AV Rental: Dry Erase Board	\$25
Agriculture Center	AV Rental: Easel	\$15
Agriculture Center	AV Rental: Standard Lectern	\$25
Agriculture Center	AV Rental: Smart Lectern	\$75
Agriculture Center	200 amp Remote Electrical Service	\$50
Agriculture Center	Portable Stage 6x8 Section Rental	\$25
Agriculture Center	Live Streaming Package	\$40

## 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, 2017. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	\$24,599,821
Supplement	\$4,372,309
Contingency for State Salary Increases	\$300,000
Capital Outlay	\$2,294,050

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2016-2017 funding request. At least quarterly, the school system will provide an update on the status of these projects and associated expenditures. The school system may use capital outlay funds for new projects identified as a priority during the year. Such uses will be detailed in the quarterly status report, including the impact on original projects.

## Section 6: Procedures for Amendment.

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

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

**Section 7: Travel Reimbursement Rates.**

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

A. Mileage:	\$	0.540/mile
B. Meals:		
Breakfast	\$	7.00
Lunch		11.00
Dinner		23.00

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

The salaries of the County Manager, Register of Deeds and Sheriff are hereby increased by 3% over salaries in FY 2015-2016, effective July 1, 2016.

**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 20<sup>th</sup> day of June, 2016.

*James A. Crawford*  
\_\_\_\_\_  
James Crawford, Chair  
Chatham County Board of Commissioners

ATTEST:

*Lindsay K. Ray*  
\_\_\_\_\_  
Lindsay Ray, Clerk to the Board  
Chatham County

