

FY 2025-2026 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 N.C.G.S. §159 by the County of Chatham for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as follows:

Bells Annex Fire District		Fines & Forfeitures	
Property Tax	\$262,552	Intergovernmental	\$250,000
Total Bells Annex Fire District	\$262,552	Total Fines & Forfeitures	\$250,000
Bennett Fire District		General Fund	
Appropriated Fund Balance	\$22,524	Permits and Fees	\$3,606,186
Property Tax	\$273,606	Transfers In	\$18,619,239
Total Bennett Fire District	\$296,130	Appropriated Fund Balance	\$4,892,893
Bonlee Fire District		Intergovernmental	\$13,552,038
Appropriated Fund Balance	\$17,181	Interest	\$861,466
Property Tax	\$375,672	Contributions from others	\$402,062
Total Bonlee Fire District	\$392,853	Miscellaneous	\$302,992
Canoe Access/Easement Project		Other Taxes/Licenses	\$1,291,071
Appropriated Fund Balance	\$8,525	Property Tax	\$135,893,720
Interest	\$50	Charges for Services	\$2,861,147
Total Canoe Access/Easement Project	\$8,575	Sales Tax	\$30,455,000
Central Chatham Fire District		Total General Fund	\$212,802,940
Appropriated Fund Balance	\$82,345	Goldston Fire District	
Property Tax	\$769,867	Appropriated Fund Balance	\$14,145
Total Central Chatham Fire District	\$852,212	Property Tax	\$488,672
Circle City Fire District		Total Goldston Fire District	\$502,817
Appropriated Fund Balance	\$76,474	Health Internal Service	
Property Tax	\$2,319,934	Appropriated Fund Balance	\$100,000
Total Circle City Fire District	\$2,396,408	Interest	\$25,000
Coal Ash Settlement		Charges for Services	\$10,790,750
Appropriated Fund Balance	\$4,000,000	Total Health Internal Service	\$10,915,750
Interest	\$10,000	Hope Fire District	
Total Coal Ash Settlement	\$4,010,000	Appropriated Fund Balance	\$58,255
Courthouse Clock Trust Fund		Property Tax	\$1,012,400
Appropriated Fund Balance	\$65,000	Total Hope Fire District	\$1,070,655
Total Courthouse Clock Trust Fund	\$65,000	Housing Trust Fund	
Emergency Telephone System		Appropriated Fund Balance	\$100,000
Intergovernmental	\$337,424	Transfers In	\$650,000
Interest	\$1,000	Total Housing Trust Fund	\$750,000
Appropriated Fund Balance	\$116,512	Impact Fees	
Total Emergency Telephone System	\$454,936	Permits and Fees	\$2,850,000
Emergency Vehicle Replacement		Appropriated Fund Balance	\$1,581,300
Appropriated Fund Balance	\$50,000	Interest	\$30,000
Total Emergency Vehicle Replacement	\$50,000	Total Impact Fees	\$4,461,300
Equipment Capital Reserve		Land Preservation	
Transfers In	\$3,199,174	Transfers In	\$305,130
Appropriated Fund Balance	\$2,740,826	Appropriated Fund Balance	\$600,000
Interest	\$60,000	Total Land Preservation	\$905,130
Total Equipment Capital Reserve	\$6,000,000	Law Enforcement Pension Trust	
Facility Reserve		Interest	\$2,000
Transfers In	\$21,772,545	Charges for Services	\$265,000
Intergovernmental	\$150,000	Total Law Enforce Pension Trust	\$267,000
Interest	\$125,000		
Total Facility Reserve	\$22,047,545		

Library Foundation Trust Fund		Representative Payee	
Appropriated Fund Balance	\$10,650	Intergovernmental	\$400,000
Interest	\$50	Total Representative Payee	\$400,000
Total Library Foundation Trust Fund	\$10,700	Revaluation	
Moncure Fire District		Transfers In	\$218,565
Property Tax	\$1,360,558	Total Revaluation	\$218,565
Moncure Fire District Total	\$1,360,558	Sheriff Property Seizure	
North Chatham Fire District		Appropriated Fund Balance	\$180,000
Appropriated Fund Balance	\$395,433	Interest	\$1,000
Property Tax	\$10,571,578	Total Sheriff Property Seizure	\$181,000
Total North Chatham Fire District	\$10,967,011	Solid Waste & Recycling	
Northview Fire District		Intergovernmental	\$263,000
Appropriated Fund Balance	\$674	Appropriated Fund Balance	\$390,501
Property Tax	\$57,292	Charges for Services	\$4,826,122
Total Northview Fire District	\$57,966	Interest	\$100,000
Parkwood Fire District		Total Solid Waste & Recycling	\$5,579,623
Appropriated Fund Balance	\$46,945	Solid Waste & Recycling Reserve	
Property Tax	\$397,310	Appropriated Fund Balance	\$746,500
Total Parkwood Fire District	\$444,255	Interest	\$3,500
Recreation Fees		Total Solid Waste & Recycling Reserve	\$750,000
Permits and Fees	\$278,000	Staley Fire District	
Appropriated Fund Balance	\$230,000	Property Tax	\$86,463
Interest	\$3,000	Total Staley Fire District	\$86,463
Total Recreation Fees	\$511,000		

Section 2: Expenditures.

The following budget with anticipated expenditures is hereby adopted in accordance with N.C.G.S. §159 by the County of Chatham for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as follows:

Ag & Conference Center	\$1,393,811	Human Resources	\$1,114,922
Aging Services	\$3,430,873	Library Services	\$2,459,396
CCCC - Community College	\$3,911,109	Management Information Systems	\$3,212,601
Central Permitting	\$3,973,017	Nonprofit Allocations	\$607,543
		Parks, Recreation, & Cultural Resources	\$2,743,587
Chatham County Schools	\$69,017,407	Pittsboro/SC Visitors Bureau	\$266,071
Chatham Trades - Nonprofit	\$267,000	Planning	\$1,676,812
Chatham Transit - Nonprofit	\$208,802	Register of Deeds	\$869,307
Cooperative Extension Service	\$692,516	Sheriff	\$27,400,178
County Attorney	\$336,306	Social Services	\$15,003,859
County Manager's Office	\$1,910,817	Soil and Water	\$460,667
Court Facilities	\$1,239,894	Sustainability	\$66,666
Diversion & Advocacy Programs	\$2,148,938	Tax	\$3,148,791
Economic Development	\$4,379,395	Vaya – Mental Health	\$454,828
Elections		Total General Fund	\$212,802,940
<i>Salaries – Director of Elections</i>	<i>\$103,812</i>	Housing Trust Fund	
<i>Salaries - Regular</i>	<i>\$273,669</i>	Non-employee	\$750,000
<i>Other Salaries & Benefits</i>	<i>\$553,758</i>	Total Housing Trust Fund	\$750,000
<i>Operating Expenses</i>	<i>\$430,442</i>	Solid Waste & Recycling	
Elections Total	\$1,341,681	Environmental Quality	\$5,579,623
Emergency Communications	\$6,103,893	Total Solid Waste & Recycling	\$5,579,623
Emergency Operations	\$8,716,052	Other Funds	
Erosion Control	\$1,207,482	Bells Annex Fire District	\$262,552
Facilities	\$4,962,850	Bennett Fire District	\$296,130
Finance Office	\$1,926,228		
General Services - Non-Departmental	\$26,622,703	Bonlee Fire District	\$392,853
Geographic Information Systems	\$691,054	Canoe Access/Easement Project	\$8,575
Governing Board	\$586,909	Central Chatham Fire District	\$852,212
Health	\$8,248,975	Circle City Fire District	\$2,396,408

Coal Ash Settlement	\$4,010,000	Library Foundation Trust Fund	\$10,700
Courthouse Clock Trust Fund	\$65,000	Moncure Fire District	\$1,360,558
Emergency Telephone System	\$454,936	North Chatham Fire District	\$10,967,011
Emergency Vehicle Replacement	\$50,000	Northview Fire District	\$57,966
Equipment Capital Reserve	\$6,000,000	Parkwood Fire District	\$444,255
Facility Reserve	\$22,047,545	Recreation Fees	\$511,000
Fines & Forfeitures	\$250,000	Representative Payee	\$400,000
Goldston Fire District	\$502,817	Revaluation	\$218,565
Health Internal Service	\$10,915,750	Sheriff-Property Seizure	\$181,000
Hope Fire District	\$1,070,655	Solid Waste & Recycling Reserve	\$750,000
Impact Fees	\$4,461,300	Staley Fire District	\$86,463
Land Preservation	\$905,130	Total Other Funds	\$70,196,381
Law Enforcement Pension Trust	\$267,000		

Section 3: Tax Levy Rate.

For Chatham County, there is hereby levied a tax at the rate of 60 cents (\$0.60) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2025. This rate is based on an estimate total valuation of property, for the purpose of taxation, of \$22,744,899,990, which is 100% of the total assessed property tax valuation, and upon a collection rate of 99.0% for real and personal property and 99.9% for motor vehicles.

The revenue neutral rate which is required to be published by North Carolina General Statute 159-11(e) is 52.96 cents (0.5296) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2025.

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

Fire District	FY 2025-2026 Approved Rate	Revenue Neutral Rate
Bells Annex (North Chatham FD)	0.1020	0.0938
Bennett (Bennett FD)	0.1100	0.0875
Bonlee (Bonlee FD)	0.0700	0.0549
Central Chatham (Siler City FD)	0.1200	0.0918
Circle City (Pittsboro FD)	0.1100	0.1081
Goldston (Goldston FD)	0.1000	0.0858
Hope (Silk Hope FD)	0.0975	0.0743
Moncure (Moncure FD)	0.1375	0.1122
North Chatham (North Chatham FD)	0.1020	0.0945
Northview (Northview FD)	0.0900	0.0681
Parkwood (Durham City FD)	0.0844	0.0844
Staley (Staley FD)	0.1000	0.0786

The revenue neutral rate for each Fire District, which is required to be published by North Carolina General Statute 159-11(e), is included in the table above in the column labeled "Revenue Neutral Rate" and is presented for informational purposes only; all rates are listed in cents per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2025.

Section 4: Fees.

All fees that Chatham County has authority to charge on June 30, 2025, are hereby declared to be in effect during FY 2025-2026 without amendment or change as of July 1, 2025, with the exception that the following fees are hereby enacted or changed:

Department	Fee	Amount
Aging Services	Senior Games	\$15 Early Registration \$20 Registration \$10 Registration- No T-shirt
Aging Services	Senior Center Day trips	Cost of trip
Planning	Subdivision - Sketch Plan (Tier 1/Tier 2) /First Plat	\$500.00 + \$50.00 per lot
Planning	Subdivision - Preliminary Plat/Construction Plan (Tier 1/Tier 2)	\$1500.00 + \$50.00 per lot
Planning	Subdivision - Final Plat (Tier 1/Tier 2)	\$500.00
Planning	Performance Guarantee Initial (Tier 1/Tier 2)	\$250.00
Planning	Performance Guarantee Renewal (Tier 1/Tier 2)	\$100.00
Planning	Extension Request (Tier 1/Tier 2)	\$750.00
Planning	Name Change (Tier 1/Tier 2)	\$750.00
Planning	Subdivision - Resubmittal of Plan Review (Tier 1/Tier 2)	\$500.00
Planning	Minor Subdivision - Exempt	\$100.00
Planning	Zoning - Commercial Zoning Compliance	\$500.00
Planning	Zoning - Residential Zoning Compliance	\$50.00
Planning	Zoning - General use Rezoning	\$750 + \$25/acre
Planning	Zoning - Conditional District Rezoning	\$1000 + \$50/acre
Planning	Zoning - Interpretation Letter	\$100.00
Planning	Any Ordinance Text amendment	\$750.00
Planning	Zoning - Telecommunications Tower Co-Location	\$500.00
Planning	Zoning - Telecommunications Tower (new)	\$1,500.00
Planning	Any Land Use Plan Amendment	\$1,500.00
Planning	Flood Plain Determinations	\$50.00
Planning	Home Occupation Permit	\$250.00
Planning	Sign Permit	\$75.00
Solid Waste	Yard Waste disposal fee	\$25 per ton
Solid Waste	Land clearing and inert debris per ton disposal fee	\$35 per ton
Solid Waste	Solid waste fee	\$157

All fees and charges associated with the Utility Enterprise Fund are hereby declared to no longer be in effect as of July 1, 2025; due to Chatham County no longer operating the Utility Enterprise Fund.

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, 2026. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	\$38,946,170
Supplement	\$12,550,000
Capital Outlay	\$2,665,000

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2025-2026 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 Statute §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.
- Amend the budgets of the Representative Payee Fund and the Fines & Forfeitures Fund with a memorandum report of such amendments at the next regular meeting of the Board of Commissioners.
- 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:	To be reimbursed at the standard IRS business use rate
B. Meals:	
Breakfast	\$ 16
Lunch	\$ 19
Dinner	\$ 28

Section 8: Salaries of County Manager, Director of Elections, Sheriff, Register of Deeds and Board of Commissioners.

The FY 2025-2026 salaries of the County Manager, Director of Elections, Register of Deeds, Sheriff, and Board of Commissioners will increase 4% over salaries in FY 2024-2025, and is consistent with the increases that County employees will receive. The FY 2025-2026 base salary for a member of the Board of Commissioners shall be \$23,892 and the base salary for the Chair of the Board of Commissioners shall be \$28,420.

Section 9: Pay and Classification Plan

By the adoption of this ordinance, the board of commissioners approves the FY 2025-2026 pay and classification plan for Chatham County, which includes the salary table and pay and classification of positions.

Section 10: Copies of Budget to Be Furnished.

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

Adopted the 16th **day** of June, 2025.

Karen Howard, Chair

ATTEST:

Jenifer K Johnson, Clerk to the Board