

FY 2026-2027 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, 2026, and ending June 30, 2027, as follows:

Bells Annex Fire District		Fines & Forfeitures	
Appropriated Fund Balance	\$43,170	Intergovernmental	\$250,000
Property Tax	\$306,172	Total Fines & Forfeitures	\$250,000
Total Bells Annex Fire District	\$349,342	General Fund	
Bennett Fire District		Permits and Fees	\$3,751,255
Appropriated Fund Balance	\$1,837	Transfers In	\$18,399,698
Property Tax	\$269,860	Appropriated Fund Balance	\$7,474,362
Total Bennett Fire District	\$271,697	Intergovernmental	\$13,945,607
Bonlee Fire District		Interest	\$1,188,563
Appropriated Fund Balance	\$16,925	Contributions from others	\$420,934
Property Tax	\$388,320	Miscellaneous	\$371,492
Total Bonlee Fire District	\$405,245	Other Taxes/Licenses	\$1,510,000
Canoe Access/Easement Project		Property Tax	\$140,246,514
Appropriated Fund Balance	\$8,525	Charges for Services	\$3,201,572
Interest	\$50	Sales Tax	\$31,838,000
Total Canoe Access/Easement Project	\$8,575	Lease	\$39,966
Central Chatham Fire District		Total General Fund	\$222,387,963
Appropriated Fund Balance	\$17,203	Goldston Fire District	
Property Tax	\$756,105	Appropriated Fund Balance	\$36,302
Total Central Chatham Fire District	\$773,308	Property Tax	\$579,126
Circle City Fire District		Total Goldston Fire District	\$615,428
Appropriated Fund Balance	\$102,762	Health Internal Service	
Property Tax	\$2,463,425	Appropriated Fund Balance	\$100,000
Total Circle City Fire District	\$2,566,187	Interest	\$150,000
Coal Ash Settlement		Charges for Services	\$11,065,750
Appropriated Fund Balance	\$4,000,000	Total Health Internal Service	\$11,315,750
Interest	\$10,000	Hope Fire District	
Total Coal Ash Settlement	\$4,010,000	Appropriated Fund Balance	\$48,675
Courthouse Clock Trust Fund		Property Tax	\$1,053,877
Appropriated Fund Balance	\$65,000	Total Hope Fire District	\$1,102,552
Total Courthouse Clock Trust Fund	\$65,000	Housing Trust Fund	
Emergency Telephone System		Appropriated Fund Balance	\$305,044
Intergovernmental	\$511,105	Transfers In	\$750,000
Interest	\$1,000	Total Housing Trust Fund	\$1,055,044
Total Emergency Telephone System	\$512,105	Impact Fees	
Emergency Vehicle Replacement		Permits and Fees	\$2,400,000
Appropriated Fund Balance	\$50,000	Appropriated Fund Balance	\$1,738,100
Total Emergency Vehicle Replacement	\$50,000	Interest	\$150,000
Equipment Capital Reserve		Total Impact Fees	\$4,288,100
Transfers In	\$3,947,635	Land Preservation	
Appropriated Fund Balance	\$2,592,365	Transfers In	\$409,316
Interest	\$60,000	Appropriated Fund Balance	\$600,000
Total Equipment Capital Reserve	\$6,600,000	Total Land Preservation	\$1,009,316
Facility Reserve		Law Enforcement Pension Trust	
Transfers In	\$22,289,987	Interest	\$2,000
Intergovernmental	\$150,000	Charges for Services	\$270,000
Interest	\$125,000	Total Law Enforce Pension Trust	\$272,000
Total Facility Reserve	\$22,564,987		

Moncure Fire District		Revaluation	
Appropriated Fund Balance	\$170,330	Transfers In	\$118,565
Property Tax	\$1,405,029	Total Revaluation	\$118,565
Moncure Fire District Total	\$1,575,359	Sheriff Property Seizure	
North Chatham Fire District		Appropriated Fund Balance	\$180,000
Appropriated Fund Balance	\$365,499	Interest	\$1,000
Property Tax	\$12,228,948	Total Sheriff Property Seizure	\$181,000
Total North Chatham Fire District	\$12,594,447	Solid Waste & Recycling	
Northview Fire District		Intergovernmental	\$295,000
Appropriated Fund Balance	\$1,897	Appropriated Fund Balance	\$688,481
Property Tax	\$63,320	Charges for Services	\$4,918,123
Total Northview Fire District	\$65,217	Interest	\$100,000
Parkwood Fire District		Total Solid Waste & Recycling	\$6,001,604
Appropriated Fund Balance	\$31,183	Solid Waste & Recycling Reserve	
Property Tax	\$423,504	Appropriated Fund Balance	\$746,500
Total Parkwood Fire District	\$454,687	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	Appropriated Fund Balance	\$1,446
Interest	\$3,000	Property Tax	\$89,478
Total Recreation Fees	\$511,000	Total Staley Fire District	\$90,924
Representative Payee			
Intergovernmental	\$400,000		
Total Representative Payee	\$400,000		

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, 2026, and ending June 30, 2027, as follows:

General Fund		Health	\$8,021,112
Ag & Conference Center	\$1,389,656	Housing & Community Development	\$322,653
Aging Services	\$3,508,820	Human Resources	\$1,024,604
CCCC - Community College	\$4,045,348	Library Services	\$2,564,644
Central Permitting	\$4,030,029	Information Technology	\$3,426,326
Chatham County Schools	\$71,157,159	Nonprofit Allocations	\$991,527
Chatham Trades - Nonprofit	\$281,685	Parks, Recreation, & Cultural Resources	\$3,318,606
Chatham Transit - Nonprofit	\$369,339	Pittsboro/SC Visitors Bureau	\$285,000
Cooperative Extension Service	\$714,053	Planning	\$1,880,059
County Attorney	\$342,813	Register of Deeds	\$886,156
County Manager's Office	\$2,052,932	Sheriff	\$29,162,857
Court Facilities	\$1,260,139	Social Services	\$15,156,998
Diversion & Advocacy Programs	\$2,254,458	Soil and Water	\$482,830
Economic Development	\$4,485,586	Sustainability	\$60,659
Elections		Tax	\$3,294,088
<i>Salaries – Director of Elections</i>	<i>\$109,067</i>	Vaya – Mental Health	\$453,404
<i>Salaries - Regular</i>	<i>\$312,810</i>	Total General Fund	\$222,387,963
<i>Other Salaries & Benefits</i>	<i>\$559,797</i>	Housing Trust Fund	
<i>Operating Expenses</i>	<i>\$260,664</i>	Employee	\$105,044
<i>Lease</i>	<i>\$6,352</i>	Non-employee	\$950,000
<i>Lease - Subscription</i>	<i>\$18,433</i>	Total Housing Trust Fund	\$1,055,044
Elections Total	\$1,267,123	Solid Waste & Recycling	
Emergency Operations	\$16,269,409	Environmental Quality	\$6,001,604
Erosion Control	\$1,241,359	Total Solid Waste & Recycling	\$6,001,604
Facilities	\$5,046,661	Other Funds	
Finance Office	\$1,977,307	Bells Annex Fire District	\$349,342
General Services - Non-Departmental	\$28,008,924	Bennett Fire District	\$271,697
Geographic Information Systems	\$709,632	Bonlee Fire District	\$405,245
Governing Board	\$642,008	Canoe Access/Easement Project	\$8,575

Central Chatham Fire District	\$773,308	Land Preservation	\$1,009,316
Circle City Fire District	\$2,566,187	Law Enforcement Pension Trust	\$272,000
Coal Ash Settlement	\$4,010,000	Moncure Fire District	\$1,575,359
Courthouse Clock Trust Fund	\$65,000	North Chatham Fire District	\$12,594,447
Emergency Telephone System	\$512,105	Northview Fire District	\$65,217
Emergency Vehicle Replacement	\$50,000	Parkwood Fire District	\$454,687
Equipment Capital Reserve	\$6,600,000	Recreation Fees	\$511,000
Facility Reserve	\$22,564,987	Representative Payee	\$400,000
Fines & Forfeitures	\$250,000	Revaluation	\$118,565
Goldston Fire District	\$615,428	Sheriff-Property Seizure	\$181,000
Health Internal Service	\$11,315,750	Solid Waste & Recycling Reserve	\$750,000
Hope Fire District	\$1,102,552	Staley Fire District	\$90,924
Impact Fees	\$4,288,100	Total Other Funds	\$73,770,791

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, 2026. This rate is based on an estimate total valuation of property, for the purpose of taxation, of \$23,437,518,976, which is 100% of the total assessed property tax valuation, and upon a collection rate of 99.2% for real and personal property and 99.9% for motor vehicles.

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

Fire District	
Bells Annex (North Chatham FD)	0.1150
Bennett (Bennett FD)	0.1100
Bonlee (Bonlee FD)	0.0700
Central Chatham (Siler City FD)	0.1200
Circle City (Pittsboro FD)	0.1125
Goldston (Goldston FD)	0.1150
Hope (Silk Hope FD)	0.0975
Moncure (Moncure FD)	0.1375
North Chatham (North Chatham FD)	0.1150
Northview (Northview FD)	0.0940
Parkwood (Durham City FD)	0.0854
Staley (Staley FD)	0.1000

Section 4: Fees.

All fees that Chatham County has authority to charge on June 30, 2026, are hereby declared to be in effect during FY 2026-2027 without amendment or change as of July 1, 2026, with the exception that the following fees are hereby enacted or changed:

Department	Fee	Amount
Planning	Road Closure/Right-of-way Abandonment	\$750
Planning	Resubmittal Plan Review Fee (Tier 1/Tier 2)/ (First Plat, Construction Plat, Final Plat)	\$500
Planning	Approved Plan Amendment (Tier 1/Tier 2)/ (First Plat, Construction Plat, Final Plat)	\$500
Governing Board	Historic Courthouse Rental	\$200 and \$200 deposit
Watershed	Stormwater Plan Review	\$250/disturbed acre
Watershed	Stormwater Permit	\$250/disturbed acre
Watershed	Floodplain Development Permit	\$300
Watershed	No Practical Alternatives Certification	\$150
Watershed	Land Clearing without a Permit	1st Offense: \$500 or \$500/disturbed acre, whichever is more
		2nd Offense: \$1,000 or \$1,000/disturbed acre, whichever is more
		Subsequent Offenses: \$5,000 or \$1,500/disturbed acre, whichever is more
Watershed	Re-inspection Fee: Failed scheduled NOV inspection (starts with 2nd post-NOV inspection)	\$250/re-inspection
Watershed	Re-inspection Fee: Failed scheduled permit closeout inspection	\$150/re-inspection
Watershed	Land-Disturbing Permit Renewal (after expiration)	\$250/disturbed acre for two years or
		\$125/disturbed acre for one year
Environmental Health	Residential Septic System Improvement Permit Fee - 2-Bedroom Permits	\$250
Environmental Health	Residential Septic System Improvement Permit Fee - 3-Bedroom Permits	\$250
Environmental Health	Residential Construction Authorization Permit Fee - Type I Septic Systems	\$235
Environmental Health	Residential Construction Authorization Permit Fee - Type II Septic Systems	\$235
Environmental Health	Food Service Establishment Plan Review Fee	\$250
CCACC	Full Exhibit Hall Extended Hours (9pm-midnight)	\$600
CCACC	1/2 Exhibit Hall Extended Hours(9pm-midnight)	\$300
CCACC	1/4 Exhibit Hall Extended Hours(9pm-midnight)	\$150
Environmental Quality	Level 2 EV Charging Fee	\$0.03/minute
Environmental Quality	DC Fast EV Charging Fee	\$0.30/minute

Section 4: Fees continued on the next page

Residential		
Inspections	New Residential or House Move	\$0.40/sf or \$400 minimum
Inspections	Additions 401 - 1333 sq ft	\$100/trade + \$0.20/sq ft
Inspections	Additions >=1334	\$0.40/sf or \$400 minimum
Inspections	Accessory 401 - 1333 sq ft	\$100/trade + \$0.20/sq ft
Inspections	Accessory >=1334	\$0.40/sf or \$400 minimum
Inspections	Specified Accessory - Decks & Aluminum Car Shelters	\$150+\$0.10 sf over 200sf
Inspections	Alterations	\$100/trade + \$0.20/sq ft
Inspections	Solar (ground mount)	\$150 (two inspections)
Inspections	Specified Trade - Generator or WH	\$150
Inspections	Specified Trade - EV Charger, HVAC Changeout, Backflow (irrigation), Electric service new or changeout, Propane tank connection	\$100
Commercial		
Inspections	Construction Cost - \$2,501 - \$25,000	\$75/trade or \$200 minimum (Whichever is higher)
Inspections	All New and additions*	Applicants Construction Cost or ICC BVD cost (Whichever is higher)
Inspections	Alterations	\$0.25/sf Building + \$0.05/sf Trade or \$100/trade (Whichever is higher) Min. \$200
Miscellaneous		
Inspections	Reinstate Permit	\$75
Inspections	Remove Stop Work Order	\$75 per inspection trip
Inspections	Demolition Permit	\$75
Inspections	Conditional Power	\$75
Inspections	Extra Trip Inspection	\$75
Inspections	Photocopy (B&W)	\$0.05/page

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, 2027. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	\$41,168,870
Supplement	\$12,620,000
Capital Outlay	\$2,915,000

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2026-2027 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:

1. Transfer funds within a department without limitation.
2. 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.
3. 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.
4. Transfer, terminate, or create positions, and transfer associated funds, without limitation, provided that actual personnel costs do not exceed budgeted personnel costs.
5. 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.
6. Employ temporary help from time to time to meet circumstances.
7. 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.
8. 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.
9. Designate the powers authorized in Section 6.6, 6.7, and 6.8 to the Deputy County Manager for a limited time in the event of the absence of the County Manager.

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, Sheriff, Register of Deeds and Board of Commissioners.

The FY 2026-2027 salaries of the County Manager, Director of Elections, Register of Deeds, Sheriff, and Board of Commissioners will increase 3% over salaries in FY 2025-2026, and is consistent with the increases that County employees will receive.

Section 9: Pay and Classification Plan

By the adoption of this ordinance, the board of commissioners approves the FY 2026-2027 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 15th day of June 2026.

Amanda Robertson, Chair

ATTEST:

Jenifer K Johnson, Clerk to the Board