

FY 2023-2024 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, 2023, and ending June 30, 2024, as follows:

Bells Annex Fire District		Fines & Forfeitures	
Property Tax	\$222,115	Intergovernmental	\$230,000
Total Bells Annex Fire District	\$222,115	Total Fines & Forfeitures	\$230,000
Bennett Fire District		General Fund	
Appropriated Fund Balance	\$17,534	Permits and Fees	\$3,639,832
Property Tax	\$195,295	Transfers In	\$21,216,210
Total Bennett Fire District	\$212,829	Appropriate Fund Balance	\$5,000,000
Bonlee Fire District		Intergovernmental	
Appropriated Fund Balance	\$8,609	Interest	\$205,805
Property Tax	\$277,832	Contributions from others	\$725,754
Total Bonlee Fire District	\$286,441	Miscellaneous	\$360,000
Canoe Access/Easement Project		Other Taxes/Licenses	
Appropriated Fund Balance	\$8,525	Property Tax	\$102,106,792
Interest	\$50	Charges for Services	\$2,990,959
Total Canoe Access/Easement Project	\$8,575	Sales Tax	\$28,416,672
Central Chatham Fire District		Total General Fund	
Appropriated Fund Balance	\$45,383	\$180,377,063	
Property Tax	\$504,420	Goldston Fire District	
Total Central Chatham Fire District	\$549,803	Appropriated Fund Balance	\$28,385
Circle City Fire District		Property Tax	\$377,855
Appropriated Fund Balance	\$101,624	Total Goldston Fire District	\$406,240
Property Tax	\$2,054,648	Health Internal Service	
Total Circle City Fire District	\$2,156,272	Appropriated Fund Balance	\$100,000
Coal Ash Settlement		Interest	\$14,500
Appropriated Fund Balance	\$4,000,000	Charges for Services	\$8,650,000
Interest	\$10,000	Total Health Internal Service	\$8,764,500
Total Coal Ash Settlement	\$4,010,000	Hope Fire District	
Courthouse Clock Trust Fund		Appropriated Fund Balance	\$36,931
Appropriated Fund Balance	\$65,000	Property Tax	\$587,805
Total Courthouse Clock Trust Fund	\$65,000	Total Hope Fire District	\$624,736
Emergency Telephone System		Housing Trust Fund	
Intergovernmental	\$539,296	Appropriated Fund Balance	\$100,000
Interest	\$1,000	Transfers In	\$650,000
Total Emergency Telephone System	\$540,296	Total Housing Trust Fund	\$750,000
Emergency Vehicle Replacement		Impact Fees	
Appropriated Fund Balance	\$50,000	Permits and Fees	\$2,850,000
Total Emergency Vehicle Replacement	\$50,000	Appropriated Fund Balance	\$1,581,300
Equipment Capital Reserve		Interest	\$10,000
Transfers In	\$3,482,504	Total Impact Fees	\$4,461,300
Appropriated Fund Balance	\$2,457,496	Land Preservation	
Interest	\$60,000	Transfers In	\$325,776
Total Equipment Capital Reserve	\$6,000,000	Total Land Preservation	\$325,776
Facility Reserve		Law Enforcement Pension Trust	
Transfers In	\$16,940,242	Interest	\$2,000
Intergovernmental	\$150,000	Charges for Services	\$245,000
Interest	\$125,000	Total Law Enforce Pension Trust	\$247,000
Appropriated Fund Balance	\$358,474	Library Foundation Trust Fund	
Total Facility Reserve	\$17,573,716	Appropriated Fund Balance	\$10,650
		Interest	\$50
		Total Library Foundation Trust Fund	\$10,700

Moncure Fire District		Solid Waste & Recycling	
Appropriated Fund Balance	\$89,585	Intergovernmental	\$230,000
Property Tax	\$1,102,170	Appropriated Fund Balance	\$434,602
Moncure Fire District Total	\$1,191,755	Charges for Services	\$4,058,198
North Chatham Fire District		Total Solid Waste & Recycling	\$4,722,800
Appropriated Fund Balance	\$401,557	Solid Waste & Recycling Reserve	
Property Tax	\$9,083,939	Appropriated Fund Balance	\$746,500
Total North Chatham Fire District	\$9,485,496	Interest	\$3,500
Northview Fire District		Total Solid Waste & Recycling Reserve	\$750,000
Appropriated Fund Balance	\$2,319	Southeast Water District	
Property Tax	\$39,723	Appropriated Fund Balance	\$33,316
Total Northview Fire District	\$42,042	Interest	\$3,000
Parkwood Fire District		Charges for Services	\$718,500
Appropriated Fund Balance	\$18,740	Total Southeast Water District	\$754,816
Property Tax	\$394,438	Staley Fire District	
Total Parkwood Fire District	\$413,178	Appropriated Fund Balance	\$5,014
Recreation Fees		Property Tax	\$59,869
Permits and Fees	\$278,000	Total Staley Fire District	\$64,883
Appropriated Fund Balance	\$230,000	Utility Capital Reserve	
Interest	\$3,000	Appropriated Fund Balance	\$2,825,000
Total Recreation Fees	\$511,000	Interest	\$50,000
Representative Payee		Charges for Services	\$750,000
Intergovernmental	\$400,000	Total Utility Capital Reserve	\$3,625,000
Total Representative Payee	\$400,000	Utility Equipment Reserve	
Revaluation		Appropriated Fund Balance	\$255,549
Transfers In	\$500,000	Interest	\$2,000
Total Revaluation	\$500,000	Total Utility Equipment Reserve	\$257,549
Sheriff Property Seizure		Utility Fund	
Appropriated Fund Balance	\$170,000	Appropriated Fund Balance	\$2,443,544
Interest	\$1,000	Interest	\$58,000
Total Sheriff Property Seizure	\$171,000	Charges for Services	\$7,890,316
		Intergovernmental	\$109,357
		Total Utility Fund	\$10,501,217

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, 2023, and ending June 30, 2024, as follows:

Ag & Conference Center	\$1,753,931	Erosion Control	\$1,080,593
CCCC - Community College	\$3,592,995	Facilities	\$4,597,232
Central Permitting	\$3,601,550	Finance Office	\$1,599,053
Chatham County Schools	\$61,925,535	General Services - Non-Departmental	\$20,718,848
Chatham Trades - Nonprofit	\$267,000	Governing Board	\$505,439
Chatham Transit - Nonprofit	\$422,317	Health	\$7,856,968
Cooperative Extension Service	\$609,345	Human Resources	\$596,684
Council on Aging	\$2,993,349	Library Services	\$2,130,051
County Attorney	\$358,813	Management Information Systems	\$2,989,130
County Manager's Office	\$1,556,043	Nonprofit Allocations	\$348,598
Court Facilities	\$1,198,357	Parks and Recreation	\$2,532,113
Court Services	\$1,895,363	Pittsboro/SC Visitors Bureau	\$215,118
Economic Development	\$1,435,347	Planning	\$1,327,705
Elections		Register of Deeds	\$764,496
<i>Salaries – Director of Elections</i>	<i>\$90,000</i>	Sheriff	\$20,860,889
<i>Salaries - Regular</i>	<i>\$184,806</i>	Social Services	\$12,938,535
<i>Other Salaries & Benefits</i>	<i>\$488,133</i>	Soil and Water	\$422,666
<i>Operating Expenses</i>	<i>\$341,942</i>	Sustainability	\$22,612
Elections Total	\$1,104,881	Tax	\$2,984,292
Emergency Communications	\$5,715,303	Vaya – Mental Health	\$453,610
Emergency Operations	\$7,002,302	Total General Fund	\$180,377,063

Housing Trust Fund		Equipment Capital Reserve	\$6,000,000
Non-employee	\$750,000	Facility Reserve	\$17,573,716
Total Housing Trust Fund	\$750,000	Fines & Forfeitures	\$230,000
Solid Waste & Recycling		Goldston Fire District	\$406,240
Environmental Quality	\$4,722,800	Health Internal Service	\$8,764,500
Total Solid Waste & Recycling	\$4,722,800	Hope Fire District	\$624,736
Southeast Water District		Impact Fees	\$4,461,300
Southeast Water District	\$754,816	Land Preservation	\$325,776
Total Southeast Water District	\$754,816	Law Enforcement Pension Trust	\$247,000
Utility Fund		Library Foundation Trust Fund	\$10,700
Water	\$10,501,217	Moncure Fire District	\$1,191,755
Total Utility Fund	\$10,501,217	North Chatham Fire District	\$9,485,496
Other Funds		Northview Fire District	\$42,042
Bells Annex Fire District	\$222,115	Parkwood Fire District	\$413,178
Bennett Fire District	\$21,829	Recreation Fees	\$511,000
Bonlee Fire District	\$286,441	Representative Payee	\$400,000
Canoe Access/Easement Project	\$8,575	Revaluation	\$500,000
Central Chatham Fire District	\$549,803	Sheriff-Property Seizure	\$171,000
Circle City Fire District	\$2,156,272	Solid Waste & Recycling Reserve	\$750,000
Coal Ash Settlement	\$4,010,000	Staley Fire District	\$64,883
Courthouse Clock Trust Fund	\$65,000	Utility Capital Reserve	\$3,625,000
Emergency Telephone System	\$540,296	Utility Equipment Reserve	\$257,549
Emergency Vehicle Replacement	\$50,000	Total Other Funds	\$63,966,202

Section 3: Tax Levy Rate.

For Chatham County, there is hereby levied a tax at the rate of 68.5 cents (\$0.685) per one-hundred dollars (\$100.00) valuation of property listed for taxes as of January 1, 2023. This rate is based on an estimate total valuation of property, for the purpose of taxation, of \$14,942,003,661, 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 following rates (shown in cents per \$100 valuation of property) are hereby levied for volunteer fire districts:

Fire District	
Bells Annex (North Chatham FD)	0.1280
Bennett (Bennett FD)	0.1100
Bonlee (Bonlee FD)	0.0700
Central Chatham (Siler City FD)	0.1200
Circle City (Pittsboro FD)	0.1425
Goldston (Goldston FD)	0.1100
Hope (Silk Hope FD)	0.0825
Moncure (Moncure FD)	0.1375
North Chatham (North Chatham FD)	0.1280
Northview (Northview FD)	0.0860
Parkwood (Durham City FD)	0.1100
Staley (Staley FD)	0.1000

Section 4: Fees.

All fees that Chatham County has authority to charge on June 30, 2023, are hereby declared to be in effect during FY 2023-2024 without amendment or change as of July 1, 2023, with the exception that the following fees are hereby enacted or changed:

Department	Fee	Amount
Solid Waste & Recycling	Solid Waste Fee	\$137
Environmental Health	Convention Tattoo Permit	\$100
Parks, Recreation, & Cultural Resources	Softball field tournament w/ lights	\$125/day
	Softball field tournament w/o lights	\$100/day
	Multipurpose field tournament w/ lights	\$225/day
	Multipurpose field tournament w/o lights	\$200/day
	Tournament deposit	\$100/reservation
	Field lining (beginning of tournament)	\$25
	Swimming Pool rental	\$175
	Community Center Big Room	\$35/hour
	Community Center Small Room	\$25/hour
	Community Center Kitchen	\$10/hour
	Community Center Kitchen deposit	\$20/reservation
CCA&CC	Coffee/Water Service	\$3/person

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, 2024. Approved payments may be delayed pending receipt of this financial information.

Allocations made to Chatham County Schools are restricted as follows:

Current Expense	\$34,391,370
Supplement	\$9,640,000
Capital Outlay	\$2,300,000

Funds for capital outlay are hereby appropriated in lump sum for the projects submitted in the school system's FY 2023-2024 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.
- 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:	\$ 0.655/mile
B. Meals:	
Breakfast	\$ 13
Lunch	15
Dinner	26

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

The FY 2023-2024 salaries of the County Manager, Register of Deeds, Sheriff, and Board of Commissioners will increase 7% + \$4,400 over salaries in FY 2022-2023, this 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 FY2023-2024 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 20th **day** of June, 2023.