

# Chatham County Budget Quick Reference Guide and Table of Contents

**Budget at a Glance ..... Page 1**

Provides a snapshot of the budget and key facts, such as total spending by the major funds, property tax rate and tax base, etc.

**Readers Guide ..... Page 2**

Provides a guide for interpreting budget summaries, including an explanation of headings A-J.

**Budget Message..... Page 3**

Provides a high-level overview of the budget, including:

- Steps taken to balance the budget
- Major goals the county manager used in preparing the budget
- The budget process
- Summary of major revenues
- Summary of major expenditures
- Future issues and concerns

**Summary Section ..... Page 9**

This section provides context for the county’s fiscal condition and includes:

- Key economic assumptions and indicators
- Financial indicators and benchmarks
- Organizational chart of county government
- Summary of county positions by department

**General Fund Summary ..... Page 19**

Categorizes total revenues and expenditures. Key elements of the summaries include:

- Two prior years of actual revenues and expenditures for easy identification of trends
- Percent increase/decrease from the current year budget to next year

**General Fund Revenues ..... Page 20**

- Gives detailed revenue estimates by type of revenue for the major funds
- Shows the increase/decrease from the current year budget to next year and the percent change

**Functional Areas:** The budget is grouped by functional areas. Each functional area has a summary page reflecting total funding. The functional areas and departments are as follows:

<b>ADMINISTRATION: Includes departments which provide support functions for other departments. .... Page 25</b>		
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County Manager’s Office..... Page 27	Finance Office..... Page 32	Public Works—Facilities.....Page 39
County Manager’s Office--Community Relations ..... Page 30	Management Information Services (MIS)..... Page 35	Public Works—Fleet.....Page 41
<b>EDUCATION/CULTURE/RECREATION: Includes departments that provide education, library services, and recreation. .... Page 43</b>		
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Chatham County Schools ..... Page 45	Library Services Department ..... Page 52	
<b>GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county..... Page 59</b>		
Elections Office..... Page 60	Register of Deeds Office ..... Page 63	Tax – Assessment & Revaluation .....Page 67
Governing Board ..... Page 62	Tax – Administration ..... Page 65	Tax –Land Records .....Page 68

**HUMAN SERVICES: Includes departments that provide health and welfare services to county residents. .... Page 69**

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Chatham Trades .....	Page 71	Health-Community & Family Health.....	Page 88	Human Service Pass Through Grants .....	Page 100
Chatham Transit .....	Page 74	Health-Community Health & Surveillance	Page 89	Social Services .....	Page 101
Council on Aging.....	Page 76	Health-Community Health Promotion & Advocacy .....	Page 90		
Health-Administration.....	Page 78	Health-Environmental Health .....	Page 91		
		Health-Preventive Health Care.....	Page 92		

**NATURAL RESOURCE MANAGEMENT: Includes departments involved in regulation and permitting of development..... Page 109**

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Central Permitting-Inspections Division ..	Page 112	Pittsboro-Siler City Convention & Visitors Bureau .....	Page 122	Sustainable Communities-Administration	Page 133
Community Development/Ombudsman .	Page 114	Planning Department .....	Page 124	Sustainable Communities-Resource Conservation .....	Page 133
Economic Development Corporation .....	Page 115	Planning Department-Transportation .....	Page 128		
Environmental Quality-Land & Water Resources .....	Page 119				

**PUBLIC SAFETY: Includes departments that provide services which enhance the safety of county residents. .... Page 135**

Central Permitting-Fire Marshal.....	Page 136	Emergency Management -- Emergency Operations .....	Page 141	Sheriff's Office -- Law Enforcement .....	Page 147
Court-Related Programs.....	Page 138	Emergency Management -- Telecommunications .....	Page 145	Sheriff's Office -- Jail .....	Page 152
Emergency Management -- Emergency Medical Services.....	Page 140				

**Department and Division Budgets:** When possible, department budgets are broken into divisions. For example, the Health Department is broken into Administration, Animal Control, Community & Family Health, Community Health & Surveillance, Environmental Health, and Preventive Health Care. Total department budgets can be found in Appendix E. Department budgets include:

- Two prior years of actual revenues and expenditures, so that trends can be seen.
- Percent increase/decreases from the current year budget to next year.
- The number of county employees (in full-time equivalents) in each department by year.
- An explanation and justification of approved expansion requests, such as new personnel or new programs.
- An explanation of budget reductions.
- A copy of each department's work plan, which includes its goals, objectives, and key measures. The work plan is designed to show what the department accomplishes with its resources.

**Enterprise Funds .....Page 155**

Enterprise funds are special operating budgets for departments that are run like businesses. The revenues of these funds, including Southeast Water, Water and Solid Waste & Recycling, are expected to cover expenses without General Fund subsidy (or property tax dollars).

- Solid Waste & Recycling.....Page 155**
- Southeast Water District.....Page 161**
- Water .....Page 162**

**Special Revenue & Other Funds ..... Page 174**

Special revenue and reserve funds account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes. Non-major capital project funds: GASB 54 re-categorized this group of funds as non-major capital project funds, because they do not involve restricted revenues. The county budget these annually in the operating budget. Other funds include enterprise capital reserve funds, internal service funds, and trust funds.

**Fire Districts.....Page 167**

Fire districts are established by the residents who live in the district. Incorporated nonprofit volunteer fire departments provide fire service. The County Commissioners have the responsibility of levying the fire district tax at the request of the fire department.

**Appendices ..... Page 189**

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- Appendix B: Glossary of Terms and Acronyms .....** Page 194
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