Chatham County Budget Quick Reference Guide and Table of Contents

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Budget Message..... Page 3
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- 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

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

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- Percent increase/decrease from the current year budget to next year

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- 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

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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 213

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

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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.

Special Revenue & Other Funds ..... Page 241

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.

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