

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.

Budget Message: Page 3

Provides a high-level view of the budget and the major goals of the County Manager in preparing it.

Revenue Assumptions: Page 7

Provides details about how staff arrived at projections for major revenues. Includes economic indicators. Includes major changes in revenues (tax increase, fee increases, and new fees) and the explanation for these.

Expenditure Assumptions: Page 20

Itemizes approved expansion items, which includes new personnel and new programs. Costs of each are stated in terms of the tax rate, if commissioners want to make cuts. Explains increases in the continuation budget. Explains how the budget relates to the Capital Improvements Program (CIP) and which CIP projects are funded. Projects impact of fund balance appropriation on long-term fund balance.

General Fund Summary Page 33

Shows total revenues and expenditures by categories. Key elements of the summaries include:

- Two prior years of actual revenues and expenditures, so that trends can be seen.
- Percentage increase/decrease from the current year budget to next year.

General Fund Revenues:..... Page 34

- 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 percentage change.

Functional Areas: The budget is grouped by functional areas. The grouping is designed so that departments within each grouping must discuss and prioritize needs when formulating their budgets. Each functional area has a summary page reflecting total funding. The functional areas and departments are as follows:

ADMINISTRATION: Includes departments which provide support functions for other departments. Page 43

County AttorneyPage 44	Court Facilities Page 50	Fleet ManagementPage 56
County Manager’s OfficePage 45	Facilities Management (Buildings & Grounds)	General ServicesPage 58
County Manager’s Office--Community Relations Page 51	Management Information Services
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EDUCATION/CULTURE/RECREATION: Includes departments that provide education, library services, and recreation. Page 63

Central Carolina Community College .Page 64	Cooperative Extension Service Page 66	Parks & Recreation DepartmentPage 75
Chatham County SchoolsPage 65	Library Services Department Page 72	

GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county..... Page 79

Elections Office.....Page 80	Register of Deeds Office Page 84	Tax --Land RecordsPage 92
Governing Board.....Page 83	Tax – Administration..... Page 87	Tax – RevaluationPage 93

HUMAN SERVICES: Includes departments that provide services which enhance the health and welfare of county residents. Page 95

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Family Resource Center.....Page 100 Page 106	Orange-Person-Chatham Mental Health,
Health-AdministrationPage 101	Health-Preparedness & Surveillance Page 107	Developmental Disabilities & Substance Abuse
Health-Community Health Promotion & Advocacy	Health-Preventive Health Care..... Page 108	Authority (OPC).....Page 113
.....Page 105	Human Service Agencies..... Page 109	Social ServicesPage 114

NATURAL RESOURCE MANAGEMENT: Includes departments involved in regulation and permitting of development. Page 119

Central Permitting – Administration ..Page 120	Environmental Resources..... Page 130	Planning DepartmentPage 135
Central Permitting – InspectionsPage 123	Health -- Environmental Health Page 131	Sedimentation & Erosion Control.....Page 139
Community DevelopmentPage 126	Pittsboro-Siler City Convention & Visitors Bureau	Soil and Water Conservation Service .Page 140
Economic Development Corporation .Page 127 Page 132	Water Fund – Transfers.....Page 144

PUBLIC SAFETY: Includes departments that provide services which enhance the safety of county residents. Page 145

Central Permitting -- Fire Marshal.....Page 146	Emergency Management -- Emergency	Health -- Animal Control.....Page 156
Court-Related ProgramsPage 149	Operations Page 151	Sheriff's Office -- Law Enforcement....Page 157
Emergency Management -- Emergency Medical ServicesPage 150	Emergency Management -- Telecommunications Page 155	Sheriff's Office – JailPage 164

Department and Division Budgets: Where possible, department budgets are broken into divisions. For example, the Central Permitting Department is broken into Administration, Inspections, and Fire Marshal. Department budgets include:

- Two prior years of actual revenues and expenditures, so that trends can be seen.
- Percentage increase/decreases from the current year budget to next year.
- Notes about the budget to explain large increases or decreases or changes in personnel positions.
- The number of county employees in each department by year.
- An explanation and justification of approved expansion requests, such as new personnel or new programs.
- 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 169

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

Waste ManagementPage 169

WaterPage 177

Other FundsPage 185

Fire Districts:.....Page 185

Fire districts are established by the residents who live in the district. Fire service is provided by incorporated non-profit volunteer fire departments. The County Commissioners have the responsibility of levying the fire district tax at the request of the fire department.

Special Revenue Funds: Page 199

Special revenue and reserve funds account for the proceeds of special revenue sources that are restricted to expenditures for certain purposes. For example, school impact fees can only be used for new or expanded school facilities.

Appendices: Page 217

Appendices include information which supports the budget. Four appendices are included in the approved budget:

Appendix A: Budget Ordinance Page 217

Appendix B: Glossary of Terms and Acronyms Page 222

Appendix C: Financial and Budgetary Policies Page 224

Appendix D: Matrix of Mandated Services..... Page 229