

# 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 35**

This section provides context for the county’s fiscal condition and includes: a summary of budget changes made by commissioners, key economic assumptions and indicators, financial indicators and benchmarks, a summary of employee counts, and an organizational chart of county government

**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 55**

County Attorney ..... Page 56	Court Facilities ..... Page 62	Management Information Services (MIS) .....Page 68
County Manager’s Office..... Page 57	Finance Office..... Page 63	Public Works—Facilities.....Page 71
County Manager’s Office--Community Relations ..... Page 61	General Services/Non-departmental ..... Page 66	Public Works—Fleet.....Page 76

**EDUCATION/CULTURE/RECREATION: Includes departments that provide education, library services, and recreation. ....Page 77**

Central Carolina Community College ..... Page 78	Cooperative Extension Service ..... Page 82	Parks & Recreation Department .....Page 90
Chatham County Schools ..... Page 80	Library Services Department ..... Page 86	

**GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county.....Page 95**

Elections Office..... Page 96	Register of Deeds Office ..... Page 100	Tax – Assessment & Revaluation .....Page 106
Governing Board ..... Page 99	Tax – Administration ..... Page 102	Tax –Land Records .....Page 107

**Operating Funds Summary ..... Page 48**

Categorizes total revenues and expenditures for the three operating funds: general, water, and waste management. 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 Summary ..... Page 49**

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 51**

- 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

**HUMAN SERVICES: Includes departments that provide health and welfare services to county residents. .... Page 109**

Council on Aging..... Page 110	Health-Family Outreach Support Services..... Page 123	Human Service Pass Through Grants .....Page 131
Family Resource Center..... Page 113	Health-Preventive Health Care..... Page 124	Orange-Person-Chatham Mental Health, Developmental Disabilities & Substance Abuse Authority (OPC).....Page 132
Health-Administration..... Page 114	Human Service Agencies ..... Page 125	Social Services.....Page 133
Health-Community Health & Surveillance Page 120		
Health-Community Health Promotion & Advocacy ..... Page 121		

**NATURAL RESOURCE MANAGEMENT: Includes departments involved in regulation and permitting of development..... Page 139**

Economic Development Corporation ..... Page 140	Sustainable Communities – Affordable Housing /Green Building ..... Page 154	Sustainable Communities – Resource Conservation .....Page 166
Health – Environmental Health ..... Page 142	Sustainable Communities – Central Permitting ..... Page 155	Sustainable Communities – Sedimentation & Erosion Control .....Page 167
Pittsboro-Siler City Convention & Visitors Bureau ..... Page 143	Sustainable Communities – Environmental Resources ..... Page 157	Sustainable Communities – Transportation .....Page 169
Soil and Water Conservation Service..... Page 146	Sustainable Communities – Inspections... Page 160	Utility Capital Reserve Fund – Transfers ...Page 170
Sustainable Communities -- Administration ..... Page 150	Sustainable Communities -- Planning ..... Page 162	

**PUBLIC SAFETY: Includes departments that provide services which enhance the safety of county residents. .... Page 171**

Court-Related Programs..... Page 172	Emergency Management -- Emergency Operations ..... Page 176	Health -- Animal Control .....Page 182
Emergency Management -- Emergency Medical Services..... Page 175	Emergency Management -- Telecommunications ..... Page 180	Sheriff's Office -- Law Enforcement .....Page 183
		Sheriff's Office – Jail .....Page 187
		Sustainable Communities -- Fire Marshal .Page 189

**Department and Division Budgets:** When possible, department budgets are broken into divisions. For example, the Health Department is broken into Administration, Animal Control, Community Health & Surveillance, Community Health Promotion & Advocacy, Environmental Health, Family Outreach Support Services, and Preventive Health Care. Total department budgets can be found in Appendix F. 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; and 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 191**

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).

<b>Southeast Water District.....Page 191</b>
<b>Waste Management .....Page 192</b>
<b>Water .....Page 198</b>

**Fire Districts.....Page 207**

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 Funds ..... Page 215**

Special revenue and reserve funds account for 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 229**

Appendices include supporting information:

<b>Appendix A: Financial and Budgetary Policies ..... Page 229</b>
<b>Appendix B: Glossary of Terms and Acronyms ..... Page 234</b>
<b>Appendix C: Matrix of Mandated Services. .... Page 236</b>
<b>Appendix D: Board of Commissioners Goals. .... Page 238</b>
<b>Appendix E: Capital Improvements (CIP) Summary ..... Page 245</b>
<b>Appendix F: Total Department Budgets. .... Page 254</b>
<b>Appendix G: Budget Ordinance ..... Page 258</b>