

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:

- Key economic assumptions and indicators
- Debt information
- Information on fund balance changes
- Financial indicators and benchmarks
- Organizational chart of county government
- Summary of county positions by department

Operating Funds Summary Page 54

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 55

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 57

- 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:

ADMINISTRATION: Includes departments which provide support functions for other departments.Page 63		
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County Manager’s Office..... Page 65	Finance Office..... Page 70	Public Works—Facilities.....Page 77
County Manager’s Office--Community Relations Page 68	Management Information Services (MIS) Page 73	Public Works—Fleet.....Page 79
EDUCATION/CULTURE/RECREATION: Includes departments that provide education, library services, and recreation.Page 81		
Central Carolina Community College Page 82	Cooperative Extension Service Page 85	Parks & Recreation DepartmentPage 93
Chatham County Schools Page 83	Library Services Department Page 90	
GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county.....Page 97		
Elections Office..... Page 98	Register of Deeds Office Page 102	Tax – Assessment & RevaluationPage 107
Governing Board Page 101	Tax – Administration Page 104	Tax –Land RecordsPage 108

HUMAN SERVICES: Includes departments that provide health and welfare services to county residents. Page 109		
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Family Resource Center..... Page 117	Health-Environmental Health Page 130	Social ServicesPage 143
Health-Administration..... Page 118	Health-Preventive Health Care..... Page 132	
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Central Permitting-Administration Page 150	Environmental Resources Page 159	Soil and Water Conservation ServicePage 168
Central Permitting-Inspections Division .. Page 152	Pittsboro-Siler City Convention & Visitors Bureau Page 160	Sustainable Communities-Administration Page 171
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Economic Development Corporation Page 155	Planning Department-Transportation Page 167	Utility Fund Transfers.....Page 172
Environmental Quality-Land & Water Resources Page 157		
PUBLIC SAFETY: Includes departments that provide services which enhance the safety of county residents.Page 173		
Central Permitting-Fire Marshal..... Page 174	Emergency Management -- Emergency Operations Page 178	Sheriff's Office -- Law EnforcementPage 184
Court-Related Programs..... Page 176	Emergency Management -- Telecommunications Page 182	Sheriff's Office – JailPage 188
Emergency Management -- Emergency Medical Services..... Page 177		
<p>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:</p> <ul style="list-style-type: none"> • 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 FundsPage 191

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 191

Southeast Water District.....Page 197

Water.....Page 198

Fire Districts.....Page 203

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 216

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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Appendix A: Financial and Budgetary Policies Page 229

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