

# 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 29**

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 57**

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 59**

- 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:

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<b>EDUCATION/CULTURE/RECREATION: Includes departments that provide education, library services, and recreation. ....Page 87</b>		
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<b>GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county.....Page 105</b>		
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Governing Board ..... Page 109	Tax -- Administration ..... Page 113	Tax -- Land Records .....Page 117
<b>HUMAN SERVICES: Includes departments that provide health and welfare services to county residents. .... Page 119</b>		
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Health -- Total ..... Page 130		Social Services .....Page 151

**NATURAL RESOURCE MANAGEMENT: Includes departments involved in regulation and permitting of development..... Page 157**

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Central Permitting -- Administration ..... Page 159	..... Page 168	Soil and Water Conservation Service .....Page 178
Central Permitting -- Inspections Division Page 161	Pittsboro-Siler City Convention & Visitors Bureau	
Community Development/Ombudsman . Page 163	..... Page 171	
Economic Development Corporation ..... Page 164		

**PUBLIC SAFETY: Includes departments that provide services which enhance the safety of county residents. ....Page 183**

Central Permitting -- Fire Marshal..... Page 184	Emergency Management -- Emergency Operations	Sheriff -- Total .....Page 196
Court-Related Programs..... Page 186	..... Page 190	Sheriff's Office -- Law Enforcement .....Page 197
Emergency Operations -- Total ..... Page 188	Emergency Management -- Telecommunications	Sheriff's Office -- Jail .....Page 201
Emergency Management -- Emergency Medical Services..... Page 189	..... Page 194	

**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 203**

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>Solid Waste &amp; Recycling</b> .....	<b>Page 203</b>
<b>Southeast Water District</b> .....	<b>Page 209</b>
<b>Water</b> .....	<b>Page 210</b>

**Fire Districts.....Page 217**

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 231**

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.

**Appendices ..... Page 243**

Appendices include supporting information:

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