

# 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 37**

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 51**

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 53**

- 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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Court Facilities ..... Page 67	Finance Office..... Page 73	
<b>EDUCATION/CULTURE/RECREATION: Includes departments that provide education, library services, and recreation. ....Page 81</b>		
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Chatham County Schools ..... Page 83	Library Services Department ..... Page 89	
<b>GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county.....Page 97</b>		
Elections Office..... Page 98	Register of Deeds Office ..... Page 102	Tax -- Assessment & Revaluation.....Page 109
Governing Board ..... Page 101	Tax -- Administration ..... Page 106	
<b>HUMAN SERVICES: Includes departments that provide health and welfare services to county residents. .... Page 111</b>		
Cardinal Innovations Healthcare Solutions ..... Page 112	Health -- Administration ..... Page 123	Health -- Environmental Health .....Page 134
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Health -- Total ..... Page 122	Health – Community Health & Surveillance ..... Page 133	

**NATURAL RESOURCE MANAGEMENT: Includes departments involved in regulation and permitting of development..... Page 149**

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Central Permitting -- Administration ..... Page 151	Pittsboro-Siler City Convention & Visitors Bureau	Sedimentation & Erosion Control ..... Page 166
Central Permitting -- Inspections Division Page 153	..... Page 159	Soil and Water Conservation Service .....Page 169

**PUBLIC SAFETY: Includes departments that provide services which enhance the safety of county residents. .... Page 175**

Central Permitting -- Fire Marshal ..... Page 176	Emergency Management -- Emergency Operations	Sheriff -- Total .....Page 186
Court-Related Programs ..... Page 178	..... Page 181	Sheriff's Office -- Law Enforcement .....Page 187
Emergency Operations -- Total ..... Page 179	Emergency Management -- Telecommunications	Sheriff's Office -- Detention Center .....Page 191
Emergency Management -- Emergency Medical Services..... Page 180	..... Page 185	

**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 195**

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 195</b>
<b>Southeast Water District</b> .....	<b>Page 202</b>
<b>Water</b> .....	<b>Page 203</b>

**Fire Districts.....Page 211**

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 225**

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 235**

Appendices include supporting information:

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