Chatham County Board of County Commissioners

CHAIR: James Crawford  District 4

VICe CHAIR: Diana Hales  District 3

Karen Howard  District 1

Mike Dasher  District 2

Walter Petty  District 5

County Administration

County Manager: Renee Paschal
Deputy County Manager & Finance Director: Vicki McConnell
Assistant County Manager for Public Works: Dan LaMontagne
Budget Director: Lisa West
County Attorney: Jep Rose
Clerk to the Board of Commissioners: Lindsay Ray
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 3
Provides a guide for interpreting budget summaries, including an explanation of headings A-J.

Budget Message ........................................................................................................... Page 5
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 41
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 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:

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 EDUCATION/CULTURE/RECREATION: Includes departments that provide education, library services, and recreation ................................................................ Page 85
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 Chatham County Schools .......................... Page 87
 Cooperative Extension Service ............... Page 88
 Library Services Department ........................ Page 93
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 GENERAL GOVERNMENT: Includes departments that carry out mandated functions and support the overall governance of the county .................................................. Page 101
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 Governing Board ...................................... Page 104
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 Nonprofit Allocations ............................. Page 140
 Social Services ....................................... Page 142
### 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.

### Special Revenue & Other Funds

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

Appendices include supporting information:

- **Appendix A: Financial and Budgetary Policies**
- **Appendix B: Glossary of Terms and Acronyms**
- **Appendix C: Capital Improvements (CIP) Summary**
- **Appendix D: List of Proposed New or Increased Fees**
- **Budget Ordinance**