

TABLE OF CONTENTS

GFOA DISTINGUISHED BUDGET PRESENTATION AWARD	iv
BUDGET MESSAGE	v
ORDINANCES	
Adoption of Fiscal Year 2006 Operating and Capital Budgets	xvii
Operating Budget Ordinance	xviii
Capital Improvement Plan Ordinance.....	xxiii
Fire District Special Revenue Fund Ordinance	xxvi
Major Facilities Fund Ordinance	xxvii
Affordable Housing Project Ordinance	xxviii
PROCESS AND POLICIES	
Reader’s Guide to the Budget	1
Budget Process.....	3
Budget Calendar.....	5
Fund Structure.....	6
Basis of Budgeting.....	7
Basis of Accounting.....	7
Financial Policies.....	8
User Fee Policy	9
Long-Range Planning	11
BUDGET HIGHLIGHTS	
Total Revenues by Fund	15
Total Revenues by Source	16
Expenditures by Use	17
General Fund	18
Debt Service	19
Special Revenue Funds	20
Solid Waste Fund	21
Risk Management Fund	22
Total—All Funds	23
Revenue Highlights.....	24

Fee Changes.....	29
Expenditure Highlights	31
Requests not Funded	33
Personnel Summary (by Fund)	34
County Organizational Chart.....	38

GENERAL FUND	
General Fund Revenue Summary	39
General Fund Expenditure Summary	42

GENERAL GOVERNMENT	
General Government Budget Summary	45
County Commissioners	46
County Manager	48
County Attorney	52
Board of Elections	53
Budget and Management Services	56
Facilities Design and Construction	57
Finance Department.....	63
General Services Administration.....	66
Human Resources	73
Information Services	79
Planning Department	84
Register of Deeds	91
Revenue Department	93
Outside Agencies / Memberships / Non-Departmental	96

COMMUNITY SERVICES	
Organizational Chart.....	99
Administration	101
Geographic Information Services.....	101
Inspections, Development Plans & Permits	105
Libraries	107
Parks, Recreation and Open Space	109

TABLE OF CONTENTS

ENVIRONMENTAL SERVICES

Organizational Chart.....	113
Administration	115
Environmental Health and Safety	116
Water Quality	122

HUMAN SERVICES

Organizational Chart	127
Adult Services	131
Child Welfare and Child Mental Health	134
Family Support	136
Clinical Strategies	140
Community Health	143
Local Managing Entity	145
Economic Self-Sufficiency	147
Operations	151
Regional Network	154
Medical Examiner	158

PUBLIC SAFETY

Organizational Chart.....	159
Emergency Medical Services	161
Fire/Rescue	164
City-County Bureau of Identification	167
Emergency Management	170
Administration	173

SHERIFF

DEBT SERVICE

Fund Summary.....	183
Debt Service Fund.....	184
Debt Policies	185

SPECIAL REVENUE FUNDS

Housing and Community Revitalization.....	189
Capital Area Workforce Development	191
Major Facilities	193
Emergency 911	195
Revaluation Reserve	196
Fire Tax District.....	198

ENTERPRISE FUND

Solid Waste Management	201
------------------------------	-----

INTERNAL SERVICE FUND

Risk Management	207
-----------------------	-----

EDUCATION

Wake County Public School System	209
Wake Technical Community College	211

CAPITAL IMPROVEMENTS

Introduction and Highlights	213
Capital Budget Process	215
How to Read the Capital Improvement Plan	218
FY 2006 Appropriations and Funding Sources	220
Detailed Seven-year Summary of Sources and Uses	221
Operating Budget Impact	228
Horizon Issues	229
County Capital	231
Education	301
Fire Tax District	315
Major Facilities	319
Solid Waste	325

TABLE OF CONTENTS

FINANCIAL PLANNING MODEL	329
SUPPLEMENTAL INFORMATION	
Wake County Facts	343
GLOSSARY	349
INDEX	353

GFOA DISTINGUISHED BUDGET PRESENTATION AWARD
