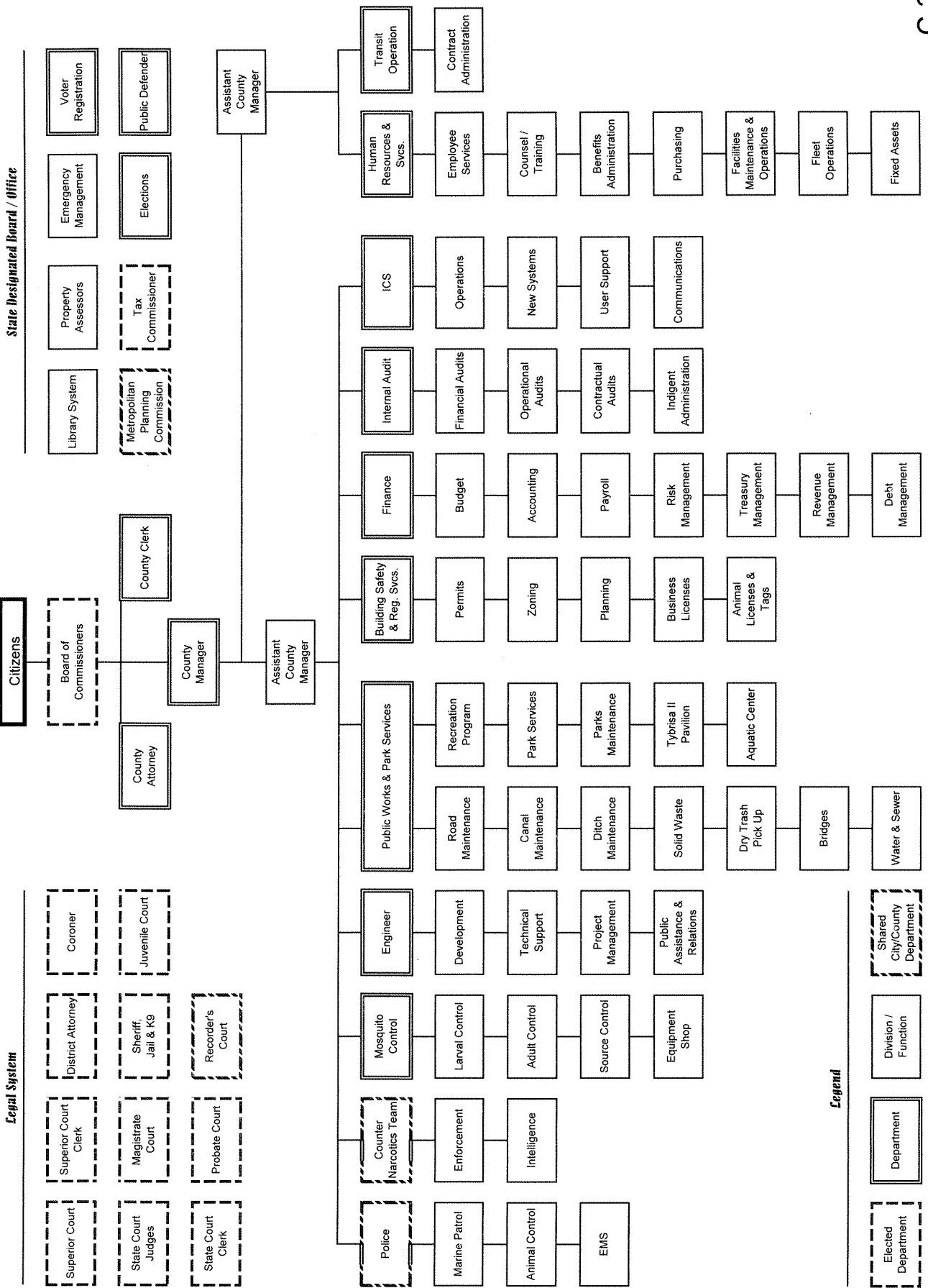


This section provides information on the County's organizational structure, financial policies, fund structure, and budget process.

CHATHAM COUNTY ORGANIZATIONAL CHART

By Department / Function



**CHATHAM COUNTY, GEORGIA
ELECTED OFFICIALS & DEPARTMENT DIRECTORS
FY 2012 / 2013 ADOPTED BUDGET**

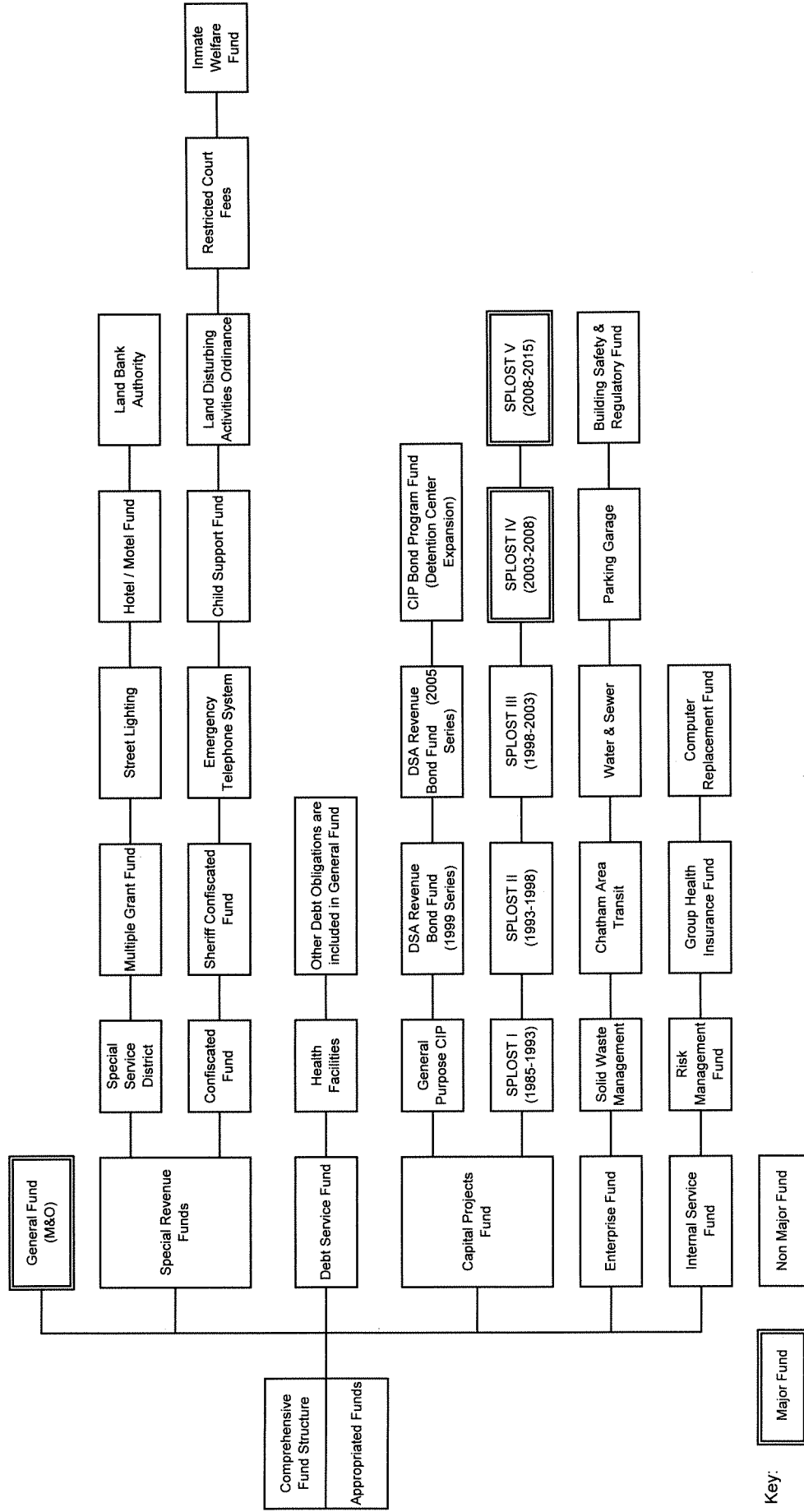
ELECTED OFFICIALS & JUDICIAL APPOINTMENTS

Child Support Recovery	David Lowe	State Court Administrator	Brian Hart
Coroner	Dr. James C. Metts, Jr.	State Court Judge	Ronald E. Ginsberg
District Attorney	Larry Chisolm	State Court Judge	H. Gregory Fowler
Detention Center	Col. Terry L. Enoch	State Court Judge	Herman W. Coolidge
Juvenile Court Judge	John W. Beam, Jr.	Superior Court Administrator	Crystal T. Cooper
Juvenile Court Judge	Patricia Stone	Circuit Public Defender	Michael Edwards
Juvenile Court Judge	Leroy Burke III	Superior Court Clerk	Dan Massey
Juvenile Court Administrator	Adam J. Kennedy	Superior Court Judge	Michael L. Karpf
Magistrate Court Judge	Mary Kathryn Moss	Superior Court Judge	Penny Haas Freesmann
Magistrate Court Judge	Michael H. Barker	Superior Court Judge	Louisa Abbot
Probate Court Judge	Harris Lewis	Superior Court Judge	John E. Morse, Jr.
Recorder's Court Judge	Harris Odell	Superior Court Judge	James F. Bass, Jr.
Recorder's Court Judge	Tammy Cox Stokes	Superior Court Judge	Timothy Walmsley
Recorder's Court Judge	Claire Cornwell Williams	Tax Commissioner	Daniel T. Powers
Sheriff	Al St Lawrence	Victim Witness	Cheryl W. Rogers

BOARD APPOINTED POSITIONS AND COUNTY DEPARTMENT DIRECTORS

County Attorney	R. Jonathan Hart	Building Safety & Regulatory Director	Gregori Anderson
Temporary County Clerk	Janice E. Bocook	Internal Audit Director	Roy U. Hinely, Jr.
County Manager	Russell E. Abolt	ICS Director	Nicholaus J. Batey
Assistant County Manager	Patrick C. Monahan	Asst. County Manager/Human Resources & Svcs.	Michael Kaigler
Counter Narcotics Team	Dwane Ragan	Savannah-Chatham Metropolitan Police Dept.	Chief Willie Lovett
Director of Engineering	Albert Bungard	Public Works & Parks Services	Robert Drewry
Emergency Management Director	Clayton Scott	Tax Assessor	Harold Copeland
Finance Director	Linda Cramer	Voter Registration Director	Sandra Williams
Mosquito Control	Henry Lewandowski	Elections Supervisor	Russell Bridges

CHATHAM COUNTY BUDGET FUND STRUCTURE FISCAL YEAR 2012 / 2013 BUDGET



Key:

Major Fund

Non Major Fund

RELATIONSHIP OF DEPARTMENTS AND ACTIVITIES TO COUNTY FUND STRUCTURE

Department/Activity	MAJOR FUNDS					NONMAJOR FUNDS				
	General Fund	Sales Tax IV	Sales Tax V	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds		
GENERAL GOVERNMENT										
ADA Compliance	X									
Administrative Services	X									
Audit Contract	X									
Board of Equalization	X									
Clerk of Commission	X									
Communications	X									
County Attorney	X									
County Commissioners	X									
County Manager	X									
Elections Board	X									
Engineering										
Facilities Maintenance	X							X		
Finance	X									
Fleet Operations	X									
Human Resources and Services	X							X		
Information & Communication Services	X							X		
Internal Audit	X									
Public Information	X									
Purchasing	X									
Tax Assessor	X									
Tax Commissioner	X									
Temporary Pool	X									
Traffic Lights - Utilities				X						
Utilities	X									
Voter Registration	X									
Youth Commission	X									
JUDICIARY										
Alternative Dispute Resolution	X									
Clerk of Superior Court	X									
Court Administrator	X									
Court Expenditures	X									
District Attorney	X									
DUI Court	X									
Grand Jury	X									
Juvenile Court	X									
Law Library	X									
Magistrate Court	X									
Panel of Attorneys	X									
Probate Court	X									

RELATIONSHIP OF DEPARTMENTS AND ACTIVITIES TO COUNTY FUND STRUCTURE

MAJOR FUNDS

Department/Activity	General Fund		Sales Tax IV		Sales Tax V	
	Fund					
Probate Court Filing Fees	X					
Public Defender	X					
Recorders Court	X					
State Court Clerk	X					
State Court Judges	X					
Victim Witness	X					
PUBLIC SAFETY						
Animal Control	X					
Coroner	X					
Counter Narcotics Team	X					
Detention Center	X					
Emergency Communications	X					
Emergency Management	X					
EMS	X					
Marine Patrol	X					
Peace Officer Retirement						
Savannah-Chatham Metropolitan Police						
Sheriff	X					

NONMAJOR FUNDS

Department/Activity	Special Revenue Funds		Capital Project Funds		Debt Service Fund		Enterprise Funds		Internal Service Funds	
Probate Court Filing Fees										
Public Defender	X									
Recorders Court										
State Court Clerk										
State Court Judges	X									
Victim Witness										
PUBLIC SAFETY										
Animal Control	X									
Coroner										
Counter Narcotics Team	X									
Detention Center										
Emergency Communications	X									
Emergency Management										
EMS										
Marine Patrol	X									
Peace Officer Retirement	X									
Savannah-Chatham Metropolitan Police	X									
Sheriff	X									

PUBLIC WORKS

Bridges	X										
Capital Project Administrative Costs			X								
Capital Project Expenditures			X								
Fell St. Pump Maintenance											
Public Works	X										
Solid Waste											
Street Lighting											
Water and Sewer											

Bridges											
Capital Project Administrative Costs			X								
Capital Project Expenditures			X								
Fell St. Pump Maintenance	X										
Public Works	X									X	
Solid Waste											
Street Lighting	X										X
Water and Sewer											

HEALTH & WELFARE

Dept. of Family & Children's Services	X										
Frank G. Murray Community Center	X										
Greenbriar Children's Center	X										
Health Department	X										
Indigent Health Care Program	X										
Mosquito Control	X										
Safety Net Planning Council	X										

Dept. of Family & Children's Services											
Frank G. Murray Community Center											
Greenbriar Children's Center											
Health Department											
Indigent Health Care Program											
Mosquito Control											
Safety Net Planning Council											

CULTURE & RECREATION

Aquatic Center	X										
Georgia Forestry	X										
Live Oak Library System	X										
Recreation	X										

Aquatic Center											
Georgia Forestry											
Live Oak Library System	X										
Recreation											

RELATIONSHIP OF DEPARTMENTS AND ACTIVITIES TO COUNTY FUND STRUCTURE

Department/Activity	MAJOR FUNDS			NONMAJOR FUNDS				
	General Fund	Sales Tax IV	Sales Tax V	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds
Tybee Pier & Pavilion Weightlifting Center	X							
HOUSING & DEVELOPMENT								
Building Safety & Regulatory Services	X			X				X
Community Outreach - Jail	X							
Construction Apprentice Program	X							
Land Disturbing Activities				X				
Metropolitan Planning Commission				X				
SAGIS				X				
DEBT SERVICE								
DSA Bonds Series 2005	X							
DSA Bonds Series 2005A	X					X		
Hospital Authority Debt Service								
Lease - Excavator	X							
Lease - First Responder Equipment	X							
Lease - Judicial File Tracking System	X							
Loan from CIP Fund to General Fund	X							
Mosquito Control Facility 2001	X							
Pollution Abatement	X							
Tax Anticipation Notes Interest	X							
Union Mission 2009 Debt Service	X							
OTHER FINANCING USES								
5% Victim Witness Funds				X				
50% Drug Surcharge - Sheriff				X				
50% Drug Surcharge - State Court				X				
50% Drug Surcharge Funds				X				
Accrued Benefits Expense				X				
Bamboo Farm								
Coastal GA Regional Development Ctr				X				
Coastal Soil & Water				X				
Contingency				X				
Contingency				X				
Cooperative Extension Service				X				
Crimestoppers				X				
Fuel Contingency				X				
Hazardous Materials Team				X				
Health Insurance Claims								X
Hotel/Motel Fund				X				
Inmate Welfare Fund				X				
Insurance Premiums								X

RELATIONSHIP OF DEPARTMENTS AND ACTIVITIES TO COUNTY FUND STRUCTURE

Department/Activity	MAJOR FUNDS			NONMAJOR FUNDS					
	General Fund	Sales Tax IV	Sales Tax V	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds	
Juvenile Court Restricted Expenditures				X					
Land Bank				X					
Other health insurance expenses								X	
Pension Fund Payments - Old Plan	X								
Reimbursable Expenses	X			X					
Reserve for Deductible								X	
Restricted Contingency	X								
Retiree Health Insurance Contribution	X								
Special Appropriations	X								
Summer Bonanza	X								
Transit Operations							X		
Unemployment Compensation								X	
Vacant Positions	X								
Vehicle Accident Reserve								X	
Workers Compensation								X	
Transfer out to BSRS Enterprise Fund				X					
Transfer out to CAT for Teleride	X								
Transfer out to Child Support Fund	X								
Transfer out to CIP Fund	X			X					
Transfer out to Detention Center CIP			X						
Transfer out to E911 Fund	X			X					
Transfer out to General Fund - JCA Fees				X					
Transfer out to Land Bank Fund	X			X					
Transfer out to Risk Management Fund	X			X					
Transfer out to Solid Waste Fund	X			X					
Transfer out to SSD Fund				X					

Financial Policies Overview

Summary

Chatham County's Financial Policies represent guidelines and tools adopted by the Chatham County Board of Commissioners to enable Chatham County to reach and maintain its financial potential through consistent approaches in financial management. Financial policies will always be evolving; therefore, this document will be a living document representative of the goals of the County Commission. Below is a summary of the County's financial policies.

- Chatham County will maintain a General Fund unrestricted fund balance level of at least one month's reserves and will target to reach a two month 16.6% reserve level. Chatham County may appropriate funds within its annual budget process for the purpose of building up fund balance reserve levels.
- Chatham County will maintain an unrestricted fund balance level of at least two month's reserve of 16.6% within the Special Service District Fund. Chatham County may appropriate funds within its annual budget process for the purpose of building up fund balance reserve levels.
- Chatham County shall adopt annual fund budgets that ensure a balance between operating resources and resource uses. A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balance is equal to appropriations. By law the County is required to adopt annual balanced budgets for its general fund, each special revenue fund, and each debt service fund. Project-length budgets are required for capital project funds. The Commission may elect to create annual budgets for other fund types for use as a management tool. Within the two main operating funds of the County (General Fund and SSD Fund), recurring operating expenditures will be funded by recurring operating revenues. Other funds may consider unrestricted fund balance as an operating resource, depending on the specific nature of the fund.
- Chatham County shall be committed to establishing and maintaining a revenue policy through the revenue ordinance to meet the budgetary needs of the organization on an ongoing basis. The goal of this policy is to assure revenues are realistic in the current budgetary environment.
- Chatham County will review and update fees and charges at least annually to ensure they keep pace with actual program costs, cost-of-living changes, and methods or levels of service delivery.
- Chatham County will encourage a diversified yet stable revenue system to protect it from possible short-term fluctuations in any of its revenue sources.
- Chatham County shall be committed to using one-time revenues for one-time expenditures and for rebuilding fund balance. The goal of the policy is to limit the use of one-time revenues for the funding of recurring expenditures.
- During its annual budget process, Chatham County will review revenues to identify unpredictable revenue sources that could impact operational funding. A conservative approach will be utilized in estimating such revenues with consideration being given to historical revenue trends, revenue volatility, and the legal and economic climate. When actual revenues received

exceed revenue budgets for unpredictable revenues, the excess will be treated in accordance with adopted fund balance policies.

- Chatham County will use interest revenue earned on SPLOST funds for the following purposes:
 - Funding of SPLOST projects as approved by the Board of Commissioners
 - Administrative costs related to SPLOST projects
 - Payment of interest expense related to pre-funding of SPLOST projects
 - Other costs outlined in the related referendum.
- Chatham County will seek to develop a funding and replacement strategy for its capital assets. Capital project needs will be evaluated annually in association with the annual budget process and priority projects will be determined. In association with other adopted financial policies, Chatham County will seek a balance between pay-as-you-go funded projects and debt-financed projects.
- Chatham County shall be committed to addressing the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and operational capabilities. The County Commissioners will adopt a maximum debt service level of 7% of fund expenditures/expenses and will seek to maintain debt service within those limits.
- Chatham County will develop long-range financial plans for the General M&O Fund, the Special Service District Fund, and for all enterprise funds. The funds' financial course of action will be contemplated for a five year period. Plans will be analyzed and updated annually by Finance staff. Plans will be used to analyze financial trends, determine revenue needs, review the impact on expenditures of new or revised services or projects, and consider methods for accomplishing long-range financial goals.
- Comprehensive financial policies are available upon inquiry to the Chatham County Finance Department.

FUND DESCRIPTIONS

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. Funds can be described as major and nonmajor. A major fund is one with an annual budget equal to ten percent or more of the total county budget. In fiscal year 2013, Chatham County has three funds that meet this definition: the General Fund, the Special Purpose Local Option Sales Tax Funds IV and V.

MAJOR FUNDS

Governmental Funds:

General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The County budgets two major funds, Sales Tax IV and Sales Tax V. These funds account for the proceeds of a special one cent sales tax adopted by referendum and related expenditures for roads, drainage and other improvements.

NON MAJOR FUNDS

Non major funds include Enterprise, Special Revenue, Debt Service, Capital Projects, and Internal Service funds with individual annual budgets less than ten percent of the total county budget. These funds are described in the sections that present detailed information on the respective budgets.

BUDGET PROCESS

The Board of Commissioners adopted the FY 2013 Budget Calendar on January 13, 2012. The Board of Commissioners met in February 2012 to develop goals. The Commission goals are discussed in the County Manager's message.

Department and agencies submitted detailed operating requests to the Budget Office in the Finance Department on February 10, 2012 in accordance with procedures established by the Budget Calendar. The budget requests of County agencies and departments included basic and additional requests. Basic requests are requests to finance currently mandated or authorized services within guidelines or ongoing expenditures. Additional requests are over and above the basic FY 2011 / 2012 services levels.

After analyzing the budget requests, Budget staff met with the County Manager, department heads and agency heads during the month of March to review the requests. The County Manager's Recommended FY 2012 / 2013 Budget reflected his consideration of these recommendations in light of revenue projections and real property assessments, and his top priority initiatives are reflected in the Budget Message. Supplemental requests were incorporated into a series of Decision Packages for review by the Board of Commissioners. The Decision Packages reflect additional needs of the department or agency heads not included in the County Manager's recommended budget.

As presented to the County Commission, the Recommended Budget is intended to provide the resources necessary to continue current services. In his Budget Message, the County Manager may also recommend adjustments to the general property tax rates and user fees necessary to finance these services and may identify high priority needs, new initiatives, and program changes for County Commission consideration during budget deliberations. These and other issues brought forward at the budget public hearings were addressed during the County Commission budget work session in May 2012. After careful deliberation, a final Budget was adopted by the County Commission on June 22, 2012. The adopted budget column in each fund's summary and detail information also shows changes from the department's request.

The General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds are developed on the same basis consistent with the accounting treatment. The budgets are developed on a modified accrual basis in accordance with Generally Accepted Accounting Principles (GAAP).

The Enterprise Funds and Internal Service Funds are developed on the accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) consistent with the Government Accounting Standards Board (GASB).

Under State Law, the legal level of control is at department level for each fund for which a budget is required. In addition, the governing authority of Chatham County has established salary appropriations within a department as a lower level of control. The County Manager, Finance Director, and Budget Officer are authorized to transfer budgeted amounts within departments, with the exception of transfers which increase salary appropriations. The Board of County Commissioners must transfer amounts between departments and approve appropriations of additional resources including salaries.

CHATHAM COUNTY, GEORGIA BUDGET CALENDAR FISCAL YEAR JULY 1, 2012 THRU JUNE 30, 2013		
ORIGINAL DATE	BUDGET ACTIVITY	TAX DIGEST PROCESS
September 19, 2011	FY 2013 / 2017 Capital budget Packages distributed.	
October 28, 2011	FY 2013 / 2017 Capital budget Requests due from departments.	
November 14, 2011 – November 18, 2011	CIP Committee convenes to rate projects.	
December 5, 2011 – December 9, 2011	Finalize FY 2013 / 2017 CIP - Identify emergency projects / finalize priorities.	
December 5, 2011 – January 6, 2012	Prepare FY 2013 / 2017 CIP Workbook.	
January 13, 2012	Fiscal Year ending June 30, 2013 Budget Calendar to Board for approval. Five-year CIP Plan submitted to Board	Year 2012 Millage Levy Calendar to Board for approval. Once approved, notice sent to Board of Education on Millage Levy Calendar.
January 23, 2012 February 3, 2012	Revenue / Expenditure Data Entry Training with Departments	
January 23, 2012 – February 3, 2012	Goal Setting: Board of County Commissioners / County Manager	
January 17, 2012	FY 2012 / 2013 Budget Request packages distributed.	
February 3, 2012	Revenue estimates due from departments.	
February 6, 2012 - March 12, 2012	Complete Fiscal Year Ending 6/30/13 revenue estimates. All Funds	
February 10, 2012	Budget Request Packages and updated Five Year Goals due from departments.	
February 13, 2012 - March 23, 2012	Analyze departmental budget requests/hold conference with Department Heads/Budget Staff (to run concurrent w/staff analysis).	
March 5, 2012 - March 23, 2012	Budget reviews begins- County Manager/Department Heads/Budget Staff (to run concurrent w/staff analysis).	

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR
FISCAL YEAR JULY 1, 2012 THRU JUNE 30, 2013**

March 26, 2012 - April 13, 2012	Prepare budget workbooks for County Manager and Board of Commissioners - Final Internal Review by Finance Director-Budget Staff.	
April 16, 2012	Advertisement to Savannah News Press for availability of proposed budget/public hearing.	
April 16, 2012 - April 27, 2012	Final proposed budget goes to Printer.	
May 11, 2012	Advertise availability of proposed budget and May 25, 2012 public hearing (State Law). Proposed budget document and budget message are transmitted to the Board.	
May 14, 2012 - June 8, 2012	Board Workshops	
May 16, 2012	Advertise adoption FY 2012 / 2013 Budget.	
May 25, 2012	Board conducts public hearing at regular Commission meeting.	
June 1, 2012		Year 2012 Digest provided to Finance for Millage Levy calculations.
June 4, 2012 - June 8, 2012	Final review/revisions of Proposed Budget by the Board.	
June 7, 2012		Advertise 1st and 2nd Public Hearing on Millage Levy to be held on June 19th at 9:30 a.m. and 6:00 p.m.
June 8, 2012		Advertisement of 5-year history to newspaper (June 20, 2012 publication as required by State Law).
June 19, 2012		Hold 1st and 2nd Public Hearing on Millage Levy - 9:30 a.m. and 6:00 p.m.

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR
FISCAL YEAR JULY 1, 2012 THRU JUNE 30, 2013**

June 20, 2012		Advertise year 2012 Tax Digest and 5-year history (two weeks prior to millage levy as required by State Law - House Bill 66, Act. No. 478). Board of Education adopts 2012 millage rate.
June 22, 2012	Adoption of FY 2012 / 2013 budget by County Commissioners.	Year 2012 Tax Digest and 5-year history to Board as information.
June 25, 2012 - September 20, 2012	Prepare 2012 / 2013 budget book and complete FY 2012 / 2013 budget document.	
June 25, 2012		Advertise 3rd Public Hearing on Millage Levy to be held on July 6th at 9:30 a.m.
July 1, 2012	Beginning of Fiscal Year 2011 / 2012 - budget goes into effect.	
July 6, 2012		(1) Hold 3rd Public Hearing on Millage Levy at 9:30 a.m. (2) Adoption of year 2012 Chatham County M&O, SSD, Chatham Area Transit and Board of Education Millage Levy by the County Commissioners. Tax Digest to Atlanta
July 27, 2012		
August 1, 2012		State Penalty assessed if digest not submitted to the State.
September 20, 2012	Deadline for submission of adopted budget document for GFOA Award.	