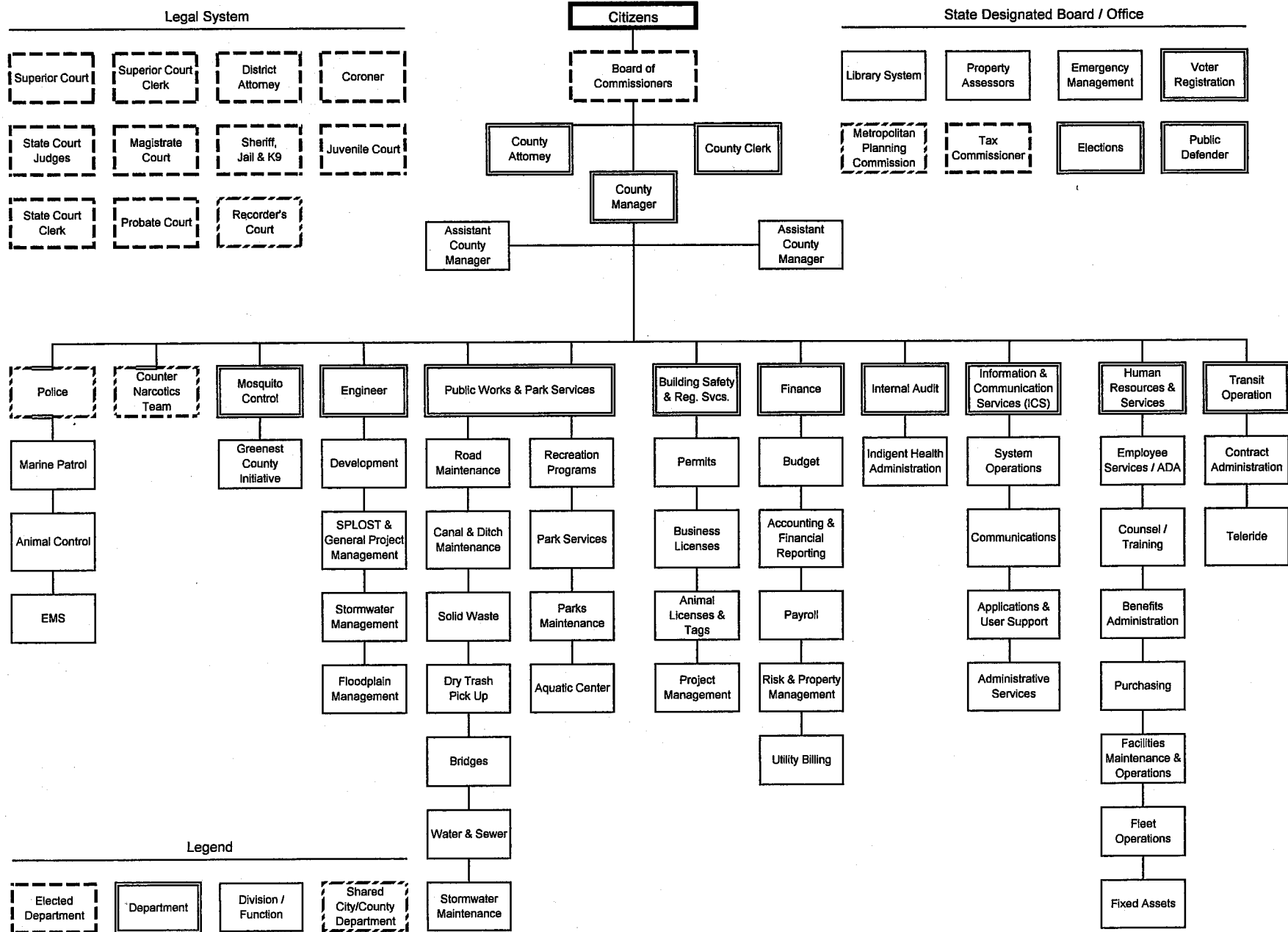




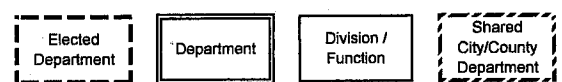
This section provides information on the County's organizational structure, financial policies, fund structure, and budget process.

CHATHAM COUNTY ORGANIZATIONAL CHART

By Department / Function



Legend



**CHATHAM COUNTY, GEORGIA
ELECTED OFFICIALS & DEPARTMENT DIRECTORS
FY 2013 / 2014 ADOPTED BUDGET**

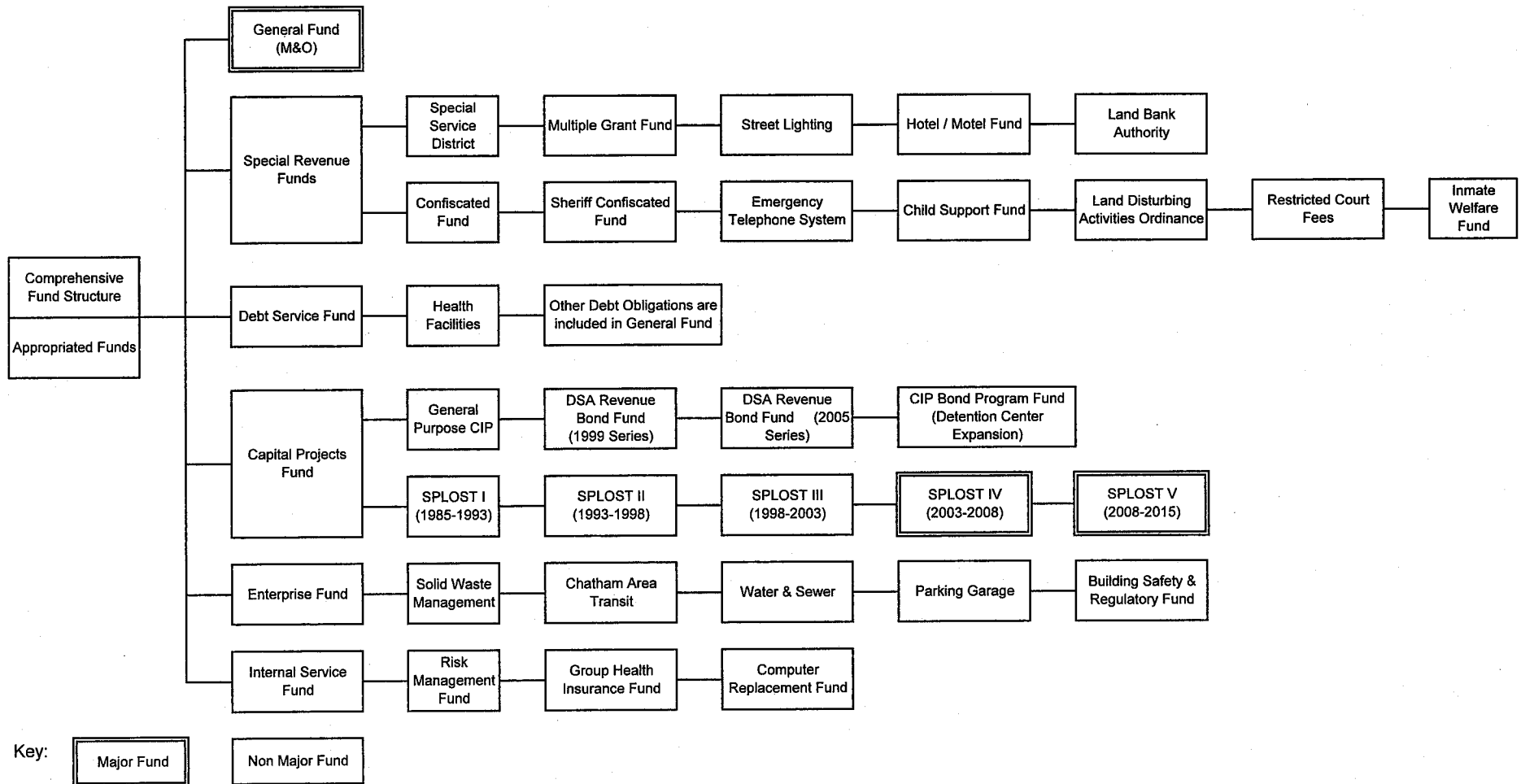
ELECTED OFFICIALS & JUDICIAL APPOINTMENTS

Child Support Recovery	David Lowe	State Court Judge	H. Gregory Fowler
Coroner	Dr. William Nettles Wessinger	State Court Judge	Hermann W. Coolidge
District Attorney	Margaret E. Heap	State Court Judge	Gregory V. Sapp
Juvenile Court Judge	Patricia Stone	Superior Court Administrator	Crystal T. Cooper
Juvenile Court Judge	Leroy Burke III	Circuit Public Defender	Michael Edwards
Juvenile Court Judge	Lisa G. Colbert	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
Probate Court Judge	Harris Lewis	Superior Court Judge	Louisa Abbot
Recorder's Court Judge	Harris Odell	Superior Court Judge	John E. Morse, Jr.
Recorder's Court Judge	Tammy Cox Stokes	Superior Court Judge	James F. Bass, Jr.
Recorder's Court Judge	Claire Cornwell Williams	Superior Court Judge	Timothy Walmsley
Sheriff	Al St Lawrence	Tax Commissioner	Daniel T. Powers
State Court Administrator	Brian Hart	Victim Witness	Cheryl W. Rogers

BOARD APPOINTED POSITIONS AND COUNTY DEPARTMENT DIRECTORS

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

CHATHAM COUNTY BUDGET FUND STRUCTURE FISCAL YEAR 2013 / 2014 BUDGET



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			X				
Board of Equalization	X							
Clerk of Commission	X							
Communications	X							
County Attorney	X							
County Commissioners	X			X				
County Manager	X							
Elections Board	X			X				
Engineering				X				
Facilities Maintenance	X						X	
Finance	X			X				X
Fleet Operations	X							
Human Resources and Services	X			X				X
Information & Communication Services	X			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			X				
Court Administrator	X			X				
Court Expenditures	X							
District Attorney	X			X				
DUI Court	X			X				
Grand Jury	X							
Juvenile Court	X			X				
Law Library	X							
Magistrate Court	X							
Panel of Attorneys	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
Probate Court	X							
Probate Court Filing Fees	X							
Public Defender	X							
Recorders Court				X				
State Court Clerk	X							
State Court Judges	X							
Victim Witness	X			X				
PUBLIC SAFETY								
Animal Control	X			X				
Coroner	X							
Counter Narcotics Team	X			X				
Detention Center	X							
Emergency Communications				X				
Emergency Management	X							
EMS	X							
Marine Patrol	X							
Peace Officer Retirement				X				
Savannah-Chatham Metropolitan Police				X				
Sheriff	X			X				
PUBLIC WORKS								
Bridges	X							
Capital Project Administrative Costs		X	X		X			
Capital Project Expenditures		X	X		X			
Fell St. Pump Maintenance				X				
Public Works	X			X				
Solid Waste							X	
Street Lighting				X				
Water and Sewer							X	
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							
CULTURE & RECREATION								
Aquatic Center	X							
Georgia Forestry	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
Live Oak Library System	X							
Recreation	X			X				
Tybee Pier & Pavillion	X							
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							
Hospital Authority Debt Service						X		
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			X				
Bamboo Farm	X							
Coastal GA Regional Development Ctr				X				
Coastal Soil & Water	X							
Contingency	X			X				
Contingency	X			X				
Cooperative Extension Service	X							
Crimestoppers				X				
Fuel Contingency	X							
Hazardous Materials Team	X							
Health Insurance Claims								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
Hotel/Motel Fund				X				
Inmate Welfare Fund				X				
Insurance Premiums								X
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							
Transfer out to Risk Management Fund	X			X				
Transfer out to Solid Waste Fund	X			X				
Transfer out to SSD Fund				X				

Financial Policies
As Amended by the Chatham County Board of Commissioners - November, 2010
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 financial policies included in this document:

- 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. 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.

Fund Balance Policy General M&O Fund

Introduction

Historical instabilities in fund balance have highlighted the interest and need of Chatham County to restore and maintain levels of fund balance that promote the County's long-range financial stability. In addition, the Government Finance Officer's Association has issued a recommended practice encouraging governments to adopt a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. The GFOA also recommends that governments maintain unrestricted fund balance of no less than two months of regular operating revenues or operating expenditures.

Policy Statement

Chatham County will develop and maintain a level of unrestricted fund balance in its General Fund equivalent to at least one month's budgeted expenditures or a minimum of 8.3% of budgeted expenditures with the goal of building up to two months budgeted expenditures or a minimum of 16.6%.

Rationale

It is essential that Chatham County maintain an adequate level of fund balance to mitigate current and future risks (e.g. revenue shortfalls, recessionary environments, and unanticipated expenditures) and to ensure stable tax rates. Adequate levels of fund balance are also crucial in developing long-range financial plans. In addition, credit rating agencies review fund balance and unrestricted fund balance levels to evaluate the government's continued creditworthiness.

Specific Policies

Chatham County will maintain an 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.

In the event fund balance exceeds the targeted level, Chatham County will follow a methodology for fund balance use as follows:

- 1) First, consider raising the targeted fund balance level after a review of economic conditions, contractual obligations and long-range financial planning results, then
- 2) Consider the funding of capital projects as described in the Adopted Annual Budget based on project ratings, then
- 3) Consider a strategy for millage rate reductions based upon a review of the County's long-range financial plan.

Reference is made to other financial policies adopted by the Board of Commissioners.

Fund Balance Policy Special Service District Fund

Introduction

Historical instabilities in fund balance have highlighted the interest and need of Chatham County to restore and maintain levels of fund balance that promote the County's long-range financial stability. In addition, the Government Finance Officer's Association has issued a recommended practice encouraging governments to adopt a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. Since the Special Service District is largely supported by tax revenues, the County should also consider a fund balance policy for the fund.

Policy Statement

Chatham County will seek to develop and maintain a level of unrestricted fund balance in its Special Service District Fund equivalent to at least two month's budgeted expenditures or a minimum of 16.6% of budgeted expenditures.

Rationale

It is essential that Chatham County maintain an adequate level of fund balance to mitigate current and future risks (e.g. revenue shortfalls, recessionary environments, and unanticipated expenditures) and to ensure stable tax rates. Adequate levels of fund balance are also crucial in developing long-range financial plans. In addition, credit rating agencies review fund balance and unrestricted fund balance levels to evaluate the government's continued creditworthiness.

Specific Policies

Chatham County will maintain an unrestricted fund balance level of at least two month's reserve of 16.6% within the Special Service District. Chatham County may appropriate funds within its annual budget process for the purpose of building up fund balance reserve levels.

In the event fund balance exceeds the targeted level, Chatham County will follow a methodology of fund balance use as follows:

- 1) First, consider raising the targeted fund balance level after a review of economic conditions, contractual obligations and long-range financial planning results, then
- 2) Consider the funding of capital projects as described in the Adopted Annual Budget based on project ratings, then
- 3) Consider a strategy for millage rate reductions based upon a review of the County's long-term financial plan.
- 4) Consideration of contractual obligations.

Reference is made to other financial policies adopted by the Board of Commissioners.

Budgetary Policies

Introduction

A government should develop a policy stating its commitment to adopting balanced fund budgets and should have mechanisms in place to ensure compliance with the adopted budget.

Policy Statement

The Chatham County Commission shall annually adopt fund budgets that ensure a balance between operating resources and resource uses. By law Chatham County is required to adopt annual 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 (i.e. enterprise funds).

Within the two main operating funds of the County (General and SSD Fund), recurring operating expenditures will be funded by recurring operating revenues. Other funds may consider unrestricted undesignated fund balance as an operating resource, depending on the specific nature of the fund.

Rationale

A balance must be struck between operating resources and resource uses so that the public can realize the benefits of a strong, stable government. By law, budgeted appropriations cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. However, in the County's two main operating funds, recurring operating expenditures should be funded by recurring operating revenues. This will allow the County to reach and maintain the goals of the Fund Balance Policy, and the Long Term Financial Plan.

Specific Policies

At a minimum, the adopted budgets will meet the requirements of state law, specifically code sections 36-81-3 through 36-81-6. These code sections define a budget ordinance or resolution as being balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

In governmental fund types, taxes are considered operating revenues.

Operating resources and resource uses should represent realistic and quantitative financial transactions.

Unrestricted fund balances may be considered an operating resource of all funds except for the General M&O Fund and the Special Service District Fund. Reference is made to the Fund Balance Policies for the General M&O and Special Service District Funds.

Current appropriations in all funds are limited to the sum of available, unencumbered cash balances and revenues estimated to be received in the current budget period.

In the General M&O and Special Service District funds, expenditures and subsidy appropriations for mandated and priority programs are to be made against current revenue sources, and should not be dependent upon reserves.

Except for the Special Service District Fund, special revenue funds are generally supported by special levies and fees, grants or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.

Unless the fund is mandated by legislation, enterprise funds are expected to derive at least 50% of their revenues from charges and user fees. An enterprise should strive to become a self-supporting entity through annual review of its fee structure, charges for services, and other operating revenues and expenditures. Where the fund is not self-supporting but is required by law, subsidies from other funds may be required to avoid deficit net assets.

Sufficient charges and rate schedules shall be levied to support operations of the County's Internal Service Funds. No trend of deficit net assets shall be allowed. The Internal Service Funds may require subsidies from other funds if chargebacks are not sufficient to cover their operations.

Non recurring revenues will be incorporated into the operating budget and Capital Improvement Program Budget in accordance with the One-Time Revenue Use Policy.

Annual operating budgets shall be prepared to address and progress toward the goals and objectives of the Fund Balance Policy.

A five year Capital Improvements Program (CIP) shall be prepared and updated each year. The operating impact of each project shall be identified and incorporated into the annual operating budgets. Within the parameters of other adopted financial policies, capital assets will be purchased and maintained on a regular schedule and in compliance with any contractual obligations. Debt may be issued for capital asset purchases. One-time revenues will be used as a funding source in accordance with the One-Time Revenue Use Policy.

The Debt Service appropriation in the annual operating budgets shall conform to the Debt Management Policy.

Chatham County will annually roll forward open encumbrances and purchase orders from the previous fiscal year into the current year's budget. For financial reporting purposes, encumbrances will be included as part of Assigned Fund Balance in the General Fund and the Special Service District Fund.

The Finance Department will prepare quarterly financial reports for the County Commission that compare budget to year-to-date actual financial results. Unusual activities will be noted. The Finance Department will also monitor departmental budgets to ensure budget compliance and will notify the County Manager throughout the fiscal year of any departments that may exceed budgeted appropriations.

The Board of Commissioners will approve any budgetary amendments that increase or decrease adopted departmental budgets. The Board will also approve any actions that will increase salary appropriations.

Reference is made to other financial policies adopted by the Board of Commissioners.

Revenue Policy

Introduction

A revenue policy is a living document used to govern the establishment of as well as the increases and decreases of fees and charges used to fund programs determined by the needs of its citizens.

Policy Statement

The Chatham County Commission 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 economic environment.

Rationale

Policies that require identification of both the cost of the program and the portion of the cost that will be recovered through fees and charges allow governments and citizens to develop a better understanding of the cost of services and to consider the appropriateness of established fees and charges.

Specific Policies

The revenue ordinance shall include any revisions, additions, or deletions to the fees and charges based on the level of cost recovery for services and the reason for the subsidy and the frequency with which cost-of-services will be undertaken.

Changes to the ordinance shall originate during the budget process and shall be used in the preparation of the annual budget. Changes may also occur outside of the budget process. State and local law may govern the establishment of fees and charges.

Chatham County may choose not to recover all costs, but should identify such costs. Reasons for not recovering full costs should be identified and explained.

The Chatham County Commission shall publish a revised revenue ordinance within 45 days adoption of the budget. The publication will include all changes that occurred over the past fiscal year, both prior to and during the budget process. Citizens will be given an opportunity to provide input at the second public reading for any revenue ordinance amendment.

Within the two main operating funds of the County (General Fund and SSD Fund), recurring operating expenditures will be funded by recurring operating revenues.

Reference is made to other financial policies adopted by the Board of Commissioners.

Policy on Fees and Charges

Introduction

Chatham County should adopt policies that identify the manner in which fees and charges are set and the extent to which they cover the cost of services provided.

Policy Statement

Fees and charges will be reviewed and updated at least annually to ensure that they keep pace with actual program costs, cost-of-living changes and methods or levels of service delivery.

Rationale

Policies that require identification of both the cost of the program and the portion of the cost that will be recovered through fees and charges allow governments and stakeholders to develop a better understanding of the cost of services and to consider the appropriateness of established fees and charges.

Specific Policies

The amount of a fee should not exceed the overall cost of providing the facility, infrastructure or service for which the fee is imposed. In calculating that cost, planned capital projects that are related by nature to the fee will be considered as well as direct costs, indirect costs and portions of assets used (i.e. depreciation). That is:

- 1) Costs which are directly related to the provision of the service; and,
- 2) Support costs which are more general in nature but provide support for the provision of the service.

The extent to which the total cost of service should be recovered through fees depends upon the following factors:

- 1) The nature of the facilities, infrastructure or services.
- 2) The nature and extent of the benefit to the fee payers.
- 3) The level of demand for a particular service and the effect of pricing on the demand for services.
- 4) The feasibility of collection and recovery.
- 5) Type of fund. For example, in an enterprise fund approximately 50% of the cost of services should be recovered through fees.
- 6) State or federal laws governing allowable fees.

The extent to which fees should recover the cost of services in particular funds is stated in the Specific Policies section of the Budgetary Policies.

All fees imposed by the County will be established by the County Commission by ordinance. When applicable, the state or federal law that grants authority to charge the fee will be considered. The ordinance establishing the fees will determine:

- 1) The level of cost that should be recovered through the fees according to the criteria established in this Policy;
- 2) An appropriate method for apportioning the cost of providing each service among the users of the service;
- 3) A procedure for periodically reviewing and modifying the amount of fees in order to maintain appropriate cost recovery levels.

Fees charged may be modified only by ordinance of the County Commission.

All fee revenues will be estimated by the County Manager and submitted to the County Commission as part of the County Manager's recommended budget.

If the amount of a fee is considered too high to accommodate the needs of particular segments of the community and the public interest would be served by adjusting the amount or manner of payment of such fees in particular instances, the amount of the fee may be waived, rebated or deferred as appropriate. The criteria for waiving, rebating, or deferring payment of such fees shall be established by the County Commission by ordinance.

Reference is made to other financial policies adopted by the Board of Commissioners.

Policy on Revenue Diversification

Introduction

In the Chatham County fiscal system, the monitoring and control of revenues is a primary concern. The County's primary revenue policy goal is to maintain a diversified revenue system to protect it from possible short-term fluctuations in any of its various revenue sources.

Policy Statement

Chatham County will encourage a diversified yet stable revenue system to protect it from possible short-term fluctuations in any of its revenue sources.

Rationale

All revenue sources have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on tax and rate payers. A diversity of revenue sources can improve a government's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

Specific Policies

The County will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure a balanced budget.

Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to insure that revenue collections reflect the cost of providing associated County services. The structure will follow the policies set forth in the Policy on Fees and Charges.

The County will actively oppose State and/or Federal legislation which would mandate costs to the County without providing or increasing a revenue source to offset those mandated costs.

The County will follow an aggressive policy to protect current revenues from State and Federal sources.

The County will follow an aggressive policy of enforcement of revenue regulations and collection of revenues.

The County will at all times attempt to insure that it receives its fair share of all State shared revenues.

The County will actively pursue State and Federal grants.

All revenues will be analyzed by the County Manager and submitted to the County Commission as part of the County

Manager's recommended budget in accordance with the Revenue Policy.

Reference is made to other financial policies adopted by the Board of Commissioners.

Policy for Use of One -Time Revenues

Introduction

The use of one-time revenues to fund recurring programs should be avoided whenever possible. More appropriate uses of one-time revenues include establishing and rebuilding fund balance, early retirement of debt, capital expenditures, vehicle replacement and other nonrecurring expenditures.

Policy Statement

The Chatham County Commission 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.

Rationale

One-time revenues cannot be relied on in future budget periods. A policy on the use of one-time revenues provides guidance to minimize disruptive effects on services due to non-recurrence of these sources. When one-time revenues are used to pay for ongoing programs, it makes it more difficult to achieve the goal of a balanced budget.

Specific Policies

One-time revenues such as proceeds from asset sales, debt refinancing, one-time grants, budget savings and similar nonrecurring revenue will not be used for current or new, ongoing operating expenditures. Such revenues are often not part of original fund budgets. To the extent feasible, one-time revenues will be applied toward one-time expenditures. To assist in implementing adopted fund balance policies, fifty percent of all one-time General Fund M&O and SSD revenues from real property sales will be used to build fund balance until the desired levels are achieved (Reference Fund Balance Policies). The County Commission may also designate other revenues for the purpose of building fund balance as they occur.

Proceeds from the sale of other assets or reimbursements will be placed in the fund from which the asset originated except for vehicle sales. Vehicle sales proceeds will be placed in the Construction-in-Progress Capital Projects Fund and will be used for fleet replacement.

The County will not budget or commit to spend non-recurring dollars until they are received. The County will consider the impact on the operating budget before funding capital improvement projects. Reference is made to other financial policies adopted by the Board of Commissioners.

Policy for Unpredictable Revenues

Introduction

Unpredictable revenue sources generally cannot be relied on as to the level of revenue they will generate. It is important to consider how significant variations in revenue receipts will impact the government's ability to operate and its financial outlook in both current and future budget periods.

Policy Statement

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.

Rationale

It is the intent of Chatham County to promote and encourage a stable revenue stream. Where revenues are deemed to be unpredictable, the County should avoid funding recurring operational expenditures with fluctuating revenues due to the risk that revenue estimates may not be met.

Specific Policies

It is the policy of the Chatham County Board of Commissioners that non recurring revenues shall not be used to fund recurring expenditures. Therefore, in preparing annual budgets for unpredictable revenues, a conservative approach will be utilized to prevent dependence on upswings in unpredictable revenues.

Potential uses for one-time and unpredictable revenues will be reviewed on an annual basis by the County Commissioners as part of the operating budget cycle. If necessary, the Board of Commissioners and appropriate governing board will review potential uses for unpredictable revenues outside of the annual operating budget cycle which, if approved, will require special appropriation for expenditure. In addition, reserves in excess of the amount established by policy may be retained, and not expended, by the County at the discretion of the County Commissioners. In times of favorable variances, the County Commissioners may consider transferring excess revenues to a stabilization fund which will be used to offset revenues during periods of unfavorable variances.

Unpredictable revenues are the increment of a volatile revenue source, which is above the amount that can normally be expected to be collected during a fiscal year. Such revenues may include intergovernmental revenues, interest income, recreation fees, and recording/transfer taxes.

Reference is made to other financial policies adopted by the Board of Commissioners.

Policy on Use of SPLOST Interest Revenue

Introduction

In years past, Chatham County voters have approved the imposition of a one cent sales tax to fund various capital projects. A separate capital projects fund has been established to record financial transactions associated with each special purpose local option sales tax (SPLOST) referendum. Interest revenue has been earned on the SPLOST funds pending completion of the capital projects.

Policy Statement

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.

Rationale

Chatham County's use of SPLOST interest revenue should be consistent with the terms of the related SPLOST referendum.

Specific Policies

On an annual basis, Chatham County will review interest revenue in each SPLOST fund and revise project budgets to reflect the use of interest revenue in accordance with the above policy statement. Board approval is required to amend capital project funds.

Reference is made to other financial policies adopted by the Board of Commissioners which may apply.

Capital Asset Funding

Introduction

Funding for capital assets and projects represents a continuous challenge for most local governments. However, such assets are often a required element of providing or enhancing services to citizens. Emergency repairs and service interruptions can cost the government in both money and goodwill.

Policy Statement

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.

Rationale

Policies and plans for capital asset funding help ensure that needed capital assets or improvements receive appropriate consideration in the budget process and that older capital assets are considered for retirement or replacement. Such a policy is necessary to plan for large expenditures and to minimize deferred maintenance costs. Capital project planning gives consideration to longer-range needs and goals, and enables the County to evaluate funding options while gaining a consensus on project priorities.

Specific Policies

Through its annual budget process, Chatham County will determine capital project planning needs and evaluate project priorities. A list of needed capital projects will be developed annually that includes project name, project cost, and when funding is needed. Scoring and inclusion criteria will be maintained by the Finance Department and presented to the County Commissioners.

Capital asset purchases may be required as a result of legislation or other contractual provisions, and such assets will receive priority. Other projects will be considered for funding based on their priority in the CIP plan.

Chatham County will seek to match the useful life of projects with the maturity of the debt when considering debt financing.

Chatham County will develop a replacement program for its capital assets in association with other financial policies.

Reference is made to other financial policies adopted by the Board of Commissioners which may apply.

Debt Management Policy

Introduction

Chatham County should adopt a debt management policy to provide the general framework for planning and reviewing debt proposals. The Chatham County Commission recognizes there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting the County's debt position. Debt decisions should be the result of deliberate consideration of all factors involved.

Policy Statement

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.

Rationale

Under the Government Financial Officers Association's Recommended Practices, the County needs to have an approved debt management policy. The advantages of having a debt policy include:

- a) providing guidelines in the decision-making and budgetary process,
- b) enhancing the quality of decisions,
- c) showing a commitment to long-range financial planning and
- d) improving credit quality in the eyes of rating agencies and the capital markets.

Specific Policies

Borrowing Limitations and Structuring - The County should follow any state or federal law, by-law or covenant that sets debt limits. In addition the County Commissioners should evaluate acceptable debt service levels and develop public policy on fund debt limits since issuing debt will commit the County's revenues several years into the future. Best practices and standards of the Government Accounting Standards Board, Government Finance Officers Association, Financial Accounting Standards Board, and the Securities and Exchange Commission should also be followed.

- 1) The present constitutional limit on direct general obligation bonds for Chatham County is the amount equivalent to 10% of the net assessed valuation of taxable property for debt service purposes. This limit applies to all general obligation bonds authorized. Additional general obligation bonds may be authorized to be issued if so approved by a majority of those voting in an election for that purpose.
- 2) In establishing its target maximum debt service percentages, the County will consider the strength of its long-term capital plan. If the long-term capital plan is nonexistent or ineffective, a lower maximum percentage may be necessary to offset any future unpredictable capital costs.
- 3) If needed, the County may use short-term debt for bond anticipation purposes and tax anticipation purposes only with a maturity of one year or less. Short-term debt may include interfund loans which will be repaid to the source

- fund with interest.
- 4) The County will confine long-term borrowing to capital improvement needs, and moral and contractual obligations.
 - 5) Long-term debt will be used for capital projects that cannot be financed from current revenue sources.
 - 6) The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
 - 7) General obligation debt will not be used for enterprise activities.
 - 8) The County may undertake refinancing of outstanding debt if it allows the County to realize significant debt service savings without lengthening the term of the refinanced debt. Also, the benefits of replacing such debt must outweigh the costs associated with the new issuance.
 - 9) If consistent with State law, conduit financing (the County financing the project of a third party) may be undertaken if it has a general public purpose and is consistent with the County's overall service and policy objectives. To qualify as a conduit borrower, the applicant must have a positive credit history, and the bonds must be rated 'A' or higher. All expenses related to the conduit financing will be borne by the conduit borrower.
 - 10) The County will strive to obtain the highest bond ratings from National Agencies that rate local government debt. These ratings assess the creditworthiness of the government.
 - 11) Capital leases, general obligation bonds and special revenue bonds are forms of debt to consider in any formulation of appropriate levels of debt service.
 - 12) Debt service structures will conform to best practices promulgated by GFOA, including consideration of laddered maturity schedules.

Debt Issuance - The County will select an outside consultant (Financial Advisor) and bond counsel to assist in issuing bonds and other debt, preparing debt documents and marketing to investors. Both the consultant and bond counsel will be selected through the County's Purchasing process. Debt will be issued through the competitive bidding process unless otherwise directed by the Board of Commissioners. County staff will work closely with the Financial Advisor and review any recommendations before presenting them to the Commissioners.

Investment of Bond Proceeds - Investment of bond proceeds shall at all times be in compliance with the County's Investment Policy and relevant debt covenants, with consideration of potential arbitrage issues.

Reporting Practices -

- 1) The County will follow a policy of full disclosure on every financial report and bond prospectus.
- 2) The County will comply with the standards of the Government Finance Officers Association for financial reporting and budget presentation and the disclosure requirements of the Securities and Exchange Commission.
- 3) The County will maintain good communications with bond rating agencies to inform them of the County's financial position. A copy of the Comprehensive Annual Financial Report (CAFR) will be provided to them annually.
- 4) The Nationally Recognized Municipal Securities Information Repositories (NRMSIRS) will receive copies of

the CAFR annually. A current list of NRMSIRs is found on the websites <http://www.sec.gov/info/municipal/nrmsir.htm> or www.msrb.org.

- 5) The County's Finance Director will be responsible for assuring "post issuance compliance" for the County's tax exempt financings. The post issuance compliance responsibilities of the Finance Director will include the following:
- Tracking of bond proceeds, including keeping such proceeds separate from all other monies from the County;
 - Establishing a calendar for monitoring all rebate compliance dates;
 - If necessary, retaining and consulting with a qualified rebate compliance firm to make rebate computations and to certify whether a rebate liability exists; and
 - Maintaining a records retention policy for bond documents and records associated with the use of bond proceeds and interest earnings.

Long-Range Financial Plan

Introduction

The fundamental objectives of Chatham County's strategic financial planning process are to understand and respond proactively to its internal and external (financial) environment, pursue a moderate course and be as prepared as possible to deal with the unexpected. The Long-range Financial Plan is an important element in the county's long-term growth and operating blueprint, and a document that will be continually updated and adjusted.

The use of the Long-range Financial Plan will enable Chatham County to evaluate the impact of budgetary and operational decisions over more than one fiscal period. Financial alternatives can be considered that address revenue or expenditure fluctuations so that any adverse effects on service levels and/or the quality of services provided to citizens will be minimal. Long-range Financial Planning will incorporate and enable the development of long-term strategies for dealing with reasonably predictable revenue and expense fluctuations and shorter-term strategies that are more effective in addressing unusual, unpredictable, or time-limited budgetary issues as they arise.

The evaluation of both long-term and short-term impacts help the County make the best use of current resources while preparing for leaner times during periods of prosperity. It maximizes flexibility in responding to changes in the financial environment without having to curtail or eliminate essential services when such changes occur.

Policy Statement

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.

Rationale

Analyses developed under Long-range Financial Planning will seek to answer questions such as:

- Can the County afford to operate new buildings and facilities after construction is completed?
- Are one-time revenues matched to one-time expenses?
- What is the impact of new revenues and expenses on fund balance levels?

- What is the cost of the County's baseline operations and how will funding be maintained into the foreseeable future?

Specific Policies

Chatham County will develop five-year financial plans for its General M&O Fund, the Special Service District Funds, and all enterprise funds. The plans will incorporate forecasts of the Chatham County economy as well as revenues and basic operating expenditures. The Plan's model will seek to identify surpluses or shortfalls over the five year horizon. Surplus funds or new revenues not previously committed to programs then can be allocated in accordance with other financial policies.

The County will utilize the Long-range Financial Plans in its decision making processes to analyze the financial impact of decisions over multiple years. Data will be communicated annually to the Board of Commissioners during budget planning sessions. Forecasts will be incorporated into the County's Annual Adopted Budget document.

Reference is made to other financial policies adopted by the Board of Commissioners.

Policy on Fund Balance Classification & Disbursement of Constrained Amounts

Introduction

GASB Statement 54 defines categories within overall fund balance and suggests that governmental entities establish policies governing classification and disbursements of constrained amounts. This policy is being established in response to the GASB statement.

Policy Statement

Chatham County will adhere to the fund balance categories as defined in GASB Statement 54 for financial reporting purposes, and will follow adopted policies in categorizing and appropriating fund balance, as defined herein.

Rationale

As a local government entity, the County's financial statements are prepared under generally accepting accounting principles which include GASB statements.

Specific Policies

Chatham County will classify its fund balance in its governmental funds into the following categories as defined herein:

Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either i) in nonspendable form or ii) they are legally or contractually required to be maintained intact. The County includes items that are not expected to be converted into cash such as inventories and prepaid amounts. If applicable, property acquired for resale, long-term amounts of loans and notes receivables would also be included as nonspendable fund balance. Based on a review of each fund's accounts, the Finance Director will determine the nonspendable amount of fund balance for annual disclosure purposes.

Restricted Fund Balance – Includes amounts that are restricted to specific purposes, as defined under GASB 34, paragraph 34 as restricted, which includes i) constraints on funds externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or ii) constraints imposed by law through constitutional provisions or enabling legislation. Based on a review of each fund's accounts, the Finance Director will determine the restricted amount of fund balance for annual disclosure purposes.

Committed Fund Balance – Includes amounts that can only be used for specific purposes as approved by formal action of the Board of Commissioners. Amounts committed cannot be used for any other purpose unless the Board of Commissioners removes or changes the specific use by approving such action at a Commission meeting. Budget resolutions are considered a plan for specific use. Contractual obligations are included in this category to the extent that existing resources in the fund have been committed for use to satisfy the contractual obligation. Recommended fund balance reserve levels as defined in financial policies adopted by the Board are also classified as Committed Fund

Balance. Formal board action to commit fund balance for a specific purpose should occur prior to the end of the fiscal year, although the amount committed may be determined in a subsequent period. (e.g. financial policy fund balance reserve levels).

Assigned Fund Balance – Includes amounts constrained by the County’s intent to be used for specific purposes that are neither restricted nor committed. Assigned fund balance includes all remaining amounts (except negative balances) reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted or committed, ii) amounts appropriated to eliminate a projected budget deficit in the subsequent year, and iii) amounts in the General Fund intended for a specific purpose identified by either the County Manager or Finance Director. Based on a review of each fund’s accounts, the Finance Director will determine amounts to be shown as assigned fund balance for annual disclosure purposes. The Finance Director can also remove the assignment.

Unassigned Fund Balance – Amounts in the General Fund that have not otherwise been classified as nonspendable, restricted, committed or assigned; and negative fund balance amounts from other governmental funds, where expenditures incurred for specific purposes within the fund exceed the amounts restricted, committed or assigned for that purpose.

For purposes of fund balance disbursement, unless otherwise approved by the Board of Commissioners, the County first will expend restricted fund balances when an expenditure is incurred for which both restricted and unrestricted fund balance is available. In non-major governmental funds, when only unrestricted fund balance is available for use the County would next disburse committed fund balance, then fund balance assigned for purposes of the fund before disbursing other assigned fund balance classifications. In the General Fund when only unrestricted fund balance is available, the County will expend unassigned fund balance before expending fund balance committed for financial policy reserve levels or amounts assigned to eliminate subsequent year’s budget deficits, except that expenditures for the Chatham Emergency Management Agency (CEMA) will be charged to a fund balance account committed for CEMA. In the Special Service District when only unrestricted fund balance is available, the County will expend fund balance assigned for purposes of the fund before expending fund balance committed for financial policy reserve levels or amounts assigned to eliminate subsequent year’s budget deficits.

Compliance with this policy shall be subject to annual review by the Finance Director, who will maintain written records outlining restrictions, commitments and assignments.

Reference is made to other financial policies adopted by the Board of Commissioners.

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 2014, 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 County has two budget processes, the Capital Budget Process and the Operating Budget Process. The Capital Budget Process begins in September each year with the distribution of capital budget packages to departments. Capital requests are returned to the Budget Office in late October. An in-house CIP Committee rates the projects in mid-November. A CIP Workbook is provided to the Board of Commissioners in January listing all the requested projects with related project scores and categorization. Funding for these projects is discussed within the Operating Budget Process. The funded projects are included in the adopted Capital Improvement Fund budget in June.

The Operating Budget process begins in January. The Board of Commissioners adopts a Budget Calendar each January; this year it was adopted on January 11, 2013. Each February the Board of Commissioners meets to hold a workshop to discuss upcoming budget challenges with department heads and elected officials and to develop goals and objectives for the upcoming budget cycle. The goals and objectives help provide direction during the budget process. The Commission goals are discussed in the County Manager's message.

Department and agencies submitted detailed operating budget requests to the Budget Office in the Finance Department each February in accordance with the Budget Calendar. The budget requests include basic and additional requests. Basic requests are requests to continue currently mandated or authorized services, or ongoing expenditures. Additional requests are over and above the current fiscal year's services levels.

After analyzing the budget requests, Budget staff meets with the County Manager, department heads and agency heads during the month of March to review the requests. The County Manager provides direction on whether any of the departmental additional requests should be included in the Recommended Budget. The County Manager's Recommended Budget is presented to the Board in May. The Manager transmits his top priority initiatives to the Board within the Recommended Budget document. Unfunded budget requests are transmitted to the Board as Decision Packages.

As presented to the County Commission, the Recommended Budget is intended to provide the resources necessary to continue current services. The County Manager may also recommend adjustments to the general property tax rates and user fees. He may also identify high priority needs, new initiatives, and program changes for County Commission

consideration during budget deliberations. The Board may choose to hold in-depth discussions on the budget in a workshop setting each May. This year the Board workshops were held May 13th, through May 31th.

The final budget is adopted in June. The County receives information on the property tax digest by June 1st each year. This information is critical to determining the General Fund and Special Service District's budget. The Recommended Budget, which is built on certain assumptions about the growth of the tax digest, may need amendment after receipt of the tax digest. This year changes in revenue assumptions were significant since the Recommended Budget had been based on a (1%) digest and millage rate increase. So, after careful deliberation, a final Budget was adopted by the County Commission on June 28, 2013. Changes between the department's budget request and the adopted budget is shown in each fund's summary and detail information.

Budgets for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds are developed on the modified accrual basis of accounting. Proprietary Fund budgets are not required by State law but are utilized as a management tool by the County. These budgets are developed on the accrual basis of accounting.

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. During the fiscal year, 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 approve transfers of amounts between departments and must also approve appropriations of additional resources, including salaries.

The Budget Calendar for the 2013 / 2014 Fiscal Year Budget is shown beginning on the next page. Note that the Budget Calendar interacts with adoption of the tax digest. These are interactive processes within Chatham County.

CHATHAM COUNTY, GEORGIA BUDGET CALENDAR FISCAL YEAR JULY 1, 2013 THRU JUNE 30, 2014		
DATE	BUDGET ACTIVITY	TAX DIGEST PROCESS
September 10, 2012	FY 2014 / 2018 Capital budget Packages distributed.	
October 1, 2012	FY 2014 / 2018 Capital budget Requests due from departments.	
October 22, 2012 – October 31, 2012	CIP Committee convenes to rate projects.	
November 1, 2012 – November 8, 2012	Finalize FY 2014 / 2018 CIP - Identify emergency projects / finalize priorities.	
November 9, 2012 – December 31, 2012	Prepare FY 2014 / 2018 CIP Workbook.	
January 11, 2013	Fiscal Year ending June 30, 2014 Budget Calendar to Board for approval. Five-year CIP Plan submitted to Board	Year 2013 Millage Levy Calendar to Board for approval. Once approved, notice sent to Board of Education on Millage Levy Calendar.
January 21, 2013 February 1, 2013	Revenue / Expenditure Data Entry Training with Departments	
January 22, 2013 – February 1, 2013	Goal Setting: Board of County Commissioners / County Manager	
January 15, 2013	FY 2013 / 2014 Budget Request packages distributed.	
February 1, 2013	Revenue estimates due from departments.	
February 4, 2013 - March 8, 2013	Complete Fiscal Year Ending 6/30/14 revenue estimates. All Funds	
February 8, 2013	Budget Request Packages and updated Five Year Goals due from departments.	
February 11, 2013 - March 22, 2013	Analyze departmental budget requests/hold conference with Department Heads/Budget Staff (to run concurrent w/staff analysis).	
March 4, 2013 - March 22, 2013	Budget reviews begins- County Manager/Department Heads/Budget Staff (to run concurrent w/staff analysis).	

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR
FISCAL YEAR JULY 1, 2013 THRU JUNE 30, 2014**

March 25, 2013 - April 12, 2013	Prepare budget workbooks for County Manager and Board of Commissioners - Final Internal Review by Finance Director-Budget Staff.	
April 15, 2013	Advertisement to Savannah News Press for availability of proposed budget/public hearing.	
April 15, 2013 - April 26, 2013	Final proposed budget goes to Printer.	
May 10, 2013	Advertise availability of proposed budget and May 24, 2013 public hearing (State Law). Proposed budget document and budget message are transmitted to the Board.	
May 13, 2013 - May 31, 2013	Board Workshops	
May 15, 2013	Advertise adoption FY 2013 / 2014 Budget.	
May 24, 2013	Board conducts public hearing at regular Commission meeting.	
May 31, 2013		Year 2013 Digest provided to Finance for Millage Levy calculations.
June 3, 2013 - June 7, 2013	Final review/revisions of Proposed Budget by the Board.	
June 6, 2013		Advertisement of 5-year history to newspaper (June 13, 2013 publication as required by State Law).
June 13, 2013		Advertise 1 st and 2 nd Public Hearing on Millage Levy to be held on June 20 th at 9:30 a.m. and 6:00 p.m. Advertise year 2013 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 2013 millage rate.

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR
FISCAL YEAR JULY 1, 2013 THRU JUNE 30, 2014**

June 14, 2013		Year 2013 Tax Digest and 5-year history to Board as information.
June 20, 2013		Hold 1st and 2nd Public Hearing on Millage Levy - 9:30 a.m. and 6:00 p.m. Advertise 3rd Public Hearing on Millage Levy to be held on June 28th at 9:30 a.m.
June 28, 2013	Adoption of FY 2013 / 2014 budget by County Commissioners.	(1) Hold 3rd Public Hearing on Millage Levy at 9:30 a.m. (2) Adoption of year 2013 Chatham County M&O, SSD, and Chatham Area Transit Millage Levy by the County Commissioners.
June 28, 2013 - September 26, 2013	Prepare 2013 / 2014 budget book and complete FY 2013 / 2014 budget document.	
July 1, 2013	Beginning of Fiscal Year 2013 / 2014 - budget goes into effect.	
July 12, 2013		Adoption of year 2013 Chatham County Board of Education Millage Levy by the County Commissioners.
July 26, 2013		Tax Digest to Atlanta
August 1, 2013		State Penalty assessed if digest not submitted to the State.
September 12, 2013	Deadline for submission of adopted budget document for GFOA Award.	

