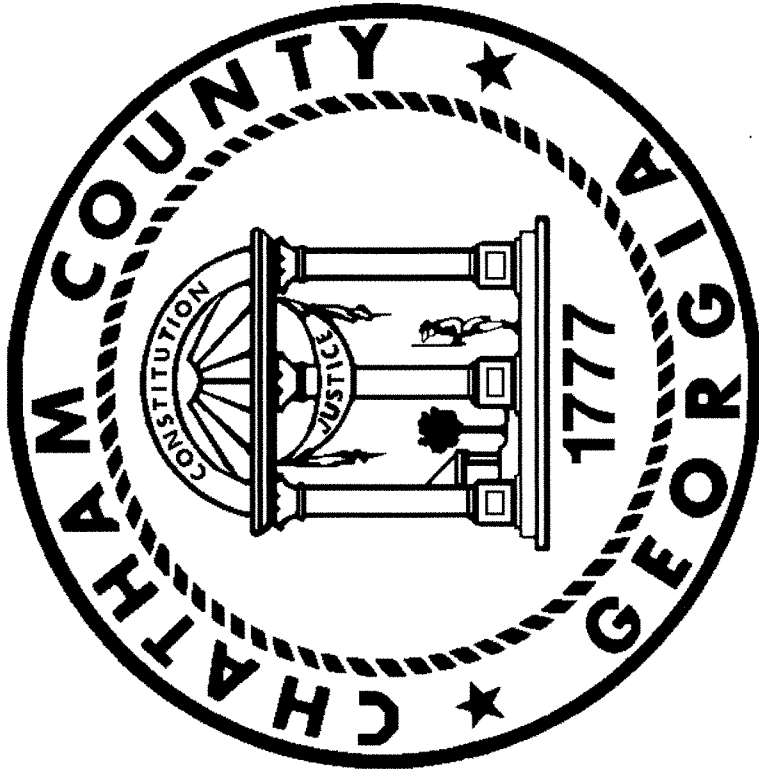


**CHATHAM COUNTY, GEORGIA
FISCAL YEAR 2008 / 2009
ADOPTED ANNUAL BUDGET**



2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

<p>I. INTRODUCTORY SECTION</p> <ul style="list-style-type: none"> GFOA Budget Award Principal Officials County & District Maps Elected Officials, Department Directors County Organizational Chart Executive Summary Reconciliation of Adopted Budget vs. Recommended Budget Relationship of Goals to Adopted Budget Area Background Information / Economic & Local Trends County Services 	<p>i iii iv xiii xiv xv xvi xvii xix xxvii</p>
<p>II. COMBINED BUDGET OVERVIEW</p> <ul style="list-style-type: none"> County Fund Structure Chart Adopted Budget - All Funds Combined Chart (Revenues / Funding source) Adopted Budget - All Funds Combined Pie Chart (Revenues / Funding source) Fund Comparison (Expenditures/Transfers Out) Chart Consolidated Summary -All Funds Consolidated Operations Chart FY 2006 / 2007 Actual Consolidated Operations Chart FY 2007/2008 Amended Budget Consolidated Operations Chart FY 2008/2009 Adopted Budget All Funds Combined Chart (Revenues / account code category) All Funds Combined Chart (Expenditures by category) Explanation of Expenditures 	<p>xxxv xxxvi xxxvii xxxviii xxxix xl xli xlii xliii xliv xlv xlvi</p>
<p>III. COUNTY MANAGER'S BUDGET MESSAGE</p> <ul style="list-style-type: none"> County Manager's Budget Message & Attachments 	<p>1</p>

2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

IV. GENERAL FUND (M & O)		
M & O Description		99
M & O Charts		100
M & O Revenues Pie Chart - by category		102
M & O Summary of Adopted Revenues		103
M & O Expenditures Pie Chart - by function		111
M & O Summary of Expenditures		113
M & O Expenditures Pie Chart - by Expenditure type		118
M & O Departments		
General Government		
1001110	County Commissioners	119
1001130	County Clerk	125
1001320	County Manager	131
1001400	Board of Elections	137
1001401	Voter Registration	143
1001510	Finance	149
1001517	Purchasing	155
1001530	County Attorney	161
1001535	Information & Communication Services	167
1001540	Human Resources	173
1001545	Tax Commissioner	179
1001550	Tax Assessor	185
1001551	Board of Equalization	191
1001556	ADA Compliance	197
1001560	Internal Audit	203
1001565	Facilities Maintenance & Operations	209
1001567	Fleet Operations	215
1001580	Administrative Services	221

2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

Judiciary		
1002100	Court Administrator	227
1002120	Alternative Dispute Resolution	233
1002180	Clerk of Superior Court	239
1002200	District Attorney	245
1002210	Victim Witness	251
1002300	State Court Judges	257
1002310	State Court Clerk	263
1002320	DUI Court	269
1002400	Magistrate Court	275
1002450	Probate Court	281
1002600	Juvenile Court	287
1002750	Law Library	293
1002800	Public Defender	299
Public Safety		
1003222	Counter Narcotics Team	305
1003251	Marine Patrol	311
1003300	Sheriff	315
1003326	Chatham County Detention Center	321
1003600	Emergency Medical Services	327
1003700	Coroner	331
1003910	Animal Control	337
Public Works		
1004230	Bridges	341
Health & Welfare		
1005144	Mosquito Control	347
1005530	Frank G. Murray Community Center	353

2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

Culture & Recreation		
1006100	Parks & Recreation	359
1006124	Aquatic Center	365
1006130	Weightlifting Center	371
Housing & Development		
1007210	Building Safety & Reg. Svcs.-Animal Control Tag Div	377
1007660	Construction Apprentice Program	385
General Fund Non-Departments		391
V. SPECIAL SERVICE DISTRICT FUND (SSD)		
SSD Description		399
SSD Charts		400
SSD Revenues Pie Chart - by category		402
SSD Summary of Adopted Revenues		403
SSD Expenditures Pie Chart - by function		405
SSD Summary of Expenditures		407
SSD Expenditures Pie Chart - by Expenditure type		409
SSD Departments		
General Government		
2701575	Engineering	411
Judiciary		
2702500	Recorders Court	417
Public Safety		
2703200	Police	423
Public Works		
2704100	Public Works	427

2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

Housing & Development	433
2707210 Building Safety & Regulatory Services	
2707412 Sagis	441
SSD Non-Departments	447
VI. SPECIAL REVENUE FUNDS	
210 Confiscated Funds	451
212 Chatham Emergency Management Agency	453
213 Street Paving Fund	455
214 Street Lighting Fund	459
215 Emergency Telephone System Fund (E-911)	461
250 Multiple Grants Special Revenue Fund	463
251 Child Support Enforcement	465
275 Hotel/Motel Tax Special Revenue Fund	469
290 Land Disturbing Activities Ordinance	473
291 Land Bank Authority Fund	475
 	479
VII. CAPITAL PROJECT FUNDS	
Composite Listing of Funded Capital Projects	483
Identification of Significant, Non-Routine Projects	485
320 Sales Tax Fund (1985 - 1993) - SPLOST I	491
321 Sales Tax Fund (1993 - 1998) - SPLOST II	493
322 Sales Tax Fund (1998 - 2003) - SPLOST III	499
323 Sales Tax Fund (2003 - 2008) - SPLOST IV	507
324 Sales Tax Fund (2008 - 2015) - SPLOST V	515
350 Capital Improvement Fund	523
● Capital Improvement Program Adopted Budget	527
● Adopted Projects Fiscal 2009	531
● Five Year Capital Improvement Program	532
● Description of Unfunded Critical & Projects Over \$500,000	533
	538

2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

360 DSA Revenue Bonds 1999 - Capital Improvement Bond Program	547
370 DSA Revenue Bonds 2005 - Capital Improvement Bond Program	549
380 Capital Improvement Bond - Jail Expansion	551
VIII. DEBT SERVICE FUNDS	555
410 Hospital Authority Fund	
IX. ENTERPRISE FUNDS	557
505 Water & Sewer Fund	559
540 Solid Waste Management	565
545 CAT Enterprise Fund	573
555 Parking Garage Fund	575
556 Henderson Golf Club	579
570 Building Safety & Regulatory Services	581
X. INTERNAL SERVICE FUNDS	589
619 Catastrophic Claims Fund	591
625 Risk Management Fund	593
650 Group Health Insurance Fund	595
XI. BUDGET PROCESS	597
Budget Process	598
Departmental Goals	609
Budgets and Budgetary Accounting	611
Budget Calendar	614
Budgetary Guidelines	616
Five Year Forecast (Summary, General Fund & Special Service District Fund)	619
Budget Format	620
Changes in Fund Balance and Explanation	622
Description of Funds	627
Revenue Analysis and Overview	

2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

Revenue Sources and Trends	627
Legal Debt Margin & Description of Long-Term Obligations	636
XII. FINANCIAL POLICIES	
Summary	643
Fund Balance Policy - General Fund	645
Fund Balance Policy - Special Service District	646
Budgetary Policy	647
Revenue Policy	650
Fees and Charges	652
Revenue Diversification	654
Use of One-Time Revenues	656
Unpredictable Revenues	657
Use of SPLOST Interest Revenues	658
Capital Asset Funding	659
Debt Management Policy	660
Long-Range Financial Plan	662
XIII. REPORTING ENTITY	
665	
XIV. APPENDIX	
Property Tax Rates for Overlapping Governments	671
Assessed & Estimated Actual Value of all Taxable Property	672
Principal Tax Payers	673
Glossary of Budgetary and Financial Terminology	674
Authorized Positions	684
Miscellaneous Statistics	685
Mandated Vs. Discretionary Services	689
Departmental Budget as Equivalent Millage Rate	699
Chatham County Classification & Pay Plan	703
SPLOST Historical Data	709

**2008 / 2009 CHATHAM COUNTY ADOPTED BUDGET
TABLE OF CONTENTS**

XV. INDEX

723