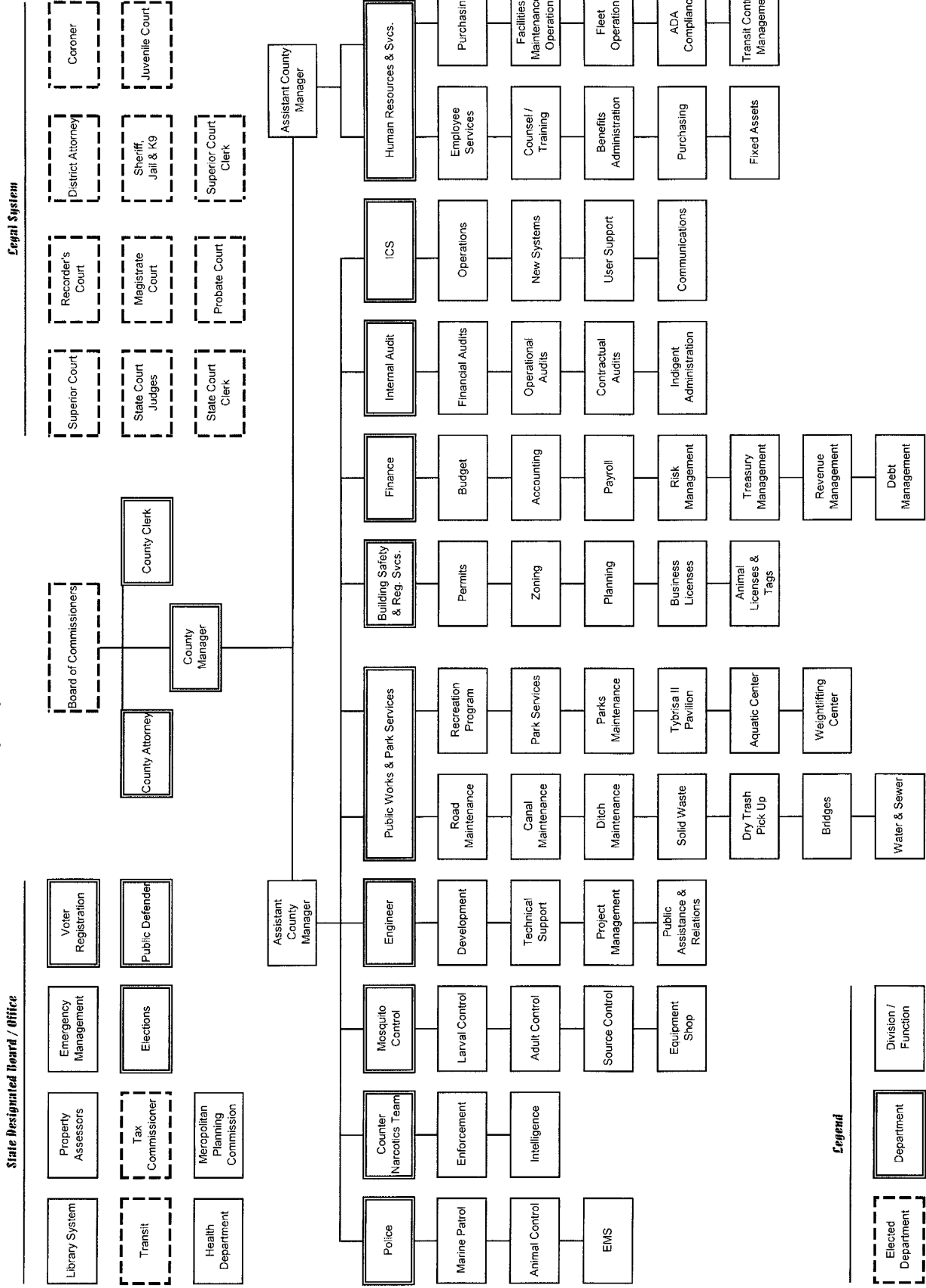


CHATHAM COUNTY ORGANIZATIONAL CHART

By Department / Function



**CHATHAM COUNTY, GEORGIA
ELECTED OFFICIALS & DEPARTMENT DIRECTORS
FY 2010 / 2011 BUDGET**

ELECTED OFFICIALS & JUDICIAL APPOINTMENTS

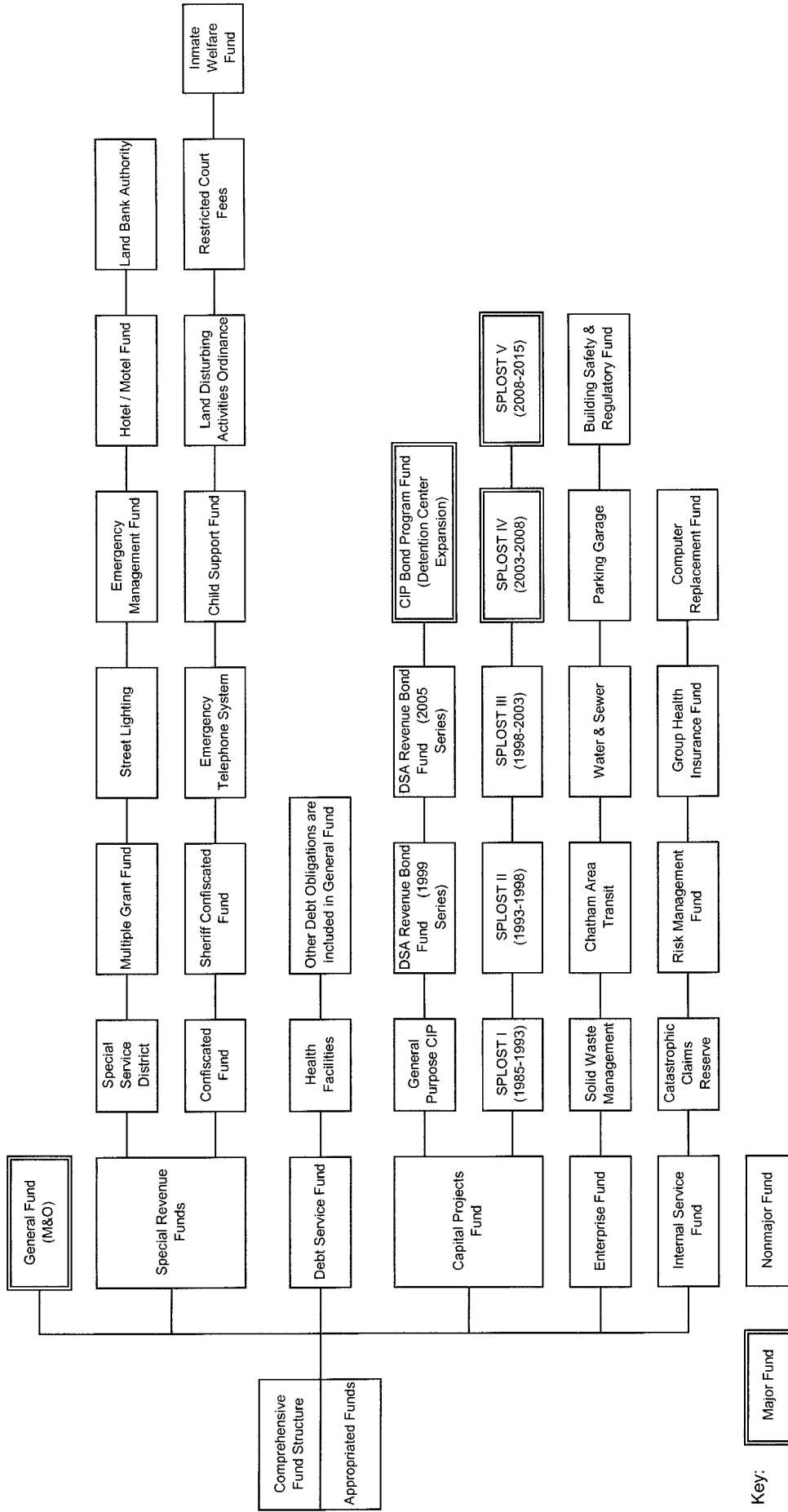
Child Support Recovery	David Lowe	State Court Administrator	Brian Hart
Coroner	Dr. James C. Meitls, Jr.	State Court Judge	Ronald E. Ginsberg
District Attorney	Larry Chisolm	State Court Judge	H. Gregory Fowler
Detention Center	Col. McArthur Holmes	State Court Judge	Herman W. Coolidge
Juvenile Court Judge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

BOARD APPOINTED POSITIONS AND COUNTY DEPARTMENT DIRECTORS

County Attorney	R. Jonathan Hart	Building Safety & Regulatory Director	Gregori Anderson
County Clerk	Sybil Tillman	Internal Audit Director	J.M. "Reese" White, Jr.
County Manager	Russell E. Abolt	ICS Director	Lewis L. Leonard
Assistant County Manager	Patrick C. Monahan	Mosquito Control	Henry Lewandowski
Counter Narcotics Team	Director Roy J. Harris	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	Sheryl Snider
Finance Director	Linda Cramer	Voter Registration Director	Sandra Williams
Assistant County Manager	Michael Kaigler	Elections Supervisor	Russell Bridges

CHATHAM COUNTY BUDGET FUND STRUCTURE

FISCAL YEAR 2010 / 2011 BUDGET



Key: Major Fund

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 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 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 non major. A major fund is one with an annual budget equal to ten percent or more of the total county budget. In fiscal year 2011, Chatham County has four funds that meet this definition: the General Fund, the Special Purpose Local Option Sales Tax Funds IV and V, and the CIP Bond Fund- Detention Center Expansion.

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 three major funds, Sales Tax IV, Sales Tax V, and the CIP Bond Fund – Detention Center Expansion. 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.

NONMAJOR FUNDS

Nonmajor 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 2011 Budget Calendar on January 15, 2010. The Board of Commissioners met in February 2010 to develop goals. The Commission goals are discussed in the County Manager's message and the Executive Summary.

Department and agencies submitted detailed operating requests to the Budget Office in the Finance Department on February 17, 2010 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 2009 / 2010 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 2010 / 2011 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 2010. After careful deliberation, the Recommended Budget, as modified to include the final Add/Delete List of decision packages and the adopted millage rate, was adopted by the County Commission on June 25, 2010. The Final Add/Delete List is incorporated in the adopted budget column in each fund's summary and detail information.

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) consistent with the Governmental Accounting Standards Board (GASB).

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).

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR
FISCAL YEAR JULY 1, 2010 THRU JUNE 30, 2011**

ORIGINAL DATE	BUDGET ACTIVITY	TAX DIGEST PROCESS
October 5, 2009	FY 2011 / 2015 Capital budget Packages distributed.	
November 2, 2009	FY 2011 / 2015 Capital budget Requests due from departments.	
November 16, 2009 – November 20, 2009	CIP Committee convenes to rate projects.	
December 7, 2009 –	Finalize FY 2011 / 2015 CIP - Identify emergency projects / finalize priorities.	
December 11, 2009	Prepare FY 2011 / 2015 CIP Workbook.	
December 7, 2009 – January 8, 2010		
January 15, 2010	Fiscal Year ending June 30, 2011 Budget Calendar to Board for approval. Five-year CIP Plan submitted to Board	Year 2010 Millage Levy Calendar to Board for approval. Once approved, notice sent to Board of Education on Millage Levy Calendar.
January 26, 2010	Revenue / Expenditure Data Entry Training with Departments	
February 4, 2010		
January 25, 2010 –	Goal Setting: Board of County Commissioners / County Manager	
February 26, 2010		
February 1, 2010	Expanded Staff Meeting to kick-off FY 2010 / 2011 budget process.	
	FY 2010 / 2011 Budget Request packages distributed.	
February 5, 2010	Revenue estimates due from departments.	
February 8, 2010 -	Complete Fiscal Year Ending 6/30/11 revenue estimates. All Funds	
March 15, 2010		
February 17, 2010	Budget Request Packages and updated Five Year Goals due from departments.	
February 18, 2010 -	Analyze departmental budget requests/hold conference with Department Heads/Budget Staff (to run concurrent w/staff analysis).	
March 26, 2010	Budget reviews begins- County Manager/Department Heads/Budget Staff (to run concurrent w/staff analysis).	
March 8, 2010 -	Board approval of 2010 CIP Plan.	
March 26, 2010		
March 26, 2010		
March 29, 2010 -	Prepare budget workbooks for County Manager and Board of Commissioners - Final Internal Review by Finance Director-Budget Staff.	
April 16, 2010		

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR
FISCAL YEAR JULY 1, 2010 THRU JUNE 30, 2011**

April 19, 2010	Advertisement to Savannah News Press for availability of proposed budget/public hearing.	
April 19, 2010 - April 30, 2010	Final proposed budget goes to Printer.	
May 14, 2010	Advertise availability of proposed budget and May 28, 2010 public hearing (State Law). Proposed budget document and budget message are transmitted to the Board.	
May 17, 2010 - June 11, 2010	Board Workshops	
May 19, 2010	Advertise adoption FY 2010 / 2011 Budget.	
May 28, 2010	Board conducts public hearing at regular Commission meeting.	
June 1, 2010		Year 2010 Digest provided to Finance for Millage Levy calculations.
June 7, 2010 - June 11, 2010	Final review/revisions of Proposed Budget by the Board.	
June 10, 2010		Advertise 1 st and 2nd Public Hearing on Millage Levy to be held on June 22nd at 9:30 a.m. and 6:00 p.m.
June 11, 2010		Advertisement of 5-year history to newspaper (June 23, 2010 publication as required by State Law).
June 22, 2010		Hold 1st and 2nd Public Hearing on Millage Levy - 9:30 a.m. and 6:00 p.m.
June 23, 2010		Advertise year 2010 Tax Digest and 5-year history (two weeks prior to millage levy as required by State Law - House Bill 66, Act. No. 478).
June 25, 2010	Adoption of FY 2010 / 2011 budget by County Commissioners.	Year 2010 Tax Digest and 5-year history to Board as information.
June 25, 2010 - September 23, 2010	Prepare 2010 / 2011 budget book and complete FY 2010 / 2011 budget document.	
June 28, 2010		Advertise 3rd Public Hearing on Millage Levy to be held on July 9th at 9:30 a.m.
July 1, 2010	Beginning of Fiscal Year 2010 / 2011 - budget goes into effect.	

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR
FISCAL YEAR JULY 1, 2010 THRU JUNE 30, 2011**

July 9, 2010		(1) Hold 3rd Public Hearing on Millage Levy at 9:30 a.m. (2) Adoption of year 2010 Chatham County M&O, SSD and Chatham Area Transit Millage Levy by the County Commissioners.
July 23, 2010		Adoption of Year 2010 Board of Education Millage Levy by the County Commissioners.
July 27, 2010		Tax Digest to Atlanta
August 1, 2010		State Penalty assessed if digest not submitted to the State.
September 23, 2010	Deadline for submission of adopted budget document for GFOA Award.	