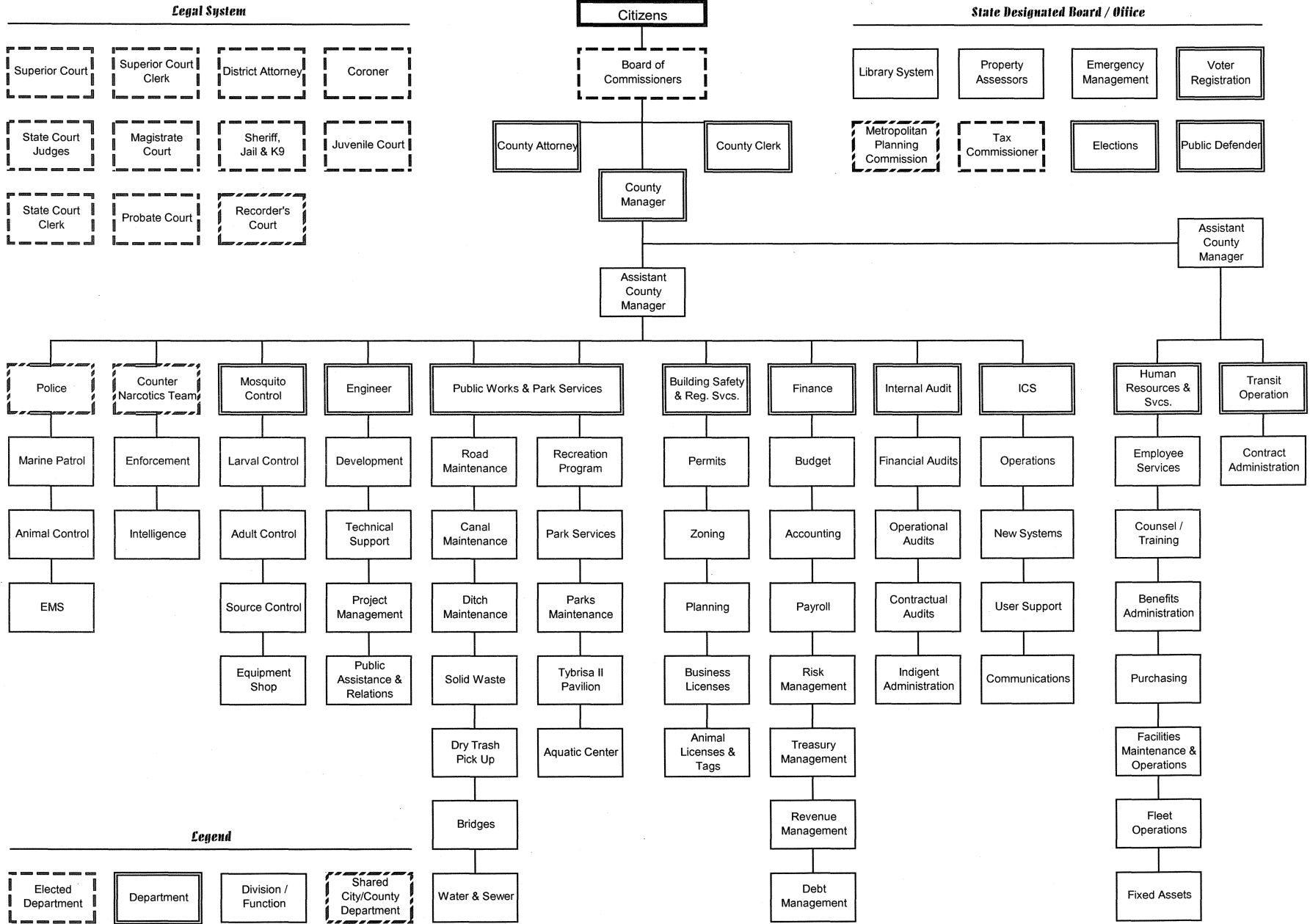




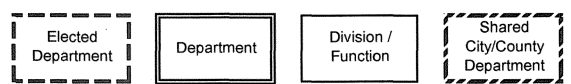
This section provides information on the County's organizational structure, financial policies, fund structure, and budget process.

# CHATHAM COUNTY ORGANIZATIONAL CHART

## By Department / Function



### Legend



**CHATHAM COUNTY, GEORGIA  
ELECTED OFFICIALS & DEPARTMENT DIRECTORS  
FY 2011 / 2012 BUDGET**

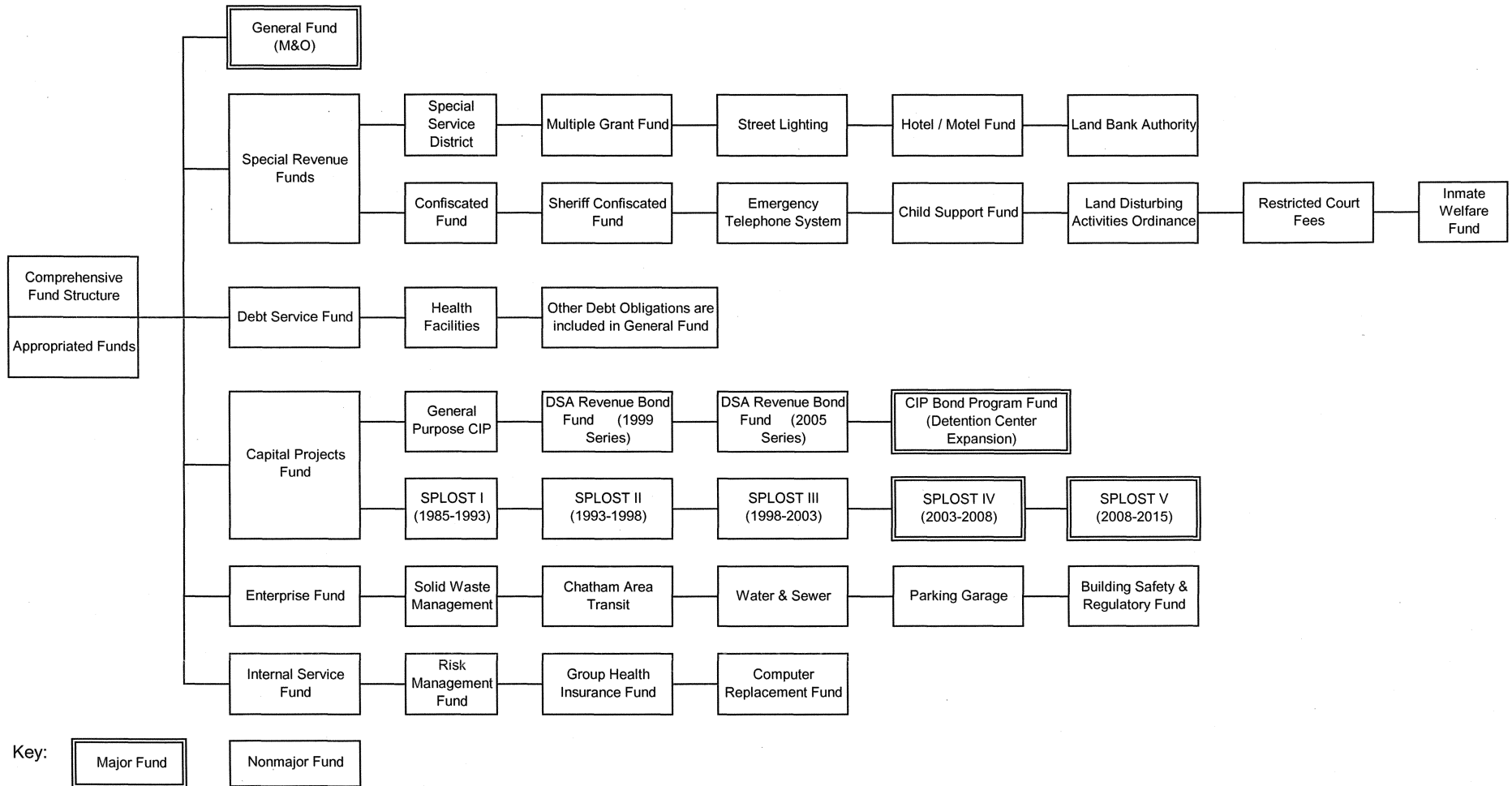
**ELECTED OFFICIALS & JUDICIAL APPOINTMENTS**

Child Support Recovery	David Lowe	State Court Administrator	Brian Hart
Coroner	Dr. James C. Metts, Jr.	State Court Judge	Gregory V. Sapp
District Attorney	Larry Chisolm	State Court Judge	H. Gregory Fowler
Detention Center	Terry Enoch	State Court Judge	Herman W. Coolidge
Juvenile Court Judge	John W. Beam, Jr.	Superior Court Administrator	Crystal 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	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	Janice E. Bocook	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	Dwane Ragen	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	Maryellen Burner
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 2011 / 2012 BUDGET



## 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.

## **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 2012, 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 2012 Budget Calendar on January 14, 2011. The Board of Commissioners met on March 2011 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 11, 2011 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 2010 / 2011 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 2011 / 2012 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 2011. After careful deliberation, a final Budget was adopted by the County Commission on June 24, 2011. The Executive Summary shows a reconciliation between the recommended and adopted budget. 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) 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).



## **BUDGET PROCESS**

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 may transfer amounts between departments and approve appropriations of additional resources.

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR  
FISCAL YEAR JULY 1, 2011 THRU JUNE 30, 2012**

<b>ORIGINAL DATE</b>	<b>REVISED DATE</b>	<b>BUDGET ACTIVITY</b>	<b>TAX DIGEST PROCESS</b>
October 4, 2010		FY 2012 / 2016 Capital budget Packages distributed.	
November 1, 2010		FY 2012 / 2016 Capital budget Requests due from departments.	
November 15, 2010 – November 19, 2010		CIP Committee convenes to rate projects.	
December 6, 2010 – December 10, 2010		Finalize FY 2012 / 2016 CIP - Identify emergency projects / finalize priorities.	
December 6, 2010 – January 7, 2011		Prepare FY 2012 / 2016 CIP Workbook.	
January 14, 2011		Fiscal Year ending June 30, 2012 Budget Calendar to Board for approval. Five-year CIP Plan submitted to Board	Year 2011 Millage Levy Calendar to Board for approval. Once approved, notice sent to Board of Education on Millage Levy Calendar.
January 24, 2011 February 3, 2011		Revenue / Expenditure Data Entry Training with Departments	
January 24, 2011 – February 3, 2011		Goal Setting: Board of County Commissioners / County Manager	
January 18, 2011		FY 2011 / 2012 Budget Request packages distributed.	
February 4, 2011		Revenue estimates due from departments.	
February 7, 2011 - March 14, 2011		Complete Fiscal Year Ending 6/30/12 revenue estimates. <b>All Funds</b>	
February 11, 2011		Budget Request Packages and updated Five Year Goals due from departments.	
February 14, 2011 - March 25, 2011		Analyze departmental budget requests/hold conference with Department Heads/Budget Staff (to run concurrent w/staff analysis).	
March 7, 2011 - March 25, 2011		Budget reviews begins- County Manager/Department Heads/Budget Staff (to run concurrent w/staff analysis).	
March 28, 2011 - April 15, 2011		Prepare budget workbooks for County Manager and Board of Commissioners - Final Internal Review by Finance Director-Budget Staff.	
April 18, 2011		Advertisement to Savannah News Press for availability of proposed budget/public hearing.	
April 18, 2011 - April 29, 2011		Final proposed budget goes to Printer.	

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR  
FISCAL YEAR JULY 1, 2011 THRU JUNE 30, 2012**

May 13, 2011		Advertise availability of proposed budget and May 27, 2011 public hearing (State Law). Proposed budget document and budget message are transmitted to the Board.	
May 16, 2011 - June 10, 2011		Board Workshops	
May 18, 2011		Advertise adoption FY 2011 / 2012 Budget.	
May 27, 2011		Board conducts public hearing at regular Commission meeting.	
June 1, 2011			Year 2011 Digest provided to Finance for Millage Levy calculations.
June 6, 2011 - June 10, 2011		Final review/revisions of Proposed Budget by the Board.	
June 9, 2011	Not Required		Advertise 1 <sup>st</sup> and 2 <sup>nd</sup> Public Hearing on Millage Levy to be held on June 21 <sup>st</sup> at 9:30 a.m. and 6:00 p.m.
June 10, 2011	June 3, 2011		Advertisement of 5-year history to newspaper (June 22, 2011 publication as required by State Law).
June 21, 2011	Not Required		Hold 1 <sup>st</sup> and 2 <sup>nd</sup> Public Hearing on Millage Levy - 9:30 a.m. and 6:00 p.m.
June 22, 2011	June 9, 2011		Advertise year 2011 Tax Digest and 5-year history (two weeks prior to millage levy as required by State Law - House Bill 66, Act. No. 478).
June 24, 2011	June 10, 2011		Year 2011 Tax Digest and 5-year history to Board as information.
June 24, 2011		Adoption of FY 2011 / 2012 budget by County Commissioners.	
June 24, 2011 - September 22, 2011		Prepare 2011 / 2012 budget book and complete FY 2011 / 2012 budget document.	
June 27, 2010	Not Required		Advertise 3 <sup>rd</sup> Public Hearing on Millage Levy to be held on July 8 <sup>th</sup> at 9:30 a.m.
July 1, 2010		Beginning of Fiscal Year 2011 / 2012 - budget goes into effect.	
July 8, 2011	Not Required		Hold 3 <sup>rd</sup> Public Hearing on Millage Levy at 9:30 a.m.
July 8, 2011	June 24, 2011		Adoption of year 2011 Chatham County M&O, SSD and Chatham Area Transit Millage Levy by the County Commissioners.
July 22, 2011			Adoption of Year 2011 Board of Education Millage Levy by the County Commissioners.

**CHATHAM COUNTY, GEORGIA BUDGET CALENDAR  
FISCAL YEAR JULY 1, 2011 THRU JUNE 30, 2012**

July 26, 2011			Tax Digest to Atlanta
August 1, 2011			State Penalty assessed if digest not submitted to the State.
September 22, 2011		Deadline for submission of adopted budget document for GFOA Award.	