



## GENERAL FUND MAINTENANCE & OPERATIONS (M&O)

The adopted General Fund budget for FY 2006/2007 is presented in this section. The revenues, expenditures and comparisons for the previous 12 months budget (FY 2005/2006) is presented to show changes in revenues and expenditures.

The adopted budget is balanced with an adopted millage levy of 10.837 mills. The revenues and expenditures by categories of classification are presented on the following pages.

The Amended FY 2005/2006 Budget shown represents budget amendments through August 2006 and may not equal the final amended budget. All FY 2005/2006 actual data is unaudited.

## CHATHAM COUNTY, GEORGIA

Below is a two-year comparison of revenues and expenditures for the General Fund by major category, with category shown as a percentage of total:

<u>Revenue Category</u>	<u>Adopted</u>		<u>Amended</u>	
	<u>FY 2006 / 2007</u>	<u>% of Total</u>	<u>FY 2005 / 2006</u>	<u>% of Total</u>
Taxes	\$ 109,798,764	85.30%	\$ 98,472,706	80.97%
License & Permits	\$ 880,670	0.68%	\$ 790,300	0.65%
Intergovernmental	\$ 4,761,559	3.70%	\$ 4,904,589	4.03%
Charges for Services	\$ 8,869,987	6.89%	\$ 8,944,538	7.35%
Fines & Forfeitures	\$ 3,497,830	2.72%	\$ 3,463,310	2.85%
Interest Revenue	\$ 200,000	0.16%	\$ 320,000	0.26%
Contributions & Donations	\$ -	0.00%	\$ 32,000	0.03%
Miscellaneous Revenue	\$ 318,540	0.25%	\$ 423,310	0.35%
Other Sources - Revenue	\$ 390,000	0.30%	\$ 383,000	0.31%
Fund Balance	\$ -	0.00%	\$ 3,885,182	3.19%
	<u>\$ 128,717,350</u>	<u>100.00%</u>	<u>\$ 121,618,935</u>	<u>100.00%</u>

<u>Expenditure Function</u>	<u>Adopted</u>		<u>Amended</u>	
	<u>FY 2006 / 2007</u>	<u>% of Total</u>	<u>FY 2005 / 2006</u>	<u>% of Total</u>
General Government	\$ 22,664,926	17.61%	\$ 21,575,905	17.74%
Judiciary	\$ 22,981,751	17.85%	\$ 22,197,576	18.25%
Public Safety	\$ 40,727,862	31.64%	\$ 39,153,710	32.19%
Public Works	\$ 1,286,721	1.00%	\$ 1,256,520	1.03%
Health & Welfare	\$ 10,086,017	7.84%	\$ 10,815,590	8.89%
Culture & Recreation	\$ 9,468,139	7.36%	\$ 9,006,674	7.41%
Housing & Development	\$ 120,000	0.09%	\$ 0	0.00%
Debt Service	\$ 5,601,855	4.35%	\$ 5,530,070	4.55%
Other Uses - Expenditure	\$ 15,780,079	12.26%	\$ 12,082,890	9.94%
	<u>\$ 128,717,350</u>	<u>100.00%</u>	<u>\$ 121,618,935</u>	<u>100.00%</u>

## CHATHAM COUNTY, GEORGIA

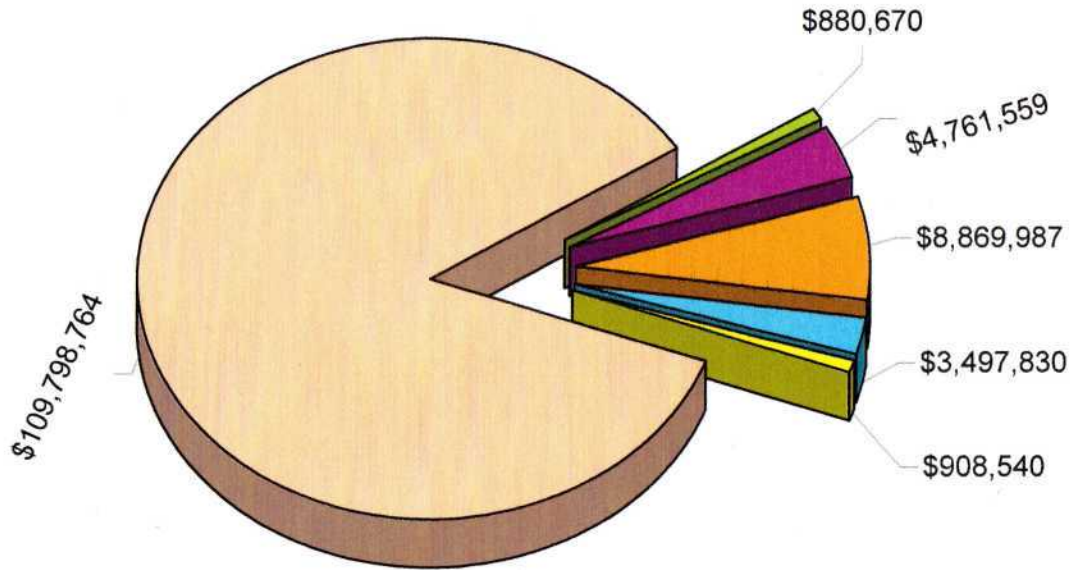
The adopted General Fund budget appropriates \$ 128.7 million to fund expenditures.

A recap of revenue and expenditure changes for the General Fund by major category as adopted for FY 2006/2007 and compared to FY 2005/2006 is presented below:

<u>Revenue Category</u>	<u>Adopted</u> <u>FY 2006 / 2007</u>	<u>Amended</u> <u>FY 2005 / 2006</u>	<u>\$ Difference</u> <u>+ or (-)</u>	<u>% Difference</u> <u>+ or (-)</u>
Taxes	\$ 109,798,764	\$ 98,472,706	\$ 11,326,058	11.50%
License & Permits	\$ 880,670	\$ 790,300	\$ 90,370	11.43%
Intergovernmental	\$ 4,761,559	\$ 4,904,589	\$ (143,030)	-2.92%
Charges for Services	\$ 8,869,987	\$ 8,944,538	\$ (74,551)	-0.83%
Fines & Forfeitures	\$ 3,497,830	\$ 3,463,310	\$ 34,520	1.00%
Interest Revenue	\$ 200,000	\$ 320,000	\$ (120,000)	-37.50%
Contributions & Donations	\$ -	\$ 32,000	\$ (32,000)	-100.00%
Miscellaneous Revenue	\$ 318,540	\$ 423,310	\$ (104,770)	-24.75%
Other Sources - Revenue	\$ 390,000	\$ 383,000	\$ 7,000	1.83%
Fund Balance	\$ -	\$ 3,885,182	\$ (3,885,182)	-100.00%
	<u>\$ 128,717,350</u>	<u>\$ 121,618,935</u>	<u>\$ 7,098,415</u>	<u>5.84%</u>

<u>Expenditure Function</u>	<u>Adopted</u> <u>FY 2006 / 2007</u>	<u>Amended</u> <u>FY 2005 / 2006</u>	<u>\$ Difference</u> <u>+ or (-)</u>	<u>% Difference</u> <u>+ or (-)</u>
General Government	\$ 22,664,926	\$ 21,575,905	\$ 1,089,021	5.05%
Judiciary	\$ 22,981,751	\$ 22,197,576	\$ 784,175	3.53%
Public Safety	\$ 40,727,862	\$ 39,153,710	\$ 1,574,152	4.02%
Public Works	\$ 1,286,721	\$ 1,256,520	\$ 30,201	2.40%
Health & Welfare	\$ 10,086,017	\$ 10,815,590	\$ (729,573)	-6.75%
Culture & Recreation	\$ 9,468,139	\$ 9,006,674	\$ 461,465	5.12%
Housing & Development	\$ 120,000	\$ 0	\$ 120,000	100.00%
Debt Service	\$ 5,601,855	\$ 5,530,070	\$ 71,785	1.30%
Other Uses - Expenditure	\$ 15,780,079	\$ 12,082,890	\$ 3,697,189	30.60%
	<u>\$ 128,717,350</u>	<u>\$ 121,618,935</u>	<u>\$ 7,098,415</u>	<u>5.84%</u>

**FY 06 / 07  
M & O  
Revenues  
by Category**



- Taxes  
85.30%
  
- License & Permits  
.68%
  
- Intergovernmental  
3.7%
  
- Charges for Services  
6.89%
  
- Fines & Forfeitures  
2.72%
  
- Interest Rev. .16%
- Misc. Rev. .25%
- Other .30%



# 2006 / 2007 ADOPTED REVENUE SUMMARIES

## GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>Tax Revenues</b>					
31.11001	REAL PROPERTY-CURRENT YR	51,014,567	64,902,536	63,531,712	72,138,674
31.11201	PROP TAX CUR-TIMBER	11,858	22,400	17,598	23,300
31.12001	PROP TAX-PRIOR YEAR-REAL	4,761,291	1,700,000	4,674,184	5,000,000
31.12002	PROP TX-PRIOR YR-TIMBER	10,873	6,500	2,990	10,000
31.12011	PROP TAX-PRIOR YR-DELIQ	5,551	1,000	41,816	5,000
31.13101	PERSONAL PROP-MOTOR VEHIC	5,808,278	5,673,740	6,289,102	5,900,690
31.13201	PERSONAL PROP-MOBILE HOME	198,398	271,350	261,846	282,200
31.13401	PER PROP-INTANG-TAX COMM	9,617,996	11,405,130	11,629,845	10,500,000
31.13411	INTANGIBLE -SUPERIOR CT	2,215,697	2,400,000	2,661,941	2,500,000
31.13901	PERSONAL PROP-OTHER	7,966	51,500	21,447	10,000
31.14001	PERSONAL PROPERTY PRIOR	2,071,491	309,000	1,442,758	1,000,000
31.14002	PROP TX-PRIOR YR-MOBILE H	120,668	20,600	74,752	100,000
31.14003	PROP TX-PRIOR YR-HEAVY EQ	2,619	13,300	20,396	5,000
31.14050	PROP TX-PRIOR YR-RAILROAD	97,896	-	-	-
31.14051	AD VALOREM PRIOR YR RR EQ	19,386	-	81,563	-
31.16001	INTANGIBLE TAX REAL ESTAT	702,388	780,000	860,449	700,000
31.31001	LOCAL OPTION (LOST TAX)	9,249,775	9,489,000	10,582,405	10,150,000
31.43001	LOCAL OPTION MIXED DRINK	-	-	-	160,000
31.63001	FINANCIAL INSTIT.-BANK	199,624	200,000	255,022	220,000
31.91101	PENALTIE-REAL PROP-DELIQ	15,648	15,000	53,593	10,000
31.91102	PENALTIES INTANGIBLE RECO	58,250	60,000	32,009	30,000
31.91103	INTEREST INTANGIBLE RECOR	1,978	1,300	3,972	3,500
31.91111	PROP TAX-PENALTY-REAL	751,592	480,000	645,172	480,000
31.91112	PROP TAX-PENALTY-PERSON	129,586	100,000	135,125	100,000
31.91113	PROP TAX-PENALTY-MOBILE	54,333	50,000	50,300	50,000
31.91114	PROP TAX-PENALTY-HEAVY	20	50	185	50
31.91115	PROP TAX-PENALTY-TIMBER	1,861	100	-	100
31.95001	PENALTY-FIFA-LATE	119	100	93	100
31.95011	PENALTY-FIFA-REAL	67,335	74,000	47,306	74,000
31.95012	PENALTY-FIFA-PERSONAL	957	500	4,088	500
31.95013	PENALTY-FIFA-MOBILE HOMES	2,226	500	2,016	500
31.95014	PENALTY-FIFA-HEAVY EQUIP	-	-	82	50
31.95015	PENALTY-FIFA-TIMBER	123	100	-	100
31.99011	PROP TAX-PENALTY-MISC	44,065	45,000	38,011	45,000
31.99021	PROP TAX-INT-MISC	369,183	350,000	317,549	300,000
31.99111	PROP TAX-REFUNDS	(170)	50,000	-	-
<b>Tax Revenues Total</b>		<b>\$ 87,613,429</b>	<b>\$ 98,472,706</b>	<b>\$ 103,779,328</b>	<b>\$ 109,798,764</b>

# 2006 / 2007 ADOPTED REVENUE SUMMARIES

## GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>License &amp; Permit Revenues</b>					
32.24001	NON-BUS LIC-MARRIAGE	95,025	80,000	136,304	110,000
32.25010	ANNEX-A/C-TAGS \$5.00	13,213	16,000	17,221	5,000
32.25011	ANNEX-A/C-TAGS \$10.00	1,460	2,800	20	50
32.25012	ANNEX-A/C-TAGS \$20.00	11,120	7,800	4,040	8,000
32.25013	ANNEX-A/C-TAGS \$2.00	6,051	6,000	14,585	23,000
32.25014	ANNEX-A/C-TAGS \$35.00	-	-	23,450	16,520
32.25020	EISEN-A/C-TAGS \$ 5.00	14,167	24,000	20,242	11,000
32.25021	EISEN-A/C-TAGS \$10.00	5,005	10,000	32	50
32.25022	EISEN-A/C-TAGS \$20.00	9,220	8,600	3,600	7,000
32.25023	EISEN-A/C-TAGS \$ 2.00	6,016	5,100	6,021	12,000
32.25024	EISEN-A/C-TAGS \$ 35.00	-	-	17,790	8,400
32.29100	NON BUS-LIC-PISTOL PERMIT	28,550	30,000	36,775	79,650
32.43000	MOTOR VEHICLE - PENALTIES	579,043	600,000	626,287	600,000
<b>License &amp; Permit Revenues Total</b>		<b>\$ 768,870</b>	<b>\$ 790,300</b>	<b>\$ 906,367</b>	<b>\$ 880,670</b>

<b>Inter Governmental Revenues</b>					
33.11101	FED DEA REIMBURSE-CNT	-	25,000	41,850	25,000
33.11103	FED DEA REIMBURSE-SHERIFF	32,865	25,000	33,997	25,000
33.11121	FOREIGN PRIS.-SCAAP GRANT	32,988	37,000	27,572	35,000
33.11123	FED US MARSHAL-SHERIFF RE	10,725	5,000	-	1,000
33.12103	SOC SEC ADMIN REIMBURSE.	37,200	17,000	21,800	20,000
33.12501	G-8 GRANT REVENUE	307,164	-	-	-
33.30000	FISH/WILDLIFE-IN LIEU TAX	30,872	30,000	261,586	30,000
33.41100	ST OF GA-LAW CLERK-SUP CT	234,133	250,000	236,377	260,000
33.41102	JUV CT JUDGES SALARY REIM	127,500	108,000	128,775	130,050
33.41106	INDIGENT GRANT REVENUE	80,575	10,000	6	-
33.41166	PUBLIC DEFENDERS/JC OF GA	-	149,000	149,704	-
33.42102	STATE REIM-OTHER	-	400,000	400,000	405,000
33.51000	HOMEOWNER TAX RELIEF GRT	3,126,018	3,219,799	3,426,445	3,426,445
33.70001	LOCAL GOV-A.D.R. REIMBURS	103,942	105,960	107,332	116,232
33.70002	LOCAL GOV-LAW LIB REIMBUR	82,743	82,710	77,784	93,432
33.70004	LOCAL GOV-HEALTH DEPT REI	19,815	23,000	16,941	20,000
33.70005	LOCAL GOV-CEMA DEPT REIM	-	17,000	39,721	60,000
33.70006	LOCAL GOV-GBI REIMBURSE	4,619	7,000	4,441	6,000
33.70007	LOCAL GOV-GATEWAY REIMBUR	39,184	50,000	48,528	61,000
33.70008	LOCAL GOV-TRADE CENTER	152	1,020	60	400
33.70009	L.GOV-LIVE OAK PUB. LIB.	27,438	33,000	22,364	40,000
33.70010	LOCAL GOV-CITY OF SAV'H	-	308,100	225,985	7,000
33.70011	LOCAL GOV-THUNDERBOLT REI	-	1,000	19,110	-
<b>Inter Governmental Revenues Total</b>		<b>\$ 4,297,933</b>	<b>\$ 4,904,589</b>	<b>\$ 5,290,377</b>	<b>\$ 4,761,559</b>



## 2006 / 2007 ADOPTED REVENUE SUMMARIES

### GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>Charges For Services</b>					
34.11101	BOND FEES-SHERIFF	129,782	147,000	130,351	154,350
34.11900	STATE CT-CRIME-SHERIF SER	-	90,000	-	-
34.11901	STATE CT-SHERIFF SERVICE	92,360	70,000	103,400	73,500
34.11902	SUPERIOR CT-SHERIFF SERVI	47,430	46,000	57,198	48,300
34.11904	MAG CT-SHERIFF SER-CRIM	28,503	38,720	15,295	12,000
34.11906	MAG CT-CIVIL-SHERIFF SERV	426,249	403,000	445,247	477,000
34.11910	OTHER FEES-DISCOVERY LAW	2,713	3,500	2,370	3,500
34.11912	INDIGENT ATTORNEY F-PROFE	210	420	100	-
34.11913	INDIGENT ATTORNEY F-SAV P	117,276	143,580	82,678	85,000
34.11914	INDIGENT ATTORNEY F-PRIDE	8,353	10,300	3,794	3,000
34.11915	INDIGENT ATTORNEY F-ST CT	11,229	22,500	113	200
34.11916	INDIGENT ATTORNEY F-MISC	-	-	105	50
34.11917	PUBLIC DEFEND APPLICATION	700	-	4,300	8,000
34.11951	PROBATE CT-COURT FEES	271,708	260,000	264,873	260,000
34.11952	PROBATE CT-COMMITTAL HEAR	-	1,800	2,525	2,000
34.11953	PROBATE-GUARDIAN AD-LITEM	11,625	12,000	12,725	20,000
34.11954	PROBATE-COPY FEES	43,940	28,400	39,261	31,000
34.11959	PROBATE-MISCELLANEOUS REV	7,867	6,000	7,908	6,600
34.14002	COPY FEES-SHERIFF	8,078	6,000	5,497	6,300
34.16001	MAIL FEES-TAG OFFICE-VEH	58,183	55,000	61,683	61,000
34.16002	TRANSFER -TAG OFFICE-VEH	9,841	10,000	9,372	10,000
34.16003	DUP REGIS-TAG OFFICE-VEH	2,826	2,400	2,856	2,800
34.16004	TAGS FEE -TAG OFFICE-VEH	258,818	260,000	267,574	260,000
34.16005	WILDLIFE -TAG OFFICE-VEH	7,218	10,000	2,810	2,500
34.16090	LAPSE FEE-TAG OFFICE-VEH	-	-	84,150	80,000
34.16099	MISC FEE -TAG OFFICE-VEH	150,696	130,000	4,777	6,000
34.17213	IDC STREET PAVING FUND	1,065	420	420	2,012
34.17214	IDC STREET LIGHTING FUND	34,220	30,460	-	26,423
34.17215	IDC E-911 TELEPHONE FUND	2,132	-	-	-
34.17251	IDC CHILD SUPPORT FUND	226,170	246,110	291,592	242,042
34.17270	IDC SPECIAL SERVICE DISTR	1,001,000	1,001,000	1,001,000	1,001,000
34.17290	IDC LDAO FUND	4,745	4,950	4,950	13,681
34.17291	IDC LAND BANK FUND	1,390	3,520	3,520	9,484
34.17320	IDC SALES TAX (1985-1993)	136,835	118,990	118,990	95,474
34.17321	IDC SALES TAX (1993-1998)	143,930	29,070	29,070	87,544
34.17322	IDC SALES TAX (1998-2003)	115,030	113,700	113,700	112,893
34.17323	IDC SALES TAX (2003-2008)	-	116,300	116,300	134,615
34.17505	IDC WATER&SEWER FUND	36,580	36,580	36,580	20,534
34.17540	IDC SOLID WASTE FUND	191,870	112,940	112,940	185,033

# 2006 / 2007 ADOPTED REVENUE SUMMARIES

## GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>Charges For Services - Continued</b>					
34.17555	IDC PARKING GARAGE FUND	29,235	39,830	39,830	56,557
34.17570	IDC-BUILDING SAFETY FUND	-	127,840	-	127,840
34.19101	ELECTION QUALIFYING FEES	18,494	-	401	-
34.19102	SALE OF VOTER LIST	1,882	200	1,513	50
34.19401	COMMISSION-TAX-BD ED 1.5%	2,186,082	2,133,400	2,406,589	2,144,255
34.19402	COMMISSION-SUP CT-ED 1%	33,855	30,000	41,137	35,000
34.19403	COMMISSION AUTO	173,391	130,000	179,061	168,000
34.19404	COMMISSION INTANGIBLE REC	49,757	45,000	60,200	55,000
34.19405	COMMISSION-TAG-AD VALOREM	65,948	65,000	67,736	65,000
34.19407	COMMIS REAL ESTATE TRANS	4,863	4,000	5,050	4,000
34.19411	HTRC COMMISSION-TAX-BOE	85,419	87,980	87,379	87,380
34.19412	HTRC COMMISSION-TAX-ST GA	2,267	2,290	2,306	2,310
34.19421	COMMISS.DELINQUENT TX-BOE	166	20	1,247	50
34.19422	COMMISS.DELINQUENT TX-GA	12	10	90	10
34.19432	COMMISS.PROP TAX-ST GA	150,588	136,773	155,134	40,000
34.19433	COMMISS.PROP TAX-POOLER	903	500	1,372	250
34.19434	COMMISS.PROP TAX-PORT WEN	3,088	3,000	3,365	4,000
34.19435	COMMISS.PROP TAX-TYBEE	5,072	5,000	5,268	6,000
34.19436	COMMISS.PROP TAX-SAVANNAH	1,783	1,100	1,529	500
34.19437	COMMISS.PROP TAX-THUNDERB	158	30	199	50
34.23102	FINGERPRINT FEE-SHERIFF	9,810	8,000	10,160	9,000
34.23301	PRISONER HOUSING-SAVANNAH	1,033,925	1,200,000	1,168,262	1,100,000
34.23302	PRISONER HOUSING-TYBEE	18,520	23,000	14,410	15,000
34.23303	PRISONER HOUSING-THUNDER	14,065	12,000	13,940	17,000
34.23304	PRISONER HOUSING-POOLER	14,565	30,000	13,880	20,000
34.23305	PRISONER HOUSING-GARDEN	31,045	40,000	48,855	50,000
34.23306	PRISONER HOUSING-BLOOMING	28,765	30,000	17,640	25,000
34.23307	PRISONER HOUSING-PORT WEN	25,205	16,000	36,820	30,000
34.23311	PRISONER HOUSING-ST OF GA	389,700	250,000	462,041	350,000
34.23312	PRISONER HOUSIN-PARDONS	33,090	40,000	48,075	40,000
34.23322	PRISONER HOUS-FED-IMMIGRA	7,673	6,000	4,797	6,000
34.23323	PRISONER HOUSIN-FED-MARSH	236,675	225,000	169,341	216,000
34.23341	BD OF EDUCATION-PRISONERS	2,975	2,600	5,320	2,600
34.23344	MMC HOUSING PRISONER	-	-	399	-
34.26001	EMS REVENUE	4,154	2,500	4,172	2,500
34.29001	SALE OF AUTOPSY REPORTS	1,194	1,000	425	1,000
34.29901	SHERIF-OUT OF TOWN SERVIC	28,400	30,000	27,516	25,000
34.29910	SHERIFF-SECURITY COURTS	80,000	80,000	80,000	80,000
34.29999	SHERIFF-MISCELLANEOUS REV	29,840	25,000	22,747	25,000



## 2006 / 2007 ADOPTED REVENUE SUMMARIES

### GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>Charges For Services - Continued</b>					
34.41301	SALE RECYCLED MATERIALS	1,319	-	1,594	-
34.61101	ANNEX-A/C-FINES	645	1,280	5	10
34.61102	ANNEX-A/C-KENNEL FEES	200	200	100	200
34.61103	ANNEX-A/C-IMPOUNDMENT FEE	2,565	2,660	1,925	1,500
34.61104	ANNEX-A/C-BOARDING FEE	1,935	1,760	1,651	1,760
34.61109	ANNEX-A/C-MISCELLANEOUS	609	1,220	(30)	10
34.61110	EISEN-A/C-FINES	800	1,560	1,590	2,500
34.61111	EISEN-A/C-KENNEL FINES	320	640	105	-
34.61112	EISEN-A/C-IMPOUNDMENT FEE	4,560	6,000	1,050	500
34.61113	EISEN-A/C-BOARDING FEE	3,090	4,200	515	500
34.61119	EISEN-A/C-MISCELLANEOUS	1,028	2,050	(20)	-
34.72101	AQUATIC-ADMISSION-DAILY	56,967	65,000	49,705	65,000
34.72102	AQUATIC-ADMISSION-PUNCH C	28,219	20,500	30,519	20,500
34.72111	AQUATIC-MEMBER-ENROLL FEE	1,514	1,900	1,700	1,900
34.72112	AQUATIC-MEMBER-MEMBER FEE	1,700	3,500	4,140	3,500
34.72113	AQUATIC-MEM-ANNUAL PREPAY	36,269	30,000	34,910	30,000
34.72114	AQUATIC-MEMBER-ABC DUES	22,757	24,000	21,127	24,000
34.72115	AQUATIC-MEMBER-COUNTY DUE	2,885	2,730	2,963	2,730
34.72116	AQUATIC-MEM-CANCELLATION	-	100	50	100
34.72121	AQUATIC-PROGRAM-BIRTHDAY	4,085	4,520	4,205	4,520
34.72122	AQUATIC-PROGRAM-OTHER	974	1,580	810	1,580
34.72131	AQUATIC-TEAM-GCAT	24,825	22,000	21,230	22,000
34.72132	AQUATIC-TEAM-SAV SWIM	22,914	25,000	18,737	25,000
34.72133	AQUATIC-TEAM-HIGH SCHOOL	999	1,100	811	1,100
34.72134	AQUATIC-TEAM-OTHER	39,616	35,000	40,508	35,000
34.72201	WEIGHT-INDIVIDUAL-DAILY	80	100	40	100
34.72211	WEIGHT-INDIVIDUAL-MONTHLY	10,610	10,000	11,090	10,000
34.72212	WEIGHT-FAMILY-MONTHLY	3,520	2,000	3,880	2,000
34.72701	REC-RENTAL-BAIT STAND	4,925	5,100	5,100	5,100
34.72702	REC-RENTAL-MEMORIAL STADI	16,925	17,500	18,300	17,500
34.72703	RENT-PAVILION-LAKE MAYER	14,450	12,390	15,200	12,390
34.72704	RENT-PAVILION-STELL PARK	5,240	5,480	4,550	5,480
34.72705	RENT-PAVILION-TYBEE PIER	13,150	12,480	15,900	12,480
34.72709	RENT-PAVILION-OTHER PARKS	350	500	365	500
34.72710	RENT-ISLAND COMMUNITY CTR	11,580	12,250	9,570	12,250

# 2006 / 2007 ADOPTED REVENUE SUMMARIES

## GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>Charges For Services - Continued</b>					
34.72711	REC-RENTAL-BANDSHELL	3,325	2,800	4,400	2,800
34.72712	REC-RENTAL-BOAT	500	-	-	-
34.73101	AQUATIC-CONTRACT-MILITARY	27,630	31,300	35,708	31,300
34.73102	AQUATIC-CONTRACT-SPECIAL	32,210	30,000	22,176	30,000
34.73103	AQUATIC-CONTRACT-OTHER	1,150	1,500	595	1,500
34.73111	AQUATIC-SUBCONTRACT-LIFE	13,200	12,000	12,200	12,000
34.73112	AQUATIC-SUBCONTRACT-FRIEN	10,294	8,100	7,425	8,100
34.73113	AQUATIC-SUBCONTRACT-OTHER	2,194	300	-	300
34.75101	AQUATIC-PROGRAM-H2X	16,453	13,950	11,063	13,950
34.75102	AQUATIC-PROGRAM-ADULT	1,472	1,100	826	1,100
34.75106	AQUATIC-PROGRAM-PRIVATE	27,112	16,000	18,722	16,000
34.75107	AQUATIC-PROGRAM-SYNCHRONI	4,835	-	-	-
34.75108	AQUATIC-PROGRAM-YOUTH	30,288	18,000	24,306	18,000
34.75109	AQUATIC-PROGRAM-STARFISH	6,175	5,000	2,629	5,000
34.75111	AQUATIC-PROGRAM-SPORTS A	585	800	660	800
34.75112	AQUATIC-PROGRAM-OTHER	3,060	500	1,090	500
34.75701	REC-PROGRAM-SPORTS ENTRY	22,900	10,000	19,775	10,000
34.79101	AQUATIC-MISC-CONCESSIONS	3,878	3,700	3,518	3,700
34.79112	AQUATIC-MISC-BANNERS	4,650	3,000	1,500	3,000
34.79123	AQUATIC-MISC-OVER/SHORT	896	400	554	400
34.79199	AQUATIC-MISC-MISCELLANEOU	(2,560)	-	(3,583)	-
34.79211	WEIGHTLIFT-COKE COMMISSIO	2,296	-	984	1,000
34.79701	REC-CONCESSION-TYBEE PIER	21,757	20,000	25,725	20,000
34.79709	CONCESSION-ALL OTHER PARK	6,900	16,830	9,807	6,500
34.79730	REC DEPT-SPACE RENTAL	5,200	8,650	7,875	7,500
34.79799	REC DEPT-MISCELLANEOUS	2,485	550	-	550
34.93001	BAD CHECK (NSF) FEE-OTHER	1,330	25	1,035	90
<b>Charges For Services Total</b>		<b>\$ 8,984,973</b>	<b>\$ 8,944,538</b>	<b>\$ 9,181,114</b>	<b>\$ 8,869,987</b>

<b>Fines &amp; Forfeitures Revenue</b>					
35.11101	SUPERIOR COURT FEES	1,409,766	1,413,000	1,448,198	1,465,000
35.11102	SUPERIOR CT-DOCKET FEES	762	500	597	500
35.11103	SUPERIOR CT-PROBATION OFF	181,012	175,000	167,985	170,000
35.11104	SUPERIOR CT-INTEREST FEES	354	350	397	400
35.11105	SUPERIOR CT-INTEREST FINE	18	20	16	20
35.11200	STATE COURT CIVIL FINES	263,035	200,840	312,912	300,000
35.11201	STATE COURT CRIMINAL FINE	442,226	402,270	434,772	360,000
35.11203	STATE COURT SERVICE FEES	8,402	7,640	8,531	7,640



## 2006 / 2007 ADOPTED REVENUE SUMMARIES

### GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>Fines &amp; Forfeitures Revenue - Continued</b>					
35.11211	STATE CT-DUI PUBLICATION	1,740	1,380	2,278	1,500
35.11212	STATE CT-DOCKET	5,998	5,240	5,385	5,240
35.11214	STATE CT-BRAIN & SPINAL	-	11,000	-	-
35.11217	STATE CT-PUBLIC DEFENDERS	7,280	-	9,004	10,000
35.11301	MAG COURT CRIMINAL	138,002	136,000	61,699	66,140
35.11302	MAGISTRATE - CIVIL	265,326	305,000	303,508	311,650
35.11601	JUVENILE CT-TRAFFIC FINES	17,449	15,000	25,906	20,000
35.12901	SHERIF-ESTREAT CO.SUP CT	16,718	10,000	23,730	10,000
35.12902	SHERI-ESTREAT CO.STATE CT	71,097	50,000	74,374	50,000
35.12903	SHER-ESTREAT CASH-STATE	34,390	15,000	21,317	15,750
35.12904	SHERI-ESTREAT CASH-SUP CT	-	-	17,270	5,000
35.14501	JUVNILE-SUPERVISION REV	76,150	80,000	76,179	80,000
35.14512	VICTIM ASSIST 5%-SUPERIOR	600	-	-	-
35.14515	DRUG SURCHARGE -SUP CT 50	36,137	40,000	37,192	40,000
35.14516	DRUG SURCHARGE-ST CT 50%0	7,673	10,000	9,905	10,000
35.14517	DRUG SURCHARGE MUNIP 50%0	5,095	8,000	1,563	1,000
35.14518	VICTIM ASSIST 5%-BLOOMING	1,121	-	-	-
35.14521	VICTIM ASSIST 5%-PORT WEN	2,084	-	-	-
35.14540	VICTIM WITNESS-GSCCCA REV	260,167	250,000	250,658	260,000
35.14551	JCA FINE-STATE COURT	46,279	55,470	44,555	45,000
35.14552	JCA FINE-MAGISTRATE COURT	11,590	13,700	6,202	5,990
35.14553	JCA FINE-SUPERIOR COURT	20,434	22,500	19,716	15,000
35.14559	BLOOMINGDALE-JCA 10%	41,282	50,000	43,309	50,000
35.14560	GARDEN CITY-JCA 10%	46,176	42,250	48,605	50,000
35.14561	POOLER-JCA 10%	26,150	30,150	28,925	28,000
35.14562	PORT WENTWORTH-JCA%	52,024	62,000	100,645	72,000
35.14563	THUNDERBOLT-JCA%	11,273	16,000	6,870	6,000
35.14564	TYBEE ISLAND-JCA%	26,070	35,000	38,054	36,000
<b>Fines &amp; Forfeitures Revenue Total</b>		<b>\$ 3,533,880</b>	<b>\$ 3,463,310</b>	<b>\$ 3,630,257</b>	<b>\$ 3,497,830</b>
<b>Interest Revenue</b>					
36.10001	INTEREST REVENUE	278,633	320,000	471,533	200,000
36.30001	UNREALIZED GAIN/LOSS INV	-	-	(15,930)	-
<b>Interest Revenue Total</b>		<b>\$ 278,633</b>	<b>\$ 320,000</b>	<b>\$ 455,603</b>	<b>\$ 200,000</b>
<b>Contribution &amp; Donation Revenue</b>					
37.10001	CONT&DONATIONS FR PRIVATE	890	32,000	-	-
<b>Contribution &amp; Donation Revenue To</b>		<b>\$ 890</b>	<b>\$ 32,000</b>	<b>\$ -</b>	<b>\$ -</b>

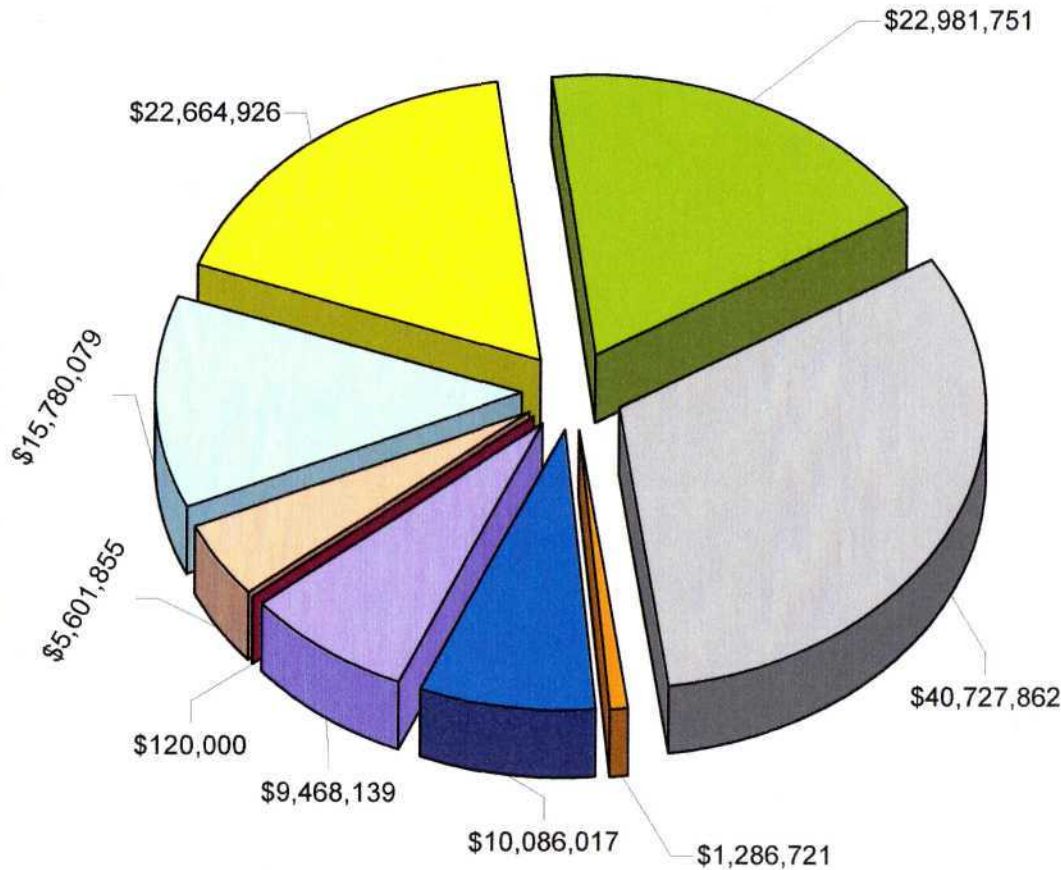


## 2006 / 2007 ADOPTED REVENUE SUMMARIES

### GENERAL FUND - M & O

Acct. Code	Account Code Title	2004 / 2005 Actual Revenue Received	2005 / 2006 YTD Amended Revenue Budget	2005 / 2006 YTD Actual Revenue Realized	2006 / 2007 Adopted Revenue
<b>Miscellaneous Revenue</b>					
38.10001	RENTS/ROYALTIES-OTHER	17,099	10,000	17,099	10,000
38.10002	RENT ROOF JUDICIAL CENTER	35,742	52,640	37,180	52,640
38.10003	RENT REVENUE-RECORDERS CT	112,623	112,620	112,623	112,620
38.10005	RENT HEALTH DEPT-BD 2005	-	-	34,025	81,780
38.20009	TELEPHONE INCOME-OTHER	5,562	5,000	1,214	3,000
38.30001	INSURANCE REIMBURSEMENT	75,826	-	1,473	-
38.90001	INDIGENT FEES	-	-	249	-
38.90004	MEM.MED.CENTER-DFACS REIM	21,973	20,000	26,955	3,000
38.90007	ELECTION REIM-OTHER MUNIP	-	34,080	-	-
38.90008	OTHER REIMBURSE-SAFE SAV	-	63,470	183,830	-
38.90009	OTHER REIMBURSEMENT G-8	-	-	7,940	-
38.90010	OTHER REIMBURSEMENTS	2,744	1,500	2,519	1,500
38.90011	PW-AIRPORT CANAL REIMBURS	14,049	-	-	-
38.90013	OTHER REIMBURSEMENTS	23,000	-	-	-
38.90015	SWEET DREAMS REIMBURSE	21,810	24,000	15,791	4,000
38.91001	MISCELLANEOUS REVENUE	39,951	100,000	69,258	50,000
<b>Miscellaneous Revenue Total</b>		<b>\$ 370,378</b>	<b>\$ 423,310</b>	<b>\$ 510,158</b>	<b>\$ 318,540</b>
<b>Other Funding Source Revenues</b>					
39.12270	TRANS IN FR SSD FUND	309,001	335,000	312,267	390,000
39.12350	XFER IN FROM CIP FUND	29,260	-	-	-
39.12556	TRANS FR HENDERSON GOLF	-	48,000	48,000	-
39.21011	GOV FD-SALE CAPITAL ASSET	4,230	-	-	-
<b>Other Funding Source Revenues Tot:</b>		<b>\$ 342,491</b>	<b>\$ 383,000</b>	<b>\$ 360,267</b>	<b>\$ 390,000</b>
<b>Fund Balance</b>		<b>\$ -</b>	<b>\$ 3,885,182</b>	<b>\$ 3,885,182</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 106,191,478</b>	<b>\$ 121,618,935</b>	<b>\$ 127,998,652</b>	<b>\$ 128,717,350</b>

**FY 06 / 07  
M & O  
Expenditures  
by Function**



- General Government  
17.61%
- Judiciary  
17.85%
- Public Safety  
31.64%
- Public Works  
1%
- Health & Welfare  
7.84%
- Recreation  
7.36%
- Housing & Development  
.09%
- Debt Service  
4.35%
- Other Financing Uses  
12.26%





# 2006 / 2007 ADOPTED EXPENDITURE SUMMARIES

## GENERAL FUND - M & O

BUDGETED DEPARTMENTS	2003 / 04 Actual Expenditures	2004 / 05 Actual Expenditures	2005 / 06 Y-T-D Amended Budget	2006 / 07 Dept. Budget Request	2006 / 07 Adopted Budget
<b>GENERAL GOVERNMENT</b>					
1001110 County Commissioners	444,415	443,853	607,955	649,605	488,140
1001115 Youth Commission	15,000	15,000	15,000	15,000	20,000
1001130 Clerk of Commission	68,177	70,640	78,276	78,815	79,934
1001320 County Manager	402,172	436,249	532,346	545,540	536,990
1001400 Elections Board	557,484	790,532	756,782	1,284,861	1,280,974
1001401 Voter Registration	321,697	384,104	592,063	690,840	590,669
1001510 Finance Department	1,361,105	1,580,334	1,787,745	1,877,100	1,895,473
1001511 Audit Contract	89,740	94,864	92,260	112,450	112,450
1001517 Purchasing	344,013	382,595	512,931	598,040	605,832
1001530 County Attorney	381,891	427,178	596,526	632,201	635,693
1001535 ICS	1,597,075	1,684,398	2,191,709	2,492,150	2,336,459
1001536 Communications	539,822	508,152	779,226	728,850	728,850
1001540 Human Resources and Services	753,826	810,618	1,025,378	1,409,250	1,090,466
1001541 Temporary Pool	223,897	236,349	173,839	181,380	181,380
1001545 Tax Commissioner	2,758,804	3,004,975	3,600,274	4,428,740	3,810,792
1001550 Tax Assessor	2,486,248	2,740,497	3,325,314	4,142,985	3,520,518
1001551 Board of Equalization	114,069	114,422	144,283	171,761	171,761
1001556 ADA Compliance Department	0	0	0	800,000	264,821
1001560 Internal Audit	327,242	343,068	423,807	457,420	419,971
1001565 Facilities Maintenance & Operations	1,384,838	1,467,203	2,087,624	2,371,710	1,849,416
1001566 Warranty Reimbursement	14,359	-3,910	15,000	15,000	15,000
1001567 Fleet Operations	488,633	474,268	760,703	660,590	701,001
1001568 Fuel Management Program	0	0	0	0	0
1001569 Utilities	532,842	595,833	857,920	675,000	675,000
1001580 Administrative Services	504,782	555,481	618,945	676,965	653,336
1001542 Outside Temporary Labor	0	0	0	0	0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 15,712,131</b>	<b>\$ 17,156,703</b>	<b>\$ 21,575,905</b>	<b>\$ 25,696,253</b>	<b>\$ 22,664,926</b>

# 2006 / 2007 ADOPTED EXPENDITURE SUMMARIES

## GENERAL FUND - M & O

BUDGETED DEPARTMENTS	2003 / 04 Actual Expenditures	2004 / 05 Actual Expenditures	2005 / 06 Y-T-D Amended Budget	2006 / 07 Dept. Budget Request	2006 / 07 Adopted Budget
<b>JUDICIARY</b>					
1002100 Court Administrator	2,162,697	2,123,218	2,270,302	2,351,018	2,360,442
1002110 Court Expenditures	2,548,536	3,109,471	835,000	845,000	845,000
1002120 Alternative Dispute Resolution	163,927	103,942	112,718	114,585	116,232
1002180 Clerk of Superior Court	1,656,767	1,827,038	2,098,660	2,204,430	2,190,389
1002200 District Attorney	3,428,355	3,532,805	4,647,739	4,833,320	4,755,757
1002210 Victim Witness	424,950	485,673	521,635	636,800	541,257
1002300 State Court Judges	634,818	838,408	1,146,211	1,116,571	1,130,437
1002310 State Court Clerk	890,715	971,672	1,119,061	1,327,366	1,154,022
1002320 DUI Court	0	0	0	160,000	160,000
1002400 Magistrate Court	902,163	908,777	1,058,621	1,156,910	1,080,936
1002400 Probate Court	438,566	504,094	603,746	700,740	688,969
1002451 Probate Court Filing Fees	99,924	141,878	120,000	99,000	99,000
1002600 Juvenile Court	2,383,730	2,959,338	3,882,867	3,953,775	3,912,094
1002700 Grand Jury	5,544	6,616	23,360	23,360	23,360
1002750 Law Library	75,834	85,291	88,270	96,930	93,432
1002800 Public Defender	0	623,093	1,501,212	2,354,140	1,745,244
1002810 Panel Attorneys	0	0	2,168,175	2,085,180	2,085,180
<b>TOTAL JUDICIARY</b>	<b>\$ 15,816,525</b>	<b>\$ 18,221,312</b>	<b>\$ 22,197,576</b>	<b>\$ 24,059,125</b>	<b>\$ 22,981,751</b>
<b>PUBLIC SAFETY</b>					
1003222 Counter Narcotics Team	2,600,063	2,933,955	3,330,264	3,580,373	3,404,696
1003240 Peace Officer's Training	44,861	0	0	0	0
1003241 Sheriff / Peace Officer's Retirement	29,307	3,195	40,000	40,000	40,000
1003251 Marine Patrol	425,864	495,552	582,383	549,485	536,637
1003300 Sheriff	5,492,634	6,365,147	7,279,346	8,895,533	7,951,750
1003326 Detention Center	21,660,210	23,080,854	25,911,260	27,375,064	26,723,833
1003600 EMS	1,013,020	992,059	1,031,800	1,000,400	1,001,678
1003700 Coroner	228,369	215,753	277,776	334,135	321,766
1003910 Animal Control	614,950	690,536	700,881	775,738	747,502
1003450 Probation Office	0	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 32,109,278</b>	<b>\$ 34,777,051</b>	<b>\$ 39,153,710</b>	<b>\$ 42,550,728</b>	<b>\$ 40,727,862</b>

# 2006 / 2007 ADOPTED EXPENDITURE SUMMARIES

## GENERAL FUND - M & O

BUDGETED DEPARTMENTS	2003 / 04 Actual Expenditures	2004 / 05 Actual Expenditures	2005 / 06 Y-T-D Amended Budget	2006 / 07 Dept. Budget Request	2006 / 07 Adopted Budget
<b>PUBLIC WORKS</b>					
1004100 Public Works	748,000	640,607	748,000	748,000	748,000
1004230 Bridges	446,915	474,904	508,520	618,810	538,721
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 1,194,915</b>	<b>\$ 1,115,511</b>	<b>\$ 1,256,520</b>	<b>\$ 1,366,810</b>	<b>\$ 1,286,721</b>
<b>HEALTH &amp; WELFARE</b>					
1005110 Health Department	1,315,750	1,335,565	1,315,750	1,315,750	1,315,750
1005111 Gateway	0	39,184	0	0	0
1005112 Other Health Services	5,450	5,000	5,000	5,000	5,000
1005144 Mosquito Control	2,287,348	2,562,056	2,989,522	3,719,788	3,205,830
1005190 Indigent Health Care Program	3,899,746	4,177,205	5,333,286	4,447,320	4,447,320
1005421 Greenbriar Children's Center	301,110	301,110	316,162	334,960	316,160
1005440 Department of Family & Children's Services	636,210	636,210	655,940	636,210	636,210
1005445 Brain / Spinal Trust Fund	12,067	1,254	11,000	11,000	0
1005452 Food Stamp Program	36,220	41,065	80,200	80,200	42,200
1005530 Frank G. Murray Community Center	81,500	100,222	108,731	117,547	117,547
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>\$ 8,575,401</b>	<b>\$ 9,198,872</b>	<b>\$ 10,815,590</b>	<b>\$ 10,667,775</b>	<b>\$ 10,086,017</b>
<b>CULTURE &amp; RECREATION</b>					
1006100 Recreation	1,508,050	1,701,851	2,408,838	2,579,321	2,629,020
1006124 Aquatic Center	800,580	887,967	946,182	1,115,566	1,023,065
1006130 Weightlifting Center	150,973	191,147	240,109	240,210	240,210
1006180 Tybee Pier & Pavilion	533	26,419	26,740	27,814	27,820
1006240 Georgia Forestry	5,745	4,937	30,646	69,930	29,980
1006500 Live Oak Library System	4,950,881	5,362,685	5,354,159	6,016,810	5,518,044
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>\$ 7,416,762</b>	<b>\$ 8,175,006</b>	<b>\$ 9,006,674</b>	<b>\$ 10,049,651</b>	<b>\$ 9,468,139</b>
<b>HOUSING &amp; DEVELOPMENT</b>					
1007660 Construction Apprentice Program	0	0	0	120,000	120,000
<b>TOTAL HOUSING &amp; DEVELOPMENT</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 120,000</b>	<b>\$ 120,000</b>



# 2006 / 2007 ADOPTED EXPENDITURE SUMMARIES

## GENERAL FUND - M & O

BUDGETED DEPARTMENTS	2003 / 04 Actual Expenditures	2004 / 05 Actual Expenditures	2005 / 06 Y-T-D Amended Budget	2006 / 07 Dept. Budget Request	2006 / 07 Adopted Budget
<b>DEBT SERVICE</b>					
1008590 Pollution Abatement (1)	69,978	9,978	10,000	10,000	10,000
1008590 Pollution Abatement (2)	898,930	1,117,040	0	0	0
1008919 Bond Refinancing - Jail / Courthouse	3,349,453	3,341,301	0	0	0
1008921 Interest / Tax Anticipation Notes	220,000	56,467	126,976	100,000	100,000
1008922 DSA Bonds Series 2005	0	0	3,119,845	3,794,415	3,794,415
1008923 DSA Bonds Series 2005A	0	0	29,314	307,712	307,712
1008945 Net Plan Lease - 2000	429,790	249,790	429,790	0	0
1008947 Lighting for Charlie Brooks Park	0	0	22,500	53,940	53,940
1008950 800 MHz Radios - 1996	337,027	337,027	337,100	224,690	224,690
1008952 Motorola Radio System Upgrade - 2004	0	165,068	289,024	282,980	282,980
1008953 Mosquito Control Helicopter - 1999	69,572	34,786	0	0	0
1008955 Mosquito Control Facility - 2001	465,310	333,510	333,600	323,520	333,513
1008956 Eighth Air Force Heritage Museum	329,940	223,029	0	0	0
1008959 SABHC Debt Service	0	0	0	0	0
1008984 Lease Purchase Equipment - 1999	372,805	0	73,300	36,640	36,640
1008985 Planned DSA Debt - \$9.3 M	787,380	785,805	758,621	457,965	457,965
1008946 Y2K Compliant Equip. - 1999 - Completed	164,197	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<b>\$ 7,494,382</b>	<b>\$ 6,653,802</b>	<b>\$ 5,530,070</b>	<b>\$ 5,591,862</b>	<b>\$ 5,601,855</b>

### OTHER FINANCING USES

1009010 General Fund Bad Debt Expense	147,092	0	0	0	0
1009812 Transfer to Cooperative Extension	121,519	118,071	160,010	160,010	160,010
1009814 Bamboo Farm	0	136,575	170,000	170,000	170,000
1009901 Transfer to CIP Fund	890,130	658,063	3,079,867	534,000	521,400
1009905 Convention Expense	25,000	0	0	0	0
1009906 Transfer to Catastrophic Claims	203,350	0	0	0	0
1009908 Reserve for Deductible	44,533	82,536	67,395	0	0
1009916 Transfer to Special Service District	0	0	87,000	0	0
1009917 Transfer to Land Bank Authority	0	36,410	67,715	67,715	67,715
1009922 Premium Insurance / Surety Bond	739,528	745,579	0	0	0
1009923 Pension Fund Payments (Old Plan)	5,450	0	5,500	5,500	5,500
1009925 Claims and Judgments	308,044	337,707	0	0	0
1009926 Workers Compensation	832,585	1,117,125	0	0	0
1009927 Contingency *	0	0	1,689	200,000	5,100,164
1009934 Juvenile Court Restricted Expenditures	56,868	44,242	248,944	80,000	80,000

# 2006 / 2007 ADOPTED EXPENDITURE SUMMARIES

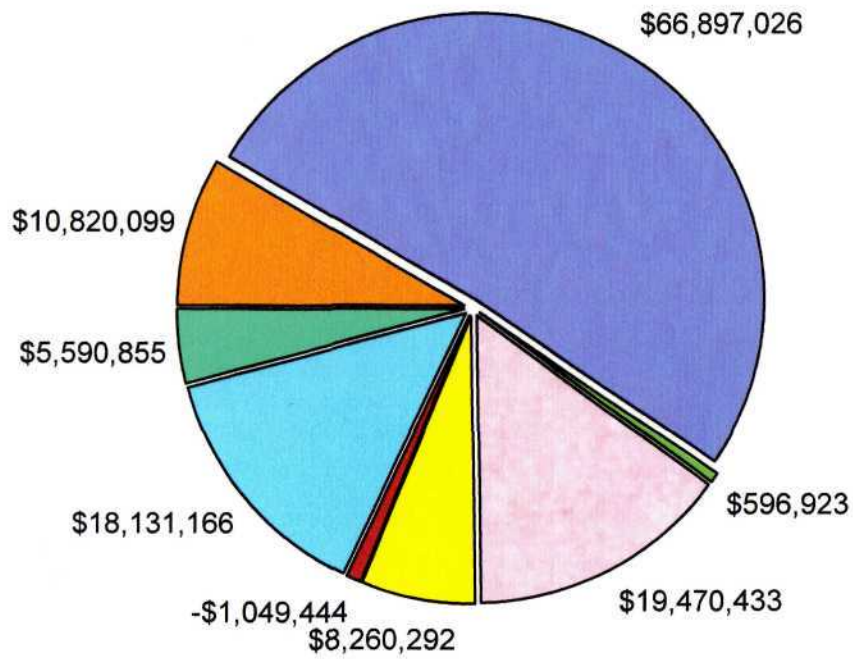
## GENERAL FUND - M & O

BUDGETED DEPARTMENTS	2003 / 04 Actual Expenditures	2004 / 05 Actual Expenditures	2005 / 06 Y-T-D Amended Budget	2006 / 07 Dept. Budget Request	2006 / 07 Adopted Budget
<b>OTHER FINANCING USES - CONTINUED</b>					
1009935 Contribution to Retiree Health Insurance	1,202,500	1,202,500	2,669,980	2,737,500	2,737,500
1009936 50% Drug Surcharge	64,126	15,389	170,010	70,000	70,000
1009940 Transfer to Hospital Authority Fund	14,630	0	5,177	0	0
1009943 Transfer to Solid Waste Fund	453,940	390,660	390,660	390,660	390,660
1009951 5% Victim Witness Fees	275,848	223,369	573,559	260,000	260,000
1009952 CAT Teleride	1,182,500	1,182,500	1,276,920	1,414,760	1,414,760
1009955 GBI Fuel Charges	0	4,619	0	0	0
1009957 Reimbursable Expenses	0	0	440,120	231,400	231,400
1009959 Accrued Benefits Expense	11,857	21,296	0	0	0
1009960 Unemployment Claims	43,410	46,190	0	0	0
1009962 Transfer Out to Risk Management Fund	0	0	2,386,000	2,902,051	2,761,000
1009972 Trade Center	0	263,505	0	0	0
1009975 Special Appropriations	4,807	7,232	349,095	65,000	12,300
1009976 Coastal Soil & Water	500	500	500	600	600
1009980 Transfer to CEMA	350,210	396,890	515,439	766,930	766,930
1009984 Hazardous Materials Expense	24,961	20,212	42,340	42,340	42,340
1009985 Transfer to Multiple Grant Fund	127,170	0	0	0	0
1009991 G-I-A / Summer Bonanza	25,000	25,000	25,000	25,000	25,000
1009995 Vacant Positions	0	0	-650,030	-650,300	-650,300
1009996 Restricted Contingency - 1 *	0	0	0	0	1,613,100
1009997 Restricted Contingency - 2 *	0	0	0	150,000	0
1009999 Fuel Contingency	0	0	0	0	0
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 7,155,558</b>	<b>\$ 7,076,171</b>	<b>\$ 12,082,890</b>	<b>\$ 9,623,166</b>	<b>\$ 15,780,079</b>
<b>GRAND TOTAL</b>	<b>\$ 95,475,049</b>	<b>\$ 102,374,429</b>	<b>\$ 121,618,935</b>	<b>\$ 129,725,370</b>	<b>\$ 128,717,350</b>

\* Adopted budgets for contingency accounts are transferred to other departments through budget amendments.

# FY 06/07

## General Fund Expenditures by Type



- Personal Services  
51.97%
- Capital Outlay / Depreciation  
.46%
- Purchased/Contracted Svcs.  
15.13%
- Supplies Expenditures  
6.42%
- Interfund/Dept. Svcs.  
-0.82%
- Other Costs  
14.09%
- Debt Service  
4.34%
- Other Financing Uses  
8.41%



## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
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#### GENERAL GOVERNMENT:

<b>1001115 Youth Commission</b>	15,000	15,000	15,000	15,000	20,000
The Chatham County Youth Commission is an arm of the Chatham County Commission designed to represent the voices of youth in this community, heighten their awareness of local government and provide intensive leadership, teamwork, networking and problem-solving skills.					
<b>1001511 Audit Contract</b>	89,740	94,864	92,260	112,450	112,450
Funds are appropriated in this account for the annual audit & cost allocation plan contracts. The annual audit is mandated by State Law (O.C.G.A. 36-81-7).					
<b>1001536 Communications</b>	539,822	508,152	779,226	728,850	728,850
Funds separated out for improvements to the communication system county-wide.					
<b>1001541 Temporary Pool</b>	223,897	236,349	173,839	181,380	181,380
Funds are appropriated in this account to pay for temporary clerical and secretarial help used by county departments on an as needed basis.					
<b>1001566 Warranty Reimbursement</b>	14,359	-3,910	15,000	15,000	15,000
Fleet Operations is certified to conduct warranty repairs on the Ford and Chevrolet vehicles belonging to the County, and to receive reimbursements as a service dealer would. The work is charged here to allow it to be "free" to the departments, yet still be credited to the Garage.					
<b>1001568 Fuel Management Program</b>	0	0	0	0	0
The Fuel Management Program budget covers the administrative costs of purchasing, delivering and accounting for the fuel used in the vehicles and equipment within Chatham County's Fleet. This includes maintenance of the fuel delivery system and three fueling facilities throughout the county.					
<b>1001569 Utilities</b>	532,842	595,833	857,920	675,000	675,000
This account was created to record expenditures for utilities in buildings used by numerous departments.					

<b>TOTAL GENERAL GOVERNMENT</b>	\$1,415,660	\$1,446,288	\$1,933,245	\$1,727,680	\$1,732,680
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#### JUDICIARY

<b>1002110 Court Expenditures</b>	2,548,536	3,109,471	835,000	845,000	845,000
Court Reporter Fees and Juror Fees are reflected in this account to separate them from other operational expenditures of the Courts.					
<b>1002451 Probate Court Filing Fees</b>	99,924	141,878	120,000	99,000	99,000
This account records payments out of Filing Fees for services of attorneys and physicians in guardianship cases.					

## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
<b>1002700 Grand Jury</b>	5,544	6,616	23,360	23,360	23,360
<p>The Grand Jury has criminal and civil functions. These duties can be divided under three broad headings: the duty to inspect and investigate; the duty to appoint and fix compensation; and the duty to advise and recommend. The Grand Jury inspects jails, voters list, ballots, books of County Officials; the County Commissioners and other items as required by law. They appoint boards and fix compensation for jurors and bailiffs. The Grand Jury also returns true bill, special presentments or no bills after weighing the evidence presented in felony indictments.</p>					
<b>1002810 Panel Attorneys</b>	0	0	2,168,175	2,085,180	2,085,180
<p>Funds appropriated for Indigent Defense.</p>					
<b>TOTAL JUDICIARY</b>	<b>\$2,654,003</b>	<b>\$3,257,964</b>	<b>\$3,146,535</b>	<b>\$3,052,540</b>	<b>\$3,052,540</b>
<b>PUBLIC SAFETY</b>					
<b>1003240 Peace Officer's Training</b>	44,861	0	0	0	0
<p>Payments are made from this account to Peace Officers &amp; Prosecutors Training Fund. A payment of 10% is paid if the total original fines and/or bond forfeiture on cases were \$1 - \$499.99. For \$500.00 and over category an amount of \$50 per case is paid. Data is being shown for historical information.</p>					
<b>1003241 Sheriff / Peace Officer's Retirement</b>	29,307	3,195	40,000	40,000	40,000
<p>Payments are made from this account to the Peace Officer's Annuity Benefit Fund, Sheriff's Retirement Fund and the Superior Court Clerk's Retirement Fund. Payments are based on formulas determined by the amount of fine levied, or bond forfeiture.</p>					
<b>TOTAL PUBLIC SAFETY</b>	<b>\$74,168</b>	<b>\$3,195</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>PUBLIC WORKS</b>					
<b>1004100 Public Works</b>	748,000	640,607	748,000	748,000	748,000
<p>County wide drainage program.</p>					
<b>TOTAL PUBLIC WORKS</b>	<b>\$748,000</b>	<b>\$640,607</b>	<b>\$748,000</b>	<b>\$748,000</b>	<b>\$748,000</b>



## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
<b>HEALTH &amp; WELFARE</b>					
<b>1005110 Health Department</b>	<b>1,315,750</b>	<b>1,335,565</b>	<b>1,315,750</b>	<b>1,315,750</b>	<b>1,315,750</b>
The Chatham County Health Department administers a comprehensive public health program for the entire population of the County. Services are primarily preventive in nature except in certain specified communicable diseases such as tuberculosis, venereal disease and intestinal parasites where treatment is provided to prevent spread of diseases in the community. Examples of the broad sphere of health activities are programs in food and water source inspection, air pollution, waste disposal control, rabies control, housing safety, laboratory and dental facility, vital records, health education, and maternal and child care programs.					
<b>1005111 Gateway</b>	<b>0</b>	<b>39,184</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contract for mental health services has expired.					
<b>1005112 Other Health Services</b>	<b>5,450</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
This account is set up to cover the costs of pauper burials.					
<b>1005190 Indigent Health Care Program</b>	<b>3,899,746</b>	<b>4,177,205</b>	<b>5,333,286</b>	<b>4,447,320</b>	<b>4,447,320</b>
The Indigent Health Care Program funding is designated to provide funding for health care treatment for the indigent population in Chatham County. In 1990 Chatham County and the Chatham County Hospital Authority (Memorial Medical Center) discontinued the contractual agreement whereby Memorial Medical Center would provide indigent health care to the citizens of Chatham County. On May 22, 1991 the Westside Urban Health Care (WUHC) and Chatham County entered into an agreement for WUHC to provide treatment for indigents. This contract has been renewed through June of 2010.					
<b>1005421 Greenbriar Children's Center</b>	<b>301,110</b>	<b>301,110</b>	<b>316,162</b>	<b>334,960</b>	<b>316,160</b>
The purpose, responsibility and charge of Greenbriar's Center, Inc. is to serve as a resource to meet the needs of the dependent, neglected, alienated and abused children of Chatham County. Greenbriar recognizes that the future of the community is dependent upon the ways in which our children grow now; and it is therefore, dedicated to strengthening home and community as well as preparing children themselves for responsible citizenship. In all programs the Greenbriar Children's Center seeks to remedy the effects of past neglect and abuse; to establish self-esteem and a realization of self-worth; and to promote growth and development that will enable children to enjoy and contribute to society to their fullest ability.					
<b>1005440 Department of Family &amp; Children's Services</b>	<b>636,210</b>	<b>636,210</b>	<b>655,940</b>	<b>636,210</b>	<b>636,210</b>
The Chatham County Department of Family and Children Services (DFACS) of the State Department of Human Resources administers many programs for the Citizens of Chatham County. Included below are the following: (1) Administers Aid to Families with Dependent Children program; (2) Determines eligibility for participation in the Medicaid program; (3) Certifies public assistance recipients in the Medicaid program; (4) Provides general assistance grants from County funds for County residents not eligible for state-aid programs; (5) Provides training services, legal services, family planning services, and volunteer services; (6) Administers protective service programs for neglected and abused children and adults; (7) Provides foster care, day care and emergency shelter care for dependent, neglected and abused children; (8) Receives applications and places children for adoption; (9) Evaluates independent adoption petitions for the Superior Court; (10) Renders service for unmarried parents; (11) Provides homemaker services for adult and children; (12) Provides information and referral services; and (13) Determines eligibility of citizen participation in state & federal programs; Day Care, Senior Citizens & services to mentally retarded.					



## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
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<b>1005445 Brain / Spinal Trust Fund</b>	12,067	1,254	11,000	11,000	0
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A fee for the Brain / Spinal Trust Fund is collected on court fines and forwarded to the Administrative Office of the Court.

<b>1005452 Food Stamp Program</b>	36,220	41,065	80,200	80,200	42,200
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The Chatham County Food Stamp Program is administered by the Chatham County Board of Commissioners with the local DFACS providing eligibility determination and issuance control functions. Effective October 1, 1998 Electronic Benefits Transfer (EBT) was implemented at a cost savings to Chatham County.

<b>TOTAL HEALTH &amp; WELFARE</b>	\$6,206,553	\$6,536,594	\$7,717,338	\$6,830,440	\$6,762,640
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#### CULTURE & RECREATION

<b>1006130 Weightlifting Center</b>	150,973	191,147	240,109	240,210	240,210
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This account is set up to cover cost associated with the operation of the County's Anderson-Cohen Weightlifting Center.

<b>1006180 Tybee Pier &amp; Pavilion</b>	533	26,419	26,740	27,814	27,820
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Operations for the Pier have been privatized effective 2003 / 2004. Data is shown for historical information only.

<b>1006240 Georgia Forestry</b>	5,745	4,937	30,646	69,930	29,980
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Chatham County's funding allotment is the pro-rata share of costs to operate the Forest Fire Control program plus payroll supplement to the Georgia Forestry Commission. Chatham County's pro-rated share of cost is four cents per acre plus a payroll supplement and telephone cost.

<b>1006500 Live Oak Library System</b>	4,950,881	5,362,685	5,354,159	6,016,810	5,518,044
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Library system for Chatham, Effingham and Liberty counties.

<b>TOTAL CULTURE &amp; RECREATION</b>	\$5,108,132	\$5,585,189	\$5,651,654	\$6,354,764	\$5,816,054
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#### HOUSING & DEVELOPMENT

<b>1007660 Construction Apprentice Program</b>	0	0	0	120,000	120,000
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The Construction Apprentice Program will recruit, select, and manage 25 to 50 unemployed or underemployed residents to complete construction apprentice training, earn a Technical Certificate of Credit, and be ready for construction-entry jobs.

<b>TOTAL HOUSING &amp; DEVELOPMENT</b>	\$0	\$0	\$0	\$120,000	\$120,000
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## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
<b>DEBT SERVICE</b>					
<b>1008590 Pollution Abatement (1)</b>	69,978	9,978	10,000	10,000	10,000
This budgeted amount reflects County payments to various Chatham County incorporated municipalities for the construction of facilities to alleviate water pollution and treat sanitary waste. These facilities were built under the standards set up by the Georgia State Water Quality Control Board and ordered by the Superior Court of Chatham County.					
<b>1008590 Pollution Abatement (2)</b>	898,930	1,117,040	0	0	0
On July 14, 1995 the County approved funding \$3.5 million financing for the water and sewer service project for Hutchinson Island. Payments were completed in FY 2004/2005.					
<b>1008919 Bond Refinancing - Jail / Courthouse</b>	3,349,453	3,341,301	0	0	0
An account to recognize the expenditures associated with the Bond issues for renovation of the old courthouse and the detention center complex. The bonds were refunded on June 29, 2005.					
<b>1008921 Interest / Tax Anticipation Notes</b>	220,000	56,467	126,976	100,000	100,000
This expenditure account is used to pay interest on the Tax Anticipation Notes or on interfund loans. In accordance with Georgia State Law, all funds borrowed by the County, principal and interest expense are paid on or before December 31st of each year.					
<b>1008922 DSA Bonds Series 2005</b>	0	0	3,119,845	3,794,415	3,794,415
An account to recognize annual debt service requirements for the Downtown Savannah Authority Series 2005 bonds.					
<b>1008923 DSA Bonds Series 2005A</b>	0	0	29,314	307,712	307,712
An account to recognize annual debt service requirements for the Downtown Savannah Authority Series 2005 A bonds.					
<b>1008945 Net Plan Lease - 2000</b>	429,790	249,790	429,790	0	0
On January 3, 2001, Chatham County entered into a capital lease agreement with G.E. Capital Public Finance Inc., to make necessary computer and related equipment purchases for various departments. The Board of Commissioners approved lease financing in the amount of \$2,148,950. The lease obligation was payable from July 1, 2001 through January 1, 2006 at an interest rate of 5.65%. Information is shown for historical purposes only.					
<b>1008947 Lighting for Charlie Brooks Park</b>	0	0	22,500	53,940	53,940
On June 10, 2005, Chatham County entered into a capital lease agreement totaling \$265,000 to fund a ball field lighting system. The lease obligation is payable at an interest rate of 4%.					
<b>1008950 800 MHz Radios - 1996</b>	337,027	337,027	337,100	224,690	224,690
On December 20, 1996 Chatham County approved a lease agreement for a county-wide 800 MHz system with G. E. Capital Public Finance. The principal of \$2,600,000 with an interest rate of 5.39% is financed over a period of ten years (1997-2006) with annual debt service payments of \$337,027.32.					



## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
<b>1008952 Motorola Radio System Upgrade - 2004</b>	0	165,068	289,024	282,980	282,980
On March 12, 2004 Chatham County entered into a capital lease with G.E. Public Finance to provide funding to upgrade the Public Safety Radio System. The principal of \$2,050,000 with an interest rate of 4.05 % was financed over a seven-year period (2004 - 2011). Payments commence during fiscal year 2004 / 2005.					
<b>1008953 Mosquito Control Helicopter - 1999</b>	69,572	34,786	0	0	0
On February 5, 1999 Chatham County entered into a lease agreement with G.E. Capital Public Finance, Inc., to purchase a 1988 McDouglas 500E helicopter for Mosquito Control. Final payment was made in FY 2004 / 2005.					
<b>1008955 Mosquito Control Facility - 2001</b>	465,310	333,510	333,600	323,520	333,513
On 2/9/2001 - Chatham County approved a finance & lease agreement with Savannah Airport Commission to finance a new facility for Mosquito Control.					
<b>1008956 Eighth Air Force Heritage Museum</b>	329,940	223,029	0	0	0
An account to recognize General Fund payments for 8th Air Force Debt Service. Bonds were retired in FY 2003 / 2004.					
<b>1008984 Lease Purchase Equipment - 1999</b>	372,805	0	73,300	36,640	36,640
On September 10, 1999 the County entered into a lease agreement with G.E. Capital Public Finance, Inc., to purchase equipment for various County Departments. The total cost of \$2,010,532 consist of \$1,733,068 in principal and \$277,464 in interest being made in ten payments of \$186,402 and four payments of \$36,627.					
<b>1008985 Planned DSA Debt - \$9.3 M</b>	787,380	785,805	758,621	457,965	457,965
In November 1999, Chatham County issued \$9.3 million in revenue bonds to finance certain capital improvements and construction through the Downtown Savannah Authority (DSA). The first payment was due July 2000 (FY 00/01). The bonds will be retired in 2020.					
<b>1008946 Y2K Compliant Equip. - 1999 - Completed</b>	164,197	0	0	0	0
On May 28, 1999 the County entered into a lease agreement with G.E. Capital Public Finance, Inc. for the purchase of computer equipment for Y2K remediation. The lease was paid out during FY 2003 / 2004.					
<b>TOTAL DEBT SERVICE</b>	<b>\$7,494,382</b>	<b>\$6,653,802</b>	<b>\$5,530,070</b>	<b>\$5,591,862</b>	<b>\$5,601,855</b>

#### OTHER FINANCING USES

<b>1009010 General Fund Bad Debt Expense</b>	147,092	0	0	0	0
These expenditures were recorded to reflect a write-off of uncollectible accounts receivable.					



## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
<b>1009812 Transfer to Cooperative Extension</b>	<b>121,519</b>	<b>118,071</b>	<b>160,010</b>	<b>160,010</b>	<b>160,010</b>
The County Extension Office is staffed with a team that stands ready to help the residents of the County in areas of agriculture, home cooking, home gardening, community and resource development and youth development through the 4-H Club program. The staff consists of highly trained agents who are the official representatives of the University of GA in Chatham County. The Extension Service is also the educational part of the United States Department of Agriculture and a unit of Chatham County Government. Funding for the Bamboo Farm was added in FY 2004 / 2005.					
<b>1009814 Bamboo Farm</b>	<b>0</b>	<b>136,575</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>
<b>1009901 Transfer to CIP Fund</b>	<b>890,130</b>	<b>658,063</b>	<b>3,079,867</b>	<b>534,000</b>	<b>521,400</b>
Funds that are appropriated from General Fund revenue for acquisition of items budgeted for the Capital Improvement Fund. See the CIP Fund for a list of funded items for the Adopted Budget.					
<b>1009905 Convention Expense</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Funds allocated for the County Commissioners to host members of the ACCG and County Government Week.					
<b>1009906 Transfer to Catastrophic Claims</b>	<b>203,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Funds that are appropriated from General Fund revenue for acquisition of items budgeted for the Catastrophic Claims Fund.					
<b>1009908 Reserve for Deductible</b>	<b>44,533</b>	<b>82,536</b>	<b>67,395</b>	<b>0</b>	<b>0</b>
Reserve funds to recognize currently non budgeted insurance policy deductibles and the self-insurance risk exposure of physical damage to County-owned vehicles and equipment. The Risk Management fund was created in FY 2005/2006 to account for those expenditures.					
<b>1009916 Transfer to Special Service District</b>	<b>0</b>	<b>0</b>	<b>87,000</b>	<b>0</b>	<b>0</b>
Interfund transfer to the Land Bank Fund.					
<b>1009917 Transfer to Land Bank Authority</b>	<b>0</b>	<b>36,410</b>	<b>67,715</b>	<b>67,715</b>	<b>67,715</b>
Interfund transfer to the Land Bank Fund.					
<b>1009922 Premium Insurance / Surety Bond</b>	<b>739,528</b>	<b>745,579</b>	<b>0</b>	<b>0</b>	<b>0</b>
These funds are budgeted for basic premium comprehensive insurance, as well as, specialized coverage for Mosquito Control aircraft, police patrol boat, etc. Premiums for Commissioners' Wrongful Act Liability and miscellaneous bonding of County employees are also included in this account. The Risk Management fund was created in FY 2005/2006 to account for those expenditures.					
<b>1009923 Pension Fund Payments (Old Plan)</b>	<b>5,450</b>	<b>0</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
The net annual cost of the Old County Pension Plan, begun in March 1937, reflects the actual costs of pensions paid out during the year. No personnel actively employed belong to this old plan.					
<b>1009925 Claims and Judgments</b>	<b>308,044</b>	<b>337,707</b>	<b>0</b>	<b>0</b>	<b>0</b>
This function provides a funding source for claims made against the County by members of the public alleging an incident has lead to property damage or bodily injury. All claims are evaluated on a case-by-case basis. The Risk Management fund was created in FY 2005/2006 to account for those expenditures.					

## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
<b>1009926 Workers Compensation</b>	832,585	1,117,125	0	0	0
The County self-funds lost wages, medical treatment, and administrative expenses associated with complying with its statutory obligation of providing benefits to employees injured while performing job functions within the course of their employment. The Risk Management fund was created in FY 2005/2006 to account for those expenditures.					
<b>1009927 Contingency</b>	0	0	1,689	200,000	5,100,164
The Contingency Reserve is an amount set up in each annual budget to take care of unusual or unforeseen items which cannot be anticipated at the time of budget preparation. As these items come up during the year, the contingency account is reduced by transferring the required funds to the appropriate account. Thus, at the end of each fiscal year, the funds in this budget account have either been transferred to the appropriate expenditure account or have not been spent so no expenditures are reflected in the columns for the previous years actual expenditures.					
<b>1009934 Juvenile Court Restricted Expenditures</b>	56,868	44,242	248,944	80,000	80,000
An account set up to monitor supervision fees collected and disbursed by Juvenile Court. The uses of these funds are restricted by State Law.					
<b>1009935 Contribution to Retiree Health Insurance</b>	1,202,500	1,202,500	2,669,980	2,737,500	2,737,500
County contribution to the medical insurance for retired employees.					
<b>1009936 50% Drug Surcharge</b>	64,126	15,389	170,010	70,000	70,000
An account set up to monitor fees collected from certain courts that, by State Law, are restricted to particular uses. This account monitors surcharges on fines and fees for drug related cases.					
<b>1009940 Transfer to Hospital Authority Fund</b>	14,630	0	5,177	0	0
An account to recognize the transfers from the General Fund M&O to the Hospital Authority Debt Service Fund.					
<b>1009943 Transfer to Solid Waste Fund</b>	453,940	390,660	390,660	390,660	390,660
An account to recognize the tax subsidy from the General Fund M&O to the Solid Waste Management Enterprise Fund.					
<b>1009951 5% Victim Witness Fees</b>	275,848	223,369	573,559	260,000	260,000
A surcharge mandated by O.C.G.A. 15-21-130 which is imposed by certain courts as an additional penalty equal to 5 percent of the original fine. Funds are a restricted appropriation for use by victim assistance programs. These funds cannot be used to support funds already allocated by the County.					
<b>1009952 CAT Teleride</b>	1,182,500	1,182,500	1,276,920	1,414,760	1,414,760
Appropriation to be paid to the Chatham Area Transit Authority for Teleride.					
<b>1009955 GBI Fuel Charges</b>	0	4,619	0	0	0
Expenditures billed to GBI.					
<b>1009957 Reimbursable Expenses</b>	0	0	440,120	231,400	231,400
Expenditures billed to outside agencies.					
<b>1009959 Accrued Benefits Expense</b>	11,857	21,296	0	0	0



## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
<b>1009960 Unemployment Claims</b>	43,410	46,190	0	0	0
1977 amendments to the Georgia Employment Security Law extended unemployment insurance coverage to employees of state and local governments effective January 1, 1978. Under an option available to government agencies, Chatham County elected to become a "reimbursable" employer as contrasted with the "contributory" employer which is required of private industry. Since Chatham County is a reimbursable employer, it pays out only actual unemployment benefit costs and does not contribute a set percentage of its salary costs to ESA. These expenditures are budgeted in the Risk Management Fund beginning in 2005/2006.					
<b>1009962 Transfer Out to Risk Management Fund</b>	0	0	2,386,000	2,902,051	2,761,000
Risk Management activities were moved to an internal service fund in FY 2005/2006.					
<b>1009972 Trade Center</b>	0	263,505	0	0	0
Trade Center Construction close-out. Payment to Maritime Trade Center Builders (MTCB).					
<b>1009975 Special Appropriations</b>	4,807	7,232	349,095	65,000	12,300
One-time grants-in-aid appropriations.					
<b>1009976 Coastal Soil &amp; Water</b>	500	500	500	600	600
The Coastal Soil and Water Conservation District is a legally constituted administrative agency of the State of Georgia that provides technical assistance to individuals, groups, and units of government which influence and make decisions about the conservation, development and use of natural resources.					
<b>1009980 Transfer to CEMA</b>	350,210	396,890	515,439	766,930	766,930
An operating transfer from the General Fund to the Chatham Emergency Management Agency.					
<b>1009984 Hazardous Materials Expense</b>	24,961	20,212	42,340	42,340	42,340
This represents the County share of the HazMat Program. The expenses of this program are divided equally among Chatham County Government, City of Savannah and private industry.					
<b>1009985 Transfer to Multiple Grant Fund</b>	127,170	0	0	0	0
Not funded in proposed budget. Prior years shown for historical information.					
<b>1009991 G-I-A / Summer Bonanza</b>	25,000	25,000	25,000	25,000	25,000
The Summer Bonanza Partnership, Inc. is a nonprofit organization providing summer educational and motivational activities to Chatham County children, ages 8 - 12.					
<b>1009995 Vacant Positions</b>	-	-	(650,030)	(650,300)	(650,300)
This account reflects potential savings from lag time in filling vacancies.					



## 2006 / 2007 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

### GENERAL FUND - M&O

ACTIVITY	2003 / 2004 ACTUAL	2004 / 2005 ACTUAL	2005 / 2006 BUDGET	2006 / 2007 REQUESTED	2006 / 2007 ADOPTED
1009996 Restricted Contingency - 1	0	0	0	0	1,613,100
1009997 Restricted Contingency - 2	0	0	0	150,000	0
Amounts are restricted for the Tybee Beach renourishment program, pending completion of certain requirements. *					
1009999 Fuel Contingency	0	0	0	0	0
This contingency was establish to provide a cushion against fluctuating oil and gas prices.					
<b>TOTAL OTHER FINANCING USES</b>	<b>\$7,155,558</b>	<b>\$7,076,171</b>	<b>\$12,082,890</b>	<b>\$9,623,166</b>	<b>\$15,780,079</b>
<b>GRAND TOTAL NON-DEPARTMENT</b>	<b>\$30,856,456</b>	<b>\$31,199,810</b>	<b>\$36,849,732</b>	<b>\$34,088,452</b>	<b>\$39,653,848</b>

\* shown in the Transfer Out to CIP