

CHATHAM COUNTY, GEORGIA
FY 2010 / 2011 BUDGET
REVENUES, EXPENDITURES, AND OTHER SOURCES/USES SUMMARY

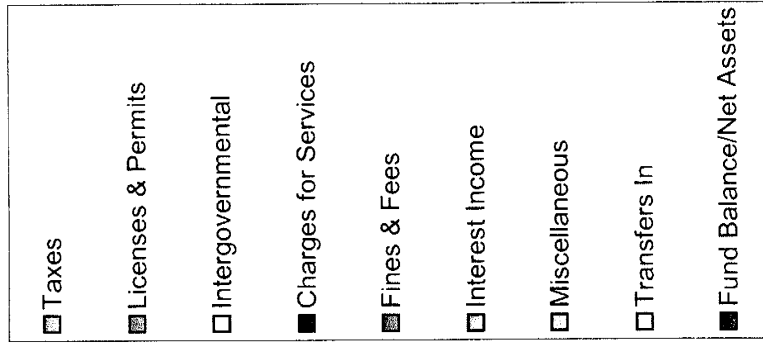
FY 2010 / 2011 Revenues:

Revenues by Type	Total All Funds
Taxes	\$ 212,859,463
Licenses & Permits	2,098,320
Intergovernmental	8,728,131
Charges for Services	29,874,740
Fines & Fees	11,506,210
Interest Income	255,561
Miscellaneous	22,725,579
Transfers In	92,877,819
Fund Balance/Net Assets	291,730,236
TOTAL	\$ 672,656,059

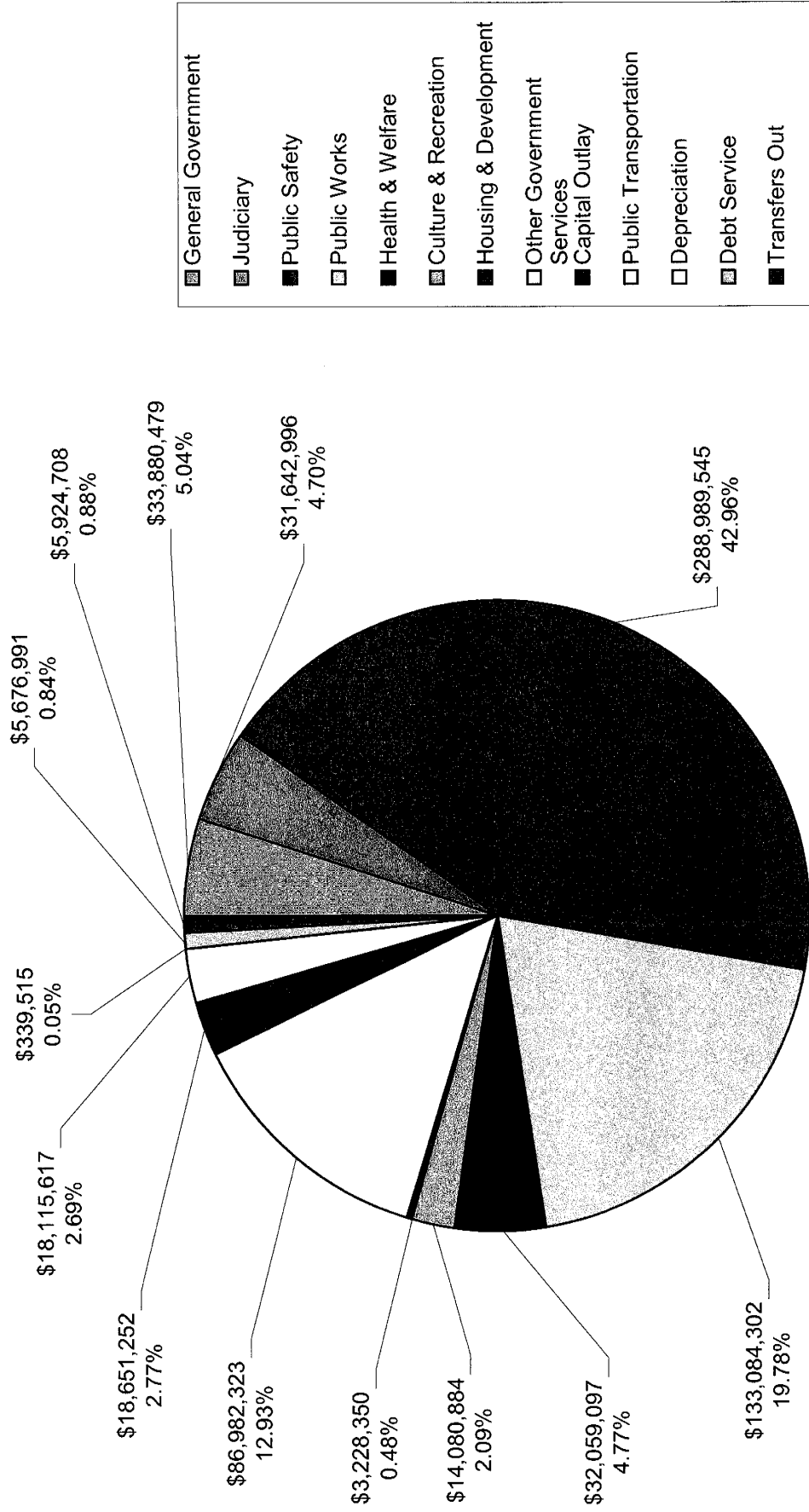
FY 2010 / 2011 Expenditures:

Expenditures by Function	
General Government	\$ 33,880,479
Judiciary	31,642,996
Public Safety	288,989,545
Public Works	133,084,302
Health & Welfare	32,059,097
Culture & Recreation	14,080,884
Housing & Development	3,228,350
Other Government Services	86,982,323
Capital Outlay	18,651,252
Public Transportation	18,115,617
Depreciation	339,515
Debt Service	5,676,991
Transfers Out	5,924,708
TOTAL	\$ 672,656,059

Fiscal Year 2010/2011 Adopted All Funds Combined Revenue by Category



Fiscal Year 2010/2011 Adopted All Funds Combined Expenditure by Category



CHATHAM COUNTY, GEORGIA
FY 2008 / 2009
CONSOLIDATED OPERATION ACTUAL REVENUES

Sources	General Fund	1% Sales Tax 2008-2015	Other Non-major Governmental Funds	Other Non-major Proprietary Funds	Total
Property Taxes	118,667,729		17,448,844	-	136,116,573
Other Taxes	10,711,764	40,293,019	25,959,053	-	76,963,836
Comm., Penalties, Etc.	1,961,092	-	40,667	-	2,001,759
Licenses & Permits	1,015,535	-	1,544,089	-	2,559,624
Fines & Fees	3,191,564	-	1,859,831	-	5,051,395
Revenue - Other Government	6,277,867	-	13,645,401	-	19,923,268
Charges For Services	7,767,910	-	3,068,464	20,187,197	31,023,571
Indirect Cost Allocation	2,602,923	-	-	-	2,602,923
Other Revenue	474,658	-	717,852	327,956	1,520,466
Investment Earnings	627,160	17,953	3,855,023	286,306	4,786,442
Water & Sewer Sales	-	-	-	-	-
Parking Revenues	-	-	-	-	-
Transit Revenues	-	-	-	-	-
Golf Course Fees	-	-	-	15,790,754	15,790,754
Construction Permits	-	-	-	-	-
Total Revenue	\$ 153,298,202	\$ 40,310,972	\$ 68,139,225	\$ 36,592,213	\$ 298,340,612
Transfers In	1,159,462	-	709,844	8,174,582	10,043,888
Fund Balance Reserve / Retained Earnings	-	-	-	-	-
Total Appropriations	\$ 154,457,664	\$ 40,310,972	\$ 68,849,069	\$ 44,766,795	\$ 308,384,500

CONSOLIDATED OPERATION ACTUAL EXPENDITURES / EXPENSES

Uses	General Fund	1% Sales Tax 2008-2015	Other Non-major Governmental Funds	Other Non-major Proprietary Funds	Total
General Government	31,480,857	-	2,166,570	-	33,647,427
Judiciary	25,513,229	-	2,249,736	-	27,762,965
Public Safety	48,976,968	-	20,978,939	-	69,955,907
Public Works	1,331,847	-	6,127,344	-	7,459,191
Health & Welfare	10,417,256	-	-	-	10,417,256
Culture & Recreation	11,255,735	-	-	-	11,255,735
Housing & Development	571,026	-	2,921,894	-	3,492,920
Insurance & Bonds	-	-	-	-	-
Other Gov. Svcs.	-	-	-	24,077,260	24,077,260
Capital Outlay	-	-	41,958,305	-	41,958,305
Public Transportation	-	-	-	16,408,236	16,408,236
Depreciation	-	-	-	2,508,129	2,508,129
Debt Service	6,416,236	-	250,095	-	6,666,331
Permits / Zoning / Inspection	-	-	-	-	-
Total Expenditures / Expenses	\$ 135,963,154	\$ -	\$ 76,652,883	\$ 42,993,625	\$ 255,609,662
Transfers Out	12,488,821	2,104,865	4,962,228	27,000	19,582,914
Total Appropriations	\$ 148,451,975	\$ 2,104,865	\$ 81,615,111	\$ 43,020,625	\$ 275,192,576

**FY 2009 / 2010 AMENDED BUDGET
CONSOLIDATED OPERATION BUDGET REVENUES**

Sources	General Fund	1% Sales Tax 2003-2008	1% Sales Tax 2008-2015	Other Non-major Governmental Funds	Other Non-major Proprietary Funds	Total
Property Taxes	121,384,832	-	67,035,308	18,030,917	-	139,415,749
Other Taxes	10,900,000	-	-	4,890,000	-	82,825,308
Comm., Penalties, Etc.	1,185,320	-	-	-	-	1,185,320
Licenses & Permits	961,320	-	-	1,240,000	-	2,201,320
Fines & Fees	3,032,845	-	-	1,922,472	1,666,100	6,621,417
Revenue - Other Government	2,812,162	-	-	12,433,391	-	15,245,553
Charges For Services	7,670,667	-	-	759,320	314,940	8,744,927
Indirect Cost Allocation	2,373,882	-	-	-	-	2,373,882
Other Revenue	386,738	-	-	5,362,602	16,869,100	22,618,440
Investment Earnings	365,000	-	-	289,000	278,800	932,800
Water & Sewer Sales	-	-	-	-	2,391,475	2,391,475
Parking Revenues	-	-	-	-	-	-
Transit Revenues	-	-	-	-	17,039,434	17,039,434
Golf Course Fees	-	-	-	-	-	-
Construction Permits	-	-	-	-	640,903	640,903
Total Revenue	\$ 151,072,766	\$ -	\$ 67,035,308	\$ 44,927,702	\$ 39,200,752	\$ 302,236,528
Transfers In	330,800	-	-	4,173,342	4,773,990	9,278,132
Fund Balance Reserve / Retained Earnings	5,223,430	94,766,535	38,206,107	174,377,962	832,908	313,406,942
Total Appropriations	\$ 156,626,996	\$ 94,766,535	\$ 105,241,415	\$ 223,479,006	\$ 44,807,650	\$ 624,921,602

CONSOLIDATED OPERATION BUDGET EXPENDITURES / EXPENSES

Uses	General Fund	1% Sales Tax 2003-2008	1% Sales Tax 2008-2015	Other Non-major Governmental Funds	Other Non-major Proprietary Funds	Total
General Government	29,132,633	-	-	14,941,855	-	44,074,488
Judiciary	27,916,702	-	6,800,000	6,566,872	-	41,283,574
Public Safety	52,665,589	99,700	98,441,415	63,026,580	-	214,233,284
Public Works	1,467,687	41,601,314	-	87,160,119	-	130,229,120
Health & Welfare	11,217,398	-	-	567,957	-	11,785,355
Culture & Recreation	11,205,801	29,956,728	-	8,251,546	-	49,414,075
Housing & Development	636,933	-	-	2,002,497	-	2,639,430
Insurance & Bonds	-	-	-	-	-	-
Other Gov. Svcs.	11,642,532	23,108,793	-	13,616,543	25,313,476	73,681,344
Capital Outlay	-	-	-	21,908,297	812,425	22,720,722
Public Transportation	-	-	-	-	17,039,434	17,039,434
Depreciation	-	-	-	-	323,365	323,365
Debt Service	5,458,470	-	-	2,717,669	-	8,176,139
Permits / Zoning / Inspection	-	-	-	-	1,318,950	1,318,950
Total Expenditures / Expenses	\$ 151,343,745	\$ 94,766,535	\$ 105,241,415	\$ 220,759,935	\$ 44,807,650	\$ 616,919,280
Transfers Out	5,283,252	-	-	2,719,071	-	8,002,322
Total Appropriations	\$ 156,626,997	\$ 94,766,535	\$ 105,241,415	\$ 223,479,006	\$ 44,807,650	\$ 624,921,602

**FY 2010 / 2011 BUDGET
CONSOLIDATED OPERATION BUDGET REVENUES**

Sources	General Fund	1% Sales Tax 2003-2008	1% Sales Tax 2008-2015	CIP Detention Center Fund	Other Non-major Governmental Funds	Other Non-major Proprietary Funds	Total
Property Taxes	127,133,832	-	62,204,794	-	17,955,417	-	145,089,249
Other Taxes	1,050,000	-	-	-	4,515,420	-	67,770,214
Comm., Penalties, Etc.	1,531,950	-	-	-	213,000	-	1,744,950
Licenses & Permits	898,320	-	-	-	1,200,000	-	2,098,320
Fines & Fees	2,802,205	-	-	-	4,533,215	2,425,840	9,761,260
Revenue - Other Government	2,369,553	-	-	-	3,557,910	-	5,927,463
Charges For Services	7,478,670	-	-	-	821,028	-	8,299,698
Indirect Cost Allocation	2,800,668	-	-	-	-	-	2,800,668
Other Revenue	2,262,279	-	-	-	1,305,045	19,158,255	22,725,579
Investment Earnings	142,361	-	-	-	43,000	70,200	255,561
Water & Sewer Sales	-	-	-	-	-	2,506,235	2,506,235
Parking Revenues	-	-	-	-	-	303,270	303,270
Transit Revenues	-	-	-	-	-	18,115,617	18,115,617
Golf Course Fees	-	-	-	-	-	-	-
Construction Permits	-	-	-	-	-	649,920	649,920
Total Revenue	\$ 148,469,838	\$ -	\$ 62,204,794	-	\$ 34,144,035	\$ 43,229,337	\$ 288,048,004
Transfers In	225,000	-	-	86,928,106	1,925,558	3,799,155	92,877,819
Fund Balance Reserve / Retained Earnings	-	89,107,481	91,338,489	15,000,000	95,966,005	318,261	291,730,236
Total Appropriations	\$ 148,694,838	\$ 89,107,481	\$ 153,543,283	\$ 101,928,106	\$ 132,035,598	\$ 47,346,753	\$ 672,656,059

CONSOLIDATED OPERATION BUDGET EXPENDITURES / EXPENSES

Uses	General Fund	1% Sales Tax 2003-2008	1% Sales Tax 2008-2015	CIP Detention Center Fund	Other Non-major Governmental Funds	Other Non-major Proprietary Funds	Total
General Government	28,339,200	-	-	-	5,541,279	-	33,880,479
Judiciary	26,875,344	-	-	-	4,767,652	-	31,642,996
Public Safety	52,565,909	2,964,494	26,599,517	101,928,106	18,003,413	-	202,061,439
Public Works	1,385,220	49,908,057	6,791,856	-	74,999,169	-	133,084,302
Health & Welfare	11,063,354	17,599,856	3,329,262	-	66,625	-	32,059,097
Culture & Recreation	10,819,321	1,781,688	-	-	1,479,875	-	14,080,884
Housing & Development	577,148	-	-	-	1,633,070	-	2,210,218
Insurance & Bonds	-	-	-	-	-	-	-
Other Gov. Svcs.	7,326,944	16,853,386	29,894,542	-	5,404,212	27,503,239	86,982,323
Capital Outlay	-	-	-	-	18,281,002	370,250	18,651,252
Public Transportation	-	-	-	-	-	18,115,617	18,115,617
Depreciation	-	-	-	-	-	339,515	339,515
Debt Service	5,462,972	-	-	-	214,019	-	5,676,991
Permits / Zoning / Inspection	-	-	-	-	-	1,018,132	1,018,132
Total Expenditures / Expenses	\$ 144,415,412	\$ 89,107,481	\$ 66,615,177	\$ 101,928,106	\$ 130,390,316	\$ 47,346,753	\$ 579,803,245
Transfers Out	4,279,426	-	86,928,106	-	1,645,282	-	92,852,814
Total Appropriations	\$ 148,694,838	\$ 89,107,481	\$ 153,543,283	\$ 101,928,106	\$ 132,035,598	\$ 47,346,753	\$ 672,656,059

CHATHAM COUNTY, GEORGIA
FY 2010 / 2011 ADOPTED BUDGET - ALL FUNDS COMBINED

FUNDS WHICH FINANCE: OPERATIONS	2009 / 2010 Adopted	2009 / 2010 Amended	2010 / 2011 Adopted
GENERAL M & O	\$ 150,778,575	\$ 156,626,996	\$ 148,694,838
SPECIAL REVENUE FUNDS			
Special Service District	\$ 27,706,813	\$ 28,362,025	\$ 27,113,214
Confiscated Fund	\$ 50,000	\$ 419,061	\$ 200,000
Sheriff Confiscated Fund	\$ -	\$ -	\$ 100,000
Restricted Court Fees	\$ -	\$ -	\$ 658,926
Inmate Welfare Fund	\$ -	\$ -	\$ 909,000
Emergency Management Fund	\$ 961,309	\$ 1,242,043	\$ 961,309
Street Paving Fund	\$ 179,435	\$ 179,622	\$ -
Street Lighting Fund	\$ 627,420	\$ 629,452	\$ 694,428
Emergency Telephone Fund	\$ 2,499,056	\$ 3,109,561	\$ 2,509,449
Multiple Grant Fund	\$ 112,800	\$ 8,514,700	\$ -
Child Support Fund	\$ 2,883,930	\$ 2,883,930	\$ 2,885,410
Hotel / Motel Tax Fund	\$ 1,350,000	\$ 1,350,000	\$ 1,233,420
Land Disturbing Activities Ord.	\$ 403,538	\$ 548,691	\$ 392,323
Land Bank Authority	\$ 353,812	\$ 65,000	\$ 2,000

FUNDS WHICH FINANCE: IMPROVEMENTS & SPECIAL PROJECTS	2009 / 2010 Adopted	2009 / 2010 Amended	2010 / 2011 Adopted
1 % Sales Tax Fund (85 - 93)	\$ 20,000,895	\$ 21,908,297	\$ 16,579,691
1 % Sales Tax Fund (93 - 98)	\$ 8,006,103	\$ 7,665,914	\$ 6,427,716
1 % Sales Tax Fund (98 - 03)	\$ 71,715,794	\$ 70,580,883	\$ 65,482,749
1 % Sales Tax Fund (03 - 08)	\$ 105,627,947	\$ 94,766,535	\$ 89,107,481
1 % Sales Tax Fund (08 - 15)	\$ 67,035,308	\$ 105,241,415	\$ 153,543,283
General Purpose CIP Fund	\$ 4,974,228	\$ 28,633,608	\$ 4,336,303
DSA Revenue Bonds - Series 1999	\$ 432,611	\$ 379,403	\$ 180,496
DSA Revenue Bonds - Series 2005	\$ 4,132,522	\$ 4,289,147	\$ 1,155,145
CIP Bond Prog.- Detention Center Expansion	\$ 44,891,318	\$ 40,000,000	\$ 101,928,106

DEBT SERVICE FUNDS	2009 / 2010 Adopted	2009 / 2010 Amended	2010 / 2011 Adopted
Chatham County Hospital Authority	\$ 214,018	\$ 2,717,669	\$ 214,019

INTERNAL SERVICE FUNDS	2009 / 2010 Adopted	2009 / 2010 Amended	2010 / 2011 Adopted
Computer Replacement Fund	\$ -	\$ -	\$ 272,000
Catastrophic Claims Reserve Fund	\$ 33,900	\$ 33,900	\$ 7,500
Risk Management Fund	\$ 3,220,000	\$ 3,220,000	\$ 3,120,000
Group Health Insurance Fund	\$ 15,938,000	\$ 15,938,000	\$ 17,928,995

ENTERPRISE FUNDS	2009 / 2010 Adopted	2009 / 2010 Amended	2010 / 2011 Adopted
Water & Sewer Revenue Fund	\$ 2,453,475	\$ 2,510,026	\$ 2,519,935
Solid Waste Mgmt. Fund	\$ 4,033,946	\$ 4,332,800	\$ 4,038,748
C A T Authority Fund	\$ 17,039,434	\$ 17,039,434	\$ 18,115,617
Parking Garage Revenue Fund	\$ 314,940	\$ 314,940	\$ 325,826
Henderson Golf Club Fund	\$ 99,600	\$ 99,600	\$ -
Building Safety & Reg. Svcs. Fund	\$ 1,604,547	\$ 1,318,950	\$ 1,018,132

TOTAL BUDGET	2009 / 2010 Adopted	2009 / 2010 Amended	2010 / 2011 Adopted
	\$ 559,675,274	\$ 624,921,602	\$ 672,656,059

**Chatham County
Changes in Fund Balance**

Fund Name	Actual Fund Balance 6/30/09	Projected Fund Balance 6/30/10	FY09 to FY10 % Change	Adopted FY11 Appropriations of Fund Balance	Projected Fund Balance 6/30/11	FY10 to FY11 % Change	FY10 to FY11 Increase (decrease) in Fund Balance (\$)
General Fund	29,861,059	30,360,865	1.02%		30,360,865	0.00%	0
Special Revenue Funds:	9,435,275	8,740,333	0.93%	1,603,982	6,270,706	0.72%	-2,469,627
Debt Service Fund	103,651	107,908	1.04%		107,908	0.00%	0
Capital Project Funds:							
Major Funds (10% of total rev or exp)							
Sales Tax IV	94,766,535	85,926,116	0.91%	85,926,116	77,085,697	89.71%	-8,840,419
Sales Tax V	38,206,107	86,101,783	2.25%	86,101,783	0	-100.00%	-86,101,783
CIP Bond Detention Center Expansion	-186,086	17,593	-0.09%	17,593	0	-100.00%	-17,593
Other non Major Funds	130,544,106	107,559,415	0.82%	95,166,540	100,614,106	93.54%	-6,945,309

The chart above illustrates fund balance changes for the General M&O Fund, the Special Service District and other governmental funds of the County for fiscal years 2009 through 2011. Projected data is based on adopted budget resolutions. Data for Internal Service Funds and Enterprise Funds is not included.

Chatham County's Financial Policies include a Fund Balance Policy for the General M&O Fund and the Special Service District. The policies were updated in May 2010.

Fund Balance is defined as the equity of governmental funds and trust funds. It is the difference between a fund's assets and its liabilities. The governmental fund measurement focus is upon determination of financial positions and changes in financial positions (sources, uses and balance of financial resources), rather than upon net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund operating statement. Fund balance can be divided into two components - reserved and unreserved.

REVENUE ANALYSIS AND OVERVIEW

Major sources of revenue are discussed in this section. Revenues are projected, using a straight line approach based on five year historical information. Projections may be revised after consideration of regional and national economic conditions. Revenues based on the tax digest (i.e. real and personal property, motor vehicles, timber, etc.) are adjusted to the actual digest when received from the Chief Appraiser prior to millage rate adoption. Departments submit any (legislated) fee increases at the beginning of the budget process with their revenue projections. Revenues are classified in accordance with the Uniform Chart of Accounts as required by the Georgia General Assembly. The County's main revenue sources are property taxes and sales and use taxes, on an entity-wide basis.

REVENUE SOURCES AND TRENDS **General Fund M&O**

Taxes:

Tax revenues account for 87.24% of General Fund revenues. Of this, 75% comes from property taxes driven by the tax digest. Revenues are projected using a straight line approach based on five year historical information and economic trends. Revenues based on the tax digest (i.e. real and personal property, motor vehicles, timber, etc.) are adjusted to the actual digest when received from the Chief Appraiser. A five year levy history for the General Fund is presented below. During this period, the gross digest rose an average of 3.52 percent per year. Exemptions rose an average of 1.3 percent, resulting in a net digest growth averaging 2.09 percent. Digest growth allowed decreases in the millage rate in 2006 and 2007. The tax millage rate has remained the same for 2008 through 2010. The tax digest decreased 3.8 percent for tax year 2010. This trend is expected to continue for next year. The other major tax revenues, Intangible taxes and the Local Option Sales Tax (LOST), have remained fairly flat in recent years, and are expected to continue in this manner. More detail on property taxes and exemptions can be found later within this section.

License and Permit Revenues:

These revenues are from marriage licenses, animal tags, pistol permits and motor vehicle penalties. This revenue source comprises 0.60% of the total. Revenues are projected based on historical collections.

Intergovernmental Revenue:

Intergovernmental revenues are revenues from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. A major change in this category is the loss of the Homeowner Tax Relief Grant from the state, equal to 69% of the total in 2008. As a result, these revenues have dropped from 3.63 % to 1.59% General Fund revenues. Revenues are projected based on historical collections, tax digest growth, and tax rates.

REVENUE ANALYSIS AND OVERVIEW

Charges for Services:

These revenues include court fees, commissions, charges for housing prisoners, recreation fees, and charges to other funds for indirect costs. Indirect costs are based on the Indirect Cost Allocation study which is updated annually. Other revenues are based on historical experience. These revenues account for 6.91% of General Fund revenues.

Fine and Forfeiture Revenues:

Fines and fees from Superior, State, Magistrate, and Juvenile courts are recorded in this category. In March 2009 the Governmental Accounting Standards Board issued Statement 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. Finance staff met with the external auditor and determined that three new special revenue funds should be added. One of these is the Restricted Court Fees & Accounts Special Revenue Fund. This fund will account for legally restricted court collections for victim witness fees, drug surcharge fees, and juvenile court supervision fees. These fees were accounted for in the General Fund and the Special Service District prior to FY2011. The remaining revenues are equal to 1.88% of the total. Revenues are projected based on historical data, and have remained fairly steady in recent years.

Interest Revenues:

Investment income includes monies derived from the investment of assets. This is approximately 0.10% of General Fund revenues. This item has been decreased based on projections of cash flow and interest rates.

Miscellaneous Revenue:

Miscellaneous revenue are revenues received that are not otherwise classified. This category is projected based on historical data and comprises 0.32% of total revenues.

Other Financing Sources:

Interfund transfers and interfund loans are budgeted here. The transfers are for restricted court fees from Recorder's Court. This revenue is 0.15% of the total, and is based on revenue projections for the court. This revenue has seen a decline that is expected to continue in the current year. The interfund loan from the Capital Improvement Program is shown here and comprises 1.2% of total revenues for FY2011.

REVENUE ANALYSIS AND OVERVIEW

Property Taxes - Tax Digest

The Chief Appraiser is responsible for receiving returns and fairly and impartially assessing property. The total assessed valuation for County's 2010 Tax Digest was set at \$15.34 billion (net of 40 percent fair market value and exemptions). This translated into a decrease of 3.8 percent for the General Fund in 2010 and 2.6 percent in the Special Service District. Property Taxes are the County's largest revenue source. A five year levy history for the County's main operating fund, the General Fund, is presented below:

CURRENT 2010 TAX DIGEST AND 5 YEAR HISTORY OF LEVY GENERAL FUND

	2006	2007	2008	2009	2010
Real & Personal	\$11,244,344,033	\$12,894,532,528	\$13,958,123,170	\$13,931,316,675	\$13,287,801,495
Motor Vehicles	\$ 542,324,490	\$ 589,490,818	\$ 622,133,273	\$ 649,943,940	\$ 583,611,725
Mobile Homes	\$ 28,981,400	\$ 23,265,200	\$ 24,095,200	\$ 23,423,600	\$ 23,200,400
Timber	\$ 1,484,053	\$ 2,622,380	\$ 1,295,759	\$ 476,054	\$ 565,072
Gross Digest	<u>\$11,817,133,976</u>	<u>\$13,509,910,926</u>	<u>\$14,605,647,402</u>	<u>\$14,605,160,269</u>	<u>\$13,895,178,692</u>
Less M&O Exemptions	<u>\$(2,737,009,482)</u>	<u>\$(3,179,281,578)</u>	<u>\$(3,465,188,057)</u>	<u>\$(3,282,404,810)</u>	<u>\$(2,914,272,177)</u>
Net M&O Digest	<u>\$ 9,080,124,494</u>	<u>\$10,330,629,348</u>	<u>\$11,140,459,345</u>	<u>\$11,322,755,459</u>	<u>\$10,980,906,515</u>
FLPA Reimbursement Value					\$ 398,800
Adjusted Net M&O Digest					<u><u>\$10,981,305,315</u></u>
Gross M&O Millage	11.912	11.628	11.546	11.516	11.479
Less Rollbacks	-1.075	-1.091	-1.009	-0.979	-0.942
Net M&O Millage	10.837	10.537	10.537	10.537	10.537
Net Taxes Levied	\$ 98,401,309	\$ 108,853,841	\$ 117,387,020	\$ 119,307,869	\$ 115,711,482
Net Taxes \$ Increase	\$ 10,804,452	\$ 10,452,532	\$ 8,533,179	\$ 1,920,849	\$ (3,596,387)
Net Taxes % Increase	12.3%	10.6%	7.8%	1.6%	-3.0%

REVENUE ANALYSIS AND OVERVIEW

Millage Value for Chatham County Government

One mill is the equivalent of \$1 of tax for each \$1,000 of assessed value of a resident's home. Assessed value for homeowners is arrived at by multiplying 40% times the estimated fair market value of the property. If a resident has a home with the estimated fair market value of \$75,000, the assessed value is \$30,000 (75,000 x 40%). A \$12,000 Homestead Exemption (HE) is applied to the \$30,000 value. Therefore, one mill of new taxation will generate \$18 of tax revenue, (\$75,000 x 40% less \$12,000 for homestead exemption, equals \$18,000). The table below calculates county taxes of a home with a market value of \$75,000.

Tax Year 2010	
Estimated Market Value of Home	\$75,000
Assessment Factor	40.00%
Assessed Value (40%)	\$30,000
Less HE (County Only)	\$12,000
Difference	\$18,000
County Taxation (mills)	10.537
(1) Home Owner Pays:	
Consolidated	\$189.67
Unincorporated	\$ 62.55
(1) Excludes Board of Education, City of Savannah, Other Municipalities and State of Georgia	

Tax Reduction Factors

The five year levy history shows the growth in exemptions for the County. These exemptions include:

Homestead Exemption: The homeowner's tax bill is reduced due to the increase in homestead exemption in 1991 from \$2,000 to \$12,000 over the period 1991-1994 in increments of \$2,500 annually. The homeowner's tax bill is further reduced due to several types of additional exemptions allowed. This budget document does not address other taxing levies for the other municipalities in Chatham County.

REVENUE ANALYSIS AND OVERVIEW

Freeport Exemption: Freeport is the exemption of certain inventory taxes, as allowed by Georgia law. On October 14, 1988 the Board passed a resolution to allow the citizens of Chatham County to know the manner in which a freeport exemption would be implemented if the voters of Chatham County approved such an exemption. The referendum passed in November 1988. The freeport exemption was implemented in twenty percent (20%) increments in the tax digest equal to \$285,000,000 occurred. The first 20 percent on freeport took effect in FY 1992. The final 20 percent on freeport was realized in 1999. The County Commissioners adopted a resolution to extend the freeport extension in Chatham County for calendar year 2001 to the 100 percent level.

The Property Taxpayer's Bill of Rights: This law, which took effect on January 1, 2000, calls for a mandatory rollback in the millage rate whenever the tax digest increases. The stated aim is to prevent creeping tax bills. If elected officials propose to adopt a millage rate greater than the mandatory rollback rate, they must hold three public meetings - at times when the most constituents can attend - to explain why the tax hike is necessary and vote publicly for or against it. The law also shifts the burden of proof from the homeowner to the local government in the appeals process; requires the county assessor's office to provide a written explanation to homeowners as to why their taxes went up; and allows taxpayers going through the appeal to name the time of their hearing before the Board of Equalization. The law also calls on taxing bodies to cover the legal fees of any homeowner who receives a 15 percent reduction or greater in their assessment and allows taxpayers going through the appeals process the right to record the hearing.

The Stephens-Day Bill: This law, which took effect on January 1, 2001, grants each Chatham County homeowner a homestead exemption from all Chatham County ad valorem taxes for county purposes in an amount equal to the amount of the assessed value of that homestead that exceeds the assessed value of that homestead for the taxable year immediately preceding the taxable year in which that exemption is first granted to such resident. This exemption does not apply to taxes assessed on improvements to the home or additional land added to the homestead after January 1 of the base year. In addition, it does not apply to taxes to pay interest on and to retire bonded indebtedness of the County. The exemption is renewed automatically from year to year as long as the homeowner occupies the residence as a homestead.

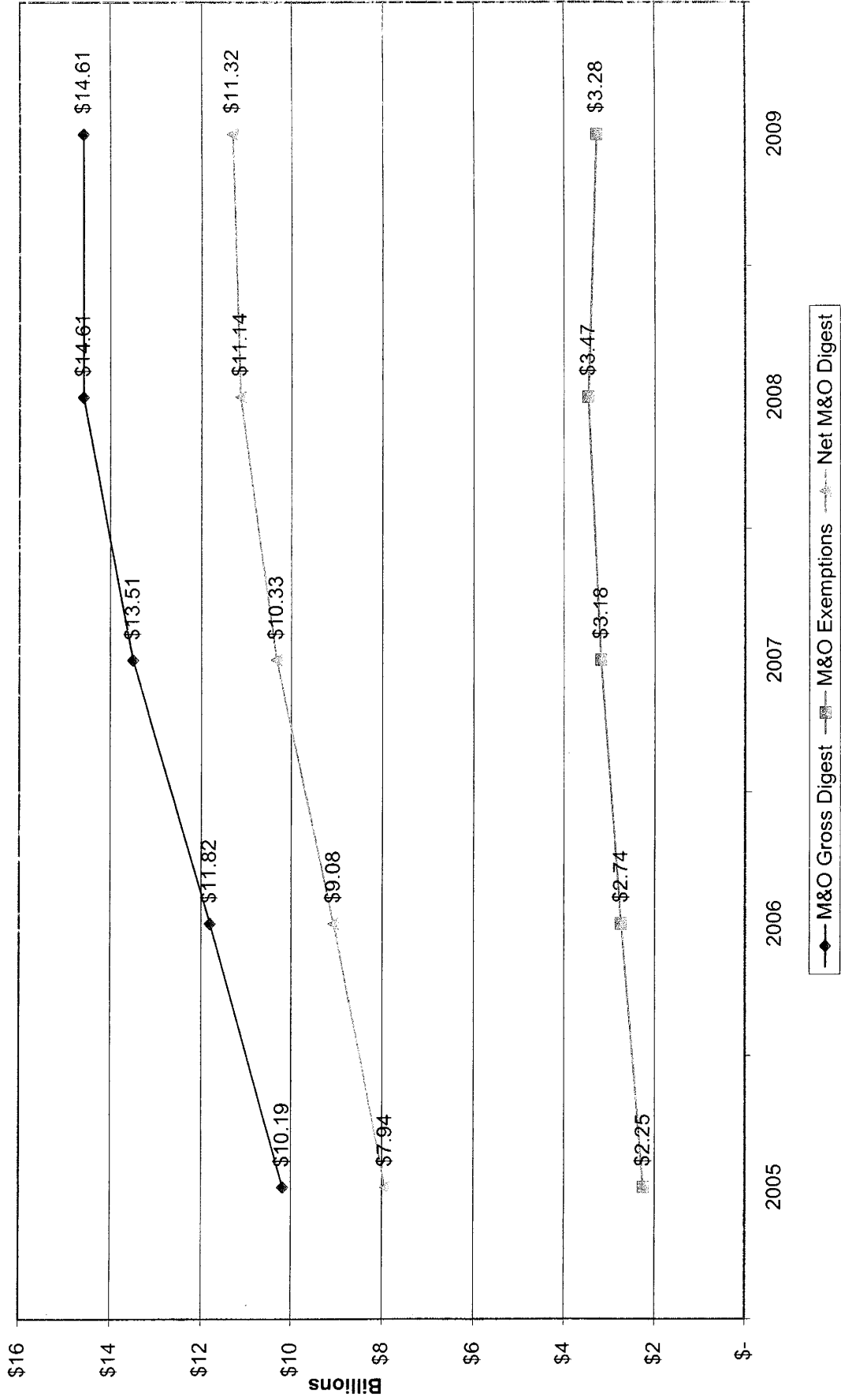
Other Major Governmental Funds:

Other major governmental funds include two Sales Tax Funds and one CIP fund. The primary revenue source for all these funds are Special Purpose Local Option sales taxes (SPLOST).

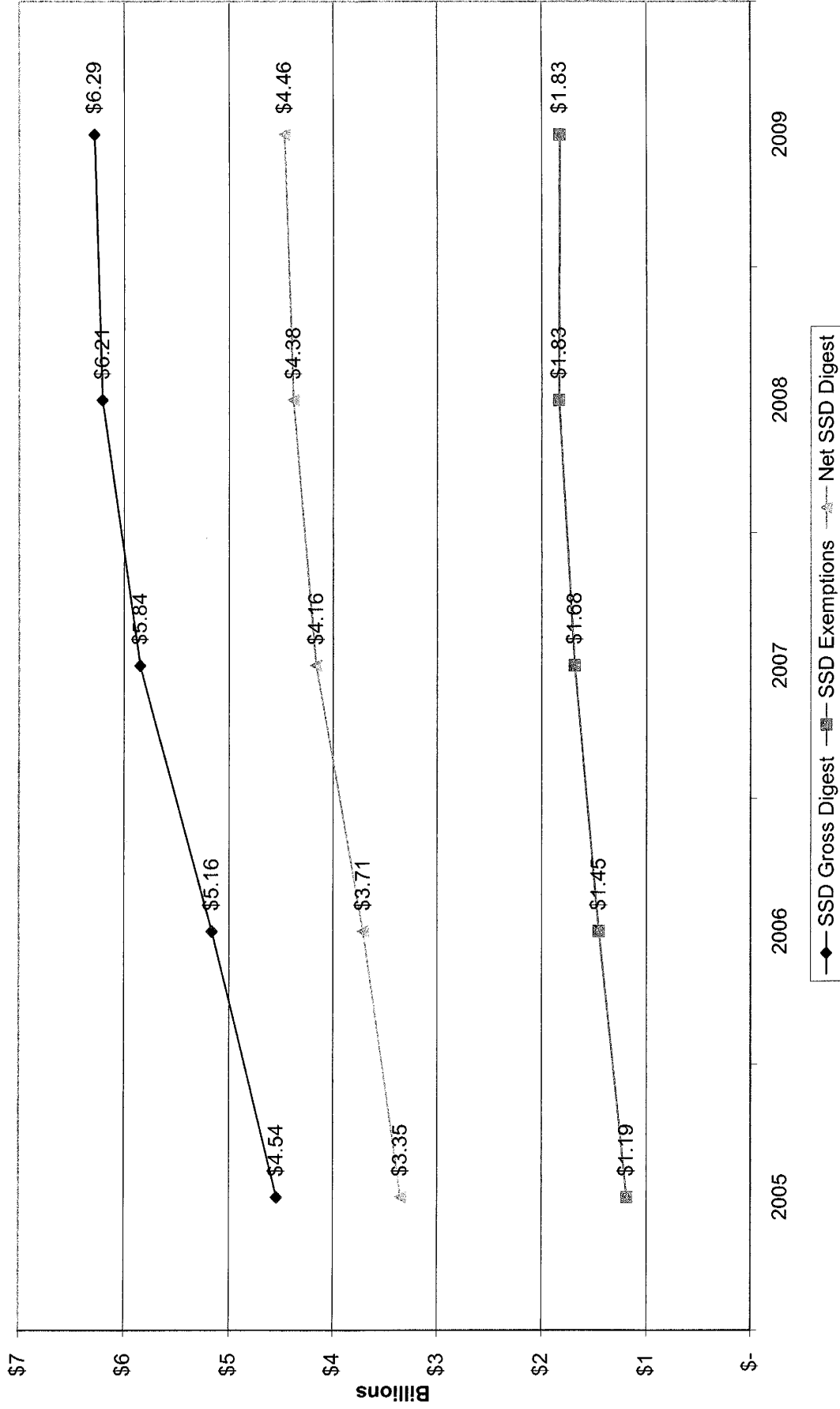
Graphs

The following two graphs outline the gross property tax digest, tax exemptions, and the net property tax digest for the two funds that levy a millage rate:

M&O Digest Change in Dollars



SSD Digest Change in Dollars



Chatham County, Georgia
Projected Five Year Statement of Revenues and Expenditures
General Fund - Adopted FY 2011

The Projected Statements of Revenues and Expenditures are used to facilitate financial planning and identify problem areas well ahead of the annual budget cycle. The forecasts are provided to County management and elected officials. Assumptions are based on both historical trend and current economic conditions.

Assumptions:
 Revenues
 Digest growth

0-1% over the next 3 years
 4% in year 4
 5% in year 5

Other revenue categories
 No homeowners tax relief grant
 Fairly flat although interest declines as cash reserves drop

		Annual Growth Rate			
		2012	2013	2014	2015
Expenditures					
Personal services & benefits	51.*	4.50%	5.50%	5.50%	5.50%
Purchased services	52.*	5.00%	7.50%	7.50%	7.50%
Supplies	53.*	6.00%	6.00%	6.00%	6.00%
Equipment/capital outlay	54.*	1.00%	1.00%	1.00%	1.00%
Interfund/interdepartmental charges	55.*	0.00%	0.00%	0.00%	0.00%
Depreciation	56.*	0.00%	0.00%	0.00%	0.00%
Other expenditures	57.*	0.00%	0.00%	0.00%	0.00%
Debt service	58.*	0.00%	0.00%	0.00%	0.00%
Transfers out	61.*	0.00%	0.00%	0.00%	0.00%

Detention Center Expansion
 FY 2013 assumes increase of 124 officers and other categories also increase due to expanded facility

**Chatham County, Georgia
General Fund - Adopted 2011 Budget
Projected Five Year Statement of Revenues and Expenditures**

	Actual 2008-2009	Adopted Budget 2009-2010	Adopted Budget 2010-2011	Projected 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015
REVENUES							
Tax Revenue - Digest (less HTRG)	116,365,098	119,307,870	115,710,014	115,710,014	116,867,114	121,541,799	127,618,889
Tax Revenue - HTRG	3,590,369	-	-	-	-	-	-
Other Tax Revenue	14,975,487	14,162,282	14,005,768	14,285,883	14,571,601	14,863,033	15,160,294
License & Permits	1,015,535	961,320	898,320	898,320	916,286	934,612	953,304
Intergovernmental	2,687,500	2,237,171	2,369,553	2,369,553	2,416,944	2,465,283	2,514,589
Charges for Services	10,370,831	9,994,549	10,279,338	10,279,338	10,484,925	10,694,623	10,908,516
Fines & Forfeitures	3,191,564	3,032,845	2,802,205	2,802,205	2,858,249	2,915,414	2,973,722
Interest on Investments	627,160	365,000	142,361	200,000	300,000	300,000	300,000
Miscellaneous	474,658	386,738	480,976	480,976	480,976	480,976	480,976
Other Financing Sources	1,159,462	330,800	2,006,303	500,000	500,000	500,000	500,000
Subtotal of Revenues	154,457,664	150,778,575	148,694,838	147,526,289	149,396,096	154,695,740	161,410,290
EXPENDITURES							
General Government	25,776,280	27,760,514	28,339,200	29,716,049	31,539,573	33,473,393	35,524,318
Judiciary	25,175,946	27,347,511	26,875,344	28,017,399	29,521,489	31,114,539	32,801,905
Public Safety	48,934,990	51,599,732	52,565,909	55,097,866	58,473,093	68,359,395	72,588,806
Public Works	1,331,846	1,465,962	1,385,220	1,426,860	1,484,401	1,545,598	1,610,689
Health and Welfare	10,509,157	11,148,981	11,063,354	11,279,105	11,554,522	11,847,161	12,158,119
Culture and Recreation	11,138,836	11,166,076	10,819,321	11,667,845	11,945,901	12,240,716	12,553,317
Housing & Development	353,732	579,433	577,148	591,972	611,701	632,623	654,813
Debt Service	6,416,234	5,558,470	5,462,972	3,481,580	3,667,480	2,718,520	2,719,520
Other Financing Uses	18,814,902	14,151,896	11,606,370	11,296,659	11,481,228	11,672,123	11,869,605
Subtotal of Expenses	148,451,964	150,778,575	148,694,838	152,575,335	160,279,387	173,604,068	182,481,092
Fund Balance added (used)	6,005,700	-	0	(5,049,046)	(10,883,292)	(18,908,327)	(21,070,802)

Assumes full year
cost - detention
center expansion

Digest Revenue calculation:

Prior Year Tax Digest Total	10,330,629,348	11,140,459,345	11,322,755,459	10,981,305,315	10,981,305,315	11,091,118,368	11,534,763,103
Digest Growth Rate	7.84%	1.64%	-3.79%	0.00%	1.00%	4.00%	5.00%
Net Tax Digest	11,140,459,345	11,322,755,459	10,981,305,315	10,981,305,315	11,091,118,368	11,534,763,103	12,111,501,258
Tax rate	10.537	10.537	10.537	10.537	10.537	10.537	10.537

Projected Digest revenue

Projected Digest revenue	117,387,020	119,307,874	115,710,014	115,710,014	116,867,114	121,541,799	127,618,889
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Value of One Mil

Value of One Mil	11,140,459	11,322,755	10,981,305	10,981,305	11,091,118	11,534,763	12,111,501
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**Chatham County, Georgia
Special Service District - Adopted 2011 Budget
Projected Five Year Statement of Revenues and Expenditures**

	Actual 2008-2009	Amended Budget 2009-2010	Adopted Budget 2010-2011	Projected 2011-2012	Projected 2012-2013	Projected 2013-2014	Projected 2014-2015
REVENUES							
Tax Revenue - Digest (less HTRG)	15,190,858	15,514,138	15,147,417	15,148,051	15,299,532	15,911,513	16,707,089
Tax Revenue - HTRG	548,563	0	0	0	0	0	0
Other Tax Revenue	5,843,359	6,056,990	6,303,000	6,303,000	6,303,000	6,303,000	6,303,000
License & Permits	1,198,575	1,240,000	1,200,000	1,200,000	1,220,000	1,240,000	1,260,000
Intergovernmental	874,769	747,200	742,500	742,500	757,500	772,500	787,500
General Government Fees							
Charges for Services	128,570	131,900	126,600	126,600	141,600	156,600	171,600
Fines & Forfeitures	1,463,691	1,533,800	1,328,000	1,328,000	1,378,000	1,428,000	1,478,000
Interest on Investments	137,702	200,000	40,000	40,000	45,000	45,000	45,000
Miscellaneous	2,506	5,000	5,000	5,000	5,000	5,000	5,000
Other Financing Sources	709,844	702,000	616,715	616,715	700,000	700,000	700,000
Subtotal of Revenues	26,098,437	26,131,028	25,509,232	25,509,866	25,849,632	26,561,613	27,457,189
EXPENDITURES							
General Government	1,368,684	1,585,831	1,810,783	1,901,884	1,998,672	2,101,510	2,210,785
Judiciary	2,249,736	2,060,873	1,882,242	1,948,986	2,020,592	2,097,419	2,179,849
Public Safety	13,807,412	14,008,641	14,285,053	15,351,774	16,498,498	17,320,895	18,184,456
Public Works	5,509,066	5,544,937	5,481,000	5,840,141	6,220,260	6,622,600	7,048,478
Housing & Development	2,002,360	1,598,959	1,633,070	1,683,916	1,736,733	1,791,629	1,848,722
Debt Service	62,116	0	0	25,000	50,000	50,000	50,000
Other Financing Uses	4,015,591	3,205,224	2,021,066	2,058,829	2,099,460	2,143,199	2,190,306
Subtotal of Expenses	29,014,963	28,004,464	27,113,214	28,810,529	30,624,215	32,127,252	33,712,595
Fund Balance added (used)	(2,916,526)	(1,873,437)	(1,603,982)	(3,300,663)	(4,774,583)	(5,565,639)	(6,255,406)

Digest Revenue calculation:

Prior Year Tax Digest Total	4,160,999,684	4,380,284,367	4,464,549,237	4,359,151,440	4,359,151,440	4,402,742,954	4,578,852,673
Digest Growth Rate	5.27%	1.92%	-2.38%	0.00%	1.00%	4.00%	5.00%
Net Tax Digest	4,380,284,367	4,464,549,237	4,359,151,440	4,359,151,440	4,402,742,954	4,578,852,673	4,807,795,306
Tax rate	3.475	3.475	3.475	3.475	3.475	3.475	3.475

Projected Digest revenue

Projected Digest revenue	15,221,317	15,514,309	15,147,417	15,148,051	15,299,532	15,911,513	16,707,089
Value of One Mill	4,380,235	4,464,549	4,358,969	4,359,151	4,402,743	4,578,853	4,807,795

