



**CHATHAM COUNTY, GEORGIA  
FISCAL YEAR 2006 / 2007  
ADOPTED ANNUAL BUDGET**

# 2006 / 2007 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

I.	INTRODUCTORY SECTION	
	GFOA Budget Award	i
	Principal Officials	iii
	County & District Maps	iv
	Elected Officials, Department Directors	xiii
	County Organizational Chart	xiv
	Executive Summary	xv
	Reconciliation of Adopted Budget vs. Recommended Budget	xvi
	Relationship of Goals to Adopted Budget	xvii
	Area Background Information / Economic & Local Trends	xxi
	County Services	xxix
II.	COMBINED BUDGET OVERVIEW	xxxvii
	County Fund Structure Chart	xxxviii
	Adopted Budget - All Funds Combined Chart (Revenues / Funding source)	xxxix
	Adopted Budget - All Funds Combined Pie Chart (Revenues / Funding source)	xl
	Fund Comparison (Expenditures/Transfers Out) Chart	xli
	Consolidated Operations Chart - Revenues (by fund and category)	xlii
	Consolidated Operations - Expenditures Chart (by fund and function)	xliii
	All Funds Combined Chart (Revenues / account code category)	xliv
	All Funds Combined Chart (Expenditures by category)	xlv
	Explanation of Expenditures	xlvii
III.	COUNTY MANAGER'S BUDGET MESSAGE	
	County Manager's Budget Message & Attachments	1

## 2006 / 2007 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

IV. GENERAL FUND ( M & O )		
M & O Description		93
M & O Charts		94
M & O Revenues Pie Chart - by category		96
M & O Summary of Adopted Revenues		97
M & O Expenditures Pie Chart - by function		105
M & O Summary of Expenditures		107
M & O Expenditures Pie Chart - by Expenditure type		112
M & O Departments		
General Government		
1001110	County Commissioners	113
1001130	County Clerk	119
1001320	County Manager	125
1001400	Board of Elections	131
1001401	Voter Registration	137
1001510	Finance	143
1001517	Purchasing	149
1001530	County Attorney	155
1001535	Information & Communication Services	161
1001540	Human Resources	167
1001545	Tax Commissioner	173
1001550	Tax Assessor	179
1001551	Board of Equalization	185
1001556	ADA Compliance	191
1001560	Internal Audit	197
1001565	Facilities Maintenance & Operations	203
1001567	Fleet Operations	209
1001580	Administrative Services	215

## 2006 / 2007 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

Judiciary		
1002100	Court Administrator	221
1002120	Alternative Dispute Resolution	227
1002180	Clerk of Superior Court	233
1002200	District Attorney	239
1002210	Victim Witness	245
1002300	State Court Judges	251
1002310	Clerk of State Court	257
1002320	DUI Court	263
1002400	Magistrate Court	269
1002450	Probate Court	275
1002600	Juvenile Court	281
1002750	Law Library	287
1002800	Public Defender	293
Public Safety		
1003222	Counter Narcotics Team	299
1003251	Marine Patrol	305
1003300	Sheriff	309
1003326	Chatham County Detention Center	315
1003600	Emergency Medical Services	321
1003700	Coroner	327
1003910	Animal Control	333
Public Works		
1004230	Bridges	337
Health & Welfare		
1005144	Mosquito Control	343
1005530	Frank G. Murray Community Center	349

## 2006 / 2007 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

Culture & Recreation			
1006100	Parks & Recreation		355
1006124	Aquatic Center		361
General Fund Non-Departments			367
V. SPECIAL SERVICE DISTRICT FUND (SSD)			
SSD Description			377
SSD Charts			378
SSD Revenues Pie Chart - by category			380
SSD Summary of Adopted Revenues			381
SSD Expenditures Pie Chart - by function			384
SSD Summary of Expenditures			385
SSD Expenditures Pie Chart - by Expenditure type			387
SSD Departments			
General Government			
2701575	Engineering		389
Judiciary			
2702500	Recorders Court		395
Public Safety			
2703200	Police		401
Public Works			
2704100	Public Works		405
Housing & Development			
2707210	Building Safety & Regulatory Services		411
SSD Non-Departments			419

## 2006 / 2007 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

VI.	SPECIAL REVENUE FUNDS	423
	210 Confiscated Funds	425
	212 Chatham Emergency Management Agency	427
	213 Street Paving Fund	429
	214 Street Lighting Fund	431
	215 Emergency Telephone System Fund (E-911)	433
	250 Multiple Grants Special Revenue Fund	435
	251 Child Support Enforcement	439
	275 Hotel/Motel Tax Special Revenue Fund	443
	290 Land Disturbing Activities Ordinance	445
	291 Land Bank Authority Fund	447
VII.	CAPITAL PROJECT FUNDS	449
	320 Sales Tax Fund (1985 - 1993) - SPLOST I	451
	321 Sales Tax Fund (1993 - 1998) - SPLOST II	459
	322 Sales Tax Fund (1998 - 2003) - SPLOST III	471
	323 Sales Tax Fund (2003 - 2008) - SPLOST IV	483
	350 Capital Improvement Fund	489
	360 DSA Revenue Bonds 1999 - Capital Improvement Bond Program	511
	370 DSA Revenue Bonds 2005 - Capital Improvement Bond Program	513
VIII.	DEBT SERVICE FUNDS	
	410 Hospital Authority Fund	515
IX.	ENTERPRISE FUNDS	517
	505 Water & Sewer Fund	519
	540 Solid Waste Management	525
	545 CAT Enterprise Fund	533
	555 Parking Garage Fund	535
	556 Henderson Golf Club	539
	570 Building Safety & Regulatory Services	541

## 2006 / 2007 CHATHAM COUNTY ADOPTED BUDGET TABLE OF CONTENTS

X.	INTERNAL SERVICE FUNDS	549
	619 Catastrophic Claims Fund	551
	625 Risk Management Fund	553
	650 Group Health Insurance Fund	555
XI.	BUDGET PROCESS	
	Budget Process	557
	Departmental Goals	558
	Budget Calendar	569
	Budgetary Guidelines	572
	Five Year Forecast (Summary, General Fund & Special Service District Fund)	576
	Capital Expenditures Impact on Operating Budget	579
	Budget Format	580
	Changes in Fund Balance and Explanation	581
	Description of Funds	583
	Revenue Analysis	589
	Major Revenue Sources	594
	Legal Debt Margin & Description of Long-Term Obligations	598
XII.	FINANCIAL POLICIES	
	Summary	603
	Fund Balance Policy - General Fund	605
	Fund Balance Policy - Special Service District	606
	Budgetary Policy	607
	Revenue Policy	610
	Fees and Charges	612
	Revenue Diversification	614
	Use of One-Time Revenues	616
	Unpredictable Revenues	617
	Use of SPLOST Interest Revenues	618
	Capital Asset Funding	619

**2006 / 2007 CHATHAM COUNTY ADOPTED BUDGET  
TABLE OF CONTENTS**

Debt Management Policy	620
Long-Range Financial Plan	622
<b>XIII. REPORTING ENTITY</b>	<b>625</b>
<b>XIV. APPENDIX</b>	
Property Tax Rates for Overlapping Governments	631
Assessed & Estimated Actual Value of all Taxable Property	632
Principal Tax Payers	633
Glossary of Budgetary and Financial Terminology	634
Authorized Positions	642
Miscellaneous Statistics	643
Mandated Vs. Discretionary Services	649
Chatham County Classification & Pay Plan	659
<b>XV. INDEX</b>	<b>665</b>