



SPECIAL REVENUE FUNDS

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Listing of Special Revenue Funds contained herein:

Confiscated Funds
Chatham Emergency Management Agency Fund
Street Paving Fund
Street Lighting Fund
Emergency Telephone System Fund
Multiple Grant Fund
Child Support Enforcement Fund
Hotel / Motel Tax Fund
Land Disturbing Activities Ordinance Fund
Land Bank Fund



SPECIAL REVENUE FUND - CONFISCATED FUNDS

This fund was established to account for the funds generated from participation in drug related cases.

**2006 / 2007 CONFISCATED REVENUE FUND
REVENUE / EXPENSES
Fund 210**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Fines and Fees	337,054	37,460	235,461	0
Fund Balance		574,811	59,882	272,000
TOTAL REVENUES	\$ 337,054	\$ 612,271	\$ 295,343	\$ 272,000

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Public Safety	154,568	612,271	369,930	272,000
TOTAL EXPENSES	\$ 154,568	\$ 612,271	\$ 369,930	\$ 272,000



SPECIAL REVENUE FUND - CHATHAM EMERGENCY MANAGEMENT AGENCY

The Chatham Emergency Management Agency (CEMA) provides emergency service in disaster area assistance and in the event of enemy attack. The agency is organized to comply with Federal Law PL875 and State Law 1951 C.D. as amended under the National Emergency Act.

**2006 / 2007 EMERGENCY MANAGEMENT FUND
REVENUE / EXPENSES
Fund 212**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
State of Georgia	277,189	0	0	0
Chatham County	0	515,439	515,439	766,930
Other Revenue	398,202	0	0	0
Fund Balance	0	74,809	0	67,737
TOTAL REVENUES	\$ 675,391	\$ 590,248	\$ 515,439	\$ 834,667

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Operations	641,000	590,248	515,439	731,967
Capital	0	0	0	102,700
TOTAL EXPENSES	\$ 641,000	\$ 590,248	\$ 515,439	\$ 834,667



SPECIAL REVENUE FUND - STREET PAVING FUND

This fund was established to account for the special assessments levied for street improvements.

**2006 / 2007 STREET PAVING FUND
REVENUE / EXPENSES
Fund 213**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Other Revenue	8,390	7,000	15,398	8,000
Fund Balance	0	268,854	0	270,446
TOTAL REVENUES	\$ 8,390	\$ 275,854	\$ 15,398	\$ 278,446

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Other Government Services	4,638	275,854	420	278,446
TOTAL EXPENSES	\$ 4,638	\$ 275,854	\$ 420	\$ 278,446



SPECIAL REVENUE FUND - STREET LIGHTING FUND

This fund was established to account for the special assessments levied for street lighting services.

**2006 / 2007 STREET LIGHTING FUND
REVENUE / EXPENSES
Fund 214**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Other Revenue	360,311	487,806	404,486	473,670
Fund Balance	10,857	29	0	0
TOTAL REVENUES	\$ 371,168	\$ 487,835	\$ 404,486	\$ 473,670

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Public Works	371,168	487,835	397,278	473,670
TOTAL EXPENSES	\$ 371,168	\$ 487,835	\$ 397,278	\$ 473,670



SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM FUND (E-911)

This fund was established to account for the funds generated from telephone subscriber surcharges for operation of the emergency 911 system. The surcharge is \$1.50 per month per exchange access facility (telephone) and \$1.00 per month for each cellular telephone. The cellular surcharge will increase to \$1.50 per month in September 2006.

**2006 / 2007 EMERGENCY - 911 REVENUE FUND
REVENUE / EXPENSES
Fund 215**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Other Revenue	1,611,560	1,270,000	1,541,231	1,694,130
Fund Balance	186,711	837,371	0	0
TOTAL REVENUES	\$ 1,798,271	\$ 2,107,371	\$ 1,541,231	\$ 1,694,130

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Fund Expenditures	1,798,271	2,107,371	1,752,397	1,694,130
TOTAL EXPENSES	\$ 1,798,271	\$ 2,107,371	\$ 1,752,397	\$ 1,694,130

Note:

In FY 2004, The Chatham County Commissioners and the City of Savannah Council entered into an agreement to form a merged Savannah-Chatham Metropolitan Police Department. Under the terms of the agreement, the E-911 Funds will be combined by January 1, 2005. The County will maintain wireless reserve funds collected prior to January 1, 2005. Communication providers will continue to remit E911 revenue to the County. The County will pass the revenue through to the City of Savannah for SCMPD use.



SPECIAL REVENUE FUND - MULTIPLE GRANT

The Uniform Chart of Accounts for Local Governments in the State of Georgia, as required by Georgia Assembly (HB 491) effective for fiscal years ending in 2001 must be adopted. HB 491 recommends that miscellaneous grants be accounted for in a separate special revenue fund.

**2006 / 2007 MULTIPLE GRANT FUND
REVENUE / EXPENSES
Fund 250**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
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REVENUES:

Local, State & Federal Government	1,628,309	3,054,204	1,713,193	326,788
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TOTAL REVENUES	\$ 1,628,309	\$ 3,054,204	\$ 1,713,193	\$ 326,788
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	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
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EXPENSES:

Fund Expenditures	1,623,986	3,054,204	1,608,565	326,788
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TOTAL EXPENSES	\$ 1,623,986	\$ 3,054,204	\$ 1,608,565	\$ 326,788
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Department Personnel Schedule - Fiscal Year 2006 / 2007

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Classification	2004 / 2005 Actual	2005 / 2006 Amended	2006 / 2007 Budgeted	Pay Status	Salary Range
Deputy Sheriff/Corporal	2	2	2	Classified	82
Advanced Deputy Sheriff	5	5	5	Classified	81
Administrative Assistant II	1	1	1	Classified	16
Total Positions	8	8	8		



SPECIAL REVENUE FUND - CHILD SUPPORT ENFORCEMENT

This fund was established to account for the funds received and expended for the costs associated with the collection and disbursement of child support received and/or recovered.

**2006 / 2007 CHILD SUPPORT ENFORCEMENT FUND
REVENUE / EXPENSES
Fund 251**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
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REVENUES:

Intergovernmental Revenue	2,620,158	2,906,960	2,703,044	3,170,645
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TOTAL REVENUES	\$ 2,620,158	\$ 2,906,960	\$ 2,703,044	\$ 3,170,645
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	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
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EXPENSES:

Judiciary	2,620,158	2,906,960	2,703,044	3,170,645
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TOTAL EXPENSES	\$ 2,620,158	\$ 2,906,960	\$ 2,703,044	\$ 3,170,645
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Department Personnel Schedule - Fiscal Year 2006 / 2007

251 CHILD SUPPORT FUND

Classification	2004 / 2005 Actual	2005 / 2006 Budgeted	2006 / 2007 Adopted	Pay Status	Salary Range
Child Support Recovery Administrator	1	1	1	Unclassified	76
Deputy Director	1	1	1	Unclassified	74
Assistant Deputy Director	4	3	3	Unclassified	74
Admin. Asst. IV	1	1	1	Unclassified	21
Legal Aide-Child Support	2	2	2	Unclassified	73
Computer Service Technician	1	1	1	Unclassified	19
Child Support Specialist II	3	3	3	Unclassified	72
Child Support Specialist I	27	27	27	Unclassified	71
Accounting Technician I	1	1	1	Unclassified	14
Data Analyst	1	1	1	Unclassified	114
Administrative Assistant I	3	3	3	Unclassified	14
Clerical Assistant II	3	3	3	Unclassified	09
Assistant D.A. IV	1	1	1	Unclassified	204
Assistant D.A. I	1	1	1	Unclassified	201
Child Support Investigator II	0	1	1	Unclassified	83
Child Support Investigator I	2	2	2	Unclassified	82
Administrative Assistant I (PT)	14 *	14 *	14 *	Unclassified	82

Total Positions	52	52	52
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* These positions are part time and not included in the total. They have existed in the past - but not included in the total count.



SPECIAL REVENUE FUND - HOTEL / MOTEL TAX FUND

The Uniform Chart of Accounts for Local Governments in the State of Georgia, as required by Georgia Assembly (HB 491) effective for fiscal years ending in 2001 must be adopted. HB 491 recommends that hotel / motel tax collections and related disbursements be accounted for in a separate special revenue fund.

**2006 / 2007 HOTEL / MOTEL TAX FUND
REVENUE / EXPENSES
Fund 275**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Hotel / Motel Taxes	1,411,518	1,500,000	1,337,417	1,291,320
TOTAL REVENUES	\$ 1,411,518	\$ 1,500,000	\$ 1,337,417	\$ 1,291,320

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
MARITIME TRADE CENTER	235,253	284,813	222,903	215,260
SAVANNAH CONVENTION BUREAU	470,506	465,187	445,806	430,400
OPERATING XFER OUT-SSD	705,759	750,000	668,708	645,660
TOTAL EXPENSES	\$ 1,411,518	\$ 1,500,000	\$ 1,337,417	\$ 1,291,320



SPECIAL REVENUE FUND -
LAND DISTURBING ACTIVITIES ORDINANCE FUND

This fund was established to account for the funds generated under the Land Disturbing Activities Ordinance.

**2006 / 2007 LAND DISTURBING ACTIVITIES ORDINANCE FUND
REVENUE / EXPENSES
Fund 290**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Fees	367,430	305,560	316,181	350,000
Other Revenue	6,095	3,000	18,471	3,000
Fund Balance	0	365,143	0	117,366
TOTAL REVENUES	\$ 373,525	\$ 673,703	\$ 334,652	\$ 470,366

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Special Revenue Fund GP	361,157	673,703	363,645	470,366
TOTAL EXPENSES	\$ 361,157	\$ 673,703	\$ 363,645	\$ 470,366



SPECIAL REVENUE FUND - LAND BANK AUTHORITY FUND

This fund was established to account for the funds generated from the sale of surplus land and the expenditures incurred to prepare County properties for transfer or for sale; to maintain properties and to remove dilapidated structures.

**2006 / 2007 LAND BANK AUTHORITY FUND
REVENUE / EXPENSES
Fund 291**

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Realized	2006 / 2007 Adopted
REVENUES:				
Property Sales	55,732	435,785	458,004	200,000
Transfers In	36,410	127,715	127,715	67,715
Fund Balance	397,320	0	0	0
TOTAL REVENUES	\$ 489,462	\$ 563,500	\$ 585,719	\$ 267,715

	2004 / 2005 Actual	2005 / 2006 YTD Amended	2005 / 2006 YTD Actual	2006 / 2007 Adopted
EXPENSES:				
Special Revenue Fund GP	489,462	563,500	276,533	267,715
TOTAL EXPENSES	\$ 489,462	\$ 563,500	\$ 276,533	\$ 267,715