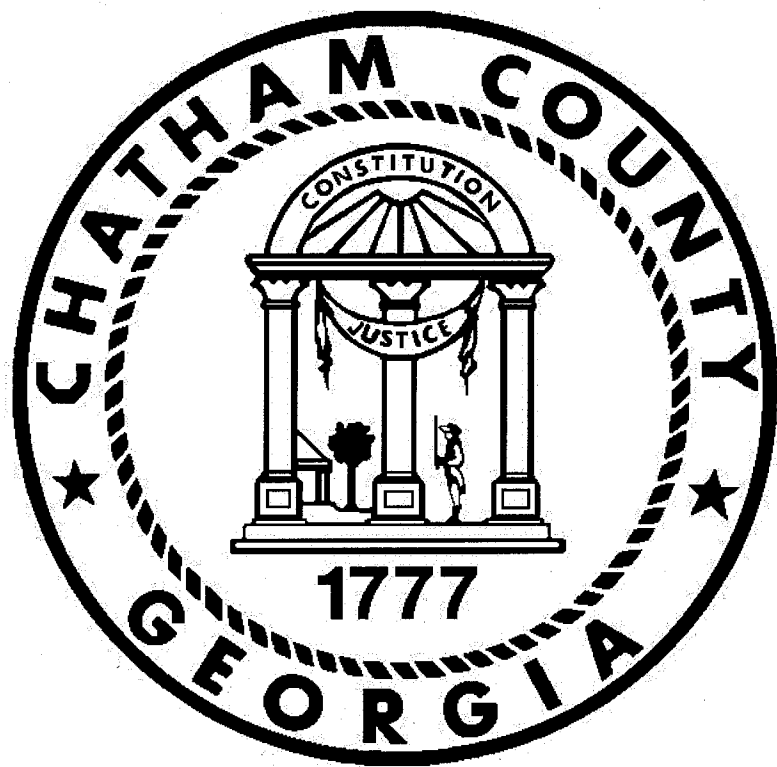


## SPECIAL REVENUE FUNDS

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





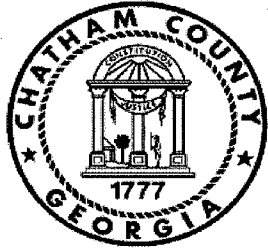
## SPECIAL REVENUE FUND - CONFISCATED FUNDS

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

**2007 / 2008 CONFISCATED REVENUE FUND  
REVENUE / EXPENSES  
Fund 210**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
<b>REVENUES:</b>				
Fines and Fees	235,461	80,924	119,363	50,000
Fund Balance		441,826		50,000
<b>TOTAL REVENUES</b>	<b>\$ 235,461</b>	<b>\$ 522,750</b>	<b>\$ 119,363</b>	<b>\$ 100,000</b>

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
<b>EXPENSES:</b>				
Public Safety	369,930	522,750	223,375	100,000
<b>TOTAL EXPENSES</b>	<b>\$ 369,930</b>	<b>\$ 522,750</b>	<b>\$ 223,375</b>	<b>\$ 100,000</b>



## 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.

**2007 / 2008 EMERGENCY MANAGEMENT FUND  
REVENUE / EXPENSES  
Fund 212**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
<b>REVENUES:</b>				
State of Georgia	411,086	163,067	163,067	-
Chatham County	515,439	787,513	787,513	1,052,905
Other Revenue	44,652	-	-	-
Fund Balance	-	33,630	33,630	-
<b>TOTAL REVENUES</b>	<b>\$ 971,177</b>	<b>\$ 984,210</b>	<b>\$ 984,210</b>	<b>\$ 1,052,905</b>

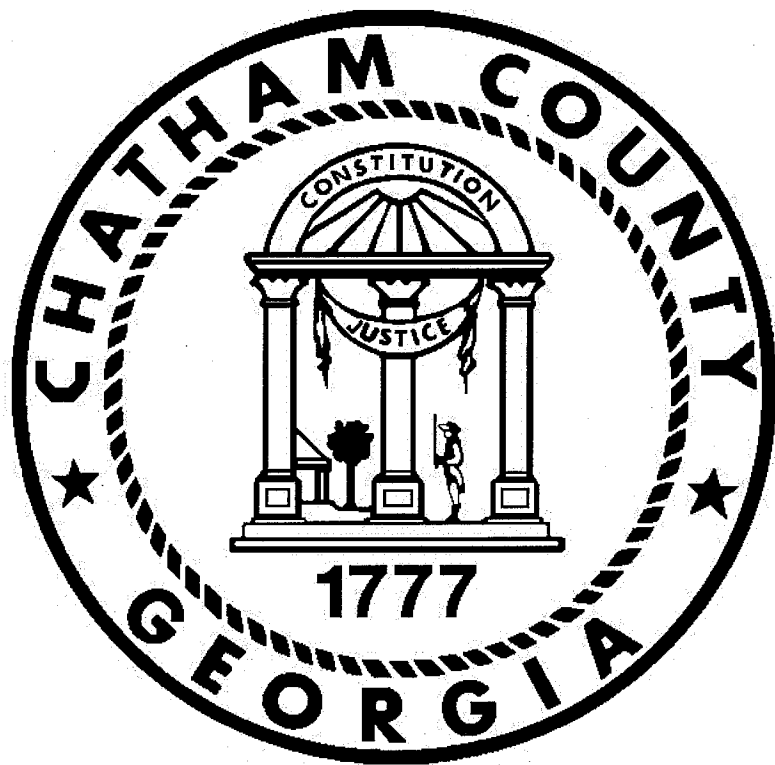
	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 ADOPTED
<b>EXPENSES:</b>				
Operations	971,177	920,210	920,210	1,044,130
Capital	-	64,000	64,000	8,775
<b>TOTAL EXPENSES</b>	<b>\$ 971,177</b>	<b>\$ 984,210</b>	<b>\$ 984,210</b>	<b>\$ 1,052,905</b>

## Department Personnel Schedule - Fiscal Year 2007 / 2008

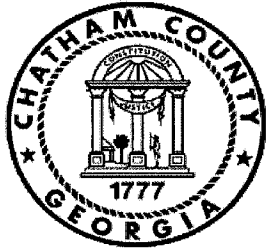
### 2123920 Chatham Emergency Management Agency

Classification	2005 / 2006 Actual	2006 / 2007 Budgeted	2007 / 2008 Adopted	Pay Status	Salary Range
Director	1	1	1	Unclassified	34
Assistant Director	1	1	1	Unclassified	27
Deputy Director	2	2	2	Unclassified	27
Emergency Management Specialist	1	3	3	Classified	23
Administrative Assistant IV	1	1	1	Classified	21
Administrative Assistant II	1	1	1	Classified	16
Total Positions	7	9	9		

Note - Chatham Emergency Management employees are not Chatham County employees. The information for CEMA employees is provided for information only.







## SPECIAL REVENUE FUND - STREET PAVING FUND

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

**2007 / 2008 STREET PAVING FUND  
REVENUE / EXPENSES  
Fund 213**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
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**REVENUES:**

Other Revenue	15,398	8,000	7,965	3,130
Fund Balance	-	283,832	-	288,590

<b>TOTAL REVENUES</b>	<b>\$ 15,398</b>	<b>\$ 291,832</b>	<b>\$ 7,965</b>	<b>\$ 291,720</b>
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	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
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**EXPENSES:**

Other Government Services	420	291,832	2,012	291,720
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<b>TOTAL EXPENSES</b>	<b>\$ 420</b>	<b>\$ 291,832</b>	<b>\$ 2,012</b>	<b>\$ 291,720</b>
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## SPECIAL REVENUE FUND - STREET LIGHTING FUND

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

**2007 / 2008 STREET LIGHTING FUND  
REVENUE / EXPENSES  
Fund 214**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
<b>REVENUES:</b>				
Other Revenue	405,031	473,670	427,638	598,750
Fund Balance	-	7,781	-	-
<b>TOTAL REVENUES</b>	<b>\$ 405,031</b>	<b>\$ 481,451</b>	<b>\$ 427,638</b>	<b>\$ 598,750</b>

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
<b>EXPENSES:</b>				
Public Works	397,278	481,451	434,647	598,750
<b>TOTAL EXPENSES</b>	<b>\$ 397,278</b>	<b>\$ 481,451</b>	<b>\$ 434,647</b>	<b>\$ 598,750</b>



## 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 for each cellular telephone.

The County's E911 system is now administered by the City of Savannah as part of the intergovernmental agreement for the Savannah-Chatham Metropolitan Police Department.

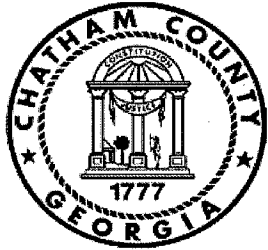
**2007 / 2008 EMERGENCY - 911 REVENUE FUND  
REVENUE / EXPENSES  
Fund 215**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
<b>REVENUES:</b>				
Other Revenue	1,541,231	1,694,130	1,475,450	1,530,264
Transfers In	-	704,633	704,628	671,550
Fund Balance	-	626,205	-	626,205
<b>TOTAL REVENUES</b>	<b>\$ 1,541,231</b>	<b>\$ 3,024,968</b>	<b>\$ 2,180,078</b>	<b>\$ 2,828,019</b>

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
<b>EXPENSES:</b>				
Fund Expenditures	1,752,397	3,024,968	1,898,813	2,201,814
Payments - Wireless Reserve	-	-	-	626,205
<b>TOTAL EXPENSES</b>	<b>\$ 1,752,397</b>	<b>\$ 3,024,968</b>	<b>\$ 1,898,813</b>	<b>\$ 2,828,019</b>

**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. Costs in excess of communication fees are funded from transfers from other funds.



## 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.

**2007 / 2008 MULTIPLE GRANT FUND  
REVENUE / EXPENSES  
Fund 250**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
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**REVENUES:**

Local, State & Federal Government	1,713,193	1,058,903	904,941	389,240
Fund Balance		14,044	0	

<b>TOTAL REVENUES</b>	<b>\$ 1,713,193</b>	<b>\$ 1,072,947</b>	<b>\$ 904,941</b>	<b>\$ 389,240</b>
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	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
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**EXPENSES:**

Fund Expenditures	1,710,890	1,072,947	904,609	389,240
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<b>TOTAL EXPENSES</b>	<b>\$ 1,710,890</b>	<b>\$ 1,072,947</b>	<b>\$ 904,609</b>	<b>\$ 389,240</b>
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## Department Personnel Schedule - Fiscal Year 2007 / 2008

**2503350 K9**

Classification	2005 / 2006 Actual	2006 / 2007 Budgeted	2007 / 2008 Adopted	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
<b>Total Positions</b>	<b>8</b>	<b>8</b>	<b>8</b>		





## 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.

**2007 / 2008 CHILD SUPPORT ENFORCEMENT FUND  
REVENUE / EXPENSES  
Fund 251**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
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**REVENUES:**

Intergovernmental Revenue	2,703,044	3,170,645	2,733,957	2,961,057
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<b>TOTAL REVENUES</b>	<b>\$ 2,703,044</b>	<b>\$ 3,170,645</b>	<b>\$ 2,733,957</b>	<b>\$ 2,961,057</b>
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	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
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**EXPENSES:**

Judiciary	2,703,044	3,170,645	2,733,957	2,961,057
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<b>TOTAL EXPENSES</b>	<b>\$ 2,703,044</b>	<b>\$ 3,170,645</b>	<b>\$ 2,733,957</b>	<b>\$ 2,961,057</b>
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## Department Personnel Schedule - Fiscal Year 2007 / 2008

### 251 CHILD SUPPORT FUND

Classification	2005 / 2006 Actual	2006 / 2007 Budgeted	2007 / 2008 Adopted	Pay Status	Salary Range
Child Support Recovery Administrator	1	1	1	Unclassified	76
Deputy Director	1	1	1	Unclassified	75
Assistant Director	3	3	3	Unclassified	74
Legal Aide-Child Support	2	2	2	Unclassified	73
Admin. Asst. IV	1	1	1	Unclassified	21
Computer Service Technician	1	1	1	Unclassified	19
Child Support Specialist II	3	3	3	Unclassified	72
Accounting Tech III	0	1	1	Unclassified	17
Child Support Specialist I	27	27	27	Unclassified	71
Accounting Technician I	1	1	1	Unclassified	14
Administrative Assistant I	3	3	3	Unclassified	14
Clerical Assistant II	3	3	3	Unclassified	09
Child Support Investigator II	1	1	1	Unclassified	83
Child Support Investigator I	2	2	2	Unclassified	82
Assistant D.A. IV	1	1	1	Unclassified	63
Assistant D.A. I	1	1	1	Unclassified	60
Data Analyst	1	0	0	Unclassified	n/a
Administrative Assistant I (PT)	14 *	14 *	14 *	Unclassified	14

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.

## EXPENDITURE DETAIL

### 251 Child Support Enforcement

ACCT. CODE	TITLE	2005 / 06 ACTUAL EXPENDITURES	2006 / 07 AMENDED BUDGET	2007 / 08 DEPT. BUDGET REQUESTED	2007 / 08 DEPT. BUDGET ADOPTED
51.11001	REGULAR EMPLOYEES	1,689,356	1,908,310	1,808,010	1,808,010
51.13001	REGULAR EMPLOY-OVERTIME	118	20,000	-	-
51.21001	REGULAR EMPLOY-INSURANCE	360,824	418,710	377,660	449,800
51.22001	REG EMPLOY-EMPLOYER FICA	121,521	147,520	138,320	138,320
51.24001	REG EMPLOY-PENSION CONTRI	119,547	194,883	191,600	215,440
	<b>Personal Services Total</b>	<b>\$ 2,291,366</b>	<b>\$ 2,689,423</b>	<b>\$ 2,515,590</b>	<b>\$ 2,611,570</b>
52.11001	MANAGEMENT CONSULTING SER	1,720	1,000	-	-
52.13011	DATA PROCESSING	-	9,890	-	-
52.22001	REPAIRS & MAINTENANCE	2,017	15,000	3,000	3,000
52.22010	FLEET MAINTENANCE PARTS	1,633	2,000	500	500
52.22011	FLEET MAINTENANCE LABOR	1,582	7,550	1,000	1,000
52.22012	FLEET MAINTENANCE OUTSIDE	293	1,000	-	-
52.23101	BUILDING & LAND RENTAL	2,436	2,440	2,436	2,436
52.23201	EQUIPMENT RENTALS	9,469	10,000	8,600	8,600
52.32001	TELEPHONE EXPENSE	3,122	10,500	2,400	2,400
52.32005	POSTAGE-POST OFFICE EXP	33,081	44,000	21,500	21,500
52.35001	TRAVEL EXPENSES	466	2,000	-	-
52.36001	DUES/FEES-ORGANIZATIONS	-	770	-	-
52.37020	EDUCATION/TRAINING	-	15,000	-	-
52.39001	OTHER PURCHASED SERVICES	7,784	30,000	2,000	2,000
	<b>Purchased/Contracted Services Total</b>	<b>\$ 63,602</b>	<b>\$ 151,150</b>	<b>\$ 41,436</b>	<b>\$ 41,436</b>
53.11010	SUPPLIES - OFFICE	42,259	42,120	10,575	10,575
53.11021	PRINT SHOP COPY FEE	-	3,620	-	-
53.12701	GASOLINE/DIESEL-BULK PUR	8,914	13,990	8,200	8,200
53.13009	CATERED-OTHER	-	6,000	-	-
53.14003	BOOKS & REPORTS	595	2,000	-	-
53.17001	UNIFORMS	1,800	1,800	-	-
53.17009	MATERIALS & SUPPLIES EXP	2,917	3,500	-	-
	<b>Supplies Expenditures Total</b>	<b>\$ 56,485</b>	<b>\$ 73,030</b>	<b>\$ 18,775</b>	<b>\$ 18,775</b>
54.23001	FURNITURE/FIXTURE EXPENSE	-	15,000	-	-
	<b>Capital Outlay Total</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>
55.11001	INDIRECT COST ALLOCATION	291,592	242,042	253,120	289,276
	<b>Interfund Expense Total</b>	<b>\$ 291,592</b>	<b>\$ 242,042</b>	<b>\$ 253,120</b>	<b>\$ 289,276</b>
	<b>Grand Total</b>	<b>\$ 2,703,044</b>	<b>\$ 3,170,645</b>	<b>\$ 2,828,921</b>	<b>\$ 2,961,057</b>



## 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.

**2007 / 2008 HOTEL / MOTEL TAX FUND  
REVENUE / EXPENSES  
Fund 275**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
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**REVENUES:**

Hotel / Motel Taxes	1,337,417	1,291,320	1,526,913	1,291,320
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<b>TOTAL REVENUES</b>	<b>\$ 1,337,417</b>	<b>\$ 1,291,320</b>	<b>\$ 1,526,913</b>	<b>\$ 1,291,320</b>
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	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
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**EXPENSES:**

MARITIME TRADE CENTER	222,903	215,260	254,486	215,260
SAVANNAH CONVENTION BUREAU	445,806	430,400	508,971	430,400
OPERATING XFER OUT-SSD	668,708	645,660	763,456	645,660

<b>TOTAL EXPENSES</b>	<b>\$ 1,337,417</b>	<b>\$ 1,291,320</b>	<b>\$ 1,526,913</b>	<b>\$ 1,291,320</b>
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**SPECIAL REVENUE FUND -  
LAND DISTURBING ACTIVITIES ORDINANCE FUND**

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

**2007 / 2008 LAND DISTURBING ACTIVITIES ORDINANCE FUND  
REVENUE / EXPENSES  
Fund 290**

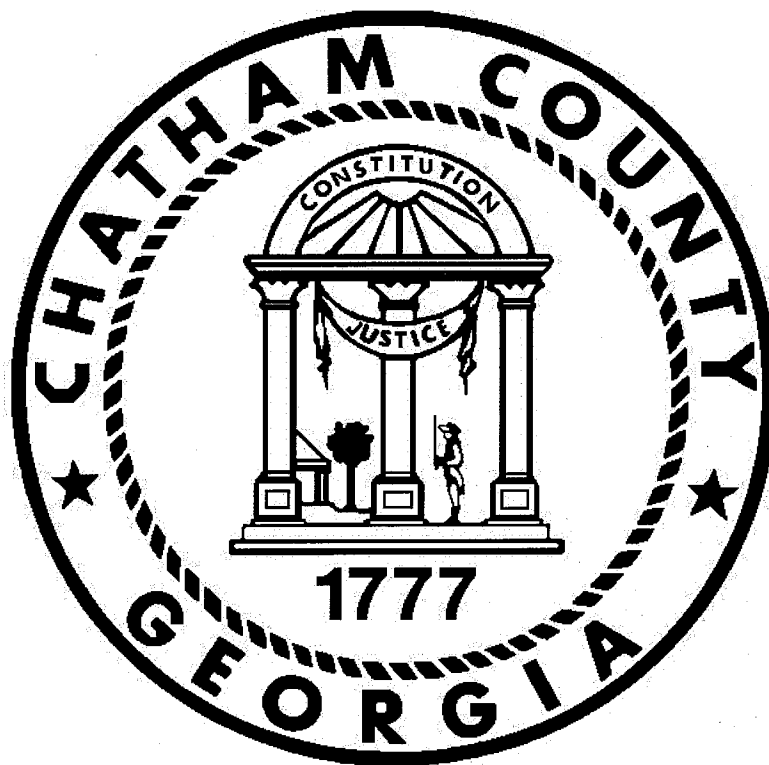
	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
<b>REVENUES:</b>				
Fees	316,181	350,000	217,288	263,000
Other Revenue	18,471	3,000	10,341	9,000
Fund Balance	-	336,150	-	289,156
<b>TOTAL REVENUES</b>	<b>\$ 334,652</b>	<b>\$ 689,150</b>	<b>\$ 227,630</b>	<b>\$ 561,156</b>

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
<b>EXPENSES:</b>				
Special Revenue Fund GP	363,645	689,150	445,503	561,156
<b>TOTAL EXPENSES</b>	<b>\$ 363,645</b>	<b>\$ 689,150</b>	<b>\$ 445,503</b>	<b>\$ 561,156</b>

## Department Personnel Schedule - Fiscal Year 2007 / 2008

### 290 Land Disturbing Activities Ordinance

Classification	2005 / 2006 Actual	2006 / 2007 Budgeted	2007 / 2008 Adopted	Pay Status	Salary Range
COUNTY ENGINEER	0.02	0.02	0.02	Elected	37
SENIOR ENGINEER	0.6	0.60	0.60	Appointed	32
CIVIL ENGINEER II	1.25	1.25	1.25	Elected	29
CIVIL ENGINEER I	0.75	0.75	0.75	Appointed	27
ARBORIST II	0.7	0.70	0.70	Appointed	23
DEV PLAN COORD	1	1.00	1.00	Appointed	23
ADMIN ASST IV	1	0.01	0.01	Elected	21
CONSTRUCTION INSP I	1.4	1.40	1.40	Elected	19
ENGINEER TECHNICIAN	0.8	0.80	0.80	Elected	17
ADMIN ASST II	0.01	0.01	0.01	Elected	16
Total Positions	7.53	6.54	6.54		





## 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.

**2007 / 2008 LAND BANK AUTHORITY FUND  
REVENUE / EXPENSES  
Fund 291**

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Realized	2007 / 2008 Adopted
<b>REVENUES:</b>				
Property Sales	458,004	417,595	486,135	294,179
Transfers In	127,715	67,715	67,715	73,536
Fund Balance		-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 585,719</b>	<b>\$ 485,310</b>	<b>\$ 553,850</b>	<b>\$ 367,715</b>

	2005 / 2006 Actual	2006 / 2007 YTD Amended	2006 / 2007 YTD Actual	2007 / 2008 Adopted
<b>EXPENSES:</b>				
Special Revenue Fund GP	276,533	485,310	456,884	367,715
<b>TOTAL EXPENSES</b>	<b>\$ 276,533</b>	<b>\$ 485,310</b>	<b>\$ 456,884</b>	<b>\$ 367,715</b>

## Department Personnel Schedule - Fiscal Year 2007 / 2008

### 291 LAND BANK FUND

Classification	2005 / 2006 Actual	2006 / 2007 Budgeted	2007 / 2008 Adopted	Pay Status	Salary Range
GIS Analyst	1	1	0	Unclassified	24
Cable Access Coordinator	1	1	1	Unclassified	22
Total Positions	2	2	1		

