

**REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A**

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
RESOURCES (Inflows):				
Property taxes	\$ 98,174,864	\$ 98,174,864	\$ 102,517,178	\$ 4,342,314
Local option sales tax	10,150,000	11,150,000	11,340,317	190,317
Other taxes	380,000	380,000	374,884	(5,116)
Penalties and interest on delinquent taxes	1,093,900	1,093,900	1,330,130	236,230
Licenses and permits	880,670	880,670	961,866	81,196
Homeowners tax relief grant	3,426,445	3,426,445	3,472,017	45,572
Intergovernmental	1,335,114	2,026,959	2,064,022	37,063
Charges for services	8,869,987	8,788,147	8,880,618	92,471
Fines and fees	3,497,830	3,497,830	3,700,458	202,628
Investment income	200,000	283,615	908,508	624,893
Other revenue	318,540	321,540	446,045	124,505
Transfers from other funds	390,000	390,000	481,602	91,602
AMOUNTS AVAILABLE FOR APPROPRIATION	128,717,350	130,413,970	136,477,645	6,063,675
CHARGES TO APPROPRIATIONS (Outflows):				
GENERAL GOVERNMENT:				
County Commissioners	488,140	638,994	499,292	139,702
Youth Commission	20,000	20,000	20,000	-
County Clerk	79,934	88,891	84,840	4,051
County Manager	536,990	558,112	558,503	(391)
Elections	1,280,974	1,322,626	905,345	417,281
Voter Registration	590,669	615,783	536,368	79,415
Finance	1,895,473	1,962,606	1,785,381	177,225
Professional Services	112,450	112,450	109,950	2,500
Purchasing	605,832	636,313	543,276	93,037
County Attorney	635,693	645,375	613,085	32,290
Information Communication Systems	2,336,459	2,510,185	2,159,372	350,813
Communications	728,850	896,466	758,358	138,108
Human Resources	1,090,466	1,133,213	1,099,737	33,476
Temporary Pool	181,380	264,000	250,128	13,872
Tax Commissioner	3,810,792	3,981,615	3,682,460	299,155
Tax Assessor	3,520,518	3,910,602	3,600,103	310,499
Board of Equalization	171,761	174,872	127,578	47,294
ADA Compliance	264,821	167,388	90,413	76,975
Internal Audit	419,971	437,718	377,639	60,079
Building Maintenance and Operations	1,849,416	1,910,059	1,774,559	135,500
Fleet Operations	701,001	1,081,658	1,081,286	372
Warranty Reimbursement	15,000	15,000	-	15,000
Utilities	675,000	800,000	778,776	21,224
Administrative Services	653,336	675,760	624,189	51,571

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
GENERAL GOVERNMENT (Continued):				
Reserve for deductibles	\$ -	\$ 17,571	\$ -	\$ 17,571
Pensioners' Health Insurance	2,737,500	2,737,500	2,737,500	-
Pension Enhancement	-	300,000	300,000	-
Special Appropriations	1,630,900	198,831	50,109	148,722
Vacant positions	(650,300)	(732,920)	-	(732,920)
Other	231,400	462,640	446,202	16,438
Contingencies	5,250,164	5,014	-	5,014
TOTAL GENERAL GOVERNMENT	31,864,590	27,548,322	25,594,449	1,953,873
JUDICIARY:				
Court Administrator	2,360,442	2,513,409	2,427,738	85,671
Court Expenditures	845,000	845,000	871,139	(26,139)
Alternative Dispute Resolution	116,232	120,204	113,277	6,927
Superior Court Clerk	2,190,389	2,268,180	2,136,437	131,743
District Attorney	4,755,757	4,929,981	4,558,986	370,995
Victim Witness Program	541,257	564,239	564,238	1
State Court Judge	1,130,437	1,205,165	1,081,098	124,067
State Court Clerk	1,154,022	1,192,817	1,033,378	159,439
DUI Court	160,000	165,006	135,732	29,274
Magistrate Court	1,080,936	1,178,134	1,144,475	33,659
Probate Court	688,969	713,059	642,503	70,556
Probate Court Filing Fees	99,000	145,000	132,745	12,255
Juvenile Court	3,912,094	3,841,040	3,747,672	93,368
Grand Jury	23,360	23,360	9,549	13,811
Law Library	93,432	96,840	88,893	7,947
Public Defenders Office	1,745,244	1,757,637	1,602,370	155,267
Panel Attorneys	2,085,180	2,085,180	1,766,886	318,294
Juvenile Court Restricted Expenditures	80,000	294,006	28,363	265,643
Drug Treatment Restricted Expenditures	70,000	216,739	114,834	101,905
5 % Victim Witness Fees Restricted Expenditures	260,000	637,178	282,891	354,287
TOTAL JUDICIARY	23,391,751	24,792,174	22,483,204	2,308,970

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
PUBLIC SAFETY:				
Counter Narcotics Team	\$ 3,604,696	\$ 3,282,599	\$ 3,105,189	\$ 177,410
Sheriff's Peace Officers Retirement Fund	40,000	40,000	-	40,000
Marine Police Patrol	564,837	452,137	451,674	463
Sheriff's Office	8,076,750	8,036,100	7,946,949	89,151
Detention Center	26,723,833	30,146,633	28,728,548	1,418,085
Emergency Medical Service	1,001,678	992,378	989,824	2,554
County Coroner	321,766	350,106	283,555	66,551
Animal Control	765,702	679,502	675,060	4,442
Hazardous Materials	42,340	42,340	(29,991)	72,331
TOTAL PUBLIC SAFETY	41,141,602	44,021,795	42,150,808	1,870,987
PUBLIC WORKS:				
Public Works	748,000	748,000	508,188	239,812
Bridge Operations and Maintenance	538,721	597,197	543,461	53,736
TOTAL PUBLIC WORKS	1,286,721	1,345,197	1,051,649	293,548
HEALTH AND WELFARE:				
Indigent Health Center	4,447,320	4,447,320	4,050,413	396,907
Health Department	1,315,750	1,315,750	1,315,750	-
Other Health Services	5,000	5,000	-	5,000
Mosquito Control	3,205,830	3,149,318	3,025,490	123,828
Family and Children Services	636,210	678,710	678,710	-
Food Stamp Program	42,200	17,720	-	17,720
Greenbriar Children's Home	316,160	316,160	316,160	-
Summer Bonanza	25,000	28,000	28,000	-
TOTAL HEALTH AND WELFARE	9,993,470	9,957,978	9,414,523	543,455
CULTURE AND RECREATION:				
Frank G Murray Community Center	117,547	121,848	99,952	21,896
Recreation Department	2,629,020	2,564,696	2,512,181	52,515
Aquatic Center Pool	1,023,065	1,031,000	878,366	152,634
Weightlifting Center	240,210	250,913	222,515	28,398
Tybee Pier and Pavilion	27,820	27,820	21,463	6,357
Georgia Forestry	29,980	30,820	28,175	2,645
Library	5,518,044	5,518,044	5,518,044	-
TOTAL CULTURE AND RECREATION	9,585,686	9,545,141	9,280,696	264,445

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
HOUSING AND DEVELOPMENT:				
Co-Operative Extension Service	\$ 160,010	\$ 160,284	\$ 137,687	\$ 22,597
Coastal Soil and Water	600	600	500	100
Construction Apprentice Program	120,000	120,000	99,741	20,259
Bamboo Farm	170,000	170,000	133,803	36,197
TOTAL HOUSING AND DEVELOPMENT	<u>450,610</u>	<u>450,884</u>	<u>371,731</u>	<u>79,153</u>
DEBT SERVICE:				
Principal	3,662,715	3,670,561	3,670,524	37
Interest and other charges	1,939,140	1,931,294	1,830,802	100,492
TOTAL DEBT SERVICE	<u>5,601,855</u>	<u>5,601,855</u>	<u>5,501,326</u>	<u>100,529</u>
TRANSFERS TO OTHER FUNDS	<u>5,401,065</u>	<u>14,344,576</u>	<u>14,344,572</u>	<u>4</u>
TOTAL CHARGES TO APPROPRIATIONS	<u>128,717,350</u>	<u>137,607,922</u>	<u>130,192,958</u>	<u>7,414,964</u>
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	-	(7,193,952)	6,284,687	13,478,639
FUND BALANCE ALLOCATION	-	7,193,952	-	(7,193,952)
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,284,687</u>	<u>\$ 6,284,687</u>

(Concluded)

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – SPECIAL SERVICE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
RESOURCES (Inflows):				
Property taxes	\$ 13,084,052	\$ 13,084,052	\$ 13,632,924	\$ 548,872
Other taxes	6,535,000	6,535,000	6,935,430	400,430
Penalties and interest on delinquent taxes	12,500	12,500	27,839	15,339
Homeowners tax relief grant	505,518	505,518	524,012	18,494
Intergovernmental	9,000	1,494,343	1,348,867	(145,476)
Charges for services	406,300	406,300	362,918	(43,382)
Fines and fees	1,996,900	2,226,900	1,965,979	(260,921)
Investment income	200,000	280,000	513,588	233,588
Other revenue	5,000	12,200	10,385	(1,815)
Transfers from other funds	672,660	672,660	790,456	117,796
AMOUNTS AVAILABLE FOR APPROPRIATION	23,426,930	25,229,473	26,112,398	882,925
CHARGES TO APPROPRIATIONS (Outflows):				
GENERAL GOVERNMENT:				
Finance	72,053	74,808	67,505	7,303
Professional services	21,480	21,480	14,153	7,327
Human Resources	32,815	33,758	25,489	8,269
County Engineer	988,067	1,094,675	803,150	291,525
Indirect cost charges	1,001,000	1,001,000	1,001,000	-
Building Safety and Regulatory Services	378,611	493,975	483,201	10,774
Reimbursable expenses	-	707,200	534,530	172,670
Other	-	-	23,190	(23,190)
Contingencies	798,134	401,606	-	401,606
Vacant positions	(200,000)	(200,000)	-	(200,000)
TOTAL GENERAL GOVERNMENT	3,092,160	3,628,502	2,952,218	676,284
JUDICIARY:				
Recorders Court	892,444	911,750	580,044	331,706
TOTAL JUDICIARY	892,444	911,750	580,044	331,706
PUBLIC SAFETY:				
Police	10,840,974	11,181,324	11,174,002	7,322
Sheriff/Peace Officers' Retirement	60,000	75,000	71,490	3,510
Crimestoppers	85,000	85,000	85,000	-
TOTAL PUBLIC SAFETY	10,985,974	11,341,324	11,330,492	10,832

(Continued)

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – SPECIAL SERVICE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2007

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
PUBLIC WORKS:				
County Engineer - Traffic Lights	\$ 190,000	\$ 190,000	\$ 187,859	\$ 2,141
Public Works	4,834,545	5,188,269	4,577,816	610,453
Fell Street Pump Maintenance	15,000	15,000	10,082	4,918
TOTAL PUBLIC WORKS	5,039,545	5,393,269	4,775,757	617,512
HOUSING AND DEVELOPMENT:				
Metropolitan Planning Commission	1,070,215	1,070,215	1,070,055	160
Creative Coast	-	-	-	-
Coastal Area Regional Development Center	72,500	80,000	71,579	8,421
TOTAL HOUSING AND DEVELOPMENT	1,142,715	1,150,215	1,141,634	8,581
DEBT SERVICE:				
Principal	50,840	50,839	50,836	3
Interest and other charges	61,280	61,281	11,280	50,001
TOTAL DEBT SERVICE	112,120	112,120	62,116	50,004
TRANSFERS TO OTHER FUNDS	2,161,972	3,604,155	3,495,270	108,885
TOTAL CHARGES TO APPROPRIATIONS	23,426,930	26,141,335	24,337,531	1,803,804
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	-	(911,862)	1,774,867	2,686,729
FUND BALANCE ALLOCATION	-	911,862	-	(911,862)
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	\$ -	\$ -	\$ 1,774,867	\$ 1,774,867

(Concluded)

CHATHAM COUNTY, GEORGIA
Notes to Required Supplementary Information

A. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in this report.

1. Departments submit detailed budget requests to the Budget Office, which reviews and compiles the requests, and makes recommendations to the County Manager.
2. The County Manager submits a proposed budget to the Board of County Commissioners no later than the first week in May.
3. The Board of County Commissioners holds such public workshops as it deems necessary and holds an advertised public hearing on the proposed budget at which the first reading of the budget resolution occurs. The budget is finally adopted at a regular Board meeting upon the second reading of the budget resolution prior to June 30th.
4. Annual budgets are adopted for the general fund, special revenue funds and debt service funds for legal budgetary control. Project length budgets are adopted for capital projects funds. Annual budgets are also adopted for other funds as a management tool.
5. Budgets for previously mentioned governmental fund types are maintained on a basis consistent with generally accepted accounting principles. The proprietary funds adopt budgets as a management tool. Since these budgets are not a required disclosure item, they are not presented herein.
6. The County Manager, Finance Director and Budget Officer are authorized to transfer budgeted amounts within departments. The Board of Commissioners may transfer amounts between departments and approve appropriations of additional resources in accordance with Georgia State Laws.
7. Supplemental and decreases in budget appropriations were properly approved by the County Commissioners. For the year ended June 30, 2007, the following supplemental and decrease in appropriations were approved:

<u>Fund Type</u>	<u>Original Appropriations</u>	<u>Supplemental Appropriations</u>	<u>Supplemental Decreases</u>	<u>Final Appropriations</u>
General	\$ 128,717,350	\$ 8,890,559	\$ -	\$ 137,607,909
Special Revenue	32,506,677	5,884,839	-	38,391,516
Debt Service	185,860	125,997	-	311,857

8. The level of legal budgetary control (the level at which expenditures may not exceed appropriations) is at the department level.

CHATHAM COUNTY, GEORGIA
Notes to Required Supplementary Information

B. Excess of Expenditures Over Appropriation in Individual Funds

<u>Fund</u>	<u>Department</u>	<u>Negative Variance</u>
General Fund	Court Expenditures	\$ 26,139
General Fund	County Manager	391
Special Service District	Other	23,190

Chatham County, Georgia
Required Supplementary Information – Pension Schedules
June 30, 2007

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the date indicated. Additional information as of the latest actuarial valuation follows:

Chatham County Employees' Retirement Plan	
Actuarial Valuation Date	June 30, 2006
Actuarial Cost Method	Entry Age Normal Actuarial Cost Method
Amortization Method	Level dollar with closed amortization periods
Remaining Amortization Period	15 years
Asset Valuation Method	Adjusted Market Value
Actuarial Assumptions:	
Investment rate of return	8.5%, compounded annually
Projected salary increases	4.0%, compounded annually
Inflation rate	3.0%, compounded annually
Postretirement benefit increases	N/A

Schedule of Funding Progress
(dollar amounts in thousands)
1997 - 2006

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/1997	\$ 55,238	61,453	\$ 6,215	89.9	34,659	17.9
12/31/1998	62,822	63,484	662	99.0	36,692	1.8
12/31/1999	73,526	80,317	6,791	91.5	40,940	16.6
07/01/2001 *	85,352	87,146	1,794	97.9	43,134	4.2
07/01/2002	90,420	97,293	6,873	92.9	41,078	16.7
07/01/2003	93,250	106,259	13,009	87.8	43,760	29.7
07/01/2004	94,522	117,585	23,063	80.4	46,320	49.8
07/01/2005	97,427	130,304	32,877	74.8	50,935	64.5
07/01/2006	102,952	142,973	40,021	72.0	55,437	72.2

* The valuation plan year changed from January 1 to July 1. Due to this change, there is an 18 month period between the December 31, 1999 information and the July 1, 2001 information.

Schedule of Employer Contributions
1998-2007

Year Ended	Annual Required Contribution	Percentage Contributed	Year Ended	Annual Required Contribution	Percentage Contributed
12/31/1998	2,762,307	100.0%	6/30/2003	2,781,215	87.7%
12/31/1999	2,751,766	100.0%	6/30/2004	3,169,496	95.2%
6/30/2000	1,397,196	100.0%	6/30/2005	3,690,313	83.4%
6/30/2001	2,794,392	100.0%	6/30/2006	4,884,890	100.1%
6/30/2002	2,005,964	139.3%	6/30/2007	6,176,443	105.0%