

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



CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
RESOURCES (Inflows):				
Property taxes	\$ 108,831,824	\$ 108,831,824	\$ 110,666,133	\$ 1,834,309
Local option sales tax	10,800,000	10,800,000	11,264,839	464,839
Other taxes	380,000	380,000	379,296	(704)
Penalties and interest on delinquent taxes	926,900	926,900	1,343,445	416,545
Licenses and permits	864,500	864,500	970,145	105,645
Homeowners tax relief grant	3,472,017	3,472,017	3,463,372	(8,645)
Intergovernmental	1,565,955	1,769,055	2,470,125	701,070
Charges for services	9,163,297	9,163,297	9,716,535	553,238
Fines and fees	3,566,481	3,566,481	3,327,736	(238,745)
Investment income	550,000	550,000	2,037,808	1,487,808
Other revenue	493,440	519,440	723,064	203,624
Transfers from other funds	582,500	684,377	453,443	(230,934)
	<u>141,196,914</u>	<u>141,527,891</u>	<u>146,815,941</u>	<u>5,288,050</u>
AMOUNTS AVAILABLE FOR APPROPRIATION				
CHARGES TO APPROPRIATIONS (Outflows):				
GENERAL GOVERNMENT:				
County Commissioners	564,667	885,232	573,666	311,566
Youth Commission	25,000	25,000	25,000	-
County Clerk	92,172	95,432	92,699	2,733
County Manager	606,097	645,725	618,214	27,511
Elections	1,085,806	1,197,717	721,650	476,067
Voter Registration	643,257	658,603	640,858	17,745
Finance	2,026,440	2,124,340	1,908,835	215,505
Professional Services	109,000	111,500	106,910	4,590
Purchasing	661,414	697,187	650,596	46,591
County Attorney	675,746	711,834	775,787	(63,953)
Information Communication Systems	2,724,716	2,970,776	2,596,100	374,676
Communications	794,000	832,096	585,813	246,283
Human Resources	1,295,034	1,315,051	1,242,357	72,694
Temporary Pool	181,380	181,380	174,491	6,889
Tax Commissioner	4,377,820	4,511,604	4,114,138	397,466
Tax Assessor	4,390,054	4,550,455	4,211,001	339,454
Board of Equalization	175,510	175,788	147,176	28,612
ADA Compliance	280,694	112,711	63,799	48,912
Internal Audit	525,155	461,159	397,105	64,054
Building Maintenance and Operations	2,097,651	2,185,809	2,089,041	96,768
Fleet Operations	757,575	811,698	644,456	167,242
Utilities	765,000	765,000	799,488	(34,488)
Administrative Services	751,907	824,122	775,375	48,747

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
GENERAL GOVERNMENT (Continued):				
Building Safety and Regulatory Services	\$ 125,919	\$ 125,919	\$ 80,629	\$ 45,290
Pensioners' Health Insurance	3,171,921	3,171,921	3,171,921	-
OPEB Contribution	-	2,000,000	2,000,000	-
Special Appropriations	12,500	214,960	99,911	115,049
Vacant positions	(650,000)	(745,000)	-	(745,000)
Other	651,000	889,571	795,471	94,100
Contingencies	3,351,654	76,132	-	76,132
TOTAL GENERAL GOVERNMENT	32,269,089	32,583,722	30,102,487	2,481,235
JUDICIARY:				
Court Administrator	2,782,881	3,133,468	2,991,448	142,020
Court Expenditures	845,000	846,914	753,800	93,114
Alternative Dispute Resolution	125,100	137,232	128,109	9,123
Superior Court Clerk	2,384,832	2,454,621	2,257,629	196,992
District Attorney	5,194,990	5,442,781	4,990,531	452,250
Victim Witness Program	585,000	606,093	605,689	404
State Court Judge	1,247,574	1,289,938	1,159,260	130,678
State Court Clerk	1,262,326	1,300,942	1,146,549	154,393
DUI Court	182,170	185,148	94,589	90,559
Magistrate Court	1,261,700	1,310,259	1,224,026	86,233
Probate Court	766,770	790,516	733,003	57,513
Probate Court Filing Fees	122,000	122,000	101,659	20,341
Juvenile Court	4,174,215	4,228,208	4,154,901	73,307
Grand Jury	23,360	23,360	8,543	14,817
Law Library	107,650	110,896	95,379	15,517
Public Defenders Office	2,299,950	2,300,090	2,263,280	36,810
Panel Attorneys	1,607,200	1,625,200	1,652,153	(26,953)
Juvenile Court Restricted Expenditures	80,000	338,605	47,706	290,899
Drug Treatment Restricted Expenditures	86,000	190,463	10,900	179,563
5 % Victim Witness Fees Restricted Expenditures	420,000	850,893	211,120	639,773
TOTAL JUDICIARY	25,558,718	27,287,627	24,630,274	2,657,353

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
PUBLIC SAFETY:				
Counter Narcotics Team	\$ 3,550,454	\$ 3,576,103	\$ 3,299,708	\$ 276,395
Marine Police Patrol	605,339	635,339	600,965	34,374
Sheriff's Office	9,028,169	9,268,199	8,812,840	455,359
Detention Center	32,245,860	32,764,291	32,667,076	97,215
Emergency Medical Service	1,009,654	1,012,154	991,561	20,593
County Coroner	334,320	338,147	288,298	49,849
Animal Control	793,363	793,363	696,387	96,976
Hazardous Materials	42,340	42,340	75,906	(33,566)
TOTAL PUBLIC SAFETY	47,609,499	48,429,936	47,432,741	997,195
PUBLIC WORKS:				
Public Works	748,000	881,460	820,679	60,781
Bridge Operations and Maintenance	620,874	694,568	650,899	43,669
TOTAL PUBLIC WORKS	1,368,874	1,576,028	1,471,578	104,450
HEALTH AND WELFARE:				
Indigent Health Center	4,660,470	4,660,470	4,492,608	167,862
Health Department	1,315,750	1,315,750	1,315,750	-
Other Health Services	5,000	5,000	-	5,000
Mosquito Control	3,317,720	3,422,469	3,324,111	98,358
Family and Children Services	696,210	696,210	696,210	-
Greenbriar Children's Home	331,970	331,970	331,970	-
Summer Bonanza	25,000	25,000	25,000	-
TOTAL HEALTH AND WELFARE	10,352,120	10,456,869	10,185,649	271,220
CULTURE AND RECREATION:				
Frank G Murray Community Center	121,880	122,014	109,336	12,678
Recreation Department	3,125,169	3,069,504	2,640,343	429,161
Aquatic Center Pool	1,032,850	1,077,876	877,277	200,599
Weightlifting Center	282,680	287,527	240,518	47,009
Tybee Pier and Pavilion	27,880	27,881	20,993	6,888
Georgia Forestry	33,240	42,713	41,027	1,686
Library	6,229,450	6,229,450	6,229,450	-
TOTAL CULTURE AND RECREATION	10,853,149	10,856,965	10,158,944	698,021

(Continued)

CHATHAM COUNTY, GEORGIA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
HOUSING AND DEVELOPMENT:				
Creative Coast	\$ -	\$ 123,384	\$ 61,692	\$ 61,692
Co-Operative Extension Service	175,000	175,000	167,933	7,067
Coastal Soil and Water	600	600	-	600
Construction Apprentice Program	120,000	183,588	159,976	23,612
Bamboo Farm	170,000	173,594	160,175	13,419
TOTAL HOUSING AND DEVELOPMENT	465,600	656,166	549,776	106,390
DEBT SERVICE:				
Principal	3,811,555	3,811,656	3,811,615	41
Interest and other charges	1,773,375	1,773,274	1,746,718	26,556
TOTAL DEBT SERVICE	5,584,930	5,584,930	5,558,333	26,597
TRANSFERS TO OTHER FUNDS	7,134,935	15,961,280	15,858,436	102,844
TOTAL CHARGES TO APPROPRIATIONS	141,196,914	153,393,523	145,948,218	7,445,305
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	-	(11,865,632)	867,723	12,733,355
FUND BALANCE ALLOCATION	-	11,865,632	-	(11,865,632)
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	\$ -	\$ -	\$ 867,723	\$ 867,723

(Concluded)

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – SPECIAL SERVICE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
RESOURCES (Inflows):				
Property taxes	\$ 14,575,291	\$ 14,575,291	\$ 14,855,186	\$ 279,895
Other taxes	6,715,000	6,715,000	6,887,468	172,468
Penalties and interest on delinquent taxes	12,500	12,500	29,317	16,817
Homeowners tax relief grant	524,012	524,012	536,828	12,816
Intergovernmental	716,200	716,200	879,501	163,301
Charges for services	405,995	405,995	295,112	(110,883)
Fines and fees	2,090,000	2,090,000	1,502,839	(587,161)
Investment income	350,000	365,000	404,097	39,097
Other revenue	5,000	5,000	16,637	11,637
Transfers from other funds	672,660	929,419	937,495	8,076
AMOUNTS AVAILABLE FOR APPROPRIATION	26,066,658	26,338,417	26,344,480	6,063
CHARGES TO APPROPRIATIONS (Outflows):				
GENERAL GOVERNMENT:				
Finance	76,620	79,309	63,634	15,675
Professional services	21,000	23,500	13,000	10,500
Human Resources	47,625	48,614	31,596	17,018
County Engineer	1,018,032	1,121,489	946,829	174,660
Indirect cost charges	1,001,000	1,001,000	1,001,000	-
Building Safety and Regulatory Services	454,618	494,093	495,578	(1,485)
Reimbursable expenses	707,200	707,200	600,989	106,211
Other general government	-	75,000	27,350	47,650
Contingencies	477,000	196,039	-	196,039
Vacant positions	(300,000)	(300,000)	-	(300,000)
TOTAL GENERAL GOVERNMENT	3,503,095	3,446,244	3,179,976	266,268
JUDICIARY:				
Recorders Court	918,090	1,154,632	1,156,519	(1,887)
TOTAL JUDICIARY	918,090	1,154,632	1,156,519	(1,887)
PUBLIC SAFETY:				
Police	12,018,567	12,245,042	12,205,017	40,025
Sheriff/Peace Officers' Retirement	60,000	60,000	51,803	8,197
Crimestoppers	106,360	106,360	100,389	5,971
TOTAL PUBLIC SAFETY	12,184,927	12,411,402	12,357,209	54,193

(Continued)

CHATHAM COUNTY, GEORGIA
SPECIAL REVENUE FUND – SPECIAL SERVICE DISTRICT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2008

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
PUBLIC WORKS:				
County Engineer - Traffic Lights	\$ 225,000	\$ 225,000	\$ 175,567	\$ 49,433
Public Works	5,317,821	5,527,577	4,896,507	631,070
Fell Street Pump Maintenance	15,000	15,000	9,791	5,209
TOTAL PUBLIC WORKS	5,557,821	5,767,577	5,081,865	685,712
HOUSING AND DEVELOPMENT:				
Metropolitan Planning Commission	1,248,409	1,178,409	1,178,409	-
SAGIS	272,513	488,246	486,267	1,979
Creative Coast	-	-	-	-
Coastal Area Regional Development Center	65,300	65,300	65,275	25
TOTAL HOUSING AND DEVELOPMENT	1,586,222	1,731,955	1,729,951	2,004
DEBT SERVICE:				
Principal	52,940	52,937	52,933	4
Interest and other charges	34,180	34,183	9,183	25,000
TOTAL DEBT SERVICE	87,120	87,120	62,116	25,004
TRANSFERS TO OTHER FUNDS	2,744,025	2,860,495	2,626,403	234,092
TOTAL CHARGES TO APPROPRIATIONS	26,581,300	27,459,425	26,194,039	1,265,386
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	(514,642)	(1,121,008)	150,441	1,271,449
FUND BALANCE ALLOCATION	514,642	1,121,008	-	(1,121,008)
EXCESS (DEFICIENCY) OF RESOURCES OVER CHARGES TO APPROPRIATIONS	\$ -	\$ -	\$ 150,441	\$ 150,441

(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, 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, 2008, 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	\$ 141,196,914	\$ 12,196,609	\$ -	\$ 153,393,523
Special Revenue	36,972,562	2,314,553	(269,458)	39,017,657
Debt Service	211,945	101,146	-	313,091

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	County Attorney	\$ 63,953
General Fund	Utilities	34,488
General Fund	Panel Attorneys	26,953
General Fund	Haz Mat Expense	33,566
Special Service District	Recorder's Court	1,886
Special Service District	Building Safety	1,486

Chatham County, Georgia
Required Supplementary Information – Pension Schedules
June 30, 2008

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, 2007
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 - 2007

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
07/01/2007	113,248	156,624	43,376	72.3	58,929	73.6

* 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
1999-2008

Year Ended	Annual Required Contribution	Percentage Contributed	Year Ended	Annual Required Contribution	Percentage Contributed
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%
6/30/2003	2,781,215	87.7%	6/30/2008	7,360,446	102.7%

Chatham County, Georgia
Required Supplementary Information – OPEB Schedules
June 30, 2008

Chatham County OPEB Trust Plan
Schedule of Funding Progress
June 30, 2008
(dollars in thousands)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Total Unfunded Actuarial Liability	Funded Ratio	Annual Covered Payroll	Ratio of the Actuarial Liability to Annual Covered Payroll
July 1, 2007	\$4,425	\$91,278	\$86,853	4.85%	\$58,929	147.4%

Chatham County OPEB Trust Plan
Schedule of Valuation Details
June 30, 2008

Valuation Date:	July 1, 2007
Actuarial Cost Method:	Projected Unit Credit
Amortization Method:	30 years, open period
Remaining Amortization Period:	30 years
Asset Valuation Method:	Market value
Investment Return Assumption:	7.2%
Health Care Cost Trend Rate:	8% current year, 1% incremental decrease annually to 5% rate by 2010

Population information:	
Retirees & current beneficiaries	355
Active plan participants	<u>1,346</u>
Total	<u>1,701</u>

