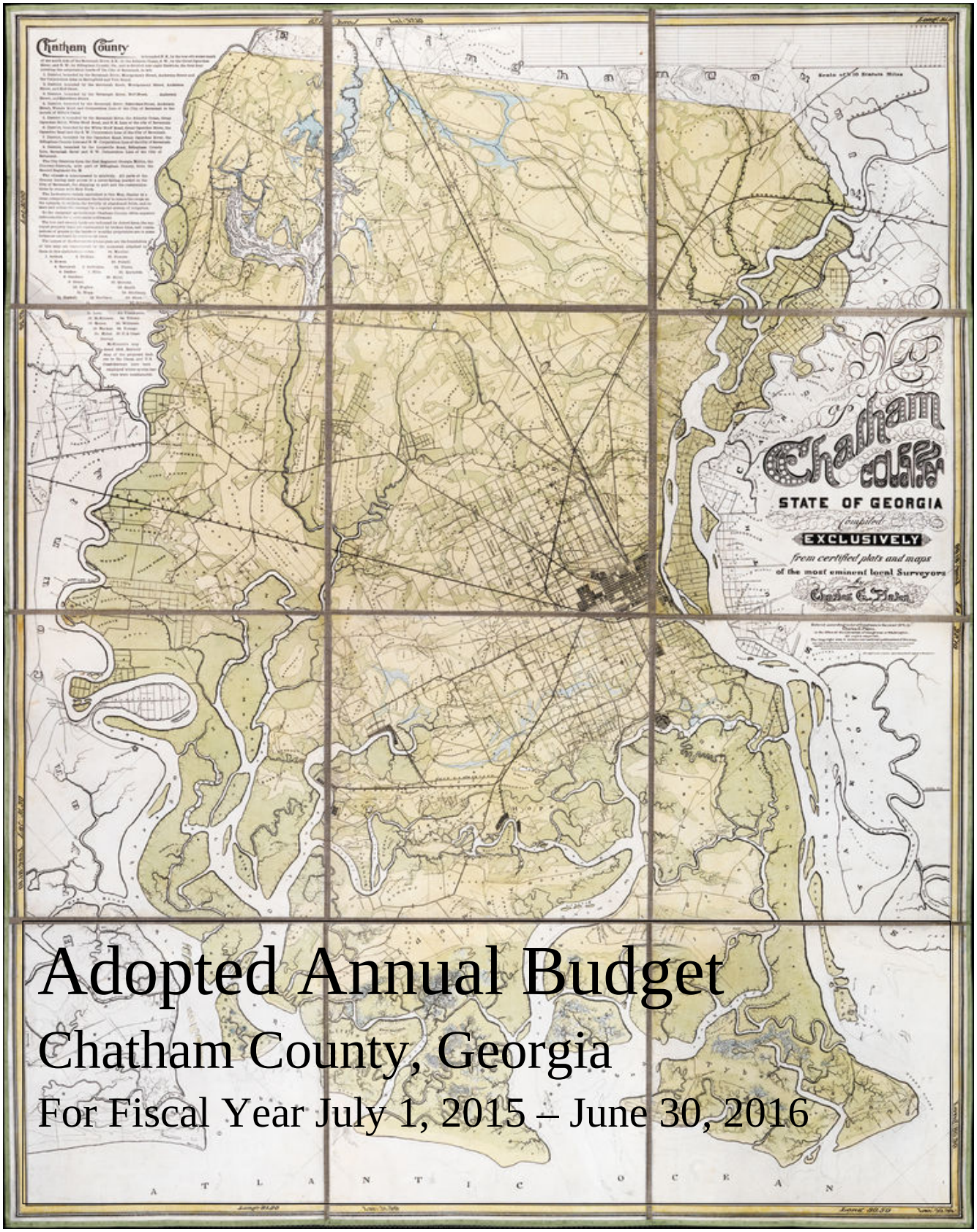


Adopted Annual Budget

Chatham County, Georgia

For Fiscal Year July 1, 2015 – June 30, 2016



CHATHAM COUNTY, GEORGIA

FISCAL YEAR 2015 / 2016

ADOPTED ANNUAL BUDGET

Prepared by the Chatham County Finance Staff

Amy Davis, Finance Director
Read DeHaven, Budget Officer
Estelle Brown, Assistant Budget Officer
Christopher Morris, Senior Budget & Management Analyst
Rusheda Adeshina, Senior Budget & Management Analyst
Melva Sharpe, Senior Budget & Management Analyst
Mark Bucalo, Senior Budget & Management Analyst

INTRODUCTION AND OVERVIEW

Chairman and County Commissioners 8
Guide to the Budget Document 10
County Manager's Message 11

FINANCIAL STRUCTURE

County Commission Goals & Objectives 22
Organizational Chart 24
Elected Officials and Department Directors 25
Fund Descriptions 26
Department Fund Structure 27
Budget Process 32
Budget Calendar 34

FINANCIAL SUMMARIES

FY 2015/2016 Revenue and Expenditures by Category 36
All Funds Combined - Revenue by Category 38
All Funds Combined - Expenditure Budget by Category 38
All Funds Combined - Operating Budget Expenditure 39
All Funds Combined - Major Capital Expenditures 39
Summary of Financial Sources and Uses 40
Changes in Fund Balance 42
Revenue Analysis and Overview 42
Analysis of Revenue Categories Fy 2016 48
Long Range Financial Plans 52
Comparison of Presentation of Funds 58

CAPITAL & DEBT

Capital Project Funds 60
Capital Improvement Program Funded Projects FY 2015 / 2016 63
CIP Critical Projects Unfunded FY2015/2016 64
Identification of Significant, Non-Routine Projects 69
Capital Expenditures Impact on the Operating Budget 70
Long Term Obligations 70

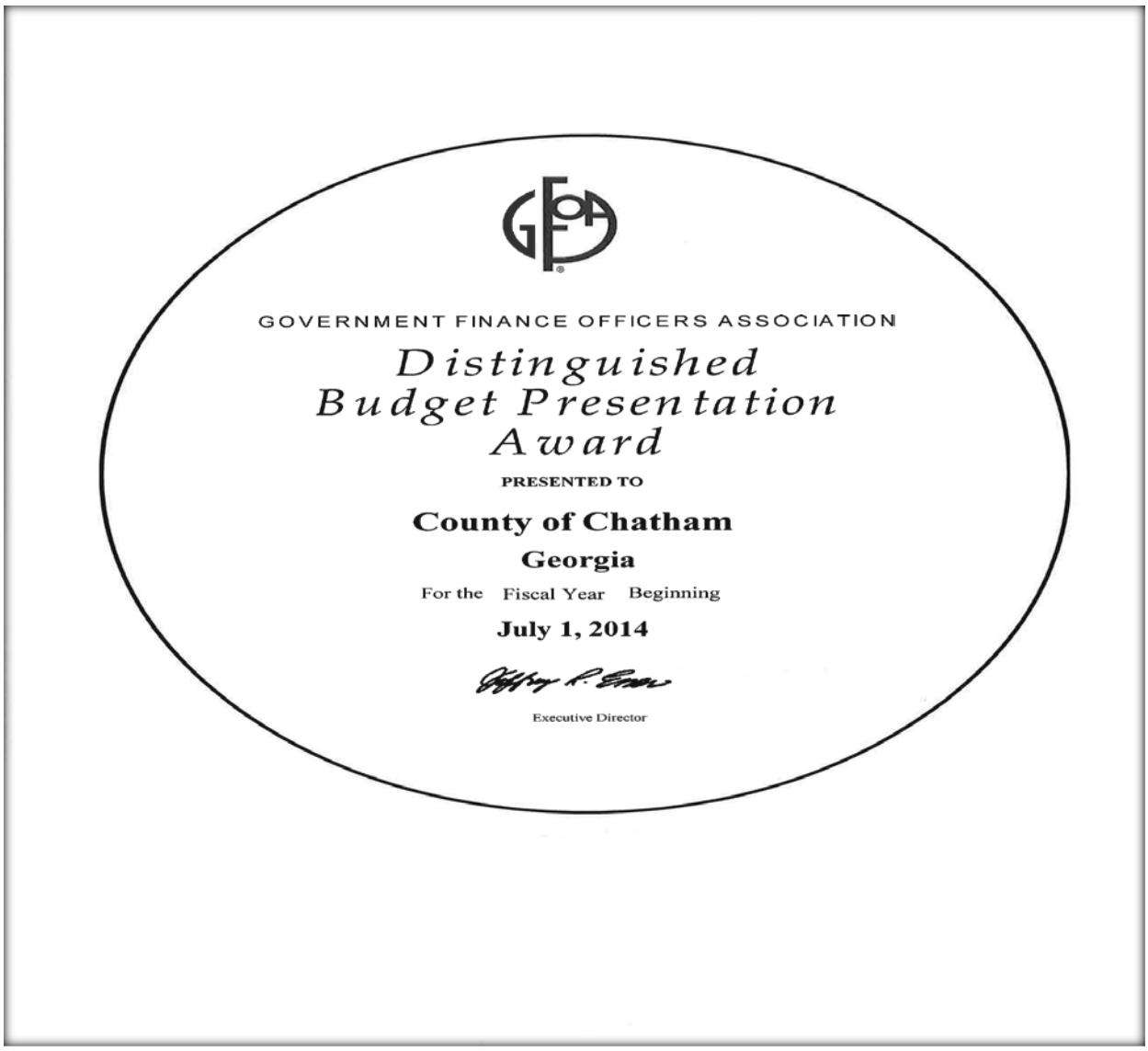
DEPARTMENTAIL INFORMATION - GENERAL FUND

General Fund Maintenance & Operations (M&O) 73
2015 / 2016 Adopted Revenue Summary – General Fund 75
2015/2016 Adopted Summary of Expenditures – General Fund 82

Board of Commissioners - 1001110 86
Clerk of Commission - 1001130 88
County Manager - 1001320 90
Board of Elections - 1001400 92
Voter Registration - 1001401 94
Finance - 1001510 96
Purchasing - 1001517 98
County Attorney - 1001530 100
Information & Communication Services - 1001535 102
Human Resources - 1001540 104
Tax Commissioner - 1001545 106
Board of Assessors - 1001550 108
Board of Equalization - 1001551 110
Internal Audit - 1001560 112
Facilities Maintenance - 1001565 114
Fleet Operations - 1001567 116
Public Information – 1001570 118
Public Communication - 1001571 120
Administrative Services - 1001580 122
Court Administrator - 1002100 124
Alternative Dispute Resolution - 1002120 126
Clerk of Superior Court - 1002180 128
District Attorney - 1002200 130
Victim Witness - 1002210 132
State Court Judges - 1002300 134
State Court Clerk - 1002310 136
DUI Court - 1002320 138
Magistrate Court - 1002400 140
Probate Court - 1002450 142
Juvenile Court - 1002600 144
Law Library - 1002750 147
Public Defender - 1002800 148
Indigent Defense Unit - 1002820 150
Counter Narcotics Team - 1003222 152
Sheriff - 1003300 155
Detention Center - 1003326 158

Emergency Medical Service - 1003600 161
Coroner – 1003700 162
Bridges - 1004230 164
Mosquito Control - 1005144 166
Frank G. Murray Community Center - 1005530 168
Parks And Recreation - 1006100 170
Aquatic Center - 1006124 172
Building Safety Animal Tags - 1007210 174
Chatham Apprentice Program – 1007660 176
MWBE – Community Outreach Program - 1007661 177
2015 / 2016 Adopted Non-Departmental Expenditure Summaries - General Fund - M&O 179
DEPARTMENTAL INFORMATION - SPECIAL SERVICE DISTRICT
Special Service District (SSD) 184
2015 / 2016 Adopted Revenue Summary - SSD 187
2015 / 2016 Adopted Expenditure Summary - SSD 190
County Engineer - 2701575 192
Recorders Court - 2702500 194
Police - 2703200 196
Public Works - 2704100 197
Building Safety Regulatory - 2707210 200
2015 / 2016 Adopted Non-Departmental Expenditure Summaries - SSD 202
OTHER FUNDS
Special Revenue Funds 204
Child Support Enforcement 208
Capital Project Funds 212
Special Purpose Local Option Sales Tax - Fund 320 213
Special Purpose Local Option Sales Tax - Fund 321 217
Special Purpose Local Option Sales Tax - Fund 322 222
Special Purpose Local Option Sales Tax - Fund 323 227
Special Purpose Local Option Sales Tax - Fund 324 232
Special Purpose Local Option Sales Tax - Fund 325 237
Capital Improvement Fund 350 240
Downtown Savannah Authority Series 1999 Revenue Bonds – Fund 360 241
Series 2005 Revenue Refunding And Improvement Bonds - Fund 370 242
CIP Fund 380 – Jail Expansion 243
Enterprise Funds 244

Water and Sewer – Fund 505 247
Solid Waste Management – Fund 540 248
Parking Garage – Fund 555 251
Building Safety / Regulatory Services – Fund 570 252
Internal Service Funds 254
SUPPLEMENTAL INFORMATION
Miscellaneous Statistics - FY 2015/2016 257
Departmental Budget as Equivalent Millage Rate 261
History of Chatham County 264
Financial Policies 271
Employee Position Summary 291
Pay and Classification Plan 294
Glossary. 306



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Chatham County, Georgia for its annual budget for the fiscal year beginning July 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Chatham County, Georgia
Chairman and County Commissioners



Albert J. Scott
Chairman



Helen Stone
1st District



James J. Holmes
2nd District



Tony Center
3rd District



Patrick K. Farrell
4th District



Yusuf K. Shabazz
5th District



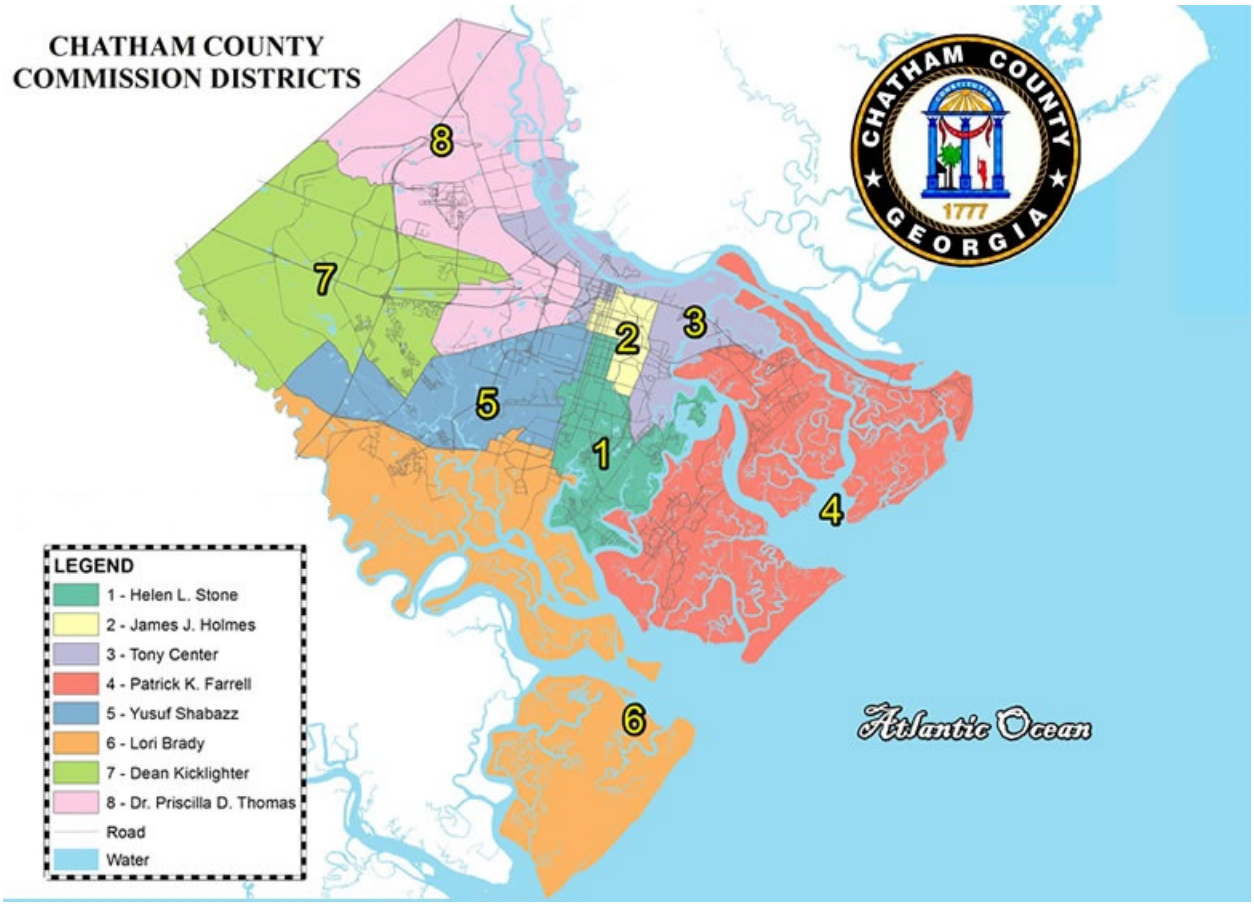
Lori L. Brady
6th District

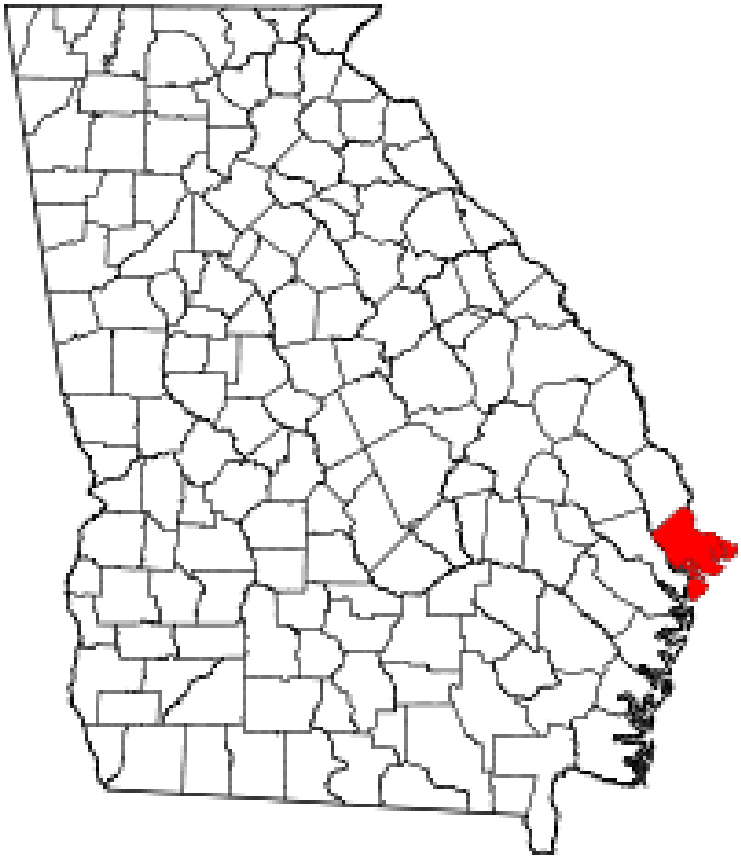


Dean Kicklighter
7th District



Priscilla D. Thomas
Vice Chairman
8th District


CHATHAM COUNTY
COMMISSION DISTRICTS
CHATHAM COUNTY
1777
GEORGIA
8
7
2
3
5
1
4
6
Atlantic Ocean
LEGEND
1 - Helen L. Stone
2 - James J. Holmes
3 - Tony Center
4 - Patrick K. Farrell
5 - Yusuf Shabazz
6 - Lori Brady
7 - Dean Kicklighter
8 - Dr. Priscilla D. Thomas
Road
Water



Guide to the Budget Document

The Chatham County Budget Book is intended to provide information at both the detailed and summary level – information that can be used by citizens, elected officials, business owners, bondholders, investors, and rating agencies as an informational tool and an operation tool alike. It is critical that the document serves the following four functions: act as a policy document, serve as a legally required financial planning tool, function as an operational guide, and act as a communication device.

Listed below is a brief description of the individual sections of this document.

The **Introductory Section** includes the County's budget message and is intended to articulate priorities, issues and any other major changes in County services for the budget year.

The **Financial Structure and Summary Sections** include fund and County organizational charts, fund descriptions and various summary sections showing revenues and expenditures for all funds, which is intended to provide an overview of the total resources budgeted by the County.

The **Capital & Debt** and **Fund Sections** are intended to provide a breakdown of the fiscal year 2016 budget on an individual fund basis. The fund types include the general, special revenue, debt service, business type activities/enterprise, internal services, and capital project funds. Each fund includes a general description of the fund, history of revenues, and expenditures.

The programs are grouped by type following each fund and include public safety, culture and recreation, engineering, public works, community, general government, debt service, and business type activities/enterprise. The detail includes program description and written budget analysis for program. For comparison purposes, all program budget information includes actuals from fiscal year 2014, budgeted 2015, and budgeted 2016.

Supplemental Information provides statistical, supplemental, and miscellaneous data for the County.

The **Glossary of Terms** is included to assist the reader with any terminology (including abbreviations and acronyms) not readily understood.

From the Desk of the

Chatham County Manager

To: **Citizens of Chatham County**
Honorable Chairman, Albert J. Scott
Honorable Vice-Chair, Dr. Priscilla D. Thomas
Honorable Chatham County Commission Members

Subject: **FY 2016 Adopted Budget**

Date: **June 26, 2015**

I am pleased and proud to submit to you the FY 2016 Final Budget for Chatham County. In spite of limited revenue growth, the budget before you recommends additional resources for the County's core services and addresses its most pressing needs. Chatham County and its municipalities have and are realizing growth in the local economy and with it population growth and growing demands for infrastructure and services. These demands have influenced the development of this budget proposal to ensure Chatham County provides an adequate level of service at expected quality levels at a reasonable cost. The staff and employees of "Team Chatham" have endeavored to provide for citizen needs while balancing the goals, objectives and expectations of the Board of Commissioners.

Presented herewith, in accordance with section 36-81-(1-6) of the Official Code of Georgia Annotated, is the FY 2016 recommended annual budget. These budgets represent the recommended plan for providing essential county services for the upcoming fiscal year that begins July 1, 2015, and ends June 30, 2016. These budgets include the collective input from all county department directors, elected officials, outside agencies and the County Executive Team.

I would like to personally thank "Team Chatham" for their input in this document, but more importantly, I want to thank the Board for providing direction on a regular basis and being engaged in our community. Chatham County has in the past sought to budget in a manner dealing with impacts of the economy, State and Federal unfunded mandates, and local desire for services. It is my intention in partnership with the Board of Commissioners and staff to take Chatham County to the "Next Level." This new level is one providing a look into the future by establishing policies determining reserve levels, capital funding, investment options, and better forecasting and projections of revenues and expenditures. Please find below highlights of the adopted FY 2016 Budget.

HIGHLIGHTS OF THE ADOPTED FY 2016 BUDGET

GENERAL FUND

- Assumes a modest 2% increase in the tax digest
- Maintains the SPLOST credit millage rate of 11.543 mills
- Increase in LOST revenue of $650,000
- All other revenues have remained relatively flat
- Total revenues $169,978,087 without use of net assets
- Eliminates all contingencies except for the primary account of $250,000 in the General Fund
- Takes into consideration the increase of jury fees and court reporting costs
- Includes maintenance fees for new software applications in the Tax Commissioner's office
- Increase to the Detention Center budget of $1.5 million due to increased contract prices
- 1.5% increase in the salary table as well as funding for merit increases
- The following new positions are being recommended: Public Communications Officer, Audio/Video Technician, ICS Office Assistant, Jr. Systems Administrator, SharePoint Administrator, Case Manager (from part-time status) and a Service Maintenance Worker in Recreation
- The following are recommended as part-time positions: Administrative Assistant (formerly in temp pool) and a part-time Clerk in the Tax Commissioners Office.
- Increased the minimum wage from $7.75 to $10.10 per hour.

SPECIAL SERVICE DISTRICT

- Assumes a modest 1% increase in the tax digest
- Maintains the current millage rate of 4.13 mills
- All other revenues have remained relatively flat
- Total $30,049,370 without use of net assets
- Decreased the SCMPD contract to a flat rate of $14,154,780
- $653,000 transfer to the Capital Improvement Fund for public works heavy equipment and SCMPD vehicle replacement
- Funding for landscaping and maintenance of State route rights of way
- 1.5% increase in the salary table as well as funding for merit increases
- Increased funding for indigent defense in Recorder's Court
- Funding for 3 positions previously unfunded: Lead Maintenance Worker and 2 Equipment Operator I positions
- The following new positions are being recommended: Maintenance Worker II and a Maintenance Worker I
- Increased the minimum wage from $7.75 to $10.10 per hour.

CAPITAL IMPROVEMENT FUND

• Tax billing and assessment system -	$ 591,000
• SCMPD Fleet vehicles -	$ 300,000
• Finance/HR/Purchasing system -	$1,100,000
• Radio System Microwave Replacement -	$ 200,000
• Storage Building at Mosquito Control -	$ 117,000
• Elevator Replacement at J. Tom Coleman Courthouse	$ 51,000
• Boiler Replacement at J. Tom Coleman Courthouse	$ 115,522
• Pave roads/replace sod at Jennifer Ross Park	$ 540,000
• Improve field drainage at Jennifer Ross Park	$ 405,000
• Concession Building at Jim Golden Complex	$ 308,000

• Westlake Park Improvements	$ 117,100
• ICS Security Camera Upgrades/Equipment	$ 200,000
• Salt Creek Park Improvements	$ 165,000
• Grinder	$ 450,000
• Public Works Equipment	$ 250,000
• Maintenance Reserve	$ 250,000
• Pine Barren Maintenance	$ 96,000
• Strategic Plan	$ 80,000
Total	**$5,335,622**

OTHER FUNDS

- Addition of an Equipment Operator III in the Solid Waste Fund
- Addition of a Safety Officer in the Risk Management Fund

As you can see, there are additions to the budget in FY 2016. For example, a new safety officer is added in the risk management fund because Chatham County has experienced a steady increase in worker's compensation and employee injuries for several years. This expenditure is now over an unacceptable level. We owe the taxpayers of this County and our "Team" a safer place to work with a culture of safety at substantially less cost. When employees are hurt, presently they are placed on workers compensation at county expense with no production. We WILL turn that around. We need to instill a culture of safety, conduct investigations of accidents, offer modified duty, etc. and with the cooperation of our "Team," Chatham County can reduce this cost by millions in a relative short time period while creating a safe workplace. This is an investment with many returns.

Capital Planning is our next major target. Capital Planning is paramount to offer the right facilities for community growth including but not limited to: courts, parks, administrative facilities, roads, etc. The difference moving forward is providing the Board and the public with "real" cost projections of operations and maintenance of said facilities. It is my personal and professional recommendation that no capital project should be considered unless a full analysis of all aspects of future operational costs has been completed going forward.

I hope it is quite clear that every dollar in the plan before you was budgeted with limited revenue growth and pressing service demands in mind. The Proposed Budget utilizes both new resources and identified cost savings in an effort to maximize resources to the County's critical needs and maintains our forward-looking approach to budgeting. Maximizing the County's limited resources is a trademark of this County's past, current and future success - it is the "Team Chatham" way. Before I continue, I would like to share "Highlights of Accomplishments for 2015" below.

2015 HIGHLIGHTS OF ACCOMPLISHMENTS

Engineering

LaRoche Avenue Culvert – Replacement of a failing brick arch culvert under LaRoche Avenue. Included stabilization of canal banks and reconstruction of roadway in the area.

Turner's Creek Boat Ramp – Project includes the addition of two ramps at the site on Turner's Creek at Johnny Mercer. Also includes the construction of restroom facilities, marine patrol offices and paving of all parking areas.

Pipemakers Canal Tide Gates – Removal of maintenance heavy mechanical tide gates and installation of "flap" gates on canal. Site is located on Georgia Ports Authority property adjacent to the Savannah River. Will significantly reduce maintenance costs incurred by Public Works and provide dependable flood control.

Truman Parkway, Phase V – Last phase of a legacy project spanning several decades. Completes the connection from Downtown Savannah to Southside Savannah. Constructed by the Georgia Department of Transportation with an investment of $70,000,000 to Chatham County.

Staff completed a cycle visit and audit from Federal Emergency Management Agency's contractor, Insurance Services Office (ISO). The audit resulted in a letter indicating Chatham County is expected to be reclassified as a Community Rating System (CRS) Class 5 community. The saving on flood insurance policies will result as follows: Based on 11,753 policies, Chatham County residents as a whole would save $3,092,955 annually off flood insurance policies. That's $263 per household. Since flood insurance policies within areas where FEMA requires flood insurance is escrowed, that equates to direct savings off the homeowner's monthly mortgage payment.

To date, staff managed design and construction of 65% of Capital Improvement Projects which were established as priorities by the Board in 2007. Projects included the Chatham County Detention Center expansion, completion of the Truman Parkway, Pipemakers Canal from the Savannah River to I-95, several drainage improvement projects, park improvement projects and many road paving projects.

Human Resources and Services

Beverly Whitehead Human Resources Building opened on October 3, 2014

Planned, developed and implemented a major revision to the County's health insurance plan. The revision eliminated the costly HMO product and added a Point-of-Service (POS) option that resulted in lower premiums to employees and a more cost effective delivery system for the County.

After years of planning, the Chatham County Employee Health Center became operational on August 6, 2014. The Center provides primary and acute care services, health coaching, and laboratory services to County employees who are enrolled in the County's health plan. The Center is staffed with a Nurse Practitioner, an RN Health Coach, and a Medical Assistant.

In partnership with Savannah Technical College, Chatham County implemented First Line Supervisor training to employees. The first class of 20 students began a 12-week training course on April 7, 2015. The second group of students will begin the course on May 19, 2015.

116 Chatham County employees took part in "Get Lean in 2015" weight loss challenge. Participating employees lost a combined total of 866 lbs.

ICS

Completed a significant software upgrade for the public safety radio network.

Reviewed and/or began implementation of 6 new major systems, including software for project management, online citizen request management, case management and implementation of the tax collection and billing system in phase I. Phase II will include implementation of the tax assessment software

Finance

Successfully prepared a zero based/needs based budget for a second year with an old accounting system not accommodating for such a process.

Once again received the Award for Excellence in Financial Reporting for our 2014 Comprehensive Annual Financial Report. This represents 31 consecutive years of receiving this award.

Also received the GFOA's Distinguished Budget Award for our 2014-2015 budget document. This was the 20th consecutive award.

Public Works and Park Services

Hosted 3rd Annual Fitness Festival on February 28, 2015, with over 300 people attending

Began an affiliation with Little League Baseball starting in February 2015

Chatham County Data Destruction Day, November 1, 2014, resulted in 37,000 lbs. of paper shredded, 7,500 lbs. of computer electronics donated to Goodwill Industries, 3,500 lbs. of cardboard collected and 18 55-gallon bags of plastic bags collected

Implemented a new aggressive Equipment Operator Training Program for staff

Community Projects

Cloverdale Community Center opened February 20, 2015

Carver Heights Community Center opens late spring

Live Oak Public Libraries

New Islands and Garden City libraries: At just under 16,000 sq. ft. each, these two new LEED Silver facilities have instantly become popular with taxpayers. By integrating the latest technology and design, these libraries create welcoming spaces that rely on a small, agile staff to operate. Circulation at Islands library has more than doubled since moving to the new location. Garden City library has not impacted other West Side libraries' usage; rather, a whole new, unserved population has discovered Live Oak Public Libraries' resources.

Over 35,000 children attended Live Oak Public Libraries' Children's Book Festival November 15, 2014

Safety Net

Campaign for Healthy Kids, led by Chatham County Safety Net Planning Council and Step Up Savannah, launched in August 2014

Our go-live date for Chatham Health Link to be on-boarded onto GRAChIE is June 1, 2015. Both hospital systems, Memorial Health University Medical Center and St. Joseph's/Candler, are on schedule to be exchanging data by this date. Both Federally Qualified Health Centers, Curtis V. Cooper Primary Health Care, Inc., and J. C. Lewis Primary Health Care Center, Inc., are also actively participating.

Miscellaneous Areas

Began negotiations for the new SCMPD agreement seeking strong police service at a reasonable cost.

Closed Detention Center construction contract negotiations between the County and Hunt/Mills, saving County taxpayers' millions.

Juvenile Courts roofing project was started April 2015 for completion before summer of 2015.

District Attorney

Case Management Efficiency – We have a continued success in the Major Crimes Division. On average, the most serious and violent crimes are being tried within a year of the offense date. Due to the nature of these crimes, expediency is essential. Problems such as witness intimidation and witness relocation increase the longer it takes to prosecute a case. Additionally, on average, we have streamlined case management in both the Other Felony Division and the State Court Division. The more quickly a case is resolved, the less costs are associated with the prosecution and the housing of a defendant and swift justice is given for the victim.

Sheriff

Chatham County Sheriff's Office staff worked very closely with the judges to significantly expand our Work Release program to increase the amount of participants. This program has shown marked success with the decreased recidivism rate of participants.

Operation New Hope, our collaborative program with the Chatham County Humane Society, has been able to expand to now include female participants. This program continues to be a huge success with over 156 dogs rescued and adopted since its inception.

Superior Court

The Major Crimes Division had a 110% disposition rate in 2014. Since its inception in 2013, the division has disposed of over 650 major crimes.

The Superior Court was awarded a total of $689,421 in grants for our three Accountability Courts: Drug Court, Mental Health Court and Veterans Court.

Public Defender

Expanded intern program for both law and social work positions; developed extern program; held discussions with Savannah Law School, international partners and State grants initiative coordinator toward developing full-year clinic.

Continued "I Wish I Knew" educational outreach program presented to students throughout Chatham County; developed partnership with Chatham County Youth Commission and Summer Bonanza through Commissioner Priscilla Thomas.

Chatham Emergency Management Agency (CEMA)

Organized and planned 2015 Hurricane Conference for more than 400 public safety attendees and coordinated and conducted more than 50 school safety and security site surveys for the Savannah-Chatham County Public School System.

Metropolitan Planning Commission (MPC)

SAGIS updated the complete IT software suite for administering and supporting GIS. The upgrade included additional hardware, updated operating systems, database software and GIS software, both backend and desktop.

Coordinated Parcel Project with the Carl Vinson Institute of Government Information Technology Outreach Services to spatially correct the parcel layer. Engineering and the Board of Assessors are also participants in the project

Chatham Apprentice Program (CAP)

CAP partnered directly for the first time with the Coastal Workforce Investment Board (CWIB) and the Coastal Transitional Center to run a class exclusively for men staying at the Transitional Center; each one of them obtained a job at the end of the training program.

Counter Narcotics Team (CNT)

2014 Major Case Investigation Cocaine Trafficking: Over the course of 2014 CNT conducted a long-term investigation into a large group trafficking narcotics in the Chatham County areas. The investigation led to the Metro Atlanta area. Results of the operation netted over 5 Kilos of cocaine, 8 lbs. of marijuana, several firearms, approximately $200,000 in currency seizures and 18 indictments to the conspiracy charges.

CNT Meth Partnership: In 2014 to 2015 CNT proactively moved forward to combat the growing Methamphetamine problem in Chatham County.

Chatham Area Transit (CAT)

Implemented functional assessments for Paratransit program eligibility which includes recertification for current participants.

Ended FY 2015 with revenues exceeding expenditures.

"Team Chatham" in partnership with many internal and external agencies and under the direction of you the Board of County Commissioners has been successful in bringing about "real" results from many of the preceding projects impacting the lives of our citizens on a daily basis. These results will continue to bring about a positive return on investment; however, if we determine a project or program is not yielding the return, improving service or providing specific results, we will revisit the necessity of said project or program as directed by the principles of "zero based budgeting."

An environment of slow revenue growth into the foreseeable future has brought about planned actions of anticipated cost changes in FY 2016. This is manageable by being ever vigilant of changes in the national and local economy as well as being better stewards of the existing funds that taxpayers invest in our

community daily. The Board of Commissioners over many years, particularly in the past couple of years, has established a solid foundation for the County's finances—one that is sustainable going forward through "Zero/Needs Based Budgeting."

While we must remain cautious, the positive local economic signs are welcome—real estate assessments grew for the second consecutive year, tourism in Chatham County continues to grow, and our business community continues to prosper. Further economic development initiatives and projects underway and in negotiation presently will only further strengthen our local economic outlook. While there is always uncertainty with future economic conditions, one thing that will be certain is we will do everything to continue providing an environment that fosters positive economic growth in Chatham County.

Everything positioned in the FY2016 Proposed Budget has been vetted for its impact in subsequent years. We do anticipate continued slow growth in our local revenues. The "Zero Based Budgeting" approach taken by the County regarding its revenues & expenditures will produce a much more conservative budget particularly in the removal of items such as unnecessary departmental contingencies.

A zero-based budget starts from a "zero base" and every function within an organization is analyzed for its needs and costs—all expenses must be justified. The budget is built based on the needs for upcoming years, regardless of whether the new proposed budget is higher or lower than the previous one. Once developed, the budget is balanced given funding constraints. Zero-based or "ZBB" budgeting is a method of budgeting in which all expenses must be justified and every function within an organization is analyzed for its needs and costs. The purpose of the ZBB analysis is to assess a particular program's activities against its statutory responsibilities, purpose, cost to provide services, and desired performance outcomes.

Some of the advantages of ZBB are that it:

- Facilitates efficient allocation of resources, as it is based on needs and benefits rather than history.
- Drives managers to find cost effective ways to improve operations.
- Increases staff motivation by providing greater initiative and responsibility in decision making.
- Increases communication and coordination within the organization.
- Identifies and eliminates wasteful and obsolete operations.
- Requires programs to identify their purpose and their relationship to strategic goals.
- Helps in identifying areas of wasteful expenditure, and if desired, can also be used for suggesting alternative courses of action.

As the County Blueprint is developed and completed in late 2015 or early 2016, Chatham County will be faced with driving this plan to specific steps, actions, objectives, goals, etc. These items should further drive the need for county and municipal plans for capital, programs, etc., as set forth in the community document later this year. Chatham County, in partnership with all municipalities, will then be in a position to budget and financially plan on a long-term basis and not just from year to year.

I would like to thank the County staff for the many hours of hard work that went into the development of this budget. "Team Chatham" members have been asked to do their respective jobs but with a different twist. Basically, "You tell us how we can do it better and with less cost." These ideas will pay dividends for the County but will actually allow Team members to be paid for their successful and tested ideas. It is only because of their efforts and the continued work and vigilant oversight of our Board of Commissioners this County has been as successful as it has been during recent years. The staff and I stand ready to assist you in making the best possible choices for the future of our community.

I want to personally thank the Board of Commissioners and "Team Chatham" for allowing me to be a part of this ever unfolding success story. Please find attached: M&O Revenue and Expenditure summaries, Special Service District Revenue and Expenditure summaries (Options 1 & 2), and Special Revenue funds for review.

Respectfully submitted,



William "Lee" Smith, III

This Page Intentionally Left Blank



This Section provides information on the County's financial structure, fund structure, and budget process.

County Commission Goals & Objectives

To provide all citizens the best place to live, work and play:

- By protecting everyone's public safety
- By providing outstanding recreational services and facilities community-wide
- By stimulating economic growth through cooperative practices
- By establishing and maintaining effective management of the County's resources
- By funding essential services first and considering other programs as funding becomes available
- By developing and maintaining road and drainage infrastructure, and
- By pursuing State legislation supportive of the County's goals and objectives.

The Adopted Budget seeks to be responsive to these goals and objectives:

Public Safety

- Framework agreement with the City of Savannah for Police Services.
- Provided $120K for purchase of new Hulls for Marine Patrol.
- While the formal agreement has yet to be approved by both the City and County Boards, the police service framework provides for a long term agreement with the shared cost for services based on actual services provided within each jurisdiction.
- Provided additional funding to Juvenile Court for additional electronic monitors for Mental Health Court and the general population
- Provided an additional $175,000 in funding to the Department of Family and Children Services to process applications for emergency assistance in a timely manner, and to improve response times in the Child Protective Services Program and Foster Care Program.
- The 852-bed expansion to the existing Detention Center is complete. Phase II is underway, and is comprised of reconstruction of Unit 5, a new K-9 facility, and a new work release center.
- Funding for a new SCMPD Police Precinct on the eastern side of Chatham County is included in the budget.

Recreational Services and Facilities

- Provided funding for the Jennifer Ross Soccer Complex - $540,000 pave roads and sod replacement, and $405,000 for field drainage.
- Provided funding for a new concession building at the Jim Golden Sports Complex - $308,000.
- Provided funding for Lake Mayer Park - $335,000 parking, $247,500 for tennis courts and $77,000 for the pavilion.
- Provided funding for Westlake Park improvements - $117,100.
- Provided funding for Salt Creek Park improvements - $165,000.

Funding Essential Functions

- Renovation of the County's Judicial Courthouse is underway to renovate, and build new courtrooms on the 1st floor. The estimated completion date for this project is mid-2016.

- Funding for roof replacement and renovation of the existing Juvenile Court facility is in place. Renovation will also include replacement of a chiller. The expansion will add about 50% of available space; however no new people will be added.
- A new maintenance reserve has been established in the amount of $250,000.
- Information and Communication Services will be upgrading the Security Camera system - $200,000.

Management of County Resources

- Reduced overall costs for services of E-911, Police, Recorder's Court and EMS
- Budgeted $415,000 for maintenance of County Facilities in the CIP fund.
- Provided funding for Juvenile Courthouse roof replacement through SPLOST.
- Provided $140,000 for roof replacement at the Citizen Center in CIP.
- After several years of providing dedicated funding for the replacement of computers and the successful replacement of all outdated job necessary desktops and laptops, the County was able to change the computer replacement schedule from a four year to five year replacement, and as a result, contractual increases associated with software updates were able to be absorbed with the savings.
- Provided funding for three new positions within ICS to eliminate department deficiencies associated with reviewing requests timely, utilization in existing technology, and the centralization of administrating various ICS functions.
- Provided additional funding for Management Consulting services within State Court to ensure the effective and efficient continuation of the provision of judicial services during necessary staff absences.
- Provided additional funding within Juvenile Court to permit remote access for twelve probation officers to enable efficient reporting and processing of work related information.
- Added a Safety Officer position to the Risk Management Fund due to the increase in worker's compensation and employee injuries for several years.
- Provided funding for a new software system for Finance/Human Resources/Purchasing - $1,100,000.
- Provided $591,000 in funding for new software for the Tax Commissioner, will make the billing, tax collection, and assessment functions more efficient.

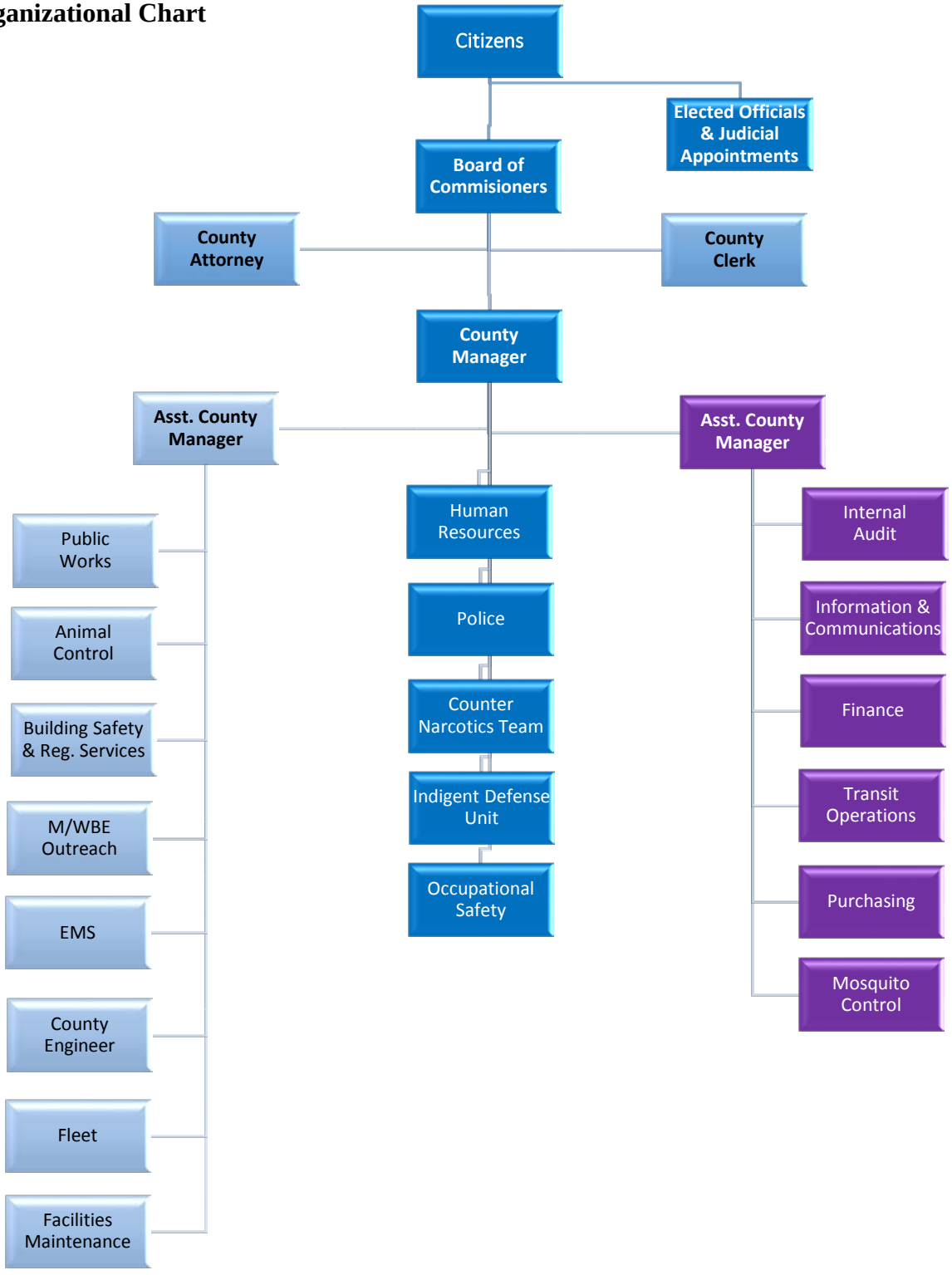
Roads and Infrastructure

- SPLOST budgets provide funding for Roads and Drainage projects.

Economic Growth

- Provided $250,000 for a Strategic Planning Initiative

Organizational Chart



Elected Officials and Department Directors
FY2015/2016 Adopted Budget

Elected Officials and Judicial Appointments

Child Support Recovery	David Lowe	State Court Administrator	Brian Hart
Coroner	Dr. William Nettles Wessinger	State Court Judge	H. Gregory Fowler
District Attorney	Margaret E. Heap	State Court Judge	Herman W. Coolidge, Jr.
Detention Center	Col. John T. Wilcher	State Court Judge	Gregory V Sapp
Juvenile Court Judge	Leroy Burke III	Superior Court Administrator	Crystal T. Cooper
Juvenile Court Judge	Lisa G. Colbert	Circuit Public Defender	Robert Persse
Juvenile Court Judge	Tom Cole	Superior Court Clerk	Dan Massey
Juvenile Court Administrator	Adam J. Kennedy	Superior Court Judge	Michael L. Karpf
Magistrate Court Judge	Mary Kathryn Moss	Superior Court Judge	Penny Haas Freesmann
Probate Court Judge	Harris Lewis	Superior Court Judge	Louisa Abbot
Recorder's Court Judge	Harris Odell	Superior Court Judge	John E. Morse, Jr.
Recorder's Court Judge	Tammy Cox Stokes	Superior Court Judge	James F. Bass, Jr.
Recorder's Court Judge	Claire Cornwell Williams	Superior Court Judge	Timothy Walmsley
Sheriff	Al St Lawrence	Tax Commissioner	Daniel T. Powers

Board Appointed Positions and County Department Directors

County Attorney	R. Jonathan Hart	Building Safety & Regulatory Director	Gregori Anderson
County Clerk	Janice E. Bocook	Internal Audit Director	Roy U. Hinely, Jr.
County Manager	Lee Smith	ICS Director	Nicholaus T. Batey
Assistant County Manager	Michael Kaigler	Human Resources Director	Carolyn Smalls
Assistant County Manager	Linda Cramer	Savannah-Chatham Metro Police Dept.	Chief Joseph Lumpkin
Counter Narcotics Team	Dwane Ragan	Public Works & Parks Services	Robert Drewry
Director of Engineering	Leon Davenport	Tax Assessor	Roderick K. Conley
Emergency Management	Dennis Jones	Voter Registration Director	Sandra Williams
Finance Director	Amy Davis	Elections Supervisor	Russell Bridges

FUND DESCRIPTIONS

The financial transactions of the County are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. Funds can be described as major and non-major. A major fund is one with an annual budget equal to ten percent or more of the total county budget. In fiscal year 2016, Chatham County has two funds that meet this definition: the General Fund and the Special Purpose Local Option Sales Tax Fund V.

MAJOR FUNDS

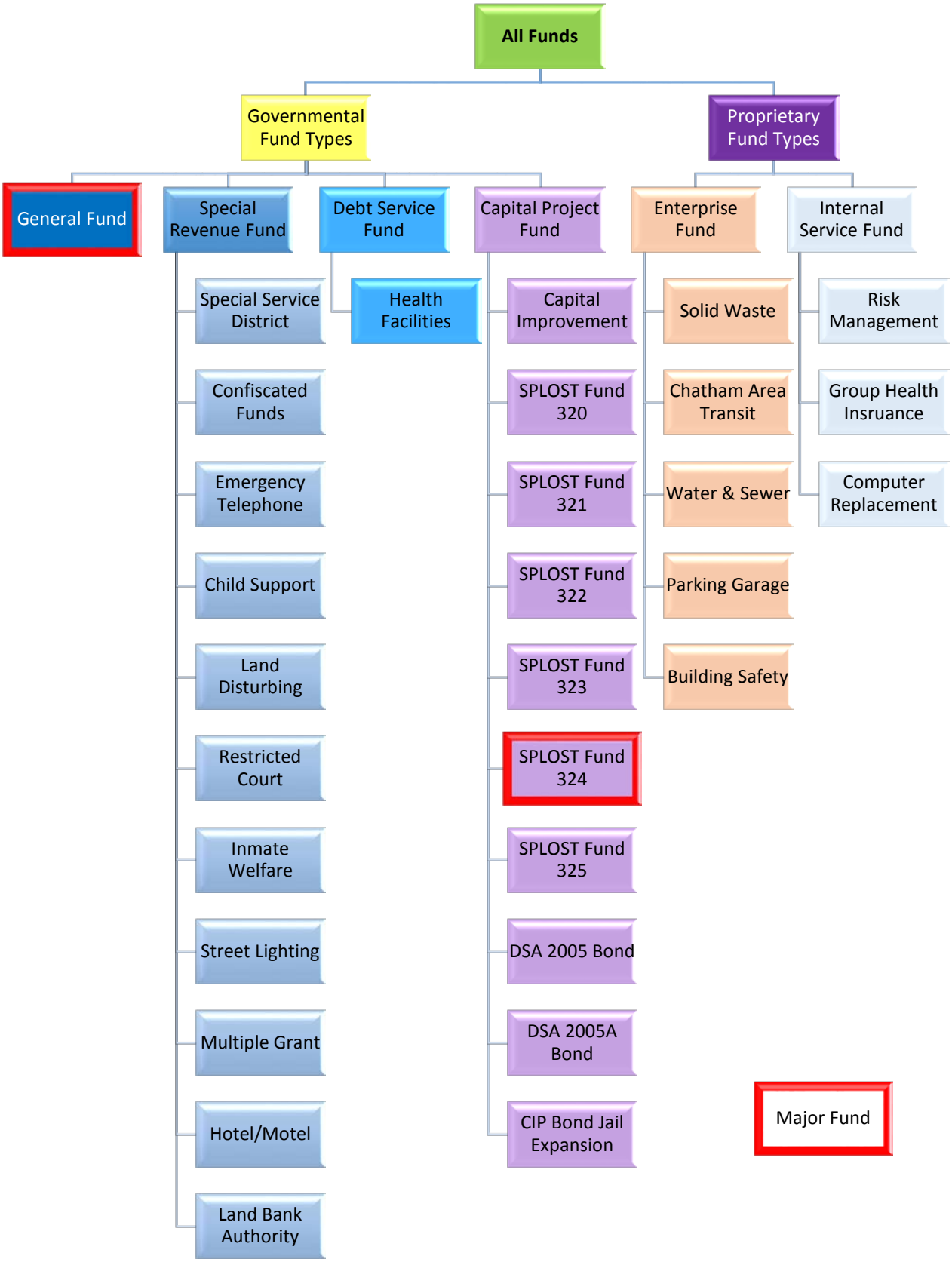
Governmental Funds:

General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Business-type/Proprietary Funds). The County budgets one major fund, Sales Tax V. This fund accounts for the proceeds of a special one cent sales tax adopted by referendum and related expenditures for roads, drainage and other improvements.

NON-MAJOR FUNDS

Non major funds include Enterprise, Special Revenue, Debt Service, Capital Projects, and Internal Service funds with individual annual budgets less than ten percent of the total county budget. These funds are described in the sections that present detailed information on the respective budgets.


All Funds
Governmental Fund Types
Proprietary Fund Types
General Fund
Special Revenue Fund
Debt Service Fund
Capital Project Fund
Enterprise Fund
Internal Service Fund
Special Service District
Confiscated Funds
Emergency Telephone
Child Support
Land Disturbing
Restricted Court
Inmate Welfare
Street Lighting
Multiple Grant
Hotel/Motel
Land Bank Authority
Health Facilities
Capital Improvement
SPLOST Fund 320
SPLOST Fund 321
SPLOST Fund 322
SPLOST Fund 323
SPLOST Fund 324
SPLOST Fund 325
DSA 2005 Bond
DSA 2005A Bond
CIP Bond Jail Expansion
Solid Waste
Chatham Area Transit
Water & Sewer
Parking Garage
Building Safety
Risk Management
Group Health Insruance
Computer Replacement
Major Fund

DEPARTMENT FUND STRUCTURE

Department/Activity	General Fund	Sales Tax V	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds
ADA Compliance	X						
Administrative Services	X						
Audit Contract	X		X				
Board of Equalization	X						
Clerk of Commission	X						
Communications	X						
County Attorney	X						
County Commissioners	X		X				
County Manager	X						
Elections Board	X		X				
Engineering			X				
Facilities Maintenance	X					X	
Finance	X		X				X
Fleet Operations	X						
Human Resources and Services	X		X				X
Information & Communication Services	X		X				X
Internal Audit	X						
Occupational Safety	X						
Public Information	X						
Public Communication	X						
Purchasing	X						
Tax Assessor	X						
Tax Commissioner	X						
Temporary Pool	X						
Traffic Lights - Utilities			X				
Utilities	X						
Voter Registration	X						
Youth Commission	X						
JUDICIARY							
Alternative Dispute Resolution	X						
Clerk of Superior Court	X		X				
Court Administrator	X		X				
Court Expenditures	X						
District Attorney	X		X				
DUI Court	X		X				
Grand Jury	X						
Juvenile Court	X		X				
Law Library	X						
Magistrate Court	X						

Department/Activity	General Fund	Sales Tax V	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds
Panel of Attorneys	X						
Probate Court	X						
Probate Court Filing Fees	X						
Public Defender	X						
Recorders Court			X				
State Court Clerk	X						
State Court Judges	X						
Victim Witness	X		X				
PUBLIC SAFETY							
Animal Control	X		X				
Coroner	X						
Counter Narcotics Team	X		X				
Detention Center	X						
Emergency Communications			X				
Emergency Management	X						
EMS	X						
Marine Patrol	X						
Peace Officer Retirement			X				
Savannah-Chatham Metropolitan Police			X				
Sheriff	X		X				
PUBLIC WORKS							
Bridges	X						
Fell St. Pump Maintenance			X				
Public Works	X		X				
Solid Waste						X	
Street Lighting			X				
Water and Sewer						X	
HEALTH & WELFARE							
Dept. of Family & Children's Services	X						
Frank G. Murray Community Center	X						
Greenbriar Children's Center	X						
Health Department	X						
Indigent Health Care Program	X						
Mosquito Control	X						
Safety Net Planning Council	X						
Aquatic Center	X						
Georgia Forestry	X						
Live Oak Library System	X						
Recreation	X		X				
Tybee Pier & Pavilion	X						

Department/Activity	General Fund	Sales Tax V	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds
Weightlifting Center	X						
Building Safety & Regulatory Services	X		X			X	
MWBE - Community Outreach	X						
Construction Apprentice Program	X						
Land Disturbing Activities			X				
Metropolitan Planning Commission			X				
SAGIS			X				
DEBT SERVICE							
DSA Bonds Series 2005	X						
DSA Bonds Series 2005A	X						
Hospital Authority Debt Service					X		
Lease - Excavator	X						
Lease - First Responder Equipment	X						
Lease - Judicial File Tracking System	X						
Loan from CIP Fund to General Fund	X						
Mosquito Control Facility 2001	X						
Pollution Abatement	X						
Tax Anticipation Notes Interest	X						
Union Mission 2009 Debt Service	X						
5% Victim Witness Funds			X				
50% Drug Surcharge - Sheriff			X				
50% Drug Surcharge - State Court			X				
50% Drug Surcharge Funds			X				
Accrued Benefits Expense	X		X				
Bamboo Farm	X						
Coastal GA Regional Development			X				
Coastal Soil & Water	X						
Contingency	X		X				
Contingency	X		X				
Cooperative Extension Service	X						
Crimestoppers			X				
Fuel Contingency	X						
Hazardous Materials Team	X						
Health Insurance Claims							X
Hotel/Motel Fund			X				
Inmate Welfare Fund			X				
Insurance Premiums							X
Juvenile Court Restricted Expenditures			X				
Land Bank			X				
Other health insurance expenses							X

Department/Activity	General Fund	Sales Tax V	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Funds	Internal Service Funds
Pension Fund Payments - Old Plan	X						
Reimbursable Expenses	X		X				
Reserve for Deductible							X
Restricted Contingency	X						
Retiree Health Insurance Contribution	X						
Special Appropriations	X						
Summer Bonanza	X						
Transit Operations						X	
Unemployment Compensation							X
Vacant Positions	X						
Vehicle Accident Reserve							X
Workers Compensation							X
Transfer out to BSRS Enterprise Fund			X				
Transfer out to CAT for Teleride	X						
Transfer out to Child Support Fund	X						
Transfer out to CIP Fund	X		X				
Transfer out to Detention Center CIP		X					
Transfer out to E911 Fund	X		X				
Transfer out General Fund - JCA Fees			X				
Transfer out Land Bank Fund	X						
Transfer out Risk Management Fund	X		X				
Transfer out Solid Waste Fund	X		X				
Transfer out SSD Fund			X				

BUDGET PROCESS

The County has two budget processes, the Capital Budget and Operating Budget Process. The Capital Budget Process begins in September each year with the distribution of capital budget packages to departments. Capital requests are returned to the Budget Office in early October. An in-house CIP Committee rates the projects in late October, early November. A CIP Workbook is provided to the Board of Commissioners in January listing all the requested projects with related project scores and categorization. Funding for these projects is discussed within the Operating Budget Process. The funded projects are included in the adopted Capital Improvement Fund budget in June.

The Operating Budget process begins in January. The Board of Commissioners adopts the Budget Calendar each January; In February the Board of Commissioners hold a workshop to discuss upcoming budget challenges with department heads and elected officials. This fiscal year challenges included improvement of the CIP process, the 2015 CIP requests, critical projects, the police merger, and roadway maintenance. Also discussed was the new SPLOST fund and revenue opportunities. A second workshop was held in April to review Budget Highlights.

Department and agencies submit detailed operating budget requests to the Budget Office in the Finance Department in February in accordance with the Budget Calendar. The Zero-based budgeting process, which was first introduced and adopted for the FY2015 Budget process, was the basis for this fiscal year, FY2016. The ZZB is a budgeting process that asks managers to build a budget from the ground up, starting from zero. Department budget requests include basic and additional requests. Basic requests are requests to continue currently mandated or authorized services, or ongoing expenditures. Additional requests are over and above the current fiscal years' service levels and are termed new initiatives.

After analyzing the budget requests, the County Manager meets with budget staff, Department heads and agency heads to review and discuss requests. The County Manager provides direction on whether departmental discretionary or new initiative requests should be included in the Recommended Budget. The County Manager's Recommended Budget is presented to the Board in May. The Manager transmits his top priority initiatives to the Board within the Recommended Budget document. Unfunded budget requests are transmitted to the Board as Decision Packages.

As presented to the Board of Commissioners, the Recommended Budget is intended to provide the resources necessary to continue current services. The County Manager may also recommend adjustments to the general property tax rates and user fees, identify high priority needs, new initiatives, and program changes for County Commission consideration during budget deliberations. The Board may choose to hold in-depth discussions on the budget in a workshop setting each May.

The County receives information on the property tax digest by June 1st each year. This information is critical to determining the General Fund and Special Service District's budget. The Recommended Budget, which is built on certain assumptions about the growth of the tax digest, may need amendment after receipt of the tax digest. This year there were no significant changes in the revenue projections. The Recommended Budget was based on a modest 2% growth in the digest. So, after careful deliberation, a final Budget was adopted by the County Commission on June 26, 2015. Changes between the department's budget request and the adopted budget is shown in each fund's summary and detail information. The final budget is adopted in June after receiving and formulating the tax digest information

Budgets for the General Fund, Special Revenue Funds, Debt Service Fund and Capital Projects Funds are developed on the modified accrual basis of accounting. Proprietary Fund budgets are not required by State

law but are utilized as a management tool by the County. These budgets are developed on the accrual basis of accounting.

Under State Law, the legal level of control is at department level for each fund for which a budget is required. In addition, the governing authority of Chatham County has established salary appropriations within a department as a lower level of control. During the fiscal year, the County Manager, Finance Director, and Budget Officer are authorized to transfer budgeted amounts within departments, with the exception of transfers which increase salary appropriations. The Board of County Commissioners must approve transfers of amounts between departments and must also approve appropriations of additional resources, including salaries.

The Budget Calendar for the 2015 / 2016 Fiscal Year Budget is shown beginning on the next page. Note that the Budget Calendar interacts with adoption of the tax digest. These are interactive processes within Chatham County.

BUDGET CALENDAR FISCAL YEAR JULY 1, 2015 THRU JUNE 30, 2016

DATE	BUDGET ACTIVITY
September 8, 2014	FY 2016 / 2020 Capital budget Packages distributed.
October 17, 2014	FY 2016 / 2020 Capital budget Requests due from departments.
October 27 – 31, 2014	CIP Committee convenes to rate projects.
November 3 – 15, 2014	Finalize FY 2016 / 2020 CIP - Identify emergency projects / finalize priorities.
November 25, 2014	Begin FY2016 Budget process. Initial packets and instructions distributed.
January 12, 2015	FY 2015 / 2016 Budget Request packages distributed.
January 16, 2015	Budget Calendar, CIP Plan, and Year 2015 Millage Levy Calendar to Board for approval Once approved, notice sent to Board of Education on Millage Levy Calendar.
January 12 - 31, 2015	Revenue / Expenditure Data Entry Training with Departments
January 20 – 31, 2015	Goal Setting: Board of County Commissioners / County Manager
February 3 - March 6, 2015	Complete Fiscal Year Ending 6/30/16 revenue estimates. All Funds
February 6, 2015	Budget Request Packages and updated Five Year Goals due from departments.
February 9 - 27, 2015	Analyze departmental budget requests/hold conference with Department Heads/Budget Staff (to run concurrent w/staff analysis).
March 2 - 20, 2015	Budget reviews begins- County Manager/Department Heads/Budget Staff (w/staff analysis).
March 23 - April 10, 2015	Prepare budget workbooks for County Manager and Board of Commissioners - Final Internal Review by Finance Director-Budget Staff.
April 13, 2015	Advertisement to Savannah News Press for availability of proposed budget/public hearing.
May 8, 2015	Advertise availability of proposed budget and May 22, 2015 public hearing (State Law). Proposed budget document and budget message are transmitted to the Board.
May 11 - 29, 2015	Board Workshops
May 13, 2015	Advertise adoption FY 2015 / 2016 Budget.
May 22, 2015	Board conducts public hearing at regular Commission meeting.
June 1, 2015	Year 2015 Digest provided to Finance for Millage Levy calculations.
June 1 - 5, 2015	Final review/revisions of Proposed Budget by the Board.
June 4, 2015	Advertisement of 5-year history (June 11, 2015 publication as required by State Law).
June 11, 2015	Advertise 1st and 2nd Public Hearing on Millage Levy to be held on June 18th at 9:30 a.m. and 6:00 p.m. Advertise year 2015 Tax Digest and 5-year history (two weeks prior to millage levy as required by State Law - House Bill 66, Act. No. 478). Board of Education adopts 2015 millage rate.
June 12, 2015	Year 2015 Tax Digest and 5-year history to Board as information.
June 18, 2015	Hold 1st and 2nd Public Hearing on Millage Levy - 9:30 a.m. and 6:00 p.m. Advertise 3rd Public Hearing on Millage Levy to be held on June 26th at 9:30 a.m.
June 26, 2015	Adoption of FY 2015 / 2015 budget by County Commissioners. (1) Hold 3rd Public Hearing on Millage Levy at 9:30 a.m. (2) Adoption of year 2015 Chatham County M&O, SSD, and Chatham Area Transit Millage Levy by the County Commissioners
July 1, 2015	Beginning of Fiscal Year 2015 / 2016 - budget goes into effect.
July 6, 2015	Resolutions and forms for digest package to Chairman for signature and forwarded to Board of Assessors
July 10, 2015	Adoption of year 2015 Board of Education Millage Levy by County Commissioners
July 27, 2015	Tax Digest to Atlanta
September 26, 2015	Deadline for submission of adopted budget document for GFOA Award.
August 1, 2015	State Penalty assessed if digest not submitted to the State.



This Section presents an overview of the total resources budgeted by the County. Included herein is a summary of major revenues and expenditures as well as other financing sources and uses.

This section also contains changes in fund balance, revenue analysis and overview, as well as a projected five year statement of revenues and expenditures

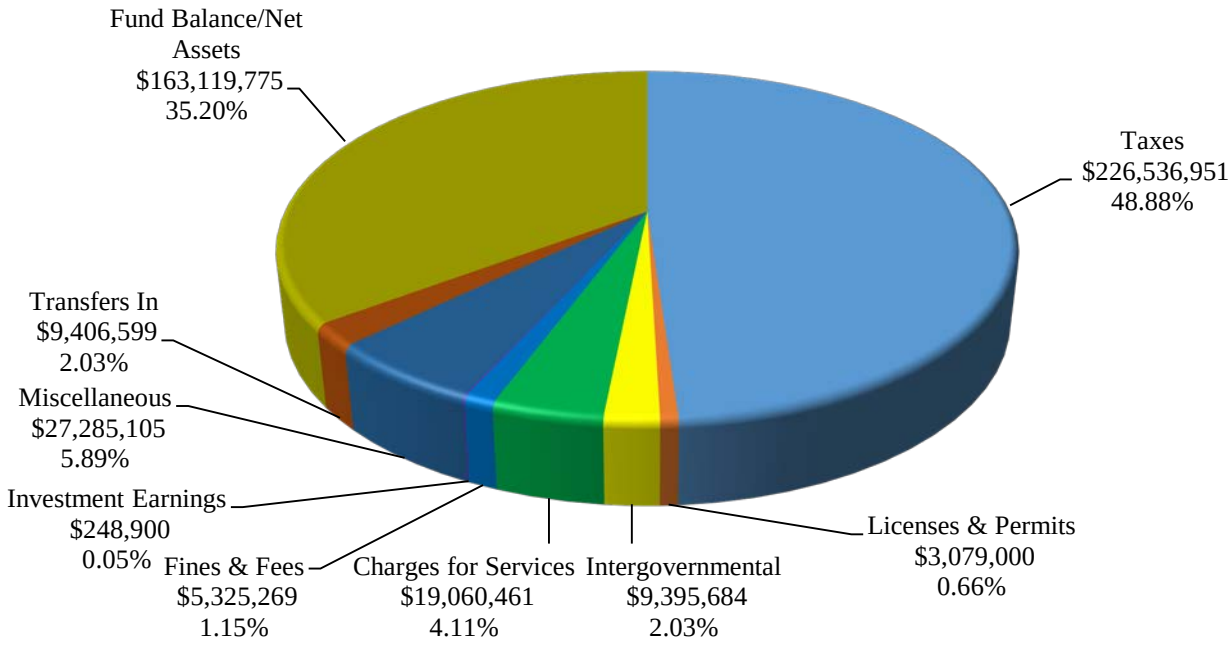
FY 2015/2016 Revenue and Expenditures by Category

Revenues by Category	**Total All Funds**
Taxes	$ 226,259,298
Licenses & Permits	3,079,000
Intergovernmental	9,386,394
Charges For Services	19,038,961
Fines & Fees	5,325,269
Investment Earnings	248,900
Miscellaneous	27,285,105
Transfers In	9,416,769
Fund Balance/Net Assets	163,119,775
TOTAL	**$ 463,159,471**

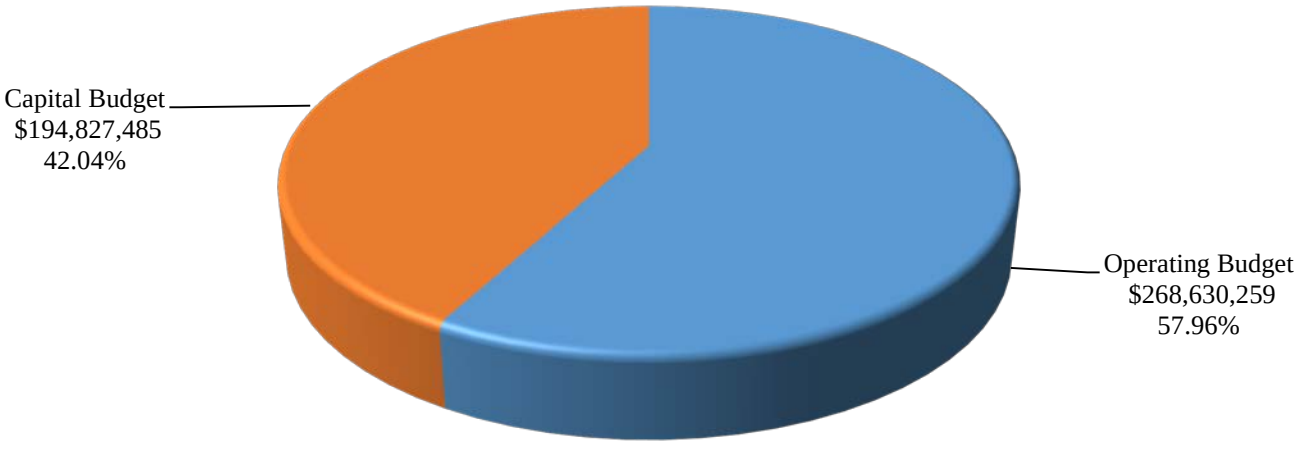
Expenditures by Category	
General Government	$ 37,130,792
Judiciary	32,597,514
Public Safety	86,700,503
Public Works	16,553,451
Health & Welfare	10,999,730
Culture & Recreation	13,961,346
Housing & Development	4,027,408
Insurance & Bonds	644,706
Other Government Services	40,126,114
Major Capital	170,624,023
Intergovernmental	18,850,140
Public Transportation	21,154,472
Depreciation	-
Debt Service	3,005,804
Transfers Out	6,783,468
TOTAL	**$ 463,159,471**

FUNDS WHICH FINANCE: OPERATIONS	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
GENERAL M & O	168,502,216	165,623,418	169,978,087
SPECIAL REVENUE FUNDS			
Special Service District	30,636,905	29,482,324	30,484,687
Confiscated Fund	1,014,205	101,000	101,000
Sheriff Confiscated Fund	49,998	49,999	50,000
Restricted Court Fees	1,659,252	457,500	471,100
Inmate Welfare Fund	986,398	909,000	909,000
Street Lighting Fund	565,106	705,184	705,184
Emergency Telephone Fund	3,002,226	3,376,795	3,454,000
Multiple Grant Fund	2,049,480	937,562	292,814
Child Support Fund	2,894,067	2,985,568	3,047,571
Hotel / Motel Tax Fund	1,374,429	1,252,798	1,252,798
Land Disturbing Activities Ord.	581,822	441,635	405,340
Land Bank Authority	8,236	1,096	1,000
ENTERPRISE FUNDS			
Water & Sewer Revenue Fund	2,144,035	2,285,825	2,585,735
Solid Waste Mgmt. Fund	2,988,353	4,297,281	4,264,252
C A T Authority Fund	23,388,880	19,648,609	21,154,472
Parking Garage Revenue Fund	376,601	638,729	644,706
Building Safety & Reg. Svcs. Fund	3,703,327	1,231,822	1,311,622
FUNDS WHICH FINANCE: CAPITAL IMPROVEMENTS & SPECIAL PROJECTS			
1 % Sales Tax Fund (85 - 93)	1,006,798	14,359,276	12,344,553
1 % Sales Tax Fund (93 - 98)	949,006	5,182,434	5,177,537
1 % Sales Tax Fund (98 - 03)	7,530,070	34,745,386	34,477,976
1 % Sales Tax Fund (03 - 08)	10,866,468	54,151,745	35,393,466
1 % Sales Tax Fund (08 - 14)	67,300,579	67,924,179	68,079,491
1 % Sales Tax Fund (14 - 20)	419,816	18,850,140	33,850,140
General Purpose CIP Fund	22,746,801	2,670,000	5,335,622
DSA Revenue Bonds - Series 1999	-	15,000	17,700
DSA Revenue Bonds - Series 2005	632,663	140,000	151,000
CIP Bond Prog.- Detention Center Expansion	34,524,708	14,882,900	-
DEBT SERVICE FUNDS			
Chatham County Hospital Authority	188,384	-	660,000
INTERNAL SERVICE FUNDS			
Computer Replacement Fund	426,549	426,549	357,920
Risk Management Fund	3,667,277	3,482,790	3,910,698
Group Health Insurance Fund	24,052,981	24,267,292	22,290,000
TOTAL BUDGET	**420,237,636**	**475,523,836**	**463,159,471**

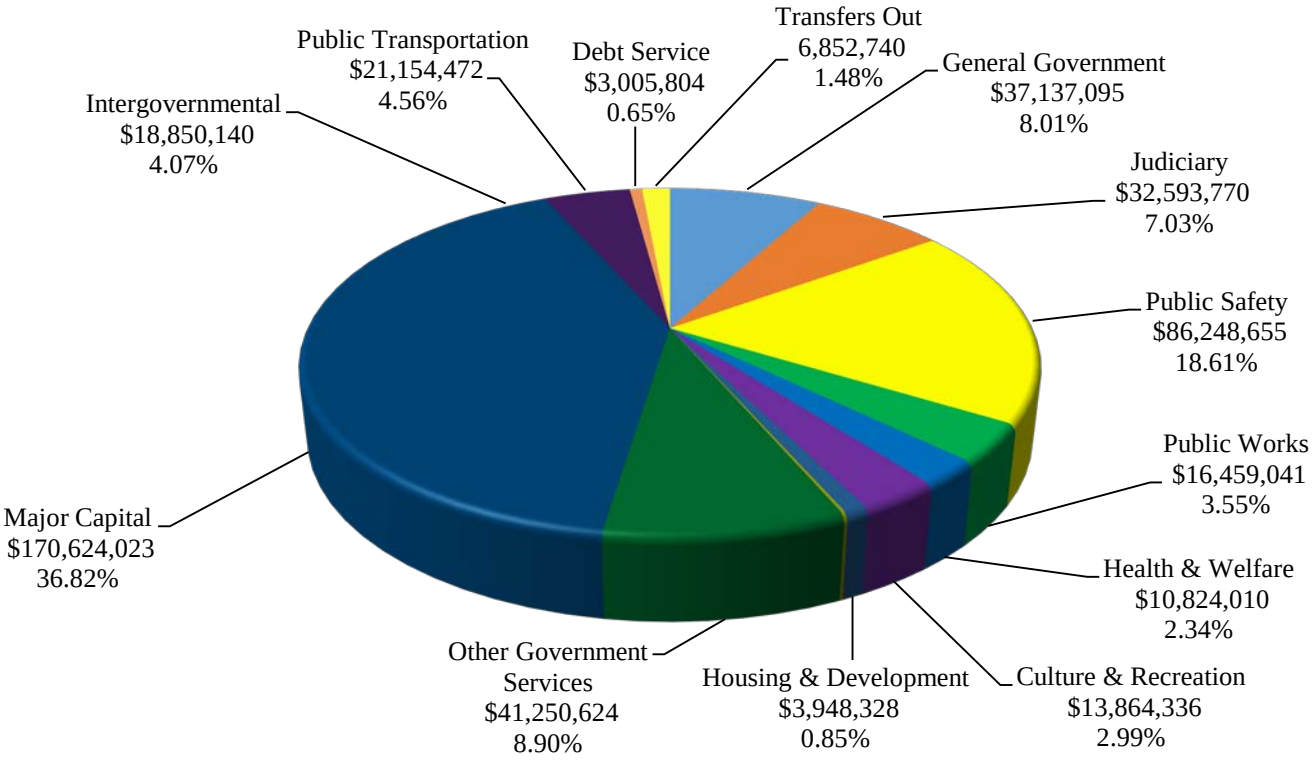
All Funds Combined - Revenue by Category - Total $463,159,471



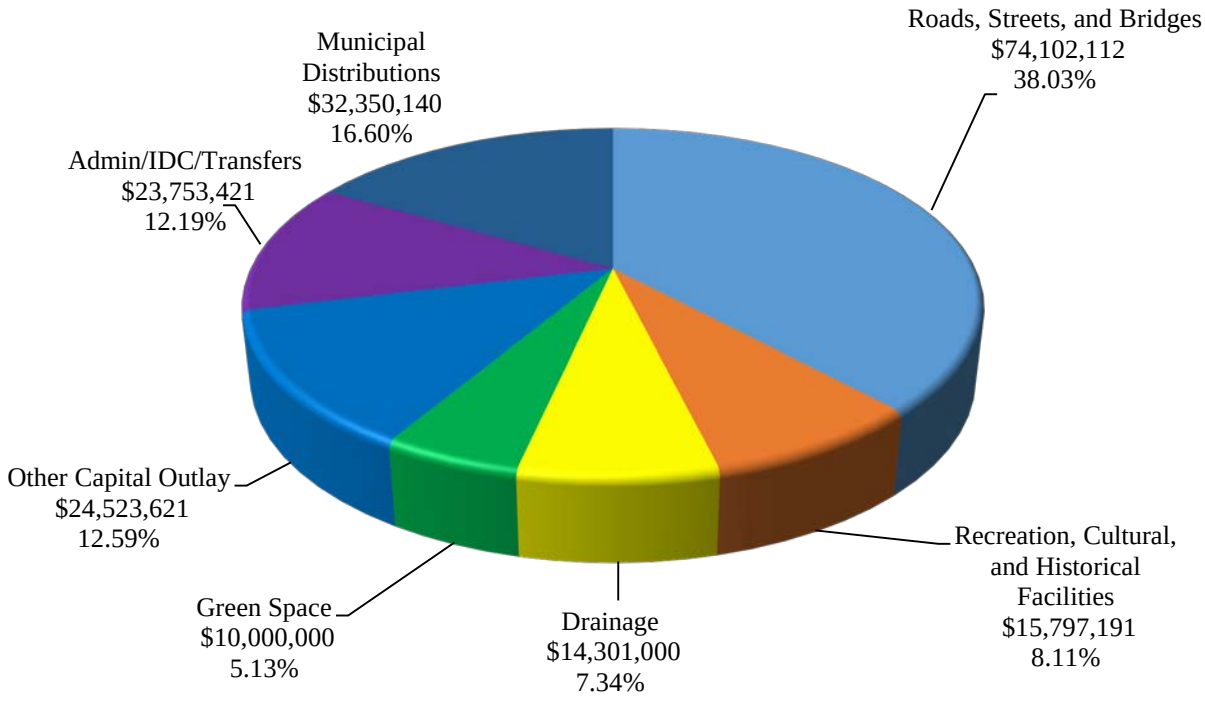
All Funds Combined - Expenditure Budget by Category - Total $463,159,471



All Funds Combined - Operating Budget Expenditure - Total $268,630,259



All Funds Combined - Major Capital Expenditures - Total $194,827,485



Summary of Financial Sources and Uses (in $)

	General Fund			Fund 324		
	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Sources:						
Property Taxes	132,638,570	128,323,471	134,341,437	2,160,865	520,788	
Other Taxes	15,899,214	14,445,000	16,185,000	62,304,760	16606154	
Comm., Penalties, Etc.	1,436,295	1,475,800	1,400,500			
Licenses & Permits	967,545	1,026,000	975,000			
Intergovernmental	2,622,165	1,952,571	2,331,580	350,000	658,925	
Charges For Services	10,926,934	10,600,596	10,667,950			
Fines & Fees	3,174,392	2,986,520	3,041,000			
Investment Earnings	93,838	130,000	225,000	397,852	161,396	
Other Revenue	487,675	433,460	391,920			
Total Revenue	168,246,632	161,373,418	169,559,387	65,213,477	17,947,263	-
Other Sources:						
Transfers In	255,584	4,250,000	418,700			
Fund Balance Reserve / Retained Earnings				2,087,102	79,132,229	68,079,491
Total Sources:	168,502,216	165,623,418	169,978,087	67,300,579	97,079,492	68,079,491
Uses:						
General Government	34,604,391	30,061,379	32,043,664			
Judiciary	28,109,348	29,412,737	30,258,159			
Public Safety	63,019,366	62,472,522	64,475,338			
Public Works	1,197,104	1,183,481	1,273,650			
Health & Welfare	10,851,959	11,372,383	10,786,730			
Culture & Recreation	11,129,797	11,627,730	12,426,246			
Housing/Development	575,354	547,016	548,643			
Insurance & Bonds						
Other Gov. Svcs.	2,468,587	13,041,854	11,551,189			
Major Capital				35,415,675	84,589,300	68,079,491
Intergovernmental				31,884,904	12,490,192	
Public Transportation						
Depreciation						
Debt Service	2,437,607	2,472,450	2,345,804			
Total Expenditures	154,393,513	162,191,552	165,709,423	67,300,579	97,079,492	68,079,491
Other Uses:						
Transfers Out	8,863,497	3,431,866	4,268,664			
Total Uses	163,257,011	165,623,418	169,978,087	67,300,579	97,079,492	68,079,491

Other Non-Major Funds			Total All Funds		
FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
19,057,936	18,678,325	29,373,736	171,192,879	147,001,796	181,040,360
18,360,129	35,995,728	45,177,938	80,664,888	50,440,728	45,218,938
335,923	40,000	291,000	1,772,218	1,515,800	-
3,377,895	1,250,000	2,104,000	4,345,440	2,276,000	3,079,000
12,694,295	8,804,221	7,064,104	15,666,460	10,756,792	9,386,394
11,263,073	13,465,499	8,371,011	22,190,007	24,066,095	19,038,961
3,881,282	2,156,669	2,284,269	7,055,675	5,143,189	5,325,269
916,324	33,235	23,900	1,408,013	163,235	248,900
32,455,887	28,304,998	26,893,185	32,907,843	28,738,458	27,285,105
102,342,744	108,728,675	121,583,143	337,203,423	270,102,093	290,622,927
20,484,134	20,278,749	8,987,899	20,775,420	24,528,749	9,416,769
61,871,528	58,817,071	95,040,284	63,958,630	180,892,995	163,119,775
184,698,405	187,824,495	225,611,326	421,937,473	475,523,837	463,159,471
2,823,799	2,238,422	5,087,128	31,224,154	32,299,801	37,130,792
2,858,067	2,779,292	2,339,355	30,967,415	32,192,029	32,597,514
21,994,232	22,290,658	22,225,165	84,890,127	84,763,180	86,700,503
11,861,503	13,373,805	15,279,801	13,058,607	14,557,286	16,553,451
-	-	213,000	10,908,728	11,372,383	10,999,730
-	-	1,535,100	11,043,023	11,627,730	13,961,346
5,746,863	3,978,975	3,478,765	6,151,801	4,525,991	4,027,408
-	-	644,706	-	-	644,706
32,417,197	30,581,930	28,574,925	48,095,191	43,623,784	40,126,114
71,965,295	90,845,136	102,544,532	107,380,970	212,921,060	170,624,023
-	-	18,850,140	31,884,904	-	18,850,140
23,388,880	19,648,609	21,154,472	23,388,880	19,648,609	21,154,472
-	-	-	-	-	-
188,384	96,000	660,000	2,625,991	2,568,450	3,005,804
173,244,220	185,832,827	222,587,089	401,619,791	470,100,303	456,376,003
			-	-	-
2,972,706	1,991,668	2,676,399	14,069,239	5,423,534	6,783,468
176,216,926	187,824,495	225,611,326	415,689,030	475,523,837	463,159,471

CHANGES IN FUND BALANCE

The table below provides information on the budgeted use of fund balance during the current budget period. It shows estimated beginning fund balance as of July 1, 2015 (unaudited), budgeted revenues and expenditures for fiscal year 2016, and projected ending fund balance as of June 30, 2016.

Increases or decreases in fund balance of over 10% are explained herein:

- Sales Tax V Fund- As a capital project fund, residual project balances are re-appropriated each year for project completion. Therefore, the fund shows a decrease to fund balance of 100% as it is assumed that projects may be completed.
- Non-major capital project funds- As capital project funds, residual project balances are re-appropriated each year for project completion. Therefore, the funds show a decrease to fund balance of 100% as it is assumed that projects may be completed.

Fund	Estimated Beginning Balance 6/30/15	Revenues	Expended	Estimated Ending Balance 6/30/16	Fiscal Year % Change	Increase (Decrease) in Fund Balance
General Fund	$ 51,309,900	$ 169,978,087	$ 169,978,087	$ 51,309,900	0.00%	$ 0
Special Revenue Fund	10,577,000	41,033,923	41,174,494	10,436,429	-1.33%	(140,571)
Debt Service Fund	0	218,760	218,760	0	0.00%	0
Capital Project Funds:						
Major Funds:						
Sales Tax V	68,024,000	0	68,079,491	(55,491)	-100.08%	(68,079,491)
Non-Major Capital Project Funds	$ 126,078,600	$ 34,899,140	$ 160,977,740	$ 0	-100.00%	(126,078,600)

REVENUE ANALYSIS AND OVERVIEW

The County's major sources of revenue are discussed within this section. With the exception of property taxes, revenues are projected using the straight line approach based on five year historical information. Projections may be revised after consideration of regional and national economic conditions. Revenues based on the tax digest (i.e. real and personal property, motor vehicles, timber, etc.) are adjusted to the actual digest when received from the Chief Appraiser prior to millage rate adoption. Departments submit any legislated fee increases at the beginning of the budget process with their revenue projections. Revenues are classified in accordance with the Uniform Chart of Accounts as required by the Georgia General Assembly. The County's main revenue sources are property taxes and sales and use taxes, on an entity-wide basis.

Table 1 provides historical revenues for fiscal years 2010 through 2014 within the governmental funds' revenue categories.

Table 1- Governmental Fund Revenues (in $)

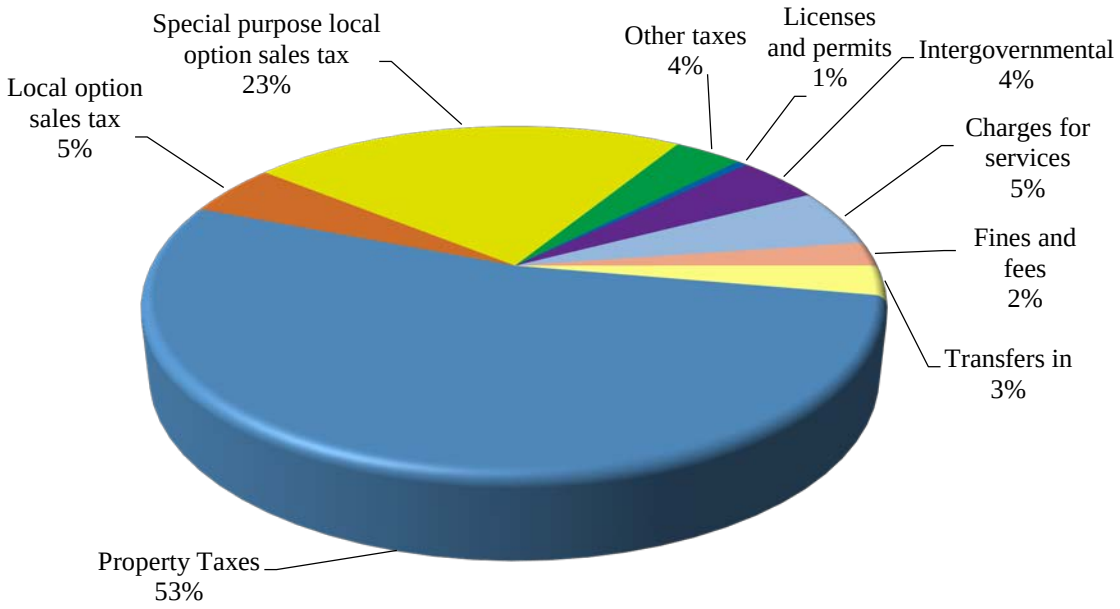
	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	5 Year Average
PROPERTY TAXES	132,728,556	132,415,641	132,965,834	133,544,932	151,696,506	136,670,294
LOCAL OPTION SALES TAX	10,269,046	10,384,895	11,166,793	11,862,493	14,015,693	11,539,784
SPECIAL PURPOSE LOCAL OPTION SALES TAX	56,969,395	58,430,283	61,976,814	61,817,942	65,442,362	60,927,359
OTHER TAXES	8,472,967	8,620,498	9,037,342	10,357,060	10,287,072	9,354,988
PENALTIES AND INTEREST	2,572,596	3,470,785	2,619,584	1,820,780	1,772,218	2,451,193
LICENSES AND PERMITS	1,422,555	1,254,008	1,367,458	1,388,524	1,549,099	1,396,329
INTERGOVERNMENTAL	11,018,104	13,989,989	8,223,973	11,890,917	12,532,760	11,531,149
CHARGES FOR SERVICES	13,004,389	15,492,151	15,152,443	14,606,807	15,395,600	14,730,278
FINES AND FEES	4,929,272	5,795,626	5,193,608	6,043,970	6,474,114	5,687,318
INVESTMENT INCOME	2,251,592	1,501,744	1,208,657	281,188	1,386,858	1,326,008
OTHER REVENUE	1,145,464	2,408,167	1,063,767	2,163,457	875,230	1,531,217
TRANSFERS IN	4,430,811	7,204,185	5,134,281	6,965,142	7,985,695	6,344,023
BOND ISSUES/ LEASES	2,400,000	-	2,680,000	-	-	1,016,000
Total Revenues	**251,614,747**	**260,967,972**	**257,790,554**	**262,743,212**	**289,413,207**	**264,505,938**

REVENUE SOURCES AND TRENDS

TAXES:

Property and Local sales tax revenues account for 85% of the FY2015 General Fund budgeted revenue, with the majority of revenue derived from property taxes, driven by the tax digest. The tax digest is an annual valuation process for real, personal, motor vehicles, motor homes, and timber located within the county. It is prepared by the Board of Assessors' Chief Appraiser, and is submitted to the State of Georgia each year. It represents the County's annual tax levy. Property tax revenues are budgeted based on the property tax digest received each June. The remaining tax revenues are projected using the straight line approach based on five year historical information and economic trends. The tax millage rate remained consistent through the years 2008 – 2010, increased in 2011, again in 2013, but has remained at the same level since. However, the increase in property values has proven beneficial to the revenue stream providing a combined $3.6 million dollar increase over 2014 revenues. Another major tax revenue, Intangible taxes, which has remained stagnant in recent years, saw an increase with the recent economic recovery. The other major tax revenues, the Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST), which are distributed between the county and municipalities based on negotiated formulas, have also shown an increase with the increase of tourism to Chatham County. Figure 1, illustrates the County's revenue sources showing that property and the Special Purpose Local Option Sales Tax (SPLOST) are the majority of revenue generators for County operations.

Figure 1 - ***REVENUE CATEGORY ANALYSIS - GOVERNMENTAL FUNDS 2010-2015***



PROPERTY TAXES - TAX DIGEST

The Chief Appraiser is responsible for receiving returns while fairly and impartially assessing property. The total assessed valuation for the County's 2014 Consolidated and Unincorporated Tax Digests was set at $15.4 billion (net of 40 percent fair market value and exemptions). Valuations for 2015 rose to $15.9 billion, a 6.6% increase. Property Taxes are the County's largest revenue source and are billed in semi-annual installments by the Chatham County Tax Commissioner. Table 2 presents a five year tax levy for the General Fund, the Special Service District, and the Chatham Area Transit Authority. During this period, the Consolidated (General Fund) digest decreased as a result of property value declines in 2010 and 2011. For the tax year 2011, the digest decreased 4.2 percent from 2010; in 2012 and 2013 the digest increased 0.38 and 2.23 percent respectively; the 2014 gross digest has returned to the 2010 levels and the trend continues to increase as property values continue their rise. In 2015 the digest increased 4.2% in the General Fund and 1.2% in the Special Service District. This analysis includes the Transit District, where taxes are levied for the benefit of Chatham Area Transit Authority; a component unit of the County.

Table 2 **- Chatham County 2015 Tax Digest and Five Year History of Levy**

	2011	2012	2013	2014	2015
GENERAL FUND - CONSOLIDATED DIGEST					
Real & Personal	12,600,566,459	12,607,971,796	13,003,903,361	13,451,148,738	14,174,485,269
Motor Vehicles	581,638,243	618,550,934	655,216,744	551,315,288	371,546,315
Mobile Homes	22,538,390	27,102,608	27,803,358	27,225,240	26,223,266
Timber	1,993,557	1,430,748	503,505	321,279	3,297,767
Gross Digest	13,206,736,649	13,255,056,086	13,687,426,968	14,030,010,545	14,575,552,617
Less M&O Exemptions	(2,687,252,473)	(2,695,589,558)	(2,892,750,353)	(3,066,153,800)	(3,163,364,651)
Net M&O Digest	10,519,484,176	10,559,466,528	10,794,676,615	10,963,856,745	11,412,187,966
State Forest Land Grant	398,380	2,149,759	2,181,183	2,204,172	5,006,182
Adjusted Net M&O Digest	10,519,882,556	10,561,616,287	10,796,857,798	10,966,060,917	11,417,194,148
Gross M&O Millage	12.080	12.123	12.953	13.039	12.844
Less Rollbacks	-0.971	-1.014	-1.045	-1.131	-1.301
Less SPLOST Repurposing				-0.365	
Net M&O Millage	11.109	11.109	11.908	11.908	11.543
Net Taxes Levied	116,862,219	117,328,995	128,568,983	130,583,853	131,788,672
Net Taxes $ Increase	1,150,738	466,776	11,239,987	2,014,871	5,207,431
Net Taxes % Increase	1.0%	0.4%	9.6%	1.6%	4.1%

	2011	2012	2013	2014	2015
SPECIAL SERVICE DISTRICT - UNINCORPORATED DIGEST					
Real & Personal	5,629,307,614	5,708,994,301	5,976,251,069	6,137,445,130	6,303,341,463
Motor Vehicles	233,122,846	244,024,786	259,374,592	211,873,896	152,998,102
Mobile Homes	10,409,682	12,725,626	12,909,438	12,629,680	12,046,424
Timber	412,254	231,835	192,129	10,666	555,438
Gross Digest	5,873,252,396	5,965,976,548	6,248,727,228	6,361,959,372	6,468,941,427
Less SSD Exemptions	(1,600,685,426)	(1,664,574,482)	(1,837,556,874)	(1,953,640,045)	(2,008,305,51)
Net SSD Digest	4,272,566,970	4,301,402,066	4,411,170,354	4,408,319,327	4,460,635,917
State Forest Land Grant	3,380	1,750,782	1,778,077	1,796,847	2,593,867
Adjusted Net SSD Digest	4,272,570,350	4,303,152,848	4,412,948,431	4,410,116,174	4,463,229,784
Gross SSD Millage	4.385	4.438	5.013	5.047	5.088
Less Rollbacks	-0.795	-0.848	-0.883	-0.917	-0.958
Net SSD Millage	3.590	3.590	4.130	4.130	4.130
Net Taxes Levied	15,338,528	15,448,319	18,225,477	18,213,780	18,433,139
Net Taxes $ Increase	190,465	109,791	2,777,158	(11,697)	219,359
Net Taxes % Increase	1.3%	0.7%	18.0%	-0.1%	1.2%

	2011	2012	2013	2014	2015
CHATHAM AREA TRANSIT - TRANSIT DIGEST					
Real & Personal	10,259,741,020	10,274,079,949	10,609,454,464	10,960,141,027	11,549,113,891
Motor Vehicles	461,179,460	493,954,657	523,351,953	438,079,105	292,145,535
Mobile Homes	13,176,676	15,912,178	16,082,038	15,757,760	15,055,600
Timber	1,454,924	983,017	377,756	205,676	555,438
Gross Digest	10,735,552,080	10,784,929,801	11,149,266,211	11,414,183,568	11,856,870,464
Less Transit Exemptions	(2,334,741,216)	(2,344,969,760)	(2,534,420,451)	(2,677,325,450)	(2,742,504,182
Net Transit Digest	8,400,810,864	8,439,960,041	8,614,845,760	8,736,858,118	9,114,366,282
State Forest Land Grant	3,380	1,750,782	1,778,077	1,796,847	4,594,947
Adjusted Net Transit Digest	8,400,814,244	8,441,710,823	8,616,623,837	8,738,654,965	9,118,961,229
Gross Transit Millage	0.859	0.859	1.000	1.000	1.000
Less Rollbacks	0.000	0.000	0.000	0.000	0.000
Net Transit Millage	0.859	0.859	1.000	1.000	1.000
Net Taxes Levied	7,216,299	7,251,430	8,616,624	8,738,655	9,118,961
Net Taxes $ Increase	30,336	35,130	1,365,194	122,031	380,306
Net Taxes % Increase	0.4%	0.5%	18.8%	1.4%	4.4%

Table 3

Figure 2 outlines the General Fund's 2015 tax digest and 5-year history highlighting the gross property tax digest, which is the total of the net digest plus exemptions.

Figure 2

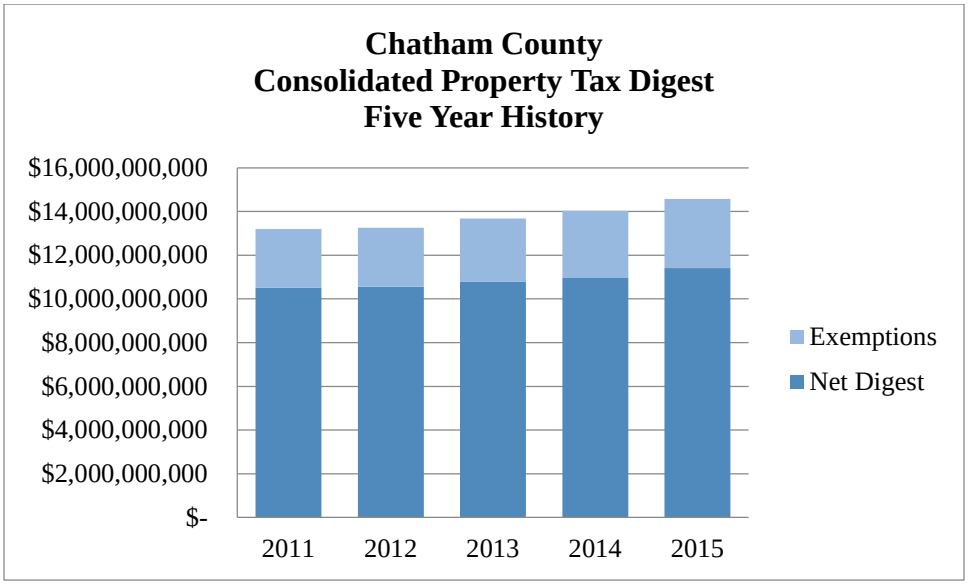


Figure 3 outlines the Special Service Districts (SSD) current 2015 tax digest and 5-year history, highlighting the gross property tax digest, which is the total of the net digest plus exemption.

Figure 3

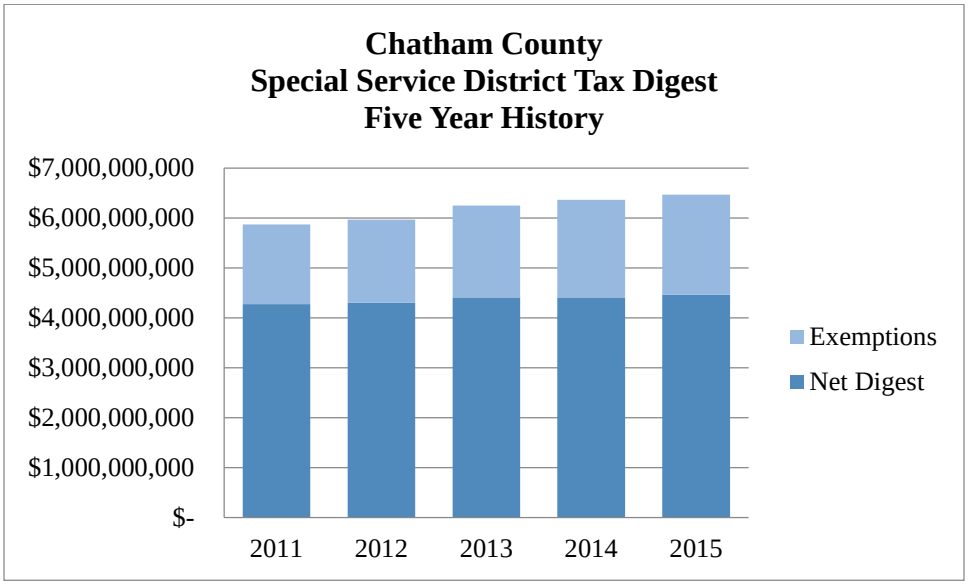


Table 3 highlights FY 2016 revenue budgets for the County's two main operating funds, the General and the Special Service District Fund, show the following revenue distribution percentages:

Table 3

ANALYSIS OF REVENUE CATEGORIES FY 2016

GENERAL and SSD FUND

	General Fund FY 2016		SSD Fund FY 2016	
Revenue Category	Revenues	% of Total	Revenues	% of Total
Property taxes	134,341,437	78.7%	25,679,370	85.5%
Other taxes	16,185,000	9.4%	-	
Penalties & interest	1,400,500	0.9%	-	
Licenses and permits	975,000	0.6%	1,350,000	4.5%
Intergovernmental	2,331,580	1.6%	719,000	2.4%
Charges for services	10,667,950	6.5%	262,500	0.9%
Fines and fees	3,041,000	1.9%	1,353,500	4.5%
Investment income	225,000	0.1%	10,000	0.0%
Other revenue	391,920	0.3%	-	0.0%
Transfers in	418,700	0.2%	675,000	2.2%
Bond issues/ leases	-	0.0%	-	0.0%
	169,978,087	100%	30,484,687	100%

SPLOST Revenue:

Special Purpose Local Option sales taxes (SPLOST) are the primary revenue source for the County's capital improvement funds. The General Assembly of the State of Georgia in 1985 amended Chapter 8 of Title 49 of the Official Code of Georgia Annotated, relating to the sales and use taxation and authorized the imposition of a special county one (1) percent sales and use tax. The maximum period of time should not exceed five (5) years, or not to exceed four (4) years if the proceeds of the tax are to be used for road, street, and bridge purposes. Chatham County held its first referendum on June 11, 1985 and voters approved a Special One Percent Sales Tax to fund transportation needs countywide. The collection period was for four years effective October 1, 1985 through September 30, 1989. The actual cash receipt period was December 31, 1985 through November 30, 1989 with revenues collected under this referendum at $92.2 million. Legislation provided for imposition of the tax for another four (4) years. Again via local referendum, the tax was extended for four years October 1, 1989 through September 30, 1993. The actual sales and use tax revenues for the second four years totaled $110,651,675. Revenues received from this special purpose sales tax levy in combination with state funding were used to construct roads, streets and bridges in Chatham County. Since then, additional SPLOST funds were approved by referendum with the latest beginning collections in October 2014. SPLOST funds are now used for roads, drainage, recreation, cultural, and capital building projects. Original revenue estimates for the SPLOST funds are prepared before the referendum. The revenues are based on historical trend data and a review of local economic trends. Once the revenue estimates are established, the County and municipalities within the county work together to determine which projects should be included in the funding.

Penalties and Interest Revenues:

This revenue category represents penalties and interest collected on delinquent real and personal property tax payments by the County Tax Commissioner. As the recession intensified, the category saw an increase in its revenue. Fiscal Year 2016 maintains the categories revenue share at .9 % in the General Fund and 0 % in the SSD Fund. Budget estimates are based on a review of historical collections and delinquent property tax accounts.

License and Permit Revenues:

These revenues are from marriage licenses, animal tags, pistol permits and motor vehicle penalties. This revenue source comprises 0.6 % of the total General Fund revenue budget and 4.5 % of SSD Fund revenue budget. Revenues are projected based on historical collections and a review of local economic conditions including analysis of any new business locations.

Intergovernmental Revenue:

Intergovernmental revenues are revenues from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes. Revenues are projected based on historical collections, a review of economic trends and an analysis of any new reimbursements from State and local governments.

Charges for Services:

These revenues include court fees, commissions, charges for housing prisoners, recreation fees, and charges to other funds for indirect costs. Indirect costs are based on the Indirect Cost Allocation study which is updated annually. Other revenues are based on historical experience. These revenues account for 6.4 % of the General Fund revenue budget and .8% of the SSD Fund revenue budget.

Fine and Forfeiture Revenues:

Fines and fees from the courts are recorded in this category. This fund accounts for legally restricted court collections for victim witness fees, drug surcharge fees, and juvenile court supervision fees. Revenues are projected based on historical data, and have remained fairly steady in recent years.

Interest Revenues:

Investment income includes monies derived from the investment of assets. This is less than .1 % of General Fund revenue estimates.

Miscellaneous Revenue:

Miscellaneous revenue are revenues received that are not otherwise classified. This category is projected based on historical data.

Other Financing Sources:

Interfund transfers and interfund loans are budgeted in this category. The transfers are for restricted court fees from Recorder's Court. This revenue has seen a decline that is expected to continue in the current year.

Other Facts related to the County's Property Taxes

Millage Value for Chatham County Government

One mill is the equivalent of $1 of tax for each $1,000 of assessed value of a resident's home. Assessed value for homeowners is derived by multiplying 40% times the estimated fair market value of the property. If a resident has a home with the estimated fair market value of $100,000, the assessed value is $40,000

(100,000 x 40%). A $12,000 Homestead Exemption (HE) is applied to the $40,000 value. Table 4 calculates county taxes of a home with a market value of $100,000.

Table 4

Sample Millage Value Calculation
Tax Year 2015

	Millage Rate	Value	
Estimated market value of home		$	100,000
Assessment factor			40%
Assessed value (40%)		$	40,000
Less homestead exemption (county)		$	12,000
Difference		$	28,000
County taxation			
Consolidated - general fund	11.543	$	323.20
Unincorporated area - SSD	4.13	$	115.64

Tax Reduction Factors

Residents of Chatham County who own and actually occupy a home and the land it rests on are eligible for an exemption. Property owners are allowed to claim only one homestead exemption, in which case must be on their primary residence. Rental property does not qualify. All exemptions, once approved, are automatically renewed each year until eligibility changes. Exemptions include but are not limited to the following:

Homestead Exemption: The homeowner's tax bill is reduced because of an increase to the homestead exemption. Beginning in 1991, the exemption increased from $2,000 to $12,000 over a 4-year period in increments of $2,500 annually. The homeowner's tax bill can be further reduced due to several types of additional exemptions allowed. This budget document does not address other taxing levies for the other municipalities in Chatham County.

Freeport Exemption: ***Freeport*** is the general term used for the exemption of ad valorem tax on inventories as defined by Georgia law. The law offers manufacturers, distributors, wholesalers and warehouse operations an attractive inventory tax exemption on three classes of property. Chatham County exempts 100% on all classes of certain business inventory from property taxation.

The Property Taxpayer's Bill of Rights: This law, which took effect on January 1, 2000, calls for a mandatory rollback in the millage rate whenever the tax digests increases. The stated aim is to prevent creeping tax bills. If elected officials propose to adopt a millage rate greater than the mandatory rollback rate, they must hold three public meetings - at times when the most constituents can attend - to explain why the tax hike is necessary and vote publicly for or against it.

The law also shifts the burden of proof from the homeowner to the local government in the appeals process; requires the county assessor's office to provide a written explanation to homeowners as to why their taxes went up; and allows taxpayers going through the appeal to name the time of their hearing before the Board of Equalization. The law also calls on taxing bodies to cover the legal fees of any homeowner who receives a 15 percent reduction or greater in their assessment and allows taxpayers going through the appeals process the right to record the hearing.

The Stephens-Day Bill: This law, which took effect on January 1, 2001, grants each Chatham County homeowner a homestead exemption from all Chatham County ad valorem taxes and is a homestead exemption that is equal to the difference between the current year fair market value and the adjusted base year value (property's value in the year prior to the homestead application plus any improvements since the year of the application). This exemption does not apply to improvements added to the property after January 1 of the base year. In addition, it does not apply to taxes to pay interest on and to retire bonded indebtedness of the County. The exemption is renewed automatically from year to year as long as the homeowner occupies the residence as a homestead.

LONG RANGE FINANCIAL PLANS

Projected Five Year Statement of Revenues and Expenditures
General Fund – Adopted FY 2016

The Projected Statements of Revenues and Expenditures are used to facilitate planning and identify problem areas well ahead of the annual budget cycle. The forecasts are provided to County management and elected officials. Assumptions are based on both historical trend and current economic conditions.

Tax Revenues: Tax revenues were projected based on the projected expenditures as well as Fund Balance requirements. When necessary, tax rates may be adjusted to achieve stability in the revenue stream. In this analysis, the tax rate accessed to individual properties was held constant during the projected fiscal years.

Tax Rate: 11.543 in years 1, 2, 3, and 4.

Digest Growth: In an effort to smooth out anomalies in the historical digest growth rate and normalize the anticipated digest growth over the forecasting period, a three year rolling average was used for each subsequent year. As a result, the digest growth rate was 2.64% in year 1, 2.77% in year 2, 3.17% in year 3, and 2.86% in year 4.

Other Revenue Categories: A pre-audit review of FY 2015 year to date revenue collections was performed on all revenues within the fund. Year one projections were adjusted to closely reflect the FY 2015 year to date collections when appropriate. Subsequent year projections were either held constant at the year one projection or a modest growth rate was applied based on historical trends.

Expenditures: Projected expenditures in years one through four are based on departmental input as well as the application of annual growth rates based on historical and market trends for specific categories of expenditure. Specific adjustments by expenditure category was included as follows:

General Government:

- Finance: Year one reduction in personnel (1 position) and supply costs due to efficiencies gained with new software. Year two reduction in personnel (2 positions) due to efficiencies gained with new software.
- Human Resources: Year one increases in Management Consulting Fees ($300,000) to address internal equity issues as well as concerns pertaining to the organization's classification and pay structure, and Professional Development ($75,000) to continue and adequately fund the organization's current professional development program.
- Information & Communication Services: Included annual cost increases associated with maintenance contracts for all projected years.

Public Safety:

- Emergency Management: It is anticipated that the move to the new Emergency Occupation Center will open by the second half of fiscal year 2019. As a result, increased costs associated with utilities, water, and custodial related expenses were included. These costs are estimated to be $157,384 and $324,211 in years three and four respectively.
- Sheriff: Uniform costs increased by $45,000 for years one and two for Riot Gear. Other Equipment increased by $100,000 in year one for mobile data terminals. Additionally, $2,000,000 was added

to all projected years in anticipation of contractual cost increases associated with prison medical services.

Health and Welfare:

- Mosquito Control: Year one costs increased by approximately $100,000 in aircraft maintenance and parts associated with time wise components. However, related costs in years two and four resulted in an annual savings of roughly $50,000 per year. Warehouse Supply costs are anticipated to increase by roughly $200,000 in year one, and an additional $105,000 in year two leveling off in year three and four; these cost increases are attributable to historical trends as well as rising concerns associated with Chikungunya, a virus carried by humans and spreadable by mosquitos.

Debt Service:

- 2011 Union Mission Bond: $2,705,921 in anticipated principal payment was programmed for FY 2017

The following table depicts the annual growth rate applied to various expenditure categories:

Expenditure Category	Annual Growth Rate			
	2017	**2018**	**2019**	**2020**
Salary, FICA, and Pension[1]	1.03%	1.03%	1.03%	1.03%
Insurance and OPEB[2]	Held at the FY 2016 Adopted level.			
Purchased services[3]	Held at the FY 2016 Adopted level.			
Supplies[3]	Held at the FY 2016 Adopted level.			
Equipment/capital outlay[3]	Held at the FY 2016 Adopted level.			
Interfund/interdepartmental charges[3]	Held at the FY 2016 Adopted level.			
Depreciation	0.00%	0.00%	0.00%	0.00%
Other expenditures[3]	Held at the FY 2016 Adopted level.			
Debt service[4]				Varies
Transfers out[2]	Held at the FY 2016 Adopted level.			

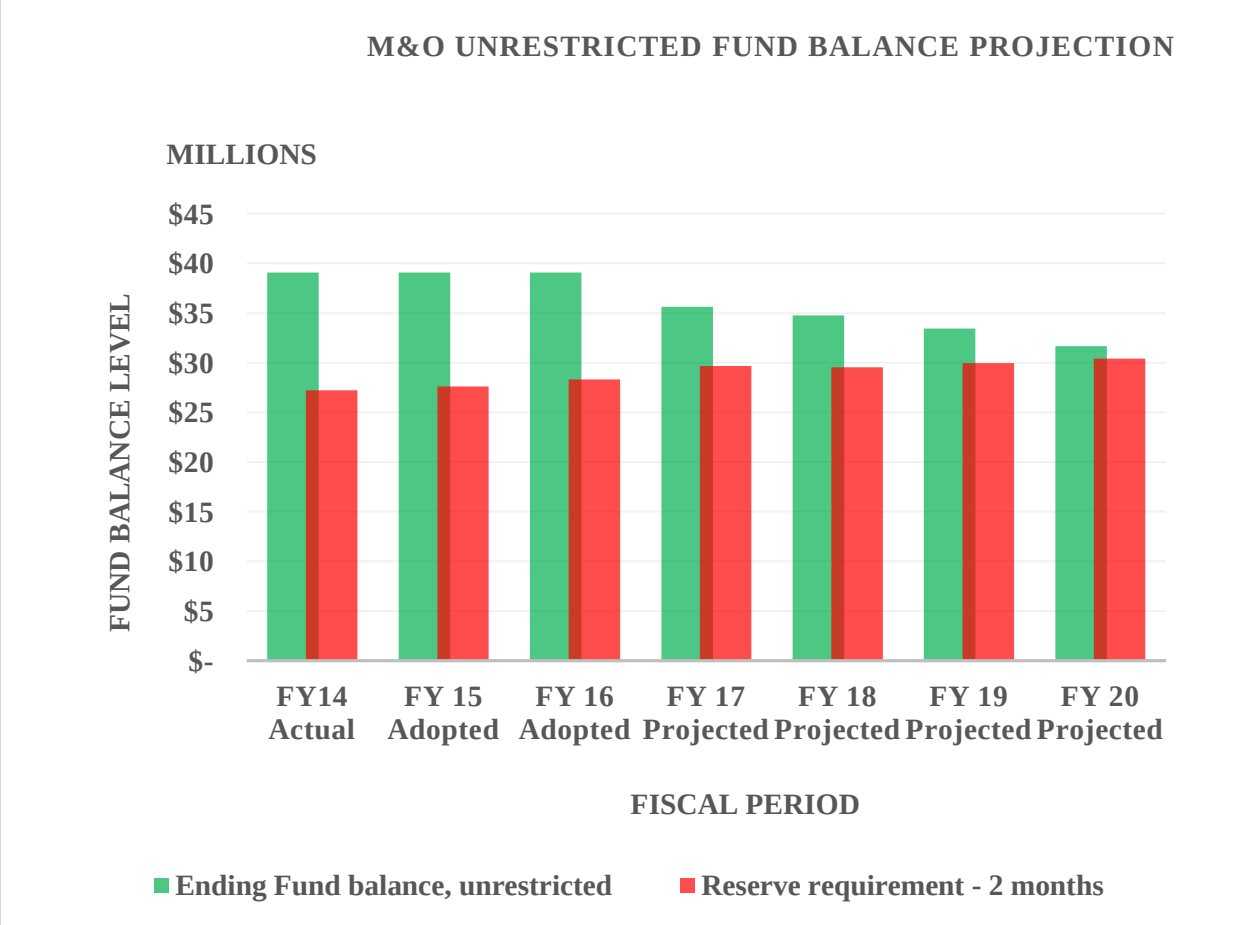
Notes:

1. The annual growth rate for this category of expenditures is based on the potential merit adjustments and the associated impact to FICA and Pension costs.
2. The annual growth rate for this category of expenditures is held at the FY 2016 Adopted level.
3. The annual growth rate for this category of expenditures is based on the projected Municipal Cost Index growth rate for the stated period. The Municipal Cost Index is designed to show the effects of inflation on the cost of providing municipal services. At this time, the index shows a decline over the most recent period. As a result, expenditures in these categories were held constant at the FY 2016 Adopted Budget level.
4. The annual growth rate for Debt Service is based on scheduled principal and interest payments as outlined in the organization's various debt agreements.

REVENUES	Adopted 2014-2015	Adopted 2015-2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
Tax Revenue - Digest	127,873,471	134,341,437	135,262,918	139,013,117	143,425,697	147,529,092
Other Tax Revenue	16,370,800	17,585,500	20,938,457	19,011,320	16,478,264	14,811,983
License & Permits	1,026,000	975,000	928,000	928,000	928,000	928,000
Intergovernmental	1,952,571	2,331,580	2,310,100	2,310,100	2,310,100	2,310,100
Charges for Services	10,600,596	10,667,950	11,147,818	11,084,519	11,269,947	11,199,316
Fines & Forfeitures	2,986,520	3,041,000	2,812,793	2,812,793	2,812,793	2,812,793
Interest on Investments	130,000	225,000	509,595	509,595	509,595	509,595
Miscellaneous	433,460	391,920	399,487	399,487	399,487	421,706
Other Financing Sources	4,250,000	418,700	240,463	240,463	240,463	240,464
Subtotal of Revenues	165,623,418	169,978,087	174,549,632	176,309,394	178,374,345	180,763,050
EXPENDITURES						
General Government	30,061,379	32,043,664	33,047,382	33,179,171	33,803,858	34,447,202
Judiciary	29,412,737	30,258,159	30,815,591	31,389,746	31,981,126	32,590,247
Public Safety	62,472,522	64,475,338	67,669,340	68,649,812	69,875,082	71,188,182
Public Works	1,183,481	1,273,650	1,282,136	1,290,876	1,299,878	1,309,151
Health and Welfare	11,372,383	10,786,730	11,162,109	11,174,563	11,082,236	11,159,675
Culture and Recreation	11,627,730	12,426,246	12,579,850	12,736,633	12,896,675	13,060,061
Housing & Development	547,016	548,643	558,360	568,369	578,678	589,297
Debt Service	2,472,450	2,345,804	5,007,084	2,294,555	2,291,291	2,282,415
Other Financing Uses	16,473,720	15,819,853	15,877,118	15,889,416	15,902,083	15,915,131
Subtotal of Expenses	165,623,418	169,978,087	177,998,970	177,173,140	179,710,908	182,541,360
Fund Balance added (used)	-	-	(3,449,338)	(863,746)	(1,336,562)	(1,778,310)
Digest Revenue calculation:						
Prior Year Tax Digest Total	10,796,826,374	10,966,060,917	11,417,194,148	11,718,177,118	12,043,066,570	12,425,339,798
Digest Growth Rate	1.57%	4.11%	2.64%	2.77%	3.17%	2.86%
Net Tax Digest	10,966,060,917	11,417,194,148	11,718,177,118	12,043,066,570	12,425,339,798	12,780,827,497
Tax rate	11.543	11.543	11.543	11.543	11.543	11.543
Projected Digest revenue	126,581,241	131,788,672	135,262,918	139,013,117	143,425,697	147,529,092
Value of One Mil	10,966,061	11,417,194	11,718,177	12,043,067	12,425,340	12,780,827
Revenue Change	(1,987,741)	5,207,431	8,681,677	3,750,199	4,412,580	4,103,395

UNRESTRICTED FUND BALANCE PROJECTION GENERAL FUND M & O (in $)

	FY 15 Adopted	FY 16 Adopted	FY 17 Projected	FY 18 Projected	FY 19 Projected	FY 20 Projected
Beginning Fund Balance	39,084,632	39,084,632	39,084,632	35,635,294	34,771,548	33,434,986
Changes:						
Projected additions (use) of fund balance	-	-	(3,449,338)	(863,746)	(1,336,562)	(1,778,310)
Less Non-spendable and Restricted						
Fund balance -unrestricted	39,084,632	39,084,632	35,635,294	34,771,548	33,434,986	31,656,676
Reserve requirement - 2 months	27,603,903	28,329,681	29,666,495	29,528,857	29,951,818	30,423,560



PROJECTED FIVE YEAR STATEMENT OF REVENUES AND EXPENDITURES

Special Service District Fund – Adopted FY 2016

The Projected Statements of Revenues and Expenditures are used to facilitate planning and identify problem areas well ahead of the annual budget cycle. The forecasts are provided to County management and elected officials. Assumptions are based on both historical trend and current economic conditions.

Tax Revenues: Tax revenues were projected based on the projected expenditures as well as Fund Balance requirements. When necessary, tax rates may be adjusted to achieve stability in the revenue stream. In this analysis, the tax rate accessed to individual properties was held constant during the projected fiscal years.

Tax Rate: 4.130 in years 1, 2, 3, and 4.

Digest Growth: In an effort to smooth out anomalies in the historical digest growth rate and normalize the anticipated digest growth over the forecasting period, a three year rolling average was used for each subsequent year. As a result, the digest growth rate was1.23% in year 1, .79% in year 2, 1.08% in year 3, and 1.03% in year 4.

Other Revenue Categories: A pre-audit review of FY 2015 year to date revenue collections was performed on all revenues within the fund. Year one projections were adjusted to closely reflect the FY 2015 year to

date collections when appropriate. Subsequent year projections were either held constant at the year one projection or a modest growth rate was applied based on historical trends.

Expenditures: Projected expenditures in years one through four are based on departmental input as well as the application of annual growth rates based on historical and market trends for specific categories of expenditure.

The following table depicts the annual growth rate applied to various expenditure categories:

Expenditure Category	2017	2018	2019	2020
Salary, FICA, and Pension[1]	1.03%	1.03%	1.03%	1.03%
Insurance and OPEB[2]		Held at the FY 2016 Adopted level.		
Purchased services[3]		Held at the FY 2016 Adopted level.		
Supplies[3]		Held at the FY 2016 Adopted level.		
Equipment/capital outlay[3]		Held at the FY 2016 Adopted level.		
Interfund/interdepartmental charges[3]		Held at the FY 2016 Adopted level.		
Depreciation	0.00%	0.00%	0.00%	0.00%
Other expenditures[3]		Held at the FY 2016 Adopted level.		
Debt service[4]				Varies
Transfers out[2]		Held at the FY 2016 Adopted level.		

Notes:

1. The annual growth rate for this category of expenditures is based on the potential merit adjustments and the associated impact to FICA and Pension costs.
2. The annual growth rate for this category of expenditures is held at the FY 2016 Adopted level.
3. The annual growth rate for this category of expenditures is based on the projected Municipal Cost Index growth rate for the stated period. The Municipal Cost Index is designed to show the effects of inflation on the cost of providing municipal services. At this time, the index shows a decline over the most recent period. As a result, expenditures in these categories were held constant at the FY 2016 Adopted Budget level.
4. The annual growth rate for Debt Service is based on scheduled principal and interest payments as outlined in the organization's various debt agreements.

Special Service District - Projected Five Year Statement of Revenues and Expenditures

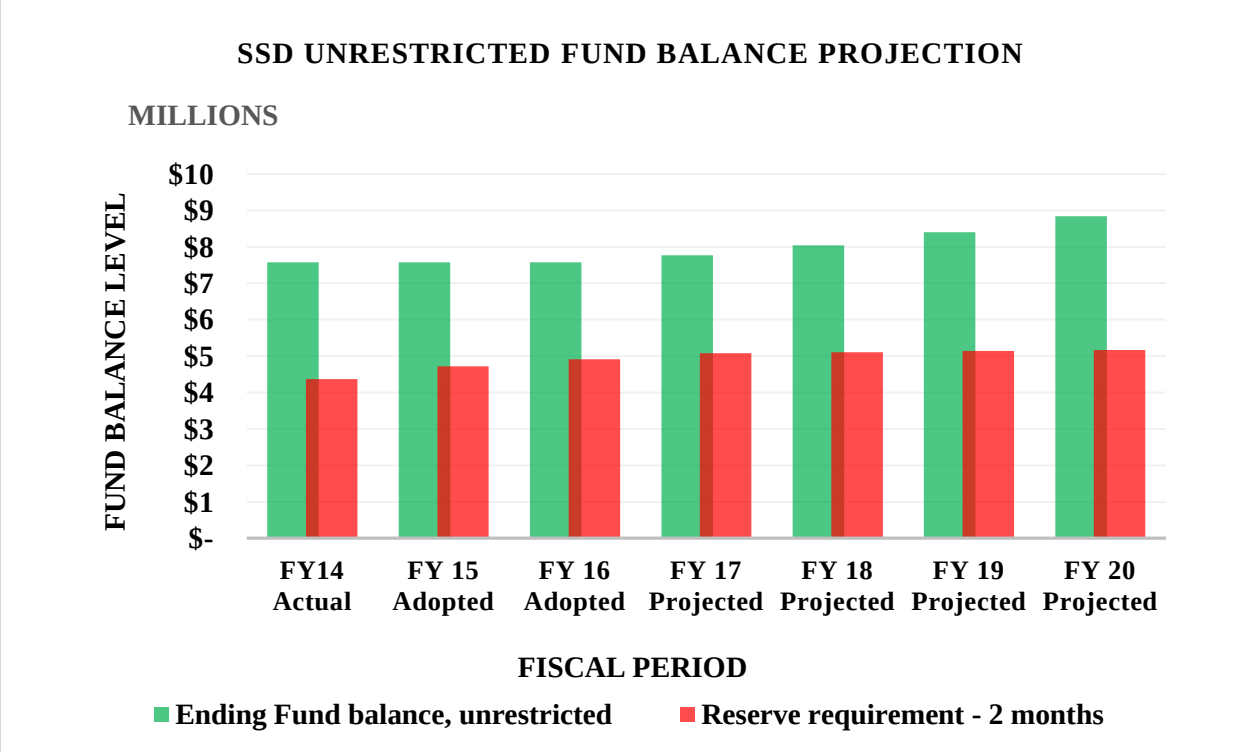
	Adopted 2014 - 2015	Adopted 2015 - 2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
REVENUES						
Tax Revenue - Digest	18,678,325	19,173,687	18,659,971	18,807,431	19,009,621	19,205,792
Other Tax Revenue	6,620,000	6,941,000	7,715,863	7,832,162	7,896,367	7,969,256
License & Permits	1,250,000	1,350,000	1,364,815	1,364,815	1,364,815	1,364,815
Intergovernmental	715,000	719,000	654,706	654,706	654,706	654,706
Charges for Services	293,500	262,500	258,207	258,207	258,207	258,207
Fines & Forfeitures	1,282,500	1,353,500	1,382,185	1,382,185	1,382,185	1,382,185
Interest on Investments	15,600	10,000	11,744	11,744	11,744	11,744
Miscellaneous	1,000	0	36,126	36,126	36,126	36,126
Other Financing Sources	626,399	675,000	757,886	757,886	757,886	757,886
Subtotal of Revenues	29,482,324	30,484,687	30,841,503	31,105,262	31,371,658	31,640,718

	Adopted 2014 - 2015	Adopted 2015 - 2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
EXPENDITURES						
General Government	1,811,873	1,841,686	1,869,821	1,898,800	1,928,649	1,959,393
Judiciary	2,053,450	2,273,355	2,277,952	2,282,687	2,287,564	2,292,588
Public Safety	14,741,895	14,521,780	14,523,152	14,524,565	14,526,020	14,527,519
Public Works	6,085,653	7,024,630	7,145,273	7,269,536	7,397,527	7,529,357
Housing & Development	1,666,789	1,761,803	1,772,572	1,783,665	1,795,090	1,806,857
Debt Service	96,000	0	0	0	0	0
Other Financing Uses	3,026,664	3,061,433	3,066,533	3,071,786	3,077,197	3,082,769
Subtotal of Expenses	29,482,324	30,484,687	30,655,304	30,831,039	31,012,046	31,198,483
Fund Balance added (used)	-	-	186,200	274,223	359,612	442,234

	Adopted 2014 - 2015	Adopted 2015 - 2016	Projected 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020
Digest Revenue calculation:						
Prior Year Tax Digest Total	4,412,948,431	4,410,116,174	4,463,229,784	4,518,152,694	4,553,857,278	4,602,813,826
Digest Growth Rate	-0.06%	1.20%	1.23%	0.79%	1.08%	1.03%
Net Tax Digest	4,410,116,174	4,463,229,784	4,518,152,694	4,553,857,278	4,602,813,826	4,650,312,845
Tax rate	4.130	4.130	4.130	4.130	4.130	4.130
Projected Digest revenue	18,213,780	18,433,139	18,659,971	18,807,431	19,009,621	19,205,792
Value of One Mil	4,410,116	4,463,230	4,518,153	4,553,857	4,602,814	4,650,313
Revenue Change	(11,697)	219,359	226,832	147,460	202,191	196,171

Special Service District - Unrestricted Fund Balance Projection

	FY 15 Adopted	FY 16 Adopted	FY 17 Projected	FY 18 Projected	FY 19 Projected	FY 20 Projected
Beginning Fund Balance	7,577,100	7,577,100	7,577,100	7,763,300	8,037,523	8,397,134
Changes: Projected additions (use) of fund balance	-	-	186,200	274,223	359,612	442,234
Less Non-spendable and Restricted						
Ending Fund balance	7,577,100	7,577,100	7,763,300	8,037,523	8,397,134	8,839,369
Reserve requirement - 2 months	4,722,948	4,913,721	5,080,781	5,109,217	5,138,506	5,168,674



COMPARISON OF PRESENTATION OF FUNDS

Adopted Budget Book to Comprehensive Annual Financial Report

When comparing fund presentations between the County's Adopted Budget Book and its Comprehensive Annual Financial report, several differences should be noted:

- The County's Comprehensive Annual Financial Report presents audited financial statements for the Chatham County Health Department and the Live Oak Public Library System. These entities are discretely presented component units of the County. The County does not set budgets for these entities.
- The Comprehensive Annual Financial Report provides audited information on the County's Pension Trust Fund and OPEB Trust Fund. The budget document does not provide information on the Trust Funds since no budgets are adopted.
- The definition of major funds in the Adopted Budget Document differs from the definition of major funds under GASB Statements. Therefore, the level of presentation in the two documents varies across funds.
- No budget is shown for the Catastrophic Claims Internal Service Fund, which is presented in the CAFR as a separate fund. Balances in this fund were transferred to the Risk Management Fund.



This sections provides information on Capitol Projects and funding

CAPITAL PROJECT FUNDS

Capital Projects Funds are used to account for financial resources related to the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Funding sources include bond proceeds, special purpose local option sales tax (SPLOST), and other unrestricted local funds such as operating transfers from the General Fund.

The County's annual budget process includes the preparation of a five-year Capital Improvement Program document and the preparation of a one-year pay-as-you-go capital budget for general purpose capital needs. The Capital Improvement Program is primarily a planning document. It represents an inventory of unfunded capital needs as identified by County Staff. It is subject to change each year as the needs for the community become better known and the scope of proposed projects evolve. Staff constantly monitors opportunities which arise to schedule and fund the Capital Improvement Program. A CIP Committee meets to rate each project, which provides a prioritization for funding. Items noted in the Capital Improvement Program are used to develop projects lists for future special purpose local sales tax referendums.

The list and scores are presented to the Board of Commissioners for consideration at the beginning of the annual operating budget process. The County Manager recommends projects for funding in his Recommended Budget. The Board discusses requests directly with the department head or elected official making the request.

Funding and project appropriations for the one-year pay-as-you-go component becomes the adopted Capital Improvement Project (CIP) Fund budget for the fiscal year. The CIP Fund budget is appropriated in conjunction with the adoption of the County's annual operating budget in June each year.

Inclusion of a project/capital item for funding through a capital project fund is dependent upon the nature of the fund involved. For example, Sales Tax capital project funds include projects approved by referendum that are to be funded with a one-percent sales tax collected during the referendum period. Legislation has governed the types of projects allowed in each sales tax referendum. The Sales Tax I Fund is only for roads projects. The Sales Tax Fund II Fund expanded to include drainage projects and various capital facilities. Sales Tax III included roads, facilities, drainage, and municipality distributions. The Sales Tax Funds IV, V, and VI included all the above as well as distributions to non-profit organizations. The County also has capital project funds related to a specific bond issues and for general capital needs. Projects included in the bond funds are limited to the projects listed in the offering statement for a given bond. The Capital Improvement Program (CIP) Fund represents general capital project needs of the County with an individual cost of $25,000 and a minimum five year life-span. New projects are added to the CIP Fund each year based on project prioritization and funding availability.

The objectives of the general purpose capital improvement program include:

Preservation and improvement of the County's basic infrastructure through public facility construction and rehabilitation;

Maximization of the useful life of capital investments by scheduling major renovations and modifications at the appropriate time in the life-cycle of the facilities;

Identification and review of future infrastructure needs to establish priorities among projects so that available resources are used to the best advantage;

Improved financial planning by comparing needs with resources, evaluating funding sources and identifying potential operating budget implications.

The CIP document included project requests totaling $30,564,769 for FY 2016. Of these proposed projects, funding of $6,563,122 was included in the FY2016 budget for projects ranging from building improvements to recreation.

The total five year proposed program requests total $168,978,027. Due to its size, the project detail for the CIP Document is not included herein.

The County has not incorporated consistent capital budgeting into its operating budget process, however, the County Manager has introduced this as a goal for future fiscal years. For the past several years, capital improvements have been funded at the close of the fiscal year. Prior to funding capital improvements, the County reviews fund balance/net assets levels to ensure compliance with the organization's financial policies. Subsequent to the aforementioned financial policy review, the Board may approve transfers out to the capital funds of excess reserve levels. In those situations where reserve levels are not sufficient to fund capital requests, the Board may pursue debt financing or alternative revenue sources. For example, in 2005 the County funded a number of facility projects with a bond issue. In 2006, a referendum was approved to fund several facilities, including a Detention Center Expansion, with special purpose local option sales taxes beginning in October 2008. During this year's budget development, completed Capital Projects were reviewed and remaining funds rolled into new projects.

Capital assets that do not meet the funding threshold for inclusion in the Capital Project Funds are funded within the various departmental operating budgets. These assets typically include equipment and/or furniture used in general operating activities.

The County's Capital Project Funds are:

- Sales Tax I Fund - One Percent Sales Tax Fund (1985 to 1993)
- Sales Tax II Fund - One Percent Sales Tax Fund (1993 to 1998)
- Sales Tax III Fund - One Percent Sales Tax Fund (1998 to 2003)
- Sales Tax IV Fund - One Percent Sales Tax Fund (2003 to 2008)
- Sales Tax V Fund - One Percent Sales Tax Fund (2008 to 2014)
- Sales Tax VI Fund – One Percent Sales Tax Fund (2014 to 2020)
- Capital Improvements Program Fund

The following project funds are no longer active and will be closed out in FY2016.

- Capital Improvements Program Bond Fund (Series 1999)
- Capital Improvements Program Bond Fund (Series 2005)
- Capital Improvements Program Bond Fund (Detention Center Expansion)

The classification of items as capital or operating expenditures/expenses is based on two criteria – cost and frequency. Simply stated, capital improvements have the following characteristics:

- Are relatively expensive with value of over $25,000 (excluding vehicles),

- Are typically one time expenditures or do not do not recur annually,
- Have a useful life of 5 years and over, and
- Result in an increase in fixed assets.

Each year, the County Commission adopts a rating system for prioritizing proposed Capital Improvement Program projects. During the FY 2015 through 2019 Capital Improvement Program process, each project was rated against the following considerations and the total points determined. These points established the relative priority of each project within the program.

Service Level Priority Classification

- Mandatory – Addresses a legislative or legal requirement, or a contractual obligation
- Critical – Protects life, health or safety
- Maintenance – Allows continuation of existing service at same level, or finishes partially complete projects.
- Enhancement – Improves services or facilities when obsolete or inadequate
- New Service – Expands scope or existing public service or introduces an entirely new service

Policy Priority Classification

- Legal Requirement – Legal or contractual obligation.
- Economic Stimulus – Project eligible to bid out quickly to create local job.
- Environmental – Meets a recommendation of the Chatham Environmental Forum
- Roads and Drainage Infrastructure – Improvements to Roads and Drainage Infrastructure
- Safety / Correction – Protects life, health or safety (includes County correctional system).
- Infrastructure – Public domain fixed assets such as roads, bridges, and similar assets that are immovable and of value only to the government unit
- Other – Other than listed above

Expected Useful Life – How long until replacement is necessary?

Boards Goals Addressed – How many goals will the project address?

Board Goals: To provide all citizens the best place to live, work and play:

- By protecting the public safety of everyone.
- By providing outstanding recreational services and facilities community-wide.
- By stimulating economic growth through cooperative business practices to include predictable permitting.
- By establishing and maintaining effective management of the County's resources.
- By developing and maintaining road and drainage infrastructure.
- By pursuing State legislation that supports the County's goals.
- By responding to legislative mandates in the most cost-effective manner.

Effect on Revenue Sources – How does this affect County revenues?

Grant Reimbursement – Is it available? What match percentage?

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Table 6 represents the projects that were approved for funding during this fiscal year from those listed in Table 5.

Capital Improvement Program Funded Projects FY 2015 / 2016

General Fund		
DEPARTMENT	**Project**	**Adopted**
TAX COMMISSIONER	Billing Tax Collection / Assessment	591,000
FLEET	Fleet - M&O CNT Vehicles	253,600
FLEET	Fleet - M&O Marine Patrol Vehicle	28,200
FLEET	Fleet - M&O Animal Control Vehicle	18,200
FINANCE	Finance/HR/Purchasing system	1,100,000
ICS	Radio System Microwave Replacement	200,000
MAINTENANCE	Elevator Replacement	51,000
MAINTENANCE	Boiler Replacement	115,522
MAINTENANCE	Maintenance Reserve	250,000
COMMISSIONERS	Strategic Planning Initiative	80,000
ICS	ICS Security Camera Upgrade/ Equipment	200,000
SOLID WASTE	Grinder	225,000
MOSQUITO CONTROL	Storage Building	117,000
MAINTENANCE	Lakeside Facility	96,000
PARKS	Jennifer Ross - Pave roads/ sod replacement	540,000
PARKS	Jennifer Ross - Field Drainage	405,000
PARKS	Jim Golden Complex - Concession Building	308,000
PARKS	Westlake Park Improvements	117,100
PARKS	Salt Creek Park Improvements	165,000
	Total Allocation	**4,860,622**

Table 5

Special Service District		
DEPARTMENT	**Project**	**Adopted**
SOLID WASTE	Grinder	225,000
PUBLIC WORKS	Maintenance Equipment	250,000
	Total Allocation	**475,000**
Projects Funded with SPLOST		
MARINE PATROL	Hull Replacement	120,000
MAINTENANCE	Roof Replacement - Citizen Center	140,000
PARKS	Charlie Brooks Park - Concession	308,000
PARKS	Lake Meyer Pavilion	77,000
PARKS	Lake Mayer Tennis Courts	247,500
PARKS	Lake Mayer Parking	335,000
	Total Allocation	1,227,500
	Total CIP Allocation	**6,563,122**

Table 6

Table 7 represents those critical projects costing over $500,000 that were not funded during this fiscal year.

CIP Critical Projects Unfunded FY2015/2016		
DETENTION CENTER	Replacement of HVAC Unit #5	575,000
FACILITIES MAINTENANCE	Air Handler Replacement	550,000
CHATHAM AREA TRANSIT	Fleet Replacement – Fixed Route (Grant Funded)	4,250,000

Table 7

Detention Center – HVAC Systems in Unit 5 **Project cost - $575,000**

The HVAC system for Unit 5 consists of 57 individual units. Several have been replaced in the past few years; however, units range in age from 9 to 23 years. Replacement costs average about $5,600 per unit along with the other costs associated with removal and installation. At the same time, this will upgrade the Emergency Management Control System wiring and Smoke Evacuation System to stay in compliance with Fire Code Regulations.

J. Tom Coleman Courthouse Air Handler Replacement **Project Cost - $550,000**

The HVAC System in the Judicial Courthouse was upgraded in 2001 at a cost of 2.1 million dollars. Due to the lack of funding, removal and replacement of the three (3) old air handlers, cleaning of the Air Duct System, and replacement of all Flex Ducts and Plenum Boots were not accomplished. NOTE: In accordance with the Health Department, this is a health issue and in conjunction with the recommendations from Rosser, Inc., the engineering firm that designed the existing HVAC System, not replacing or removing the old dated equipment, the Judicial Courthouse would continue to have air quality problems. This CIP was first requested in FY2002/03. This project was incorporated into the renovation of the Judicial Court complex funded with SPLOST with construction beginning in FY 2015/2016.

Chatham Area Transit – Fleet Replacement **Project Cost - $4,250,000**

Funds appropriated will be used as matching funds from federal transportation grants to purchase, replace, and rebuild fixed route vehicles. The schedule above calls for the purchase of 5 to 6 buses each year of the program, plus an ongoing rebuild program. The buses would be heavy and medium duty transit buses used in the operations of our system.

Other Capital Projects and Funding

Funding	Project	Type	Fiscal 2016	Project Status
Sales Tax I	TSM Skidaway: Ferguson - Victory	Roads	3,842,875	In Progress
Sales Tax I	Walthour Rd Bridge	Roads	6,709	In Progress
Sales Tax I	US 80: I-516 to Victory	Roads	3,130,308	In Progress
Sales Tax I	Various County Roads	Roads	2,211,403	In Progress
Sales Tax I	Faye Rd Bridge	Roads	379,479	In Progress
Sales Tax I	Hunt Road Bridge	Roads	415,106	In Progress
Sales Tax I	Skidaway Rd Culvert	Roads	677,664	In Progress
Sales Tax I	Transfer to M&O - Indirect Costs	Other	618,735	In Progress
Sales Tax I	Reserve - Roads, Streets, Bridges	Roads	57,747	In Progress
Sales Tax I	Admin Expenditures - Direct Costs	Other	1,004,527	In Progress
	TOTAL APPROPRIATION		**12,344,553**	
Sales Tax II	Whitefield Avenue Widening	Roads	4,856	In Progress
Sales Tax II	Jimmy Deloach Phase II	Roads	3,805,918	In Progress
Sales Tax II	Right of Way Consultant	Roads	443,337	In Progress
Sales Tax II	Admin Expenditures - Roads	Roads	242,311	In Progress
Sales Tax II	Transfer to M&O - Indirect Costs	Other	293,589	In Progress
Sales Tax II	Reserve For Roads, Streets, Bridges	Roads	387,526	In Progress
	TOTAL APPROPRIATION		**5,177,537**	
Sales Tax III	Truman Parkway, Phase V	Roads	17,901	In Progress
Sales Tax III	Eisenhower Widening & Median	Roads	4,002,727	In Progress
Sales Tax III	East/West Corridor	Roads	12,008,279	In Progress
Sales Tax III	Abercorn Widening (Rio Road)	Roads	122,326	In Progress
Sales Tax III	Bay Street Widening	Roads	5,905,170	In Progress
Sales Tax III	Stiles Avenue Extension	Roads	544,000	In Progress
Sales Tax III	Spur 21, Phase I - Benton Blvd.	Roads	186	In Progress

Funding	Project	Type	Fiscal 2016	Project Status
Sales Tax III	Right of Way Admin – Roads	Roads	34,154	In Progress
Sales Tax III	Savannah- Ogeechee Canal	Drainage	398,744	In Progress
Sales Tax III	Hutchinson Island River walk	Roads	1,054,287	In Progress
Sales Tax III	Wetlands Mitigation Bank	Drainage	268,745	In Progress
Sales Tax III	Ogeechee Farms	Drainage	59,265	In Progress
Sales Tax III	Wilmington Park Canal	Drainage	530,679	In Progress
Sales Tax III	Pipemakers Canal	Drainage	5,012,354	In Progress
Sales Tax III	Little Hurst	Drainage	638,439	In Progress
Sales Tax III	Louis Mills/Redgate Canal	Drainage	1,617,193	In Progress
Sales Tax III	Topographic Mapping	Drainage	616,604	In Progress
Sales Tax III	Administrative Expenditures	Other	1,086,936	In Progress
Sales Tax III	Transfer to M & O - Indirect Cost	Other	458,923	In Progress
Sales Tax III	Chatham County	Other	101,067	In Progress
	TOTAL APPROPRIATION		**34,477,978**	
Sales Tax IV	Widen Dean Forest RD (SR307)	Roads	22,669	In Progress
Sales Tax IV	Diversion Center County 2008+	General Govt.	1,969,000	In Progress
Sales Tax IV	Soccer Complex	Recreation	193,086	In Progress
Sales Tax IV	Salt Marsh Mitigation Bank	Drainage	123,924	In Progress
Sales Tax IV	Administrative Expenditures	Other	260,227	In Progress
Sales Tax IV	Benton Blvd Extension	Roads	2,757,708	In Progress
Sales Tax IV	Interchange US 80 and J. DeLoach	Roads	2,570,731	In Progress
Sales Tax IV	Traffic Safety Improvements Bull	Roads	500,000	In Progress
Sales Tax IV	Island Expressway/Causton Bluff	Roads	550,284	In Progress
Sales Tax IV	Reserve Roads	Roads	54,402	In Progress
Sales Tax IV	Unincorporated Roads	Roads	2,414,693	In Progress
Sales Tax IV	Charlie Brooks Park	Recreation	1,899,083	In Progress
Sales Tax IV	Greenbriar	Other	102,784	In Progress
Sales Tax IV	Public Works Building	General Govt.	45,627	In Progress
Sales Tax IV	County Vehicles	General Govt.	623,765	In Progress
Sales Tax IV	Tom Triplett Park – Pooler	Recreation	1,380,450	In Progress
Sales Tax IV	Mother Beasley Park - Savannah	Recreation	255,657	In Progress
Sales Tax IV	WW Law Center	Other	507,390	In Progress
Sales Tax IV	McQueen's Trail Stabilization	Recreation	231,106	In Progress
Sales Tax IV	Truman Trail II	Recreation	74,555	In Progress
Sales Tax IV	Unincorporated - Chatham County	Roads	114,646	In Progress
Sales Tax IV	Pipemakers Canal ($2M 2008+)	Drainage	13,452,529	In Progress
Sales Tax IV	General Drainage	Drainage	60,769	In Progress
Sales Tax IV	Storm Drainage	Drainage	76,271	In Progress
Sales Tax IV	Drainage ($1M 2008+)	Drainage	4,729,288	In Progress
Sales Tax IV	Transfer to M&O - Indirect Costs	Other	422,822	In Progress
	TOTAL APPROPRIATION		**35,393,466**	
Sales Tax V	Jimmy Deloach Pkwy Phase II	Roads	4,000,000	In Progress
Sales Tax V	Interchange US80 / J. Deloach	Roads	5,848,625	In Progress

Funding	Project	Type	Fiscal 2016	Project Status
Sales Tax V	Little Neck Road	Roads	3,500,000	In Progress
Sales Tax V	I-16 Flyover Removal	Roads	495,000	In Progress
Sales Tax V	Dean Forest Road widening	Roads	490,187	In Progress
Sales Tax V	LaRoche Avenue Culvert	Drainage	319,779	In Progress
Sales Tax V	Misc. Road Resurfacing	Roads	892,590	In Progress
Sales Tax V	Chatsworth Cul-De-Sac	Roads	133,266	In Progress
Sales Tax V	Bradley Point Sidewalk	Roads	399,389	In Progress
Sales Tax V	Skidaway Road Culvert	Drainage	500,000	In Progress
Sales Tax V	Bridge Replacements	Roads	500,000	In Progress
Sales Tax V	Culvert Replacements	Drainage	500,000	In Progress
Sales Tax V	Intersection Improvements	Roads	1,000,000	In Progress
Sales Tax V	Johnny Mercer TSM	Roads	400,000	In Progress
Sales Tax V	LaRoche/Jasmine Intersection	Roads	400,000	In Progress
Sales Tax V	Johnny Mercer/Whitemarsh Island	Roads	200,000	In Progress
Sales Tax V	Reserve Unincorporated - Roads	Roads	2,164,080	In Progress
Sales Tax V	Reserve - Sidewalks	Roads	1,500,000	In Progress
Sales Tax V	Charlie Brooks Park	Recreation	226,405	In Progress
Sales Tax V	Juvenile Court Complex	General Govt.	2,778,324	In Progress
Sales Tax V	Public Safety and Fire Equipment	Public Safety	400,000	In Progress
Sales Tax V	CEMA Facility	Public Safety	281,214	In Progress
Sales Tax V	Judicial Courthouse	General Govt.	5,909,246	In Progress
Sales Tax V	County Health Department	Health	824,044	In Progress
Sales Tax V	County Admin Building	General Govt.	474,884	In Progress
Sales Tax V	Hitch Library	Recreation	850,000	In Progress
Sales Tax V	Weightlifting Center	Recreation	152,618	In Progress
Sales Tax V	Eastside Police Precinct	Public Safety	2,929,267	In Progress
Sales Tax V	Marine Patrol Facility or Equipment	Public Safety	400,000	In Progress
Sales Tax V	Jail Facility -Transfer to CIP FD380	General Govt.	12,741,729	In Progress
Sales Tax V	Tom Triplett Park	Recreation	440,000	In Progress
Sales Tax V	AMBUC Park	Recreation	850,000	In Progress
Sales Tax V	Liberty City Community Center	Recreation	145,753	In Progress
Sales Tax V	Carver Heights Community Center	Recreation	21,383	In Progress
Sales Tax V	Scott Stell Park	Recreation	965,575	In Progress
Sales Tax V	Lake Mayer Park	Recreation	902,107	In Progress
Sales Tax V	Cannon Field	Recreation	200,000	In Progress
Sales Tax V	Ferguson	Drainage	883,000	In Progress
Sales Tax V	Pipemakers Canal	Drainage	4,063,756	In Progress
Sales Tax V	Hardin Canal	Drainage	2,433,243	In Progress
Sales Tax V	Shipyard	Drainage	292,137	In Progress
Sales Tax V	Gateway/Henderson Drain	Drainage	1,662,327	In Progress
Sales Tax V	Willow Lakes Drainage	Drainage	869,656	In Progress
Sales Tax V	Hampton Place Drainage	Drainage	942,341	In Progress

Funding	Project		Type	Fiscal 2016	Project Status
Sales Tax V	Brampton Outfall		Drainage	850,000	In Progress
Sales Tax V	Pin Point Drainage		Drainage	489,950	In Progress
Sales Tax V	Administrative Expenditures		Other	481,344	In Progress
Sales Tax V	Admin Expenditure - IDC		Other	376,272	In Progress
	TOTAL APPROPRIATION			**68,079,491**	
Sales Tax VI	Juvenile Court Complex		General Govt.	2,000,000	New project
Sales Tax VI	Memorial Stadium		Recreation	1,000,000	New project
Sales Tax VI	Quacco Road		Roads	750,000	New project
Sales Tax VI	Benton Boulevard		Roads	500,000	New project
Sales Tax VI	Roadway Resurfacing		Roads	1,000,000	New project
Sales Tax VI	Concord Road		Roads	500,000	New project
Sales Tax VI	Chatham Area Transit		Other	1,000,000	New project
Sales Tax VI	Civil Rights Museum		Other	500,000	New project
Sales Tax VI	Mother Mathilda Beasley		Recreation	200,000	New project
Sales Tax VI	Health Department - Midtown		Health	2,000,000	New project
Sales Tax VI	Chatham County Cooperative		Other	500,000	New project
Sales Tax VI	Tybee Island Beach and Facility		Recreation	1,000,000	New project
Sales Tax VI	Fleet Facility and Vehicle Rpl.		General Govt.	500,000	New project
Sales Tax VI	Greenspace		Recreation	500,000	New project
Sales Tax VI	Police Precinct/related equipment		Public Safety	1,000,000	New project
Sales Tax VI	Community Centers		Recreation	500,000	New project
Sales Tax VI	Soccer Complex		Recreation	750,000	New project
Sales Tax VI	Bloomingdale	0.8649 %	Other	259,470	New project
Sales Tax VI	Garden City	2.1851%	Other	655,530	New project
Sales Tax VI	Pooler	4.5676%	Other	1,370,280	New project
Sales Tax VI	Port Wentworth	1.6757%	Other	502,710	New project
Sales Tax VI	Savannah	51.3514%	Other	15,405,420	New project
Sales Tax VI	Thunderbolt	1.0135%	Other	304,050	New project
Sales Tax VI	Tybee Island	1.1351 %	Other	340,530	New project
Sales Tax VI	Vernonburg	0.0405%	Other	12,150	New project
Sales Tax VI	Admin Expenditure – IDC		Other	400,000	New project
Sales Tax VI	Administrative Expenditures -		Other	400,000	New project
	TOTAL APPROPRIATION			**33,850,140**	
CIP Fund	Billing Tax Collection / Assessment		General Govt.	591,000	New
CIP Fund	Fleet - M&O CNT Vehicles		General Govt.	253,600	In Progress
CIP Fund	Fleet - M&O Marine Patrol Vehicle		General Govt.	28,200	In Progress
CIP Fund	Fleet - M&O Animal Control		General Govt.	18,200	In Progress
CIP Fund	Finance/HR/Purchasing system		General Govt.	1,100,000	New
CIP Fund	Radio System Microwave		General Govt.	200,000	In Progress
CIP Fund	Elevator Replacement		General Govt.	51,000	In Progress
CIP Fund	Boiler Replacement		General Govt.	115,522	New
CIP Fund	Maintenance Reserve		General Govt.	250,000	New
CIP Fund	Strategic Planning Initiative		General Govt.	80,000	In Progress

Funding	Project	Type	Fiscal 2016	Project Status
CIP Fund	ICS Security Camera Upgrade	General Govt.	200,000	In Progress
CIP Fund	Grinder	General Govt.	450,000	In Progress
CIP Fund	Maintenance Equipment	General Govt.	250,000	New
CIP Fund	Storage Building	General Govt.	117,000	In Progress
CIP Fund	Lakeside Facility	General Govt.	96,000	In Progress
CIP Fund	Jennifer Ross - Pave roads/ sod	Recreation	540,000	In Progress
CIP Fund	Jennifer Ross - Field Drainage	Recreation	405,000	In Progress
CIP Fund	Jim Golden Complex - Concession	Recreation	308,000	In Progress
CIP Fund	Westlake Park Improvements	Recreation	117,100	In Progress
CIP Fund	Salt Creek Park Improvements	Recreation	165,000	In Progress
	TOTAL APPROPRIATION		**5,335,622**	
CIP 1999	Transfer to General Fund	Other	17,700	New
	TOTAL APPROPRIATION		**17,700**	
CIP 2005	Transfer to General Fund	Other	151,000	New
	TOTAL APPROPRIATION		**151,000**	
TOTAL CAPITAL PROJECT APPROPRIATION			**194,827,488**	

IDENTIFICATION OF SIGNIFICANT, NON-ROUTINE PROJECTS

Funded Capital Projects - Fiscal 2016 Budget

Significant, non-routine capital expenditures are defined as those expenditures with significant costs and an impact on the County's operating budget. Many of the County's capital projects have a significant cost but, because of the project type or potential conveyance to a municipality upon completion, do not have a projected budgetary impact. For example, the road construction projects found throughout the Sales Tax Funds should not produce future operating budget impacts due to conveyance. A review of funded capital projects indicates that the following projects meet the criteria for significant, non-routine capital expenditures:

Detention Center / Jail Expansion

Funding Source: CIP Bond Fund 2008 (SPLOST Revenue) $ 12,741,729
Purpose of project: The 852-bed expansion to the existing Detention Center is complete. Phase II is underway, and is comprised of reconstruction of Unit 5, a new K-9 facility, and new work release center.

County Courthouse

Funding Source: Sales Tax V (SPLOST Revenue) $ 5,909,246
Purpose of project: Renovation of the County's judicial courthouse is underway to renovate, and build new courtrooms on the 1st floor. The estimated completion date for this project is mid-2016.

Juvenile Court Renovation/Expansion

Funding Source: Sales Tax V & VI (SPLOST Revenue) $ 4,778,324
Purpose of project: Funding for roof replacement, and renovation of the existing Juvenile Court

facility. Renovation will also include replacement of a chiller. Expansion will add about 50% available space; however, no new people will be added.

Eastside Police Precinct

Funding Source: Sales Tax V (SPLOST Revenue) $ 2,929,267
Purpose of project: Funding for a new SCMPD Police Precinct on the eastern side of Chatham County. This facility will assist public safety officials in a busy, and populated area in the County. Presently, this is in the planning stage.

CAPITAL EXPENDITURES IMPACT ON THE OPERATING BUDGET

Fiscal 2016 is unique regarding Capital expenditure impact on the current operating budget. Although there are four separate, and significant construction projects underway, none are scheduled to be completed this year. One of the four major projects is still in the planning stage, while the other three are in various stages. The earliest project that will be completed is the Courthouse renovations, and it is estimated to finish mid-2016.

There are many on-going road, drainage and recreation projects underway in the current fiscal year, but none will add additional operating costs.

LEGAL DEBT MARGIN AND DESCRIPTION OF LONG-TERM OBLIGATIONS

LEGAL DEBT MARGIN

The present constitutional limit on direct general obligation bonds for Chatham County is the amount equivalent to 10% of the net assessed valuation of taxable property for debt service purposes. The unused legal debt margin is computed below:

Total Assessed Value Of Taxable Property For Year 2015	14,575,552,617
Less Exemptions For Bond Purposes (Year 2015)	(1,619,048,350)
Net Assessed Valuation Of Taxable Property For Bond Purposes	12,956,504,267
10% of Taxable Values	1,295,650,427
General Obligation Backed Debt	0
Total Deductions	0
Unused Legal Debt Margin	1,295,650,427

The Constitutional debt limitation applies to all general obligation bonds authorized. Additional general obligation bonds may be authorized to be issued if so approved by a majority of those voting in an election held for that purpose. Chatham County has no general obligation bonds authorized but unissued.

LONG TERM OBLIGATIONS

Chatham County has a number of long-term debt obligations. FY2016 principal and interest payments for the County's long term obligations by fund are:

Long-term Obligation	Fund where Annual Debt Service Budgeted	Annual Principal	Annual Interest	Total
Radio/Console Upgrade	Debt Service	594,799	60,931	655,730
Series 2014 DSA Bonds	General Fund	795,000	233,700	1,028,700
Series 2011 DSA Bonds	General Fund	0	52,042	52,042
Series 2009 DSA Bonds	General Fund	95,000	73,247	168,247
Series 2005A DSA Bonds	General Fund	600,000	155,326	755,326
Pollution Control Facilities	General Fund	9,978	0	9,978
Mosquito Control Facility	General Fund	118,666	214,845	333,511
Total Annual Debt Service		$2,213,443	$790,091	$3,003,534

A description of each of these obligations is shown:

Public Safety Radio and Console Upgrade Project (Lease Purchase)

Master Equipment Lease/Purchase Agreement, dated May 14, 2015 between Banc of America Public Capital Corp, as Lessor, and Board of Commissioners of Chatham County, as Lessee, for Equipment described as Radio and Communication Systems. Terms are 28 equal payments of $163,932.57 beginning August 14, 2015 and every 4 months thereafter with a final payment of $109,288.39 on May 14, 2022. The Contract Rate is 1.49378% per annum. As of June 30, 2015, the amount outstanding totals $4,301,351

Downtown Savannah Authority (DSA) Revenue Refunding and Improvement Bonds (Chatham County Projects), Series 2014

The Series 2014 DSA bonds were issued on October 3, 2014 to current refund the DSA Series 2005 bonds issued on June 29, 2005, and the DSA Series 1993 bonds. The bond refunding provided a net PV (Present Value) savings of $1,003,285 to be used for additional capital project needs. The bonds are limited obligations of the DSA, payable from payments made by the County to the DSA under the provisions of an intergovernmental agreement dated October 3, 2014. The bonds pay interest of 2.375% through the maturity date, with a final maturity on January 1, 2026. As of June 30, 2015, the bonds outstanding totaled $9,840,000.

Downtown Savannah Authority (DSA) Revenue Bond, Series 2011, $2.7 Million

On November 22, 2011 the County entered into an intergovernmental contract with the Downtown Savannah Authority relating to a Downtown Savannah Authority revenue bond (Chatham County – Union Mission Project) Series 2011. The maturity date of the bonds is October 1, 2016. Under the terms of the contract, Chatham County is obligated to pay interest for five years. The annual payment for FY2015 is $52,042.

Downtown Savannah Authority (DSA) Revenue Bonds, Series 2009, $2.4 Million

The Series 2009 DSA bonds were issued on August 20, 2009 to provide funding for the Chatham County Union Mission Project. The bonds are limited obligations of the DSA, payable from payments made by the County to the DSA under the provisions of an intergovernmental agreement. The bonds pay interest of 3.810%. Final maturity occurs July 1, 2029. As of June 30, 2015, the bonds outstanding totaled $1,970,000.

Downtown Savannah Authority (DSA) Revenue Refunding Bonds, Series 2005a

The Series 2005A DSA bonds were issued November 3, 2005 to partially refund the DSA Series 1999 bonds. The bonds are limited obligations of the DSA, payable from payments made by the County to the DSA under the provisions of an intergovernmental agreement. The bonds pay interest between 3% and 5%, depending on the maturity date, with a final maturity date on January 1, 2020. As of June 30, 2015, the bonds outstanding totaled $3,295,000.

Pollution Control Facilities Financing

Chatham County, under court order, has agreements with various county municipalities regarding the financing of pollution control facilities. Payments to the City of Pooler currently remain under the obligation, and the payments will be completed in 2018. At June 30, 2015, the amount outstanding totals $29,934.

Mosquito Control Facility

In February 2001 the County entered into an intergovernmental agreement with the Savannah Airport Commission (SAC). Under terms of the agreement the County contracted to reimburse the SAC for the design and construction costs of a Mosquito Control Facility. The County will repay SAC $4,596,057 over thirty years at an interest rate of 6.08%. Monthly payments of $27,793 began January 1, 2003 and will conclude on December 1, 2032. The County is also leasing a 7.7 acre site where the facility was built for fifty years. Annual rental is based on the appraised land value multiplied by a 12% factor. Rental rates will be modified every five years based upon a reappraisal of the land. Effective January 1, 2013 the land rental rate was amended to $55,186 based on the new market valuation.



GENERAL FUND

MAINTENANCE & OPERATIONS (M&O)

The Adopted General Fund budget for FY 2015/2016 is presented in this section. The revenues, expenditures and comparisons for the previous 12 months budget (FY 2014/2015) are presented to show changes in revenues and expenditures.

The adopted budget is balanced with an adopted millage levy of 11.543 mills. The revenues and expenditures by categories of classification are presented on the following pages. Please note, the FY 2014/2015 actual data is unaudited.

REVENUE VERSUS EXPENDITURES

Below is a two-year comparison of revenues and expenditures for the General Fund by major category. Each category is shown as a percentage of the total:

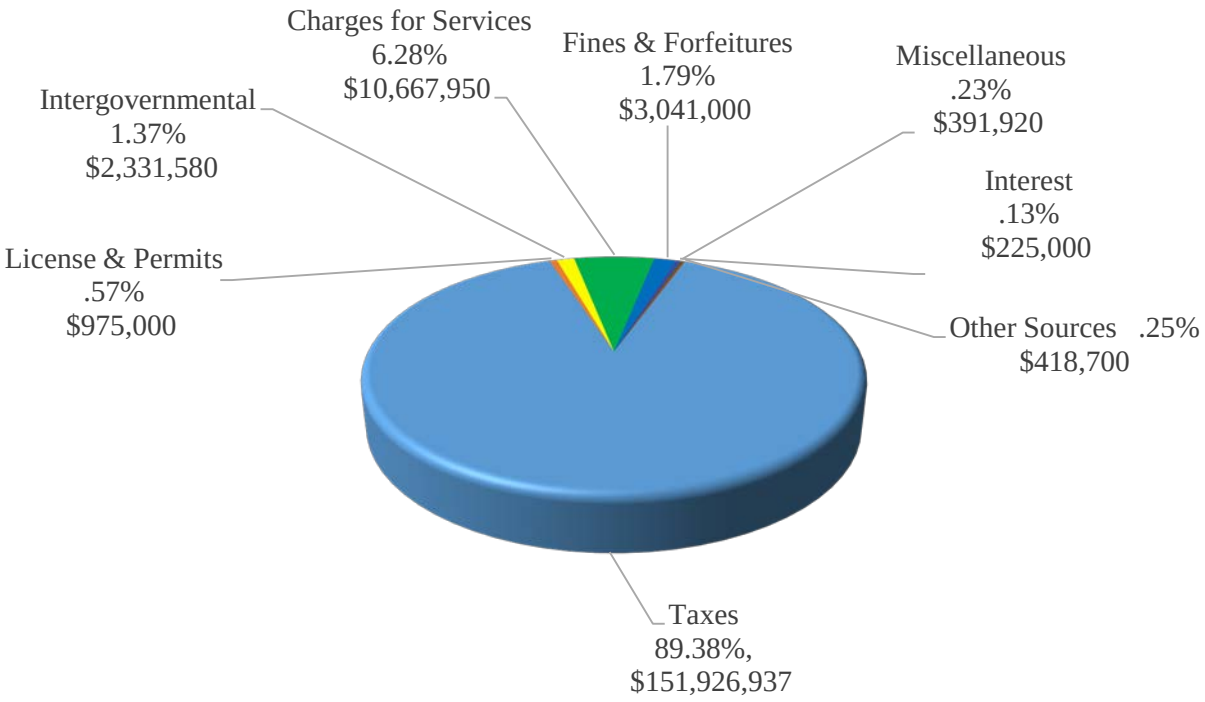
The adopted General Fund budget appropriates $ 170 million to fund expenditures.

A recap of revenue and expenditure changes for the General Fund by major category as adopted for FY 2015/2016 and compared to FY 2014/2015 is presented below

Revenue Category	Adopted FY 2015 / 2016	Adopted FY 2014 / 2015	$ Difference + or (-)	% Difference + or (-)
Taxes	151,926,937	144,244,271	7,682,666	5.33%
License & Permits	975,000	1,026,000	(51,000)	-4.97%
Intergovernmental	2,331,580	1,952,571	379,009	19.41%
Charges for Services	10,667,950	10,600,676	67,274	0.63%
Fines & Forfeitures	3,041,000	2,986,520	54,480	1.82%
Interest Revenue	225,000	130,000	95,000	73.08%
Miscellaneous Revenue	391,920	433,380	(41,460)	-9.57%
Other Sources - Revenue	418,700	4,250,000	(3,831,300)	-90.15%
Fund Balance			-	-
Total	**169,978,087**	**165,623,418**	**4,354,669**	**2.63%**

Expenditure Category	Adopted FY 2015 / 2016	Adopted FY 2014 / 2015	$ Difference + or (-)	% Difference + or (-)
General Government	32,043,664	30,061,379	1,982,285	6.59%
Judiciary	30,258,159	29,412,737	845,422	2.87%
Public Safety	64,475,338	62,499,722	1,975,616	3.16%
Public Works	1,273,650	1,183,481	90,169	7.62%
Health & Welfare	10,786,730	11,372,383	(585,653)	-5.15%
Culture & Recreation	12,426,246	11,627,730	798,516	6.87%
Housing & Development	548,643	547,016	1,627	100.00%
Debt Service	2,345,804	2,472,450	(126,646)	-5.12%
Other Uses - Expenditure	15,819,853	16,446,520	(626,667)	-3.81%
Total	**169,978,087**	**165,623,418**	**4,354,669**	**2.63%**

FY2015 / 2016 M & O Adopted Revenues by Category - Total $169,978,087



2015 / 2016 Adopted Revenue Summary

General Fund Revenue Account Code Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
TAX REVENUE				
Real Property - Current Yr	96,381,904	89,131,905	94,041,783	100,483,435
Allowance for Doubtful Accounts	-	-	-	(2,990,198)
Prop Tax Cur - Timber	1,840	5,000	8,553	3,700
Prop Tax - Prior Year - Real	7,595,887	8,000,000	6,063,339	7,600,000
Prop Tax - Prior Year - Timber	1,429	1,000	7,179	1,500
Prop Tax - Prior Year - Delinq	786	3,000	194	1,000
Personal Prop - Motor Vehic	5,406,223	6,500,000	3,900,977	3,800,000
Tavt - Title Ad Valorem	2,233,421	1,530,000	3,734,294	3,800,000
Tavt - Lost	844,498	750,000	767,302	850,000
Personal Prop - Mobile Home	295,944	232,000	286,140	232,000
Per Prop - Intang - Tax Comm	16,897,717	18,705,566	16,580,656	17,000,000
Intangible - Superior Ct	1,503,593	1,500,000	1,549,248	1,500,000
Personal Prop - Other	7,772	-	5,051	-
Personal Property Prior	1,618,454	1,400,000	4,521,269	2,000,000
Prop TX - Prior Yr - Mobile H	17,540	100,000	24,876	30,000
Prop TX - Prior Yr - Heavy Eq	28,433	15,000	21,940	30,000
Ad Valorem Prior Yr RR Eq	147,357	-	37,711	-
Intangible Tax Real Estate	500,270	450,000	602,917	600,000

Revenue Account Code Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
Local Option (LOST Tax)	14,015,693	13,550,000	15,375,904	14,200,000
Local Option Mixed Drink	137,589	125,000	124,774	125,000
Energy Excise Tax	501,609	350,000	912,231	860,000
Financial Insttit. - Bank	399,824	420,000	314,605	400,000
Penalties - Real Prop - Delinq	2,590	2,500	592	2,500
Penalties Intangible Reco	26,208	20,000	12,119	10,000
Interest Intangible Recor	47	200	30	-
Prop Tax - Penalty - Real	668,634	700,000	601,232	650,000
Prop Tax- Penalty - Person	86,202	125,000	85,650	100,000
Prop Tax - Penalty - Mobile	31,655	25,000	32,429	30,000
Prop Tax - Penalty - Heavy	158	100	73	-
Penalty - FIFA - Late	81	-	23	-
Penalty - FIFA - Real	107,227	125,000	96,576	100,000
Penalty - FIFA - Personal	4,480	4,000	4,291	4,000
Penalty - FIFA - Mobile Homes	4,638	4,000	6,338	4,000
Penalty - FIFA - Heavy Equip	69	-	-	-
Penalty - FIFA - Timber	-	-	59	-
Prop Tax - Penalty - Misc	79,164	70,000	62,095	75,000
Prop Tax - Int - Misc	425,143	400,000	399,545	425,000
TOTAL TAX REVENUE	**$ 149,974,079**	**144,244,271**	**150,191,966**	**151,926,937**
LICENSE & PERMIT REVENUE				
Non - Bus Lic - Marriage	206,182	180,000	218,980	200,000
Annex - A/C - Tags $5.00	5,705	20,000	-	-
Annex - A/C - Tags $35.00	2,905	10,000	-	-
Eisen - A/C - Tags $5.00	48,270	33,000	52,745	50,000
Eisen - A/C - Tags $10.00	-	-	20	-
Eisen - A/C - Tags $35.00	26,120	18,000	28,795	35,000
Non Bus - Lic - Pistol Permit	125,256	140,000	142,239	140,000
Motor Vehicle - Penalties	553,107	625,000	469,833	550,000
TOTAL LICENSE & PERMIT	**$ 967,545**	**$ 1,026,000**	**$ 912,502**	**$ 975,000**
INTERGOVERNMENTAL REVENUE				
Fed DEA Reimburse - CNT	44,471	25,000	129,438	-
Fed DEA Reimburse - Sheriff	29,259	30,000	46,504	30,000
Fed - Other	20,800	-	-	-
Foreign Pris. - SCAAP Grant	32,937	40,000	17,974	75,000
Corps of Engineers Reim	326,407	-	158,521	300,000
Soc Sec Admin Reimburse	79,400	50,000	80,200	75,000
Fish/Wildlife-In- Lieu Tax	44,691	43,000	103,534	43,000
St of Ga - Law Clerk - Sup Ct	230,320	230,320	268,451	288,875
Juv Ct Judges Salary Reim	132,651	132,651	132,651	132,600
Public Defenders / JC of GA	21,412	-	-	-
GA Probation - Attorney Fee	86,254	75,000	84,833	80,000
St of GA GT/Reimb Income	10,291	106,000	-	-
GA JC Indigent Coordinator	53,000	-	106,000	106,000
State Reim - Other	80,343	-	-	-

Revenue Account Code Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
Forest LD Protect Act GT	51,012	-	26,055	-
Local Govt. - A.D.R,. Reimburs	108,869	197,995	97,977	198,870
Local Govt. - Law Lib Reimburs	112,784	120,105	114,695	125,035
Local Govt. - Health Dept. Reimburs	80,896	30,000	27,921	30,000
Local Gov - CEMA Dept. Reimburs	60,790	-	121,352	-
L.Gov - Live Oak Pub. Lib.	128,843	45,000	50,943	50,000
Local Govt. - City of Sav'h	519,726	400,000	508,182	400,000
Local Govt. - Thunderbolt Rei	5,720	7,500	-	7,500
Inter Govt. - CAT Revenue	-	-	-	-
In Lieu Tax - SEDA	361,290	420,000	342,098	389,700
TOTAL INTERGOVERNMENTAL	**$ 2,622,166**	**$ 1,952,571**	**$ 2,665,337**	**$ 2,331,580**
CHARGES FOR SERVICES				
Bond Fees - Sheriff	208,940	165,000	154,880	200,000
State Ct - Sheriff Service	68,871	68,000	52,193	60,000
Superior Ct - Sheriff Service	53,975	50,000	53,692	50,000
Mag Ct - Sheriff Serv - Crim	1,255	1,000	1,014	1,000
MAG Ct- Civil - Sheriff Service	676,396	640,000	686,641	640,000
Other Fees - Discovery Law	540	1,000	258	500
Indigent Attorney F-Pride	16,079	8,000	10,838	8,000
Public Defender Application	150	100	-	-
Probate Ct - Court Fees	270,085	250,000	305,363	250,000
Probate - Guardian Ad-Litem	27,497	20,000	36,468	35,000
Probate - Copy Fees	38,712	35,000	52,286	50,000
Probate - Miscellaneous Rev.	20,947	15,000	25,894	20,000
Copy Fees - Sheriff	187	-	180	-
Mail Fees - Tag Office Vehicles	64,696	62,000	69,636	65,000
Transfer - Tag Office Vehicles	6,940	8,000	7,189	6,000
Dup Regis - Tag Office - Veh	2,306	2,500	2,764	2,500
Tags Fee - Tag Office - Veh	273,470	275,000	275,807	275,000
Wildlife - Tag Office - Veh	655	750	814	750
Lapse Fee - Tag Office - Veh	88,680	87,000	97,010	89,000
Misc Fee - Tag Office - Veh.	5,945	(10,000)	3,125	-
IDC Street Lighting Fund	28,833	30,125	30,125	30,100
IDC Child Support Fund	229,937	235,880	269,809	235,800
IDC Special Service Dist	1,001,000	1,001,000	1,000,999	1,001,000
IDC LDAO Fund	14,224	18,882	18,882	18,900
IDC Land Bank Fund	889	1,096	1,096	1,000
IDC Sales Tax (1985 - 1993)	85,369	80,778	80,778	38,600
IDC Sales Tax (1998 - 1998)	29,732	25,030	25,030	24,500
IDC Sales Tax (1998 - 2003)	88,739	176,192	176,192	117,800
IDC Sales Tax (2003 - 2008)	245,440	176,926	176,926	258,600
IDC Sales Tax (2008 - 2014)	417,247	524,718	524,720	500,000
IDC Water & Sewer Fund	179,866	179,866	179,866	91,000

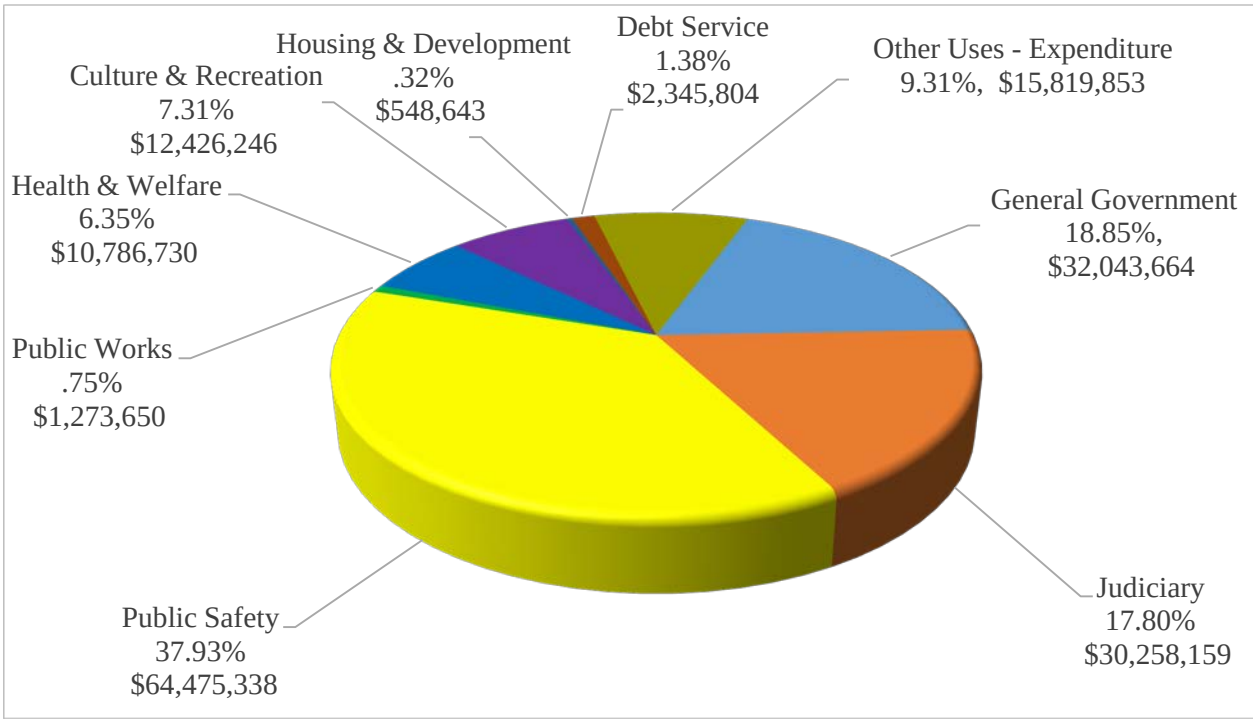
Revenue Account Code Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
IDC Solid Waste Fund	373,305	497,552	497,552	430,600
IDC Parking Garage Fund	158,828	196,144	196,144	195,000
IDC Building Safety Fund	273,431	367,137	367,137	367,200
Election Qualifying Fees	15,644	-	12,112	-
Sale of Voter List	710	1,000	1,162	1,000
Commission - Tax - BD ED 1.5%	3,085,313	2,700,000	3,158,781	3,100,000
Commission - Sup CT - Ed 1%	125,353	132,000	92,353	132,000
Commission Intangible Rec	301,131	300,000	290,074	300,000
Commission - Tag - Ad Valorem	52,093	70,000	38,228	50,000
Commis Real Estate Trans	2,603	2,200	2,884	3,000
Tavt - GA Commission	226,622	200,000	258,286	225,000
Tavt - BOE Commission	116,577	96,000	142,086	100,000
Tavt - Muni Commission	101,529	95,000	115,217	100,000
Commiss Delinquent TX - BOE	19	-	5	-
Commiss Delinquent - ST GA	34,429	-	-	35,000
Commiss. Prop Tax - ST GA	25,936	35,000	79,968	25,000
Commiss. Prop Tax - Pooler	6,371	25,000	25,795	6,300
Commiss. Prop Tax - Port Wentworth	5,779	6,300	6,488	5,800
Commiss. Prop Tax - Tybee	1,370	5,700	5,822	1,000
Commiss. Prop Tax - Savannah	191	1,000	938	-
Commissi. Prop Tax - Thunderbolt	348	100	157	-
Commiss. Prop Tax - Garden City	-	-	19,715	-
ID Cards Fee - Sheriff	4,625	500	8	4,000
Fingerprint Fee - Sheriff	10,830	3,800	4,118	10,000
Prisoner Housing - Pardons	-	4,100	25,875	-
Prisoner Housing - Fed - Marsh	883,939	900,000	706,605	650,000
EMS Revenue	104	100	-	-
Sales of Autopsy Reports	670	1,200	-	-
Sheriff - Out of Town Service	50,305	44,000	50,194	50,000
Sheriff - Security Courts	80,000	80,000	80,000	80,000
Sheriff - Miscellaneous Rev	49,739	35,000	35,290	35,000
Sales Recycled Materials	11,856	5,000	19,783	15,000
Annex - A/C - Fines	100	-	-	
Annex - A/C - Miscellaneous	225	-	-	-
Eisen - A/C - Fines	5	-	-	-
Eisen - A/C - Kennel Fines	-	-	50	-
Eisen - A/C - Impoundment Fee	7,755	6,000	10,365	6,000
Eisen - A/C - Boarding Fee	7,655	7,000	12,414	7,000
Eisen -A/C - Miscellaenous	-	-	680	-
Background Check	490	1,000	-	-
Aquatic - Admission - Daily	65,020	48,000	69,564	50,000
Aquatic - Admission - Punch C	35,047	35,000	38,204	35,000
Aquatic - Member - Enroll Fee	3,025	-	2,790	2,000
Aquatic - Member - Member Fee	4,505	4,000	2,438	3,000
Aquatic - Mem - Annual Prepay	38,495	32,000	46,106	38,000

Revenue Account Code Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
Aquatic - Member - ABC Dues	37,908	32,000	38,905	32,000
Aquatic - Member - County Due	13,671	10,000	9,253	10,000
Aquatic - Program - Birthday	4,150	3,500	4,400	3,500
Aquatic - Program - Other	-	-	(50)	-
Aquatic - Team - GCAT	57,382	37,500	31,500	37,500
Aquatic - Team - Sav Swim	15,597	25,000	30,081	25,000
Aquatic - Team - High School	7,002	7,500	7,772	7,500
Aquatic - Team - Other	67,579	60,000	55,909	60,000
Weight - Individual - Monthly	.	1,500	-	-
Weight - Family - Monthly	1,440	-	640	-
Rec - Rental - Bait Stand	5,400	5,400	4,950	5,400
Rec - Rental - Memorial Stadi	18,400	20,000	22,707	5,000
Rent - Pavilion - Lake Mayer	37,598	30,000	34,725	28,000
Rent - Pavilion - Stell Park	5,605	5,000	6,075	6,000
Rent - Pavilion - Tybee Pier	24,522	17,000	19,150	17,000
Rent - Pavilion - Tom Triplet	24,150	22,000	31,770	22,000
Tent - Pavilion - Other Parks	9,035	5,000	9,745	6,000
Rent - Island Community Ctr	3,650	11,000	8,435	7,000
Rec - Rental - Bandshell		8,100	-	-
Aquatic - Subcontract - Life		3,500	-	-
Aquatic - Subcontract - Frien	8,100	-	7,425	8,100
Aquatic - Program - H2X	13,486	12,500	14,904	13,500
Aquatic - Program - Starguard	-	-	(225)	-
Aquatic - Program - Private	25,089	15,000	26,481	20,000
Aquatic - Program - Youth	71,235	57,000	74,942	60,000
Aquatic - Program - Starfish	5,920	5,000	2,324	2,500
Aquatic - Program - Sports A	-	-	250	-
Aquatic - Program - Other	-	-	275	-
Rec - Program - Sports Entry	54,770	50,000	48,760	50,000
Aquatic - Misc - Concessions	3,515	2,700	3,320	3,500
Aquatic - Misc - Over / Short	(280)	-	(176)	-
Aquatic - Misc - Miscellaneous	(14,081)	(10,000)	(15,885)	-
Weightlift - Coke Commisio	990	1,000	954	1,000
Weightlift - Other Revenue	9,110	-	9,730	8,000
Rec - Concession - Tybee Pier	50,496	50,500	72,706	50,500
Concession - All Other Park	16,196	16,000	12,382	16,000
Rec. Dept - Space Rental	25,975	25,000	21,033	25,000
Rec Dept - Miscellaneous	13,483	6,000	12,351	6,000
Bad Check (NSF) Fee - Other	270	300	480	-
TOTAL CHARGE FOR SERVICE	**$ 10,926,937**	**$ 10,600,676**	**$ 11,341,297**	**$ 10,667,950**
FINES & FORFEITURES				
Superior Court Fees	1,088,971	1,152,800	1,092,636	1,075,000
Superior Ct - Docket Fees	440	350	411	-
Superior Ct. - Probation Off	141,727	145,000	109,288	105,000
Superior Ct. - Interest Fees	230	260	-	-

Revenue Account Code Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
Superior Ct. - Interest Fines	90	110	500	-
State Court Civil Filing Fee	192,514	170,000	193,643	170,000
State Court Criminal Fines	596,908	500,000	561,479	550,000
State Court Service Fees	12,459	11,000	10,886	11,000
St Court - Judicial Oper FD.	84,650	84,000	88,086	90,000
State Court - DUI Publication	2,787	2,500	2,242	2,500
State Ct - Docket	4,995	4,000	4,775	4,000
State Ct - Public Defenders	120	500	400	-
State Ct - DA Diversion Program	31,891	20,000	167,335	80,000
Mag Court Criminal	25,767	26,000	26,141	26,000
Magistrate Court Civil	397,025	395,000	391,520	400,000
Juvenil Ct - Traffic Fines	18,011	22,000	21,105	25,000
Sheriff - Estreat Co. Superior Court	-	4,000	(619)	-
Sheriff - Estreat State Court	41,240	30,000	17,310	40,000
Sheriff - Forfeited Bond	116,572	60,000	-	60,000
JCA Fine - State Court	69,059	60,000	67,970	70,000
JCA Fine - Magistrate Court	517	-	508	500
JCA Fine - Superior Court	19,653	20,000	13,864	15,000
Bloomingdale - JCA 10%	58,379	35,000	55,099	50,000
Garden City - JCA 10%	54,880	70,000	56,593	50,000
Pooler - JCA 10%	86,569	70,000	75,039	80,000
Port Wentworth - JCA 10%	71,301	50,000	81,007	80,000
Thunderbolt - JCA 10%	13,898	14,000	7,967	14,000
Tybee Island - JCA 210%	43,739	40,000	38,200	43,000
TOTAL FINES & FORFEITURES	**$ 3,174,392**	**$ 2,986,520**	**$ 3,083,385**	**$ 3,041,000**
INTEREST REVENUE				
Interest Revenue	137,443	130,000	532,067	225,000
Unrealized Gain/Loss	(43,605)	-	(8,225)	-
Donation Summer Bonanza	-	-	1,000	-
TOTAL INTEREST	**$ 93,838**	**$ 130,000**	**$ 524,842**	**$ 225,000**
MISCELLANEOUS REVENUE				
Rents / Royalties - Other	10,716	11,000	24,503	11,000
Rent Roof Judicial Center	44,432	45,000	49,171	45,000
Rent Revenue - Recorders Ct	112,623	112,620	112,623	112,660
Rent Health Dept - BD 2005	81,660	81,660	74,855	81,660
Rent / Admin Services	2,355	-	2,933	-
Nicekare Rent	-	-	15,232	-
Telephone Income - Other	40	-	-	-
Other Reimbursements	628	-	115	-
Other Juv Ct Misc Revenue	46	-	107	-
Sweet Dreams Reimburse	17,960	17,000	20,053	17,000
Coastal Ctr Dev - Reim	66,194	75,000	50,928	70,000

Revenue Account Code Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
Homeless Auth - Reim	4,605	4,600	1,453	4,600
Quantum Inc Reimb	26	1,500	-	-
Miscellaneous Revenue	110,688	85,000	414,908	50,000
TOTAL MISCELLANEOUS	**$ 451,973**	**$ 433,380**	**$ 766,881**	**$ 391,920**
OTHER FUNDING SOURCES				
Transfer in from SSD	255,584	250,000	239,463	250,000
Transfer in From Sales Tax 4	-	4,000,000	4,000,000	-
Transfer in from CIP Fund	-	-	381,440	-
Equity Transfer from Bond Funds	-	-		168,700
Gov Fd-Sale Non-CAP Asset	2,100	-		-
Gov Fd-Sale Cap Asset - M&O	33,601		46,552	
TOTAL OTHER FUNDING	**$ 291,285**	**$ 4,250,000**	**$ 4,667,455**	**$ 418,700**
TOTAL GENERAL FUND	**$ 168,502,215**	**$ 165,623,418**	**$ 174,153,656**	**$ 169,978,087**

FY 2015 / 2016 M & O - Expenditures by Function - Total $169,978,087



2015/2016 ADOPTED SUMMARY OF EXPENDITURES – GENERAL FUND (M & O)

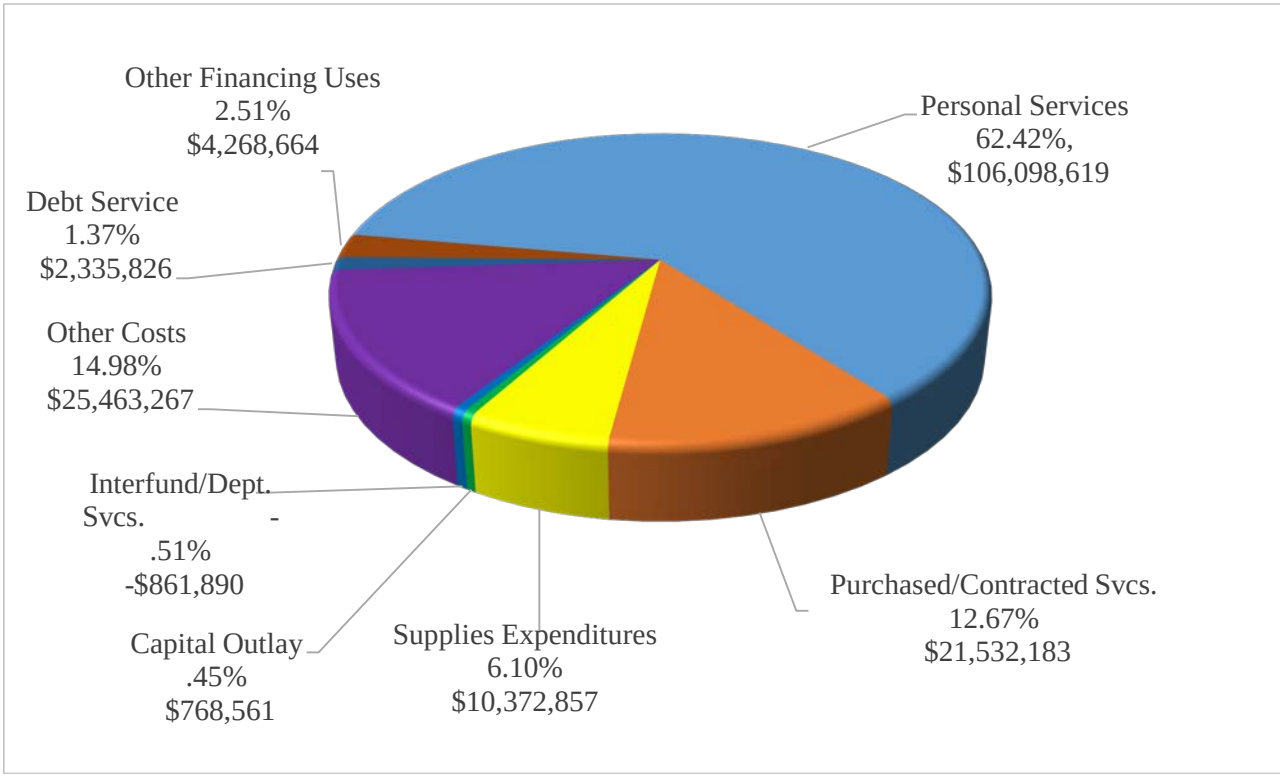
Budgeted Departments	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
GENERAL GOVERNMENT			
County Commissioners	965,455	925,260	942,465
Youth Commission	47,266	50,000	50,000
Clerk of Commission	88,717	96,205	97,204
County Manager	978,148	1,205,787	1,224,585
Elections Board	717,978	775,167	1,119,263
Voter Registration	650,880	783,520	801,787
Finance	2,284,094	2,300,123	2,240,303
Audit Contract	112,772	126,442	103,750
Purchasing	652,479	677,984	704,519
County Attorney	975,280	1,061,075	1,107,670
ICS	2,718,338	2,825,772	3,687,747
Communications	701,896	696,748	706,670
Human Resources	1,162,288	1,245,211	1,278,543
Temporary Pool	85,350	100,000	40,020
Tax Commissioner	5,084,012	5,277,021	5,307,838
Board of Assessors	4,722,541	5,108,951	5,264,616
Board of Equalization	136,585	204,597	231,375
ADA Compliance	115,206	120,367	-
Internal Audit	451,584	454,495	476,807
Facilities Maintenance & Operations	2,828,937	2,987,917	3,117,962
Fleet Operations	718,317	677,947	1,009,496
Utilities	1,050,502	1,150,000	1,150,000
Public Information	114,776	130,209	129,787
Public Communication	-	-	119,682
Administrative Services	1,036,959	1,080,581	1,131,575
TOTAL GENERAL GOVERNMENT	**$ 28,400,360**	**$ 30,061,379**	**$ 32,043,664**
JUDICIARY			
Court Administrator	3,442,921	3,593,990	3,724,860
Court Expenditures	714,155	728,600	943,000
Alternative Dispute Resolution	108,828	197,995	198,870
Clerk of Superior Court	2,789,796	2,848,640	2,955,144
District Attorney	5,855,388	6,088,700	6,164,371
Victim Witness	717,665	747,525	758,425
State Court Judges	1,352,008	1,435,620	1,561,590
State Court Clerk	1,308,624	1,418,545	1,378,120
DUI Court	240,006	251,515	265,940
Magistrate Court	1,510,386	1,491,425	1,508,040
Probate Court	871,087	881,070	933,970
Probate Court Officer	205,166	195,000	225,400

Budgeted Departments	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
Juvenile Court	5,006,878	5,064,425	5,385,460
Grand Jury	5,446	21,830	21,800
Law Library	112,784	120,105	125,035
Public Defender	2,782,690	2,703,528	2,696,739
Panel of Attorneys	1,085,520	1,424,224	-
Indigent Defense	-	-	1,411,395
Court Contingency	-	200,000	-
TOTAL JUDICIARY	**$ 28,109,348**	**$ 29,412,737**	**$ 30,258,159**
PUBLIC SAFETY			
Counter Narcotics Team	4,369,970	4,593,305	4,560,983
Marine Patrol	679,141	792,625	834,145
Sheriff	10,436,164	10,264,490	10,432,831
Detention Center	44,097,972	43,414,110	44,956,622
EMS	941,252	951,515	1,227,900
Coroner	321,440	315,000	316,797
Animal Control	923,027	1,136,670	1,071,410
Emergency Management	1,126,931	1,032,007	1,074,650
TOTAL PUBLIC SAFETY	**$ 62,895,897**	**$ 62,499,722**	**$ 64,475,338**
PUBLIC WORKS			
Public Works	720,600	710,000	795,950
Bridges	476,504	473,481	477,700
TOTAL PUBLIC WORKS	**$ 1,197,104**	**$ 1,183,481**	**$ 1,273,650**
HEALTH & WELFARE			
Health Department	1,267,544	1,267,544	1,267,544
Safety Net Program	80,000	80,000	80,000
Mosquito Control	3,513,822	3,657,653	3,690,182
Mosquito Control Restricted	199,718	254,270	-
Indigent Health Care Program	4,668,235	4,872,710	4,503,180
Greenbriar Children's Center	369,600	369,600	369,600
Department of Family and Children Services	723,040	723,040	741,595
Frank G. Murray Community Center	86,772	147,566	134,629
TOTAL HEALTH & WELFARE	**$ 10,908,731**	**$ 11,372,383**	**$ 10,786,730**
CULTURE & RECREATION			
Recreation	3,231,414	3,367,069	3,822,703
Aquatic Center	990,060	1,051,926	1,109,796
Weightlifting Center	263,310	269,680	273,887
Tybee Pier	17,960	24,090	24,090
Georgia Forestry	40,351	49,100	49,096

Budgeted Departments	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
Live Oak Public Library	6,499,930	6,865,865	7,146,674
TOTAL CULTURE & RECREATION	**$ 11,043,025**	**$ 11,627,730**	**$ 12,426,246**
HOUSING & DEVELOPMENT			
Building Safety and Regulatory	112,307	131,292	133,564
Chatham Apprentice Program	199,996	206,653	208,401
Community Outreach	92,637	209,071	206,678
TOTAL HOUSING & DEVELOPMENT	**$ 404,940**	**$ 547,016**	**$ 548,643**
DEBT SERVICE			
GE Lease - Excavator	4,579	-	-
Union Mission Debt Service	165,658	172,000	168,247
Pollution Abatement	9,978	9,980	9,978
Interest Tax Anticipation Notes	-	25,000	-
DSA Bonds Series 1999	1,114,458	1,119,455	1,028,700
DSA Bonds Series 2005 A	757,836	760,200	753,326
Mosquito Control Facility	333,510	333,515	333,511
Union Mission 2011	51,588	52,300	52,042
TOTAL DEBT SERVICE	**$ 2,437,607**	**$ 2,472,450**	**$ 2,345,804**
OTHER FINANCING USES			
Cooperative Extension	161,366	189,350	203,764
Bamboo Farm	121,355	127,780	127,780
Transfer to CIP	4,584,234	-	80,000
Transfer to E911	102,904	182,640	-
Transfer to Child Support Fund	164,845	142,328	154,571
Transfer to Restricted Court Fund	861,891	-	-
Contingency	-	250,000	250,000
Contribution to Retiree Health Fund	5,114,225	5,345,700	5,888,000
Transfer to Debt Service			660,000
Energy Excise Taxes	279,925	232,860	613,000
Transfer to Solid Waste Fund	940,843	1,079,698	1,100,000
CAT Teleride	2,468,589	2,537,000	2,800,000
Reimbursable Expenses	579,023	563,600	563,600
Accrued Benefits	-	50,000	-
Transfer to Risk Management Fund	2,208,780	2,000,000	2,274,093
Special Appropriations	118,550	217,000	149,000
Coastal Soil and Water	-	600	600
Hazardous Materials Expense	123,469	50,000	50,000
GIA Summer Bonanza	30,000	30,000	30,000
Sheriff Contingency	-	205,000	-
Animal Control Contingency		281,325	-
Juvenile Court Contingency	-	250,000	-

Budgeted Departments	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
Vacant Positions	-	(1,100,000)	(1,100,000)
Merit Program Contingency	-	2,022,296	1,975,445
Restricted Contingency - Tax Assessor	-	425,583	-
LOST Contingency	-	1,163,760	-
Fuel Contingency	-	200,000	-
TOTAL OTHER FINANCING USES	**$ 17,859,999**	**$ 16,446,520**	**$ 15,819,853**
TOTAL GENERAL FUND EXPENDITURES	**$ 163,257,011**	**$ 165,623,418**	**$ 169,978,087**

FY 2015 / 2016 General Fund - Expenditures by Type - Total $169,978,087



BOARD OF COMMISSIONERS - 1001110

Function	Description
Administrative	To provide administrative support to the elected Commission. This includes correspondence, requests, and other duties as necessary.
Elected	To represent the citizens of Chatham County, promote effective government, and provide policy direction to meet community needs.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	11	11	11
Part Time Positions	0	0	0
Total	**11**	**11**	**11**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 555,789	$ 520,935	$ 538,905
Purchased contracted Services	$ 372,647	$ 356,330	$ 355,690
Supplies Expenditures	$ 36,243	$ 43,219	$ 43,220
Capital Outlay	$ -	$ 3,000	$ 4,000
Interfund/Department Services	$ 776	$ 1,776	$ 650
Total	$ 965,455	$ 925,260	$ 942,465

DEPARTMENT GOALS

1. Enhance financial stability through an emphasis on multi-year planning, securing additional revenue sources and developing fiscally sound policies.
2. Raise awareness of County programs and services and their value to the community.
3. Improve operational effectiveness, efficiency and transparency

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Commission office expenditure per capita (based on 283,379 population 2015 Census data)	$3.40	$3.26	$3.33
Countywide operating millage	11.543	11.543	11.543
Special Service District Millage	4.13	4.13	4.13

1001110 Board of Commissioners

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	328,314	327,559	334,851
51.21001	REGULAR EMPLOY-INSURANCE	116,000	116,000	122,250
51.22001	REG EMPLOY-EMPLOYER FICA	22,673	25,058	25,616
51.24001	REG EMPLOY-PENSION CONTRI	60,802	35,518	36,388
51.29001	OPEB EMPLOYER CONTRIB.	28,000	16,800	19,800
	Personal Services Total	**$555,789**	**$520,935**	**$538,905**
52.11001	MANAGEMENT CONSULTING SER	151,333	100,000	100,000
52.22001	REPAIRS & MAINTENANCE	0	535	535
52.23101	BUILDING & LAND RENTAL	564	570	570
52.23201	EQUIPMENT RENTALS	0	640	0
52.32001	TELEPHONE EXPENSE	737	1,620	1,620
52.32005	POSTAGE-POST OFFICE EXP	989	1,200	1,200
52.33001	ADVERT-PROF PUBLICATIONS	32,012	31,000	31,000
52.35001	TRAVEL EXPENSES	32,374	35,500	35,500
52.36001	DUES/FEES-ORGANIZATIONS	30,903	24,000	24,000
52.37020	EDUCATION/TRAINING	7,640	3,600	3,600
52.39001	OTHER PURCHASED SERVICES	116,095	157,665	157,665
	Purchased/Contracted Services Total	**$372,647**	**$356,330**	**$355,690**
53.11010	SUPPLIES - OFFICE	4,917	8,000	8,000
53.11021	PRINT SHOP COPY FEE	2	3,819	3,820
53.13009	CATERED-OTHER	31,324	30,000	30,000
53.14003	BOOKS & REPORTS	0	300	300
53.17009	MATERIALS & SUPPLIES EXP	0	1,100	1,100
	Supplies/Expenditures Total	**$36,243**	**$43,219**	**$43,220**
54.25001	OTHER EQUIPMENT	0	3,000	4,000
	Capital Outlay Total	**$0**	**$3,000**	**$4,000**
55.11001	INDIRECT COST ALLOCATION	0	1,000	0
55.11005	INTERNAL SVC-COMPUTER REP	500	500	240
55.11006	INTERNAL SVC-SOFTWARE LIC	276	276	410
	Interfund/Department Services Total	**$776**	**$1,776**	**$650**
	Grand Total	**$965,455**	**$925,260**	**$942,465**

CLERK OF COMMISSION - 1001130

Function	Description
Administration	Ascertain training schedules for County Commissioners, scheduling for same and maintain files to confirm that Commissioners have completed State required training courses/hours. Obtain signatures on all official documents and distribute to the appropriate personnel.
Board Meetings	As Clerk to the Board of County Commissioners, the Clerk attends all Board meetings, records the proceedings and maintains minutes of each meeting. Provide the approved minutes to Department Heads, Constitutional Officers, and anyone else who requests them. Assure compliance with the Open Meetings / Open Records Act

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	1	1	1
Part Time Positions	0	0	0
Total	**1**	**1**	**1**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 84,878	$ 85,602	$ 88,419
Purchased/Contracted Services	$ 2,309	$ 7,715	$ 7,715
Supplies/Expenditures	$ 1,142	$ 2,500	$ 750
Interfund/Department Svcs	$ 388	$ 388	$ 320
Total	$ 88,717	$ 96,205	$ 97,204

DEPARTMENT GOALS

1. The Clerk of Commission maintains a record of official actions of the Board of County Commissioners pursuant to resolutions received from various departments and agencies.

2. The Clerk of Commission supports the County's goal of transparency by preserving and providing public access to Commission-approved documents, promoting County-wide compliance with records retention laws and facilitating the legislative process.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Commission Meetings recorded	23	23	23

1001130 Clerk of Commission

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	56,565	56,375	58,067
51.21001	REGULAR EMPLOY-INSURANCE	11,600	11,600	12,025
51.22001	REG EMPLOY-EMPLOYER FICA	3,738	4,313	4,442
51.24001	REG EMPLOY-PENSION CONTRI	10,175	10,514	10,585
51.29001	OPEB EMPLOYER CONTRIB.	2,800	2,800	3,300
	Personal Services Total	**$84,878**	**$85,602**	**$88,419**
52.22001	REPAIRS & MAINTENANCE	111	5,000	5,000
52.32005	POSTAGE-POST OFFICE EXP	2	0	0
52.35001	TRAVEL EXPENSES	1,221	2,435	2,435
52.36001	DUES/FEES-ORGANIZATIONS	270	280	280
52.37020	EDUCATION/TRAINING	705	0	0
	Purchased/Contracted Services Total	**$2,309**	**$7,715**	**$7,715**
53.11010	SUPPLIES - OFFICE	1,142	2,500	500
53.14003	BOOKS & REPORTS	0	0	250
	Supplies/Expenditures Total	**$1,142**	**$2,500**	**$750**
55.11005	INTERNAL SVC-COMPUTER REP	250	250	120
55.11006	INTERNAL SVC-SOFTWARE LIC	138	138	200
	Interfund/Department Services Total	**$388**	**$388**	**$320**
	Grand Total	**$88,717**	**$96,205**	**$97,204**

COUNTY MANAGER - 1001320

Function	Description
Financial administration	Preparing an annual operating and capital budget, and for keeping the board informed of the county's financial condition and future needs.
Operational administration	The county manager serves as the chief administrative officer, and head of the administrative branch of county government.
Special projects	The county manager has the duty to negotiate leases, contracts, and other agreements

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	6	6	6
Part Time Positions	0	0	0
Total	**6**	**6**	**6**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 895,164	$ 1,123,262	$ 1,018,385
Purchased contracted Services	$ 42,922	$ 55,820	$ 101,560
Supplies Expenditures	$ 20,636	$ 19,100	$ 22,500
Capital Outlay	$ 86	$ 4,000	$ 79,000
Interfund/Department Services	$ 19,339	$ 3,605	$ 3,140
Total	$ 978,147	$ 1,205,787	$ 1,224,585

DEPARTMENT GOALS

1. Provide the Board with the best information possible regarding issues brought before them.
2. Implement the Board of Commissioner's initiatives, goals, and directives.
3. Balance the FY 2016 Budget while maintaining services to citizens and minimizing revenue demands on taxpayers of Chatham County.
4. Increase efficiency and effectiveness of all County services, referencing benchmark and comparable data from the public and private sectors.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Credit rating on debt obligations: *Moody's* *Standard & Poor's*	 Aa2 AA	 Aa2 AA	 Aa2 AA
Unrestricted fund balance as a % of subsequent year's budget (General Fund)	23%	30%	30%
Citizen's correspondence	900	900	900

1001320 County Manager

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	661,286	860,840	716,991
51.11031	SPECIAL PAY	0	0	19,981
51.12001	TEMPORARY EMPLOYEES	9,832	0	0
51.21001	REGULAR EMPLOY-INSURANCE	69,600	69,600	84,175
51.22001	REG EMPLOY-EMPLOYER FICA	39,646	52,000	50,318
51.24001	REG EMPLOY-PENSION CONTRI	98,000	124,022	123,820
51.29001	OPEB EMPLOYER CONTRIB.	16,800	16,800	23,100
	Personal Services Total	**$895,164**	**$1,123,262**	**$1,018,385**
52.12005	DENTIST FEES	743	800	9,740
52.22001	REPAIRS & MAINTENANCE	5,597	5,200	5,200
52.22010	FLEET MAINTENANCE PARTS	111	400	110
52.22011	FLEET MAINTENANCE LABOR	232	500	230
52.22012	FLEET MAINTENANCE OUTSIDE	100	0	100
52.23101	BUILDING & LAND RENTAL	2,400	1,920	2,880
52.32001	TELEPHONE EXPENSE	1,877	1,600	2,400
52.32005	POSTAGE-POST OFFICE EXP	474	1,500	1,200
52.35001	TRAVEL EXPENSES	12,507	15,000	20,000
52.36001	DUES/FEES-ORGANIZATIONS	5,455	3,400	3,700
52.37020	EDUCATION/TRAINING	2,556	5,000	6,000
52.39001	OTHER PURCHASED SERVICES	10,871	20,500	50,000
	Purchased/Contracted Services Total	**$42,922**	**$55,820**	**$101,560**
53.11010	SUPPLIES - OFFICE	9,032	6,000	7,500
53.11021	PRINT SHOP COPY FEE	9,058	9,000	9,000
53.12701	GASOLINE/DIESEL-BULK PUR	152	0	1,000
53.12720	VEHICLE-OIL & LUBE	0	1,200	0
53.13009	CATERED-OTHER	65	400	2,500
53.14003	BOOKS & REPORTS	487	500	500
53.17009	MATERIALS & SUPPLIES EXP	1,842	2,000	2,000
	Supplies/Expenditures Total	**$20,636**	**$19,100**	**$22,500**
54.13001	BUILDING-OFFICE	0	0	75,000
54.25001	OTHER EQUIPMENT	86	4,000	4,000
	Capital Outlay Total	**$86**	**$4,000**	**$79,000**
55.11005	INTERNAL SVC-COMPUTER REP	2,500	2,500	1,710
55.11006	INTERNAL SVC-SOFTWARE LIC	1,105	1,105	1,430
55.11020	REIMBURSEMENTS TO FUNDS	15,734	0	0
	Interfund/Department Services Total	**$19,339**	**$3,605**	**$3,140**
	Grand Total	**$978,147**	**$1,205,787**	**$1,224,585**

BOARD OF ELECTIONS - 1001400

Function	Description
Administration	Oversee Operation Of Department. Personnel Administration; Time Accounting And Reporting; Leave Accounting; Develop, Prepare, Submit, Support And Manage Department Budget; Provide Staff Training.
Election Administration	To Administer The Various Aspects Of The Elections Process To Include Qualifying Candidates; Creating Ballots; Recruiting, Hiring, Training, And Assigning Poll Works; Preparing Elections Equipment, Preparing Elections Materials, And Maintaining Ethics In Government In The Government Election Process.
Election Board	Provide Direction; Establish Policies; Manage Political Affairs.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	4	4	4
Part Time Positions	5	5	5
Total	**9.00**	**9.00**	**9.00**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 376,629	$ 409,851	$ 434,733
Purchased contracted Services	$ 273,236	$ 286,137	$ 595,020
Supplies Expenditures	$ 26,236	$ 31,622	$ 38,050
Interfund/Department Services	$ 3,717	$ 3,717	$ 1,460
Other Costs	$ 38,161	$ 43,840	$ 50,000
Total	**$ 717,979**	**$ 775,167**	**$ 1,119,263**

DEPARTMENT GOALS

1. Conduct all county, municipal and special elections along with other called referendums
2. Program voting tabulators and memory cards for voting system and maintain equipment
3. Secure 100 polling places / order and ready supplies / arrange for delivery and pickup of all equipment & supplies
4. Secure 700-800 people to staff polls and train poll workers and support staff
5. Certify elections results to Secretary of State
6. Maintain maps of precinct lines; including all County and Legislative boundaries
7. Maintain and provide records and information for public use

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Elections Conducted	3	4	4

1001400 Board of Elections

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	195,315	222,335	239,180
51.12001	TEMPORARY EMPLOYEES	62,330	61,920	61,920
51.13001	REGULAR EMPLOY-OVERTIME	6,629	10,000	10,000
51.21001	REGULAR EMPLOY-INSURANCE	46,400	46,400	48,100
51.22001	REG EMPLOY-EMPLOYER FICA	19,260	22,510	19,065
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	0	4,737
51.24001	REG EMPLOY-PENSION CONTRI	35,495	35,486	38,531
51.29001	OPEB EMPLOYER CONTRIB.	11,200	11,200	13,200
	Personal Services Total	**$376,629**	**$409,851**	**$434,733**
52.21101	DISPOSAL (GARBAGE) EXP	0	0	0
52.21401	LAWN CARE EXPENSE	1,433	1,657	1,600
52.22001	REPAIRS & MAINTENANCE	71,660	101,752	100,000
52.22010	FLEET MAINTENANCE PARTS	252	750	250
52.22011	FLEET MAINTENANCE LABOR	310	531	310
52.22012	FLEET MAINTENANCE OUTSIDE	1,395	0	1,400
52.23201	EQUIPMENT RENTALS	6,182	8,000	8,000
52.32001	TELEPHONE EXPENSE	463	500	500
52.32005	POSTAGE-POST OFFICE EXP	2,458	2,590	7,000
52.33001	ADVERT-PROF PUBLICATIONS	840	1,137	1,200
52.34001	PRINTING AND BINDING EXP	239	500	600
52.35001	TRAVEL EXPENSES	6,312	3,550	11,900
52.36001	DUES/FEES-ORGANIZATIONS	225	270	270
52.37020	EDUCATION/TRAINING	3,550	3,600	5,500
52.38501	LABOR-POLL WORKERS	146,983	133,900	394,470
52.39001	OTHER PURCHASED SERVICES	30,932	27,400	62,020
	Purchased/Contracted Services Total	**$273,236**	**$286,137**	**$595,020**
53.11010	SUPPLIES - OFFICE	3,470	5,000	7,500
53.12701	GASOLINE/DIESEL-BULK PUR	151	1,000	250
53.14003	BOOKS & REPORTS	359	622	300
53.17009	MATERIALS & SUPPLIES EXP	22,257	25,000	30,000
	Supplies/Expenditures Total	**$26,236**	**$31,622**	**$38,050**
55.11005	INTERNAL SVC-COMPUTER REP	2,750	2,750	240
55.11006	INTERNAL SVC-SOFTWARE LIC	967	967	1,220
	Interfund/Department Services Total	**$3,717**	**$3,717**	**$1,460**
57.30101	MISC CHARGES (NO IDC)	38,161	43,840	50,000
	Other Costs Total	**$38,161**	**$43,840**	**$50,000**
	Grand Total	**$717,979**	**$775,167**	**$1,119,263**

VOTER REGISTRATION - 1001401

Function	Description
Administration	To Ensure Effective Service Delivery. Oversee Personnel Administration; Time Accounting And Reporting; Leave Accounting; Develop, Prepare, Submit, Support And Manage Department Budget; Provide Staff Training; To Remove Ineligible Voters; Voter History; List Of Registered Voters; Placement Of Voters; Recordkeeping; Registrar For The Entire County; To Provide For A Voter To Vote If They Are Eligible; Maintain Boundary Lines; Checking Petitions For Registered Voters; And Customer Service.
Voter Registration	To Register The Citizens To Vote; Voter Registration Drives; And To Provide Identification For Voting Purpose Only.
Advance Voting	Satellite Sites For Early Voting.
Hearings	To Keep An Accurate Voter List.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	8	8	8
Part Time Positions	13	13	13
Total	**21.00**	**21.00**	**21.00**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 516,736	$ 633,590	$ 653,317
Purchased/Contracted Services	$ 105,864	$ 121,320	$ 123,990
Supplies/Expenditures	$ 18,048	$ 22,010	$ 19,110
Capital Outlay	$ 3,634	$ -	$ -
Interfund/Department Services	$ 6,598	$ 6,600	$ 5,370
Total	**$ 650,881**	**$ 783,520**	**$ 801,787**

DEPARTMENT GOALS

1. Provide the public with information on voter registration applications, absentee ballots and advance voting
2. Compliance with legislative changes to election laws
3. Further develop the use of strategic planning on voting

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Number of new registrations processed	10,784	12,000	14,000
Change of Address Requests processed	21,005	15,000	26,000
Number of peopled registered	153,894	157,000	162,000
Number of voter registration sites	9	9	9
Number of advance voting sites	5	5	5

1001401 Voter Registration

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	280,821	298,910	323,400
51.12001	TEMPORARY EMPLOYEES	37,513	112,590	100,000
51.13001	REGULAR EMPLOY-OVERTIME	6,559	20,000	18,000
51.21001	REGULAR EMPLOY-INSURANCE	92,800	92,800	96,200
51.22001	REG EMPLOY-EMPLOYER FICA	22,548	33,010	33,772
51.24001	REG EMPLOY-PENSION CONTRI	54,095	53,880	55,545
51.29001	OPEB EMPLOYER CONTRIB.	22,400	22,400	26,400
	Personal Services Total	**$516,736**	**$633,590**	**$653,317**
52.11001	MANAGEMENT CONSULTING SER	343	45,000	0
52.12031	SECURITY SERVICES	1,106	1,160	820
52.21101	DISPOSAL (GARBAGE) EXP	0	90	0
52.22001	REPAIRS & MAINTENANCE	6,799	6,630	11,640
52.32005	POSTAGE-POST OFFICE EXP	70,969	58,000	65,000
52.33001	ADVERT-PROF PUBLICATIONS	269	500	500
52.35001	TRAVEL EXPENSES	3,803	4,890	4,000
52.36001	DUES/FEES-ORGANIZATIONS	260	400	180
52.37020	EDUCATION/TRAINING	2,750	4,650	1,850
52.38501	LABOR-POLL WORKERS	19,565	0	40,000
	Purchased/Contracted Services Total	**$105,864**	**$121,320**	**$123,990**
53.11010	SUPPLIES - OFFICE	15,761	17,710	17,000
53.14003	BOOKS & REPORTS	1,155	1,800	1,110
53.17009	MATERIALS & SUPPLIES EXP	1,132	2,500	1,000
	Supplies/Expenditures Total	**$18,048**	**$22,010**	**$19,110**
54.25001	OTHER EQUIPMENT	3,634	0	0
	Capital Outlay Total	**$3,634**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	4,250	4,250	2,320
55.11006	INTERNAL SVC-SOFTWARE LIC	2,348	2,350	3,050
	Interfund/Department Services Total	**$6,598**	**$6,600**	**$5,370**
	Grand Total	**$650,881**	**$783,520**	**$801,787**

FINANCE - 1001510

Function	Description
Account receivable	To receive, deposit and record revenues properly in the general ledger
Accounts payable	To pay vendors for obligations of the county in a timely and complete manner.
Administration	To provide oversight, direction and supervision for the financial management of the county
Budgeting	To create and monitor the county budget to safeguard and distribute assets as prioritized by the board of commissioner
Financial statements/management	To prepare accurate and complete financial statements for use of the elected officials, management and the public
Payroll	To accurately pay all employees for services rendered in a timely manner

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	28	28	27
Part Time Positions	1	1	1
Total	**29**	**29**	**28**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 2,122,829	$ 2,134,154	$ 2,045,743
Purchased contracted Services	$ 104,020	$ 106,500	$ 113,460
Supplies Expenditures	$ 34,909	$ 45,181	$ 58,500
Capital Outlay	$ 8,048	$ -	$ 10,000
Interfund/Department Services	$ 14,288	$ 14,288	$ 12,600
Total	$ 2,284,095	$ 2,300,123	$ 2,240,303

DEPARTMENT GOALS

1. Enhance the County's budget process to be more informative, transparent, and user friendly.
2. Replace aging/outdated Financial Management Information System (FMIS) with new technology partner, Tyler Technologies.
3. To be recognized nationally by the Government Finance Officers Association (GFOA) by receiving the Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Award.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
# of Accounts Payable Checks	18,902	22,544	20,000
Worker's Comp Claims	$1.7 M	$2.2 M	$1.2 M
Interest Earned other than pension	$1.4	$1.9 M	$2.2 M

1001510 Finance

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	1,416,544	1,412,750	1,375,211
51.12001	TEMPORARY EMPLOYEES	0	0	0
51.13001	REGULAR EMPLOY-OVERTIME	122	5,500	5,000
51.21001	REGULAR EMPLOY-INSURANCE	276,509	280,372	256,382
51.22001	REG EMPLOY-EMPLOYER FICA	96,413	108,075	105,209
51.24001	REG EMPLOY-PENSION CONTRI	266,498	257,905	235,301
51.29001	OPEB EMPLOYER CONTRIB.	66,743	69,552	68,640
	Personal Services Total	**$2,122,829**	**$2,134,154**	**$2,045,743**
52.11001	MANAGEMENT CONSULTING SER	943	10,000	10,000
52.12013	COMPUTER CONSULTING	0	10,000	10,000
52.22001	REPAIRS & MAINTENANCE	5,890	9,250	9,250
52.22010	FLEET MAINTENANCE PARTS	36	250	40
52.22011	FLEET MAINTENANCE LABOR	119	0	120
52.23101	BUILDING & LAND RENTAL	960	1,000	1,000
52.23201	EQUIPMENT RENTALS	13,193	13,000	15,000
52.32001	TELEPHONE EXPENSE	665	2,750	2,750
52.32005	POSTAGE-POST OFFICE EXP	15,281	17,800	17,800
52.33001	ADVERT-PROF PUBLICATIONS	11,445	4,000	8,000
52.34001	PRINTING AND BINDING EXP	3,345	9,500	10,000
52.35001	TRAVEL EXPENSES	15,034	12,250	12,500
52.36001	DUES/FEES-ORGANIZATIONS	4,635	4,200	4,500
52.37020	EDUCATION/TRAINING	10,518	12,500	12,500
52.39001	OTHER PURCHASED SERVICES	21,956	0	0
	Purchased/Contracted Services Total	**$104,020**	**$106,500**	**$113,460**
53.11010	SUPPLIES - OFFICE	24,480	29,950	35,000
53.11021	PRINT SHOP COPY FEE	1,106	1,500	1,500
53.12701	GASOLINE/DIESEL-BULK PUR	1,110	1,300	1,500
53.12720	VEHICLE-OIL & LUBE	0	200	0
53.13009	CATERED-OTHER	1,741	0	2,500
53.14003	BOOKS & REPORTS	1,975	2,250	3,000
53.17009	MATERIALS & SUPPLIES EXP	4,497	9,981	15,000
	Supplies/Expenditures Total	**$34,909**	**$45,181**	**$58,500**
54.23001	FURNITURE/FIXTURE EXPENSE	6,062	0	5,000
54.25001	OTHER EQUIPMENT	1,986	0	5,000
	Capital Outlay Total	**$8,048**	**$0**	**$10,000**
55.11005	INTERNAL SVC-COMPUTER REP	11,250	11,250	8,530
55.11006	INTERNAL SVC-SOFTWARE LIC	3,038	3,038	4,070
	Interfund/Department Services Total	**$14,288**	**$14,288**	**$12,600**
	Grand Total	**$2,284,095**	**$2,300,123**	**$2,240,303**

PURCHASING - 1001517

Function	Description
Administration	Insure A Procurement System Of The Highest Integrity That Fixed Assets Are Accounted For And That Opportunity Is Provided To Local, Small, Minority And Woman Owned Business In County
Bid And Contracts	Handle Procurements And Contracts In Accordance With The County's Procurement Ordinance And Purchasing Policy And Procedures Manual
Fixed Assets Management	Maintain physical and fiscal accountability over the assets owned by Chatham County.
Surplus	Dispose Of County Assets In Accordance With Prescribed Procedures And Obtain The Greatest Return Possible.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	8	8	8
Part Time Positions	0	0	0
Total	**8**	**8**	**8**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 594,554	$ 597,388	$ 648,385
Purchased/Contracted Services	$ 31,956	$ 59,854	$ 38,049
Supplies/Expenditures	$ 11,733	$ 17,637	$ 15,675
Capital Outlay	$ 11,131	$ -	$ -
Interfund/Department Services	$ 3,105	$ 3,105	$ 2,410
Total	**$ 652,479**	**$ 677,984**	**$ 704,519**

DEPARTMENT GOALS

1. Revise the Procurement Ordinance and Manual to improve efficiency and productivity
2. Provide training courses on Procurement and Contracting for County departments
3. Establish policies and procedures to improve disposition of surplus, maximize revenue achieved and encourage recycling
4. Implementation of the County's new ERP to provide better productivity for County departments as it relates to procurement
5. Provide opportunities for staff training and development

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Bids, quotes and RFP's	145	150	150
Number of annual contracts	140	143	143
Number of purchase orders	9252	9995	9900
Revenue from surplus auctions	$97,253	$151,783	$100,000
Number of training classes conducted	1	1	4

1001517 Purchasing

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	383,592	383,510	418,741
51.12001	TEMPORARY EMPLOYEES	0	0	0
51.21001	REGULAR EMPLOY-INSURANCE	92,800	92,800	96,200
51.22001	REG EMPLOY-EMPLOYER FICA	26,527	29,340	31,970
51.24001	REG EMPLOY-PENSION CONTRI	69,235	69,338	75,074
51.29001	OPEB EMPLOYER CONTRIB.	22,400	22,400	26,400
	Personal Services Total	**$594,554**	**$597,388**	**$648,385**
52.21101	DISPOSAL (GARBAGE) EXP	228	230	228
52.21301	CUSTODIAL EXPENSE	2,218	4,924	1,750
52.22001	REPAIRS & MAINTENANCE	1,984	2,200	2,800
52.22010	FLEET MAINTENANCE PARTS	70	1,000	70
52.22011	FLEET MAINTENANCE LABOR	160	395	160
52.22012	FLEET MAINTENANCE OUTSIDE	0	0	0
52.23201	EQUIPMENT RENTALS	6,589	7,200	4,800
52.32001	TELEPHONE EXPENSE	772	1,000	1,000
52.32005	POSTAGE-POST OFFICE EXP	563	1,000	541
52.33001	ADVERT-PROF PUBLICATIONS	2,930	5,000	3,500
52.35001	TRAVEL EXPENSES	2,173	9,905	6,000
52.36001	DUES/FEES-ORGANIZATIONS	1,390	1,500	1,400
52.37020	EDUCATION/TRAINING	2,905	5,500	4,000
52.39001	OTHER PURCHASED SERVICES	9,974	20,000	11,800
	Purchased/Contracted Services Total	**$31,956**	**$59,854**	**$38,049**
53.11010	SUPPLIES - OFFICE	10,868	16,637	14,500
53.12701	GASOLINE/DIESEL-BULK PUR	865	1,000	1,000
53.14003	BOOKS & REPORTS	0	0	175
	Supplies/Expenditures Total	**$11,733**	**$17,637**	**$15,675**
54.25001	OTHER EQUIPMENT	11,131	0	0
	Capital Outlay Total	**$11,131**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	2,000	2,000	980
55.11006	INTERNAL SVC-SOFTWARE LIC	1,105	1,105	1,430
	Interfund/Department Services Total	**$3,105**	**$3,105**	**$2,410**
	Grand Total	**$652,479**	**$677,984**	**$704,519**

COUNTY ATTORNEY - 1001530

Function	Description
Litigation	Defend Cases Filed Against Chatham County
Legal Advice	Provide Guidance To County Departments

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	3	3	3
Part Time Positions	0	0	0
Total	**3**	**3**	**3**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 656,994	$ 660,978	$ 701,298
Purchased/Contracted Services	$ 292,247	$ 363,105	$ 369,620
Supplies Expenditures	$ 24,350	$ 35,300	$ 35,322
Interfund/Department Services	$ 1,691	$ 1,692	$ 1,430
Total	**$ 975,282**	**$ 1,061,075**	**$ 1,107,670**

DEPARTMENT GOALS

1. To advise the County Commission and County Manager on their powers and responsibilities so their actions will stay within the legal framework laid down by the State Constitution and the Legislature
2. To attend the Board of Commissioners' meetings for the purpose of providing on-the-spot counsel and obtain first-hand information on immediate and contemplated Commission action
3. To provides advice and service to County officials, departments and advisory groups
4. To represents all departments in litigation and handle all suits against the County

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Legal opinions rendered	350	375	390
Court appearances	175	175	200
Staff meetings attended	370	370	370
Commission meetings attended	52	52	52
Law suits handled	425	423	450
Resolutions prepared	15	20	20
Ordinances prepared / amended	25	35	35
Contracts / agreements prepared	50	75	100

1001530 County Attorney

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	466,595	479,432	481,185
51.11011	REGULAR EMPLOY-PART TIME	0	0	6,500
51.12001	TEMPORARY EMPLOYEES	10,766	0	25,461
51.13001	REGULAR EMPLOY-OVERTIME	39	0	0
51.21001	REGULAR EMPLOY-INSURANCE	58,000	46,400	48,100
51.22001	REG EMPLOY-EMPLOYER FICA	25,098	36,677	36,817
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	0	2,445
51.24001	REG EMPLOY-PENSION CONTRI	85,295	87,269	87,590
51.29001	OPEB EMPLOYER CONTRIB.	11,200	11,200	13,200
	Personal Services Total	**$656,994**	**$660,978**	**$701,298**
52.11001	MANAGEMENT CONSULTING SER	233,596	328,600	275,000
52.12020	OUTSIDE ATTORNEY FEES	0	5,000	12,000
52.13001	COURT REPORTING EXPENSE	7,281	12,000	18,000
52.22001	REPAIRS & MAINTENANCE	1,749	3,000	3,300
52.23101	BUILDING & LAND RENTAL	564	390	590
52.23201	EQUIPMENT RENTALS	691	750	1,000
52.32001	TELEPHONE EXPENSE	2,297	460	2,460
52.32005	POSTAGE-POST OFFICE EXP	1,356	2,300	2,300
52.33001	ADVERT-PROF PUBLICATIONS	0	550	550
52.35001	TRAVEL EXPENSES	5,038	4,000	7,000
52.36001	DUES/FEES-ORGANIZATIONS	303	360	360
52.36010	FEES-WITNESS-OTHER	0	840	3,000
52.37020	EDUCATION/TRAINING	1,539	2,855	2,860
52.39001	OTHER PURCHASED SERVICES	37,832	2,000	41,200
	Purchased/Contracted Services Total	**$292,247**	**$363,105**	**$369,620**
53.11010	SUPPLIES - OFFICE	2,523	10,500	10,522
53.14003	BOOKS & REPORTS	21,827	24,800	24,800
	Supplies/Expenditures Total	**$24,350**	**$35,300**	**$35,322**
55.11005	INTERNAL SVC-COMPUTER REP	1,000	1,000	610
55.11006	INTERNAL SVC-SOFTWARE LIC	691	692	820
	Interfund/Department Services Total	**$1,691**	**$1,692**	**$1,430**
	Grand Total	**$975,282**	**$1,061,075**	**$1,107,670**

INFORMATION & COMMUNICATION SERVICES - 1001535

Function	Description
Application Management Application Support	Provide guidance and expert knowledge of purchased systems used throughout Chatham County. Analyze, develop, and maintain systems necessary for county government which are otherwise unavailable.
Application Management Web	Designing, developing, and maintaining systems necessary for county web services and facilitate external data exchange
Infrastructure Management	Implement and maintain the infrastructure. Provide backup systems, physical security of data, virus protection, and maintain the best practices for information security of county data.
Operations Management	Provide a courteous central point of contact for technical questions and facilitate the purchase, inventory/license management, and disposal of technical systems throughout county departments.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	24	24	27
Part Time Positions	0	0	0
Total	**24**	**24**	**27**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 2,093,530	$ 2,181,448	$ 2,596,367
Purchased contracted Services	$ 450,854	$ 566,598	$ 797,070
Supplies Expenditures	$ 62,383	$ 60,200	$ 100,590
Capital Outlay	$ 96,544	$ 2,500	$ 182,000
Interfund/Department Services	$ 15,025	$ 15,026	$ 11,720
Total	$ 2,718,337	$ 2,825,772	$ 3,687,747

DEPARTMENT GOALS

1. Maintain existing infrastructure related systems and processes with 99.98% uptime (99.999% uptime for phones).
2. Expansion and further development of E-Gov (Online payments, mobile friendly websites, more citizen services through technology).
3. Provide technical services and support the rush of new software systems currently in procurement or implementation.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Requests for Service	7816	8925	8500
Training Sessions	11	10	13
Server up-time	99.98	99.99%	99.99%
PC-Network Up-Time	99.98	99.99%	99.99%
Service Requests Completed On-Time	92.00%	93.00%	93.00%
Communications Network Up-Time	99.99%	99.99%	99.99%
PCs	1450	1630	1685
Average Days / Work Order	2.7	4.2	4.0

1001535 Information & Communication Services

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	1,379,882	1,456,511	1,705,760
51.11031	SPECIAL PAY	0	0	22,430
51.13001	REGULAR EMPLOY-OVERTIME	11,060	0	0
51.21001	REGULAR EMPLOY-INSURANCE	278,400	278,400	337,205
51.22001	REG EMPLOY-EMPLOYER FICA	94,264	111,423	131,140
51.24001	REG EMPLOY-PENSION CONTRI	262,724	267,914	307,932
51.29001	OPEB EMPLOYER CONTRIB.	67,200	67,200	91,900
	Personal Services Total	**$2,093,530**	**$2,181,448**	**$2,596,367**
52.11001	MANAGEMENT CONSULTING SER	43,575	35,000	35,000
52.22001	REPAIRS & MAINTENANCE	385,733	512,223	727,000
52.22010	FLEET MAINTENANCE PARTS	1,058	0	1,050
52.22011	FLEET MAINTENANCE LABOR	1,371	0	1,370
52.22012	FLEET MAINTENANCE OUTSIDE	1,360	0	1,360
52.23101	BUILDING & LAND RENTAL	2,256	1,800	0
52.23102	RENTAL-PARKING	0	0	1,800
52.32001	TELEPHONE EXPENSE	136	800	200
52.32005	POSTAGE-POST OFFICE EXP	368	775	780
52.35001	TRAVEL EXPENSES	6,287	0	9,830
52.36001	DUES/FEES-ORGANIZATIONS	1,128	1,000	1,000
52.37020	EDUCATION/TRAINING	7,583	15,000	17,680
	Purchased/Contracted Services Total	**$450,854**	**$566,598**	**$797,070**
53.11010	SUPPLIES - OFFICE	19,524	15,000	16,000
53.12701	GASOLINE/DIESEL-BULK PUR	3,871	2,800	3,030
53.13009	CATERED-OTHER	1,309	1,900	2,000
53.14003	BOOKS & REPORTS	347	500	0
53.17009	MATERIALS & SUPPLIES EXP	37,333	40,000	79,560
	Supplies/Expenditures Total	**$62,383**	**$60,200**	**$100,590**
54.24002	COMPUTER-DESKTOPS	0	2,500	0
54.24004	COMPUTER-SOFTWARE	0	0	72,000
54.24009	COMPUTER-PERIPHERAL EQUIP	0	0	40,000
54.25001	OTHER EQUIPMENT	96,544	0	0
54.25121	NETWORK STORAGE AREA	0	0	30,000
54.25161	DATA NETWORK UPGRD/OLD CT	0	0	40,000
	Capital Outlay Total	**$96,544**	**$2,500**	**$182,000**
55.11005	INTERNAL SVC-COMPUTER REP	9,500	9,500	4,390
55.11006	INTERNAL SVC-SOFTWARE LIC	5,525	5,526	7,330
	Interfund/Department Services Total	**$15,025**	**$15,026**	**$11,720**
	Grand Total	**$2,718,337**	**$2,825,772**	**$3,687,747**

HUMAN RESOURCES - 1001540

Function	Description
Human Resources Administration	To Effectively Manage The Human Capital Needs Of Chatham County By Recruiting, Selecting And Retaining Employees; Managing And Administering Employee Benefits Programs; Coordinating And Providing Employee Training; Managing Employee Relations And Performance
Classification And Compensation	To Ensure Continuing Equity In The Classification Of Jobs On The Pay Plan And In The Assignment Of Fair And Just Salaries To Positions Within Chatham County.
Employee Benefits	To Effectively Plan, Coordinate, And Administer Employee Benefits And Wellness Programs And Services That Promote The Health And Well-Being Of Employees, Provide Employees With Benefits Choices That Suit Their Needs And Lifestyle, And Judiciously Manage The Financial Resources Of The County As They Relate To Health
Talent Management	To Recruit, Select, And Retain A Qualified And Engaged Workforce To Meet The Staffing Needs Of The County, And To Provide Workforce Development And Performance Management Services To County Departments.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	12.6	12.6	12
Part Time Positions	0	0	0
Total	**12.6**	**12.6**	**12**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	1,028,910	1,077,950	1,059,623
Purchased contracted Services	83,937	133,150	180,510
Supplies Expenditures	33,322	26,500	31,900
Capital Outlay	8,291	-	-
Interfund/Department Services	7,611	7,611	6,510
Other Costs Total	215	-	-
Total	**1,162,286**	**1,245,211**	**1,278,543**

DEPARTMENT GOALS

1. Revise and update the Personnel Ordinance and Procedures Manual.
2. Complete and implement a comprehensive classification and compensation study.
3. Implement professional development and training programs for County team members.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Recruit and hire qualified staff	4,496	4,875	5,265
Employees hired	244	345	449
Digitally scan employee personnel files	0	1,200	1,000
Health Center visits	0	2,118	5,000
Biometric screens	0	1,600	2,500

1001540 Human Resources

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	611,157	713,820	718,141
51.12001	TEMPORARY EMPLOYEES	65,391	0	0
51.21001	REGULAR EMPLOY-INSURANCE	146,160	145,000	119,250
51.22001	REG EMPLOY-EMPLOYER FICA	47,052	54,610	54,940
51.24001	REG EMPLOY-PENSION CONTRI	123,870	129,520	127,692
51.29001	OPEB EMPLOYER CONTRIB.	35,280	35,000	39,600
	Personal Services Total	**$1,028,910**	**$1,077,950**	**$1,059,623**
52.11001	MANAGEMENT CONSULTING SER	1,091	4,610	5,470
52.12006	PHYSICIAN FEES	24,720	25,000	34,800
52.21301	CUSTODIAL EXPENSE	0	0	7,800
52.22001	REPAIRS & MAINTENANCE	482	1,000	8,000
52.22010	FLEET MAINTENANCE PARTS	616	500	620
52.22011	FLEET MAINTENANCE LABOR	629	700	630
52.23101	BUILDING & LAND RENTAL	3,680	3,850	3,850
52.23201	EQUIPMENT RENTALS	7,081	7,740	7,740
52.32001	TELEPHONE EXPENSE	2,499	3,210	1,800
52.32005	POSTAGE-POST OFFICE EXP	5,044	5,910	4,000
52.33001	ADVERT-PROF PUBLICATIONS	3,568	7,100	4,250
52.35001	TRAVEL EXPENSES	16,416	24,500	23,500
52.36001	DUES/FEES-ORGANIZATIONS	3,420	3,530	4,000
52.37001	PROFESSIONAL DEVELOPMENT	0	0	43,550
52.37020	EDUCATION/TRAINING	10,708	40,000	25,000
52.39001	OTHER PURCHASED SERVICES	3,985	5,500	5,500
	Purchased/Contracted Services Total	**$83,937**	**$133,150**	**$180,510**
53.11010	SUPPLIES - OFFICE	23,837	12,400	12,400
53.11021	PRINT SHOP COPY FEE	337	1,000	700
53.12701	GASOLINE/DIESEL-BULK PUR	732	1,700	1,000
53.13003	CATERED-ANNUAL EMPLOYEE	6,701	7,100	0
53.14003	BOOKS & REPORTS	1,000	1,100	1,100
53.17002	EMPLOYEE RECOGNITION	0	0	13,500
53.17009	MATERIALS & SUPPLIES EXP	715	3,200	3,200
	Supplies/Expenditures Total	**$33,322**	**$26,500**	**$31,900**
54.23001	FURNITURE/FIXTURE EXPENSE	8,291	0	0
	Capital Outlay Total	**$8,291**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	5,125	5,125	3,250
55.11006	INTERNAL SVC-SOFTWARE LIC	2,486	2,486	3,260
	Interfund/Department Services Total	**$7,611**	**$7,611**	**$6,510**
	Grand Total	**$1,162,286**	**$1,245,211**	**$1,278,543**

TAX COMMISSIONER - 1001545

Function	Description
Administrative	When adjustment form received from board of assessors, correspondence. Monitor and follow-up with probate court on year's support petitions
Tax and Mobile Home Collections	Delinquent property tax and mobile home collections
Property Tax and Mobile Home Payment	Property tax and mobile home payment processing and assisting taxpayers in person and over the telephone
Tag Renewal	Process all tag applications and renewal applications, issue new tags where applicable, collect any ad valorem taxes or fees due
Title and TAVT tax collection	Verify existence of all documentation required by Georgia law prior to processing title application. Collect and process TAVT tax payments

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	76	76	76
Part Time Positions	1	1	2
Total	**77**	**77**	**78**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 4,251,807	$ 4,348,022	$ 4,378,318
Purchased contracted Services	$ 694,997	$ 759,252	$ 757,170
Supplies Expenditures	$ 115,962	$ 148,500	$ 148,500
Capital Outlay	$ 0	$ 0	$ 0
Interfund/Department Services	$ 21,247	$ 21,247	$ 23,850
Total	$ 5,084,013	$ 5,277,021	$ 5,307,838

DEPARTMENT GOALS

1. Replacement of aging/outdated Financial Management Information System (FMIS), and going on-line new technology partner, Tyler Technologies.
2. The goal of our office is to serve the people of Chatham County with the best customer service possible.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Property tax – billed vs. collected	99.86%	95.67%	Est
Property tax transactions		212,000	est
Total tag office collections	40,618,531	65,482,940	est
Ad Valorem & Commissions	$8,637,153	$11,025,729	est

1001545 Tax Commissioner

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	2,447,635	2,533,455	2,532,549
51.11011	REGULAR EMPLOY-PART TIME	20,297	60,000	40,622
51.12001	TEMPORARY EMPLOYEES	19,910	0	0
51.13001	REGULAR EMPLOY-OVERTIME	45,701	0	60,000
51.21001	REGULAR EMPLOY-INSURANCE	881,600	881,600	877,825
51.22001	REG EMPLOY-EMPLOYER FICA	167,837	193,809	191,220
51.24001	REG EMPLOY-PENSION CONTRI	456,027	463,558	435,202
51.29001	OPEB EMPLOYER CONTRIB.	212,800	215,600	240,900
	Personal Services Total	**$4,251,807**	**$4,348,022**	**$4,378,318**
52.11001	MANAGEMENT CONSULTING SER	242,106	250,000	250,000
52.21101	DISPOSAL (GARBAGE) EXP	3,069	3,000	3,000
52.21401	LAWN CARE EXPENSE	4,650	12,000	12,000
52.22001	REPAIRS & MAINTENANCE	30,405	25,000	25,000
52.22010	FLEET MAINTENANCE PARTS	616	1,500	380
52.22011	FLEET MAINTENANCE LABOR	571	7,500	570
52.22012	FLEET MAINTENANCE OUTSIDE	0	0	240
52.23101	BUILDING & LAND RENTAL	31,954	35,000	37,000
52.23201	EQUIPMENT RENTALS	31,797	36,000	36,000
52.32001	TELEPHONE EXPENSE	13,147	11,130	11,130
52.32005	POSTAGE-POST OFFICE EXP	254,329	233,272	237,000
52.33001	ADVERT-PROF PUBLICATIONS	73,340	130,000	130,000
52.35001	TRAVEL EXPENSES	5,103	13,500	13,500
52.36001	DUES/FEES-ORGANIZATIONS	1,350	1,350	1,350
52.37020	EDUCATION/TRAINING	2,559	0	0
	Purchased/Contracted Services Total	**$694,997**	**$759,252**	**$757,170**
53.11010	SUPPLIES - OFFICE	72,319	100,000	100,000
53.12701	GASOLINE/DIESEL-BULK PUR	3,020	4,000	4,000
53.12901	UTILITIES OTHER	32,097	36,000	36,000
53.14003	BOOKS & REPORTS	2,059	1,500	1,500
53.17009	MATERIALS & SUPPLIES EXP	6,467	7,000	7,000
	Supplies/Expenditures Total	**$115,962**	**$148,500**	**$148,500**
55.11005	INTERNAL SVC-COMPUTER REP	10,750	10,750	10,000
55.11006	INTERNAL SVC-SOFTWARE LIC	10,497	10,497	13,850
	Interfund/Department Services Total	**$21,247**	**$21,247**	**$23,850**
	Grand Total	**$5,084,013**	**$5,277,021**	**$5,307,838**

BOARD OF ASSESSORS - 1001550

Function	Description
Administration	Support other departmental divisions by oversight, clerical support, and budget maintenance
Commercial	Locate, identify, and value all commercial property efficiently, fairly, and accurately in accordance with the official code of Georgia
Personal Property	Locate, identify, and value all personal property efficiently, fairly, and accurately in accordance with the official code of Georgia
Quality Control	Maintain the department's CAMA system, create and provide analytical reports, and maintain GIS applications/data
Residential	Locate, identify, and value all residential property efficiently, fairly, and accurately in accordance with the official code of Georgia
Support Services	Process transfers, tax returns, and exemptions

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	66	66	66
Part Time Positions	5	5	5
Total	**71**	**71**	**71**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 4,339,077	$ 4,638,544	$ 4,768,606
Purchased/Contracted Services	$ 299,420	$ 357,800	$ 394,680
Supplies Expenditures	$ 58,849	$ 87,500	$ 80,000
Interfund/Department Services	$ 25,194	$ 25,107	$ 21,330
Total	**$ 4,722,540**	**$ 5,108,951**	**$ 5,264,616**

DEPARTMENT GOALS

1. Annual 2016 Digest Production including Roll Back Rate Calculations, Non-Homesteaded Mobile Home Digest.
2. Receive DOR Approval of the 2015 Digest.
3. Continue Working Toward the Conversion to the Tyler IASWorld CAMA Software Product.
4. Streamline Intake of Various Documents by Promoting the Use of Electronic and Digital Media to Support the County's Go Green Initiative.
5. Increase Cross Training for Enhancing Customer Service Skills.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Parcels of Real Property	114,000	114,000	114,900
Personal Property & Non-homestead Homes	25,000	36,000	25,400
Audits/Reviews Conducted	9,500	10,900	36,400
Board of Equalization Appeals/ Arbitration	6,100	4,000	3,500
Superior Court Appeals	250	175	100
Sales Verifications	9,800	12,000	9,900
Exemption Applications	6,000	6,500	5,500
Real Property Reviews	15,000	42,000	38,100

1001550 Board of Assessors

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	2,695,170	2,854,746	2,918,280
51.11031	SPECIAL PAY	0	92,853	94,796
51.21001	REGULAR EMPLOY-INSURANCE	765,600	765,600	793,650
51.22001	REG EMPLOY-EMPLOYER FICA	181,483	218,388	223,255
51.24001	REG EMPLOY-PENSION CONTRI	512,025	522,157	520,825
51.29001	OPEB EMPLOYER CONTRIB.	184,800	184,800	217,800
	Personal Services Total	**$4,339,077**	**$4,638,544**	**$4,768,606**
52.11001	MANAGEMENT CONSULTING SER	676	15,000	15,000
52.13011	DATA PROCESSING	130,740	150,000	150,000
52.22001	REPAIRS & MAINTENANCE	2,074	10,000	6,000
52.22010	FLEET MAINTENANCE PARTS	5,862	0	5,860
52.22011	FLEET MAINTENANCE LABOR	7,490	0	7,490
52.22012	FLEET MAINTENANCE OUTSIDE	873	0	830
52.23101	BUILDING & LAND RENTAL	14,100	16,000	16,000
52.23201	EQUIPMENT RENTALS	6,674	10,800	9,000
52.32001	TELEPHONE EXPENSE	76	0	3,000
52.32005	POSTAGE-POST OFFICE EXP	59,500	85,000	90,000
52.35001	TRAVEL EXPENSES	51,398	50,000	60,000
52.36001	DUES/FEES-ORGANIZATIONS	4,111	5,000	6,500
52.37020	EDUCATION/TRAINING	15,847	16,000	25,000
	Purchased/Contracted Services Total	**$299,420**	**$357,800**	**$394,680**
53.11010	SUPPLIES - OFFICE	38,042	45,000	45,000
53.12701	GASOLINE/DIESEL-BULK PUR	15,084	25,500	18,000
53.14003	BOOKS & REPORTS	3,343	5,000	5,000
53.17009	MATERIALS & SUPPLIES EXP	2,379	12,000	12,000
	Supplies/Expenditures Total	**$58,849**	**$87,500**	**$80,000**
55.11005	INTERNAL SVC-COMPUTER REP	15,250	15,163	8,300
55.11006	INTERNAL SVC-SOFTWARE LIC	9,944	9,944	13,030
	Interfund/Department Services Total	**$25,194**	**$25,107**	**$21,330**
	Grand Total	**$4,722,540**	**$5,108,951**	**$5,264,616**

BOARD OF EQUALIZATION - 1001551

Function	Description
Administration	Schedule Mandated Annual Training For BOE Board Members, Process Departmental Purchases, approve time cards, process payment for services of BOE Members, and manage day to day operation of the Department.
Board	Functions As An Impartial Board To Hear Disputes Between Property Owners And County Over The Assessed Value Of Real And Personal Property.
Court/BOE Customer Service	Provide Year Round Access To BOE For Automobile Appeals That Resulted In Change Of State Laws In 2012. Provide Southside Office For Clerk To Accept Limited Filings, Award Notary Commissions And Provide Copies Of Court Records Without The Requirement Of Citizens Coming To The Courthouse.
Scheduling	Schedule And Reschedule Tax Appeal Hearings. Performs Data Entry Of Hearing Outcomes, Processes Mail, Works With Public And Boa On Scheduling Issues.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	0	0	0
Part Time Positions	6	6	6
Total	**6**	**6**	**6**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 61,898	$ 89,778	$ 109,715
Purchased/Contracted Services	$ 66,200	$ 108,083	$ 114,750
Supplies/Expenditures	$ 6,684	$ 4,934	$ 5,600
Interfund/Department Services	$ 1,802	$ 1,802	$ 1,310
Grand Total	**$ 136,585**	**$ 204,597**	**$ 231,375**

DEPARTMENT GOALS

1. Solicit and attract well qualified persons to be considered for the Board of Equalization membership by the Chatham County Grand Jury.
2. Provide high quality customer service and well trained staff willing to work part-time all season.
3. Improve and increase the use of technology in the daily operations of the BOE.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Appeals Scheduled	2857	2700	2700
Appeals settled, dismissed or withdrawn	1292	1200	1200
Decisions Rendered	1565	1500	1500
Appeal of Board Decisions to Superior Court	267	260	260

1001551 Board of Equalization

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	55,118	82,160	91,700
51.21001	REGULAR EMPLOY-INSURANCE	1,160	1,160	5,167
51.22001	REG EMPLOY-EMPLOYER FICA	4,160	5,000	7,025
51.24001	REG EMPLOY-PENSION CONTRI	1,180	1,178	4,399
51.29001	OPEB EMPLOYER CONTRIB.	280	280	1,424
	Personal Services Total	**$61,898**	**$89,778**	**$109,715**
52.11001	MANAGEMENT CONSULTING SER	23,619	41,500	48,330
52.21101	DISPOSAL (GARBAGE) EXP	228	200	200
52.21301	CUSTODIAL EXPENSE	2,068	2,000	2,000
52.21401	LAWN CARE EXPENSE	1,433	550	1,500
52.22001	REPAIRS & MAINTENANCE	1,801	1,500	1,500
52.23201	EQUIPMENT RENTALS	1,171	1,500	1,500
52.32001	TELEPHONE EXPENSE	0	200	0
52.32005	POSTAGE-POST OFFICE EXP	31,909	52,000	55,000
52.35001	TRAVEL EXPENSES	1,051	2,600	1,000
52.37020	EDUCATION/TRAINING	2,920	3,033	3,720
52.39001	OTHER PURCHASED SERVICES	0	3,000	0
	Purchased/Contracted Services Total	**$66,200**	**$108,083**	**$114,750**
53.11010	SUPPLIES - OFFICE	4,696	2,285	3,300
53.11021	PRINT SHOP COPY FEE	0	200	0
53.12901	UTILITIES OTHER	726	1,000	1,000
53.13009	CATERED-OTHER	1,263	1,350	1,300
53.17009	MATERIALS & SUPPLIES EXP	0	99	0
	Supplies/Expenditures Total	**$6,684**	**$4,934**	**$5,600**
55.11005	INTERNAL SVC-COMPUTER REP	1,250	1,250	490
55.11006	INTERNAL SVC-SOFTWARE LIC	552	552	820
	Interfund/Department Services Total	**$1,802**	**$1,802**	**$1,310**
	Grand Total	**$136,585**	**$204,597**	**$231,375**

INTERNAL AUDIT - 1001560

Function	Description
Administration	Planning and administration of departmental activities
Financial Operations Auditing	Planning, performing and reporting on individual audit projects

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	4	4	4
Part Time Positions	0	0	0
Total	**4**	**4**	**4**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 440,806	$ 442,306	$ 462,037
Purchased/Contracted Services	$ 5,666	$ 6,160	$ 10,660
Supplies/Expenditures	$ 2,504	$ 3,213	$ 2,800
Capital Outlay	$ 790	$ 1,000	$ -
Interfund/Department Services	$ 1,816	$ 1,816	$ 1,310
Grand Total	**$ 451,583**	**$ 454,495**	**$ 476,807**

DEPARTMENT GOALS

Chatham County Internal Audit is a service to County Management to provide assurance and consulting activities to evaluate and improve the effectiveness of risk management, control, and governance processes. To accomplish this service, Internal Audit:

1. Performs financial audits to test the accuracy and completeness of accounting records.
2. Performs reviews to investigate any indications of the abuse of County resources.
3. Audits contract performance to support the County's contract management.
4. Performs special reviews that benefit from the application of auditing skills and expertise.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Audit Projects Completed	**13**	**14**	**14**

1001560 Internal Audit

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	306,544	305,780	319,120
51.13001	REGULAR EMPLOY-OVERTIME	0	0	0
51.21001	REGULAR EMPLOY-INSURANCE	46,400	46,400	48,100
51.22001	REG EMPLOY-EMPLOYER FICA	21,463	23,392	24,417
51.24001	REG EMPLOY-PENSION CONTRI	55,200	55,534	57,200
51.29001	OPEB EMPLOYER CONTRIB.	11,200	11,200	13,200
	Personal Services Total	**$440,806**	**$442,306**	**$462,037**
52.23101	BUILDING & LAND RENTAL	960	960	960
52.23201	EQUIPMENT RENTALS	1,073	2,300	1,800
52.35001	TRAVEL EXPENSES	1,606	1,200	2,400
52.36001	DUES/FEES-ORGANIZATIONS	255	500	1,300
52.37020	EDUCATION/TRAINING	1,773	1,200	4,200
	Purchased/Contracted Services Total	**$5,666**	**$6,160**	**$10,660**
53.11010	SUPPLIES - OFFICE	2,504	3,213	2,000
53.14003	BOOKS & REPORTS	0	0	800
	Supplies/Expenditures Total	**$2,504**	**$3,213**	**$2,800**
54.23001	FURNITURE/FIXTURE EXPENSE	0	1,000	0
54.24002	COMPUTER-DESKTOPS	790	0	0
	Capital Outlay Total	**$790**	**$1,000**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	1,125	1,125	490
55.11006	INTERNAL SVC-SOFTWARE LIC	691	691	820
	Interfund/Department Services Total	**$1,816**	**$1,816**	**$1,310**
	Grand Total	**$451,583**	**$454,495**	**$476,807**

FACILITIES MAINTENANCE - 1001565

Function	Description
Administration	Identifies maintenance issues for county facilities and develop an operating budget to address those issues both short and long term. Scheduling projects and formulates a plan to keep operating cost within budget guidelines. Delegate and coordinate with maintenance staff work assignment for county buildings.
Maintenance	Performs skilled and complex maintenance repairs at a journeyman's level.
Custodial	Maintain the cleanliness of the legislative and judicial buildings.
Security	Security of all county administrative buildings.
Construction	Performs a variety of construction related jobs assigned by county managers and FM&O. Includes building and renovating county facilities.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	34	34	34
Part Time Positions	8	10.5	10.5
Total	**42**	**44.5**	**44.5**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 2,167,084	$ 2,493,905	$ 2,540,437
Purchased/Contracted Services	$ 522,454	$ 524,885	$ 633,429
Supplies/Expenditures	$ 161,779	$ 143,000	$ 133,116
Capital Outlay	$ 17,950	$ 15,000	$ -
Interfund/Department Services	$ (40,330)	$ (188,873)	$ (189,020)
Grand Total	**$ 2,828,937**	**$ 2,987,917**	**$ 3,117,962**

DEPARTMENT GOALS

1. Provides building maintenance for all county buildings, facilities and complexes.
2. Provides custodial care with a mix of in-house and contracted staff throughout the majority of County buildings, facilities and complexes on a daily basis.
3. Provides security for Judicial Courthouse 24 hrs per day, weekends and holidays
4. Provides experienced maintenance of shrubbery, lawns, and landscaping of Judicial & Administrative/Legislative Courthouse, Courthouse Annex, Old County Jail & CNT.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Work orders completed:	10,800	8,200	10,027
PM Procedures	3,000	476	590
Sq. Ft. Maintained	1,000,000	1,056,589	1,255,702
Sq. Ft. Custodial	728,000	742,300	216,908
Sq. Ft. Secured	281,056	293,856	231,056
Security Hours	6,744	9,544	16,138

1001565 Facilities Maintenance

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	1,092,482	1,578,945	1,533,490
51.12001	REGULAR EMPLOY-PART TIME	0	0	0
51.12011	TEMPORARY EMPLOYEES	121,313	0	0
51.13001	TEMP EMPLOYEE-PART TIME	121,506	0	96,000
51.21001	REGULAR EMPLOY-OVERTIME	34,824	45,000	20,000
51.22001	REGULAR EMPLOY-INSURANCE	382,800	406,000	408,850
51.24001	REG EMPLOY-EMPLOYER FICA	90,459	124,241	133,840
51.29001	REG EMPLOY-PENSION CONTRI	231,300	241,719	236,057
	OPEB EMPLOYER CONTRIB.	92,400	98,000	112,200
52.11001	**Personal Services Total**	**$2,167,084**	**$2,493,905**	**$2,540,437**
52.21101	MANAGEMENT CONSULTING SER	965	0	1,000
52.21301	DISPOSAL (GARBAGE) EXP	16,025	20,000	16,000
52.21401	CUSTODIAL EXPENSE	261,472	272,600	265,000
52.22001	LAWN CARE EXPENSE	1,114	0	0
52.22010	REPAIRS & MAINTENANCE	205,459	190,000	313,719
52.22011	FLEET MAINTENANCE PARTS	6,846	6,110	6,850
52.22012	FLEET MAINTENANCE LABOR	6,475	5,930	6,480
52.23101	FLEET MAINTENANCE OUTSIDE	1,828	2,090	1,830
52.23201	BUILDING & LAND RENTAL	1,692	1,700	1,500
52.32001	EQUIPMENT RENTALS	9,163	9,900	9,000
52.32005	TELEPHONE EXPENSE	11,395	10,000	10,000
52.36001	POSTAGE-POST OFFICE EXP	19	155	50
52.37020	DUES/FEES-ORGANIZATIONS	0	1,400	0
	EDUCATION/TRAINING	0	5,000	2,000
53.11010	**Purchased/Contracted Services Total**	**$522,454**	**$524,885**	**$633,429**
53.12701	SUPPLIES - OFFICE	4,479	5,000	4,000
53.17001	GASOLINE/DIESEL-BULK PUR	31,545	30,000	26,016
53.17009	UNIFORMS	7,088	11,000	8,000
	MATERIALS & SUPPLIES EXP	118,668	97,000	95,100
54.13001	**Supplies/Expenditures Total**	**$161,779**	**$143,000**	**$133,116**
54.24002	BUILDING-OFFICE	17,950	0	0
	COMPUTER-DESKTOPS	0	15,000	0
55.11005	**Capital Outlay Total**	**$17,950**	**$15,000**	**$0**
55.11006	INTERNAL SVC-COMPUTER REP	1,500	1,500	1,100
55.11020	INTERNAL SVC-SOFTWARE LIC	967	967	1,220
	REIMBURSEMENTS TO FUNDS	-42,797	-191,340	-191,340
	Interfund/Department Services Total	**-$40,330**	**-$188,873**	**-$189,020**
	Grand Total	**$2,828,937**	**$2,987,917**	**$3,117,962**

FLEET OPERATIONS - 1001567

Function	Description
Administration	Maintains the County's fleet database, to include accountability of all county vehicles and equipment, as well as related electronic and written records.
Fuel Management	Manage fuel supply, fuel access authorizations, proper billing and payment, and compliance with state and federal regulatory requirements.
Parts Room	Maintains an on-site parts room to support vehicle repairs and scheduled maintenance repair work.
Vehicle Inspection	Inspects all new vehicles against bid specifications, confiscated for cost-effectiveness, and dealer trades for safety and defects.
Vehicle Repair And Maintenance	Assures vehicles and equipment are properly maintained, safe to operate, and available to support the entire spectrum of county operations.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	15	15	15
Part Time Positions	0	0	0
Total	**15**	**15**	**15**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 1,173,090	$ 1,209,237	$ 1,230,096
Purchased/Contracted Services	$ 1,021,368	$ 922,311	$ 1,258,050
Supplies/Expenditures	$ 60,959	$ 51,300	$ 56,610
Interfund/Department Services	$ (1,537,101)	$ (1,504,901)	$ (1,535,260)
Grand Total	**$ 718,315**	**$ 677,947**	**$ 1,009,496**

DEPARTMENT GOALS

1. To effectively use available resources to maintain and develop a first rate vehicle maintenance program.
2. Maintain a vehicle inspection program that identifies and corrects potential safety issues.
3. Improve long-term productivity percentage to 80% individually and as a group by increasing technical employee training that keep personnel skill sets current and up to professional standards while developing a standardized format to increase efficiency.
4. To insure all vendors are afforded equal opportunities to participate in repairing and supplying parts for county vehicles.
5. To insure that proper staffing requirements are met for garage and administrative functions that meet the standards for effective and efficient operation of the enterprise.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Technician Productivity Group Average	66.72%	80%	80%
Preventative Maintenance Hrs.	2,399	2,600	2,600
Preventative Maintenance Cost	104,114	120,000	120,000
Percent of PM's Completed in 24 hours or less	78%	85%	85%

1001567 Fleet Operations

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	741,702	757,209	767,655
51.12001	TEMPORARY EMPLOYEES	22,500	30,000	30,310
51.13001	REGULAR EMPLOY-OVERTIME	6,120	8,050	3,500
51.21001	REGULAR EMPLOY-INSURANCE	174,000	174,000	180,375
51.22001	REG EMPLOY-EMPLOYER FICA	53,308	60,837	60,876
51.24001	REG EMPLOY-PENSION CONTRI	133,460	137,141	137,880
51.29001	OPEB EMPLOYER CONTRIB.	42,000	42,000	49,500
	Personal Services Total	**$1,173,090**	**$1,209,237**	**$1,230,096**
52.21101	DISPOSAL (GARBAGE) EXP	1,138	0	1,140
52.21301	CUSTODIAL EXPENSE	1,356	0	2,720
52.22001	REPAIRS & MAINTENANCE	17,125	31,000	18,000
52.22010	FLEET MAINTENANCE PARTS	6,510	6,230	6,460
52.22011	FLEET MAINTENANCE LABOR	8,322	2,965	5,620
52.22012	FLEET MAINTENANCE OUTSIDE	13,368	1,600	4,230
52.22100	VEHICLE REPAIRS	435,461	315,000	669,560
52.22200	VEHICLE PARTS	491,293	494,700	492,000
52.23101	BUILDING & LAND RENTAL	18,420	19,239	18,420
52.23201	EQUIPMENT RENTALS	3,610	3,000	3,610
52.32001	TELEPHONE EXPENSE	7,448	8,600	10,360
52.32005	POSTAGE-POST OFFICE EXP	9	150	150
52.35001	TRAVEL EXPENSES	3,486	13,677	9,000
52.36001	DUES/FEES-ORGANIZATIONS	146	350	350
52.37020	EDUCATION/TRAINING	6,977	18,500	16,430
52.39001	OTHER PURCHASED SERVICES	6,700	7,300	0
	Purchased/Contracted Services Total	**$1,021,368**	**$922,311**	**$1,258,050**
53.11010	SUPPLIES - OFFICE	2,624	2,800	2,700
53.12701	GASOLINE/DIESEL-BULK PUR	10,976	11,000	11,400
53.12901	UTILITIES OTHER	18,135	15,000	19,090
53.14003	BOOKS & REPORTS	1,812	1,500	1,550
53.17001	UNIFORMS	3,238	3,000	3,100
53.17009	MATERIALS & SUPPLIES EXP	18,762	18,000	18,770
	Supplies/Expenditures Total	**$55,548**	**$51,300**	**$56,610**
54.24002	COMPUTER-DESKTOPS	5,411	0	0
	Capital Outlay Total	**$5,411**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	1,750	1,800	610
55.11006	INTERNAL SVC-SOFTWARE LIC	829	829	1,020
55.11010	VEHICLE WARRANTY REIMBURS	0	-8,790	-8,790
55.11020	REIMBURSEMENTS TO FUNDS	-1,539,680	-1,498,740	-1,528,100
	Interfund/Department Services Total	**-$1,537,101**	**-$1,504,901**	**-$1,535,260**
	Grand Total	**$718,315**	**$677,947**	**$1,009,496**

PUBLIC INFORMATION – 1001570

Function	Description
Media services	Distribute accurate information to all media outlets relaying the mission and goals of the board of commissioners and various departments
Print production	Production of printed materials such as Chatham connection, press releases, promotional flyers, etc.
Public outreach services	To promote market and advertise the various services Chatham county offers her citizens, including public safety information
Video production services	Broadcast commission and MPC meetings, copy services, and production of programming for Ch. 16, and public service announcements

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	1	1	1
Part Time Positions	0	0	0
Total	**1**	**1**	**1**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 106,570	$ 108,861	$ 105,307
Purchased contracted Services	$ 7,342	$ 18,060	$ 13,260
Supplies Expenditures	$ 476	$ 2,900	$ 2,900
Capital Outlay	$ -	$ -	$ 8,000
Interfund/Department Services	$ 388	$ 388	$ 320
Total	$ 114,776	$ 130,209	$ 129,787

DEPARTMENT GOALS

1. Work with the new Audio Visual Technician to improve the infrastructure of Channel 16 and to create new programming for the channel..
2. Work with ICS Department to integrate more video content on the site.
3. Work to increase exposure for the new Chatham County smart phone app “Chatham County Connect”.
4. Continue to produce the county’s quarterly newsletter “The Chatham County Connection” and increase its distribution. Currently it is distributed through the Savannah Morning News (80,000), Savannah Tribune (10,000) and The Herald (4,500).

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Channel 16 Weekly Educational Programming Hours	24	28	32
Special Events Promoted	10	15	16
Number of Meetings Recorded	52	52	52
Number of Public Service Announcements Produced	12	15	15
Channel 16 Weekly Educational Programming Hours	24	28	32
Special Events Promoted	10	15	16

1001570 Public Information

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	74,215	74,000	71,572
51.21001	REGULAR EMPLOY-INSURANCE	11,600	11,600	12,025
51.22001	REG EMPLOY-EMPLOYER FICA	5,213	5,661	5,476
51.24001	REG EMPLOY-PENSION CONTRI	12,742	14,800	12,934
51.29001	OPEB EMPLOYER CONTRIB.	2,800	2,800	3,300
	Personal Services Total	**$106,570**	**$108,861**	**$105,307**
52.12099	PROFESSIONAL - OTHER EXP	3,500	9,600	4,800
52.22001	REPAIRS & MAINTENANCE	0	960	960
52.32001	TELEPHONE EXPENSE	756	1,500	1,500
52.35001	TRAVEL EXPENSES	2,006	3,500	3,500
52.36001	DUES/FEES-ORGANIZATIONS	530	500	500
52.37020	EDUCATION/TRAINING	550	2,000	2,000
	Purchased/Contracted Services Total	**$7,342**	**$18,060**	**$13,260**
53.11010	SUPPLIES - OFFICE	476	2,800	2,800
53.14003	BOOKS & REPORTS	0	100	100
	Supplies/Expenditures Total	**$476**	**$2,900**	**$2,900**
54.25001	OTHER EQUIPMENT	0	0	8,000
	Capital Outlay Total	**$0**	**$0**	**$8,000**
55.11005	INTERNAL SVC-COMPUTER REP	250	250	120
55.11006	INTERNAL SVC-SOFTWARE LIC	138	138	200
	Interfund/Department Services Total	**$388**	**$388**	**$320**
	Grand Total	**$114,776**	**$130,209**	**$129,787**

PUBLIC COMMUNICATION - 1001571

Function	Description
Public communication	Working collaboratively with County agencies and departments, the Public Communications office coordinates media communications, issue management, information dissemination and strategic communications advice
Community outreach	Engages residents and other community stakeholders to explain the Chatham County policies, programs, services, and to provide statistical and factual information

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	0	0	2
Part Time Positions	0	0	0
Total	**0**	**0**	**2**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	-	-	104,682
Purchased contracted Services	-	-	7,000
Supplies Expenditures	-	-	6,000
Capital Outlay	-	-	2,000
Total	-	-	119,682

DEPARTMENT GOALS

1. Building public trust and confidence in the Chatham County government.
2. Informing the public about the services provided by the County.
3. Assisting the County in achieving its goals and priorities.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted

Performance measures are unavailable for the department. This is a newly created department, and at present, unstaffed.

1001571 Public Communications

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	0	0	70,947
51.21001	REGULAR EMPLOY-INSURANCE	0	0	12,025
51.22001	REG EMPLOY-EMPLOYER FICA	0	0	5,476
51.24001	REG EMPLOY-PENSION CONTRI	0	0	12,934
51.29001	OPEB EMPLOYER CONTRIB.	0	0	3,300
	Personal Services Total	**$0**	**$0**	**$104,682**
52.12099	PROFESSIONAL - OTHER EXP	0	0	4,000
52.22001	REPAIRS & MAINTENANCE	0	0	500
52.32001	TELEPHONE EXPENSE	0	0	0
52.35001	TRAVEL EXPENSES	0	0	1,000
52.36001	DUES/FEES-ORGANIZATIONS	0	0	500
52.37020	EDUCATION/TRAINING	0	0	1,000
	Purchased/Contracted Services Total	**$0**	**$0**	**$7,000**
53.11010	SUPPLIES - OFFICE	0	0	5,000
53.14003	BOOKS & REPORTS	0	0	1,000
	Supplies/Expenditures Total	**$0**	**$0**	**$6,000**
54.25001	OTHER EQUIPMENT	0	0	2,000
	Capital Outlay Total	**$0**	**$0**	**$2,000**
	Grand Total	**$0**	**$0**	**$119,682**

ADMINISTRATIVE SERVICES - 1001580

Function	Description
Administration	Oversees Administrative Services Operations County-Wide, Including Print Shop Services, Mail Services, Centralized Records Management And Micro-Film Services.
Records Management	Maintains File System Of Various Files/Records For The County; Prepares Files, Organizes Documentation, And Files Documents In Designated Order; Retrieves/Replaces Files; Scan Records Into Computer; Shreds/Destroys Confidential Or Obsolete Documents
Courier	Process Ingoing And Outgoing Mail And Other Correspondence For All Correspondence For All County Departments.
Message Center	Performs A Range Of Clerical And Secretarial Tasks Which Require The Application Of Some Independent Judgment And General Knowledge.
Print Shop	Supervise And Maintain The Operation Of Print Shop And Coordinate The Service Of Mail.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	17	17	17
Part Time Positions	0	0	0
Total	**17**	**17**	**17**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 963,341	$ 1,014,728	$ 1,048,258
Purchased/Contracted Services	$ 79,764	$ 72,289	$ 89,997
Supplies/Expenditures	$ 32,581	$ 34,130	$ 33,600
Interfund/Department Services	$ (38,729)	$ (40,566)	$ (40,280)
Grand Total	**$ 1,036,957**	**$ 1,080,581**	**$ 1,131,575**

DEPARTMENT GOALS

1. Maintain County public records in the most efficient manner by retrieving and storing at a low cost.
2. Provide several departments with a conversion to digital form for storage space and to process on a computer for archival use.
3. Collection of incoming, outgoing and interoffice correspondence in the most efficient manner.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Files Reference (request and returns)	20,003	13,036	23,000
Documents Interfiled	27,936	39,085	44,000
Accessions (Cu. FT.)	5,187	5,923	7,900
Documents disposed of (Cu. Ft.)	4,200	4,300	5,200
Scanning	N/A	50%	100%
Percentage of mail service provided	95%	95%	100%

1001580 Administrative Services

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	533,410	565,411	583,195
51.12001	TEMPORARY EMPLOYEES	0	0	0
51.13001	REGULAR EMPLOY-OVERTIME	44,767	55,000	55,000
51.21001	REGULAR EMPLOY-INSURANCE	197,200	197,200	204,425
51.22001	REG EMPLOY-EMPLOYER FICA	39,464	47,600	44,622
51.24001	REG EMPLOY-PENSION CONTRI	100,900	101,917	104,916
51.29001	OPEB EMPLOYER CONTRIB.	47,600	47,600	56,100
	Personal Services Total	**$963,341**	**$1,014,728**	**$1,048,258**
52.21101	DISPOSAL (GARBAGE) EXP	719	700	700
52.21401	LAWN CARE EXPENSE	2,850	2,880	2,880
52.22001	REPAIRS & MAINTENANCE	1,129	1,745	3,545
52.22010	FLEET MAINTENANCE PARTS	3,014	2,000	3,010
52.22011	FLEET MAINTENANCE LABOR	3,252	1,500	3,250
52.22012	FLEET MAINTENANCE OUTSIDE	220	500	220
52.23101	BUILDING & LAND RENTAL	1,692	1,600	1,692
52.23201	EQUIPMENT RENTALS	23,889	20,644	23,500
52.32001	TELEPHONE EXPENSE	539	500	500
52.32005	POSTAGE-POST OFFICE EXP	324	300	700
52.35001	TRAVEL EXPENSES	10,985	6,000	6,000
52.36001	DUES/FEES-ORGANIZATIONS	765	645	800
52.37020	EDUCATION/TRAINING	2,975	3,200	3,200
52.39001	OTHER PURCHASED SERVICES	27,412	30,075	40,000
	Purchased/Contracted Services Total	**$79,764**	**$72,289**	**$89,997**
53.11010	SUPPLIES - OFFICE	4,336	6,130	4,500
53.11021	PRINT SHOP COPY FEE	0	0	100
53.12701	GASOLINE/DIESEL-BULK PUR	13,271	10,000	13,000
53.17009	MATERIALS & SUPPLIES EXP	14,975	18,000	16,000
	Supplies/Expenditures Total	**$32,581**	**$34,130**	**$33,600**
55.11005	INTERNAL SVC-COMPUTER REP	2,500	2,500	2,070
55.11006	INTERNAL SVC-SOFTWARE LIC	1,934	1,934	2,650
55.11020	REIMBURSEMENTS TO FUNDS	-43,163	-45,000	-45,000
	Interfund/Department Services Total	**-$38,729**	**-$40,566**	**-$40,280**
	Grand Total	**$1,036,957**	**$1,080,581**	**$1,131,575**

COURT ADMINISTRATOR - 1002100

Function	Description
Case Management	Provide criminal case management in accordance with prescribed court rules and procedures. Includes scheduling of felony criminal matters, issuance of court dockets and attendance in criminal case proceedings to enter and provide pertinent information.
Court Administration	To plan, coordinate, and direct all of the non-judicial functions for the superior court in accordance with all the laws of the state and uniform superior court rules.
Drug, Mental Health, and Veterans Court	Coordinate and administer accountability court programs to reduce substance abuse, mental illness, and drug related criminal activity by providing treatment and case management to participants.
Jury Services, Court Reporting, & Court Services	Coordination of jury pools, orientation, and establishment of the grand jury for each term of the court. Provides mandated court reporting services to the courts in and Appoints interpreters as required by law for parties appearing before the courts
Judicial	To fairly and impartially administer justice and resolve disputes brought before the court in civil, domestic and criminal felony matters including appeals from lower courts and certain administrative boards.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	38	38	39
Part Time Positions	2	2	1
Total	**40**	**40**	**40**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 3,081,926	$ 3,179,610	$ 3,408,945
Purchased contracted Services	$ 258,335	$ 302,600	$ 224,935
Supplies Expenditures	$ 78,722	$ 83,250	$ 72,000
Capital Outlay	$ 4,006	$ 8,600	$ 4,000
Interfund/Department Services	$ 19,932	$ 19,930	$ 14,980
Total	$ 3,442,921	$ 3,593,990	$ 3,724,860

DEPARTMENT GOALS

1. Maintain a disposition ratio of at least 95% in civil and criminal cases heard within the Chatham County court system during a calendar year.

PERFORMANCE MEASURES

Measure	CY 2012	CY 2014	CY2015
Civil Case Disposition Ratio	102%	108%	99%
Criminal Case Disposition Ratio	103%	103%	91%
Drug Court Graduation Rate	47%	42%	47%
Mental Health Court Rate	38%	46%	67%
Veterans Court Rate	40%	33%	0%

1002100 Court Administrator

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	2,060,100	2,117,230	2,234,575
51.11011	REGULAR EMPLOY-PART TIME	0	0	0
51.11031	SPECIAL PAY	0	17,500	38,120
51.12001	TEMPORARY EMPLOYEES	0	0	11,000
51.21001	REGULAR EMPLOY-INSURANCE	406,000	406,000	410,780
51.22001	REG EMPLOY-EMPLOYER FICA	138,711	161,970	172,455
51.24001	REG EMPLOY-PENSION CONTRI	379,114	378,910	401,995
51.29001	OPEB EMPLOYER CONTRIB.	98,000	98,000	140,020
	Personal Services Total	**$3,081,926**	**$3,179,610**	**$3,408,945**
52.12099	PROFESSIONAL - OTHER EXP	117,365	155,000	155,000
52.22001	REPAIRS & MAINTENANCE	6,906	4,000	2,000
52.23101	BUILDING & LAND RENTAL	52,207	63,510	0
52.23102	RENTAL-PARKING	0	0	10,000
52.23201	EQUIPMENT RENTALS	24,182	25,000	20,000
52.32001	TELEPHONE EXPENSE	5,231	5,500	5,000
52.32005	POSTAGE-POST OFFICE EXP	12,346	11,000	11,000
52.35001	TRAVEL EXPENSES	19,440	18,000	7,500
52.36001	DUES/FEES-ORGANIZATIONS	6,503	8,170	8,335
52.37020	EDUCATION/TRAINING	10,885	9,920	4,100
52.39001	OTHER PURCHASED SERVICES	3,270	2,500	2,000
	Purchased/Contracted Services Total	**$258,335**	**$302,600**	**$224,935**
53.11010	SUPPLIES - OFFICE	39,719	43,000	40,000
53.12901	UTILITIES OTHER	7,847	9,500	0
53.14003	BOOKS & REPORTS	29,109	27,550	30,000
53.17009	MATERIALS & SUPPLIES EXP	2,048	3,200	2,000
	Supplies/Expenditures Total	**$78,722**	**$83,250**	**$72,000**
54.23001	FURNITURE/FIXTURE EXPENSE	0	0	4,000
1002100	**Court Administrator (Continued)**			
54.25001	OTHER EQUIPMENT	4,006	8,600	0
	Capital Outlay Total	**$4,006**	**$8,600**	**$4,000**
55.11005	INTERNAL SVC-COMPUTER REP	12,750	12,750	5,610
55.11006	INTERNAL SVC-SOFTWARE LIC	7,182	7,180	9,370
	Interfund/Department Services. Total	**$19,932**	**$19,930**	**$14,980**
	Grand Total	**$3,442,921**	**$3,593,990**	**$3,724,860**

ALTERNATIVE DISPUTE RESOLUTION - 1002120

Function	Description
Administration	Manages court case referrals to mediation by the director, the judge and the parties for the purpose of providing a speedy, efficient, and inexpensive resolution to disputes reducing the burden of a trial.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	2	2	2
Part Time Positions	0	0	0
Total	**2**	**2**	**2**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 97,978	$ 90,910	$ 94,420
Purchased contracted Services	$ 8,605	$ 102,555	$ 100,200
Supplies Expenditures	$ 1,469	$ 1,750	$ 1,600
Capital Outlay	$ -	$ 2,000	$ 2,000
Interfund/Department Services	$ 776	$ 780	$ 650
Total	$ 108,828	$ 197,995	$ 198,870

DEPARTMENT GOALS

1. Review court cases for appropriateness of ADR, make recommendations to judges and process and track mediation results.
2. Administer the provisions of the Superior Court Standing Order Mandating Alternative Dispute Resolution for all contested civil cases filed May 1, 2007 and after, unless exempted, prior to the granting of a pretrial conference or trial.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Cases Reviewed	9500	9000	8500
ADR Referrals	1305	1430	1500
Cases mediated	834	915	960
Training Programs	12	12	12

1002120 Alternative Dispute Resolution

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	61,327	61,120	62,940
51.12001	TEMPORARY EMPLOYEES	6,622	0	0
51.21001	REGULAR EMPLOY-INSURANCE	11,600	11,030	12,025
51.22001	REG EMPLOY-EMPLOYER FICA	4,594	4,675	4,680
51.24001	REG EMPLOY-PENSION CONTRI	11,035	11,285	11,475
51.29001	OPEB EMPLOYER CONTRIB.	2,800	2,800	3,300
	Personal Services Total	**$97,978**	**$90,910**	**$94,420**
52.22001	REPAIRS & MAINTENANCE	111	2,000	1,000
52.23201	EQUIPMENT RENTALS	1,635	2,000	2,000
52.32001	TELEPHONE EXPENSE	293	225	225
52.32005	POSTAGE-POST OFFICE EXP	0	100	0
52.35001	TRAVEL EXPENSES	1,196	2,000	2,000
52.36001	DUES/FEES-ORGANIZATIONS	0	400	400
52.37020	EDUCATION/TRAINING	0	2,000	2,000
52.39001	OTHER PURCHASED SERVICES	5,370	93,830	92,575
	Purchased/Contracted Services Total	**$8,605**	**$102,555**	**$100,200**
53.11010	SUPPLIES - OFFICE	1,469	1,000	1,000
53.14003	BOOKS & REPORTS	0	250	100
53.17009	MATERIALS & SUPPLIES EXP	0	500	500
	Supplies/Expenditures Total	**$1,469**	**$1,750**	**$1,600**
54.24002	COMPUTER-DESKTOPS	0	2,000	2,000
	Capital Outlay Total	**$0**	**$2,000**	**$2,000**
55.11005	INTERNAL SVC-COMPUTER REP	500	500	240
55.11006	INTERNAL SVC-SOFTWARE LIC	276	280	410
	Interfund/Department Services Total	**$776**	**$780**	**$650**
	Grand Total	**$108,828**	**$197,995**	**$198,870**

CLERK OF SUPERIOR COURT - 1002180

Function	Description
Administration	Accurately and timely process and disburse court filing fees and cost in accordance with state statute and court orders. Manage budget, purchasing, human resource coordination and information technology issues. Coordinate interactions with external local, regional and state-wide agencies
Court Operations	In-court functions - accurately administer oaths, process evidence, process paperwork, attend to the needs of the court, bar and public. In-office functions - receive and file pleadings, conform new cases, process protective orders
Criminal Processing & Evidence	Department of driver services. Coordinate with state probation department. Respond to open records request from inmates and the public.
Customer Service & Records Maintenance	Timely and accurately determine filing type and perform data entry, scanning and indexing of each case filing. Maintain active, inactive and archival files, books and records to include scanning for historical preservation and disaster recovery. Assist customers with copies of court records, notary public commissions, residency affidavits, and other miscellaneous request. Transport or transmit records between buildings, pull cases for court, retrieve records for customer request.
Real Estate	Scan all other documents such as partnerships, pre-nuptial agreements; D.D form 214; and miscellaneous filings. OCGA 15-6-61

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	45	45	45
Part Time Positions	0	0	0
Total	**45**	**45**	**45**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 2,580,243	$ 2,602,495	$ 2,687,655
Purchased contracted Services	$ 110,031	$ 122,170	$ 166,270
Supplies Expenditures	$ 67,531	$ 108,105	$ 85,229
Capital Outlay	$ 16,118	$ -	$ -
Interfund/Department Services	$ 15,872	$ 15,870	$ 15,990
Total	$ 2,789,795	$ 2,848,640	$ 2,955,144

DEPARTMENT GOALS

1. Establish and increase the use of e-commerce and e-filing practices as a form of payment for filings and requests.
2. Establish the new computer system software on time and on budget.
3. Continue to maintain a 100% imaging rate on all cases filed, allowing for better document storage and retrieval.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Projected	FY2016 Projected
Total Case pages imaged	278,611	284,183	289,866
Total Cases filed	8,060	8,218	8,380
Real Estate Transactions	48,935	49,913	50,911
Real Estate Collections	$7,368,368	$7,515,735	$7,666,049
Non Real Estate Transactions	28,375	28,492	29,484
Non Real Estate Collections	$2,209,369	$2,253,556	$2,298,627

1002180 Clerk of Superior Court

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	1,544,937	1,532,465	1,585,740
51.11011	REGULAR EMPLOY-PART TIME	0	0	0
51.12001	TEMPORARY EMPLOYEES	4,087	0	0
51.13001	REGULAR EMPLOY-OVERTIME	34,060	30,000	39,000
51.21001	REGULAR EMPLOY-INSURANCE	497,640	520,840	510,740
51.22001	REG EMPLOY-EMPLOYER FICA	106,154	121,440	124,220
51.24001	REG EMPLOY-PENSION CONTRI	272,645	272,030	279,785
51.24002	OTHR PENSION CONTRIBUTION	600	0	0
51.29001	OPEB EMPLOYER CONTRIB.	120,120	125,720	148,170
	Personal Services Total	**$2,580,243**	**$2,602,495**	**$2,687,655**
52.22001	REPAIRS & MAINTENANCE	12,614	16,000	16,000
52.23201	EQUIPMENT RENTALS	33,024	38,810	20,000
52.32001	TELEPHONE EXPENSE	2,050	2,500	2,500
52.32004	INTERNET SERVICE EXPENSE	0	0	65,630
52.32005	POSTAGE-POST OFFICE EXP	43,808	49,220	45,000
52.35001	TRAVEL EXPENSES	9,080	6,500	8,000
52.36001	DUES/FEES-ORGANIZATIONS	2,243	2,140	2,140
52.37020	EDUCATION/TRAINING	2,640	3,000	3,000
52.39001	OTHER PURCHASED SERVICES	4,572	4,000	4,000
	Purchased/Contracted Services Total	**$110,031**	**$122,170**	**$166,270**
53.11010	SUPPLIES - OFFICE	29,671	46,870	49,100
53.14003	BOOKS & REPORTS	313	1,605	500
53.17009	MATERIALS & SUPPLIES EXP	37,548	59,630	35,629
	Supplies/Expenditures Total	**$67,531**	**$108,105**	**$85,229**
54.25001	OTHER EQUIPMENT	16,118	0	0
	Capital Outlay Total	**$16,118**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	8,000	8,000	5,610
55.11006	INTERNAL SVC-SOFTWARE LIC	7,872	7,870	10,380
	Interfund/Department Services Total	**$15,872**	**$15,870**	**$15,990**
	Grand Total	**$2,789,795**	**$2,848,640**	**$2,955,144**

DISTRICT ATTORNEY - 1002200

Function	Description
Administration	Provide administrative support to the mission of the district attorney.
State Court	Ensure efficient as well as quality prosecution of misdemeanor cases throughout Chatham county while protecting our community and victims from those who have been charged with crimes against them
Superior Court	Fairly and ethically prosecute persons accused of felonies and to perform all other duties as directed by the Georgia constitution and the laws of this state.
Criminal Investigations	Provides supplementary additional investigation when needed to assist in the prosecution of cases and to provide additional investigative support in all other areas of the district attorneys mission.
Juvenile Court	To zealously prosecute juveniles under the age of seventeen who are charged in a criminal case; to advocate for the protection of the community and to ensure that the needs of the juvenile offender are met.

Total	FY 2014	FY 2015	FY2016
Full Time Equivalents	71	74	76
Part Time Positions	0	0	0
Total	**71**	**74**	**76**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 5,358,315	$ 5,495,320	$ 5,652,511
Purchased/Contracted Services	$ 293,216	$ 369,000	$ 326,880
Supplies/Expenditures	$ 131,482	$ 163,500	$ 138,600
Capital Outlay	$ 39,083	$ 27,590	$ 19,600
Interfund/Department Services	$ 33,292	$ 33,290	$ 26,780
Total	$ 5,855,387	$ 6,088,700	$ 6,164,371

DEPARTMENT GOALS

1. Decrease discovery costs by utilizing e-discovery through Tracker.
2. Improve prosecution efficiency each year in both State and Superior Court.
3. Maintain improved relationship with local law enforcement agencies and stakeholders.
4. Establish connections in high crime area of city to promote better communication with community leaders.

PERFORMANCE MEASURES

Measure		FY 2014 Actual	FY 2015 Projected	FY2016 Projected
Superior Court -	Cases Open	4,298	4,022	4,022
	Cases closed	3,839	4,276	4,276
State Court -	Cases open	6,543	8,134	8,134
	Cases Closed	4,174	6,062	6,062
Juvenile Court -	Cases open	867	1,164	1,164
	Cases Closed	601	890	890
Investigative Division	Investigative Tasks	2,590	2,604	2,604

1002200 District Attorney

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	3,528,723	3,620,130	3,681,811
51.11031	SPECIAL PAY	0	0	5,400
51.21001	REGULAR EMPLOY-INSURANCE	736,600	754,000	741,690
51.22001	REG EMPLOY-EMPLOYER FICA	243,372	277,060	280,415
51.24001	REG EMPLOY-PENSION CONTRI	671,760	662,130	690,385
51.29001	OPEB EMPLOYER CONTRIB.	177,800	182,000	252,810
	Personal Services Total	**$5,358,315**	**$5,495,320**	**$5,652,511**
52.12099	PROFESSIONAL - OTHER EXP	6,863	25,000	10,000
52.13001	COURT REPORTING EXPENSE	49,634	64,000	64,000
52.22001	REPAIRS & MAINTENANCE	1,223	4,000	4,000
52.22010	FLEET MAINTENANCE PARTS	9,508	7,500	4,710
52.22011	FLEET MAINTENANCE LABOR	5,975	7,500	5,130
52.22012	FLEET MAINTENANCE OUTSIDE	1,740	6,000	1,740
52.23101	BUILDING & LAND RENTAL	7,548	0	0
52.23102	RENTAL-PARKING	5	8,000	8,000
52.23201	EQUIPMENT RENTALS	19,012	30,000	32,300
52.32001	TELEPHONE EXPENSE	14,491	20,000	17,000
52.32005	POSTAGE-POST OFFICE EXP	17,405	22,000	20,000
52.33001	ADVERT-PROF PUBLICATIONS	3,486	15,000	10,000
52.35001	TRAVEL EXPENSES	41,670	30,000	30,000
52.36001	DUES/FEES-ORGANIZATIONS	20,952	15,000	15,000
52.36010	FEES-WITNESS-OTHER	74,673	85,000	85,000
52.37020	EDUCATION/TRAINING	14,108	25,000	15,000
52.39001	OTHER PURCHASED SERVICES	4,924	5,000	5,000
	Purchased/Contracted Services Total	**$293,216**	**$369,000**	**$326,880**
53.11010	SUPPLIES - OFFICE	62,814	65,000	65,000
53.12701	GASOLINE/DIESEL-BULK PUR	27,081	40,000	30,000
53.13009	CATERED-OTHER	1,273	2,500	2,000
53.14003	BOOKS & REPORTS	28,534	44,000	35,000
53.17001	UNIFORMS	3,750	6,000	600
53.17009	MATERIALS & SUPPLIES EXP	8,030	6,000	6,000
	Supplies/Expenditures Total	**$131,482**	**$163,500**	**$138,600**
54.23001	FURNITURE/FIXTURE EXPENSE	27,252	0	0
54.24003	COMPUTER-LAPTOPS	7,999	0	0
54.24009	COMPUTER-PERIPHERAL EQUIP	1,990	18,590	10,600
54.25001	OTHER EQUIPMENT	1,841	9,000	9,000
	Capital Outlay Total	**$39,083**	**$27,590**	**$19,600**
55.11005	INTERNAL SVC-COMPUTER REP	21,000	21,000	10,490
55.11006	INTERNAL SVC-SOFTWARE LIC	12,292	12,290	16,290
	Interfund/Department Services Total	**$33,292**	**$33,290**	**$26,780**
	Grand Total	**$5,855,387**	**$6,088,700**	**$6,164,371**

VICTIM WITNESS - 1002210

Function	Description
Administration	Supervise and manage VWAP and violence intervention staff; prepare and manage budget and grants; oversee volunteer and internship recruitment and work planning provide community outreach and public speaking to clubs and organizations on victim related issues.
Victim Advocate	Victim Witness advocates for Superior, State, juvenile courts

Total	FY 2014	FY 2015	FY2016
Full Time Equivalents	11	11	11
Part Time Positions	0	0	0
Total	**11**	**11**	**11**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 662,962	$ 680,840	$ 694,785
Purchased/Contracted Services	$ 32,543	$ 40,500	$ 39,600
Supplies/Expenditures	$ 16,026	$ 21,750	$ 20,050
Capital Outlay	$ 1,700	$ -	$ -
Interfund/Department Services	$ 4,434	$ 4,435	$ 3,990
Total	$ 717,664	$ 747,525	$ 758,425

DEPARTMENT GOALS

1. Utilize Buddy, the VWAP programs facility/emotional support dog, with victims and witnesses coming to the Courthouse for interviews and court hearings in at least 5% of the Victim Witness cases.
2. Increase community awareness and education on victim's issues and victim rights by involvement in at least 10 community presentations and media interviews a year.
3. Increase VWAP's crime prevention program through the Youth Intercept program (at risk kids referred by Public Schools) and expand the program through other community resources.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Actual	FY2016 Projected
Annual Cases	8,601	9,305	11,000
Community Presentations/Media Interviews	9	18	25
VWAP Support Dog Usage	N/A	N/A	525
Youth Intercept program participation	31	40	55

1002210 Victim Witness

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	428,855	426,190	428,825
51.13001	REGULAR EMPLOY-OVERTIME	1,059	1,035	1,075
51.21001	REGULAR EMPLOY-INSURANCE	107,631	119,230	114,100
51.22001	REG EMPLOY-EMPLOYER FICA	28,773	28,780	34,560
51.24001	REG EMPLOY-PENSION CONTRI	70,664	76,825	77,325
51.29001	OPEB EMPLOYER CONTRIB.	25,980	28,780	38,900
	Personal Services Total	**$662,962**	**$680,840**	**$694,785**
52.11001	MANAGEMENT CONSULTING SER	1,247	4,000	2,000
52.22001	REPAIRS & MAINTENANCE	101	0	0
52.22010	FLEET MAINTENANCE PARTS	90	0	10
52.22011	FLEET MAINTENANCE LABOR	88	0	90
52.23101	BUILDING & LAND RENTAL	6,724	0	0
52.23102	RENTAL-PARKING	0	5,000	7,000
52.23201	EQUIPMENT RENTALS	5,819	6,000	5,000
52.32001	TELEPHONE EXPENSE	2,432	2,000	1,000
52.32005	POSTAGE-POST OFFICE EXP	8,120	9,000	9,000
52.35001	TRAVEL EXPENSES	5,762	9,000	10,000
52.36001	DUES/FEES-ORGANIZATIONS	95	500	500
52.37020	EDUCATION/TRAINING	2,065	5,000	5,000
	Purchased/Contracted Services Total	**$32,543**	**$40,500**	**$39,600**
53.11010	SUPPLIES - OFFICE	15,318	18,320	18,000
53.11021	PRINT SHOP COPY FEE	0	100	50
53.12701	GASOLINE/DIESEL-BULK PUR	174	500	500
53.13009	CATERED-OTHER	232	830	500
53.14003	BOOKS & REPORTS	0	1,000	500
53.17009	MATERIALS & SUPPLIES EXP	302	1,000	500
	Supplies/Expenditures Total	**$16,026**	**$21,750**	**$20,050**
54.24003	COMPUTER-LAPTOPS	1,700	0	0
	Capital Outlay Total	**$1,700**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	2,500	2,500	1,340
55.11006	INTERNAL SVC-SOFTWARE LIC	1,934	1,935	2,650
	Interfund/Department Services Total	**$4,434**	**$4,435**	**$3,990**
	Grand Total	**$717,664**	**$747,525**	**$758,425**

STATE COURT JUDGES - 1002300

Function	Description
Administration	The Court Administrator to the State Court judges facilitates the administrative functions of the court under the guidance of the Chief Judge. The Court Administrator is responsible for functions such as case flow management, human resources management, fiscal administration, technology management, community relations, and public information. The Court Administrator provides leadership, oversight, and guidance to the programs and projects of the court.
DUI Court Judiciary	Provides a method and program for dui offenders by providing judicial oversight of cases. Provides protocols and procedures for the program offered to participants. Monitors participants' progress and determines appropriate and effective sanctions for program violations as well as incentives for continued compliance.
Judiciary	Preside over civil and criminal cases properly filed with the Clerk of Court.. This court has concurrent jurisdiction with Superior Court with the exception of equity, land and domestic relations. State Court serves as the Appellate Court for the Magistrate Court of Chatham County. OCGA 15-7-1 thru 15-7-85.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	10	10	10
Part Time Positions	0	0	0
Total	**10**	**10**	**10**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 1,282,086	$ 1,338,960	$ 1,476,520
Purchased contracted Services	$ 46,950	$ 61,350	$ 59,290
Supplies Expenditures	$ 15,293	$ 18,300	$ 20,570
Capital Outlay	$ 2,443	$ 9,920	$ -
Interfund/Department Services	$ 5,236	$ 7,090	$ 5,210
Total	$ 1,352,009	$ 1,435,620	$ 1,561,590

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Civil Operations – Filings	2,060	1,961	2,100
Civil Operations - Disposed	2,330	2,137	2,250
Civil Operations - Collections	537,096	507,794	500,000
Criminal Operations – Filings	5,174	7,208	6,700
Criminal Operations - Disposed	4,990	5,668	6,250
Criminal Operations - Collections	$ 1,001,159	$ 1,131,695	$ 1,000,000
Criminal Operations – Post Judgement Proceedings	3,421	2,840	3,200

1002300 State Court - Judges

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	882,743	956,250	1,035,310
51.11031	SPECIAL PAY	0	0	0
51.13001	REGULAR EMPLOY-OVERTIME	0	500	0
51.21001	REGULAR EMPLOY-INSURANCE	116,000	117,100	120,250
51.22001	REG EMPLOY-EMPLOYER FICA	52,837	63,000	67,610
51.24001	REG EMPLOY-PENSION CONTRI	173,535	173,830	188,240
51.24002	OTHR PENSION CONTRIBUTION	31,771	0	32,110
51.29001	OPEB EMPLOYER CONTRIB.	25,200	28,280	33,000
	Personal Services Total	**$1,282,086**	**$1,338,960**	**$1,476,520**
52.11001	MANAGEMENT CONSULTING SER	23,647	38,400	38,400
52.22001	REPAIRS & MAINTENANCE	775	1,150	500
52.23201	EQUIPMENT RENTALS	4,873	4,800	4,800
52.32005	POSTAGE-POST OFFICE EXP	5,566	5,500	5,000
52.35001	TRAVEL EXPENSES	6,498	7,000	5,650
52.36001	DUES/FEES-ORGANIZATIONS	3,136	2,500	2,900
52.37020	EDUCATION/TRAINING	2,455	2,000	2,040
	Purchased/Contracted Services Total	**$46,950**	**$61,350**	**$59,290**
53.11010	SUPPLIES - OFFICE	5,766	7,500	6,770
53.14003	BOOKS & REPORTS	9,318	9,000	12,000
53.17001	UNIFORMS	0	800	800
53.17009	MATERIALS & SUPPLIES EXP	209	1,000	1,000
	Supplies/Expenditures Total	**$15,293**	**$18,300**	**$20,570**
54.23001	FURNITURE/FIXTURE EXPENSE	0	0	0
54.25001	OTHER EQUIPMENT	2,443	9,920	0
	Capital Outlay Total	**$2,443**	**$9,920**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	2,750	4,600	1,950
55.11006	INTERNAL SVC-SOFTWARE LIC	2,486	2,490	3,260
	Interfund/Department Services Total	**$5,236**	**$7,090**	**$5,210**
	Grand Total	**$1,352,009**	**$1,435,620**	**$1,561,590**

STATE COURT CLERK - 1002310

Function	Description
DUI Court Administrative	Exercises administrative control over DUI Court program.
Civil	Provides receipting, checking, docketing and indexing all civil cases filed in the State Court of Chatham County. Prepares subpoenas; attends court sessions, receives and dockets all pleadings; prepares and maintains chronological books of the minutes of the court; prepares and sends all appeals to the Court of Appeals or the Supreme Court.
Criminal	Provides receipting, checking, docketing and indexing all criminal cases filed in the State Court of Chatham County. Prepares subpoenas; attends court sessions, receives and dockets all pleadings; prepares and maintains chronological books of the minutes of the court; prepares and sends all appeals to the Court of Appeals or the Supreme Court.
Administrative	Exercises administrative control over the other functions of the court. Attends sessions of court, collects and summarizes statistical data for the management of all civil and criminal court activities for the publishing of periodic reports as required by the Georgia Administrative Office of the courts.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	20	20	20
Part Time Positions	0	0	0
Total	**20**	**20**	**20**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 1,241,591	$ 1,291,560	$ 1,295,450
Purchased contracted Services	$ 38,741	$ 53,600	$ 42,680
Supplies Expenditures	$ 16,589	$ 40,100	$ 32,700
Capital Outlay	$ -	$ 21,580	$ -
Interfund/Department Services	$ 11,703	$ 11,705	$ 7,290
Total	$ 1,308,625	$ 1,418,545	$ 1,378,120

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Civil Operations – Filings	2,060	1,961	2,100
Civil Operations - Disposed	2,330	2,137	2,250
Civil Operations - Collections	537,096	507,794	500,000
Criminal Operations – Filings	5,174	7,208	6,700
Criminal Operations - Disposed	4,990	5,668	6,250
Criminal Operations - Collections	$ 1,001,159	$ 1,131,695	$ 1,000,000
Criminal Operations – Post Judgement Proceedings	3,421	2,840	3,200

1002310 State Court - Clerk

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	763,384	810,615	784,980
51.12001	TEMPORARY EMPLOYEES	0	0	0
51.13001	REGULAR EMPLOY-OVERTIME	2,664	0	2,700
51.21001	REGULAR EMPLOY-INSURANCE	232,000	234,320	240,500
51.22001	REG EMPLOY-EMPLOYER FICA	49,558	54,050	60,060
51.24001	REG EMPLOY-PENSION CONTRI	137,385	136,015	141,210
51.24002	OTHR PENSION CONTRIBUTION	600	0	0
51.29001	OPEB EMPLOYER CONTRIB.	56,000	56,560	66,000
	Personal Services Total	**$1,241,591**	**$1,291,560**	**$1,295,450**
52.11001	MANAGEMENT CONSULTING SER	332	0	0
52.22001	REPAIRS & MAINTENANCE	332	2,500	1,700
52.23201	EQUIPMENT RENTALS	4,780	8,000	5,400
52.32001	TELEPHONE EXPENSE	758	750	750
52.32005	POSTAGE-POST OFFICE EXP	24,170	27,850	25,000
52.33001	ADVERT-PROF PUBLICATIONS	4,550	6,250	4,500
52.35001	TRAVEL EXPENSES	2,384	3,500	3,000
52.36001	DUES/FEES-ORGANIZATIONS	885	1,150	1,150
52.37020	EDUCATION/TRAINING	550	3,600	1,180
	Purchased/Contracted Services Total	**$38,741**	**$53,600**	**$42,680**
53.11010	SUPPLIES - OFFICE	16,589	38,600	32,200
53.14003	BOOKS & REPORTS	0	1,500	500
	Supplies/Expenditures Total	**$16,589**	**$40,100**	**$32,700**
54.23001	FURNITURE/FIXTURE EXPENSE	0	0	0
54.25001	OTHER EQUIPMENT	0	21,580	0
	Capital Outlay Total	**$0**	**$21,580**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	8,250	8,250	2,810
55.11006	INTERNAL SVC-SOFTWARE LIC	3,453	3,455	4,480
	Interfund/Department Services Total	**$11,703**	**$11,705**	**$7,290**
	Grand Total	**$1,308,625**	**$1,418,545**	**$1,378,120**

DUI COURT - 1002320

Function	Description
Administrative	Exercises administrative control over the DUI Court program. Responsible for case management, facilitates participants successful completion of all requirements of the program and serves as the liaison between all stakeholders and the judiciary.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	3	3	3
Part Time Positions	0	0	0
Total	**3**	**3**	**3**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	220,780	219,990	226,370
Purchased contracted Services	16,070	26,945	34,940
Supplies Expenditures	1,577	3,000	3,000
Capital Outlay			
Interfund/Department Services	1,579	1,580	1,630
Total	240,006	251,515	265,940

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Participants beginning of year	181	163	145
Entered into the program	137	117	140
Participants receiving maximum benefit	3	1	2
Unsuccessful participants removed from the program	17	20	17
Participants removed from program for various reasons	28	22	19
Number of program graduates	107	92	82
Participants end of year	163	145	165

1002320 DUI Court

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	141,950	143,960	143,600
51.13001	REGULAR EMPLOY-OVERTIME	0	0	590
51.21001	REGULAR EMPLOY-INSURANCE	34,800	31,320	36,080
51.22001	REG EMPLOY-EMPLOYER FICA	10,088	11,120	10,990
51.24001	REG EMPLOY-PENSION CONTRI	25,542	26,030	25,210
51.29001	OPEB EMPLOYER CONTRIB.	8,400	7,560	9,900
	Personal Services Total	**$220,780**	**$219,990**	**$226,370**
52.11001	MANAGEMENT CONSULTING SER	15,290	22,080	28,180
52.32001	TELEPHONE EXPENSE	780	745	750
52.35001	TRAVEL EXPENSES	0	2,250	4,710
52.36001	DUES/FEES-ORGANIZATIONS	0	620	700
52.37020	EDUCATION/TRAINING	0	1,250	600
	Purchased/Contracted Services Total	**$16,070**	**$26,945**	**$34,940**
53.11010	SUPPLIES - OFFICE	1,577	2,500	2,500
53.13009	CATERED-OTHER	0	500	500
	Supplies/Expenditures Total	**$1,577**	**$3,000**	**$3,000**
55.11005	INTERNAL SVC-COMPUTER REP	750	750	610
55.11006	INTERNAL SVC-SOFTWARE LIC	829	830	1,020
	Interfund/Department Services Total	**$1,579**	**$1,580**	**$1,630**
	Grand Total	**$240,006**	**$251,515**	**$265,940**

MAGISTRATE COURT - 1002400

Function	Description
Administration	To manage the receiving, processing and procurement of all civil and criminal filings, pleadings, exhibits, court proceedings and monies paid into the registry of the court in order to carry out the powers vested in the magistrate court by the constitution of the State of Georgia.
Accounting	To accurately and efficiently record financial transactions within the magistrate court.
Clerical	To receive, process and procure all civil and criminal filings and court proceedings Assist customers with preparing forms for filings; process various civil and criminal filings
Judiciary	To preside over court proceedings in order to carry out the judicial power vested in the magistrate court by the constitution of the State of Georgia and Georgia law in a fair and impartial manner; to hear applications for and issue arrest and search warrants; to issue of warrants and related proceedings as provided in article 4 of chapter 6 of title 17, relating to bonds for good behavior and bonds to keep the peace; to preside over the trial of charges of violations of county ordinances and penal ordinances of state authorities; to preside over the trial of civil claims including garnishment and attachment in which exclusive jurisdiction is not vested in the superior court and the amount demanded or the value of the property claimed does not exceed $15,000.00, provided that no prejudgment attachment may be granted.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	18	18	18
Part Time Positions	4	1	1
Total	**22**	**19**	**19**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 1,428,166	$ 1,396,355	$ 1,428,430
Purchased contracted Services	$ 38,641	$ 38,730	$ 37,400
Supplies Expenditures	$ 35,541	$ 43,600	$ 35,200
Capital Outlay	$ -	$ 4,700	$ 500
Interfund/Department Services	$ 8,038	$ 8,040	$ 6,510
Total	$ 1,510,387	$ 1,491,425	$ 1,508,040

DEPARTMENT GOALS

1. Magistrate Court continues to strive to make the Court the most user friendly and accessible Court by launching a successful unified case management system.
2. It will continue to be the goal of the Magistrate Court to be fiscally responsible.
3. As always it is the goal of the Magistrate Court to maintain and utilize internal controls to ensure ethical practices within the department.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Felony Warrants	212	94	153
Misdemeanor warrants	224	168	196
Citations	262	0	0
Pre-Warrant Applications	786	297	542
Good Behavior Warrants	763	694	729
Suits	4,852	4,689	4,770
Dispossessory	10,422	11,244	10,833
Garnishments	1,120	1,354	1,237
Fifa	870	811	840
Auto Abandonments	755	350	552

1002400 Magistrate Court

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	968,650	908,540	924,300
51.12001	TEMPORARY EMPLOYEES	0	0	0
51.21001	REGULAR EMPLOY-INSURANCE	185,600	208,800	216,450
51.22001	REG EMPLOY-EMPLOYER FICA	58,427	69,505	64,590
51.24001	REG EMPLOY-PENSION CONTRI	170,689	159,110	163,690
51.29001	OPEB EMPLOYER CONTRIB.	44,800	50,400	59,400
	Personal Services Total	**$1,428,166**	**$1,396,355**	**$1,428,430**
52.11001	MANAGEMENT CONSULTING SER	5,800	8,000	6,900
52.22001	REPAIRS & MAINTENANCE	4,104	4,500	3,000
52.23201	EQUIPMENT RENTALS	6,940	6,730	6,200
52.32001	TELEPHONE EXPENSE	3,208	2,500	2,300
52.32005	POSTAGE-POST OFFICE EXP	11,543	11,000	13,500
52.35001	TRAVEL EXPENSES	4,429	2,500	2,500
52.36001	DUES/FEES-ORGANIZATIONS	952	1,800	1,700
52.37020	EDUCATION/TRAINING	1,665	1,700	1,300
	Purchased/Contracted Services Total	**$38,641**	**$38,730**	**$37,400**
53.11010	SUPPLIES - OFFICE	31,423	38,000	30,400
53.14003	BOOKS & REPORTS	4,118	5,600	4,800
	Supplies/Expenditures Total	**$35,541**	**$43,600**	**$35,200**
54.23001	FURNITURE/FIXTURE EXPENSE	0	500	500
54.24009	COMPUTER-PERIPHERAL EQUIP	0	4,200	0
	Capital Outlay Total	**$0**	**$4,700**	**$500**
55.11005	INTERNAL SVC-COMPUTER REP	5,000	5,000	2,440
55.11006	INTERNAL SVC-SOFTWARE LIC	3,038	3,040	4,070
	Interfund/Department Services Total	**$8,038**	**$8,040**	**$6,510**
	Grand Total	**$1,510,387**	**$1,491,425**	**$1,508,040**

PROBATE COURT - 1002450

Function	Description
Administration	To manage the receiving, processing and procurement of all civil and criminal filings, pleadings, exhibits, court proceedings and monies paid into the registry of the court in order to carry out the powers vested in the magistrate court by the constitution of the State of Georgia.
Accounting	To accurately and efficiently record all monies paid in to the registry of the court for both civil and criminal proceedings; receive, process and secure all civil and criminal filing fees, fines, costs and other funds collected by the magistrate court; receipt and disburse all civil and criminal filing fees received by the magistrate court to the appropriate agencies such fees are collected on behalf of; receipt and disburse all monies collected through post judgment collections.
Clerical	To receive, process and procure all civil and criminal filings and court proceedings. Assist customers with preparing forms for filings; process various civil and criminal filings
Judiciary	To preside over court proceedings in a fair and impartial manner; to hear applications for and issue arrest and search warrants; to issue of warrants and related proceedings as provided in article 4 of chapter 6 of title 17, relating to bonds for good behavior and bonds to keep the peace; to preside over the trial of charges of violations of county ordinances and penal ordinances of state authorities; to preside over the trial of civil claims including garnishment and attachment in which exclusive jurisdiction is not vested in the superior court and the amount demanded or the value of the property claimed does not exceed $15,000.00, provided that no prejudgment attachment may be granted.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	9	9	9
Part Time Positions	0	0	0
Total	**9**	**9**	**9**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 789,677	$ 784,750	$ 848,500
Purchased contracted Services	$ 49,900	$ 58,450	$ 23,470
Supplies Expenditures	$ 27,662	$ 32,600	$ 58,500
Capital Outlay	$ -	$ 1,000	$ -
Interfund/Department Services	$ 4,269	$ 4,270	$ 3,500
Total	$ 871,508	$ 881,070	$ 933,970

DEPARTMENT GOALS

1. Complete implementation and the integration of the Odyssey case management system.
2. Train the Probate Court staff to use the Odyssey case management system.
3. Introduce the lawyers who practice in the Probate Court to the Odyssey case management system.

1002450 Probate Court

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	504,048	491,215	518,570
51.11011	REGULAR EMPLOY-PART TIME	0	0	0
51.12001	TEMPORARY EMPLOYEES	28,529	34,480	67,530
51.21001	REGULAR EMPLOY-INSURANCE	104,400	104,400	95,700
51.22001	REG EMPLOY-EMPLOYER FICA	36,415	37,570	37,630
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	3,060	5,170
51.24001	REG EMPLOY-PENSION CONTRI	91,085	88,825	94,200
51.29001	OPEB EMPLOYER CONTRIB.	25,200	25,200	29,700
	Personal Services Total	**$789,677**	**$784,750**	**$848,500**
52.11001	MANAGEMENT CONSULTING SER	28,768	31,000	0
52.22001	REPAIRS & MAINTENANCE	553	1,000	600
52.23201	EQUIPMENT RENTALS	3,967	5,000	4,000
52.32001	TELEPHONE EXPENSE	696	1,000	600
52.32005	POSTAGE-POST OFFICE EXP	10,609	10,000	10,000
52.33001	ADVERT-PROF PUBLICATIONS	0	450	450
52.35001	TRAVEL EXPENSES	2,051	4,000	3,000
52.36001	DUES/FEES-ORGANIZATIONS	1,038	1,000	1,050
52.36002	DUES/FEES-JURORS EXPENSE	868	500	1,000
52.37020	EDUCATION/TRAINING	1,350	4,500	2,500
52.39001	OTHER PURCHASED SERVICES	0	0	270
	Purchased/Contracted Services Total	**$49,900**	**$58,450**	**$23,470**
53.11010	SUPPLIES - OFFICE	24,739	27,500	55,000
53.11021	PRINT SHOP COPY FEE	225	600	500
53.14003	BOOKS & REPORTS	1,413	1,500	1,500
53.17009	MATERIALS & SUPPLIES EXP	1,284	3,000	1,500
	Supplies/Expenditures Total	**$27,662**	**$32,600**	**$58,500**
54.25001	OTHER EQUIPMENT	0	1,000	0
	Capital Outlay Total	**$0**	**$1,000**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	2,750	2,750	1,460
55.11006	INTERNAL SVC-SOFTWARE LIC	1,519	1,520	2,040
	Interfund/Department Services Total	**$4,269**	**$4,270**	**$3,500**
	Grand Total	**$871,508**	**$881,070**	**$933,970**

JUVENILE COURT - 1002600

Function	Description
Administration	Manage the financial affairs of the Juvenile Court, Includes court budget management, financial order processing, asset inventory, and court reception.
Case Management/ Client Supervision	Through early intervention, diversion, supervision, treatment, and maintaining collaborative partnerships within the community.
Citizen Review Panel	There is a plan with appropriate goals and time frames reflecting efforts to be made to achieve permanency for children and families.
Court Hearings	Decisions in the best interest of children, while ensuring that all people involved with the court are treated in a fair, just and equitable manner.
Court Records	Maintain all court case records, assist the public with the filing of legal documentation, and record all hearings and to prepare all court dockets.
Department Management	Plan, coordinate and direct all of the administrative operations.
Family Dependency Treatment Court	Improve the lives of children and their families by addressing the deprivation resulting from substance abuse of a parent or care giver.
Mental Health Court Program	Improve community through a system of specialized probation by collaborating with and linking families to community resources

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	52	52	54
Part Time Positions	0	0	0
Total	**52**	**52**	**54**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 4,197,230	$ 4,242,520	$ 4,485,710
Purchased contracted Services	$ 565,503	$ 593,850	$ 708,320
Supplies Expenditures	$ 175,641	$ 173,400	$ 159,520
Capital Outlay	$ 40,851	$ 27,000	$ 9,000
Interfund/Department Services	$ 27,655	$ 27,655	$ 22,910
Total	$ 5,006,880	$ 5,064,425	$ 5,385,460

DEPARTMENT GOALS

1. Expand the current Juvenile Court facility to provide adequate space for necessary staff and services.
2. Continue to work with nationally recognized organizations to assess court practice, understand our data, and learn better ways of supervising the juvenile population in order to maximize community safety.
3. Convert to digital document storage and retrieval and explore options to replace the existing court case management system.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Actual	FY2016 Estimated
Children placed on supervision	434	323	325
Number of delinquency complaints	1580	1463	1500
Number of dependency complaints	446	407	410
Number of CHINS complaints	240	304	300
Number of traffic complaints	215	380	350
Number of citizen panel reviews	268	207	220
Restitution collected	43,309	25,832	28,000
Supervision fees collected	34,176	21,618	20,000
Traffic fines collected	24,113	29,421	25,000

1002600 Juvenile Court

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	2,750,693	2,733,435	2,869,060
51.11031	SPECIAL PAY	0	29,230	20,640
51.12001	TEMPORARY EMPLOYEES	5,579	0	0
51.21001	REGULAR EMPLOY-INSURANCE	591,600	603,200	649,350
51.22001	REG EMPLOY-EMPLOYER FICA	180,865	208,440	221,070
51.24001	REG EMPLOY-PENSION CONTRI	498,636	522,615	520,290
51.24002	OTHR PENSION CONTRIBUTION	27,057	0	27,100
51.29001	OPEB EMPLOYER CONTRIB.	142,800	145,600	178,200
	Personal Services Total	**$4,197,230**	**$4,242,520**	**$4,485,710**
52.11001	MANAGEMENT CONSULTING SER	20,587	25,200	22,000
52.12006	PHYSICIAN FEES	13,140	27,000	27,000
52.12021	INDIGENT DEFENSE-MISD.	260,687	275,600	361,000
52.21101	DISPOSAL (GARBAGE) EXP	1,365	1,400	1,400
52.22001	REPAIRS & MAINTENANCE	61,364	67,950	58,000
52.22010	FLEET MAINTENANCE PARTS	1,954	0	1,960
52.22011	FLEET MAINTENANCE LABOR	3,195	0	3,200
52.22012	FLEET MAINTENANCE OUTSIDE	50	0	50
52.23201	EQUIPMENT RENTALS	18,857	23,000	18,600
1002600	Juvenile Court (continued)			
52.32001	TELEPHONE EXPENSE	22,375	19,000	29,160
52.32005	POSTAGE-POST OFFICE EXP	7,400	8,400	6,600
52.33001	ADVERT-PROF PUBLICATIONS	250	100	100
52.34001	PRINTING AND BINDING EXP	4,797	5,000	6,150
52.35001	TRAVEL EXPENSES	28,727	27,600	28,800
52.36001	DUES/FEES-ORGANIZATIONS	4,300	6,500	6,260
52.36010	FEES-WITNESS-OTHER	150	300	500
52.37020	EDUCATION/TRAINING	9,956	11,000	12,330
52.39001	OTHER PURCHASED SERVICES	106,348	95,800	125,210

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
	Purchased/Contracted Services Total	**$565,503**	**$593,850**	**$708,320**
53.11010	SUPPLIES - OFFICE	37,241	33,000	18,820
53.12701	GASOLINE/DIESEL-BULK PUR	9,384	10,000	8,000
53.12901	UTILITIES OTHER	119,482	120,000	120,000
53.13009	CATERED-OTHER	2,261	3,900	3,900
53.14003	BOOKS & REPORTS	3,196	3,000	5,000
53.17001	UNIFORMS	1,001	1,000	1,300
53.17009	MATERIALS & SUPPLIES EXP	3,075	2,500	2,500
	Supplies/Expenditures Total	**$175,641**	**$173,400**	**$159,520**
54.13011	BUILDING CIP EXPENSE	8,365	0	0
54.22001	VEHICLES-AUTOMOBILES	16,953	0	0
54.24001	COMPUTER-MAINFRAMES	15,533	0	0
54.24009	COMPUTER-PERIPHERAL EQUIP	0	5,000	9,000
54.25001	OTHER EQUIPMENT	0	22,000	0
	Capital Outlay Total	**$40,851**	**$27,000**	**$9,000**
55.11005	INTERNAL SVC-COMPUTER REP	18,125	18,125	10,290
55.11006	INTERNAL SVC-SOFTWARE LIC	9,530	9,530	12,620
	Interfund/Department Services Total	**$27,655**	**$27,655**	**$22,910**
	Grand Total	**$5,006,880**	**$5,064,425**	**$5,385,460**

LAW LIBRARY - 1002750

Function	Description
Operations	Provides materials and service to meet the informational and educational needs of the Citizens of Chatham County.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	2	2	2
Part Time Positions	0	0	0
Total	**2**	**2**	**2**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 110,850	$ 108,985	$ 113,595
Supplies Expenditures	$ 934	$ 8,500	$ 8,500
Capital Outlay	$ -	$ 1,620	$ 2,700
Interfund/Department Services	$ 1,000	$ 1,000	$ 240
Total	$ 112,784	$ 120,105	$ 125,035

DEPARTMENT GOALS

1. Collect, organize, catalog and provide access to published informational materials relating to the legal system for the use and needs of the citizens.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Projected	FY2016 Projected
Total collections size	48,250	45,250	45,250

1002750 Law Library

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	65,657	63,870	67,365
51.21001	REGULAR EMPLOY-INSURANCE	23,200	23,200	22,200
51.22001	REG EMPLOY-EMPLOYER FICA	4,288	4,885	5,150
51.24001	REG EMPLOY-PENSION CONTRI	12,105	11,430	12,280
51.29001	OPEB EMPLOYER CONTRIB.	5,600	5,600	6,600
	Personal Services Total	**$110,850**	**$108,985**	**$113,595**
53.11010	SUPPLIES - OFFICE	924	2,100	2,100
53.17009	MATERIALS & SUPPLIES EXP	10	6,400	6,400
	Supplies/Expenditures Total	**$934**	**$8,500**	**$8,500**
54.23001	FURNITURE/FIXTURE EXPENSE	0	1,620	2,700
	Capital Outlay Total	**$0**	**$1,620**	**$2,700**
55.11005	INTERNAL SVC-COMPUTER REP	1,000	1,000	240
	Interfund/Department Services Total	**$1,000**	**$1,000**	**$240**
	Grand Total	**$112,784**	**$120,105**	**$125,035**

PUBLIC DEFENDER - 1002800

Function	Description
Administration	Provide administrative and support services to lawyers and investigators representing indigent persons. Plus, secures and investigates applications for indigent defense services for persons accused of felonies and evaluates for conflicts of interest.
Investigation	Provide investigative services to lawyers representing indigent persons.
Juvenile court	Provide representation to juveniles charged with a delinquent act
Recorder's court/eip	Provide representation to indigent persons charged with at least one (1) felony offense.
Social work	Provide support services to indigent persons, particularly those involved in one of Chatham county's accountability courts and/or with mental and/or physical limitations.
Superior court	Provide representation to indigent persons charged with at least one (1) felony offense

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	12	12	8
Part Time Positions	0	0	0
Total	**12**	**12**	**8**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	452,615	337,910	260,097
Purchased contracted Services	62,037	84,178	79,063
Supplies Expenditures	33,780	62,802	49,550
Capital Outlay	15,619	-	731
Interfund/Department Services	3,355	3,355	2,040
Other Costs Total	2,215,283	2,215,283	2,305,258
Total	$ 2,782,688	$ 2,703,528	$ 2,696,739

DEPARTMENT GOALS

1. Provide high quality legal services to indigent persons charged with felony offenses and juveniles charged with delinquent acts.
2. Work with the District Attorney's Office and Judges to develop Pretrial Intervention Program and enhance Major Crimes Division.
3. Expand use of Accountability Courts to supervise defendants with unique physical, mental and sociological issues to reduce recidivism and jail cost.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Represents indigent persons charged with felony crimes	90%	90%	90%
Represent clients in Accountability Courts	90%	95%	95%
Represent indigent juveniles charged with crimes	90%	90%	90%

1002800 Public Defender

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	304,879	184,000	181,733
51.21001	REGULAR EMPLOY-INSURANCE	69,600	104,400	36,075
51.22001	REG EMPLOY-EMPLOYER FICA	20,926	13,915	13,911
51.24001	REG EMPLOY-PENSION CONTRI	40,410	10,395	18,478
51.29001	OPEB EMPLOYER CONTRIB.	16,800	25,200	9,900
	Personal Services Total	**$452,615**	**$337,910**	**$260,097**
52.13001	COURT REPORTING EXPENSE	3,787	3,000	8,000
52.13021	INVESTIGATIVE CASES EXP	2,130	4,000	4,000
52.21101	DISPOSAL (GARBAGE) EXP	171	500	500
52.21301	CUSTODIAL EXPENSE	0	18,500	3,500
52.22001	REPAIRS & MAINTENANCE	1,902	4,000	2,000
52.22010	FLEET MAINTENANCE PARTS	2,449	2,000	3,000
52.22011	FLEET MAINTENANCE LABOR	2,194	2,000	3,000
52.22012	FLEET MAINTENANCE OUTSIDE	1,753	2,000	2,000
52.23201	EQUIPMENT RENTALS	17,960	22,678	24,563
52.32001	TELEPHONE EXPENSE	6,064	5,000	5,000
52.32005	POSTAGE-POST OFFICE EXP	7,631	7,000	7,000
52.35001	TRAVEL EXPENSES	2,232	1,500	2,500
52.36001	DUES/FEES-ORGANIZATIONS	6,960	5,000	5,000
52.36010	FEES-WITNESS-OTHER	0	0	2,000
52.37020	EDUCATION/TRAINING	5,021	5,000	5,000
52.39001	OTHER PURCHASED SERVICES	1,784	2,000	2,000
	Purchased/Contracted Services Total	**$62,037**	**$84,178**	**$79,063**
53.11010	SUPPLIES - OFFICE	15,074	21,999	27,150
53.11021	PRINT SHOP COPY FEE	1,118	1,273	1,400
53.12701	GASOLINE/DIESEL-BULK PUR	12,111	10,000	10,000
53.12901	UTILITIES OTHER	0	22,000	2,000
53.13009	CATERED-OTHER	961	1,030	2,500
53.14003	BOOKS & REPORTS	4,492	6,000	6,000
53.17009	MATERIALS & SUPPLIES EXP	24	500	500
	Supplies/Expenditures Total	**$33,780**	**$62,802**	**$49,550**
54.22001	VEHICLES-AUTOMOBILES	9,997	0	0
54.23001	FURNITURE/FIXTURE EXPENSE	4,880	0	0
54.24002	COMPUTER-DESKTOPS	742	0	731
	Capital Outlay Total	**$15,619**	**$0**	**$731**
55.11005	INTERNAL SVC-COMPUTER REP	2,250	2,250	610
55.11006	INTERNAL SVC-SOFTWARE LIC	1,105	1,105	1,430
	Interfund/Department Services Total	**$3,355**	**$3,355**	**$2,040**
57.20001	PMTS. TO OTHER AGENCY	2,215,283	2,215,283	2,305,258
	Other Costs Total	**$2,215,283**	**$2,215,283**	**$2,305,258**
	Grand Total	**$2,782,688**	**$2,703,528**	**$2,696,739**

INDIGENT DEFENSE UNIT - 1002820

Function	Description
Indigent Defense	Provides adequate and effective legal representation for misdemeanor and felony-conflict defendants by appointing legal counsel thereby guarding the effective operation of the criminal justice system while preserving the liberties guaranteed by the constitution

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	0	0	4
Part Time Positions	0	0	0
Total	**0**	**0**	**4**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ -	$ -	$ 73,095
Purchased/Contracted Services	$ -	$ -	$ 1,132,300
Supplies/Expenditures	$ -	$ -	$ 6,000
Grand Total	$ -	$ -	$ 1,411,395

DEPARTMENT GOALS

1. Monitor court operations relating to indigent defense and assist in development of cost savings operational plans for panel attorneys.

PERFORMANCE MEASURES

Indigent is a new unit formed in FY2016 in an effort to monitor and reduce costs within indigent defense. Performance measures are unavailable for this fiscal year.

1002820 Indigent Defense Unit

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	0	0	168,375
51.21001	REGULAR EMPLOY-INSURANCE	0	0	48,100
51.22001	REG EMPLOY-EMPLOYER FICA	0	0	12,880
51.24001	REG EMPLOY-PENSION CONTRI	0	0	30,540
51.29001	OPEB EMPLOYER CONTRIB.	0	0	13,200
	Personal Services Total	**$0**	**$0**	**$273,095**
52.12021	INDIGENT DEFENSE-MISD.	0	0	890,000
52.12022	INDIGENT DEFENSE-FELONY	0	0	200,000
52.22001	REPAIRS & MAINTENANCE	0	0	1,500
52.23201	EQUIPMENT RENTALS	0	0	2,500
52.32001	TELEPHONE EXPENSE	0	0	800
52.32005	POSTAGE-POST OFFICE EXP	0	0	6,000
52.35001	TRAVEL EXPENSES	0	0	2,000
52.36001	DUES/FEES-ORGANIZATIONS	0	0	1,000
52.36010	FEES-WITNESS-OTHER	0	0	15,000
52.37020	EDUCATION/TRAINING	0	0	1,500
52.39001	OTHER PURCHASED SERVICES	0	0	12,000
	Purchased/Contracted Services Total	**$0**	**$0**	**$1,132,300**
53.11010	SUPPLIES - OFFICE	0	0	6,000
53.17009	MATERIALS & SUPPLIES EXP	0	0	0
	Supplies/Expenditures Total	**$0**	**$0**	**$6,000**
	Grand Total	**$0**	**$0**	**$1,411,395**

COUNTER NARCOTICS TEAM - 1003222

Function	Description
Operations	The Counter Narcotics Team (CNT) is a multi-jurisdictional drug enforcement agency comprised of sworn officers and non-sworn personnel through an agreement by municipal and county governments. CNT enforces all local, State, and Federal drug statutes through detection, investigations, apprehension, and prosecution of all drug violators.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	10	10	10
Part Time Positions	0	0	1
Total	**10**	**10**	**11**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 787,970	$ 819,020	$ 1,040,838
Purchased/Contracted Services	$ 3,379	$ 2,750	$ 367,970
Supplies/Expenditures	$ 2,625	$ 3,000	$ 322,350
Capital Outlay	$ -	$ -	$ 21,000
Interfund/Department Services	$ 276	$ 280	$ 2,100
Other Costs Total	$ 3,575,718	$ 3,768,255	$ 2,806,725
Total	$ 4,369,969	$ 4,593,305	$ 4,560,983

DEPARTMENT GOALS

1. To assist municipalities in the investigation and suppression of drug related crime within Chatham County by conducting at least 400 investigation per year.
2. To co-investigate with State and Federal agencies drug trafficking organizations which impact our community.
3. To increase the number of drug distribution organizations (5 or more individuals) dismantled within Chatham County over previous years.

PERFORMANCE MEASURES

Measure	CY 2013 Actual	CY 2014 Actual	CY2015 Projected
Drug Complaints	467	462	400
Investigations Initiated	454	432	400
Number of Arrests	382	247	250
Value of Drugs Seized	$2,168,733	$1,369,347	$1,000,000

1003222 Counter Narcotics Team

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	412,169	484,075	654,290
51.11021	HOLIDAY PAY	160	0	0
51.12001	TEMPORARY EMPLOYEES	38,372	37,005	0
51.13001	REGULAR EMPLOY-OVERTIME	41,755	18,000	30,000
51.21001	REGULAR EMPLOY-INSURANCE	116,000	116,000	137,910
51.22001	REG EMPLOY-EMPLOYER FICA	34,910	36,210	49,825
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	2,830	0
51.24001	REG EMPLOY-PENSION CONTRI	116,606	96,900	123,123
51.29001	OPEB EMPLOYER CONTRIB.	28,000	28,000	45,690
	Personal Services Total	**$787,970**	**$819,020**	**$1,040,838**
52.11001	MANAGEMENT CONSULTING SER	0	0	5,000
52.21101	DISPOSAL (GARBAGE) EXP	0	0	600
52.21301	CUSTODIAL EXPENSE	0	0	15,000
52.22011	FLEET MAINTENANCE LABOR	0	0	17,940
52.22012	FLEET MAINTENANCE OUTSIDE	0	0	25,250
52.23201	EQUIPMENT RENTALS	0	0	8,395
52.32001	TELEPHONE EXPENSE	0	0	62,000
52.32005	POSTAGE-POST OFFICE EXP	0	0	500
52.35001	TRAVEL EXPENSES	1,234	1,500	18,500
52.36001	DUES/FEES-ORGANIZATIONS	105	250	7,700
52.37020	EDUCATION/TRAINING	2,040	1,000	10,275
52.39001	OTHER PURCHASED SERVICES	0	0	104,500
	Purchased/Contracted Services Total	**$3,379**	**$2,750**	**$367,970**
53.11010	SUPPLIES - OFFICE	0	0	10,000
53.11021	PRINT SHOP COPY FEE	0	0	1,000
53.12701	GASOLINE/DIESEL-BULK PUR	0	0	141,000
53.12901	UTILITIES OTHER	0	0	78,400
53.13001	CATERED-LUNCH MEETING	0	0	2,000
53.14003	BOOKS & REPORTS	0	0	900
53.17001	UNIFORMS	2,625	3,000	25,750
53.17009	MATERIALS & SUPPLIES EXP	0	0	63,300
	Supplies/Expenditures Total	**$2,625**	**$3,000**	**$322,350**
54.24001	COMPUTER-MAINFRAMES	0	0	11,000
54.25001	OTHER EQUIPMENT	0	0	10,000
	Capital Outlay Total	**$0**	**$0**	**$21,000**
55.11005	INTERNAL SVC-COMPUTER REP	0	0	1,000
55.11006	INTERNAL SVC-SOFTWARE LIC	276	280	1,100
	Interfund/Department Services Total	**$276**	**$280**	**$2,100**
57.10001	INTERGOV-SAVANNAH	3,107,286	3,273,770	2,306,725
57.10011	INTERGOV-TYBEE	42,895	73,375	74,000
57.10021	INTERGOV-THUNDERBOLT	63,966	39,835	40,000

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
57.10031	INTERGOV-POOLER	44,453	49,980	51,000
57.10041	INTERGOV-BLOOMINGDALE	59,967	59,370	61,000
57.10051	INTERGOV-GARDEN CITY	164,851	138,560	140,000
57.10061	INTERGOV-PT. WENTWORTH	43,820	56,950	57,000
57.10116	INTERGOV-BD OF EDUCATION	48,480	76,415	77,000
	Other Costs Total	**$3,575,718**	**$3,768,255**	**$2,806,725**
	Grand Total	**$4,369,969**	**$4,593,305**	**$4,560,983**

SHERIFF - 1003300

Function	Description
Administration	Support the overall functions of the Chatham County sheriff's office through ethical and efficient management of the following functions: budget, contracts, quartermaster, fleet, evidence, purchasing, information technologies, clerical, public information, range operations, interns, internal affairs staffing, the honor guard, training staff , and our command staff.
Courts	Provide security for the Chatham county courthouse, Pete Liakakis building, and juvenile court. Also responsible for ensuring the transportation of inmates
Street Operations	To enforce the criminal/civil orders of the courts; sex offender registry and tracking (sort), service of all court orders, criminal warrants, traffic safety. The fugitive squad executes bench warrants including indictments and failure to appear warrants, handling crime stopper tips, escapes from Chatham county jail, and apprehension of wanted felons who are avoiding capture, maintains a deputy reserve unit. Provides officers for special operations such as DEA/US Marshal service to aid in federal drug investigations and the capture of fugitives in the southern district of Georgia, and deploys a sheriff's tactical and response team (star) in the handling of critical situations.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	102	102	102
Part Time Positions	37	37	37
Total	**139**	**139**	**139**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 9,103,127	$ 9,097,170	$ 9,253,006
Purchased contracted Services	$ 444,930	$ 536,230	$ 501,195
Supplies Expenditures	$ 85,265	$ 584,110	$ 579,000
Capital Outlay	$ 53,704	$ -	$ 61,200
Interfund/Department Services	$ 9,137	$ 46,980	$ 38,430
Total	$ 10,436,163	$ 10,264,490	$ 10,432,831

DEPARTMENT GOALS

1. To provide legal process services, to serve all warrants received by this agency in order to contribute to swift adjudication of civil and criminal cases.
2. To provide a safer community by reducing drugs in the community, providing community awareness, and providing sterility sweeps at large spectator venues and government buildings.

PERFORMANCE MEASURES

Measure	CY2013 Actual	CY 2014 Projected	CY2015 Projected
Street Operations			
Warrants Received/Served	6,130/2,685	5,640/2,673	6,507/3,720
Civil papers Received/Served	38,943/13,680	44,594/13,925	47,395/15,281
Protection Orders Received/Served	208/154	247/172	348/240
K-9 Unit			
Agency Assists	863	719	750
Dollar value of Drugs Seized	449,712	1,140,741	1,200,000
School Searches	108	57	70
Demonstrations	36	16	15
Sterility Sweeps	942	348	400

1003300 Sheriff

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	5,102,603	5,047,260	5,102,028
51.11011	REGULAR EMPLOY-PART TIME	188,587	0	0
51.11021	HOLIDAY PAY	1,052	0	0
51.11031	SPECIAL PAY	0	13,650	0
51.12001	TEMPORARY EMPLOYEES	800	0	0
51.12011	TEMP EMPLOYEE-PART TIME	563,649	690,670	697,915
51.13001	REGULAR EMPLOY-OVERTIME	147,172	211,500	211,500
51.21001	REGULAR EMPLOY-INSURANCE	1,166,849	1,171,600	1,152,480
51.22001	REG EMPLOY-EMPLOYER FICA	410,113	456,180	459,884
51.24001	REG EMPLOY-PENSION CONTRI	1,223,033	1,223,510	1,236,379
51.29001	OPEB EMPLOYER CONTRIB.	299,270	282,800	392,820
	Personal Services Total	**$9,103,127**	**$9,097,170**	**$9,253,006**
52.11001	MANAGEMENT CONSULTING SER	64,673	91,000	89,650
52.12008	VETERINARIAN EXPENSE	2,597	5,000	7,000
52.21301	CUSTODIAL EXPENSE	353	1,500	1,000
52.22001	REPAIRS & MAINTENANCE	52,371	99,300	87,425
52.22010	FLEET MAINTENANCE PARTS	66,700	77,760	66,700
52.22011	FLEET MAINTENANCE LABOR	56,418	57,500	56,420
52.22012	FLEET MAINTENANCE OUTSIDE	53,685	62,000	24,590
52.22100	VEHICLE REPAIRS	0	0	15,000
52.23201	EQUIPMENT RENTALS	16,911	17,670	19,660
52.32001	TELEPHONE EXPENSE	29,984	30,000	39,000
52.32005	POSTAGE-POST OFFICE EXP	5,605	6,000	6,500
52.33001	ADVERT-PROF PUBLICATIONS	500	750	750
52.34001	PRINTING AND BINDING EXP	8,750	12,250	9,500
52.35001	TRAVEL EXPENSES	23,674	20,000	23,500
52.36001	DUES/FEES-ORGANIZATIONS	4,890	5,000	6,000

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
52.37020	EDUCATION/TRAINING	19,691	14,000	12,000
52.39001	OTHER PURCHASED SERVICES	38,128	36,500	36,500
	Purchased/Contracted Services Total	**$444,930**	**$536,230**	**$501,195**
53.11010	SUPPLIES - OFFICE	54,062	50,000	60,000
53.12701	GASOLINE/DIESEL-BULK PUR	352,376	344,380	325,000
53.14003	BOOKS & REPORTS	5,836	5,000	5,000
53.16009	OTHER SMALL EQUIPMENT	23,695	14,000	19,000
53.17001	UNIFORMS	42,413	48,030	68,000
53.17009	MATERIALS & SUPPLIES EXP	106,884	122,700	102,000
	Supplies/Expenditures Total	**$585,265**	**$584,110**	**$579,000**
54.22001	VEHICLES-AUTOMOBILES	143,516	0	0
54.24002	COMPUTER-DESKTOPS	2,959	0	0
54.25001	OTHER EQUIPMENT	107,229	0	61,200
	Capital Outlay Total	**$253,704**	**$0**	**$61,200**
55.11005	INTERNAL SVC-COMPUTER REP	28,750	28,750	14,400
55.11006	INTERNAL SVC-SOFTWARE LIC	18,231	18,230	24,030
55.11020	REIMBURSEMENTS TO FUNDS	2,156	0	0
	Interfund/Department Services Total	**$49,137**	**$46,980**	**$38,430**
	Grand Total	**$10,436,163**	**$10,264,490**	**$10,432,831**

DETENTION CENTER - 1003326

Function	Description
Administration	Supports the overall functions of the sheriff's office detention center.
Security	Provide a secure, safe and sanitary environment for staff, detainees and the public while providing for the care, custody and control of legally incarcerated detainees within the facility.
Operations	Provides initial intake processing and continuing support services to all newly arrested and long term detainees as well as providing building maintenance and logistical support for the detention center complex.
Work Release	Provide an environment where detainees incarcerated for violations such as child support arrearages, misdemeanor convictions and short-term nonviolent probation can engage in lawful and gainful employment within the community while carrying out their sentence, paying their fines and providing income for their families.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	478	477	477
Part Time Positions	9	12	12
Total	**487**	**489**	**489**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 31,609,720	$ 32,961,830	$ 33,531,082
Purchased contracted Services	$ 6,575,079	$ 6,111,060	$ 6,867,221
Supplies Expenditures	$ 4,642,852	$ 4,269,940	$ 4,417,969
Capital Outlay	$ 1,199,037	$ -	$ 82,000
Interfund/Department Services	$ 71,282	$ 71,280	$ 58,350
Total	$ 44,097,970	$ 43,414,110	$ 44,956,622

DEPARTMENT GOALS

1. To provide a safe and secure detention center environment through adequate staffing, appropriate training, and continuous supervision of inmates.

PERFORMANCE MEASURES

Measure	CY2013 Actual	CY 2014 Actual	CY2015 Projected
Average Daily Inmate Population	1524	1492	1474
Authorized Sworn Corrections Employees	438	440	440
Ratio Correction Employees to Inmates	3.48	3.39	3.35
Attrition - Correction Officers	58	58	90
New Hires (Law Enforcement Only)	90	63	85

1003326 Detention Center

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	17,112,811	18,315,980	18,612,789
51.11021	HOLIDAY PAY	318,705	350,000	360,000
51.11031	SPECIAL PAY	0	13,000	0
51.12001	TEMPORARY EMPLOYEES	47,176	0	0
51.12011	TEMP EMPLOYEE-PART TIME	369,426	421,380	405,910
51.13001	REGULAR EMPLOY-OVERTIME	982,745	1,000,000	1,000,000
51.21001	REGULAR EMPLOY-INSURANCE	5,544,800	5,463,600	5,363,030
51.22001	REG EMPLOY-EMPLOYER FICA	1,301,107	1,537,680	1,500,385
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	0	0
51.24001	REG EMPLOY-PENSION CONTRI	4,594,550	4,541,390	4,460,998
51.29001	OPEB EMPLOYER CONTRIB.	1,338,400	1,318,800	1,827,970
	Personal Services Total	**$31,609,720**	**$32,961,830**	**$33,531,082**
52.11001	MANAGEMENT CONSULTING SER	108,694	118,020	60,000
52.12006	PHYSICIAN FEES	5,493,144	5,075,000	5,520,821
52.21101	DISPOSAL (GARBAGE) EXP	42,446	61,200	52,800
52.22001	REPAIRS & MAINTENANCE	560,143	495,810	801,000
52.22010	FLEET MAINTENANCE PARTS	18,336	24,000	17,470
52.22011	FLEET MAINTENANCE LABOR	17,973	19,000	17,450
52.22012	FLEET MAINTENANCE OUTSIDE	11,217	19,000	3,030
52.22100	VEHICLE REPAIRS	0	0	11,900
52.23101	BUILDING & LAND RENTAL	0	0	38,750
52.23201	EQUIPMENT RENTALS	36,627	41,000	40,000
52.32001	TELEPHONE EXPENSE	79,033	42,840	44,000
52.32005	POSTAGE-POST OFFICE EXP	1,330	1,180	1,000
52.33001	ADVERT-PROF PUBLICATIONS	0	5,000	1,000
52.34001	PRINTING AND BINDING EXP	7,781	10,000	12,000
52.35001	TRAVEL EXPENSES	28,420	40,500	40,000
52.35002	TRAVEL-INMATE TRANSPORT	60,588	54,740	60,000
52.36001	DUES/FEES-ORGANIZATIONS	1,742	6,000	6,000
52.37020	EDUCATION/TRAINING	13,281	21,000	22,000
52.39001	OTHER PURCHASED SERVICES	94,325	76,770	118,000
	Purchased/Contracted Services Total	**$6,575,079**	**$6,111,060**	**$6,867,221**
53.11010	SUPPLIES - OFFICE	15,349	27,000	17,000
53.12701	GASOLINE/DIESEL-BULK PUR	119,834	120,690	120,000
53.12901	UTILITIES OTHER	1,490,797	1,309,420	1,600,000
53.13021	FOOD OTHER	1,549,056	1,660,930	1,660,900
53.14003	BOOKS & REPORTS	2,611	5,000	3,500
53.16009	OTHER SMALL EQUIPMENT	46,694	45,000	45,000
53.17001	UNIFORMS	220,203	250,000	260,000
53.17005	WAREHOUSE SUPPLIES	1,033,661	706,300	601,569

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
53.17009	MATERIALS & SUPPLIES EXP	164,648	145,600	110,000
	Supplies/Expenditures Total	**$4,642,852**	**$4,269,940**	**$4,417,969**
54.22001	VEHICLES-AUTOMOBILES	707,862	0	0
54.24002	COMPUTER-DESKTOPS	19,952	0	0
54.25001	OTHER EQUIPMENT	471,223	0	82,000
	Capital Outlay Total	**$1,199,037**	**$0**	**$82,000**
55.11005	INTERNAL SVC-COMPUTER REP	47,250	47,250	22,690
55.11006	INTERNAL SVC-SOFTWARE LIC	24,032	24,030	31,760
55.11020	REIMBURSEMENTS TO FUNDS	0	0	3,900
	Interfund/Department Services Total	**$71,282**	**$71,280**	**$58,350**
	Grand Total	**$44,097,970**	**$43,414,110**	**$44,956,622**

EMERGENCY MEDICAL SERVICE - 1003600

Function	Description
Administration	Provide administrative reports and overview of contractual provider for the county's emergency medical services.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	0	0	0
Part Time Positions	1	1	1
Total	**1**	**1**	**1**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services Total	$ 42,581	$ -	$ 60,000
Purchased/Contracted Services	$ 898,592	$ 951,515	$ 1,167,900
Other Costs Total	$ 79	$ -	$ -
Total	$ 941,252	$ 951,515	$ 1,227,900

DEPARTMENT GOALS

1. Continue to work with contracted EMS provider to reduce subsidy to the extent possible while maintaining high quality EMS service for the residents of unincorporated Chatham County.
2. Work with Chatham County EMA advisory council to develop a comprehensive set of quality assurance matrixes.
3. Ensure compliance with EMS regional Zoning Plan and Chatham County EMS contract for service of call response of 12 minutes or less within zones 3 and 4.

PERFORMANCE MEASURES

Measure	FY2014 Actual	FY 2015 Projected	FY2016 Projected
EMS Compliance Reports	12	12	12
Attendance at council meetings	12	12	12

1003600 Emergency Medical Service

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.12001	TEMPORARY EMPLOYEES	39,555	0	0
51.12011	TEMP EMPLOYEE-PART TIME	0	0	60,000
51.22001	REG EMPLOY-EMPLOYER FICA	3,026	0	0
	Personal Services Total	**$42,581**	**$0**	**$60,000**
52.35001	TRAVEL EXPENSES	680	0	0
52.39001	OTHER PURCHASED SERVICES	897,912	951,515	1,167,900
	Purchased/Contracted Services Total	**$898,592**	**$951,515**	**$1,167,900**
	Grand Total	**$941,252**	**$951,515**	**$1,227,900**

CORONER – 1003700

Function	Description
Administration	Filing necessary death certificate information, responding to requests, payment of invoices, etc.
Investigations	At death scene investigations and certifications

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	3	3	3
Part Time Positions	0	0	0
Total	**3**	**3**	**3**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 224,033	$ 197,703	$ 211,728
Purchased contracted Services	$ 91,177	$ 108,115	$ 98,219
Supplies Expenditures	$ 5,337	$ 4,576	$ 6,200
Capital Outlay	$ 619	$ -	$ -
Interfund/Department Services	$ 276	$ 276	$ 650
Other Costs Total	$ -	$ 4,330	$ -
Total	$ 321,441	$ 315,000	$ 316,797

DEPARTMENT GOALS

1. It is the mission and goal to provide professional and efficient investigations into all deaths within our jurisdiction, as required by Georgia law, O.C.G.A.: 45-16
2. To effectively determine cause and manner of death, affix responsibility and to protect public health and safety, while working in cooperation with police jurisdictions.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Death certificates	694	661	720
Autopsies	255	273	301
Body pickups	352	369	401

1003700 Coroner

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	145,483	141,927	141,930
51.13001	REGULAR EMPLOY-OVERTIME	75	0	0
51.21001	REGULAR EMPLOY-INSURANCE	34,800	23,200	36,575
51.22001	REG EMPLOY-EMPLOYER FICA	10,507	10,857	10,858
51.24001	REG EMPLOY-PENSION CONTRI	24,767	16,119	15,765
51.29001	OPEB EMPLOYER CONTRIB.	8,400	5,600	6,600
	Personal Services Total	**$224,033**	**$197,703**	**$211,728**
52.11001	MANAGEMENT CONSULTING SV	64,686	86,376	69,000
52.21101	DISPOSAL (GARBAGE) EXP	0	308	309
52.22001	REPAIRS & MAINTENANCE	1,428	1,936	2,500
52.22010	FLEET MAINTENANCE PARTS	137	220	140
52.22011	FLEET MAINTENANCE LABOR	173	431	170
52.22012	FLEET MAINTENANCE OUTSIDE	0	2,640	0
52.23101	BUILDING & LAND RENTAL	8,954	6,864	9,000
52.32001	TELEPHONE EXPENSE	10,020	5,280	10,000
52.32005	POSTAGE-POST OFFICE EXP	132	704	300
52.35001	TRAVEL EXPENSES	2,321	519	3,000
52.36001	DUES/FEES-ORGANIZATIONS	300	440	300
52.37020	EDUCATION/TRAINING	2,623	1,949	3,000
52.39001	OTHER PURCHASED SERVICES	402	448	500
	Purchased/Contracted Services Total	**$91,177**	**$108,115**	**$98,219**
53.11010	SUPPLIES - OFFICE	4,328	2,200	4,000
53.11021	PRINT SHOP COPY FEE	110	88	200
53.12701	GASOLINE/DIESEL-BULK PUR	339	2,024	1,800
53.12901	UTILITIES OTHER	560	264	200
	Supplies/Expenditures Total	**$5,337**	**$4,576**	**$6,200**
54.23001	FURNITURE/FIXTURE EXPENSE	619	0	0
	Capital Outlay Total	**$619**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	0	0	240
55.11006	INTERNAL SVC-SOFTWARE LIC	276	276	410
	Interfund/Department Svcs Total	**$276**	**$276**	**$650**
57.30101	MISC CHARGES (NO IDC)	0	4,330	0
	Other Costs Total	**$0**	**$4,330**	**$0**
	Grand Total	**$321,441**	**$315,000**	**$316,797**

BRIDGES - 1004230

Function	Description
Administration	Support and assistance to direct staff for the operation, repair, maintenance and upkeep of bridges.
Bridge Maintenance	Maintenance and repairs to the drawbridges at Causton bluff
Bridge Tending	Drawbridges at Causton bluff to meet the federal requirements under the provisions for the inter-coastal waterway laws

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	11	11	11
Part Time Positions	0	0	0
Total	**11**	**11**	**11**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 403,756	$ 379,210	$ 400,805
Purchased contracted Services	$ 47,531	$ 66,540	$ 55,225
Supplies Expenditures	$ 17,835	$ 24,340	$ 18,100
Capital Outlay	$ -	$ -	$ 250
Interfund/Department Services	$ 7,382	$ 3,391	$ 3,320
Total	$ 476,504	$ 473,481	$ 477,700

DEPARTMENT GOALS

1. Continue to ensure bridges are maintained in safe condition whereby affording access to the barrier islands of Chatham County.
2. Provide operations 24 hours a day 365 days a year.

PERFORMANCE MEASURES

Measure	FY2014 Actual	FY 2015 Projected	FY2016 Projected
Bridge openings	2538	2800	2800
Maintenance – Work Orders	35	25	25

1004230 Bridges

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	197,165	188,437	202,065
51.12001	TEMPORARY EMPLOYEES	29,767	26,000	26,000
51.13001	REGULAR EMPLOY-OVERTIME	20,954	26,000	26,000
51.21001	REGULAR EMPLOY-INSURANCE	81,200	69,600	72,150
51.22001	REG EMPLOY-EMPLOYER FICA	16,569	16,404	16,840
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	1,989	1,500
51.24001	REG EMPLOY-PENSION CONTRI	38,500	33,980	36,450
51.29001	OPEB EMPLOYER CONTRIB.	19,600	16,800	19,800
	Personal Services Total	**$403,756**	**$379,210**	**$400,805**
52.22001	REPAIRS & MAINTENANCE	43,823	56,840	50,000
52.22010	FLEET MAINTENANCE PARTS	752	1,500	725
52.22011	FLEET MAINTENANCE LABOR	746	900	750
52.23201	EQUIPMENT RENTALS	0	700	250
52.32001	TELEPHONE EXPENSE	2,211	3,100	2,500
52.39001	OTHER PURCHASED SERVICES	0	3,500	1,000
	Purchased/Contracted Services Total	**$47,531**	**$66,540**	**$55,225**
53.11010	SUPPLIES - OFFICE	0	300	100
53.12701	GASOLINE/DIESEL-BULK PUR	4,734	4,540	4,500
53.12901	UTILITIES OTHER	8,236	9,000	9,000
53.17001	UNIFORMS	1,926	2,000	1,500
53.17009	MATERIALS & SUPPLIES EXP	2,939	8,500	3,000
	Supplies/Expenditures Total	**$17,835**	**$24,340**	**$18,100**
54.23001	FURNITURE/FIXTURE EXPENSE	0	0	250
	Capital Outlay Total	**$0**	**$0**	**$250**
55.11005	INTERNAL SVC-COMPUTER REP	250	250	120
55.11006	INTERNAL SVC-SOFTWARE LIC	138	81	200
55.11020	REIMBURSEMENTS TO FUNDS	6,994	3,060	3,000
	Interfund/Department Services Total	**$7,382**	**$3,391**	**$3,320**
	Grand Total	**$476,504**	**$473,481**	**$477,700**

MOSQUITO CONTROL - 1005144

Function	Description
Administration	Oversee all administrative functions of the department and support the county-wide fuel program.
Mosquito Control	Control adult mosquitoes with ground equipment. Monitor mosquito-borne disease activity data. Collect adult and immature mosquitoes to determine control requirements. Respond to service requests.
Aerial Support of other agencies	Support CEMA, SCMPD, and Sheriff's Dept.
Aircraft Maintenance & Operations	Execute aerial surveillance and pesticide application missions. Manage the fuel quality, quantity, usage, security and the leak detection monitoring system. Perform aircraft maintenance as required
Source Reduction & Operational Support	Ditch with heavy equipment in the U.S. Army Corps of Engineers dredged spoil areas to enhance dewatering for mosquito control purposes. Ensure surveillance trails are cleared.
Equipment Maintenance & Repair	Perform maintenance and repairs on pesticide dispersal equipment, automotive light and medium trucks and other operational equipment.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	29	29	29
Part Time Positions	1	1	1
Total	**30**	**30**	**30**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 1,937,654	$ 2,040,950	$ 2,051,432
Purchased contracted Services	$ 397,718	$ 278,838	$ 275,320
Supplies Expenditures	$ 1,168,132	$ 1,223,550	$ 1,213,790
Capital Outlay	$ -	$ 104,000	$ 140,000
Interfund/Department Services	$ 10,315	$ 10,315	$ 9,640
Total	$ 3,513,819	$ 3,657,653	$ 3,690,182

DEPARTMENT GOALS

1. Minimize human risk from mosquito-borne diseases with an emphasis on 100% zero human West Nile Virus cases during the fiscal year.
2. Minimize the impact of nuisance mosquitos while maintaining a level below 35.
3. Increase responsiveness to service requests to within 1 business days of receiving the request for service.

PERFORMANCE MEASURES

Measure	FY2014 Actual	FY 2015 Projected	FY2016 Projected
County-wide Infection Rate below 0.75	0.18	.065	.5
West Nile Virus positive pools/human cases	7/0	15/0	30/0
Mosquito number below 35/CDC trap	49.3	35	25
Response time	4.2 days	2 days	1 day

1005144 Mosquito Control

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	1,139,000	1,201,610	1,217,460
51.11031	SPECIAL PAY	0	14,600	14,600
51.12011	TEMP EMPLOYEE-PART TIME	604	10,000	10,000
51.13001	REGULAR EMPLOY-OVERTIME	77,298	80,000	50,000
51.21001	REGULAR EMPLOY-INSURANCE	336,400	336,400	348,725
51.22001	REG EMPLOY-EMPLOYER FICA	82,983	99,920	99,577
51.24001	REG EMPLOY-PENSION CONTRI	220,170	217,220	215,370
51.29001	OPEB EMPLOYER CONTRIB.	81,200	81,200	95,700
	Personal Services Total	**$1,937,654**	**$2,040,950**	**$2,051,432**
52.11001	MANAGEMENT CONSULTING SER	66,793	51,600	52,500
52.12006	PHYSICIAN FEES	1,065	500	1,500
52.21101	DISPOSAL (GARBAGE) EXP	8,765	8,920	8,920
52.21301	CUSTODIAL EXPENSE	12,540	12,000	15,000
52.21401	LAWN CARE EXPENSE	882	1,500	2,000
52.22001	REPAIRS & MAINTENANCE	199,390	87,558	68,150
52.22010	FLEET MAINTENANCE PARTS	83	100	80
52.22012	FLEET MAINTENANCE OUTSIDE	11,714	16,530	16,000
52.23101	BUILDING & LAND RENTAL	51,148	54,150	56,530
52.23201	EQUIPMENT RENTALS	1,674	2,400	5,200
52.32001	TELEPHONE EXPENSE	13,490	14,090	14,100
52.32005	POSTAGE-POST OFFICE EXP	7,809	7,990	7,990
52.33001	ADVERT-PROF PUBLICATIONS	95	100	100
52.35001	TRAVEL EXPENSES	12,248	20,150	8,000
52.36001	DUES/FEES-ORGANIZATIONS	945	1,250	1,250
52.37020	EDUCATION/TRAINING	9,078	0	18,000
	Purchased/Contracted Services Total	**$397,718**	**$278,838**	**$275,320**
53.11010	SUPPLIES - OFFICE	6,281	5,630	5,630
53.12701	GASOLINE/DIESEL-BULK PUR	58,048	53,670	53,670
53.12711	AIRCRAFT FUEL	49,363	63,700	53,700
53.12901	UTILITIES OTHER	58,939	62,000	62,000
53.13009	CATERED-OTHER	350	1,000	1,000
53.14003	BOOKS & REPORTS	2,326	2,500	7,850
53.17001	UNIFORMS	4,381	4,000	4,000
53.17005	WAREHOUSE SUPPLIES	772,077	844,100	850,000
53.17009	MATERIALS & SUPPLIES EXP	216,368	186,950	175,940
	Supplies/Expenditures Total	**$1,168,132**	**$1,223,550**	**$1,213,790**
54.22004	AIRPLANE/HELICOPTER PARTS	0	104,000	140,000
	Capital Outlay Total	**$0**	**$104,000**	**$140,000**
55.11006	INTERNAL SVC-SOFTWARE LIC	3,315	3,315	4,280
	Interfund/Department Services Total	**$10,315**	**$10,315**	**$9,640**
	Grand Total	**$3,513,819**	**$3,657,653**	**$3,690,182**

FRANK G MURRAY COMMUNITY CENTER - 1005530

Function	Description
Administration And Programs	Daily Management Of The Center Including Maintenance, Program Development And Management And Utilities.
Facility Reservations	Management Of The Reservations Of The Facility
Special Events	Management Of County Sponsored Special Events At The Center Such As The Fashion Show, Etc.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	0	0	0
Part Time Positions	3	3	3
Total	**3**	**3**	**3**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 72,871	$ 128,316	$ 112,929
Purchased/Contracted Services	$ 4,996	$ 13,940	$ 11,950
Supplies/Expenditures	$ 8,655	$ 5,060	$ 9,500
Interfund/Department Services	$ 250	$ 250	$ 250
Grand Total	**$ 86,772**	**$ 147,566**	**$ 134,629**

DEPARTMENT GOALS

1. To provide citizens an opportunity to enjoy leisure recreational facilities that are clean, safe, useful, attractive, and well maintained.
2. To provide leisure activities that are geared towards senior citizens and physically challenged individuals.
3. To provide programs and cultural activities that are geared for year-round enjoyment.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Facility Reservations Requests	145	100	105

1005530 Frank G Murray Center

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	4,522	65,746	67,756
51.11011	REGULAR EMPLOY-PART TIME	63,170	15,636	0
51.13001	REGULAR EMPLOY-OVERTIME	0	0	0
51.21001	REGULAR EMPLOY-INSURANCE	0	23,200	24,050
51.22001	REG EMPLOY-EMPLOYER FICA	5,179	6,226	5,195
51.24001	REG EMPLOY-PENSION CONTRI	0	11,908	9,328
51.27001	REG EMPLOY-WORKER COMPENS	0	0	0
51.29001	OPEB EMPLOYER CONTRIB.	0	5,600	6,600
	Personal Services Total	**$72,871**	**$128,316**	**$112,929**
52.11001	MANAGEMENT CONSULTING SER	0	1,500	200
52.21301	CUSTODIAL EXPENSE	2,816	8,235	8,500
52.22001	REPAIRS & MAINTENANCE	2,022	3,000	3,000
52.32001	TELEPHONE EXPENSE	158	200	200
52.32005	POSTAGE-POST OFFICE EXP	0	1,005	50
	Purchased/Contracted Services Total	**$4,996**	**$13,940**	**$11,950**
53.11010	SUPPLIES - OFFICE	893	1,000	500
53.12901	UTILITIES OTHER	2,110	2,500	2,500
53.17009	MATERIALS & SUPPLIES EXP	5,652	1,560	6,500
	Supplies/Expenditures Total	**$8,655**	**$5,060**	**$9,500**
54.25001	OTHER EQUIPMENT	0	0	0
	Capital Outlay Total	**$0**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	250	250	250
	Interfund/Department Services Total	**$250**	**$250**	**$250**
	Grand Total	**$86,772**	**$147,566**	**$134,629**

PARKS AND RECREATION - 1006100

Function	Description
Administration	General administrative activities to support and coordinate the functions
Park Repairs	Scheduled repairs to the park facilities
Equipment Repair	Operations of the small equipment repair shop for the department
General Park Maintenance	Routine maintenance of the park facilities including trash collection, cleaning restrooms, field preparation for games, mowing and landscape maintenance at park facilities
Facility Management	Management of park facilities and community centers including reservation system and public interaction and assistance
Recreation Programs	Management the recreational programs such as football, softball, soccer etc.
Special Events	The management of special events such as community events, triathlons, etc.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	47	47	48
Part Time Positions	9	9	9
Total	**56**	**56**	**57**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 2,390,285	$ 2,575,010	$ 3,042,133
Purchased/Contracted Services	$ 280,596	$ 297,750	$ 308,752
Supplies/Expenditures	$ 519,088	$ 469,976	$ 457,400
Capital Outlay	$ -	$ -	$ 11,000
Interfund/Department Services	$ 25,124	$ 3,493	$ 2,730
Other Costs Total	$ 16,322	$ 20,840	$ 688
Grand Total	**$ 3,231,415**	**$ 3,367,069**	**$ 3,822,703**

DEPARTMENT GOALS

1. To plan and develop leisure services, recreation, and sports to offer recreational activities for citizens of all age groups.
2. Provide countywide facilities that provides citizens an opportunity to enjoy leisure recreational facilities that are safe, useful, attractive and well maintained.
3. The maintenance of all county parks, sport complexes, trails and boat ramps.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Number of Facility Rentals	656	666	625
Accommodate of Youth Teams in County Sponsored Leagues	526	605	468
Accommodate of Adult Teams in County Sponsored Leagues	100	120	225

1006100 Recreation

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	1,271,840	1,538,254	1,674,794
51.11011	REGULAR EMPLOY-PART TIME	51,391	0	0
51.12001	TEMPORARY EMPLOYEES	44,947	0	24,500
51.12011	TEMP EMPLOYEE-PART TIME	43,105	0	66,000
51.13001	REGULAR EMPLOY-OVERTIME	8,423	6,500	10,000
51.21001	REGULAR EMPLOY-INSURANCE	510,400	545,200	685,425
51.22001	REG EMPLOY-EMPLOYER FICA	96,603	118,174	135,817
51.24001	REG EMPLOY-PENSION CONTRI	240,375	235,282	257,497
51.29001	OPEB EMPLOYER CONTRIB.	123,200	131,600	188,100
	Personal Services Total	**$2,390,285**	**$2,575,010**	**$3,042,133**
52.11001	MANAGEMENT CONSULTING SER	70,049	60,000	71,000
52.21101	DISPOSAL (GARBAGE) EXP	16,717	17,200	18,000
52.21301	CUSTODIAL EXPENSE	4,080	450	5,746
52.22001	REPAIRS & MAINTENANCE	51,021	60,500	60,500
52.22010	FLEET MAINTENANCE PARTS	21,620	24,000	21,260
52.22011	FLEET MAINTENANCE LABOR	17,227	21,000	17,230
52.22012	FLEET MAINTENANCE OUTSIDE	29,865	15,000	29,680
52.23101	BUILDING & LAND RENTAL	2,478	0	0
52.23201	EQUIPMENT RENTALS	3,170	25,000	0
52.32001	TELEPHONE EXPENSE	20,029	16,500	20,000
52.35001	TRAVEL EXPENSES	87	4,200	500
52.36001	DUES/FEES-ORGANIZATIONS	861	1,500	1,100
52.37020	EDUCATION/TRAINING	120	1,600	1,600
52.39001	OTHER PURCHASED SERVICES	43,272	50,800	62,136
	Purchased/Contracted Services Total	**$280,596**	**$297,750**	**$308,752**
53.11010	SUPPLIES - OFFICE	4,164	3,900	3,900
53.12701	GASOLINE/DIESEL-BULK PUR	99,822	83,500	76,000
53.12901	UTILITIES OTHER	229,503	215,000	215,000
53.17001	UNIFORMS	12,825	11,000	12,500
53.17009	MATERIALS & SUPPLIES EXP	172,575	156,576	150,000
	Supplies/Expenditures Total	**$519,088**	**$469,976**	**$457,400**
54.25001	OTHER EQUIPMENT	0	0	11,000
	Capital Outlay Total	**$0**	**$0**	**$11,000**
55.11005	INTERNAL SVC-COMPUTER REP	2,250	2,250	1,100
55.11006	INTERNAL SVC-SOFTWARE LIC	1,243	1,243	1,630
55.11020	REIMBURSEMENTS TO FUNDS	21,631	0	0
	Interfund/Department Services Total	**$25,124**	**$3,493**	**$2,730**
57.30001	PAYMENTS TO OTHERS	12,767	20,840	688
57.30101	MISC CHARGES (NO IDC)	3,554	0	0
	Other Costs Total	**$16,322**	**$20,840**	**$688**
	Grand Total	**$3,231,415**	**$3,367,069**	**$3,822,703**

AQUATIC CENTER - 1006124

Function	Description
Administration	Daily management of the facility, membership and reservations and lane rentals
Repairs And Maintenance	Routine and scheduled maintenance and repairs to the facility
Programs	Instructional classes and water aerobics programs
Special Events	Management of swim meets and other special events
Public Safety And Training	For the safety of the pool users and to meet regulatory requirements, certified lifeguards are staffed and lifeguards are trained to meet certification standards.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	4	4	4
Part Time Positions	49	49	49
Total	**53**	**53**	**53**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 500,049	$ 571,157	$ 608,230
Purchased/Contracted Services	$ 150,228	$ 152,486	$ 166,936
Supplies/Expenditures	$ 318,173	$ 318,000	$ 318,000
Capital Outlay	$ 16,003	$ 7,954	$ 15,000
Interfund/Department Services	$ 5,606	$ 2,329	$ 1,630
Grand Total	**$ 990,058**	**$ 1,051,926**	**$ 1,109,796**

DEPARTMENT GOALS

1. Operate two swimming pools in accordance with requirements set forth by the Health Department and USA Swimming.
2. To provide the community with an opportunity for recreational swimming as well as swim instructions and water aerobics.
3. To provide a state-of-the-art swimming facility for local swim meets.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Swim Lessons	2000	2600	2750
Birthday Parties	75	90	92
Swim Meets	27	30	30
Lifeguard classes	5	5	7
Make A Splash for Safe Kids	140	175	150

1006124 Aquatic Center / Pool

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	178,827	451,233	194,765
51.11011	REGULAR EMPLOY-PART TIME	205,499	0	280,000
51.13001	REGULAR EMPLOY-OVERTIME	0	0	580
51.21001	REGULAR EMPLOY-INSURANCE	46,400	46,400	48,100
51.22001	REG EMPLOY-EMPLOYER FICA	27,618	31,622	36,330
51.24001	REG EMPLOY-PENSION CONTRI	30,555	30,702	35,255
51.29001	OPEB EMPLOYER CONTRIB.	11,200	11,200	13,200
	Personal Services Total	**$500,049**	**$571,157**	**$608,230**
52.21101	DISPOSAL (GARBAGE) EXP	2,004	2,600	2,600
52.21301	CUSTODIAL EXPENSE	4,926	0	10,000
52.22001	REPAIRS & MAINTENANCE	91,395	98,000	98,000
52.23201	EQUIPMENT RENTALS	826	2,936	2,936
52.32001	TELEPHONE EXPENSE	3,649	3,000	3,000
52.32004	INTERNET SERVICE EXPENSE	0	0	600
52.32005	POSTAGE-POST OFFICE EXP	711	575	575
52.33001	ADVERT-PROF PUBLICATIONS	5,021	5,900	5,900
52.34001	PRINTING AND BINDING EXP	1,488	975	975
52.35001	TRAVEL EXPENSES	2,805	0	350
52.37020	EDUCATION/TRAINING	230	0	3,500
52.39001	OTHER PURCHASED SERVICES	37,174	38,500	38,500
	Purchased/Contracted Services Total	**$150,228**	**$152,486**	**$166,936**
53.11010	SUPPLIES - OFFICE	2,527	3,000	3,000
53.12901	UTILITIES OTHER	251,717	255,000	255,000
53.17009	MATERIALS & SUPPLIES EXP	63,929	60,000	60,000
	Supplies/Expenditures Total	**$318,173**	**$318,000**	**$318,000**
54.25001	OTHER EQUIPMENT	16,003	7,954	15,000
	Capital Outlay Total	**$16,003**	**$7,954**	**$15,000**
55.11005	INTERNAL SVC-COMPUTER REP	1,500	1,500	610
55.11006	INTERNAL SVC-SOFTWARE LIC	829	829	1,020
55.11020	REIMBURSEMENTS TO FUNDS	3,277	0	0
	Interfund/Department Services Total	**$5,606**	**$2,329**	**$1,630**
	Grand Total	**$990,058**	**$1,051,926**	**$1,109,796**

BUILDING SAFETY ANIMAL TAGS - 1007210

Function	Description
Administration	Administration/Enforcement Of County Animal Control Ordinance
Fee Collection	Fee Collection For Issuance Of Animal Tags
Tag Issuance	Safeguard The General Welfare Of The Citizens Of The County Through Timely Issuance Of Animal Tags

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	2.55	2.55	2.55
Part Time Positions	0	0	0
Total	**2.55**	**2.55**	**2.55**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 109,223	$ 121,265	$ 127,165
Purchased/Contracted Services	$ 1,892	$ 4,184	$ 3,024
Supplies/Expenditures	$ 416	$ 5,067	$ 2,725
Interfund/Department Services	$ 776	$ 776	$ 650
Grand Total	**$ 112,306**	**$ 131,292**	**$ 133,564**

DEPARTMENT GOALS

1. A jurisdiction where all animal tags are compliant with State Law and local County Ordinances.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Animal Tags Issued	10,200	11,000	10,500

1007210 Building Safety/Regulatory Services –Animal Tags

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	56,392	67,365	70,160
51.21001	REGULAR EMPLOY-INSURANCE	29,580	29,580	30,660
51.22001	REG EMPLOY-EMPLOYER FICA	3,946	5,154	5,380
51.24001	REG EMPLOY-PENSION CONTRI	12,165	12,026	12,545
51.29001	OPEB EMPLOYER CONTRIB.	7,140	7,140	8,420
	Personal Services Total	**$109,223**	**$121,265**	**$127,165**
52.21101	DISPOSAL (GARBAGE) EXP	23	100	100
52.21301	CUSTODIAL EXPENSE	787	950	950
52.21401	LAWN CARE EXPENSE	143	150	150
52.22001	REPAIRS & MAINTENANCE	197	224	224
52.23201	EQUIPMENT RENTALS	35	1,570	500
52.32005	POSTAGE-POST OFFICE EXP	92	190	100
52.34001	PRINTING AND BINDING EXP	0	0	0
52.37020	EDUCATION/TRAINING	0	1,000	500
52.39001	OTHER PURCHASED SERVICES	615	0	500
	Purchased/Contracted Services Total	**$1,892**	**$4,184**	**$3,024**
53.11010	SUPPLIES - OFFICE	0	717	500
53.12901	UTILITIES OTHER	84	1,250	625
53.17001	UNIFORMS	0	100	100
53.17009	MATERIALS & SUPPLIES EXP	332	3,000	1,500
	Supplies/Expenditures Total	**$416**	**$5,067**	**$2,725**
54.13001	BUILDING-OFFICE	0	0	0
54.24009	COMPUTER-PERIPHERAL EQUIP	0	0	0
	Capital Outlay Total	**$0**	**$0**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	500	500	240
55.11006	INTERNAL SVC-SOFTWARE LIC	276	276	410
	Interfund/Department Services Total	**$776**	**$776**	**$650**
57.30201	REDUCTION TO BALANCE	0	0	0
	Other Costs Total	**$0**	**$0**	**$0**
	Grand Total	**$112,306**	**$131,292**	**$133,564**

CHATHAM APPRENTICE PROGRAM – 1007660

Function	Description
Administration	The Chatham Apprentice Program will recruit, select, and manage 100 unemployed or under-unemployed residents to complete workforce development training. Following completion of the class, graduates are assisted with finding sustainable employment in various sectors. Of the 100 program graduates, at least 50 will be placed in jobs.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	2	2	2
Part Time Positions	0	0	0
Total	**2**	**2**	**2**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 132,609	$ 138,341	$ 140,089
Purchased/Contracted Services	$ 67,385	$ 68,312	$ 68,312
Supplies/Expenditures	$ 199,995	$ 206,653	$ 208,401

DEPARTMENT GOALS

1. To find a home base for the Chatham Apprentice Program for training that includes office space for CAP employees.
2. To continue adding new hard-skills training programs that address labor demands.
3. To ensure CAP graduates with skills are able to obtain jobs at self-sufficient wages.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Train 100 individuals annually	70	109	100
At least 50 grads obtain jobs	42	56	50

1007660 Chatham Apprentice Program

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	82,165	86,870	86,939
51.21001	REGULAR EMPLOY-INSURANCE	23,200	23,200	24,050
51.22001	REG EMPLOY-EMPLOYER FICA	5,920	6,646	6,651
51.24001	REG EMPLOY-PENSION CONTRI	15,725	16,025	15,849
51.29001	OPEB EMPLOYER CONTRIB.	5,600	5,600	6,600
	Personal Services Total	**$132,609**	**$138,341**	**$140,089**
52.11001	MANAGEMENT CONSULTING SER	66,655	66,632	66,632
52.32001	TELEPHONE EXPENSE	730	1,680	1,680
	Purchased/Contracted Services Total	**$67,385**	**$68,312**	**$68,312**
	Grand Total	**$199,995**	**$206,653**	**$208,401**

MWBE – COMMUNITY OUTREACH PROGRAM - 1007661

Function	Description
Administration	Oversee Program, Facilitate Community Outreach And Bring Awareness To The General Public And Business Community At Large Of The Opportunity To Participate In Government By Selling Goods And Services For Its Daily Operations
Empower Savannah/Community Outreach	To Facilitate Participation By Targeting The Local And MWBE Businesses In Projects Funded By Chatham County
Economic And Workforce Development	Develop Training For Workforce

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	2	2	2
Part Time Positions	0	0	0
Total	**2.0**	**2.0**	**2.0**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 89,743	$ 132,651	$ 157,038
Purchased/Contracted Services	$ 1,625	$ 22,530	$ 41,270
Supplies/Expenditures	$ 1,269	$ 5,390	$ 8,000
Capital Outlay	$ -	$ 3,500	$ -
Interfund/Department Services	$ -	$ -	$ 370
Other Costs	$ -	$ 45,000	$ -
Grand Total	**$ 92,637**	**$ 209,071**	**$ 206,678**

DEPARTMENT GOALS

1. Set up workshops and training programs to help vendors.
2. Establish a tracking system to monitor M/WBE participation.
3. Develop a directory for vendors to be put in their appropriate category.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Outreach Initiatives	4	9	9
Matchmaking Opportunities	4	4	4
Certified new Vendors	25	125	150

1007661 M/WBE Community Outreach

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	4,385	82,324	100,400
51.12001	TEMPORARY EMPLOYEES	37,279	0	0
51.21001	REGULAR EMPLOY-INSURANCE	23,200	23,200	24,050
51.22001	REG EMPLOY-EMPLOYER FICA	3,149	6,298	7,685
51.24001	REG EMPLOY-PENSION CONTRI	16,130	15,229	18,303
51.29001	OPEB EMPLOYER CONTRIB.	5,600	5,600	6,600
	Personal Services Total	**$89,743**	**$132,651**	**$157,038**
52.11001	MANAGEMENT CONSULTING SER	0	0	15,000
52.12004	ATTORNEY FEES	0	15,000	15,000
52.22001	REPAIRS & MAINTENANCE	0	0	1,000
52.22100	VEHICLE REPAIRS	0	0	1,000
52.23101	BUILDING & LAND RENTAL	0	1,000	1,920
52.32001	TELEPHONE EXPENSE	0	0	1,350
52.33001	ADVERT-PROF PUBLICATIONS	0	1,510	1,000
52.34001	PRINTING AND BINDING EXP	0	500	500
52.35001	TRAVEL EXPENSES	1,150	3,500	3,500
52.37020	EDUCATION/TRAINING	475	1,020	1,000
	Purchased/Contracted Services Total	**$1,625**	**$22,530**	**$41,270**
53.11010	SUPPLIES - OFFICE	1,144	4,390	4,500
53.12701	GASOLINE/DIESEL-BULK PUR	0	0	2,500
53.13001	CATERED-LUNCH MEETING	0	1,000	1,000
53.14003	BOOKS & REPORTS	125	0	0
	Supplies/Expenditures Total	**$1,269**	**$5,390**	**$8,000**
54.23001	FURNITURE/FIXTURE EXPENSE	0	3,500	0
	Capital Outlay Total	**$0**	**$3,500**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	0	0	370
	Interfund/Department Services Total	**$0**	**$0**	**$370**
57.30001	PAYMENTS TO OTHERS	0	45,000	0
	Other Costs Total	**$0**	**$45,000**	**$0**
	Grand Total	**$92,637**	**$209,071**	**$206,678**

2015 / 2016 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

GENERAL FUND - M&O

ACTIVITY	2013 / 2014 ACTUAL	2014 / 2015 BUDGET	2015 / 2016 ADOPTED
GENERAL GOVERNMENT:			
1001115 Youth Commission	**47,266**	**50,000**	**50,000**
The Chatham County Youth Commission is an arm of the Chatham County Commission designed to represent the voices of youth in this community, heighten their awareness of local government and provide intensive leadership, teamwork, networking and problem-solving skills.			
1001511 Audit Contract	**112,772**	**126,442**	**103,750**
1001536 Communications	**701,896**	**696,748**	**706,670**
Funds appropriated for the provision of communication utility service and maintenance of communication equipment.			
1001541 Temporary Pool	**85,350**	**100,000**	**40,020**
Funds are appropriated in this account to pay for temporary clerical and secretarial help used by county departments on an as needed basis.			
1001569 Utilities	**1,050,502**	**1,150,000**	**1,150,000**
This account was created to record expenditures for utilities in buildings used by numerous departments.			
TOTAL GENERAL GOVERNMENT	**$1,997,786**	**$2,123,190**	**$2,050,440**
JUDICIARY			
1002110 Court Expenditures	**714,155**	**728,600**	**943,000**
Court Reporter Fees and Juror Fees are reflected in this account to separate them from other operational expenditures of the Courts.			
1002451 Probate Court Filing Fees	**205,166**	**195,000**	**225,400**
This account records payments out of Filing Fees for services of attorneys and physicians in guardianship cases.			
1002700 Grand Jury	**5,446**	**21,830**	**21,800**
The Grand Jury has criminal and civil functions. These duties can be divided under three broad headings: the duty to inspect and investigate; the duty to appoint and fix compensation; and the duty to advise and recommend. The Grand Jury inspects jails, voters list, ballots, and books of County Officials; the County Commissioners and other items as required by law. They appoint boards and fix compensation for jurors and bailiffs. The Grand Jury also returns true bill, special presentments or no bills after weighing the evidence presented in felony indictments.			
1002810 Panel Attorneys	**1,085,520**	**1,424,224**	**-**
Funds appropriated for Indigent Defense. This unit is now a department under 1002820 – Indigent Defense Unit			
TOTAL JUDICIARY	**2,010,287**	**2,369,654**	**1,190,200**
PUBLIC SAFETY			
1003251 Marine Patrol	**$ 679,141**	**$ 792,625**	**$ 834,145**
The Marine Patrol Unit is comprised of sworn officers from SCMPD through an intergovernmental agreement between the City of Savannah and County governments. Marine Patrol enforces all local and State statutes through detection, investigations, apprehension, and prosecution of all violators on the waterways within Chatham County.			

ACTIVITY	2013 / 2014 ACTUAL	2014 / 2015 BUDGET	2015 / 2016 ADOPTED
1003910 Animal Control	**923,027**	**1,103,470**	**1,071,410**
The Animal Control Unit provides services to all of Chatham County, except Tybee Island. Stray and unleashed animals are captured and impounded, fed and cared for until proper disposition can be determined. Sick and injured animals are transported to a local veterinarian facility for care prior to being transported to the shelter. The Animal Control Unit also investigates alleged cases of animal cruelty, bites, barking dogs, etc. and issues city/county ordinance citations. This service is through an intergovernmental agreement with the City of Savannah. All personnel are City of Savannah employees reimbursed through the County budget.			
1003920 Chatham Emergency Management	**1,126,931**	**1,032,007**	**1,074,650**
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.			
TOTAL PUBLIC SAFETY	**2,729,099**	**2,928,102**	**2,980,205**
HEALTH & WELFARE			
1005110 Health Department	**1,267,544**	**1,267,544**	**1,267,544**
The Chatham County Health Department administers a comprehensive public health program for the entire population of the County. Services are primarily preventive in nature except in certain specified communicable diseases such as tuberculosis, venereal disease and intestinal parasites where treatment is provided to prevent spread of diseases in the community. Examples of the broad sphere of health activities are programs in food and water source inspection, air pollution, waste disposal control, rabies control, housing safety, laboratory and dental facility, vital records, health education, and maternal and child care programs.			
1005115 Safety Net Program	**80,000**	**80,000**	**80,000**
The Chatham County Safety Net Planning Council is a collaborative of key stakeholders in health with a shared interest in improving access to healthcare for the uninsured and underinsured.			
1005145 Mosquito Control Restricted	**199,718**	**254,270**	**-**
A contingency account established for unpredictable expenditures associated with Mosquito Control.			
1005190 Indigent Health Care Program	**4,668,235**	**4,872,710**	**4,503,180**
The Indigent Health Care Program funding is designated to provide funding for health care treatment for the indigent population in Chatham County. In 1990 Chatham County and the Chatham County Hospital Authority (Memorial Medical Center) discontinued the contractual agreement whereby Memorial Medical Center would provide indigent health care to the citizens of Chatham County. The Westside Urban Health Care (WUHC) and Chatham County entered into an agreement for WUHC to provide treatment for indigents.			
1005421 Greenbrier Children's Center	**369,600**	**369,600**	**369,600**
The purpose, responsibility and charge of Greenbrier's Center, Inc. is to serve as a resource to meet the needs of the dependent, neglected, alienated and abused children of Chatham County. Greenbrier recognizes that the future of the community is dependent upon the ways in which our children grow now, and it is dedicated to strengthening home and community as well as preparing children themselves for responsible citizenship. In all programs the Greenbrier Children's Center seeks to remedy the effects of past neglect and abuse; to establish self-esteem and a realization of self-worth while promoting growth and development that will enable children to enjoy and contribute to society to their fullest ability.			
1005440 Department of Family & Children's Services	**723,040**	**723,040**	**741,595**
The Chatham County Department of Family and Children Services (DFACS) of the State Department of Human Resources administers many programs in Chatham County including the administering of aid to families with Dependent Children program; Determines eligibility for participation in the Medicaid program; Certifies public assistance recipients in the Medicaid program; Provides general assistance grants from County funds for County			

ACTIVITY	2013 / 2014 ACTUAL	2014 / 2015 BUDGET	2015 / 2016 ADOPTED
residents not eligible for state-aid programs; provides training services, legal services, family planning services, and volunteer services; Administers protective service programs for neglected and abused children and adults ; Provides foster care, day care and emergency shelter care for dependent, neglected and abused children; Receives applications and places children for adoption; Evaluates independent adoption petitions for the Superior Court; Provides homemaker services for adults and children; Provides information and referral services; and Determines eligibility of citizen participation in state & federal programs; Day Care, Senior Citizens & services to mentally retarded.			
TOTAL HEALTH & WELFARE	**7,308,137**	**7,567,164**	**6,961,919**
CULTURE & RECREATION			
1006130 Weightlifting Center	**263,310**	**269,680**	**273,887**
This account is set up to cover cost associated with the operation of the County's Anderson-Cohen Weightlifting Center.			
1006180 Tybee Pier & Pavilion	**17,960**	**24,090**	**24,090**
Operations for the Pier are managed by a private organization			
1006240 Georgia Forestry	**40,351**	**49,100**	**49,096**
Chatham County's funding allotment is the pro-rata share of costs to operate the Forest Fire Control program plus payroll supplement to the Georgia Forestry Commission. Chatham County's pro-rated share of cost is four cents per acre plus a payroll supplement and telephone cost.			
1006500 Live Oak Library System	**6,499,930**	**6,865,865**	**7,146,674**
Library system for Chatham, Effingham and Liberty counties.			
TOTAL CULTURE & RECREATION	**6,821,551**	**7,208,735**	**7,493,747**
DEBT SERVICE			
1008004 GE - Lease Excavator	**4,579**	**-**	**-**
Chatham County entered into a capital lease with G.E. Commercial Finance, Inc. to provide a capital lease in the amount of $238,000 for the purchase of an amphibious long-reach excavator for Mosquito Control. This lease was paid off in FY2014.			
1008005 Union Mission	**165,658**	**172,000**	**168,247**
This expenditure is the annual debt service on the bonds issued for the purchase of property from Union Mission.			
1008590 Pollution Abatement (1)	**9,978**	**9,980**	**9,978**
This budgeted amount reflects County payments to various Chatham County incorporated municipalities for the construction of facilities to alleviate water pollution and treat sanitary waste. These facilities were built under the standards set up by the Georgia State Water Quality Control Board and ordered by the Superior Court of Chatham County.			
1008921 Interest / Tax Anticipation Notes	**-**	**25,000**	**-**
This expenditure account is used to pay interest on the Tax Anticipation Notes or on interfund loans. In accordance with Georgia State Law, all funds borrowed by the County, principal and interest expense are paid on or before December 31st of each year.			
1008922 DSA Bonds Series 2005	**1,114,458**	**1,119,455**	**1,028,700**
An account to recognize annual debt service requirements for the Downtown Savannah Authority Series 2005 bonds.			
1008923 DSA Bonds Series 2005A	**757,836**	**760,200**	**753,326**
An account to recognize annual debt service requirements for the Downtown Savannah Authority			
. Series 2005 A bonds			

ACTIVITY	2013 / 2014 ACTUAL	2014 / 2015 BUDGET	2015 / 2016 ADOPTED
1008955 Mosquito Control Facility - 2001	**333,510**	**333,515**	**333,511**
On 2/9/2001, Chatham County approved a finance & lease agreement with Savannah Airport Commission to finance a new facility for Mosquito Control.			
1008959 Union Mission	**51,588**	**52,300**	**52,042**
Annual fiscal fees paid to Regions Bank for Savannah Area Board of Health bonds.			
TOTAL DEBT SERVICE	**2,437,606**	**2,472,450**	**2,345,804**
OTHER FINANCING USES			
1009812 Cooperative Extension	**161,366**	**189,350**	**203,764**
The County Extension Office helps residents in areas of agriculture, home cooking, home gardening, community and resource development and youth development through the 4-H Club program. The Extension Service is also the educational part of the United States Department of Agriculture and a unit of Chatham County Government.			
1009814 Bamboo Farm	**121,355**	**127,780**	**127,780**
The Bamboo Farm partners with the County's Cooperative Extension office to help residents in areas of agriculture, home cooking, community and resource development and youth development through the 4-h club program.			
1009901 Transfer to CIP Fund	**4,584,234**	**-**	**80,000**
Funds that are appropriated from General Fund revenue for acquisition of items budgeted for the Capital Improvement Fund. See the CIP Fund for a list of funded items for the Adopted Budget.			
1009918 Transfer to E911 Fund	**102,904**	**182,640**	**-**
Interfund transfer to the Emergency Communications Fund (E911). Allocation is based on population of smaller municipalities.			
1009919 Transfer to Child Support Recovery	**164,845**	**142,328**	**154,571**
Interfund transfer to the Child Support Recovery Fund.			
1009927 Contingency	**-**	**250,000**	**250,000**
The Contingency Reserve is an amount set up in each annual budget to take care of unusual or unforeseen items which cannot be anticipated at the time of budget preparation. As these items come up during the year, the contingency account is reduced by transferring the required funds to the appropriate account. Thus, at the end of each fiscal year, the funds in this budget account have either been transferred to the appropriate expenditure account or have not been spent so no expenditures are reflected in the columns for the previous year's actual expenditures.			
1009935 Contribution to Retiree Health Insurance	**5,114,225**	**5,345,700**	**5,888,000**
County contribution to the medical insurance for retired employees.			
1009940 Transfer to Debt Service Fund	**-**	**-**	**660,000**
1009941 Energy Excise Tax	**279,925**	**232,860**	**613,000**
An account to recognize payments to Cities for taxes collected.			
1009943 Transfer to Solid Waste Fund	**940,843**	**1,079,698**	**1,100,000**
An account to recognize the tax subsidy from the General Fund M&O to the Solid Waste Management Enterprise Fund.			
1009952 CAT Teleride	**2,468,589**	**2,537,000**	**2,800,000**
Appropriation to be paid to the Chatham Area Transit Authority for Teleride.			
1009957 Reimbursable Expenses	**579,023**	**563,600**	**563,600**
Expenditures billed to outside agencies.			

ACTIVITY	2013 / 2014 ACTUAL	2014 / 2015 BUDGET	2015 / 2016 ADOPTED
1009959 Accrued Benefits Expense	-	50,000	-
Funds set aside for compensated absences that are earned but not paid.			
1009962 Transfer Out to Risk Management Fund	2,208,780	2,000,000	2,274,093
Risk Management activities are funded with transfers from the General and SSD funds.			
1009975 Special Appropriations	118,550	217,000	149,000
One-time appropriations for special projects not related to an operating department.			
1009976 Coastal Soil & Water	-	600	600
The Coastal Soil and Water Conservation District is a legally constituted administrative agency of the State of Georgia that provides technical assistance to individuals, groups, and units of government which influence and make decisions about the conservation, development and use of natural resources.			
1009984 Hazardous Materials Expense	123,469	50,000	50,000
This represents the County share of the HazMat Program. The expenses of this program are divided among Chatham County Government, City of Savannah and private industry.			
1009991 G-I-A / Summer Bonanza	30,000	30,000	30,000
The Summer Bonanza Partnership, Inc. is a nonprofit organization providing summer educational and motivational activities to Chatham County children, ages 8 - 12.			
1009992 Restricted Contingency - Animal Control/Juvenile Court	-	486,325	-
Contingency account setup for Animal Control and Juvenile Court			
1009995 Vacant Positions	-	(1,100,000)	(1,100,000)
This account reflects potential savings from lag time in filling vacancies.			
1009996 Contingency	-	2,022,296	1,975,445
Includes cost increases which will be allocated to each department at budget adoption.			
1009997 Restricted Contingency	-	425,583	-
A contingency account set up for run off and special elections.			
1009998 Health Insurance	-	1,163,760	-
Reflects health insurance to be spread back to departments			
1009999 Fuel Contingency	-	200,000	-
A contingency account set up for increasing fuel cost.			
TOTAL OTHER FINANCING USES	16,998,108	14,832,760	15,819,853
GRAND TOTAL NON-DEPARTMENT	40,302,574	39,502,055	38,842,168

SPECIAL SERVICE FUND
SPECIAL SERVICE DISTRICT (SSD)

The adopted Special Service District Fund budget for FY 2015/2016 is presented in this section. The revenues, expenditures and comparisons for the previous 12 month budget (FY 2014/2015) is presented to show changes in both cases.

The adopted budget is balanced with an adopted millage rate of 4.13 mills. The revenues and expenditures by category of classification are presented on the following pages. Please note that the FY 2014/2015 data is unaudited.

The Adopted Special Service District Fund budget appropriates $ 30.5 million to fund expenditures for services in the County's unincorporated area.

A recap of revenue and expenditure changes for the Special Service District Fund by major category as adopted for FY 2015/2016 and compared to FY 2014/2015 is presented below:

Revenue Category	Adopted FY 2014/2015	Adopted FY 2014/2015	$ Difference + or (-)	% Difference + or (-)
Taxes	26,114,687	25,298,325	816,362	3.23%
License & Permits	1,350,000	1,250,000	100,000	8.00%
Intergovernmental	719,000	715,000	4,000	0.56%
Charges for Services	262,500	293,500	(31,000)	-10.56%
Fines & Forfeitures	1,353,500	1,282,500	71,000	5.54%
Interest Revenue	10,000	15,600	(5,600)	-35.90%
Miscellaneous Revenue	-	1,000	(1,000)	(100.00%)
Other Sources - Revenue	675,000	626,399	48,601	7.76%
	30,484,687	29,482,324	1,002,363	3.40%

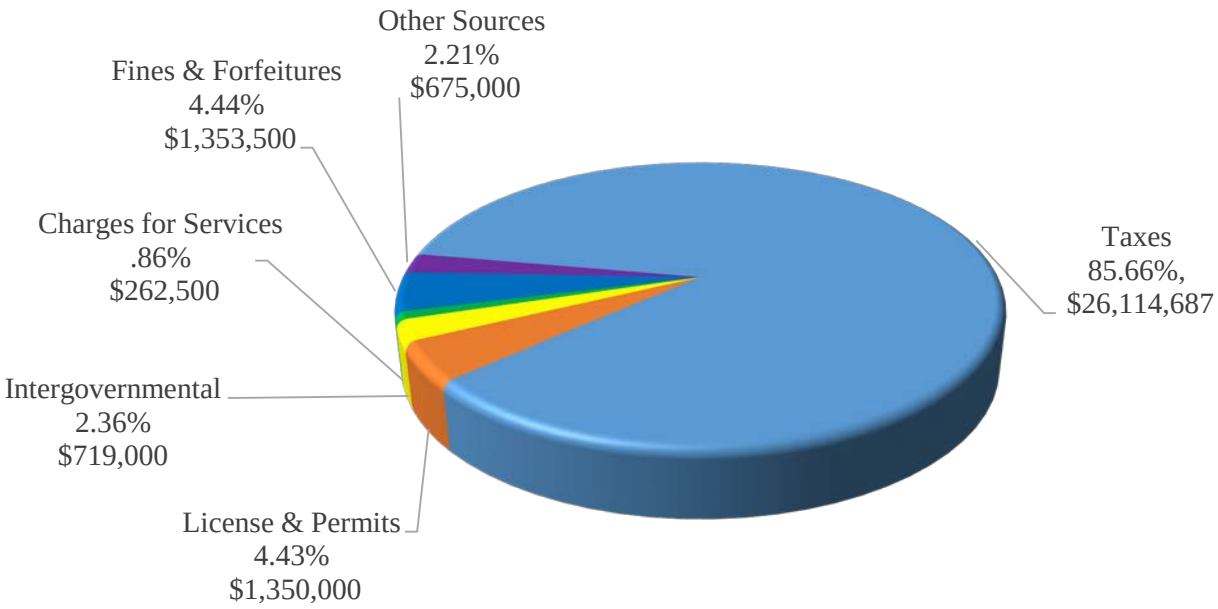
Expenditure Function	Adopted FY 2014/2015	Adopted FY 2014/2015	$ Difference + or (-)	% Difference + or (-)
General Government	1,841,686	1,811,873	29,813	1.65%
Judiciary	2,273,355	2,053,450	219,905	10.71%
Public Safety	14,521,780	14,741,895	(220,115)	-1.49%
Public Works	7,024,630	6,085,653	938,977	15.43%
Housing & Development	1,761,803	1,666,789	95,014	5.70%
Debt Service	-	96,000	(96,000)	(100.00%)
Other Uses - Expenditure	3,061,433	3,026,664	34,769	1.15%
	30,484,687	29,482,324	1,002,363	3.40%

Below is a two-year comparison of revenues and expenditures for the Special Service District Fund by category, with each category shown as a percentage of the total:

Revenue Category	Adopted FY 2015 / 2016	% of Total	Adopted FY 2014 / 2015	% of Total
Taxes	26,114,687	85.66%	25,298,325	85.81%
License & Permits	1,350,000	4.43%	1,250,000	4.24%
Intergovernmental	719,000	2.36%	715,000	2.43%
Charges for Services	262,500	0.86%	293,500	1.00%
Fines & Forfeitures	1,353,500	4.44%	1,282,500	4.35%
Interest Revenue	10,000	0.03%	15,600	0.05%
Miscellaneous Revenue	-	0.00%	1,000	0.00%
Other Sources - Revenue	675,000	2.21%	626,399	2.12%
	30,484,687	100.00%	29,482,324	100.00%

Expenditure Function	Adopted FY 2015 / 2014	% of Total	Adopted FY 2014 / 2015	% of Total
General Government	1,841,686	6.04%	1,811,873	6.15%
Judiciary	2,273,355	7.46%	2,053,450	6.97%
Public Safety	14,521,780	47.64%	14,741,895	50.00%
Public Works	7,024,630	23.04%	6,085,653	20.64%
Housing & Development	1,761,803	5.78%	1,666,789	5.65%
Debt Service	-	0.00%	96,000	0.33%
Other Uses - Expenditure	3,061,433	10.04%	3,026,664	10.27%
	30,484,687	100.00%	29,482,324	100.00%

FY 2015/2016 SSD - Adopted Revenues by Category – Total $30,484,687



2015 / 2016 ADOPTED REVENUE SUMMARY

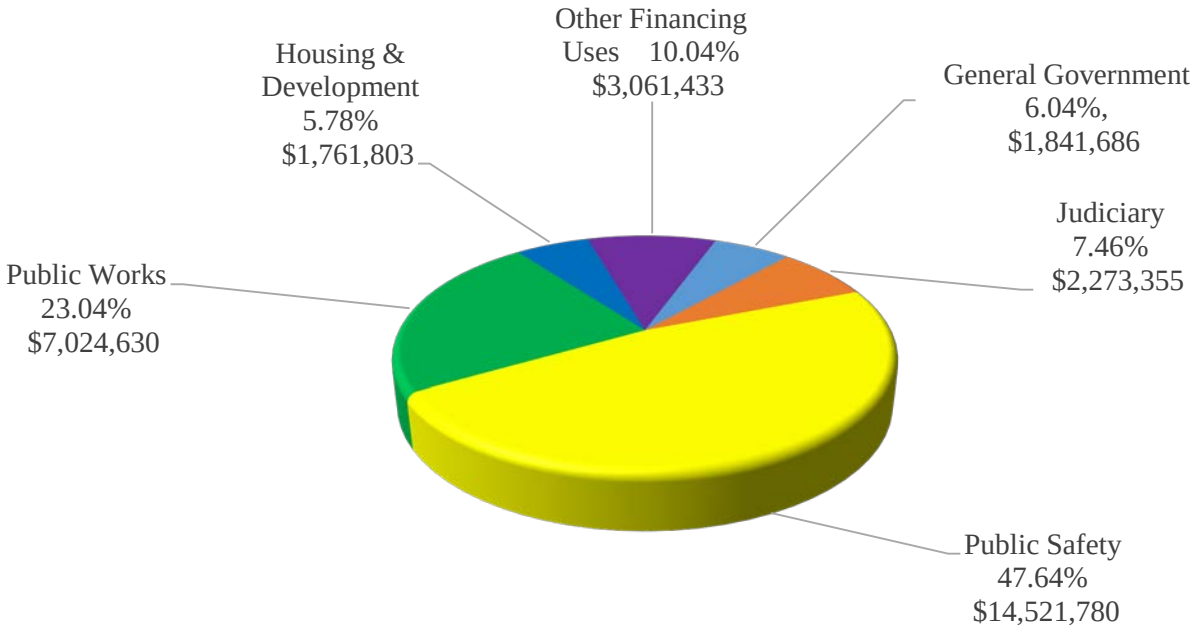
SPECIAL SERVICE DISTRICT

Revenue Account Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
TAX REVENUES				
Real Property-Current Yr.	13,285,137	12,388,303	12,653,830	13,239,687
Prop Tax Cur-Timber	49	1,000	2,281	1,000
Prop Tax-Prior Year-Real	806,841	750,000	606,545	800,000
Prop Tax-Prior Yr-Timber	-	-	420	-
Prop Tax-Prior Yr-Delinq	43	-	40	-
Personal Prop-Motor Vehicle	725,524	931,122	567,700	650,000
Tavt-Title Ad Valorem	254,060	200,000	411,884	350,000
Personal Prop-Mobile Home	44,453	53,000	47,830	40,000
Per Prop-Intang-Tax Comm	3,400,837	3,800,000	3,348,897	3,450,000
Intangible -Superior Ct	250,921	340,000	486,757	340,000
Personal Prop-Other	351	300	224	-
Personal Property Prior	176,772	135,000	689,340	200,000
Prop Tx-Prior Yr-Mobile H	3,079	1,000	5,466	3,000
Prop Tx-Prior Yr-Heavy Eq	66	100	98	-
Ad Valorem - Prior Year	37,134	-	179,869	-

Revenue Account Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
Intangible Tax Real Estate	72,669	78,500	183,915	100,000
Franchise Taxes-TV Cable	1,435,444	1,330,000	1,471,284	1,400,000
Alcohol Bev Tax-Spirits	106,396	110,000	99,065	110,000
Alcohol Bev Tax-Wine	223,941	240,000	247,168	240,000
Alcohol Bev Tax-Beer	847,190	850,000	835,387	850,000
Insurance Premium Taxes	4,043,790	4,050,000	4,273,753	4,050,000
Penalties-Real Prop-Delinq	-	-	-	-
Prop Tax-Penalty-Real	294,480	40,000	195,542	250,000
Prop Tax-Int - Misc	41,443	-	25,321	-
Prop Tax Refunds	-	-	-	41,000
TOTAL TAX REVENUE$	**$ 26,050,620**	**$ 25,298,325**	**$ 26,332,616**	**$ 26,114,687**
LICENSE & PERMIT REVENUES				
Business License Revenue	1,349,098	1,250,000	1,380,963	1,350,000
TOTAL LICENSES & PERMIT	**$ 1,349,098**	**$ 1,250,000**	**$ 1,380,963**	**$ 1,350,000**
INTER-GOVERNMENTAL REVENUES				
Fish/Wildlife - In Lieu Tax	14,945	15,000	36,522	19,000
Forest LD Project Act GT	13,629	-	7,421	-
Local Gov-City of Sav'h	688,179	700,000	632,155	700,000
Local Gov - Sav - SCMPD	-	-	-	-
In Lieu Tax - SEDA	125,000	-	-	-
TOTAL INTERGOVERNMENTAL	**$ 841,753**	**$ 715,000**	**$ 676,098**	**$ 719,000**
CHARGES FOR SERVICES				
MPC Fees	163,442	150,000	157,372	150,000
Commission - Malt / Beverage	(3,467)	(2,000)	(6,098)	(3,500)
False Alarm Permit Fees	6,072	10,000	6,500	6,000
False Alarm - Registration	96,322	125,000	87,212	100,000
False Alarm - Incident Fee	4,300	5,000	6,948	5,000
Police - Parking - Fees			5,740	
Street Maintenance Fees	5,000	5,000	5,000	5,000
Bad Check (NSF) Fee - Other	2,103	500	690	-
TOTAL CHARGES FOR SERVICES	**$ 273,772**	**$ 293,500**	**$ 263,364**	**$ 262,500**
FINES & FORFEITURES REVENUES				
Recorder Ct. Fines - Rev	1,078,941	1,030,000	1,137,730	1,100,000
Recorder Ct - Drug Treatment	144	-	-	-
JCA - Recorder's Court - Jail	255,440	250,000	240,172	250,000
Right of Way Encroachment	3,675	2,500	4,283	3,500
TOTAL FINES & FORFEITURES	**$ 1,338,200**	**$ 1,282,500**	**$ 1,382,185**	**$ 1,353,500**
INTEREST REVENUE				
Interest Revenue	11,753	15,600	11,744	10,000
TOTAL INTEREST REVENUE	**$ 11,753**	**$ 15,600**	**$ 11,744**	**$ 10,000**

Revenue Account Title	2013/2014 Actual Revenue Received	2014/2015 Adopted Revenue Budget	2014/ 2015 Actual Revenue Realized	2015/2016 Adopted Revenue Budget
MISCELLANEOUS REVENUE				
Insurance Reimbursement	1,738	-	-	-
Miscellaneous Revenue	12,261	1,000	35,500	-
TOTAL MISCELLANEOUS	**$ 13,999**	**$ 1,000**	**$ 35,500**	**$ -**
OTHER FUNDING SOURCES				
Transfer In From Hotel/MO	687,214	626,399	791,583	675,000
Gov Fed - Sale Capital Asset - SSD	70,496	-	44,165	
Other Funding Source Revenues	**$ 757,710**	**$ 626,399**	**$ 835,748**	**$ 675,000**
TOTAL SSD REVENUES	**$ 30,636,905**	**$ 29,482,324**	**$ 30,918,216**	**$30,484,687**

FY 2015/2016 SSD Fund - Expenditure by Function - Total $30,484,687

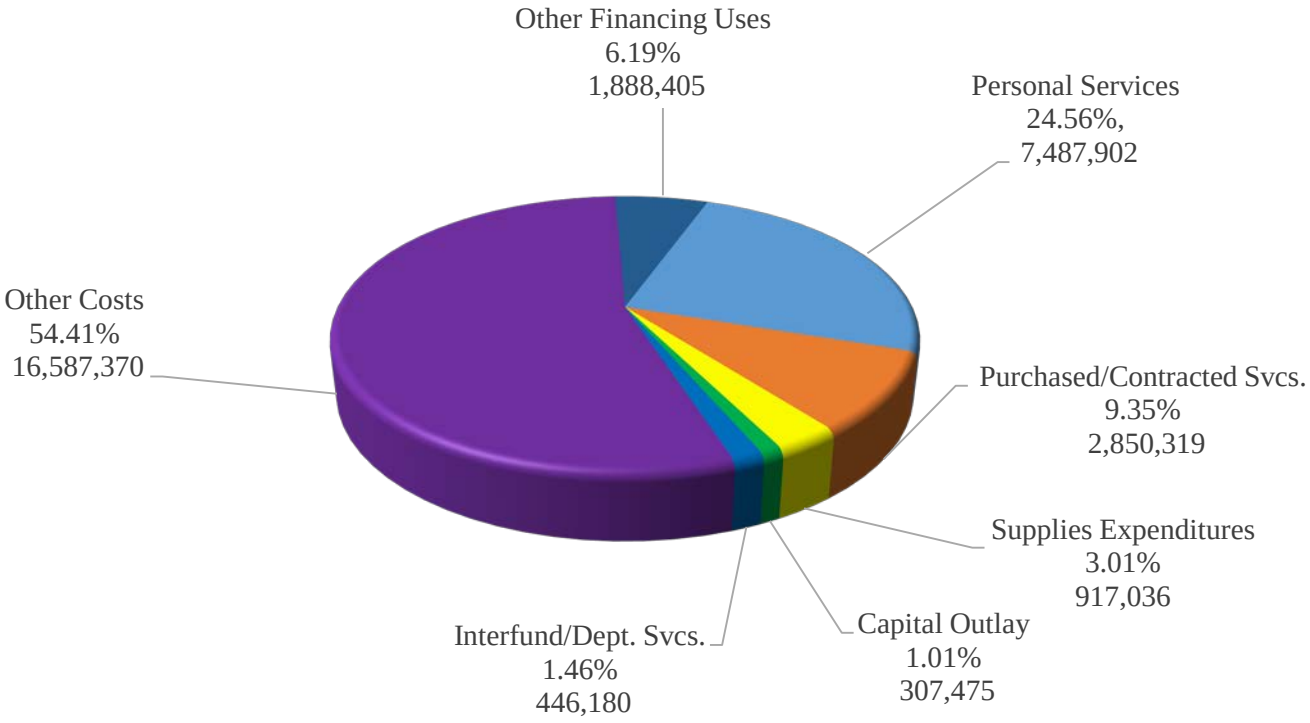


2015 / 2016 ADOPTED EXPENDITURE SUMMARY
Special Service District

	2013/2014 Actual	2014/2015 Adopted	2015/2016 Adopted
GENERAL GOVERNMENT			
Finance	36,342	40,441	33,012
Audit Contract	20,793	44,136	21,250
Human Resources	34,719	43,899	-
Engineering	1,166,529	1,140,371	1,246,424
Traffic Lights/ Utilities	179,885	231,122	250,000
IDC - General Fund	311,904	311,904	291,000
TOTAL GENERAL GOVERNMENT	**$ 1,750,172**	**$ 1,811,873**	**$ 1,841,686**
JUDICIARY			
Recorder's Court	2,203,319	2,053,450	2,273,355
TOTAL JUDICIARY	**$ 2,203,319**	**$ 2,053,450**	**$ 2,273,355**
PUBLIC SAFETY			
Savannah - Chatham Metropolitan Police Department	14,338,124	14,681,895	14,456,780
Sheriff Peace Officer Retirement	44,407	60,000	65,000
TOTAL PUBLIC SAFETY	**$ 14,382,531**	**$ 14,741,895**	**$ 14,521,780**
PUBLIC WORKS			
Public Works	5,646,504	6,056,653	6,995,630
Fell Street Pump Station	17,937	29,000	29,000
TOTAL PUBLIC WORKS	**$ 6,664,441**	**$ 6,085,653**	**$ 7,024,630**
HOUSING & DEVELOPMENT			
Building Safety & Regulatory Services			
Licensing & Regulatory Services Division	475,291	513,249	522,038
Metropolitan Planning Commission	965,240	943,540	1,016,540
Savannah Area Geographical Information System	200,000	210,000	223,225
TOTAL HOUSING & DEVELOPMENT	**$ 1,640,531**	**$ 1,666,789**	**$ 1,761,803**
DEBT SERVICE			
Public Works Equipment Debt Service	-	96,000	-
TOTAL DEBT SERVICE	**$ -**	**$ 96,000**	**$ -**
OTHER FINANCING USES			
Transfer to CIP Fund	1,024,000	220,000	853,000
Transfer to E911 Fund	278,221	503,978	-
Contingency	-	100,000	100,000
Transfer to General Fund - JCA Restricted	255,584	250,000	250,000

	2013/2014 Actual	2014/2015 Adopted	2015/2016 Adopted
Transfer to Building Safety Fund	325,230	366,291	370,000
CGRDC	87,194	87,200	113,353
Reimbursable Expenses	351,672	700,000	700,000
Accrued Benefits Exp. Compensated ABS	-	25,000	-
Transfer to Risk Management	350,000	275,000	415,405
Special Appropriations	-	12,260	-
Crimestoppers	24,790	89,675	89,675
Merit Program	-	142,457	170,000
Health Insurance Contingency	-	141,500	-
Fuel Contingency	-	113,303	-
TOTAL OTHER FINANCING USES	**$ 2,696,691**	**$ 3,026,664**	**$ 3,061,433**
TOTAL SSD EXPENDITURES	**$ 28,337,685**	**$ 29,482,324**	**$ 30,484,687**

FY 2015/2016 SSD Fund - Expenditure by Type - Total $30,484,687



COUNTY ENGINEER - 2701575

Function	Description
Administration	Manage the operations of all divisions within the department and oversee the management of the special purpose local option sales tax program.
Development services (permitting)	Regulation of land development, administration and enforcement of the land disturbing activities, soil erosion and sedimentation control, and the storm water management ordinance.
Flood plain management	Promote the public health, safety and general welfare and to minimize public and private losses due to flood conditions.
Municipal separate storm sewer system (ms4)	Regulation and management of the storm sewer system and compliance with the federal clean water act and to minimize the adverse effects of increased storm water runoff from development.
GIS - Systems management & support	Comprehensive planning through the capture, storing, updating and analysis of geographic data.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	9.1	10.3	10.6
Part Time Positions	0	0	0
Total	**9.1**	**10.3**	**10.6**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 906,981	$ 966,274	$ 1,067,269
Purchased contracted Services	$ 205,720	$ 119,800	$ 121,170
Supplies Expenditures	$ 39,039	$ 34,600	$ 38,750
Capital Outlay	$ 4,247	$ 6,744	$ 7,475
Interfund/Department Services	$ 10,540	$ 12,953	$ 11,760
Total	$ 1,166,528	$ 1,140,371	$ 1,246,424

DEPARTMENT GOALS

Improve business processes (pursue opportunities to streamline processes, leverage automation and to promote a responsive business friendly environment).

1. Keep recruiting for department engineering position vacancies.
2. Increase compensation to be more competitive nationally and locally, and offer incentives for retention and career growth with the County.
3. Promote professional development, cross-training and professional certification.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Flood zone determinations	1018	2500	500
Sites & subdivision review	19	20	50
SPLOST projects construction (estimated cost)	$10,000,000	$107,000,000	$21,000,000

2701575 County Engineering Services

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	624,264	650,373	715,464
51.21001	REGULAR EMPLOY-INSURANCE	105,560	119,480	127,465
51.22001	REG EMPLOY-EMPLOYER FICA	43,957	49,754	54,410
51.24001	REG EMPLOY-PENSION CONTRI	107,720	117,827	134,950
51.27001	REG EMPLOY-WORKER COMPENS	0	0	0
51.29001	OPEB EMPLOYER CONTRIB.	25,480	28,840	34,980
	Personal Services Total	**$906,981**	**$966,274**	**$1,067,269**
52.12003	ENGINEERING FEES	81,509	8,000	8,000
52.22001	REPAIRS & MAINTENANCE	24,936	0	3,600
52.22010	FLEET MAINTENANCE PARTS	2,136	2,000	2,140
52.22011	FLEET MAINTENANCE LABOR	2,629	2,000	2,630
52.22012	FLEET MAINTENANCE OUTSIDE	444	500	500
52.23101	BUILDING & LAND RENTAL	9,760	15,000	7,000
52.23201	EQUIPMENT RENTALS	491	18,000	18,000
52.32001	TELEPHONE EXPENSE	15,284	17,000	17,000
52.32005	POSTAGE-POST OFFICE EXP	1,681	1,500	1,500
52.33001	ADVERT-PROF PUBLICATIONS	13,974	15,000	15,000
52.35001	TRAVEL EXPENSES	33,931	15,000	20,000
52.36001	DUES/FEES-ORGANIZATIONS	3,481	2,800	2,800
52.37020	EDUCATION/TRAINING	15,465	23,000	23,000
	Purchased/Contracted Services Total	**$205,720**	**$119,800**	**$121,170**
53.11010	SUPPLIES - OFFICE	16,254	17,000	18,650
53.11021	PRINT SHOP COPY FEE	0	100	100
53.12701	GASOLINE/DIESEL-BULK PUR	15,002	12,000	14,000
53.13009	CATERED-OTHER	0	0	500
53.14003	BOOKS & REPORTS	656	1,500	1,500
53.17001	UNIFORMS	2,921	1,500	1,500
53.17009	MATERIALS & SUPPLIES EXP	4,206	2,500	2,500
	Supplies/Expenditures Total	**$39,039**	**$34,600**	**$38,750**
54.23001	FURNITURE/FIXTURE EXPENSE	0	0	835
54.24003	COMPUTER-LAPTOPS	2,988	5,000	5,660
54.25001	OTHER EQUIPMENT	1,260	1,744	980
	Capital Outlay Total	**$4,247**	**$6,744**	**$7,475**
55.11005	INTERNAL SVC-COMPUTER REP	6,000	6,000	3,780
55.11006	INTERNAL SVC-SOFTWARE LIC	3,453	3,453	4,480
55.11020	REIMBURSEMENTS TO FUNDS	1,087	3,500	3,500
	Interfund/Department Services Total	**$10,540**	**$12,953**	**$11,760**
	Grand Total	**$1,166,528**	**$1,140,371**	**$1,246,424**

RECORDERS COURT - 2702500

Function	Description
Administration	Intergovernmental agreement with the City of savannah for operations within the Recorder's Court of Chatham County

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	0	0	0
Part Time Positions	0	0	0
Total	**0**	**0**	**0**

No county Employees are directly assigned to this department. Employees associated are funded through other Departments within the General Fund.

Expenditure Category	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
Personal Services Total	$ 169,656	$ 166,615	$ 168,565
Purchased/Contracted Services Total	$ 1,094,083	$ 935,600	$ 1,133,500
Supplies/Expenditures Total	$ 12,344	$ 2,000	$ 2,000
Interfund/Department Svcs Total	$ 689,096	$ 710,235	$ 731,140
Other Costs Total	$ 238,140	$ 239,000	$ 238,150
Grand Total	$ 2,203,320	$ 2,053,450	$ 2,273,355

DEPARTMENT GOALS

1. Maintain cost structure within allocated funds per the intergovernmental agreement.
2. Develop accountability standards and review and analyze available data monthly to ensure cost accountability within the courts.

DEPARTMENTAL ISSUES AND INITIATIVES FOR FY2016

1. Complete new agreement with the City of Savannah based on actual services provided within each jurisdiction.

2702500 Recorder's Court

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	102,385	102,385	102,400
51.21001	REGULAR EMPLOY-INSURANCE	11,600	11,600	12,025
51.22001	REG EMPLOY-EMPLOYER FICA	6,851	7,780	7,840
51.24001	REG EMPLOY-PENSION CONTRI	46,020	42,050	43,000
51.29001	OPEB EMPLOYER CONTRIB.	2,800	2,800	3,300
	Personal Services Total	**$169,656**	**$166,615**	**$168,565**
52.12021	INDIGENT DEFENSE-MISD.	776,083	615,000	800,000
52.12022	INDIGENT DEFENSE-FELONY	0	0	15,000
52.22001	REPAIRS & MAINTENANCE	0	500	500
52.36010	FEES-WITNESS-OTHER	0	100	0
52.39001	OTHER PURCHASED SERVICES	318,000	320,000	318,000
	Purchased/Contracted Services Total	**$1,094,083**	**$935,600**	**$1,133,500**
53.11010	SUPPLIES - OFFICE	0	2,000	2,000
53.17009	MATERIALS & SUPPLIES EXP	12,344	0	0
	Supplies/Expenditures Total	**$12,344**	**$2,000**	**$2,000**
55.11001	INDIRECT COST ALLOCATION	689,096	689,095	710,000
55.11020	REIMBURSEMENTS TO FUNDS	0	21,140	21,140
	Interfund/Department Services Total	**$689,096**	**$710,235**	**$731,140**
57.20001	PMTS. TO OTHER AGENCY	238,140	239,000	238,150
	Other Costs Total	**$238,140**	**$239,000**	**$238,150**
	Grand Total	**$2,203,320**	**$2,053,450**	**$2,273,355**

POLICE - 2703200

Function	Description
Administration	Intergovernmental agreement with the City of savannah for police services within the Special Service District

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	0	0	0
Part Time Positions	0	0	0
Total	**0**	**0**	**0**

All personnel assigned to SCMPD are considered City employees and reimbursable to the City. In FY2016 the position of Public Safety Contract Administrator was created to monitor the agreement between the County and the City. This position is funded within 1001510 – Finance and this department.

Expenditure Category	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
Personal Services Total	$ -	$ -	$ 52,000
Purchased/Contracted Services Total	$ -	$ 10,000	$ 250,000
Other Costs Total	$ 14,338,124	$ 14,671,895	$ 14,154,780
Grand Total	$ 14,338,124	$ 14,681,895	$ 14,456,780

DEPARTMENT GOALS

1. Maintain cost structure within allocated funds per the intergovernmental agreement.
2. Develop accountability standards and review and analyze available data monthly to ensure citizen service accountability within the unincorporated jurisdiction.

2703200 Police

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	0	0	36,250
51.21001	REGULAR EMPLOY-INSURANCE	0	0	6,275
51.22001	REG EMPLOY-EMPLOYER FICA	0	0	2,775
51.24001	REG EMPLOY-PENSION CONTRI	0	0	5,300
51.24002	OTHR PENSION CONTRIBUTION	0	0	1,400
	Personal Services Total	**$0**	**$0**	**$52,000**
52.11001	MANAGEMENT CONSULTING SER	0	0	250,000
52.22001	REPAIRS & MAINTENANCE	0	10,000	0
	Purchased/Contracted Services Total	**$0**	**$10,000**	**$250,000**
57.10001	INTERGOV-SAVANNAH	14,338,124	14,671,895	14,154,780
	Other Costs Total	**$14,338,124**	**$14,671,895**	**$14,154,780**
	Grand Total	**$14,338,124**	**$14,681,895**	**$14,456,780**

PUBLIC WORKS - 2704100

Function	Description
Administration	To provide support and assistance to other functions within the department of Public works
Fuel Distribution	Daily distribution of fuel by fuel trucks to other equipment and generators in the county.
Storm drain/water Maintenance	To repair and maintain the drainage infrastructure system to minimize the impact of storm water on citizens and property
Roadway/Roadside Maintenance	To maintain roadway infrastructure to enable and enhance public safety and free flow of traffic in and around the Chatham County. Includes roadside mowing, guardrail maintenance, shoulder repairs, roadside herbicide, repair of washouts
Utility Locate	Locate all underground utilities within unincorporated Chatham county and completes inspection for right of way permits.
Traffic Control & Signage	Installation and repair of road signs, striping, pavement markings, and school zones.
Safety & training	Implementation of safety and training programs to support other divisions within the department in order to meet requirements for NIMS, pesticide licensing, and CDLS. Provide reviews and investigations of county accidents and injuries.
MS4 Inspection	Inspection of the storm drain system to meet the NPDES permit requirements

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	100	100	102
Part Time Positions	5	5	5
Total	**105**	**105**	**107**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 4,595,653	$ 5,074,420	$ 5,520,845
Purchased contracted Services	$ 945,841	$ 994,820	$ 1,059,965
Supplies Expenditures	$ 661,591	$ 686,120	$ 705,150
Capital Outlay	$ 44,251	$ -	$ 300,000
Interfund/Department Services	$ (600,830)	$ (698,707)	$ (590,330)
Total	$ 5,646,505	$ 6,056,653	$ 6,995,630

DEPARTMENT GOALS

1. Introduce additional safety and training classes to reduce lost time claims in an effort to obtain an accident free environment.
2. To perform canal and roadside maintenance in a cost effective and efficient manner in the Special Service District.

PERFORMANCE MEASURES

Measure	FY2014 Actual	FY 2015 Adopted	FY2016 Projected
Account for man-hours on work orders	New performance measures in FY 2016		60%
# of classes for Safety & Training	64	79	117
# of total work orders	4291	4300	3475
Canal cleaning	New performance measures in FY 2016		0.75 miles per week per excavator
Canal herbicide			6 miles per day
Canal mowing			3 miles per day
Canal back slope mowing			500 feet per day per excavator
Roadside herbicide			3 miles per day per crew
Hand ditch maintenance			4000 feet per week per crew
Roadside mowing			22. 5 miles per week per crew
Median mowing			19 acres per week per crew
Median landscape maintenance			19 acres per week
Street sweeping			10 miles per day per sweeper
Pothole swat team			5 work orders per day

2704100 Public Works

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	2,516,719	2,892,600	3,112,410
51.12001	TEMPORARY EMPLOYEES	41,746	0	75,000
51.12011	TEMP EMPLOYEE-PART TIME	0	68,040	0
51.13001	REGULAR EMPLOY-OVERTIME	32,315	24,000	24,000
51.21001	REGULAR EMPLOY-INSURANCE	1,055,600	1,078,800	1,118,250
51.22001	REG EMPLOY-EMPLOYER FICA	173,254	228,330	237,620
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	0	5,025
51.24001	REG EMPLOY-PENSION CONTRI	521,220	522,250	567,390
51.29001	OPEB EMPLOYER CONTRIB.	254,800	260,400	381,150
	Personal Services Total	**$4,595,653**	**$5,074,420**	**$5,520,845**
52.21101	DISPOSAL (GARBAGE) EXP	1,138	1,880	1,800
52.22001	REPAIRS & MAINTENANCE	16,963	23,400	19,000
52.22010	FLEET MAINTENANCE PARTS	141,686	152,280	141,680
52.22011	FLEET MAINTENANCE LABOR	198,042	186,560	198,040
52.22012	FLEET MAINTENANCE OUTSIDE	199,759	151,110	198,790
52.23201	EQUIPMENT RENTALS	7,563	7,720	7,865
52.32001	TELEPHONE EXPENSE	8,383	8,780	8,000
52.32005	POSTAGE-POST OFFICE EXP	1,064	550	800
52.35001	TRAVEL EXPENSES	2,901	6,500	9,500
52.36001	DUES/FEES-ORGANIZATIONS	2,707	2,500	3,000
52.37020	EDUCATION/TRAINING	4,281	4,600	9,500
52.39001	OTHER PURCHASED SERVICES	361,353	448,940	461,990
	Purchased/Contracted Services Total	**$945,841**	**$994,820**	**$1,059,965**
53.11010	SUPPLIES - OFFICE	12,712	14,200	17,000
53.12701	GASOLINE/DIESEL-BULK PUR	363,568	362,000	375,000
53.12901	UTILITIES OTHER	101,947	96,270	97,000
53.13009	CATERED-OTHER	2,800	2,800	2,800
53.17001	UNIFORMS	24,444	27,500	30,000
53.17009	MATERIALS & SUPPLIES EXP	156,118	183,350	183,350
	Supplies/Expenditures Total	**$661,591**	**$686,120**	**$705,150**
54.22001	VEHICLES-AUTOMOBILES	21,267	0	0
54.24002	COMPUTER-DESKTOPS	22,984	0	0
54.25001	OTHER EQUIPMENT	0	0	300,000
	Capital Outlay Total	**$44,251**	**$0**	**$300,000**
55.11005	INTERNAL SVC-COMPUTER REP	7,750	7,750	4,170
55.11006	INTERNAL SVC-SOFTWARE LIC	4,143	4,143	5,500
55.11020	REIMBURSEMENTS TO FUNDS	-612,723	-710,600	-600,000
	Interfund/Department Services Total	**-$600,830**	**-$698,707**	**-$590,330**
	Grand Total	**$5,646,505**	**$6,056,653**	**$6,995,630**

BUILDING SAFETY REGULATORY - 2707210

Function	Description
Administrative	To Safeguard The General Welfare Of Citizens Through The Professional Administration Of The Business License And Zoning Divisions
Fee/Tax Collection	To Collect The Business/Occupational Tax Fees Professionally And Efficiently
Field Inspection	To Conduct Annual Field Inspections Of Tax Certificate And License Holders For Compliance To County Ordinance And Zoning Ordinance
Plan Review	To Conduct A Professional And Timely Plan Review For Compliance To The Zoning Ordinance
Tax Certificate-License Issuance	To Issue The Tax Certificates And Business Licenses In A Timely Manner

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	6.65	6.65	6.65
Part Time Positions	2	2	2
Total	**8.65**	**8.65**	**8.65**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services	$ 434,798	$ 440,924	$ 476,211
Purchased/Contracted Services	$ 18,049	$ 37,420	$ 22,081
Supplies/Expenditures	$ 17,202	$ 23,615	$ 21,136
Capital Outlay	$ -	$ 6,047	$ -
Interfund/Department Services	$ 5,243	$ 5,243	$ 2,610
Grand Total	**$ 475,292**	**$ 513,249**	**$ 522,038**

DEPARTMENT GOALS

1. A jurisdiction where all construction, land use, and businesses are compliant with State Law and local County Ordinances.

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Tax Certificates / Alcoholic Licenses Issued	3,000	2,500	2,550
Hazardous Substance Registrations Issued	80	100	100

2707210 Building Safety / Regulatory Services

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	251,255	277,845	288,910
51.12011	TEMP EMPLOYEE-PART TIME	22,840	0	0
51.13001	REGULAR EMPLOY-OVERTIME	0	0	0
51.21001	REGULAR EMPLOY-INSURANCE	77,140	77,140	91,987
51.22001	REG EMPLOY-EMPLOYER FICA	18,743	21,255	22,044
51.24001	REG EMPLOY-PENSION CONTRI	46,200	46,064	48,020
51.29001	OPEB EMPLOYER CONTRIB.	18,620	18,620	25,250
	Personal Services Total	**$434,798**	**$440,924**	**$476,211**
52.21101	DISPOSAL (GARBAGE) EXP	46	190	100
52.21301	CUSTODIAL EXPENSE	1,574	2,000	2,000
52.21401	LAWN CARE EXPENSE	287	530	300
52.22001	REPAIRS & MAINTENANCE	416	5,780	500
52.22010	FLEET MAINTENANCE PARTS	428	2,480	430
52.22011	FLEET MAINTENANCE LABOR	1,022	1,900	1,020
52.22012	FLEET MAINTENANCE OUTSIDE	0	1,010	0
52.23201	EQUIPMENT RENTALS	874	4,370	1,640
52.32005	POSTAGE-POST OFFICE EXP	6,245	10,390	10,000
52.33001	ADVERT-PROF PUBLICATIONS	3,853	3,170	2,225
52.35001	TRAVEL EXPENSES	811	1,500	500
52.36001	DUES/FEES-ORGANIZATIONS	1,095	1,100	1,100
52.37020	EDUCATION/TRAINING	250	1,500	766
52.39001	OTHER PURCHASED SERVICES	1,150	1,500	1,500
	Purchased/Contracted Services Total	**$18,049**	**$37,420**	**$22,081**
53.11010	SUPPLIES - OFFICE	4,141	5,915	5,936
53.11021	PRINT SHOP COPY FEE	0	0	0
53.12701	GASOLINE/DIESEL-BULK PUR	6,958	10,000	8,000
53.12901	UTILITIES OTHER	3,774	5,500	5,000
53.14003	BOOKS & REPORTS	497	200	200
53.17009	MATERIALS & SUPPLIES EXP	1,831	2,000	2,000
	Supplies/Expenditures Total	**$17,202**	**$23,615**	**$21,136**
54.13001	BUILDING-OFFICE	0	1,690	0
54.23001	FURNITURE/FIXTURE EXPENSE	0	4,357	0
	Capital Outlay Total	**$0**	**$6,047**	**$0**
55.11005	INTERNAL SVC-COMPUTER REP	4,000	4,000	980
55.11006	INTERNAL SVC-SOFTWARE LIC	1,243	1,243	1,630
55.11010	VEHICLE WARRANTY REIMBURS	0	0	0
55.11020	REIMBURSEMENTS TO FUNDS	0	0	0
	Interfund/Department Services Total	**$5,243**	**$5,243**	**$2,610**
	Grand Total	**$475,292**	**$513,249**	**$522,038**

2015 / 2016 ADOPTED NON-DEPARTMENTAL EXPENDITURE SUMMARIES

ACTIVTY	2013/2014 ACTUAL	2014/2015 BUDGET	2015/2016 ADOPTED
GENERAL GOVERNMENT:			
2701510 Finance	**36,342**	**40,441**	**33,012**
Part-time staff for False Alarm Ordinance			
2701511 Audit Contract	**20,793**	**44,136**	**21,250**
Funds are appropriated in this account for the annual audit. The annual audit is mandated by State Law (O.C.G.A. 36-81-7).			
2701540 Human Resources	**34,719**	**43,899**	**-**
Expenditures for Driver Training Officer are accounted for here.			
2701577 Traffic Lights / Utilities	**179,885**	**231,122**	**250,000**
This account is used to reflect expenditures for county streetlights & traffic signal power and water service for irrigation.			
2701595 IDC - General Fund	**311,904**	**311,904**	**291,000**
This account is used to reflect administrative expenditures from General Fund M&O Departments that benefit Special Service District operations.			
TOTAL GENERAL GOVERNMENT	**$ 583,643**	**$ 671,502**	**$ 595,262**
PUBLIC SAFETY			
2703241 Sheriff / Peace Officer Retirement	**44,407**	**60,000**	**65,000**
Payments are made from this account to the Peace Officer's Annuity Benefit Fund, Sheriff's Retirement Fund and the Superior Court Clerk's Retirement Fund. Payments are based on formulas determined by the amount received for fines levied or bonds forfeited.			
TOTAL PUBLIC SAFETY	**$ 44,407**	**$ 60,000**	**$ 65,000**
PUBLIC WORKS			
2704321 Fell Street Pump Station Maintenance	**17,937**	**29,000**	**29,000**
This account appropriates funds for fell street pump maintenance in accordance with an agreement with the City of Savannah.			
TOTAL PUBLIC WORKS	**$ 17,937**	**$ 29,000**	**$ 29,000**
HOUSING & DEVELOPMENT			
2707410 MPC	**965,240**	**943,540**	**1,016,540**
The Metropolitan Planning Commission continually analyzes community trends and potential problem areas translating these findings into logical and workable plans to insure progressive and orderly urban growth.			
2707412 SAGIS	**200,000**	**210,000**	**223,225**
SAGIS, an acronym for the Savannah Area Geographic Information System, provides an entrepreneurial approach to manage geographically-based data among various government agencies. Through a public-private partnership, SAGIS improves government services and enhances economic development, subdivision platting, deed records, emergency management, elections, mosquito control, and public property maintenance.			
TOTAL HOUSING & DEVELOPMENT	**$ 1,165,240**	**$ 1,153,540**	**$ 1,239,765**
OTHER FINANCING USES			
2709901 Transfer to CIP Fund	**1,024,000**	**220,000**	**853,000**
Funds that are appropriated from Special Service District Fund revenue for acquisition of items budgeted for the Capital Improvement Fund.			

ACTIVTY	2013/2014 ACTUAL	2014/2015 BUDGET	2015/2016 ADOPTED
2709918 Transfer to Emergency Communications Fund (E911)	**278,221**	**503,978**	**-**
Inter-fund transfer to the Emergency Communications Fund (E-911) for Savannah-Chatham Metropolitan Police Department.			
2709927 Contingency	**-**	**100,000**	**100,000**
The Contingency Reserve is an amount set up in each annual budget to take care of unusual or unforeseen items which cannot be anticipated at the time of budget preparation. As these items come up during the year, the contingency account is reduced by transferring the required funds to the appropriate account. Thus, at the end of each fiscal year, the funds in this budget account have either been transferred to the appropriate expenditure account or have not been spent so no expenditures are reflected in the columns for the previous year's actual expenditures.			
2709944 Transfer to GF - JCA Restricted	**255,584**	**250,000**	**250,000**
The Jail Construction Act established a 10% surcharge on court fines to help offset the costs of jails. Funds may be used for buildings, staffing and operation of jail facilities.			
2709949 Transfer to Building Safety FD570	**325,230**	**366,291**	**370,000**
An account to recognize the tax subsidy from the Special Service District tax district to the Building Safety and Regulatory Services enterprise fund.			
2709950 C G R D C	**87,194**	**87,200**	**113,353**
Chatham County officially became a member of the Coastal Area Georgia Regional Development Center on July 1, 1972 having been transferred from the disbanded Georgia Southern Area Planning & Development Commission. The annual cost is based on population.			
2709957 Reimbursable Expense	**351,672**	**700,000**	**700,000**
Expenditures billed to outside agencies.			
2709959 Accrued Benefits Expense		**25,000**	**-**
Funds set aside for compensated absences that are earned but not paid.			
2709962 Transfer Out to Risk Management	**350,000**	**275,000**	**415,405**
Risk Management activities were moved to an internal service fund in FY 2005/2006.			
2709975 Special Appropriations	**-**	**12,260**	**-**
One-time grants-in-aid appropriations.			
2709979 Crimestoppers	**24,790**	**89,675**	**89,675**
This represents the County's portion of the program.			
2709996 Contingency	**-**	**142,457**	**170,000**
2709997 Restricted Contingency - Health Insurance	**-**	**141,500**	**-**
2709999 Fuel Contingency	**-**	**113,303**	**-**
TOTAL OTHER FINANCING USES	**2,696,691**	**3,026,664**	**3,061,433**
GRAND TOTAL SSD NON-DEPARTMENT	**4,507,918**	**4,940,706**	**4,990,460**



SPECIAL REVENUE FUNDS

These funds are 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 Fund - This fund accounts for the funds generated from participation in drug related cases.

Sheriff Confiscated Fund - This fund accounts for funds received by the Sheriff from seized asset sales.

Street Lighting Fund - This fund accounts for the special assessments levied for street lighting services.

Emergency Telephone System - This fund accounts for the funds generated for telephone subscriber surcharges for operation of the emergency 911 system. The surcharge is $1.50 per month per exchange access facility (telephone), for each cellular telephone and for Voice over Internet Protocol service. The system is administered by the City of Savannah as part of an intergovernmental agreement.

Restricted Court Fees - This fund accounts for legally restricted court fine and fee collections for victim witness fees, drug surcharge fees, and juvenile court supervision. This fund also account for activities of the State's DUI Court.

Inmate Welfare Fund - This fund account for the operation of the inmate jail commissary.

Multiple Grant Fund – this fund accounts for miscellaneous grants accounted for in separate special revenue funds.

Child Support Enforcement Fund - This fund account for funds received and expended for the cost associated with the collection and distribution of child support received and / or recovered.

Hotel / Motel Tax Fund – this fund accounts for hotel/motel tax collections and related disbursements be accounted for in a separate special revenue fund.

Land Disturbing Activities Ordinance Fund - This fund account for the funds generated under the Land Disturbing Activities Ordinance.

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

ACTIVTY	2013/2014 ACTUAL	2014/2015 BUDGET	2015/2016 ADOPTED
CONFISCATED REVENUE FUND - Fund 210			
REVENUES:			
Fines and Fees	1,009,190	100,000	101,000
Other	5,015	-	-
TOTAL REVENUES	**$ 1,014,205**	**$ 100,000**	**$ 101,000**
EXPENDITURES:			
Public Safety	528,358	100,000	101,000
TOTAL EXPENDITURES	**$ 528,358**	**$ 100,000**	**$ 101,000**
SHERIFF CONFISCATED REVENUE FUND - Fund 211			
REVENUES:			
Fines and Fees	311,503	50,000	50,000
TOTAL REVENUES	**$ 311,503**	**$ 50,000**	**$ 50,000**
EXPENDITURES:			
Public Safety	29,125	50,000	50,000
TOTAL EXPENDITURES	**$ 29,125**	**$ 50,000**	**$ 50,000**
STREET LIGHTING FUND - Fund 214			
REVENUES:			
Charges for Services	588,145	698,456	705,184
TOTAL REVENUES	**$ 588,145**	**$ 698,456**	**$ 705,184**
EXPENDITURES:			
Public Works	555,076	698,456	705,184
TOTAL EXPENDITURES	**$ 555,076**	**$ 698,456**	**$ 705,184**
EMERGENCY - 911 REVENUE FUND - Fund 215			
REVENUES:			
Fines and Fees	2,621,101	2,690,175	2,800,000
Transfers In	381,126	686,620	654,000
TOTAL REVENUES	**$ 3,002,227**	**$ 3,376,795**	**$ 3,454,000**
EXPENDITURES:			
Public Safety	3,003,474	3,376,795	3,454,000
TOTAL EXPENDITURES	**$ 3,003,474**	**$ 3,376,795**	**$ 3,454,000**
RESTRICTED COURT FEES FUND - Fund 217			
REVENUES:			
Fines and Fees	797,359	481,100	471,100
Transfers in	861,891	-	-
TOTAL REVENUES	**$ 1,659,250**	**$ 481,100**	**$ 471,100**
EXPENDITURES:			
Judiciary	490,692	481,100	471,100

ACTIVTY	2013/2014 ACTUAL	2014/2015 BUDGET	2015/2016 ADOPTED
TOTAL EXPENDITURES	**$ 490,692**	**$ 481,100**	**$ 471,100**
INMATE WELFARE FUND - Fund 218			
REVENUES:			
Charges for Services	986,398	909,000	909,000
TOTAL REVENUES	**$ 986,398**	**$ 909,000**	**$ 909,000**
EXPENDITURES:			
Public Safety	865,844	909,000	909,000
TOTAL EXPENDITURES	**$ 865,844**	**$ 909,000**	**$ 909,000**
MULTIPLE GRANT FUND - Fund 250			
REVENUES:			
Intergovernmental	2,049,479	277,409	292,814
TOTAL REVENUES	**$ 2,049,479**	**$ 277,409**	**$ 292,814**
EXPENDITURES:			
General Government	4,284	-	-
Judiciary	1,611,862	-	-
Public Safety	412,221	277,400	292,814
Cultura and recreation	21,112	-	-
TOTAL EXPENDITURES	**$ 2,049,479**	**$ 277,400**	**$ 292,814**
CHILD SUPPORT ENFORCEMENT FUND - Fund 251			
REVENUES:			
Intergovernmental	2,729,331	2,843,240	2,893,000
Transfer in - General Fund	164,846	142,328	153,691
Fund Balance	-	-	
TOTAL REVENUES	**$ 2,894,177**	**$ 2,985,568**	**$ 3,046,691**
EXPENDITURES:			
Judiciary	2,894,177	2,985,568	3,046,691
TOTAL EXPENDITURES	**$ 2,894,177**	**$ 2,985,568**	**$ 3,046,691**

CHILD SUPPORT ENFORCEMENT - 2512220

Administration	To provide administrative and logistical support to Child Support services
Customer service and case preparation	To enhance the well-being of children by assuring that assistance in obtaining support, including financial and medical, is available to children through locating parents, establishing paternity, establishing support obligations, and monitoring, enforcing and reviewing support obligations.

Total	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Full Time Equivalents	66	66	66
Part Time Positions	0	0	0
Total	**66**	**66**	**66**

Expenditure Category	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Personal Services Total	$ 2,563,873	$ 2,655,240	$ 2,697,173
Purchased/Contracted Services	$ 53,637	$ 52,479	$ 54,208
Supplies/Expenditures Total	$ 44,527	$ 40,549	$ 53,230
Capital Outlay Total	$ 593	$ -	$ 5,530
Interfund/Department Svcs Total	$ 231,437	$ 237,300	$ 237,430
Total	$ 2,894,177	$ 2,985,568	$ 3,046,691

DEPARTMENT GOALS

1) Provide leadership training to all supervisors.
2) Coordinate with security to extend office hours to 7pm one night a week
3) Provide body cameras to investigators$

PERFORMANCE MEASURES

Measure	FY 2014 Actual	FY 2015 Adopted	FY2016 Adopted
Collections	$30,547,000	$31,339,402	$31,966,190
New applications received	878	912	950
Child Support orders established	1,113	809	825
Seized Christmas bonuses	$130,240	$130,651	$130,700

2512220 Child Support Enforcement

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	1,610,096	1,618,905	1,742,615
51.11011	REGULAR EMPLOY-PART TIME	0	85,944	0
51.13001	REGULAR EMPLOY-OVERTIME	32,310	0	0
51.21001	REGULAR EMPLOY-INSURANCE	407,338	406,000	418,375
51.22001	REG EMPLOY-EMPLOYER FICA	112,226	130,421	133,317
51.24001	REG EMPLOY-PENSION CONTRI	292,702	304,770	270,866
51.27001	REG EMPLOY-WORKER COMPENS	0	0	0
51.29001	OPEB EMPLOYER CONTRIB.	109,200	109,200	132,000
	Personal Services Total	**$2,563,873**	**$2,655,240**	**$2,697,173**
52.22001	REPAIRS & MAINTENANCE	2,481	2,970	9,498
52.22010	FLEET MAINTENANCE PARTS	2,549	1,440	2,550
52.22011	FLEET MAINTENANCE LABOR	2,715	2,086	2,720
52.22012	FLEET MAINTENANCE OUTSIDE	951	1,427	2,730
52.23101	BUILDING & LAND RENTAL	3,036	3,036	3,040
52.23201	EQUIPMENT RENTALS	7,720	6,891	9,800
52.32001	TELEPHONE EXPENSE	2,552	2,527	2,800
52.32005	POSTAGE-POST OFFICE EXP	20,268	25,041	0
52.33001	ADVERT-PROF PUBLICATIONS	0	500	500
52.35001	TRAVEL EXPENSES	1,040	1,561	2,000
52.37020	EDUCATION/TRAINING	80	5,000	2,000
52.39001	OTHER PURCHASED SERVICES	10,245	0	16,570
	Purchased/Contracted Services Total	**$53,637**	**$52,479**	**$54,208**
53.11010	SUPPLIES - OFFICE	31,962	26,000	38,830
53.11021	PRINT SHOP COPY FEE	0	0	0
53.12701	GASOLINE/DIESEL-BULK PUR	11,104	11,500	13,400
53.12720	VEHICLE-OIL & LUBE	0	0	0
53.14003	BOOKS & REPORTS	411	549	1,000
53.17001	UNIFORMS	1,050	0	0
53.17009	MATERIALS & SUPPLIES EXP	0	2,500	0
	Supplies/Expenditures Total	**$44,527**	**$40,549**	**$53,230**
54.23001	FURNITURE/FIXTURE EXPENSE	593	0	5,530
	Capital Outlay Total	**$593**	**$0**	**$5,530**
55.11001	INDIRECT COST ALLOCATION	229,937	235,800	235,800
55.11005	INTERNAL SVC-COMPUTER REP	1,500	1,500	610
55.11006	INTERNAL SVC-SOFTWARE LIC	0	0	1,020
	Interfund/Department Services Total	**$231,437**	**$237,300**	**$237,430**
	Grand Total	**$2,894,067**	**$2,985,568**	**$3,047,571**

ACTIVTY	2013/2014 ACTUAL	2014/2015 BUDGET	2015/2016 ADOPTED
HOTEL / MOTEL TAX FUND - Fund 275			
REVENUES:			
Other Taxes	1,374,429	1,252,798	1,350,000
TOTAL REVENUES	**$ 1,374,429**	**$ 1,252,798**	**$ 1,350,000**
EXPENDITURES:			
Payments to others	687,215	626,399	675,000
Transfer out - SSD Fund	687,215	626,399	675,000
TOTAL EXPENDITURES	**$ 1,374,429**	**$ 1,252,798**	**$ 1,350,000**
LAND DISTURBING ACTIVITIES ORDINANCE FUND - Fund 290			
REVENUES:			
Fees	581,554	260,816	260,816
Other Revenue	265	4,953	4,953
Fund Balance	-	175,866	139,571
TOTAL REVENUES	**$ 581,819**	**$ 441,635**	**$ 405,340**
EXPENDITURES:			
Housing and Development	291,577	441,635	405,340
TOTAL EXPENDITURES	**$ 581,819**	**$ 441,635**	**$ 405,340**
LAND BANK AUTHORITY FUND - Fund 291			
REVENUES:			
Fund Balance	889	1,096	1,000
TOTAL REVENUES	**$ 889**	**$ 1,096**	**$ 1,000**
EXPENDITURES:			
Housing and Development	889	1,096	1,000
TOTAL EXPENDITURES	**$ 889**	**$ 1,096**	**$ 1,000**

2759967 Hotel Motel Fund

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
57.20012	MARITIME TRADE CENTER	229,071	208,800	224,978
57.20013	SAVANNAH CONVENTION BUREA	458,143	417,599	450,022
57.30101	MISC CHARGES (NO IDC)	0	0	0
	Other Costs Total	**$687,214**	**$626,399**	**$675,000**
61.10011	OP XFER OUT-SSD FD# 270	687,214	626,399	626,399
	Other Financing Uses Total	**$687,214**	**$626,399**	**$675,000**
	Grand Total	**$1,374,429**	**$1,252,798**	**$1,350,000**

2907420 Land Disturbing Activity

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	170,602	277,466	248,670
51.21001	REGULAR EMPLOY-INSURANCE	31,320	46,980	45,700
51.22001	REG EMPLOY-EMPLOYER FICA	12,056	21,227	19,030
51.24001	REG EMPLOY-PENSION CONTRI	35,616	50,240	45,020
51.29001	OPEB EMPLOYER CONTRIB.	7,560	11,340	12,540
	Personal Services Total	**$257,155**	**$407,253**	**$370,960**
52.11001	MANAGEMENT CONSULTING SER	0	0	0
52.22001	REPAIRS & MAINTENANCE	19,699	15,000	15,000
	Purchased/Contracted Services Total	**$19,699**	**$15,000**	**$15,000**
55.11001	INDIRECT COST ALLOCATION	14,224	18,882	18,900
55.11005	INTERNAL SVC-COMPUTER REP	500	500	480
	Interfund/Department Services Total	**$14,724**	**$19,382**	**$19,380**
	Grand Total	**$291,578**	**$441,635**	**$405,340**



CAPITAL PROJECT FUNDS

Capital Project Funds are financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Funding sources include general obligation bond proceeds, Special Purpose Local Option Sales Tax (SPLOST) funds, revenue bond proceeds, and other unrestricted local funds, usually as a result of an operating transfer from the General or SSD Funds.

In general, the County defines capital assets as items with an individual cost of $25,000 or more and an estimated useful live in excess of five years. The threshold for infrastructure assets is an individual cost of $50,000.

Inclusion of a project / capital item for funding through a capital project funds is dependent upon the nature of the fund involved. For example, legislative requirements vary among what is allowed in each sales tax fund. The Sales Tax I Fund is only for road projects. The Sales Tax II Fund expanded to include drainage projects and various capital facilities. Sales Tax III included roads, facilities, drainage, and municipality distributions. The Sales Tax IV and Sales Tax VI Funds included all of the above as well as distributions to non-profit organizations. Projects in the bond fund are limited to the projects listed in the offering statement. The CIP Fund represents general project needs of the County and identifies an individual cost of $25,000 with at least a five year life-span for capital project inclusion.

SPECIAL PURPOSE LOCAL OPTION SALES TAX FUND 320 –

SALES TAX I - PERIOD 1985 THROUGH 1993

The General Assembly of the State of Georgia in 1985 amended Chapter 8 of Title 49 of the Official Code of Georgia Annotated, relating to the sales and use taxation and authorized the imposition of a special county one (1) percent sales and use tax. The maximum period of time should not exceed five years, or not to exceed four years if the proceeds of the tax are to be used for road, street and bridge purposes.

Chatham County held a referendum on June 11, 1985 and voters approved a Special One Percent Sales Tax to fund transportation needs countywide. The collection period was for four years effective October 1, 1985 through September 30, 1989. The actual cash receipt period was December 31, 1985 through November 30, 1989. The actual revenues collected under this referendum were $92.2 million.

Legislation provided for imposition of the tax for another four (4) years. Again via local referendum, the tax was extended for another four years October 1, 1989 through September 30, 1993. The actual sales and use tax revenues for the second four years totaled $110,651,675. The revenues received from this special purpose sales tax levy in combination with state funding will be used to construct roads, streets and bridges in Chatham County. The projected expenditures to be funded from the imposition of the special purpose sales and use tax is estimated at $232.6 million, additional matching funding will be provided from the State of Georgia Department of Transportation

REVENUE SOURCE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Sales Tax	179,313,000	202,865,793	-	-
DOT LMIG		383,369	-	-
DOT Reimbursement		8,059,066	-	-
DOT - President Street		25,930	-	-
DOT - Truman Phase 5		9,281,952	-	-
DOT - Whitefield Avenue		3,589,581	-	-
Rental Income		1,782,406	-	-
Interest Income		63,202,342	-	-
Interest Income - Restricted Cash		2,045,451	-	-
interest Income - Escrow		4,297,299	-	-
Miscellaneous Income		549,980	-	-
Sale of Houses		169,503	-	-
Deptford Cul-De-Sac		62,368	-	-
City of Savannah		162,787	-	-
Savannah Economic Development		512,015	-	-
City of Savannah - Jimmy DeLoach		917,712	-	-
Unrealized Gain/Loss Inv		(58,969)	-	-
GOV FD - Sale Capital Asset		202,707	-	-
Fund Balance			13,596,246	12,344,553
TOTAL REVENUES	**179,313,000**	**298,051,293**	**13,596,246**	**12,344,553**

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
EXPENDITURE SUMMARY				
ROADS, STREETS & BRIDGES -				
Administrative Annex Entry Road	-	407,744	-	Completed
Airport Road and Bridge	-	385,193	-	Completed
Area Beautification	-	517,435	-	Completed
Bay Street Viaduct	300,000	886,674	-	Completed
Bourne Avenue/Relocation	437,000	4,332,608	-	Completed
Brampton Road	958,000	51,055	-	Completed
Bryan Woods Road	500,000	53,684	-	Completed
Chatham Parkway: Garrard to US 17	4,899,000	3,659,714	-	Completed
Chatham Parkway: US 17 to US 80	3,400,000	3,445,334	-	Completed
Crossroads Parkway	-	2,652,823	-	Completed
Staley Avenue Overpass	1,500,000	3,546,381	-	Completed
Deptford Cul-De-Sac	-	122,315	-	Completed
Distribution to Municipalities I	1,050,000	1,050,000	-	Completed
Distribution to Municipalities II	10,676,000	10,676,000	-	Completed
Eli Whitney Blvd		1,186	-	Completed
Gateway Savannah Beautification	-	125,000	-	Completed
Gulfstream Road @ SR 21	-	131,349	-	Completed
Henderson Blvd.	-	916,292	-	Completed
Henderson Blvd II	-	285,275	-	Completed
Interchange: Bypass - Abercorn	900,000	7,362	-	Completed
Interchange: I95 at Airport	-	2,551	-	Completed
Interchange: Tallmadge/Hutchinson Isl	2,800,000	16,277,433	-	Completed
Interchange: US 80 - Islands Exp.	3,000,000	11,373,236	-	Completed
Interchange: US 80 - Johnny Mercer	3,400,000	151,991	-	Completed
Jimmy DeLoach Parkway	12,200,000	17,706,114	-	Completed
Jimmy DeLoach/I-95	-	160,074	-	Completed
Johnny Mercer: Bryan Woods Sapelo	-	480,614	-	Completed
Johnny Mercer: Bryan Woods - US 80	1,533,000	1,599,066	-	Completed
Mall Blvd Widening	-	244,098	-	Completed
Montgomery Cross Road	7,803,000	8,159,670	-	Completed
Pooler Bypass - US 80 to I-95	2,000,000	5,237,787	-	Completed
President Street: Randolph St - US 80	2,250,000	1,236,334	-	Completed
Richardson Creek Bridge	40,000	5,100	-	Completed
Riverview Drive	-	38,284	-	Completed
Robert McCorkle Bike Trail	-	327,435	-	Completed
Skidaway Widening: Victory – 5 Point	-	1,872,241	-	Completed
Southwest Bypass	15,750,000	29,085,964	-	Completed
SR 307 (US 17 TO I-16)	-	217,623	-	Completed
Stagecoach Road	-	2,000	-	Completed

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
State Route 21: I-95 - County Line	40,000	41,911	-	Completed
Stephenson: Abercorn - Waters	770,000	6,129,578	-	Completed
Tax Map Conversion	-	383,538	-	Completed
Triplett Park Entrance Road	-	254,263	-	Completed
Truman Parkway I	4,642,00	17,191,783	-	Completed
Truman Parkway II	2,794,000	10,383,000	-	Completed
Truman Parkway III	8,652,000	13,955,293	-	Completed
Truman Parkway IV	2,500,000	10,429,948	-	Completed
Truman Parkway V	10,500,000	23,396,580	3,569	-
TSM Abercorn: DeRenne - Victory	-	200,000	-	Completed
TSM Skidaway: Ferguson - Victory	4,320,000	6,150,000	3,793,435	3,842,875
TSM Waters: Stephenson - Wheaton	-	3,308,886		
US 17N: Brampton Rd	680,000	736,216	-	Completed
US 17S: Dean Forest - I-516	3,815,000	5,686,022	-	Completed
US 17: Abercorn - Dean Forest	2,000,000	1,295,168	-	Completed
US 17 Enhancement From Fla. To SC	-	7,995	-	Completed
US 17/Buckhalter Rd Intersection	-	19,100	-	Completed
US 17: GPA Entrance	50,000	30	-	Completed
US 17: Ogeechee River - Abercorn	1,400,000	1,828,801	-	Completed
US 17/SR 204 Intersection	-	205,554	-	Completed
US 80: Bloomingdale - County Line	1,323,000	154,287	-	Completed
US 80: Chatham Parkway to I-95	4,712,000	2,689,555	-	Completed
US 80: Garden City	-	268,157	-	Completed
US 80: I-516 to Victory	4,800,000	3,800,000	3,130,308	3,130,308
US 80: Johnny Mercer - Bryan Woods	105,000	57,871	-	Completed
US 80: Pooler	250,000	1,422,666	-	Completed
US 80: Pooler - Bloomingdale	2,005,000	1,029,946	-	Completed
US 80 Whitemarsh Island Median	-	20,000		Completed
Various County Roads	8,254,519	18,600,000	2,616,463	2,211,403
Waters Avenue: Montgomery -	1,050,000	2,887,972	-	Completed
Wheaton Street: Bee - Liberty	4,330,000	4,419,851	-	Completed
White Bluff: Derenne - Abercorn	1,100,000	1,150,752	-	Completed
White Bluff: Montgomery Cross Road	4,503,000	5,501,660	-	Completed
Whitemarsh Island Road	-	479,292	-	Completed
Whitefield Avenue	-	3,487,964	-	Completed
Hunt Road Bridge	-	1,700,000	310,553	415,106
Faye Rd Bridge	-	1,700,000	1,335,124	379,479
Walthour Rd Bridge	-	200,000	6,709	6,709
Skidaway Rd Culvert	-	700,000	677,664	677,664
Right of Way Consultants	-	6,997,826	-	-
Administrative Expenditures	-	3,737,623	-	-

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Transfer to SSD	-	2,623,628	-	-
Transfer to CDBG	-	33,388	-	-
Transfer to M&O - Indirect Costs	-	4,225,000	679,318	618,735
Admin Expenditures - Direct Costs	-	1,071,403	985,356	1,004,527
Reserve - Roads, Streets, Bridges	29,321,481	57,747	57,747	57,747
TOTAL EXPENDITURES	**179,313,000**	**298,051,293**	**13,596,246**	**12,344,553**

320 - Sales Tax I Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	.35	.35	0
Part Time Positions	0	0	0
Total	**.35**	**.35**	**0**

SPECIAL PURPOSE LOCAL OPTION SALES TAX - FUND 321 – SALES TAX II – PERIOD 1993 THROUGH 1998

On May 7, 1993, the Board approved a Resolution to extend the Special Purpose One Percent Sales and Use Tax. The referendum held on June 15, 1993 approved the passage of this sales and use tax extension. The collection period was for five years effective October 1, 1993 through September 30, 1998 (cash receipt December 31, 1993 through November 30, 1998).

The summary below represents the appropriation of funds from the estimated tax proceeds of $142.5 million over the five years:

Project Description	Project Amount
Roads, streets and bridge projects	57,100,000
Local Roads – Distribution	12,028,000
Recreation, Cultural and Historical Facilities	16,794,000
Replace Main Library	5,000,000
Juvenile Justice Center	5,000,000
Drainage Projects	9,300,000
Thunderbolt Town Center – County Contribution	222,500
Georgia Maritime and Trade Center	37,000,000
TOTAL	**142,444,500**

On September 19, 1995, a referendum was held and voters approved a Special One Percent Sales Tax for the raising of not more than $20,848,000 for a period of time not to exceed two calendar quarters, but no later than September 30, 1998 for completion of the following projects:

Project Description	Project Amount
Georgia Maritime and Trade Center	15,000,000
Recreation and Historical Facilities	5,848,000
TOTAL	**20,848,000**

REVENUE SOURCE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Sales Tax	142,447,000	175,063,251	-	-
State Grant	-	550,000	-	-
GA BOE Construction Grant	-	-	-	-
GA DCA Grant – Trade Center/Mighty 8th Heritage Museum	-	3,650,000	-	-
State Contract Reimbursement – Roads	-	3,002,192	-	-
Department of Transportation – Whitefield Avenue	-	1,658,541	-	-
Water Tap-In	-	67,140	-	-
Interest Income	-	18,777,359	-	-
Drainage – Interest	-	567,061	-	-
Various Roads – Interest	-	2,055,147	-	-
Unrealized Gain/Loss Inv	-	(13,600)	-	-
Rent Revenue	-	3,397	-	-

REVENUE SOURCE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Industry & Trade Bonds – State of GA	-	17,700,000	-	-
General Fund Reimb. Hutchinson Isl.	-	5,992,350	-	-
City of Savannah – Hutchinson Isl.	-	462,147	-	-
City of Savannah – Soccer Complex	-	50,022	-	-
City of Savannah – Lucas Theatre	-	350,000	-	-
City of Savannah – Pennsylvania Center	-	88,000	-	-
State Reimbursement – McWhorter Dr.	-	78,758	-	-
YMCA	-	15,000	-	-
State Reimbursement (GEMA)	-	151,993	-	-
Sale of Property	-	1,200,000	-	-
Other Income	-	74,038	-	-
City of Savannah – River Street Recreational Dock	-	64,759	-	-
Waterfront Association – River Street	-	64,759	-	-
Civil Rights Museum, Inc.	-	121,196	-	-
Transfer In From General Fund	-		-	-
Gov FD-Sale Cap Asset	-	72,807	-	-
General Fund Loan- Bandshell	-	-	-	-
Settlement Proceeds	-	2,292,526	-	-
Fund Balance	-		5,063,468	5,177,537
TOTAL REVENUES	**142,447,000**	**234,158,843**	**5,063,468**	**5,177,537**
EXPENDITURE SUMMARY				
Hutchinson Island Intersection	-	15,522,567	-	Completed
Middleground Road	-	8,563,262	-	Completed
White Bluff Road	-	783,301	-	Completed
SR 21 Int./Jimmy DeLoach Pwy. Ext.	-	9,624,495	-	Completed
Truman Parkway V	-	1,083,725	-	Completed
Science Drive	-	1,261,695	-	Completed
Pooler Bypass Phase II	-	2,407,245	-	Completed
Jimmy Deloach Phase II	-	5,500,000	3,974,025	3,805,918
Pooler Parkway Hwy 80	-	1,449,194	-	Completed
Pooler Parkway I-16	-	539,897	-	Completed
Whitefield Avenue Widening	-	3,565,137	348,880	4,856
Skidaway TSM (Intersection/Safety)	-	-	-	Completed
Abercorn/Tibet Intersection	-	-	59,863	Completed
Bay Street TSM	-	1,973,719	-	Completed
Bay Street Widening	-	3,500,000	-	Completed
Diamond Causeway Widening	-	688,670	-	Completed
U. S. 80 Bryan Wood to Bull River	-	169,089	-	Completed
U. S. 80 Bull River to Lazaretto	-	-	-	Completed
Abercorn Safety Project	-	558,548	-	Completed

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Gulfstream Entrance Area	-	50,125	-	Completed
SR 30 Intersection Improvements SR 25	-	-	-	Completed
Bonny Bridge Intersection	-	256,437	-	Completed
Right of Way Consultant	-	1,750,000	49,321	443,337
Administrative Expenditures – Roads	-	2,151,507	242,545	242,311
Reserve For Roads, Streets, Bridges	57,100,000	387,526	76,472	387,526
TOTAL ROADS, STREETS & BRIDGES -	**57,100,000**	**61,786,139**	**4,751,106**	**4,883,948**
Bloomingdale Roads	274,582	274,582	-	Completed
Garden City Roads	449,057	449,057	-	Completed
Pooler Roads	301,755	301,755	-	Completed
Port Wentworth Roads	346,088	346,088	-	Completed
Savannah Roads	5,691,151	5,691,151	-	Completed
Tybee Island Roads	322,491	322,491	-	Completed
Vernonburg Roads	18,592	18,592	-	Completed
TOTAL LOCAL ROADS-	**7,403,716**	**7,403,716**	**-**	**-**
Miscellaneous	-	59,044	-	Completed
King George Blvd	-	830,142	-	Completed
McWhorter Drive	-	164,566	-	Completed
Stagecoach Road	-	228,993	-	Completed
Dolan Drive	-	378,240	-	Completed
Central Ave (East)/Smith Dr/	-	642,551	-	Completed
Humane Society Road	-	152,107	-	Completed
President Street	-	1,232,316	-	Completed
Bamboo Farm & Coastal Gardens Paving	-	204,803	-	Completed
Bond Ave/Heather St/Betran St/Shore	-	1,471,826	-	Completed
Unincorporated Roads	4,624,284	-	-	Completed
TOTAL UNINCORPORATED	**4,624,284**	**5,364,588**	**-**	**-**
TOTAL ROADS, STREETS & BRIDGES	**69,128,000**	**74,554,443**	**4,751,106**	**4,883,948**
RECREATION				
Pier/Pavilion	2,500,000	2,644,746	-	Completed
Olympic Pool	2,000,000	4,812,469	-	Completed
Weight Center	200,000	397,258	-	-
Civil Rights Museum	1,000,000	2,447,080	-	Completed
Lucas Theatre	1,000,000	1,700,000	-	Completed
Telfair	1,000,000	1,000,000	-	Completed

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Band shell	700,000	-	-	Completed
Band shell (Portable)	285,000	218,416	-	Completed
May Street YMCA	750,000	1,178,535	-	Completed
Frank Callen	450,000	700,000	-	Completed
Pennsylvania Center	250,000	584,538	-	Completed
Hudson Hill Center	125,000	256,970	-	Completed
Woodville Center	125,000	259,097	-	Completed
Memorial Stadium	95,000	232,142	-	Completed
Triplett Park	1,050,000	2,573,366	-	Completed
Soccer Complex	1,500,000	2,947,362	-	Completed
Track & Field	1,000,000	1,062,980	-	Completed
Battlefield Park	915,000	915,000	-	Completed
No Wake Project	48,000	158,085	-	Completed
Truman Linear Park	300,000	259,112	-	Completed
Runaway Park	518,000	919,290	-	Completed
East Board Park	483,000	835,552	-	Completed
Community Centers Furniture/Fixtures	-	37,178	-	Completed
Whitemarsh Island Community Center	-	345,082	-	Completed
Aquatic Center/Soccer Parking Lot	-	116,272	-	Completed
Bandshell Project	-	787,500	-	Completed
Parks Renovation Program	-	38,861	-	Completed
Charles Brooks Park Renovation Program	-	84,810	-	Completed
Concord Soccer Field	-	240,249	-	Completed
Beach Project	500,000	494,980	-	Completed
Jaycee Park Tennis courts-Wilm. Isl.	-	13,581	-	Completed
Inclusive Confidence Course	-	39,500	-	Completed
Wilmington Island Community Park	-	81,513	-	Completed
Sallie Mood Corridor Parking Lot	-	176,479	-	Completed
Tatemville Park	-	543,326	-	Completed
Tremont Park	-	40,000	-	Completed
TOTAL – OTHER CAPITAL – Recreation, Cultural & Hist. Facilities	**16,794,000**	**29,141,329**	-	-
			-	Completed
LaRoche Ave Drainage	-	7,375	-	Completed
Woodridge Canal	-	55,215	-	Completed
Central Avenue Drainage	-	5,910	-	Completed
Hall Bros Property Drainage	-	62,115	-	Completed
Grovepoint Road Drainage	-	213,220	-	Completed
Middlelandings Road Drainage	-	3,500	-	Completed
Golden Isles Drainage	-	100,430	-	Completed
Burnside Island Drainage	-	511,571	-	Completed

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Ogeechee Farms Drainage	-	114,364	-	Completed
Wilmington Island Drainage	-	235,010	-	Completed
Whitemarsh Island @ Penrose Drainage	-	12,625	-	Completed
Whitefield Ave @ Summit Drainage	-	331,870	-	Completed
Ferguson Ave. Drainage	-	682,414	-	Completed
Norwood Ave Drainage	-	11,912	-	Completed
Windfield Subdivision Drainage	-	32,601	-	Completed
Fawcett Canal Drainage	-	1,075,459	-	Completed
Placentia Canal	-	21,701	-	Completed
Bloomingdale Drainage	284,444	284,444	-	Completed
Garden City Drainage	928,106	928,106	-	Completed
Pooler Drainage	557,740	557,740	-	Completed
Port Wentworth Drainage	502,505	502,505	-	Completed
City of Savannah Drainage	3,000,000	3,000,000	-	Completed
Thunderbolt Drainage	353,332	353,332	-	Completed
Tybee Drainage	355,962	355,962	-	Completed
Vernonburg Drainage	17,911	17,911	-	Completed
Unincorporated Drainage Contingency	3,300,000	-	-	Completed
TOTAL DRAINAGE	**9,300,000**	**9,477,292**	-	-
Transfer to M&O – Indirect Costs	-	7,200,000	312,362	293,589
Transfer to SSD	-	637,040	-	Completed
Reserve for Other Projects	-	-	-	Completed
Library	5,000,000	7,880,894	-	Completed
Juvenile Justice Center	5,000,000	4,765,983	-	Completed
Thunderbolt Complex	225,000	225,000	-	Completed
Trade Center	37,000,000	84,067,098	-	Completed
Administrative Annex/Police HQ's	-	5,772,920	-	Completed
Hutchinson Island Water & Sewer	-	6,243,952	-	Completed
GA DCA Grant – Trade Center	-	3,298,511	-	Completed
GA DCA Grant – Mighty 8th Museum	-	350,000	-	Completed
Shackelford Lighting	-	210,000	-	Completed
Jail Expansion	-	334,381	-	Completed
TOTAL OTHER	**47,225,000**	**120,985,779**	**312,362**	**293,589**
TOTAL EXPENDITURES	**142,447,000**	**234,158,843**	**5,063,468**	**5,177,537**

321 – Sales Tax II Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	0	0	0
Part Time Positions	0	0	0
Total	**0**	**0**	**0**

SPECIAL PURPOSE LOCAL OPTION SALES TAX – FUND 322
SALES TAX III - PERIOD 1998 THROUGH 2003

Chatham County held a referendum on June 17, 1997 and voters approved the extension of the Special Purpose Local Option Sales Tax. The collection period was for five years effective October 1, 1998 through September 30, 2003 (cash receipt December 31, 1998 through November 30, 2003) to provide funding for four categories of projects. The resolution was based on a commitment to the community that priority projects would be funded entirely then any remaining funds would be left for local government projects.

The summary below represents the appropriation of funds from the estimated tax proceeds of $230,000,000 over the five years:

Project Description	**Project Amount**
Roads, Streets and Bridges	41,618,000
Drainage Capital Improvements	145,900,000
Open Space & Greenway / Bikeway	9,000,000
Other Capital Outlay Projects	33,482,000
TOTAL	230,000,000

The actual revenues collected totaled $218,642,282. On September 13, 2002 the Board approved an amendment to reduce the Other Capital Outlay category to recognize the shortfall.

REVENUE SOURCE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Sales Tax	230,000,000	218,624,282	-	-
Transportation Enhancement Funds (TEA - 21)		-	-	-
Transportation Enhancement Funds (Counties)		18,000	-	-
DCA Regional Assistance Program Grant		-	-	-
DNR GA Greenspace Grant		2,151,500	-	-
St GDOT Reim-Road Proj		766,520	-	-
State Reim-GA DOT Greenway		200,000	-	-
GA ST DOT Reim - Bay Street		4,536,653	2,394,518	-
Local Gov Reim-Airport		330,000	-	-
Wetlands Mitigation Bank		100,000	100,000	100,000
Bad Check ((NSF) Fee - Other		30	-	-
Interest - Roads		8,440,553	-	-
Interest - Drainage		12,871,057	-	-
Interest - Open Space		357,588	-	-
Interest - Other Capital		1,516,016	-	-

REVENUE SOURCE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Unrealized Gain/(Loss) Inv.		137,067	-	-
Rents/Royalties - Other		1,607		
MPC		10,000	-	-
Miscellaneous Revenue		13,771	-	-
Transfer in from Multiple Grant		140,904	-	-
Transfer In From Greenspace		2,154,076	-	-
Gov FD -Sale Non-Cap Asset		242,371	-	-
Fund Balance			33,718,541	34,377,976
TOTAL REVENUES	**230,000,000**	**252,611,995**	**36,213,059**	**34,477,976**
EXPENDITURE SUMMARY				
MUNICIPAL DRAINAGE				
Bloomingdale	2,000,000	2,000,000	-	Completed
Garden City	2,000,000	2,000,000	-	Completed
Pooler	2,000,000	2,000,000	-	Completed
Port Wentworth	2,000,000	2,000,000	-	Completed
Savannah	71,000,000	71,000,000	-	Completed
Thunderbolt	2,000,000	2,000,000	-	Completed
Tybee Island	3,000,000	3,000,000	-	Completed
Vernonburg	400,000	400,000	-	Completed
TOTAL MUNICIPAL DRAINAGE	**84,400,000**	**84,400,000**	-	-
DRAINAGE				
Chatham County	61,500,000	101,067	101,067	101,067
Ogeechee Farms		1,250,000	81,601	59,265
Wilmington Park Canal		2,700,000	534,779	530,679
Fawcett Canal Phase II		1,114,452	-	Completed
Placentia Canal		2,740,651	-	Completed
Westlake		5,538,186	-	Completed
Atlantic Creosote Canal		758,409	-	Completed
Pipemakers Canal		25,945,713	5,089,472	5,012,354
Hardin Canal		9,371,824	-	Completed
Kings Way Canal		1,236,713	-	Completed
Conaway Branch Canal		1,264,476	-	Completed
Little Hurst		800,000	692,029	638,439
Port Industrial Park		20,979	-	Completed
Grange Road Canal		158,857	-	Completed
Village Green Outfall		467,473	-	Completed
Little Ogeechee Basin		9,965	-	Completed
Topographic Mapping		4,000,000	616,604	616,604
Romney Place/Parkersburg		747,244	-	Completed

PROJECT	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Halcyon Bluff		1,126,751	-	Completed
Golden Isles Area		563,545	-	Completed
Raspberry Canal		596,794	-	Completed
Laberta/Cresthill Outfall		-	-	
Gateway/Henderson Drainage		1,555,938	-	Completed
Rice Mill at Grove Point		35,014	-	Completed
Louis Mills/Redgate/Rahn Dairy Canal		4,000,000	1,649,340	1,617,193
Quacco/Regency Park		1,582,235	-	Completed
Quacco/Restoration (USACE)		1,648,282	-	Completed
Georgetown Canal		239,523	-	Completed
Louisville Branch		94,043	-	Completed
Talmadge Canal		102,691	-	Completed
Administrative Expenditures - Drainage		2,673,704	-	-
Right of Way Admin - Drainage		331,882	-	-
TOTAL COUNTY WIDE DRAINAGE	**61,500,000**	**72,776,411**	**8,764,892**	**8,575,601**
TOTAL DRAINAGE	**145,900,000**	**157,176,411**	**8,764,892**	**8,575,601**
ROADS, STREETS & BRIDGES				
Chatham County	41,618,000	-	-	-
Hodgson Memorial Drive		157,646	-	-
Eisenhower Widening & Median		4,500,000	4,002,727	4,002,727
East/West Corridor		20,000,000	12,008,279	12,008,279
Truman Parkway, Phase V		4,787,695	31,174	17,901
Abercorn Widening (Rio Road to Truman V)		1,000,000	125,392	122,326
Bay Street Widening		16,500,000	7,043,813	5,905,170
Stiles Avenue Extension		544,000	544,000	544,000
Spur 21, Phase I - Benton Blvd.		1,511,745	188,442	186
SR307 Extension		15,224	-	-
Right of Way Administration - Roads		100,000	62,251	34,154
Administrative Expenditures - Roads		211,745	2,865	-
TOTAL ROADS, STREETS & BRIDGES	**41,618,000**	**49,328,055**	**24,008,943**	**22,634,743**
OPEN SPACE, GREENWAY & BIKEWAY				
Chatham County	9,000,000	-	-	-
DNR GA Greenspace Grant		-	-	Completed
Tom Triplett. Park & Ogeechee Canal		447,903	-	Completed
Coastal Georgia Greenway		618,535	-	Completed

PROJECT	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Demere Property Acquisition		5,575,333	-	Completed
Civil War Heritage Trails		5,000	-	Completed
Wetlands Mitigation Bank		2,400,000	278,317	268,740
Bloomingdale		98,597	-	Completed
Garden City		87,979	-	Completed
Pooler		62,260	-	Completed
Port Wentworth		42,847	-	Completed
City of Savannah		2,848,741	-	Completed
Thunderbolt		30,273	-	Completed
Tybee Island		33,663	-	Completed
Vernonburg		2,532	-	Completed
Greenspace Project (Grant Refund)		71,347	-	Completed
Residual Equity Transfer Out		2,154,595	-	Completed
TOTAL OPEN SPACE, GREENWAY & BIKEWAY	**9,000,000**	**14,479,605**	**278,317**	**268,740**
OTHER CAPITAL OUTLAY - MUNICIPALITIES				
Bloomingdale	458,703	396,636	-	Completed
Garden City	458,703	396,636	-	Completed
Pooler	458,703	396,636	-	Completed
Port Wentworth	458,703	396,636	-	Completed
Savannah	16,292,341	14,087,815	-	Completed
Thunderbolt	458,703	396,637	-	Completed
Tybee Island	696,428	602,191	-	Completed
Vernonburg	87,053	75,274	-	Completed
TOTAL OTHER CAPITAL OUTLAY - MUNICIPALITIES	**19,369,337**	**16,748,459**	**-**	**-**
OTHER CAPITAL OUTLAY				
Chatham County	14,112,663	-	-	-
Library (Technology)		927,088	-	Completed
Greenbriar Children's Center		1,258,000	-	Completed
King Tisdell Cottage		1,258,000	-	Completed
Lucas Theater		833,000	-	Completed
Telfair Museum of the Arts		833,000	-	Completed
Tybee Marine (Science Center)		50,000	-	Completed
Tybee Lighthouse		297,500	-	Completed
Savannah- Ogeechee Canal		833,000	401,905	398,744
EMS		79,982	-	Completed
Senior Citizens		100,000	-	Completed
Fire/Safety Equipment		2,040,000	-	Completed

PROJECT	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
CEMA		240,766	-	Completed
Hutchinson Island Riverwalk Extension Slip 1		2,000,000	1,054,287	1,054,287
Trade Center (CO 20)		-	-	-
TOTAL OTHER CAPITAL OUTLAY -	**14,112,663**	**10,750,336**	**1,456,192**	**1,453,031**
TOTAL OTHER CAPITAL	**33,482,000**	**27,498,795**	**1,456,192**	**1,453,031**
OTHER EXPENDITURES				
Administrative Expenditures - Direct Cost		1,594,768	1,113,646	1,086,936
Transfer to M & O - Indirect Cost		2,000,000	591,068	458,924
Transfer to SSD		534,360	-	-
Reserve for Other Projects		-	-	-
TOTAL OTHER EXPENDITURES	**-**	**4,129,128**	**1,704,714**	**1,545,860**
TOTAL EXPENDITURES	**230,000,000**	**252,611,995**	**36,213,059**	**34,477,976**

322 - Sales Tax III Fund			
Total	**FY 2014 Actual**	**FY 2015 Adopted**	**FY 2016 Adopted**
Full Time Equivalents	1.9	1.9	1.9
Part Time Positions	0	0	0
Total	**1.9**	**1.9**	**1.9**

SPECIAL PURPOSE LOCAL OPTION SALES TAX - FUND 323
SALES TAX IV - PERIOD 2003 THROUGH 2008

On March 13, 2003, qualified voters residing within Chatham County approved the imposition of a Special Purpose Local Option Sales Tax to be collected from October 2003 to September 2008. The first $16 million collected under the referendum will be used to retire outstanding debt; distributions to municipalities begin after collection of the first $17 million. The proceeds of the tax totaling a projected amount of $276,627,433 will be utilized in the following project categories:

Project Description	Project Amount
Roads, Streets and Bridge Projects	47,620,000
Drainage Projects	79,950,000
Acquisition of Henderson Golf Course & Mighty 8th Air Force Heritage Center Debt	16,000,000
Open Space and Greenway Projects (except Savannah)	5,314,987
Other Capital Outlay Projects	127,742,446
TOTAL	276,627,433

To Include: public safety and emergency equipment; open space, greenway/bikeway, cultural, recreational, and historic facilities; water and sewer capital projects; public buildings; street and sidewalk improvements; drainage capital improvements; and park improvements and other municipal general obligation debt

REVENUE SOURCE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
SPLOST Tax Revenues Collections	276,627,433	295,094,719		
Corps of Engineers Reimbursement		1,730		
Salt Marsh Mitigation Bank		782,500		
DOT LMIG		824,447		
DOT Islands Expressway		618,684		
Department of Transportation Reimbursement		-		
Interest - Roads		3,889,422		
Interest - Drainage		5,816,158		
Interest - Misc.		2,271,980		
Unrealized Gain/Loss		29,906		
Rents/Royalties- Other		6,744		
Misc. Revenue		74,263		
Donation				
Fund Balance			35,393,466	35,393,467
TOTAL REVENUES	**276,627,433**	**309,410,553**	**35,393,466**	**35,393,467**

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
EXPENDITURE SUMMARY				
CHATHAM COUNTY - CORE ROADS				
Truman Parkway, Phase 5 (Partial)	-	3,032,314	-	-
Benton Blvd Extension - J. DeLoach Parkway	-	3,600,000	2,757,708	2,757,708
Interchange US 80 and J. DeLoach Parkway	-	4,000,000	2,570,731	2,570,731
Extend Dean Forest Rd (SR307)	-	184,284		
Widen Dean Forest RD (SR307)	-	8,000,000	22,669	22,669
Traffic Safety Improvements Bull St to MLK	-	500,000	500,000	500,000
Flood Hazard Mapping	-	-		
Island Expressway/Causton Bluff Bridge	-	1,500,000	550,284	550,284
Old Hwy 204 Bridges				
Reserve Roads	20,000,000	54,402	54,402	54,402
Admin Expenses - Roads		1,981,543		
TOTAL CORE ROADS	20,000,000	22,852,543	6,455,794	6,455,794
City of Savannah Roads	13,620,000	13,782,364	-	-
Unincorporated Roads	14,000,000	15,600,000	2,414,693	2,414,693
TOTAL ROADS, STREETS & BRIDGES	**47,620,000**	**52,234,907**	**8,870,487**	**8,870,487**
DRAINAGE - CHATHAM COUNTY				
Drainage ($1M 2008+)	11,000,000	11,000,000	4,729,288	4,729,288
Pipemakers Canal ($2M 2008+)	17,000,000	14,000,000	13,452,529	13,452,529
General Drainage	500,000	400,000	60,769	60,769
Admin Expenses - Drainage		756,236		
Storm Drainage	300,000	600,000	76,271	76,271
			-	-
TOTAL COUNTY DRAINAGE	28,800,000	26,756,236	18,318,857	18,318,857
City of Savannah Drainage	51,150,000	51,759,764	-	1
TOTAL DRAINAGE	**79,950,000**	**78,516,000**	**18,318,857**	**18,318,857**
ACQUISITION OF HENDERSON & MIGHTY 8TH				
Debt Retirement	16,000,000	16,719,000		
TOTAL ACQUISITION OF HENDERSON & MIGHTY 8TH	**16,000,000**	**16,719,000**	-	-

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
OPENSPACE & GREENWAY(EXCEPT SAVANNAH)				
McQueen's Trail Stabilization - Chatham County		750,000	231,106	231,106
Truman Trail II		412,200	74,555	74,555
Bloomingdale	53,540	115,967		
Garden City	33,659	67,707		
Tybee Island	15,354	32,841		
Unincorporated Areas	2,322,122	4,850,000	114,646	114,646
Salt Marsh Mitigation Bank		185,000	123,924	123,924
Savannah & Ogeechee Canal		-		
Vernonburg	1,200	2,547		
Municipality Green space - 2008 +	185,722	-		
County Green space - 2008+	2,635,481	-		
TOTAL OPENSPACE & GREENWAY	**5,314,987**	**6,555,489**	**544,231**	**544,231**
PUBLIC SAFETY				
Chatham County Police Merger	2,200,000	3,102,385	-	-
Chatham County Courthouse	12,000,000	16,968,342	-	1,969,000
Bloomingdale Fire Dept.	100,000	101,454	-	-
Garden City Fire Dept.	200,000	201,161	-	-
Isle of Hope Fire Dept.	100,000	80,000	-	-
Pooler Fire Dept.	200,000	201,161	-	-
Port Wentworth Fire Dept.	200,000	201,273	-	-
Southside Fire Dept.	800,000	800,000	-	-
Thunderbolt Fire Dept.	100,000	100,411	-	-
Tybee Island Fire Dept.	100,000	100,186	-	-
Savannah Public Safety	1,300,000	1,315,497	-	-
TOTAL PUBLIC SAFETY	**17,300,000**	**23,171,870**	**-**	**1,969,000**
RECREATION, CULTURAL, HISTORICAL				
Civil Rights Museum	1,328,248	3,207,193	-	-
Tom Triplett Park - Pooler	1,700,000	3,400,000	1,380,450	1,380,450
Coastal Soccer - Concord Soccer Field	68,618	135,466		
Runaway Park - Savannah	400,000	376,003		
Mother Beasley Park - Savannah	1,900,000	1,900,000	255,657	255,657
Con Ed	490,128	490,128		
Telfair Museum	490,128	990,128		
Fort Jackson	1,078,283	999,638		
W.Chatham YMCA	49,013	45,438		
Tatemville Community Center	735,193	693,519		

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
	980,257	1,951,902		
WW Law Center	980,257	908,762	507,390	507,390
Yamacraw Arts	68,618	63,613		
Boat Ramps - County	700,000	701,002		
Bells Landing Boat Ramp		186,248		
Kings Ferry Boat Ramp		880,913		
Soccer Complex		400,000	193,086	193,086
Bikeway/Sideway Projects - McCorkle Trail	100,000	157,784		
SUB -TOTAL RECREATION, CULTURAL & HISTORICAL	11,068,743	17,487,737	2,336,583	2,336,583
Library	16,000,000	25,000,000		
TOTAL RECREATION, CULTURAL, HISTORIAL & LIBRARY	**27,068,743**	**42,487,737**	**2,336,583**	**2,336,583**
OTHER				
Savannah Other Capital Projects	29,901,183	31,982,002	-	1
County Courthouse/Tax Assessors Computer System	800,000	696,270		
County Vehicles	4,580,000	6,397,216	623,765	623,765
UNINCORPORATED OTHER				
Charlie Brooks Park	950,000	3,000,000	1,899,083	1,899,083
Greenbriar	1,470,385	1,465,926	102,784	102,784
Public Works Building	1,000,000	5,000,000	45,627	45,627
King George Sidewalks	250,000	180,259		
US 80 Sidewalks	75,000	2,547		
US 80 Beautification	75,000	75,000		
Wild Heron Sidewalks	100,000	37,255		
Whitemarsh Island Bikeways	450,000	687,428		
Hospice	980,257	1,980,257		
CAT	808,712	5,301,787	-	-
CAT Shelters	117,631	114,250		
Rape Crisis	98,026	90,876		
Royce	1,764,462	1,764,462		
Human Society	144,588	134,042		
Food Bank - 5/22/09 budget adjustment	784,206	784,206		
Ash Tree	245,064	245,064		
Court Appointed Special Advocate (CASA)	98,026	-		
Savannah Symphony	98,026	-		
Diversion Center County 2008+	4,000,000	31,000	1,969,000	-

PROJECTS	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Library 2008+	8,500,000	-		
Savannah Other Capital Projects 2008+	1,669,711	-		
Telfair 2008+	500,000	-		
Hospice 2008+	1,000,000	-		
King Tisdell, 2008+	,000,000	-		
SUB - TOTAL OTHER	**61,460,277**	**59,969,847**	**4,640,259**	**2,671,260**
DISTRIBUTION TO MUNICIPALITIES				
Bloomingdale	2,700,000	2,740,237	-	Completed
Garden City	3,779,500	3,803,004	-	Completed
Pooler	3,779,500	3,803,003	-	Completed
Port Wentworth	2,254,426	2,271,740	-	Completed
Thunderbolt	2,600,000	2,611,779	-	Completed
Tybee Island	6,400,000	6,414,619	-	Completed
Vernonburg	400,000	401,095	-	Completed
TOTAL DISTRIBUTION TO MUNICIPALITIES	**21,913,426**	**22,045,477**	-	-
TOTAL OTHER CAPITAL OUTLAY PROJECTS	**83,373,703**	**82,015,324**	**4,640,259**	**2,671,260**
WWBE Contract for Consulting Services	-	320,000		
Transfer out to General Fund for Repurposing		4,000,000		
Reserve for Nonprofit Organizations	-	-		
Reserve for Other Projects - Interest	-	-		
Transfer to M&O - Indirect Costs	-	2,000,000	422,822	422,823
Transfer to CIP - Loan Payment	-	10,000		
Reserve for Other Projects - From Sales Tax Revenue-Symph, Other	-	8,252		
TOTAL OTHER PROJECTS	**-**	**6,338,252**	**422,822**	**422,823**
NEW - Administrative Expenditures - Direct Costs		1,371,974	260,227	260,228
TOTAL EXPENDITURES	**276,627,433**	**309,410,553**	**35,393,466**	**35,393,469**

323 - Sales Tax IV Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	6.75	5.8	6.2
Part Time Positions	0	0	0
Total	**6.75**	**5.8**	**6.2**

SPECIAL PURPOSE LOCAL OPTION SALES TAX - FUND 324
SALES TAX V - PERIOD 2008 THROUGH 2014

Chatham County held a referendum on September 2006 and voters approved the continuation of the Special Purpose Local Option Sales Tax. The collection period was for six years effective October 1, 2008 through September 30, 2014 (cash receipt December 31, 2008 through November 30, 2014) to provide funding for six categories of projects. The resolution was based on a commitment to the community that priority projects would be funded entirely then any remaining funds would be left for local government projects.

The summary below represents the appropriation of funds from the estimated tax proceeds of $445,300,000 over the six years:

Project Description	**Project Amount**
Level 1 Projects-Jail, Judicial Courthouse,	148,000,000
County-Wide Roads	30,000,000
County-Wide Flood Control	20,000,000
County-Wide Capital Projects	18,000,000
Unincorporated County Projects	40,000,000
Municipality Distributions	189,300,000
TOTAL	445,300,000

REVENUE SOURCE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
TAVT-SPLOST GF	-	2,810,805	485,708	
TAVT-SPLOST SSD	-	465,664	35,080	
Sales Tax	445,300,000	358,398,367	16,606,154	
State Contract Reimbursement - Roads	-	1,008,925	658,925	
State Capital Grant	-	-	-	-
Interest Income	-	1,869,006	161,396	
Unrealized Gain/Loss Inv	-	-	-	-
Rent Revenue	-	-	-	-
Other Income	-	38		
Fund Balance	-	-	79,132,229	68,079,491
TOTAL REVENUES	**445,300,000**	**364,552,804**	**97,079,491**	**68,079,491**
EXPENDITURE SUMMARY				
PHASE I LEVEL ONE CAPITAL PROJECTS				
Fund 380		186,086		
Debt Service on GO Bonds	9,000,000	-		
Jail Facility Expansion (Construction)-	100,000,000	100,000,000	15,693,729	12,741,729

PROJECT	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
SUB-TOTAL PHASE I LEVEL ONE CAPITAL PROJECTS	**109,000,000**	**100,186,086**	**15,693,729**	**12,741,729**
PHASE II LEVEL ONE CAPITAL PROJECTS				
Juvenile Court Complex	-	3,370,200	3,283,068	2,778,324
Judicial Courthouse	-	27,000,000	4,761,062	5,909,246
County Health Department	-	9,425,448	1,000,000	824,044
Phase II of Level One Capital Projects	39,000,000			
SUB-TOTAL PHASE II LEVEL ONE CAPITAL PROJECTS	**39,000,000**	**39,795,648**	**9,044,130**	**9,511,614**
TOTAL LEVEL ONE CAPITAL PROJECTS -	**148,000,000**	**139,981,734**	**24,737,859**	**22,253,343**
ROADS, STREETS & BRIDGES PROJECTS				
Skidaway Road	-	-		
Truman Parkway V	-	-	500,000	-
White Bluff Road	-	-		
Jimmy Deloach Pkwy Phase II	-	4,000,000	4,000,000	4,000,000
Jimmy DeLoach Pkwy Ext.	-	-	713,446	-
Interchange US80 / J. Deloach Pkwy	-	7,000,000	6,779,646	5,848,625
Little Neck Road	-	3,500,000	3,500,000	3,500,000
I-16 Flyover Removal	-	850,000	495,000	495,000
Dean Forest Road widening	-	4,000,000	1,366,942	490,187
Dean Forest Road Ext (Repurposed Referendum)	-	-	-	-
Admin Expend Roads	-	603,889	46,111	-
Reserve For Roads, Streets, Bridges	30,000,000	-	-	-
TOTAL ROADS, STREETS & BRIDGES	**30,000,000**	**19,953,889**	**17,401,145**	**14,333,812**
DRAINAGE / FLOOD CONTROL				
Pipemakers Canal	10,000,000	11,000,000	4,539,960	4,063,756
Hardin Canal	10,000,000	2,500,000	2,446,243	2,433,243
Admin Expend Drainage	-	59,802		
Reserve Drainage	-	-		
TOTAL DRAINAGE / FLOOD CONTROL	**20,000,000**	**13,559,802**	**6,986,203**	**6,496,999**
CAPITAL PROJECTS				
CAT	-	1,996,860	73,140	
County Admin Building	-	3,350,000	1,006,776	474,884

PROJECT		ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Hutchinson Island Slip 3		-	3,375,134	-	-
Hitch Library		-	850,000	850,000	850,000
AMBUC Park		-	850,000	850,000	850,000
Tatemville Community Center		-	-	-	-
Liberty City Community Center		-	1,100,000	980,578	145,753
Carver Heights Community Center		-	950,000	844,966	21,383
Cloverdale Community Center		-	1,110,000	777,721	-
Greenspace		-	1,000,000	22,497	-
Reserve Capital Projects-Parks & Rec		-	-	-	-
Chatham County Capital Projects		18,000,000	-	-	-
Law Enforcement Training Facility			292,398	170,508	-
TOTAL CAPITAL PROJECTS - County-wide		**18,000,000**	**14,874,392**	**5,576,186**	**2,342,020**
DISTRIBUTION TO MUNICIPALITIES					
Bloomingdale	0.892100 %	3,000,000	2,224,883	197,951	-
Garden City	1.813900 %	6,100,000	4,523,837	402,492	-
Pooler	1.784100 %	6,000,000	4,449,516	395,880	-
Port Wentworth	0.892100 %	3,000,000	2,224,883	197,951	-
Savannah	47.57660 %	160,000,000	118,655,264	10,556,925	-
Thunderbolt	0.892100 %	3,000,000	2,224,883	197,951	-
Tybee Island	2.378800 %	8,000,000	5,932,688	527,839	-
Vernonburg	0.059500 %	200,000	148,392	13,203	-
TOTAL DISTRIBUTION		**189,300,000**	**140,384,346**	**12,490,192**	-
UNINCORPORATED COUNTY PROJECTS					
Reserve Unincorporated - Roads		14,000,000	2,164,080	49,000	2,164,080
LaRoche Avenue Culvert		-	1,500,000	981,556	319,779
Coastal Georgia Greenway		-	1,100,000	83,803	-
Misc Road Resurfacing		-	2,500,000	1,525,365	892,590
Public Works Parking Lot		-	251,000	-	-
Chatsworth Cul-De-Sac		-	200,000	135,501	133,266
Walthour Road Bridge		-	1,072,000	1,071,371	-
Skidaway Road Culvert		-	500,000	1,500,000	500,000
Bridge Replacements		-	500,000	1,500,000	500,000
Culvert Replacements		-	500,000	500,000	500,000
Intersection Improvements		-	1,000,000	1,000,000	1,000,000
Johhny Mercer TSM		-	400,000	-	400,000
LaRoche/Jasmine Intersection		-	400,000	-	400,000
Johnny Mercer/Whitemarsh Island		-	200,000	-	200,000
SUBTOTAL UNINCORPORATED - ROADS		**14,000,000**	**12,287,080**	**8,346,596**	**7,009,715**

PROJECT	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
Reserve Unincorporated - Flood Ctrl.	11,000,000	-	-	-
Whitefield	-	-	-	-
Ferguson	-	900,000	983,173	883,000
Kings Way	-	-	-	-
Shipyard	-	500,000	500,000	292,137
Gateway/Henderson Drain	-	1,900,000	1,400,645	1,662,327
Willow Lakes Drainage	-	900,000	987,775	869,656
Hampton Place Drainage	-	1,400,000	1,433,254	942,341
Brampton Outfall	-	850,000	1,000,000	850,000
Pin Point Drainage	-	500,000	500,000	489,950
SUBTOTAL - FLOOD CONTROL	**11,000,000**	**6,950,000**	**6,804,847**	**5,989,411**
Reserve Unincorporated - Parks & Rec	6,500,000	100,000	-	-
Charlie Brooks Park	-	250,000	250,000	226,405
Tom Triplett Park	-	440,000	440,000	440,000
Scott Stell Park	-	1,000,000	965,575	965,575
Lake Mayer Park	-	1,000,000	902,109	902,107
Turners Creek	-	3,000,000	3,000,000	-
Cannon Field	-	200,000	200,000	200,000
SUBTOTAL UNINCORPORATED - PARKS	**6,500,000**	**5,990,000**	**5,757,684**	**2,734,087**
Reserve Unincorporated Projects - Sidewalks	3,000,000	1,500,000	1,800,000	1,500,000
Bradley Point Sidewalk		500,000	200,000	399,389
SUBTOTAL UNINCORPORATED - SIDEWALKS	**3,000,000**	**2,000,000**	**2,000,000**	**1,899,389**
Reserve Unincorporated County Projects	5,500,000	-	-	-
Public Safety and Fire Equipment	-	400,000	400,000	400,000
Public Safety - CEMA Facility design	-	850,000	481,214	281,214
Weightlifting Center	-	500,000	438,129	152,618
Westside Police Precinct	-	3,500,000	3,106,362	2,929,267
Marine Patrol Facility or Equipment	-	400,000	400,000	400,000
Admin Expenditure Other Cap	-	-	250,000	-
SUBTOTAL UNINCORPORATED PROJECTS	**5,500,000**	**5,650,000**	**5,075,705**	**4,163,099**
TOTAL UNINCORPORATED PROJECTS	**40,000,000**	**32,877,080**	**27,984,832**	**21,795,701**
OTHER PROJECTS				
Admin Expenditure - IDC	-	600,000	346,482	376,272

PROJECT	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
NEW - Administrative Expenditures - Direct Cost		2,321,562	1,556,592	481,344
TOTAL OTHER PROJECTS	**-**	**2,921,562**	**1,903,074**	**857,616**
TOTAL EXPENDITURES	**445,300,000**	**364,552,805**	**97,079,491**	**68,079,491**

324 - Sales Tax V Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	6.25	6.3	7.1
Part Time Positions	0	0	0
Total	**6.25**	**6.3**	**7.1**

SPECIAL PURPOSE LOCAL OPTION SALES TAX - FUND 325
SALES TAX VI - PERIOD 2014 THROUGH 2020

Chatham County held a referendum on September 2013 and voters approved the continuation of the Special Purpose Local Option Sales Tax. The collection period was for six years effective October 1, 2014 through September 30, 2020 (cash receipt December 31, 2014 through November 30, 2020) to provide funding for six categories of projects. The resolution was based on a commitment to the community that priority projects would be funded entirely then any remaining funds would be left for local government projects.

The summary below represents the appropriation of funds from the estimated tax proceeds of $394,799,762 over the six years:

Project Description	**Project Amount**
County-Wide Roads	24,000,000
County-Wide Flood Control	12,000,000
County-Wide Capital Projects	37,000,000
Unincorporated County Projects	59,515,000
Municipality Distributions	232,485,000
TOTAL	365,000,000

REVENUE	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
TAVT-SPLOST GF				
TAVT-SPLOST SSD				
Sales Tax	365,000,000	365,000,000	30,000,000	33,850,140
State Contract Reimbursement - Roads				
Interest Income				
Unrealized Gain/Loss Inv				
Rent Revenue				
Other Income				
Fund Balance				
TOTAL REVENUES	**365,000,000**	**365,000,000**	**30,000,000**	**33,850,140**
EXPENDITURE SUMMARY				
CAPITAL PROJECTS				
Emergency Operations Center (CEMA)	15,000,000	15,000,000		
Industrial Park / Economic Development	15,000,000	15,000,000		
TOTAL CAPITAL PROJECTS	**45,500,000**	**45,500,000**	**1,000,000**	**3,000,000**

PROJECT	ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
ROADS, STREETS & BRIDGES PROJECTS				
Reserve For Roads, Streets, Bridges	24,000,000	14,000,000	4,649,860	-
Quacco Road		5,000,000	750,000	750,000
Benton Boulevard		2,000,000	500,000	500,000
Roadway Resurfacing		3,000,000	500,000	1,000,000
TOTAL ROADS, STREETS & BRIDGES PROJECTS	**24,000,000**	**24,000,000**	**6,399,860**	**2,250,000**
Stormwater and Drainage Projects Reserve	12,000,000	11,000,000		
Concord Road		1,000,000	100,000	500,000
TOTAL DRAINAGE / FLOOD CONTROL	**12,000,000**	**12,000,000**	**100,000**	**500,000**
CAPITAL PROJECTS				
Chatham Area Transit	8,000,000	8,000,000	1,000,000	1,000,000
Fort Jackson	750,000	750,000		
Civil Rights Museum	1,000,000	1,000,000		500,000
Mother Mathilda Beasley	500,000	500,000		200,000
Health Department - Midtown Clinic	2,000,000	2,000,000		2,000,000
Chatham County Cooperative Extension	2,500,000	2,500,000		500,000
Tybee Island Beach and Facility Improvements	2,000,000	2,000,000	50,000	1,000,000
Fleet Facility and Vehicle Replacement	5,000,000	5,000,000	300,000	500,000
Libraries	5,000,000	5,000,000		
Greenspace	3,500,000	3,500,000		500,000
Police Precinct and related equipment	3,500,000	3,500,000	750,000	1,000,000
Community Centers	3,250,000	3,250,000	500,000	500,000
TOTAL CAPITAL PROJECTS	**37,000,000**	**37,000,000**	**2,600,000**	**7,700,000**
RECREATION				
Reserve Unincorporated Projects - Parks & Rec	8,000,000	5,000,000		
Soccer Complex		3,000,000	500,000	750,000
TOTAL RECREATION PROJECTS	**8,000,000**	**8,000,000**	**500,000**	**750,000**
CIP PROJECTS				
Reserve Unincorporated Projects - Other CIP	3,000,000	3,000,000		
TOTAL CIP PROJECTS	**3,000,000**	**3,000,000**	**-**	**-**
TOTAL UNINCORPORATED PROJECTS	**129,500,000**	**129,500,000**	**10,599,860**	**14,200,000**

PROJECT		ORIGINAL PROJECT BUDGET	AMENDED PROJECT BUDGET	2014/2015 AMENDED BUDGET	2015/2016 ADOPTED BUDGET
DISTRIBUTION TO MUNICIPALITIES					
Bloomingdale	0.8649 %	3,200,000	3,200,000	259,470	259,470
Garden City	2.1851%	8,085,000	8,085,000	655,530	655,530
Pooler	4.5676%	16,900,000	16,900,000	1,370,280	1,370,280
Port Wentworth	1.6757%	6,200,000	6,200,000	502,710	502,710
Savannah	51.3514%	190,000,000	190,000,000	15,405,420	15,405,420
Thunderbolt	1.0135%	3,750,000	3,750,000	304,050	304,050
Tybee Island	1.1351 %	4,200,000	4,200,000	340,530	340,530
Vernonburg	0.0405%	150,000	150,000	12,150	12,150
TOTAL DISTRIBUTION		**232,485,000**	**232,485,000**	**18,850,140**	**18,850,140**
OTHER PROJECTS					
Admin Expenditure - IDC		1,000,000	1,000,000	250,000	400,000
Administrative Expenditures - Direct Cost		2,015,000	2,015,000	300,000	400,000
TOTAL OTHER PROJECTS		**3,015,000**	**3,015,000**	**550,000**	**800,000**
TOTAL COUNTY PROJECTS		**132,515,000**	**132,515,000**	**11,149,860**	**15,000,000**
TOTAL EXPENDITURES		**365,000,000**	**365,000,000**	**30,000,000**	**33,850,140**

SALES TAX VI - FUND 325

Classification	2013/2014 Actual	2014/2015 Budgeted	2015/2016 Adopted
Full Time Equivalents	0	6	6.25
Part Time Positions	0	0	0
Total Positions	0	6	6.25

CAPITAL IMPROVEMENT FUND 350

GENERAL PURPOSE CAPITAL IMPROVEMENT PROGRAM
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2020

The County's annual budget includes the preparation of a one-year pay-as-you-go capital budget for general purpose capital needs and a five-year (5) Capital Improvement Program (CIP). Funding for the first year pay-as-you-go component is appropriated in conjunction with the adoption of the County's annual operating budget. Through the annual CIP process, the County strives to develop plans and recommendations aimed at achieving a number of objectives. These objectives are:

1. To preserve and improve the basic infrastructure of the County through public facility construction and rehabilitation;
2. To maximize the useful life of capital investments by scheduling major renovations and modifications at the appropriate time in the life-cycle of the facilities;
3. To identify and examine future infrastructure needs and to establish priorities among projects so that available resources are used to the best advantage;
4. To improve financial planning by comparing needs with resources, estimating future bond issues and identifying potential fiscal implication.

	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
REVENUES			
Other Revenue	1,564,732	-	-
Rent Revenue	32,009	96,000	96,000
Transfers In SSD	901,437	220,000	475,000
Transfer in GF	2,329,828	-	80,000
Net Assets		2,354,000	4,684,622
TOTAL REVENUES	**4,828,006**	**2,670,000**	**5,335,622**
EXPENDITURES			
General Government	1,550,735	1,320,000	2,887,522
Judiciary	13,561	120,000	-
Public Safety	487,575	710,000	
Public Works	179,945	520,000	700,000
Health & Welfare	1,556,360	-	213,000
Culture & Recreation	127,957	-	1,535,100
Other Financing Uses	913,585	-	-
TOTAL EXPENDITURES	**$4,829,718**	**$ 2,670,000**	**$ 5,335,622**

CAPITAL IMPROVEMENT BOND PROGRAM
DOWNTOWN SAVANNAH AUTHORITY
SERIES 1999 REVENUE BONDS – FUND 360

In November 1999, Chatham County issued $9.3 million in Revenue Bonds to finance certain capital improvements and construction projects through the Downtown Savannah Authority (DSA). The projects have been completed and this fund will be closed out during this fiscal year.

	2013 / 2014 Actual	2014/2015 Adopted	2015/2016 Adopted
REVENUES:			
Fund Balance	-	15,000	17,700
TOTAL REVENUE	**-**	**15,000**	**17,700**
EXPENDITURES:			
General Government	-	-	-
Other Financing Uses	-	15,000	17,700
TOTAL EXPENDITURES	**-**	**$15,000**	**$17,700**

CAPITAL IMPROVEMENT BOND PROGRAM

DOWNTOWN SAVANNAH AUTHORITY SERIES 2005 REVENUE REFUNDING AND IMPROVEMENT BONDS - FUND 370

In June of 2005, Chatham County issued $29,055,000 in bonds. The proceeds were used to refund existing debt and to provide funds for improvement projects shown below. The projects have been completed and this fund will be closed out during this fiscal year.

	FY 2014 Actual	FY 2015 Budget	FY 2016 Adopted
REVENUES:			
Other Revenue	3,920	-	-
Fund Balance	-	140,000	151,000
TOTAL REVENUE	**3,920**	**140,000**	**151,000**
EXPENDITURES:			
General Government		-	
Public Safety	4,652	105,000	
Health and Welfare		25,000	
Recreation		-	
Other Financing Uses		10,000	151,000
TOTAL EXPENDITURE	**$4,652**	**$140,000**	**$ 151,000**

CIP FUND 380 – Jail Expansion

This fund was used to account for expansion of the County Detention Center

	FY 2014 Actual	FY 2015 Budget	FY 2016 Adopted
REVENUES:			
Transfer in from Sales Tax V	6,280,000	16,818,683	Completed
Fund Balance	-		
TOTAL REVENUE	**6,280,000**	**16,818,683**	**0**
EXPENDITURES:			
General Government		-	
Public Safety	4,471,486	16,818,683	
Health and Welfare			
Recreation			
Other Financing Uses			
TOTAL EXPENDITURE	**$4,471,486**	**$ 16,818,683**	**0**

ENTERPRISE FUNDS

Enterprise funds are used to account for operation(s) that are:

(1) Financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, Including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user chares; or

(2) Where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for maintenance, public policy, management control, accountability or other purposes.

Listing of Enterprise Funds contained herein:

- Water and Sewer Fund – Provides water and sewer service to parts of the unincorporated area of the County.
- Solid Waste Management Fund – Provides solid waste collection, transportation and disposal to unincorporated area residents. Provides for the operation of the County landfills.
- CAT Authority Fund – County component unit that levies property tax to provide public transit services.
- Parking Garage Fund – Accounts for services provided by the Montgomery Street parking garage.
- Building Safety & Regulatory Services Fund – Provides for the collection of permit, plan review, inspections and zoning fees related to the administration for applicable County ordinances and enforcement of State minimum construction codes.

FUND	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
WATER AND SEWER FUND - Fund 505			
REVENUES:			
Charges for Services	2,007,603	1,964,894	1,845,758
Miscellaneous	834	2,535	10,000
Net Assets	0	318,396	729,977
TOTAL REVENUES	**$2,008,437**	**$2,285,825**	**$2,585,735**
EXPENSES:			
Operating	2,143,857	2,105,959	2,494,735
IDC	185,774	179,866	91,000
TOTAL EXPENSES	**$2,329,631**	**$2,285,825**	**$2,585,735**
SOLID WASTE MANAGEMENT FUND - Fund 540			
REVENUES:			
Fees, Surcharge, Interest	2,029,325	1,638,000	2,883,000
Transfers In	940,843	940,353	1,100,000
Sale Recycled Materials	0	100,000	92,449
Miscellaneous	18,185	0	0
Net Assets	0	1,735,028	188,803
TOTAL REVENUES	**$2,988,353**	**$4,413,381**	**$4,264,252**

FUND	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
EXPENSES:			
Solid Waste / Landfill Operations	2,580,294	3,891,723	2,990,079
Depreciation	274,738	167,808	431,173
Capital Outlay	7,900	186,000	398,000
Indirect Cost	403,661	165,850	430,000
Reimbursements	2,654	2,000	15,000
TOTAL EXPENSES	**$3,269,247**	**$4,413,381**	**$4,264,252**
CHATHAM AREA TRANSIT AUTHORITY FUND - Fund 545			
REVENUES:			
Property Taxes	8,979,841	8,702,790	8,964,736
Charges for Services	2,933,808	3,155,000	3,175,000
Transfers In	2,468,588	2,200,000	2,800,000
Other Revenues	5,198,872	5,590,819	6,214,736
TOTAL REVENUES	**$19,581,109**	**$19,648,609**	**$21,154,472**
EXPENSES:			
Transportation	24,008,538	19,648,609	21,154,472
TOTAL EXPENSES	**$24,008,538**	**$19,648,609**	**$21,154,472**
PARKING GARAGE FUND - Fund 555			
REVENUES:			
Charges for Services	375,418	407,833	410,000
Net Assets	0	230,896	234,706
TOTAL REVENUES	**$375,418**	**$638,729**	**$644,706**
EXPENSES:			
Other Government Services	0	366,435	372,056
Indirect Cost Allocation	158,828	196,144	216,500
Depreciation	74,832	76,150	76,150
TOTAL EXPENSES	**$233,660**	**$638,729**	**$664,706**
BUILDING SAFETY & REGULATORY SERVICES FUND - Fund 570			
REVENUES:			
Building Permit Fees	734,480	800,000	550,000
Other Regulatory Fees	0	0	247,000
Transfers In from SSD	326,975	366,291	370,000
Net assets	0	21,090	144,622
TOTAL REVENUES	**$1,061,455**	**$1,187,381**	**$1,311,622**
EXPENSES:			
Permit Operations	1,177,062	336,710	340,637
Inspection Operations	0	521,265	603,585
Zoning Operations	0	329,406	367,400
TOTAL EXPENSES	**$1,177,062**	**$1,187,381**	**$1,311,622**

FUND PERSONNEL SCHEDULE

505 - Water and Sewer Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	6	6	6
Part Time Positions	0	0	0
Total	3	3	3

FY 2016 recognizes four positions in Finance that are Water & Sewer functions.

540 - Solid Waste Management Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	22	22	23
Part Time Positions	0	0	0
Total	22	22	23

FY 2016 recognizes one position in Finance that is a Parking Garage function.

555 - Parking Garage Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	2	2	2
Part Time Positions	0	0	0
Total	2	2	2

570 - Building Safety & Regulatory Services Enterprise Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	25.8	25.8	25.8
Part Time Positions	1	1	1
Total	26.8	26.8	26.8

1. The personnel and financial information are split between the General Fund, SSD Fund, and Enterprise Fund.
2. Funding for the Security Project Manager and Security Guard positions are split between 2707210 (50%) and 1001565 (50%).
3. Due to the economic downturn of prior years, 13 positions within the department has not been funded and will continue to be unfunded in FY2016 Budget.

5054400 **Water and Sewer**

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	218,452	227,579	341,416
51.12001	TEMPORARY EMPLOYEES	20,208	13,500	0
51.13001	REGULAR EMPLOY-OVERTIME	7,347	5,000	7,500
51.21001	REGULAR EMPLOY-INSURANCE	98,600	75,400	114,488
51.22001	REG EMPLOY-EMPLOYER FICA	16,600	16,593	26,696
51.24001	REG EMPLOY-PENSION CONTRI	51,665	40,246	55,759
51.29001	OPEB EMPLOYER CONTRIB.	23,800	18,200	29,700
	Personal Services Total	**$436,672**	**$396,518**	**$575,559**
52.12011	MPC-WATER CONSERVATION	97,500	97,500	97,500
52.21101	DISPOSAL (GARBAGE) EXP	0	0	0
52.22001	REPAIRS & MAINTENANCE	21,810	25,000	25,000
52.22010	FLEET MAINTENANCE PARTS	6,097	4,000	6,090
52.22011	FLEET MAINTENANCE LABOR	4,847	4,000	4,850
52.22012	FLEET MAINTENANCE OUTSIDE	6,054	2,000	6,050
52.32001	TELEPHONE EXPENSE	2,610	8,000	3,000
52.32005	POSTAGE-POST OFFICE EXP	13,208	13,000	1,000
52.33001	ADVERT-PROF PUBLICATIONS	442	800	500
52.34001	PRINTING AND BINDING EXP	0	0	0
52.35001	TRAVEL EXPENSES	1,617	1,500	2,500
52.36001	DUES/FEES-ORGANIZATIONS	561	1,500	600
52.37020	EDUCATION/TRAINING	835	1,000	1,000
52.38020	ENGINEERING LIC -OTHER	0	0	0
52.39001	OTHER PURCHASED SERVICES	221,204	290,000	323,768
52.39002	WATER UTILITY MGT FEES	8,823	0	0
	Purchased/Contracted Services Total	**$385,609**	**$448,300**	**$471,858**
53.11010	SUPPLIES - OFFICE	4,522	10,000	3,000
53.12111	SEWAGE TREATMENT FEE-SAV	731,009	791,000	846,370
53.12701	GASOLINE/DIESEL-BULK PUR	35,221	25,000	30,000
53.12720	VEHICLE-OIL & LUBE	0	0	0
53.12901	UTILITIES OTHER	106,171	134,000	110,000
53.17001	UNIFORMS	1,346	1,500	3,000
53.17009	MATERIALS & SUPPLIES EXP	22,977	0	20,000
	Supplies/Expenditures Total	**$901,245**	**$961,500**	**$1,012,370**
54.12009	LAND IMPROVE-OTHER	0	0	2,500
54.13009	BUILDING-OTHER	0	0	0
54.14031	DRAINAGE-OTHER	0	0	0
54.22001	VEHICLES-AUTOMOBILES	-200	0	0
54.24004	COMPUTER-SOFTWARE	0	0	2,500
54.25001	OTHER EQUIPMENT	74,197	0	0
	Capital Outlay Total	**$73,997**	**$0**	**$5,000**

5054400 Water And Sewer (continued)

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
55.11001	INDIRECT COST ALLOCATION	179,866	179,866	91,000
55.11005	INTERNAL SVC-COMPUTER REP	875	875	120
55.11006	INTERNAL SVC-SOFTWARE LIC	138	0	200
55.11010	VEHICLE WARRANTY REIMBURS	0	0	0
55.11020	REIMBURSEMENTS TO FUNDS	4,896	0	1,000
	Interfund/Department Services Total	**$185,775**	**$180,741**	**$92,320**
56.11001	DEPRECIATION-GENERAL	318,947	298,628	298,628
	Depreciation/Amortization Total	**$318,947**	**$298,628**	**$298,628**
57.30101	MISC CHARGES (NO IDC)	0	0	0
57.40001	BAD DEBTS	0	0	130,000
57.50001	LOSS/DISPOS/FIXED ASSETS	5,708	0	0
	Other Costs Total	**$5,708**	**$0**	**$130,000**
	Grand Total	**$2,307,953**	**$2,285,687**	**$2,585,735**
5404501	**Solid Waste Management**			
51.11001	REGULAR EMPLOYEES	204,856	283,235	329,932
51.13001	REGULAR EMPLOY-OVERTIME	2,531	5,000	2,000
51.21001	REGULAR EMPLOY-INSURANCE	92,800	92,800	108,225
51.22001	REG EMPLOY-EMPLOYER FICA	13,886	21,667	27,352
51.24001	REG EMPLOY-PENSION CONTRI	44,793	52,334	59,579
51.29001	OPEB EMPLOYER CONTRIB.	22,400	22,400	29,700
	Personal Services Total	**$381,266**	**$477,436**	**$556,788**
52.22001	REPAIRS & MAINTENANCE	0	10,000	0
52.22010	FLEET MAINTENANCE PARTS	26,357	48,682	35,000
52.22011	FLEET MAINTENANCE LABOR	38,584	42,000	38,580
52.22012	FLEET MAINTENANCE OUTSIDE	37,015	44,000	37,010
52.22013	TRUCK PAINTING	0	0	0
52.23101	BUILDING & LAND RENTAL	0	0	0
52.23201	EQUIPMENT RENTALS	0	0	0
52.32001	TELEPHONE EXPENSE	777	1,800	1,000
52.35001	TRAVEL EXPENSES	145	200	200
52.36001	DUES/FEES-ORGANIZATIONS	438	450	450
52.37020	EDUCATION/TRAINING	300	300	300
52.39001	OTHER PURCHASED SERVICES	212,746	100,000	175,000
52.39011	TIRE CLEAN UP FUND	0	0	0
52.39021	POST-CLOSING MONITOR	-5,827	168,000	168,000
	Purchased/Contracted Services Total	**$310,534**	**$415,432**	**$455,540**
53.12701	GASOLINE/DIESEL-BULK PUR	95,823	60,000	60,000
53.12720	VEHICLE-OIL & LUBE	0	0	0
53.12901	UTILITIES OTHER	23,800	18,000	18,000

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
53.17001	UNIFORMS	5,537	6,300	6,300
53.17009	MATERIALS & SUPPLIES EXP	3,786	8,500	2,500
	Supplies/Expenditures Total	**$128,947**	**$92,800**	**$86,800**
54.25001	OTHER EQUIPMENT	0	45,015	252,000
	Capital Outlay Total	**$0**	**$45,015**	**$252,000**
55.11001	INDIRECT COST ALLOCATION	119,263	165,851	143,334
55.11005	INTERNAL SVC-COMPUTER REP	2,000	2,000	370
55.11006	INTERNAL SVC-SOFTWARE LIC	414	414	610
55.11020	REIMBURSEMENTS TO FUNDS	11,898	5,000	2,500
	Interfund/Department Services Total	**$133,575**	**$173,265**	**$146,814**
56.11001	DEPRECIATION-GENERAL	76,570	131,682	131,682
	Depreciation/Amortization Total	**$76,570**	**$131,682**	**$131,682**
	Grand Total	**$1,030,892**	**$1,335,630**	**$1,629,624**

5404502 **Solid Waste - SSD Services**

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	335,331	331,149	341,215
51.13001	REGULAR EMPLOY-OVERTIME	10,174	20,000	5,000
51.21001	REGULAR EMPLOY-INSURANCE	139,200	139,200	144,300
51.22001	REG EMPLOY-EMPLOYER FICA	23,363	25,332	26,103
51.24001	REG EMPLOY-PENSION CONTRI	57,289	52,333	61,534
51.29001	OPEB EMPLOYER CONTRIB.	33,600	22,400	39,600
	Personal Services Total	**$598,957**	**$590,414**	**$617,752**
52.22001	REPAIRS & MAINTENANCE	0	5,000	2,500
52.22010	FLEET MAINTENANCE PARTS	42,615	36,500	42,610
52.22011	FLEET MAINTENANCE LABOR	39,259	59,000	39,260
52.22012	FLEET MAINTENANCE OUTSIDE	74,645	35,000	74,650
52.23201	EQUIPMENT RENTALS	0	0	0
52.32001	TELEPHONE EXPENSE	0	1,000	0
52.32005	POSTAGE-POST OFFICE EXP	0	500	0
52.35001	TRAVEL EXPENSES	0	1,000	0
52.36001	DUES/FEES-ORGANIZATIONS	0	200	0
52.37020	EDUCATION/TRAINING	0	700	0
52.37030	WASTE REDUCTION EDUCATION	0	0	0
52.39001	OTHER PURCHASED SERVICES	332,703	489,865	340,000
	Purchased/Contracted Services Total	**$489,222**	**$628,765**	**$499,020**
53.11010	SUPPLIES - OFFICE	0	1,000	0
53.11021	PRINT SHOP COPY FEE	0	0	0

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
53.12701	GASOLINE/DIESEL-BULK PUR	141,588	110,500	120,000
53.14003	BOOKS & REPORTS	0	0	0
53.17009	MATERIALS & SUPPLIES EXP	2,476	10,000	5,000
	Supplies/Expenditures Total	**$144,064**	**$121,500**	**$125,000**
54.22001	VEHICLES-AUTOMOBILES	0	24,700	0
54.25001	OTHER EQUIPMENT	0	145,000	0
	Capital Outlay Total	**$0**	**$169,700**	**$0**
55.11001	INDIRECT COST ALLOCATION	145,470	165,851	143,333
55.11020	REIMBURSEMENTS TO FUNDS	16,044	2,500	15,000
	Interfund/Department Services Total	**$161,514**	**$168,351**	**$158,333**
56.11001	DEPRECIATION-GENERAL	70,502	131,683	131,683
	Depreciation/Amortization Total	**$70,502**	**$131,683**	**$131,683**
57.40001	BAD DEBTS	0	0	0
57.50001	LOSS/DISPOS/FIXED ASSETS	0	7,040	0
	Other Costs Total	**$0**	**$7,040**	**$0**
	Grand Total	**$1,464,260**	**$1,817,453**	**$1,531,788**

5404510 Solid Waste Restricted Expense

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	122,716	122,289	155,936
51.11011	REGULAR EMPLOY-PART TIME	0	37,000	0
51.12001	TEMPORARY EMPLOYEES	42,252	53,220	55,000
51.12011	TEMP EMPLOYEE-PART TIME	0	16,350	0
51.13001	REGULAR EMPLOY-OVERTIME	860	1,000	1,000
51.21001	REGULAR EMPLOY-INSURANCE	34,800	23,200	24,050
51.22001	REG EMPLOY-EMPLOYER FICA	12,089	9,355	9,175
51.22011	TEMP EMPLOY-EMPLOYER FICA	0	7,450	7,213
51.24001	REG EMPLOY-PENSION CONTRI	22,252	15,337	15,475
51.29001	OPEB EMPLOYER CONTRIB.	8,400	5,600	6,600
	Personal Services Total	**$243,370**	**$290,801**	**$274,449**
52.12012	MPC PLANNER	0	0	0
52.21101	DISPOSAL (GARBAGE) EXP	1,844	2,100	2,100
52.22001	REPAIRS & MAINTENANCE	0	5,000	0
52.22010	FLEET MAINTENANCE PARTS	22,501	20,000	20,000
52.22011	FLEET MAINTENANCE LABOR	15,294	10,000	10,000
52.22012	FLEET MAINTENANCE OUTSIDE	13,085	15,000	20,000
52.23201	EQUIPMENT RENTALS	672	1,000	1,000
52.32001	TELEPHONE EXPENSE	1,362	1,500	1,000
52.32005	POSTAGE-POST OFFICE EXP	0	300	0
52.33001	ADVERT-PROF PUBLICATIONS	0	18,000	10,000

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
52.35001	TRAVEL EXPENSES	314	0	2,000
52.36001	DUES/FEES-ORGANIZATIONS	0	2,500	0
52.37020	EDUCATION/TRAINING	350	2,500	500
52.37030	WASTE REDUCTION EDUCATION	9,263	22,000	8,000
52.39001	OTHER PURCHASED SERVICES	97,209	138,000	215,000
52.39011	TIRE CLEAN UP FUND	1,260	13,500	10,000
	Purchased/Contracted Services Total	**$163,154**	**$254,400**	**$299,600**
53.11010	SUPPLIES - OFFICE	111	0	650
53.11021	PRINT SHOP COPY FEE	0	8,000	0
53.12701	GASOLINE/DIESEL-BULK PUR	26,756	19,000	40,000
53.12901	UTILITIES OTHER	639	1,000	1,000
53.13009	CATERED-OTHER	0	2,000	0
53.14003	BOOKS & REPORTS	0	1,000	0
53.17009	MATERIALS & SUPPLIES EXP	18,202	35,000	30,000
	Supplies/Expenditures Total	**$45,707**	**$66,000**	**$71,650**
54.12009	LAND IMPROVE-OTHER	5,660	130,000	100,000
54.22001	VEHICLES-AUTOMOBILES	0	21,000	0
54.25001	OTHER EQUIPMENT	0	35,000	46,000
	Capital Outlay Total	**$5,660**	**$186,000**	**$146,000**
5404510	**Solid Waste Restricted Expense (Continued)**			
	Interfund/Department Services Total	**$108,572**	**$167,850**	**$143,333**
56.11001	DEPRECIATION-GENERAL	127,666	167,808	167,808
	Depreciation/Amortization Total	**$127,666**	**$167,808**	**$167,808**
57.90010	RESERVE	0	11,339	0
	Other Costs Total	**$0**	**$11,339**	**$0**
	Grand Total	**$694,130**	**$1,144,198**	**$1,102,840**

5557564 **Parking Garage**

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	48,123	46,006	62,977
51.11011	REGULAR EMPLOY-PART TIME	13,522	13,660	36,060
51.12001	TEMPORARY EMPLOYEES	32,643	51,500	0
51.13001	REGULAR EMPLOY-OVERTIME	6,472	4,000	4,000
51.21001	REGULAR EMPLOY-INSURANCE	15,462	15,462	13,320
51.22001	REG EMPLOY-EMPLOYER FICA	7,244	4,564	4,821
51.24001	REG EMPLOY-PENSION CONTRI	8,511	8,511	6,924
51.29001	OPEB EMPLOYER CONTRIB.	3,732	3,732	3,960
	Personal Services Total	**$135,708**	**$147,435**	**$132,062**
52.11001	MANAGEMENT CONSULTING SER	0	500	500

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
52.22001	REPAIRS & MAINTENANCE	77,576	151,000	150,994
52.39001	OTHER PURCHASED SERVICES	0	0	22,500
	Purchased/Contracted Services Total	**$77,576**	**$151,500**	**$173,994**
53.11010	SUPPLIES - OFFICE	422	500	500
53.12901	UTILITIES OTHER	18,644	35,000	35,000
53.17009	MATERIALS & SUPPLIES EXP	7,645	25,000	25,000
	Supplies/Expenditures Total	**$26,712**	**$60,500**	**$60,500**
55.11001	INDIRECT COST ALLOCATION	158,828	196,144	195,000
55.11020	REIMBURSEMENTS TO FUNDS	0	0	0
	Interfund/Department Services Total	**$158,828**	**$196,144**	**$195,000**
56.11001	DEPRECIATION-GENERAL	74,832	76,150	76,150
	Depreciation/Amortization Total	**$74,832**	**$76,150**	**$76,150**
57.30101	MISC CHARGES (NO IDC)	0	0	0
57.90010	RESERVE	0	7,000	7,000
	Other Costs Total	**$0**	**$7,000**	**$7,000**
	Grand Total	**$473,656**	**$638,729**	**$644,706**

5707210 Building Safety / Regulatory Services

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
51.11001	REGULAR EMPLOYEES	483,332	484,214	527,185
51.12001	TEMPORARY EMPLOYEES	12,165	18,000	18,000
51.12011	TEMP EMPLOYEE-PART TIME	5,609	0	0
51.21001	REGULAR EMPLOY-INSURANCE	125,280	125,280	135,000
51.22001	REG EMPLOY-EMPLOYER FICA	34,494	38,420	40,327
51.24001	REG EMPLOY-PENSION CONTRI	89,025	87,478	96,089
51.29001	OPEB EMPLOYER CONTRIB.	30,380	30,240	43,540
	Personal Services Total	**$780,285**	**$783,632**	**$860,141**
52.21101	DISPOSAL (GARBAGE) EXP	159	175	175
52.21301	CUSTODIAL EXPENSE	5,509	6,500	6,500
52.21401	LAWN CARE EXPENSE	1,003	1,000	1,000
52.22001	REPAIRS & MAINTENANCE	11,718	10,000	9,500
52.22010	FLEET MAINTENANCE PARTS	3,966	2,500	3,970
52.22011	FLEET MAINTENANCE LABOR	4,436	2,400	4,440
52.22012	FLEET MAINTENANCE OUTSIDE	251	350	250
52.23101	BUILDING & LAND RENTAL	0	0	270
52.23201	EQUIPMENT RENTALS	885	1,500	1,500
52.32001	TELEPHONE EXPENSE	344	350	350
52.32005	POSTAGE-POST OFFICE EXP	3,103	1,500	1,500

ACCT. CODE	TITLE	2013/14 ACTUAL	2014/15 ADOPTED	2015/16 ADOPTED
52.35001	TRAVEL EXPENSES	4,133	3,800	3,200
52.36001	DUES/FEES-ORGANIZATIONS	1,390	1,500	1,500
52.37020	EDUCATION/TRAINING	1,159	2,000	1,000
52.39001	OTHER PURCHASED SERVICES	1,200	710	510
	Purchased/Contracted Services Total	**$39,257**	**$34,285**	**$35,665**
53.11010	SUPPLIES - OFFICE	3,519	3,000	3,300
53.12701	GASOLINE/DIESEL-BULK PUR	23,018	19,130	20,000
53.12901	UTILITIES OTHER	8,052	6,450	9,600
53.13009	CATERED-OTHER	45	365	285
53.14003	BOOKS & REPORTS	904	905	775
53.17001	UNIFORMS	0	335	332
53.17009	MATERIALS & SUPPLIES EXP	5,556	6,788	6,500
	Supplies/Expenditures Total	**$41,094**	**$36,973**	**$40,792**
55.11001	INDIRECT COST ALLOCATION	273,431	367,137	367,200
55.11005	INTERNAL SVC-COMPUTER REP	2,500	2,500	1,460
55.11006	INTERNAL SVC-SOFTWARE LIC	1,795	1,795	2,440
55.11020	REIMBURSEMENTS TO FUNDS	-3,668	0	-1,576
	Interfund/Department Services Total	**$274,058**	**$371,432**	**$369,524**
56.11001	DEPRECIATION-GENERAL	5,469	5,500	5,500
	Depreciation/Amortization Total	**$5,469**	**$5,500**	**$5,500**
	Grand Total	**$1,140,163**	**$1,231,822**	**$1,311,622**

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit or to other governmental units, on a cost reimbursement basis.

Listing of Internal Service Funds contained herein:

- Computer Replacement Fund – This fund's purpose is to replace desktop and laptop computers within the County departments every four years. Each County department is charged an annual replacement fee based on the number of computers within the department.
- Risk Management Fund – This fund was established originally established to track the reserve that is restricted for payment of risk management claims. With the adoption of the FY 2015/2016 budget an Occupational Safety department was added to the fund.
- Health Insurance Fund – This fund is used to account for physicians, hospitalization and pharmaceutical claims for which the County is self-insured. The Health Insurance Fund also accounts for County-paid individual employee insurance coverage. This fund provides budgetary protection by purchasing excess insurance that otherwise may expose the fund to significant loss.

REVENUE/EXPENDITURES	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
COMPUTER REPLACEMENT FUND - Fund 605			
REVENUES:			
Charges for service	426,549	426,549	357,920
TOTAL REVENUES	**$426,549**	**$426,549**	**$357,920**
EXPENSES:			
Other Government Services	360,971	426,549	357,920
TOTAL EXPENSES	**$360,971**	**$426,549**	**$357,920**
RISK MANAGEMENT FUND - Fund 625			
REVENUES:			
Other Revenue	864,674	156,000	334,000
Transfer In From General Fund	2,208,780	2,000,000	2,274,093
Transfer In from SSD Fund	350,000	275,000	415,405
Fund Balance		1,051,790	887,200
TOTAL REVENUES	**$3,423,454**	**$3,482,790**	**$3,910,698**
EXPENSES:			
Occupational Safety	0	0	648,198
Reserve For Deductible	24,295	25,000	70,000
Premium Ins/Surety Bonds	881,397	950,000	980,000
Claims & Judgments	252,309	638,790	200,000
Workers Compensation	1,712,869	1,818,000	1,937,500

Unemployment Claims	40,413	51,000	75,000
TOTAL EXPENSES	**$2,911,283**	**$3,482,790**	**$3,910,698**

REVENUE/EXPENDITURES	2013 / 2014 Actual	2014 / 2015 Adopted	2015 / 2016 Adopted
HEALTH INSURANCE FUND - Fund 650			
REVENUES:			
Employee Contributions	3,416,496	3,950,000	3,050,000
Employer Contributions - Actives	18,028,380	19,651,725	18,936,000
Other	2,608,106	665,567	304,000
TOTAL REVENUES	**$24,052,982**	**$24,267,292**	**$22,290,000**
EXPENSES:			
Medical Plan	22,742,619	21,952,926	20,102,000
Other Premiums	627,373	893,058	835,058
Wellness	392,397	1,359,308	1,285,942
Other	37,886	62,000	67,000
TOTAL EXPENSES	**$23,800,275**	**$24,267,292**	**$22,290,000**

INTERNAL SERVICE FUND - PERSONNEL SCHEDULE

625 - Risk Management & Occupational Safety

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	0	0	4
Part Time Positions	0	0	0
Total	**0**	**0**	**4**

With the adoption of the FY2016 budget 3 positions were moved to the Risk Management Fund and one new position was created.

650 - Group Health Insurance Fund

Total	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Full Time Equivalents	1	1	1
Part Time Positions	0	0	0
Total	**1**	**1**	**1**



This section provides statistical and supplemental data that describes Chatham County and its community. Information related to services provided by the County is also contained within this section.

MISCELLANEOUS STATISTICS - FY 2015/2016

General

Date of Incorporation – February 5, 1777

Form of Government – Board of Commissioners

Area – 633.4 Square Miles

Miles of streets and roads – 1,300

From its county population in 2000 of 232,281 to its current population (2014) estimate of 283,379, the county has experienced a growth change of 51,098.

Chatham County is the northernmost of Georgia's six coastal counties. Named for William Pitt the Elder, earl of Chatham, it was formed out of Christ Church Parish and St. Phillip Parish in 1777. It is the fifth oldest county in Georgia and is the home of Savannah, which serves as the county seat.

During the Civil War (1861-65), Chatham County became an important center of trade for the Confederacy, as the multitude of creeks and rivers in the area made the total blockade of the port of Savannah difficult for the Union.

Other than the brief attack on Fort Pulaski in April 1862, and a minor skirmish on Whitmarsh Island, the war bypassed Chatham County until the very end, when Union general William T. Sherman occupied the area in December 1864 at the conclusion of his march to the sea.

Education

Community Schools:

Savannah-Chatham County Public School System (SCCPSS) is run by an elected Board of Public Education and operates most public schools in the Chatham County including those in the city of Savannah. The current superintendent is Dr. Thomas B. Lockamy, Jr. The total budget for the district in FY2015 is $478,770,941.

The system had an enrollment of 37,790 students for the 2015 school year. SCCPSS operates 25 elementary schools, 10 middle schools, 7 K-8 schools, 10 high schools, and satellite facilities including the Massie Heritage Interpretation Center (a preserved historic school), the Oatland Island Education Center (an environmental education complex). The school system supports two alternative schools for middle and/or high school students and an adult learning center.

For more information on Savannah-Chatham Schools, go to: www.sccpss.com

Higher Education:

Savannah has four colleges and universities offering bachelors, masters, and professional or doctoral degree programs: Armstrong State University, Savannah College of Art and Design (SCAD), Savannah State University, and South University. In addition, Georgia Tech Savannah offers certificate programs,

and Georgia Southern University has a satellite campus in the downtown area. Savannah Technical College, a two-year technical institution and the Skidaway Institute of Oceanography, a marine science research institute of the University of Georgia located on the northern end of Skidaway Island, offer educational programs as well. Savannah is also the location of Ralston College, a liberal arts college founded in 2010. Nearly 55,000 students are enrolled in 18 institutions of higher learning in and around the Savannah area. Universities and colleges include:

Armstrong State University - approximately 7,094 students. 55 undergraduate and graduate degree-granting programs.

Savannah College of Art and Design - Founded in 1978 to provide degrees in programs not yet offered in the southeast, the university now operates two locations in Georgia, a degree-granting location in Hong Kong, a degree-granting online education program, and a study abroad location in Lacoste, France with rotating course offerings. The university enrolls more than 11,000 students from across the United States and around the world with international students comprising up to 14 percent of the student population. SCAD offers degrees in over 40 areas of study.

Savannah State University - approximately 4,915 students. Savannah State operates three colleges, the College of Business Administration, the College of Liberal Arts and Social Sciences, the College of Sciences and Technology) and the Office of Graduate Studies and Sponsored Research (OGSSR). SSU offers 25 undergraduate degrees and 5 graduate programs.

Savannah Technical College - approximately 2,558 students. Offering more than 70 instructional programs in Allied Health, Business and Technology, Industrial Technology and Public Services – all supported by a full slate of college core courses in General Studies.

Municipal Services

Fire Protection: 211 full-time city personnel. Savannah Airport- 30 full-time personnel, Southside Fire Department (Chatham County) subscription service - 28 full-time personnel. 8 volunteer fire departments in Chatham County. Fire insurance classification 2.

Zoning: City and county have zoning ordinance and subdivision design standards. (Source: http://georgiafacts.net)

Police Protection – Savannah-Chatham Metro Police Department.

Number of police Authorized - 737

Corrections:

Chatham County Jail - Design Capacity - 2,360. Operational Capacity due to staffing - 1,650

Recreation and culture: (Chatham County & City of Savannah)

Number of libraries - 14

Major Number of Recreation Sites – 140 including: aquatic center, tennis, golf, water, soccer complex, ball fields, bicycle and nature trails and others

Transportation

Commercial Airport: Savannah Airport (local) service by Allegiant, American Airlines, Delta, Jet Blue, Sun Country, and United

General Aviation Airport: Savannah Airport (local) with a 9,000 feet concrete runway, aircraft tie down, airframe & power plant repair, hangar, lighted runways.

Rail: CSX piggyback - Savannah (local); CSX rail - Savannah (local); Norfolk Southern piggyback - Savannah (local); Norfolk Southern rail - Savannah (local).

Water:
Navigable River: Savannah River (9 foot channel depth) with public barge dock at Savannah. Seaport: Savannah Seaport (local) with maintained channel depth of 42 feet.

Bus Lines: Greyhound offers 32 arrivals and departures daily.

Interstate Highways: I-16 and I-95

Utilities

Electricity: A part of Georgia's modern integrated electrical transmission system, Georgia Power has excellent ability to supply industrial demands within Chatham County. Compared to 47% for the U.S., coal accounts for 84% of fuel used by the Georgia Powers generating plants. If demand exceeds 900kw, any supplier can step in and offer service.

Natural Gas: Available in industrial quantities on both firm and an interruptible basis.

Water: Plant capacity: 77,110,000 gal/day. Consumption: 25,020,000 gal/day average, 31,458,000 gal/day maximum. Storage capacity: 975,000 gallons elevated, 5,150,000 gallons ground. Source: 41 deep wells. Pumping capacity: 52,052 gal/min. City of Savannah I & D System - Plant capacity: 62,500,000 gal/day. Consumption: 29,780,000 gal/day average, 45,840,000 gal/day maximum. Storage capacity: 15,000,000 gal. Source: surface water from tributary of Savannah River. Pumping capacity: 43,402 gal/min.

Sewer: Plant Capacity: 35,450,000 gal/day; Plant Load: 13,000,000 gal/day; Primary, secondary treatment plant.

Source: http://georgiafacts.org

Health and Medical

Number of Hospitals - 3

Number of Beds - 1100+

Physicians - 500+

Registered nurses - over 2000

Additionally, there are two state of the art cancer research and treatment centers in Savannah that provide specialized cancer care and research with the newest developments in cancer care technology. These two specialty centers service the entire region as they are in the forefront of their profession.

Communications:

Radio Stations – 22
Television Stations - 8
Newspapers: *Savannah Morning News, the Herald Newspaper, Creative Loafing*

Museums and Historic Sites

Savannah is unique among American cities with its celebrated 18th, 19th, and early 20th century architecture, including a one square mile National Historic Landmark District, 12 National Register districts, twenty-two of an original twenty-four squares, and even the charming Spanish moss draped from the trees. Some of the historic sites include:

- Andrew Low House
- Beach Institute - African American Cultural Center
- Davenport House Museum - Savannah's first restoration project (1815)
- Flannery O'Connor Home
- Fort Pulaski
- Georgia Historical Society (Hodgson Hall)
- Juliette Gordon Low Birthplace
- King-Tisdell Cottage Foundation
- Mighty Eighth Air Force Museum
- Old Fort Jackson
- Ralph Mark Gilbert Civil Rights Museum
- Roundhouse Railroad Museum
- Ships of the Sea Museum
- Telfair Museum of Art
- Owens-Thomas House

PRINCIPAL TAXPAYERS 2015

Taxpayer	Type of Business	2015 Taxable Assessed Value	Percentage of Total Assessed Value
Southern LNG	LNG Provider	$225,999,220	1.55%
International Paper	Paper Manufacturer	$148,386,408	1.01%
Georgia Power	Electric Utility	$137,937,369	.95%
Gulfstream	Aircraft Manufacturer	$127,653,580	.88%
Weyerhaeuser	Paper Manufacturer	$72,656,508	.50%
Imperial Savannah	Sugar refiner	$65,849,295	.45%
Walmart	General Retail	$61,680,157	.42%
HH Savannah LLC	Hotel Chain	$56,455,736	.39%
Colonial Oil	Oil/Gas Distributor	$48,910,385	.34%
Komastu	Construction Equipment	$47,375,009	.33%
		$992,903,667	6.82%

DEPARTMENTAL BUDGET AS EQUIVALENT MILLAGE RATE

General Fund M&O Millage

Budgeted Departments	FY2015/2016 Adopted Budget	% of Adopted Budget	Millage Equivalent
Detention Center	44,956,622	26.45%	3.149
Sheriff	10,432,831	6.14%	0.731
Live Oak Public Library	7,146,674	4.20%	0.501
District Attorney	6,164,371	3.63%	0.432
Contribution to Retiree Health Fund	5,888,000	3.46%	0.412
Juvenile Court	5,385,460	3.17%	0.377
Tax Commissioner	5,307,838	3.12%	0.372
Tax Assessor	5,264,616	3.10%	0.369
Counter Narcotics Team	4,560,983	2.68%	0.320
Indigent Health Care Program	4,503,180	2.65%	0.315
Recreation	3,822,703	2.25%	0.268
Court Administration	3,724,860	2.19%	0.261
Mosquito Control	3,690,182	2.17%	0.259
ICS	3,687,747	2.17%	0.258
Facilities Maintenance & Operations	3,117,962	1.83%	0.218
Clerk of Superior Court	2,955,144	1.74%	0.207
CAT Teleride	2,800,000	1.65%	0.196
Public Defender	2,696,739	1.59%	0.189
Transfer to Risk Management Fund	2,274,093	1.34%	0.159
Finance Department	2,240,303	1.32%	0.157
Merit Program Contingency	1,975,445	1.16%	0.138
State Court Judges	1,561,590	0.92%	0.109
Magistrate Court	1,508,040	0.89%	0.106
Indigent Defense	1,411,395	0.83%	0.099
State Court Clerk	1,378,120	0.81%	0.097
Human Resources	1,278,543	0.75%	0.090
Health Department	1,267,544	0.75%	0.089
EMS	1,227,900	0.72%	0.086
County Manager	1,224,585	0.72%	0.086
Utilities	1,150,000	0.68%	0.081
Administrative Services	1,131,575	0.67%	0.079
Elections Board	1,119,263	0.66%	0.078
Aquatic Center	1,109,796	0.65%	0.078
County Attorney	1,107,670	0.65%	0.078
Transfer to Solid Waste Fund	1,100,000	0.65%	0.077
Emergency Management	1,074,650	0.63%	0.075
Animal Control	1,071,410	0.63%	0.075

Budgeted Departments	FY2015/2016 Adopted Budget	% of Adopted Budget	Millage Equivalent
DSA Bonds Series 1999	1,028,700	0.61%	0.072
Fleet Operations	1,009,496	0.59%	0.071
Court Expenditures	943,000	0.55%	0.066
County Commissioners	942,465	0.55%	0.066
Probate Court	933,970	0.55%	0.065
Marine Patrol	834,145	0.49%	0.058
Voter Registration	801,787	0.47%	0.056
Public Works	795,950	0.47%	0.056
Victim Witness	758,425	0.45%	0.053
DSA Bonds Series 2005 A	753,326	0.44%	0.053
Department of Family and Children Services	741,595	0.44%	0.052
Communications	706,670	0.42%	0.050
Purchasing	704,519	0.41%	0.049
Transfer to Debt Service	660,000	0.39%	0.046
Energy Excise Taxes	613,000	0.36%	0.043
Reimbursable Expenses	563,600	0.33%	0.039
Bridges	477,700	0.28%	0.033
Internal Audit	476,807	0.28%	0.033
Greenbriar Children's Center	369,600	0.22%	0.026
Mosquito Control Facility	333,511	0.20%	0.023
Coroner	316,797	0.19%	0.022
Weightlifting Center	273,887	0.16%	0.019
DUI Court	265,940	0.16%	0.019
Contingency	250,000	0.15%	0.018
Board of Equalization	231,375	0.14%	0.016
Probate Court Officer	225,400	0.13%	0.016
Chatham Apprentice Program	208,401	0.12%	0.015
Community Outreach	206,678	0.12%	0.014
Cooperative Extension	203,764	0.12%	0.014
Alternative Dispute Resolution	198,870	0.12%	0.014
Union Mission Debt Service	168,247	0.10%	0.012
Transfer to Child Support Fund	154,571	0.09%	0.011
Special Appropriations	149,000	0.09%	0.010
Frank G. Murray Community Center	134,629	0.08%	0.009
Building Safety and Regulatory	133,564	0.08%	0.009
Public Information	129,787	0.08%	0.009
Bamboo Farm	127,780	0.08%	0.009
Law Library	125,035	0.07%	0.009
Public Communication	119,682	0.07%	0.008

Budgeted Departments	FY2015/2016 Adopted Budget	% of Adopted Budget	Millage Equivalent
Audit Contract	103,750	0.06%	0.007
Clerk of Commission	97,204	0.06%	0.007
Safety Net Program	80,000	0.05%	0.006
Transfer to CIP	80,000	0.05%	0.006
Union Mission 2011	52,042	0.03%	0.004
Youth Commission	50,000	0.03%	0.004
Hazardous Materials Expense	50,000	0.03%	0.004
Georgia Forestry	49,096	0.03%	0.003
Temporary Pool	40,020	0.02%	0.003
GIA Summer Bonanza	30,000	0.02%	0.002
Tybee Pier	24,090	0.01%	0.002
Grand Jury	21,800	0.01%	0.002
Pollution Abatement	9,978	0.01%	0.001
Coastal Soil and Water	600	0.00%	0.000
Vacant Position	-1,100,000	-0.65%	-0.077
GRAND TOTAL	**169,978,087**	**100.00%**	**11.543**

CHAPTER 7: SUPPLEMENTAL INFORMATION
CHATHAM COUNTY, GEORGIA

Chatham County's unique history as well as its coastal location provides economic benefits to the region. Data on the County is presented herein:

History of Chatham County

Chatham County is the nucleus from which the present great State of Georgia has grown. Savannah was the first settlement recognized by the English government in colonial days. At Savannah, on February 12, 1733, with 116 settlers, the colony of Georgia was founded by James Edward Oglethorpe, a member of the English Parliament. In 1741, the Trustees divided the new colony into two colonies - the Savannah Colony and the Frederica Colony. In 1743, Oglethorpe departed for England leaving William Stephens, the first President of Georgia, over the government made up of the two colonies.



Old Chatham County Courthouse circa 1908

In 1758, the province was divided into eight parishes, one being Christ Church, which later formed most of the territory of Chatham County. In 1777, the first regular Constitution of the State was promulgated and at this time, parishes were abolished and counties named in their place. The County is named for William Pitt, the Earl of Chatham, an English nobleman. In 1786, the Chatham Artillery, the nation's oldest active military organization, was organized.

Chatham County is the sixth largest of the State's 159 counties. The County encompasses 438 square miles and still has its early boundaries as laid down in the Revolution. The County is bounded on the north by the Savannah River and South Carolina, on the east by the Atlantic Ocean, the south by the Ogeechee River and Bryan County, and on the west by Effingham County. It is the most easterly county in the State, and has many winding estuaries, rivers, and Sea Islands. It has as its county seat the main port of the State, the historic City of Savannah.

General overview


Fountain located downtown Savannah in beautiful Forsyth Park

Chatham County represents the major metropolitan area in the Southeast Georgia region; ranks fifth in population in the state and is noted for having a stable economy.

The County has a dual personality, that of a major tourist attraction, and an extraordinarily successful port. This gives it a vibrancy that few other places can match. The city of Savannah also is a premier destination for national conventions and trade shows.

Population

Population in the Savannah MSA is projected to grow 69%, adding more than 202,000 people from 2000 to 2030, according to a study by Georgia Office of Planning and Budget. During this period, Chatham's population is expected to increase 39.7%; Bryan will grow by 154%; and Effingham will jump 198%.



Chatham County Aquatic Center

POPULATION - CHATHAM COUNTY AND SAVANNAH METROPOLITAN AREA

Year	Chatham County	Effingham County	Bryan County	Total Metro Area
1980	202,226	18,727	10,175	231,128
1990	216,774	25,687	15,438	257,899
2000	232,048	37,535	23,417	293,000
2010	265,128	52,250	30,233	347,611
2015	283,379	55,423	39,906	378,708

SOURCES: Bureau of the Census, Georgia Office of Planning and Budget

Income

In the fourth quarter of 2014, the average weekly wage was $871. This can be compared to the national average weekly wage of $1,035 and State of Georgia at $958.

Fourth quarter wage gains in 2014 compared to fourth quarter 2013 were 2.7%. The purchasing power of those wages is enhanced due to the relatively low cost of living and housing in the region. This, combined with Savannah/Chatham's high quality of life, implies that workers and employers continue to receive a high return on value for area wages.

SOURCES: US Department of Labor/Bureau of Labor Statistics

Labor Force / Employment

In the last three years, unemployment in Chatham County has been slightly higher than Statewide. Chatham's unemployment has been consistently 1% above the United States rate. In 2015, Savannah's employment will rise by 2.5 percent, or 4,000 jobs. The area's long-term growth prospects are among the best in the nation.



The Chatham County Sheriff's Office and Detention Center employs 631 employees

EMPLOYMENT DATA – CHATHAM COUNTY, GEORGIA

Year	Total Labor Force	Employed Civilian Labor Force	Chatham County % Rate Unemployment	State of GA % Rate Unemployment	United States % Rate Unemployment
2006	130,060	124,828	4.6	5.0	4.8
2007	134,471	128,818	4.2	4.7	4.7
2008	134,283	128,047	6.2	8.1	7.2
2009	132,383	120,805	8.7	10.1	9.5
2010	130,791	119,049	9.0	9.5	10.0
2011	134,452	121,160	9.9	10.3	9.3
2012	134,539	121,927	9.4	9.6	8.4
2013	136,383	124,381	8.8	8.6	7.6
2014	133,001	122,510	7.9	7.3	6.2
2015	131,342	123,070	6.3	6.1	5.3

SOURCES: State of Georgia Departments of Labor, Labor Information Systems; US Department of Labor, Bureau of Labor Statistics; Savannah Area Chamber of Commerce, Savannah 2015 Economic Trends

Manufacturing

The Savannah Metropolitan Statistical Area's manufacturing firms created approximately 19.3% of the area's economic output as measured by Gross Domestic Product, accounting for $2.7 billion of output in 2013. The number of manufacturing establishments in the Savannah CMSA was 249 firms employing 15,667 workers as of mid-2014

MAJOR MANUFACTURING EMPLOYERS IN THE CHATHAM COUNTY AREA

Firm	Product	Employment
Gulfstream Aerospace	Jet aircraft, aerospace equipment	10,000+
Georgia Pacific Corporation	Paper products	1,000-4,999
International Paper Corporation	Paper, chemicals, corrugated containers	500-999
Chemtall, Inc.	Chemicals	500-999
JCB, Inc.	Construction equipment	500-999
Savannah Morning News	Newspaper publishing	250-499
Mitsubishi Power Systems	Turbines	250-499
Imperial Sugar	Refined sugar	250-499
Efacec Power Transformers	Transformers	250-499
Weyerhaeuser	Bleached pulp	250-499
Interstate Paper LLC	Kraft linerboard	250-499
Derst Baking Co.	Baked goods	250-499

SOURCE: Savannah Area Chamber of Commerce, Savannah 2015 Economic Trends

Tourism

The preservation and restoration of Savannah's downtown historic district and the riverfront has served as the anchor for tourism in the area. Complementing the tourism sector is convention trade. Savannah's Civic Center includes a 2,566 seat theater, an arena with a capacity of 9,600, a ballroom with a capacity of 550 and over 25,000 square feet of exhibit space. In addition, the Savannah International Trade & Convention Center has allowed Savannah to compete for larger conventions, meetings and events. Savannah's tourism and hospitality industry currently employs over 24,000 people and continues to be one of the largest economic drivers of Savannah. Travel to Savannah remains strong and the city enjoys visitors from all over the world. Most recently, the city was named "A World's Best City for United States & Canada" by Travel & Leisure.



View of Savannah International Trade & Convention Center (top left) on the Savannah River

Chatham County has over 14,900 hotel/motel rooms and a variety of restaurants in the downtown area and throughout the Metropolitan Area. During the past ten years, the growth in retail trade and service sectors is attributable to increased tourism and reflects its importance to the County's income.

The Savannah tourism sector has experienced strong growth in 2014. In 2014, over 13.5 million visitors came to Savannah, including 7.5 million overnight visitors and 6 million day-trippers. Visitor spending total $2.5 billion, and room tax revenue collections exceeded $20 million for the first time in 2014.

Room Tax Revenue

Year	Number of Hotel Rooms	Person-stays Overnight	Savannah & Unincorporated	Total Direct Visitor Spending
2010	14,893	6,300,000	$14,400,000	$1,700,000,000
2011	15,026	6,800,000	$15,500,000	$1,940,000,000
2012	14,848	7,000,000	$17,100,000	$2,100,000,000
2013	14,743	7,300,000	$17,900,000	$2,300,000,000
2014	14,983	7,600,000	$20,700,000	$2,500,000,000

SOURCE: *Savannah Area Chamber of Commerce,* Savannah 2015 Economic Trends

Transportation

Logistics Today has rated this area "the most logistics friendly city in the nation" - recognizing the area as a superior transportation hub. Here are some of the reasons for the honor:

Savannah is only a few miles from Interstate 95, as well as at the eastern terminus of Interstate 16 - which gives the residents speedy access to Atlanta.

Savannah is only two hours away from the burgeoning Florida market, yet has the cost and business advantages of a Georgia location.

The area enjoys a strategic location on the East coast, but is far more westerly than other coastal cities; located 647 miles due south of Cleveland, Ohio.



CSX Transportation and Norfolk Southern Railroad serve the Chatham County area

The taxpayers understand the importance of quality infrastructure and improvements by the continued approval of Special Purpose Local Option Sales Taxes (SPLOST).

Amtrak provides rail passenger service to the Savannah area. Freight service is provided by CSX, Georgia Central and Norfolk Southern Corporation. Trucking service is provided by over 100 motor freight carriers to the Savannah area.

Port of Savannah

The County's continued economic progress is based to a large extent on the continuing development of the Port of Savannah. The definition of the Savannah Harbor is "that it comprises the lower 21.3 miles of the Savannah River generally forming a boundary between South Carolina and Georgia and 11.0 miles of bar channel for a total length of 32.3 miles." Savannah is the farthest inland port on the East Coast. This places Savannah within a day's haul over road or rail to many major Midwestern markets, thus greatly reducing the cost of shipping, a definite advantage for the Port of Savannah. Although the Port has a large number of private businesses having docking facilities, the Georgia Ports Authority (GPA) has the largest wharfing facilities for handling cargo for both imports and exports on the East Coast.

The Port of Savannah, home to the largest single-terminal container facility of its kind on the U.S. East and Gulf coasts, is comprised of two modern, deep-water terminals: Garden City Terminal and Ocean Terminal. Together, these facilities exemplify the Georgia Port Authority's exacting standards of efficiency and productivity.

The Port of Savannah is the fourth largest and fastest growing container terminal in the United States. In FY 2015, Georgia Ports Authority set an all-time record in fiscal 2015, having moved more than 31.7 million tons of cargo a 7.8 percent increase from fiscal 2014. Also, 3.66 million twenty foot container units (TEUs) were moved, up 16.9 percent over fiscal 2014. A total of 714,021 auto and machinery units passed through the Port, up 1.9 percent over fiscal 2014. The port serves approximately 21,000 companies in all 50 states, more than 75% of which are headquartered outside of Georgia.

Georgia Governor Nathan Deal released a statement July 27, 2015 describing the Port's fiscal 2015 success, "The deep-water Ports of Savannah and Brunswick are cornerstones of Georgia's success and major factors in creating new jobs and prosperity across the state. The wave of economic impact created by our logistics network supports virtually every industry, from manufacturing and agriculture to mining, distribution, technology and transportation."

The Garden City Terminal is owned and operated by the Georgia Ports Authority. The Garden City Terminal is a secured, dedicated container facility, the largest of its kind on the U.S. East and Gulf coasts. The 1,200 acre single terminal facility features 9,693 linear feet of continuous berthing and more than 1.2 million square feet of covered storage. The terminal is equipped with fifteen high-speed container cranes (4 super post-panamax and 11 post-panamax) as well as an extensive inventory of yard handling equipment.



The port of Savannah is the fourth largest port in the United States

The Ocean Terminal is a secured, dedicated breakbulk facility specializing in the rapid and efficient handling of a vast array of forest and solid wood products, steel, RoRo (Roll-on / Roll-off), project shipments and heavy-lift cargoes. The 200.4-acre general cargo terminal features 9 berths totaling 5,768 linear feet and over 1.4 million square feet of covered storage. The leading imports were iron and steel, machinery, plywood, cocoa bean, granite, lumber, aluminum, and

paper products. Kaolin clay, linerboard, machinery, wood pulp, military ordinance, lumber, and foodstuff were the leading exports.

The port also includes a foreign trade zone which consists of twenty eight acres at the Savannah International Airport and twelve acres at Georgia Ports Authority facilities. It allows imports into the United States to be processed, displayed, or otherwise handled free from duties and taxes. The 2,600 acre Crossroad Business Center was recently made a part of the Zone. Only when cargo leaves the zone to be distributed in the United States is it subject to these charges. If it is exported, these costs are avoided.

SOURCE: Savannah Area Chamber of Commerce, Savannah 2015 Economic Trends

Military

Fort Stewart and Hunter Army Airfield are the home of the 3rd Infantry Division, and combine to be the Army's Premier Power Projection Platform on the Atlantic Coast. It is the largest, most effective and efficient armor training base east of the Mississippi, covering 280,000 acres including parts of Liberty, Long, Tattnall, Evans and Bryan counties in southeast Georgia.



Hunter Army Airfield is in honor of Lieutenant Colonel Frank O'Driscoll Hunter, a Savannah native and World War I flying

Hunter Army Airfield is home to the Army's longest runway on the east coast (11,375 feet) and the Truscott Air Deployment Terminal. Together these assets are capable of deploying units such as the heavy, armored forces of the 3rd Infantry Division or the elite light fighters of the 1st Battalion, 75th Ranger Regiment.

Ft. Stewart, located just outside of the Savannah MSA, and Hunter Army Airfield generate sufficient economic activity to warrant inclusion of Liberty and Long counties in the larger Savannah CMSA. Ft. Stewart and Hunter AAF have an annual financial impact of $4.9 billion.

Ft. Stewart and Hunter AAF together are one of Coastal Georgia's largest employers. The ratio of military to civilian employees is approximately five to one, with 23,835 officers and enlisted military and 3,967 civilians employed at both installations. Ft. Stewart accounts for nearly three-fourths of the military employment in the area.



Several small-scale deployments will have elements of the Third Infantry Division (3rd ID) overseas during 2015. Two hundred soldiers of the divisional headquarters deployed to Afghanistan for a training mission focusing on high level operational activities for Afghan security forces. Three hundred soldiers with the 3rd Sustainment Brigade deployed to Kuwait to provide logistical support for troops, and the 82nd Civil Affairs Battalion deployed to West Africa to assist in the Ebola outbreak.

FINANCIAL POLICIES

As Amended by the Chatham County Board of Commissioners August 2014

OVERVIEW

Summary

Chatham County's Financial Policies represent guidelines and tools adopted by the Chatham County Board of Commissioners to enable Chatham County to reach and maintain its financial potential through consistent approaches in financial management. Financial policies will always be evolving; therefore, this document will be a living document representative of the goals of the County Commission. Below is a summary of the financial policies included in this document:

- Chatham County will develop and maintain a level of unrestricted fund balance in its General Fund equivalent to at least two month's budgeted expenditures or a minimum 16.6% of budgeted expenditures. These balances will be shown as Committed Fund Balance on the County's financial statements.
- Chatham County will develop and maintain a level of unrestricted fund balance in the Special Service District Fund equivalent to at least two month's budgeted expenditures or a minimum 16.6% of budgeted expenditures. These balances will be shown as Committed Fund Balance on the County's financial statements.
- Chatham County shall annually adopt annual fund budgets that ensure a balance between operating resources and resource uses. By law the County is required to adopt annual balanced budgets for its general fund, each special revenue fund, and each debt service fund. Project-length budgets are required for capital project funds. The Commission may elect to create annual budgets for other fund types for use as a management tool. Within the two main operating funds of the County (General Fund and SSD Fund), recurring operating expenditures will be funded by recurring operating revenues. Other funds may consider fund balance as an operating resource depending on the specific nature of the fund.
- Chatham County shall be committed to establishing and maintaining a revenue policy through the revenue ordinance to meet the budgetary needs of the organization on an ongoing basis. The goal of this policy is to assure revenues are realistic in the current budgetary environment.
- Chatham County will review and update fees and charges at least annually to ensure they keep pace with actual program costs, cost-of-living changes, and methods or levels of service delivery.
- Chatham County will encourage a diversified yet stable revenue system to protect it from possible short-term fluctuations in any of its revenue sources.
- In order to create and maintain structural balance for the County's funds, the Chatham County Commission shall be committed to using one-time revenues to pay for one-time expenditures. Because one-time revenues are generally not available for expenditure in future budget periods, their use to fund recurring operating expenditures is discouraged.
- During its annual budget process, Chatham County will review revenues to identify unpredictable revenue sources that could impact operational funding. A conservative approach will be utilized in estimating such revenues with consideration being given to historical revenue trends, revenue volatility, and the legal and economic climate. When actual revenues received exceed revenue budgets for unpredictable revenues, the excess will be treated in accordance with adopted fund balance policies.
- Chatham County will follow State law in its application of SPLOST tax revenues for the purpose of capital project development and construction. Investment income from SPLOST revenues will be used for the purposes outlined below. In addition, Title Ad Valorem Tax revenue allocated to

the County on the basis of current SPLOST distribution percentages will be deposited to the related SPLOST fund and used for these enumerated purposes:

- Funding of SPLOST projects as approved by the Board of Commissioners
- Administrative costs for the construction management of SPLOST projects
- Indirect cost allocation expenses as calculated by the County's annual indirect cost allocation plan
- Payment of interest expense related to pre-funding of SPLOST projects
- Other costs outlined in the related referendum.
- Chatham County will seek to develop a funding and replacement strategy for its capital assets. Capital project needs will be evaluated annually in association with the annual budget process and priority projects will be determined. In association with other adopted financial policies, Chatham County will seek a balance between pay-as-you-go funded projects, which include projects funded by SPLOST dollars, and debt-financed projects.
- Chatham County shall be committed to addressing the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and operational capabilities. The County Commissioners will adopt a maximum debt service level of 7% of the benefitting fund's expenditures/expenses and will seek to maintain debt service within those limits. When the County acts as a debt guarantor, the potential operating impact of any debt default, including repayment sources, should be determined prior to providing the guarantee.
- Chatham County will develop long-range financial forecasts for the General M&O Fund, the Special Service District Fund, and for all enterprise funds. The funds' financial course of action will be contemplated for a five year period. Forecasts will be analyzed and updated annually by Finance staff. Forecasts will be used to analyze financial trends, determine revenue needs, review the impact on expenditures of new or revised services or projects, and consider methods for accomplishing long-range financial goals.
- Chatham County will adhere to the fund balance categories as defined in GASB Statement 54 for financial reporting purposes, and will follow adopted policies in categorizing and appropriating fund balance.
- Chatham County will utilize the services of bond counsel and/or disclosure counsel for legal advice and direction in the process of issuing new or refunding governmental bonds.
- Chatham County will require departments with the responsibility of cash handling to develop written procedures for the cash collection processes, deposits and safekeeping of funds.
- The Chatham County Board of Commissioners shall annually appropriate sufficient funds to the Plan for the payment of the actuarially determined contribution.

FUND BALANCE POLICY

GENERAL M&O FUND

Introduction

Historical instabilities in fund balance have highlighted the interest and need of Chatham County to restore and maintain levels of fund balance that promote the County's long-range financial stability. In addition, the Government Finance Officers Association has issued a recommended practice encouraging governments to adopt a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. The GFOA also recommends that governments maintain unrestricted fund balance of no less than two months of regular operating revenues or operating expenditures.

Policy Statement

Chatham County will develop and maintain a level of unrestricted fund balance in its General Fund equivalent to at least two month's budgeted expenditures or a minimum of 16.6% of budgeted expenditures. These balances will be shown as Committed Fund Balance on the County's financial statements.

Rationale

It is essential that Chatham County maintain an adequate level of fund balance to mitigate current and future risks (e.g. revenue shortfalls, recessionary environments, and unanticipated expenditures) and to ensure stable tax rates. Adequate levels of fund balance are also crucial in developing long-range financial plans. In addition, credit rating agencies review fund balance and unrestricted fund balance levels to evaluate the government's continued creditworthiness.

Specific Policies

Chatham County will maintain an unrestricted fund balance level of two month's expenditures or 16.6% of budgeted expenditures. Chatham County may appropriate funds within its annual budget process for the purpose of building up fund balance reserve levels.

In the event fund balance exceeds the targeted level, Chatham County will follow a methodology for fund balance use as follows:

First, consider raising the targeted fund balance level after a review of economic conditions, contractual obligations and long-range financial planning results, then

Consider the funding of capital projects as described in the Adopted Annual Budget based on project ratings, then

Consider a strategy for millage rate reductions based upon a review of the County's long-range financial plan.

Reference is made to other financial policies adopted by the Board of Commissioners.

SPECIAL SERVICE DISTRICT FUND

Introduction

Historical instabilities in fund balance have highlighted the interest and need of Chatham County to restore and maintain levels of fund balance that promote the County's long-range financial stability. In addition, the Government Finance Officers Association has issued a recommended practice encouraging governments to adopt a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. Since the Special Service District is largely supported by tax revenues, the County should also consider a fund balance policy for the fund.

Policy Statement

Chatham County will develop and maintain a level of unrestricted fund balance in its Special Service District Fund equivalent to at least two month's budgeted expenditures or a minimum of 16.6% of budgeted expenditures. These balances will be shown as Committed Fund Balance on the County's financial statements.

Rationale

It is essential that Chatham County maintain an adequate level of fund balance to mitigate current and future risks (e.g. revenue shortfalls, recessionary environments, and unanticipated expenditures) and to ensure stable tax rates. Adequate levels of fund balance are also crucial in developing long-range financial plans. In addition, credit rating agencies review fund balance and unrestricted fund balance levels to evaluate the government's continued creditworthiness.

Specific Policies

Chatham County will maintain an unrestricted fund balance level of at least two month's expenditures or 16.6% of budgeted expenditures within the Special Service District. Chatham County may appropriate funds within its annual budget process for the purpose of building up fund balance reserve levels.

In the event fund balance exceeds the targeted level, Chatham County will follow a methodology of fund balance use as follows:

First, consider raising the targeted fund balance level after a review of economic conditions, contractual obligations and long-range financial planning results, then

Consider the funding of capital projects as described in the Adopted Annual Budget based on project ratings, then consider a strategy for millage rate reductions based upon a review of the County's long-term financial plan.

Reference is made to other financial policies adopted by the Board of Commissioners.

BUDGETARY POLICIES

Introduction

A government should develop a policy stating its commitment to adopting balanced fund budgets and should have mechanisms in place to ensure compliance with the adopted budget.

Policy Statement

The Chatham County Commission shall annually adopt fund budgets that ensure a balance between operating resources and resource uses. By law Chatham County is required to adopt annual budgets for its general fund, each special revenue fund and each debt service fund. Project-length budgets are required for capital project funds. The Commission may elect to create annual budgets for other fund types for use as a management tool (i.e. enterprise funds).

Within the two main operating funds of the County (General and SSD Fund), recurring operating expenditures will be funded by recurring operating revenues. Other funds may consider fund balance as an operating resource depending on the specific nature of the fund.

Rationale

A structural balance must be struck between operating resources and resource uses so that the public can realize the benefits of a strong, stable government. By law, budgeted appropriations cannot exceed available

resources, defined as revenues generated in the current period added to balances carried forward from prior years. However, in the County's two main operating funds, recurring operating expenditures should be funded by recurring operating revenues. This will allow the County to reach and maintain the goals of the Fund Balance Policy, and the Long Term Financial Plan.

Specific Policies

At a minimum, the adopted budgets will meet the requirements of state law, specifically code sections 36-81-3 through 36-81-6. These code sections define a budget ordinance or resolution as being balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

In governmental fund types, taxes are considered operating revenues. Operating resources and resource uses should represent realistic and quantitative financial transactions.

Fund balances may be considered an operating resource of all funds except for the General M&O Fund and the Special Service District Fund. Reference is made to the Fund Balance Policies for the General M&O and Special Service District Funds.

Except for the Special Service District Fund, special revenue funds are generally supported by special levies and fees, grants or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source. Special Revenue Funds are not to be used to subsidize other funds, except as required or permitted by program regulations.

Unless the fund is mandated by legislation, enterprise funds are expected to derive at least 50% of their revenues from charges and user fees. An enterprise should strive to become a self-supporting entity through annual review of its fee structure, charges for services, and other operating revenues and expenditures. Where the fund is not self-supporting but is required by law, subsidies from other funds may be required to avoid deficit net assets.

Sufficient charges and rate schedules shall be levied to support operations of the County's Internal Service Funds. No trend of deficit net assets shall be allowed. The Internal Service Funds may require subsidies from other funds if chargebacks are not sufficient to cover their operations.

Non recurring revenues will be incorporated into the operating budget and Capital Improvement Program Budget in accordance with the One-Time Revenue Use Policy.

Annual operating budgets shall be prepared to address and progress toward the goals and objectives of the Fund Balance Policy.

A five year Capital Improvements Program (CIP) shall be prepared and updated each year. The operating impact of each project shall be identified and incorporated into the annual operating budgets. Within the parameters of other adopted financial policies, capital assets will be purchased and maintained on a regular schedule and in compliance with any contractual obligations. Debt may be issued for capital asset purchases. One–time revenues will be used as a funding source in accordance with the One-Time Revenue Use Policy.

The Debt Service appropriation in the annual operating budgets shall conform to the Debt Management Policy.

Chatham County will annually roll forward open encumbrances and purchase orders from the previous fiscal year into the current year's budget. As required by generally accepted accounting principles, for financial reporting purposes encumbrances will be included as part of Unassigned Fund Balance in the General Fund and Assigned Fund Balance in the Special Service District Fund.

The Finance Department will prepare quarterly financial reports for the County Commission that compare budget to year-to-date actual financial results. Unusual activities will be noted. The Finance Department will also monitor departmental budgets to ensure budget compliance and will notify the County Manager throughout the fiscal year of any departments that may exceed budgeted appropriations.

After budget adoption, the Board of Commissioners will approve any budgetary amendments that change adopted departmental budgets, staffing levels or departmental salary appropriations for current or future years. It has been the County's practice to recognize the cost savings from vacant positions by incorporating those savings into the adopted budget each year. County staff monitors vacancies to ensure that these savings are achieved. For this reason, the use of staff vacancy savings by departments to restructure staff levels and salaries is not allowed unless approved by specific action of the Board.

Reference is made to other financial policies adopted by the Board of Commissioners.

REVENUE POLICY

Introduction

A revenue policy is a living document used to govern the establishment of as well as the increases and decreases of fees and charges used to fund programs determined by the needs of its citizens.

Policy Statement

The Chatham County Commission shall be committed to establishing and maintaining a revenue policy through the revenue ordinance to meet the budgetary needs of the organization on an ongoing basis. The goal of this policy is to assure revenues are realistic in the current economic environment.

Rationale

Policies that require identification of both the cost of the program and the portion of the cost that will be recovered through fees and charges allow governments and citizens to develop a better understanding of the cost of services and to consider the appropriateness of established fees and charges.

Specific Policies

The revenue ordinance shall include any revisions, additions, or deletions to the fees and charges based on the level of cost recovery for services and the reason for the subsidy and the frequency with which cost-of-services will be undertaken.

Changes to the ordinance shall originate during the budget process and shall be used in the preparation of the annual budget. Changes may also occur outside of the budget process. State and local law may govern the establishment of fees and charges.

Chatham County may choose not to recover all costs, but should identify such costs. Reasons for not recovering full costs should be identified and explained.

The Chatham County Commission shall publish a revised revenue ordinance within 45 days adoption of the budget. The publication will include all changes that occurred over the past fiscal year, both prior to and during the budget process. Citizens will be given an opportunity to provide input at the second public reading for any revenue ordinance amendment.

Within the two main operating funds of the County (General Fund and SSD Fund), recurring operating expenditures will be funded by recurring operating revenues.

Reference is made to other financial policies adopted by the Board of Commissioners.

POLICY ON FEES AND CHARGES

Introduction

Chatham County should adopt policies that identify the manner in which fees and charges are set and the extent to which they cover the cost of services provided.

Policy Statement

Fees and charges will be reviewed and updated at least annually to ensure that they keep pace with actual program costs, cost-of-living changes and methods or levels of service delivery.

Rationale

Policies that require identification of both the cost of the program and the portion of the cost that will be recovered through fees and charges allow governments and stakeholders to develop a better understanding of the cost of services and to consider the appropriateness of established fees and charges.

Specific Policies

The amount of a fee should not exceed the overall cost of providing the facility, infrastructure or service for which the fee is imposed. In calculating that cost, planned capital projects that are related by nature to the fee will be considered as well as direct costs, indirect costs and portions of assets used (i.e. depreciation). That is:

Costs which are directly related to the provision of the service; and,

Support costs which are more general in nature but provide support for the provision of the service.

The extent to which the total cost of service should be recovered through fees depends upon the following factors:

- The nature of the facilities, infrastructure or services.
- The nature and extent of the benefit to the fee payers.
- The level of demand for a particular service and the effect of pricing on the demand for services.
- The feasibility of collection and recovery.
- Type of fund. For example, in an enterprise fund approximately 50% of the cost of services should be recovered through fees.
- State or federal laws governing allowable fees.

- The extent to which fees should recover the cost of services in particular funds is stated in the Specific Policies section of the Budgetary Policies.
- All fees imposed by the County will be established by the County Commission by ordinance. When applicable, the state or federal law that grants authority to charge the fee will be considered. The ordinance establishing the fees will determine:
- The level of cost that should be recovered through the fees according to the criteria established in this Policy;
- An appropriate method for apportioning the cost of providing each service among the users of the service;
- A procedure for periodically reviewing and modifying the amount of fees in order to maintain appropriate cost recovery levels.
- Fees charged may be modified only by ordinance of the County Commission.
- All fee revenues will be estimated by the County Manager and submitted to the County Commission as part of the County Manager's recommended budget.
- If the amount of a fee is considered too high to accommodate the needs of particular segments of the community and the public interest would be served by adjusting the amount or manner of payment of such fees in particular instances, the amount of the fee may be waived, rebated or deferred as appropriate. Any criteria for waiving, rebating, or deferring payment of such fees will be established by the County Commission by ordinance.

Reference is made to other financial policies adopted by the Board of Commissioners.

POLICY ON REVENUE DIVERSIFICATION

Introduction

In the Chatham County fiscal system, the monitoring and control of revenues is a primary concern. The County's primary revenue policy goal is to maintain a diversified revenue system to protect it from possible short-term fluctuations in any of its various revenue sources.

Policy Statement

Chatham County will encourage a diversified yet stable revenue system to protect it from possible short-term fluctuations in any of its revenue sources.

Rationale

All revenue sources have particular characteristics in terms of stability, growth, sensitivity to inflation or business cycle effects, and impact on tax and rate payers. A diversity of revenue sources can improve a government's ability to handle fluctuations in revenues and potentially help to better distribute the cost of providing services.

Specific Policies

The County will, after having considered all possible cost reduction alternatives, explore the possibility of obtaining new or expanded revenue sources as a way to help ensure a balanced budget. Cost recovery revenue sources will be analyzed on an annual basis and modified as necessary to insure that revenue collections reflect the cost of providing associated County services. The structure will follow the policies set forth in the Policy on Fees and Charges.

The County will actively oppose State and/or Federal legislation which would mandate costs to the County without providing or increasing a revenue source to offset those mandated costs.

The County will follow an aggressive policy to protect current revenues received from State and Federal sources.

The County will follow an aggressive policy of enforcement of revenue regulations and collection of revenues.

The County will actively pursue State and Federal grants.

All revenues will be analyzed by the County Manager and submitted to the County Commission as part of the County Manager's recommended budget in accordance with the Revenue Policy.

Reference is made to other financial policies adopted by the Board of Commissioners.

POLICY FOR USE OF ONE -TIME REVENUES

Introduction

The use of one-time revenues to fund recurring programs should be avoided whenever possible. More appropriate uses of one-time revenues include establishing and rebuilding fund balance, early retirement of debt, additional funding for pension plan liabilities, capital expenditures, vehicle replacement and other nonrecurring expenditures.

Policy Statement

In order to create and maintain structural balance for the County's funds, the Chatham County Commission shall be committed to using one-time revenues to pay for one-time expenditures. Because one-time revenues cannot be relied on in future budget periods, their use to fund recurring operating expenditures is discouraged.

Rationale

One-time revenues cannot be relied on in future budget periods. A policy on the use of one-time revenues provides guidance to minimize disruptive effects on services due to non-recurrence of these sources. When one-time revenues are used to pay for ongoing programs, it makes it more difficult to achieve the goal of a balanced budget.

Specific Policies

One-time revenues such as proceeds from asset sales, debt refinancing, one-time grants, budget savings and similar nonrecurring revenue will not be used for current or new, ongoing operating expenditures. Such revenues are often not part of original fund budgets. To the extent feasible, one-time revenues will be applied toward one-time expenditures.

Proceeds from the sale of other assets or reimbursements will be placed in the fund from which the asset originated except for vehicle sales. Vehicle sales proceeds will be placed in the CIP Fund and will be used for fleet replacement.

The County will not budget or commit to spend non-recurring dollars until they are received. The County will consider the impact on the operating budget before funding capital improvement projects.

Reference is made to other financial policies adopted by the Board of Commissioners.

POLICY FOR UNPREDICTABLE REVENUES

Introduction

Unpredictable revenue sources generally cannot be relied on as to the level of revenue they will generate. It is important to consider how significant variations in revenue receipts will impact the County's ability to operate and its financial outlook in both current and future budget periods.

Policy Statement

During its annual budget process, Chatham County will review revenues to identify unpredictable revenue sources that could impact operational funding. A conservative approach will be utilized in estimating such revenues with consideration being given to historical revenue trends, revenue volatility, and the legal and economic climate. When actual revenues received exceed revenue budgets for unpredictable revenues, the excess will be treated in accordance with adopted fund balance policies.

Rationale

It is the intent of Chatham County to promote and encourage a stable revenue stream. Where revenues are deemed to be unpredictable, the County should avoid funding recurring operational expenditures with fluctuating revenues due to the risk that revenue estimates may not be met.

Specific Policies

It is the policy of the Chatham County Board of Commissioners that non-recurring revenues shall not be used to fund recurring expenditures. Therefore, in preparing annual budgets for unpredictable revenues, a conservative approach will be utilized to prevent dependence on upswings in unpredictable revenues.

Potential uses for one-time and unpredictable revenues will be reviewed on an annual basis by the County Commissioners as part of the operating budget cycle. If necessary, the Board of Commissioners and appropriate governing board will review potential uses for unpredictable revenues outside of the annual operating budget cycle which, if approved, will require special appropriation for expenditure. In addition, reserves in excess of the amount established by policy may be retained, and not expended, by the County at the discretion of the County Commissioners. In times of favorable variances, the County Commissioners may consider transferring excess revenues to a stabilization fund which will be used to offset revenues during periods of unfavorable variances.

Unpredictable revenues are the increment of a volatile revenue source, which is defined as the amount above what is normally expected to be collected during a fiscal year. Such revenues may include intergovernmental revenues, interest income, recreation fees, and recording/transfer taxes. Such revenues are frequently impacted by economic upturns and downturns.

POLICY ON USE OF SPLOST REVENUES

Introduction

Chatham County voters have approved the imposition of a one cent sales tax to fund various capital projects. A separate capital projects fund has been established to record financial transactions associated with each special purpose local option sales tax (SPLOST) referendum. In addition, other revenues are allocated to the SPLOST funds, including investment income and portions of the Title Ad Valorem Tax (TAVT) identified in O.C.G.A. § 48-5B-1 and 48-5C-1.

Policy Statement

Chatham County will follow State law in its application of SPLOST tax revenues for the purpose of capital project development and construction. Investment income from SPLOST revenues will be used for the purposes outlined below. In addition, Title Ad Valorem Tax revenue allocated to the County on the basis of current SPLOST distribution percentages will be deposited to the related SPLOST fund and used for these enumerated purposes:

Funding of SPLOST projects as approved by the Board of Commissioners

Administrative costs for the construction management of SPLOST projects

Indirect cost allocation expenses as calculated by the County's annual indirect cost allocation plan

Payment of interest expense related to pre-funding of SPLOST projects

Other costs outlined in the related referendum.

Rationale

Chatham County's use of SPLOST funds should be consistent with the terms of the related SPLOST referendum and other State laws.

Specific Policies

On an annual basis, Chatham County will review SPLOST funds and revise project budgets to reflect the use of revenues in accordance with the above policy statement. Board approval is required to amend capital project funds. Management of the funds, including authorization of spending, will rest with the County Engineer.

Reference is made to other financial policies adopted by the Board of Commissioners which may apply.

CAPITAL ASSET FUNDING POLICY

Introduction

Funding for capital assets and projects represents a continuous challenge for the County. However, such assets are often a required element of providing or enhancing services to citizens. Emergency repairs and service interruptions can cost the government in both money and goodwill.

Policy Statement

Chatham County will seek to develop a funding and replacement strategy for its capital assets. Capital project needs will be evaluated annually in association with the annual budget process and priority projects will be determined. In association with other adopted financial policies, Chatham County will seek a balance between pay-as-you-go funded projects, which include projects funded by SPLOST dollars, and debt-financed projects.

Rationale

Policies and plans for capital asset funding help ensure that needed capital assets or improvements receive appropriate consideration in the budget process and that older capital assets are considered for retirement or replacement. Such a policy is necessary to plan for large expenditures and to minimize deferred maintenance costs. Capital project planning gives consideration to longer-range needs and goals, and enables the County to evaluate funding options while gaining a consensus on project priorities.

Specific Policies

Through its annual budget process, Chatham County will determine capital project planning needs and evaluate project priorities. A list of needed capital projects will be developed annually that includes project name, project cost, and when funding is needed Scoring and inclusion criteria will be maintained by the Finance Department and presented to the County Commissioners.

Capital asset purchases may be required as a result of legislation or other contractual provisions, and such assets will receive priority. Other projects will be considered for funding based on their priority in the CIP plan.

Chatham County will seek to match the useful life of projects with the maturity of the debt when considering debt financing.

Chatham County will develop a replacement program for its capital assets in association with other financial policies.

Reference is made to other financial policies adopted by the Board of Commissioners which may apply.

DEBT MANAGEMENT POLICY

Introduction

Chatham County is frequently asked by non-profit entities and/ or other governmental entities to either provide funding or funding guarantees for debt issuances. The Chatham County Commission recognizes there are no absolute rules or easy formulas that can substitute for a thorough review of all information affecting these transactions. Debt decisions should be the result of deliberate consideration of all factors involved.

Policy Statement

Chatham County shall be committed to addressing the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and operational capabilities. The County Commissioners will adopt a maximum debt service level of 7% of the benefitting fund's

expenditures/expenses and will seek to maintain debt service within those limits. When the County acts as a debt guarantor, the potential operating impact of any debt default, including repayment sources, should be determined prior to providing the guarantee.

Rationale

When considering debt issuance, the County should review its operating capabilities, the life of the asset for which debt is being issued, and service level needs in the community. The annual debt service impact should be incorporated into the County's long-range financial plan. Debt should be structured to provide intergenerational equity, which means that the users of the asset will pay for the asset over its productive life.

Specific Policies

Borrowing Limitations and Structuring - The County will follow state and federal laws and regulations governing debt issuance, including current State laws that limit direct general obligation levels. In addition the County Commissioners should evaluate acceptable debt service levels and develop public policy on fund debt limits since issuing debt will commit the County's revenues several years into the future.

The present constitutional limit on direct general obligation bonds for Chatham County is the amount equivalent to 10% of the net assessed valuation of taxable property for debt service purposes. This limit applies to all general obligation bonds authorized. Additional general obligation bonds may be authorized to be issued if so approved by a majority of those voting in an election for that purpose.

If the County's long-term capital plan is nonexistent or ineffective, a lower maximum debt service level may be needed to offset any future unpredictable capital costs. This provides the County with some capability for emergency purposes.

Within a calendar year period, the County may issue tax anticipation notes for cash flow needs. These notes will have a maturity of one year or less. Short-term debt may include interfund loans which will be repaid to the source fund with interest.

The County will confine long-term borrowing to capital improvement needs, and moral and contractual obligations.

Long-term debt will be used for capital projects that cannot be financed from current revenue sources. A due diligence review will be conducted by County staff to ensure that the debt financing is the most probable revenue source

The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.

General obligation debt will not be used for enterprise activities since these financings are generally paid from specific revenue sources.

The County may undertake refinancing of outstanding debt if it allows the County to realize significant debt service savings without lengthening the term of the refinanced debt. Also, the benefits of replacing such debt must outweigh the costs associated with the new issuance.

If consistent with State law, conduit financing (the County financing the project of a third party) may be undertaken if it has a general public purpose and is consistent with the County's overall service and policy

objectives. The County will conduct a due diligence process to ensure that the borrower can repay the debt. All expenses related to the conduit financing will be borne by the conduit borrower.

The County will strive to obtain the highest bond ratings from Rating Agencies in their assessment of the creditworthiness of the government.

Capital leases, general obligation bonds and special revenue bonds are forms of debt to consider in any formulation of appropriate levels of debt service.

Debt service structures will conform to best practices promulgated by GFOA, including consideration of laddered maturity schedules.

Debt Issuance - The County will select an outside consultant (Financial Advisor) and any necessary bond counsel to assist in issuing bonds and other debt, preparing debt documents and marketing to investors. Both the consultant and bond counsel will be selected through the County's Purchasing process. Debt will be issued through the competitive bidding process unless otherwise directed by the Board of Commissioners. County staff will work closely with the Financial Advisor and review any recommendations before presenting them to the Commissioners.

Investment of Bond Proceeds - Investment of bond proceeds shall at all times be in compliance with the County's Investment Policy and relevant debt covenants, with consideration of potential arbitrage issues.

Reporting Practices –

The County will follow a policy of full disclosure on every financial report and bond prospectus.

The County will comply with the standards of the Governmental Accounting Standards Board for financial reporting and budget presentation as wells as the disclosure requirements of the Securities and Exchange Commission.

The County will maintain good communications with bond rating agencies to inform them of the County's financial position. A copy of the Comprehensive Annual Financial Report (CAFR) will be provided to them annually.

The Nationally Recognized Municipal Securities Information Repositories (NRMSIRS) will receive copies of the CAFR annually. A current list of NRMSIRs is found on the websites http://www.emma.msrb.org

The County's Finance Director will be responsible for assuring "post issuance compliance" for the County's tax exempt financings. The post issuance compliance responsibilities of the Finance Director will include the following:

Tracking of bond proceeds, including keeping such proceeds separate from all other monies from the County;

Establishing a calendar for monitoring all rebate compliance dates;

If necessary, retaining and consulting with a qualified rebate compliance firm to make rebate computations and to certify whether a rebate liability exists; and

Maintaining a records retention policy for bond documents and records associated with the use of bond proceeds and interest earnings.

LONG-RANGE FINANCIAL FORECASTING

Introduction

The fundamental objectives of Chatham County's financial planning process are to understand and respond pro-actively to the internal and external (financial) environment, pursue a moderate course, and be as prepared as possible to deal with the unexpected. The long-range financial forecast is an important element in the county's long-term growth and operating blueprint, and a document that will be continually updated and adjusted.

The use of the forecast will enable Chatham County to evaluate the impact of budgetary and operational decisions over more than one fiscal period. Financial alternatives can be considered that address revenue or expenditure fluctuations so that any adverse effects on service levels and/or the quality of services provided to citizens will be minimal. Forecasts will incorporate and enable the development of long-term strategies for dealing with reasonably predictable revenue and expense fluctuations and shorter-term strategies that are more effective in addressing unusual, unpredictable, or time-limited budgetary issues as they arise.

The evaluation of both long-term and short-term impacts help the County make the best use of current resources while preparing for leaner times during periods of prosperity. It maximizes flexibility in responding to changes in the financial environment without having to curtail or eliminate essential services when such changes occur.

Policy Statement

Chatham County will develop long-range financial forecasts for the General M&O Fund, the Special Service District Fund, and for all enterprise funds. The funds' financial course of action will be contemplated for a five year period. Forecasts will be analyzed and updated annually by Finance staff. Plans will be used to analyze financial trends, determine revenue needs, review the impact on expenditures of new or revised services or projects, and consider methods for accomplishing long-range financial goals.

Rationale

Analyses developed under long-range financial forecasts will seek to answer questions such as:

- Can the County afford to operate new buildings and facilities after construction is completed?
- Are one-time revenues matched to one-time expenses?
- What is the impact of new revenues and expenses on fund balance levels?
- What is the cost of the County's baseline operations and how will funding be maintained into the foreseeable future?

Specific Policies

Chatham County will develop five-year financial forecasts for its General M&O Fund, the Special Service District Funds, and all enterprise funds. The plans will review i the Chatham County economy as well as revenues and basic operating expenditures. The model will seek to identify surpluses or shortfalls over the

five year horizon. Surplus funds or new revenues not previously committed to programs then can be allocated in accordance with other financial policies.

The County will utilize the long-range financial forecasts in its decision making processes to analyze the financial impact of decisions over multiple years. Data will be communicated annually to the Board of Commissioners during budget planning sessions. Forecasts will be incorporated into the County's Annual Adopted Budget document.

Reference is made to other financial policies adopted by the Board of Commissioners.

POLICY ON FUND BALANCE CLASSIFICATION & DISBURSEMENT OF CONSTRAINED AMOUNTS

Introduction

GASB Statement 54 defines categories within overall fund balance and suggests that governmental entities establish policies governing classification and disbursements of constrained amounts. This policy is being established in response to the GASB statement.

Policy Statement

Chatham County will adhere to the fund balance categories as defined in GASB Statement 54 for financial reporting purposes, and will follow adopted policies in categorizing and appropriating fund balance, as defined herein.

Rationale

As a local government entity, the County's financial statements are prepared under generally accepting accounting principles which include GASB statements.

Specific Policies

Chatham County will classify its fund balance in its governmental funds into the following categories as defined herein:

Nonspendable Fund Balance – Includes amounts that cannot be spent because they are either i) in nonspendable form or II) they are legally or contractually required to be maintained intact. The County includes items that are not expected to be converted into cash such as inventories and prepaid amounts. If applicable, property acquired for resale, long-term amounts of loans and notes receivables would also be included as nonspendable fund balance. Based on a review of each fund's accounts, the Finance Director will determine the nonspendable amount of fund balance for annual disclosure purposes.

Restricted Fund Balance – Includes amounts that are restricted to specific purposes, as defined under GASB 34, paragraph 34 as restricted, which includes i) constraints on funds externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or II) constraints imposed by law through constitutional provisions or enabling legislation. Based on a review of each fund's accounts, the Finance Director will determine the restricted amount of fund balance for annual disclosure purposes.

Committed Fund Balance – Includes amounts that can only be used for specific purposes as approved by formal action of the Board of Commissioners. Amounts committed cannot be used for any other purpose unless the Board of Commissioners removes or changes the specific use by approving such action at a Commission meeting. Budget resolutions are considered a plan for specific use. Contractual obligations are included in this category to the extent that existing resources in the fund have been committed for use to satisfy the contractual obligation. Recommended fund balance reserve levels as defined in financial policies adopted by the Board are also classified as Committed Fund Balance. Formal board action to commit fund balance for a specific purpose should occur prior to the end of the fiscal year, although the amount committed may be determined in a subsequent period. (E.g. financial policy fund balance reserve levels).

Assigned Fund Balance – Includes amounts constrained by the County's intent to be used for specific purposes that are neither restricted nor committed. Assigned fund balance includes all remaining amounts (except negative balances) reported in governmental funds, other than the General Fund, that are not classified as nonspendable, restricted or committed, II) amounts appropriated to eliminate a projected budget deficit in the subsequent year, and III) amounts in the General Fund intended for a specific purpose identified by either the County Manager or Finance Director. Based on a review of each fund's accounts, the Finance Director will determine amounts to be shown as assigned fund balance for annual disclosure purposes. The Finance Director can also remove the assignment.

Unassigned Fund Balance – Amounts in the General Fund that have not otherwise been classified as nonspendable, restricted, committed or assigned; and negative fund balance amounts from other governmental funds, where expenditures incurred for specific purposes within the fund exceed the amounts restricted, committed or assigned for that purpose.

For purposes of fund balance disbursement, unless otherwise approved by the Board of Commissioners, the County first will expend restricted fund balances when an expenditure is incurred for which both restricted and unrestricted fund balance is available. In non-major governmental funds, when only unrestricted fund balance is available for use the County would next disburse committed fund balance, then fund balance assigned for purposes of the fund before disbursing other assigned fund balance classifications. In the General Fund when only unrestricted fund balance is available, the County will expend unassigned fund balance before expending fund balance committed for financial policy reserve levels or amounts assigned to eliminate subsequent year's budget deficits, except that expenditures for the Chatham Emergency Management Agency (CEMA) will be charged to a fund balance account committed for CEMA. In the Special Service District when only unrestricted fund balance is available, the County will expend fund balance assigned for purposes of the fund before expending fund balance committed for financial policy reserve levels or amounts assigned to eliminate subsequent year's budget deficits.

Compliance with this policy shall be subject to annual review by the Finance Director, who will maintain written records outlining restrictions, commitments and assignments.

Reference is made to other financial policies adopted by the Board of Commissioners.

POLICY ON BOND AND DISCLOSURE COUNSEL

Introduction:

Issuance and refunding of governmental bonds requires legal counsel with a specialty in the bond market and broad knowledge of the all legal aspects of issuance, refunding and disclosure requirements. State law allows professional services, including legal counsel, to be appointed at the will of the governing body.

Policy:

Chatham County will utilize the services of bond counsel and/or disclosure counsel for legal advice and direction in the process of issuing new or refunding governmental bonds.

Rationale:

The issuance of bonds occurs infrequently and, therefore, the level of expertise and specialization required in this process is only needed during these short periods, which would render a full time legal expert inefficient.

Specific Policies:

Chatham County will appoint a committee consisting of the County Attorney, the County Manager, or his designee, and the Finance Director to appoint legal counsel, as needed, for the issuance and refunding of governmental bonds. Consideration will be given to the prospective firms in the following criteria:

Reputation of the firm in the community.

Qualifications of the individuals who will be performing the legal services.

Prior experience and satisfactory references by former clients. Experience should be included for qualification purposes only if the applicant acted as sole bond or sole disclosure counsel.

Commitment to serving Chatham County with excellence and enthusiasm as demonstrated by past work product and/or service.

The competitiveness of the negotiated price.

Prices and hourly rates will be negotiated, but are not the primary factor in the selection of the successful law firm. Included in the price will be a specified number of hours required on a monthly basis for the remaining life of the bonds.

Separate disclosure counsel would be engaged in a negotiated bond sale or upon recommendation of the municipal financial advisor.

POLICY ON HANDLING OF CASH

Introduction:

This policy outlines Chatham County policy with respect to the handling, receiving, transporting and depositing of cash. The term cash includes currency, checks, money orders, negotiable instruments and charge card transactions. County funds are monies received for taxes, licenses, permits, fees, and all checks made payable to the County or any sub-division of the County are considered County funds.

The collection and control of cash at the County are very important functions. Ideally, from a control perspective, the collection and controlling of cash should be centralized in one location; however it is not always possible or practical. As a result, the collection of money is, for the most part, decentralized.

Policy:

Chatham County will require departments with the responsibility of cash handling to develop written procedures for the cash collection processes, deposits and safekeeping of funds.

Rationale:

It is the responsibility of County personnel and elected officials of the County to safeguard all assets of the County, including cash collections.

Specific Policies:

There must be a separation of duties between the person receiving the cash and the person responsible for maintaining the accounting records.

All forms of cash, which include currency, checks, money orders, negotiable instruments and charge card transactions, should be physically protected through the use of vaults, locked cash drawers, cash registers, cashiers cages, locked metal boxes or any other mechanism to deter theft or mishandling.

Transfer of accountability of cash must be documented by both the party relinquishing control and the party accepting control. Such documentation should include the date, amount transferred, time and signature of both parties.

When possible, all cash transactions will be entered and receipted in the County cash receipts system. Reconciliation between the cash collected and the system generated totals at the end of each day.

Hand written receipts will only be used in situations where the cash receipts system is unavailable. Such receipts will have the County logo on them and will be pre-numbered. Reconciliations from the receipt book to the cash receipts system will be performed monthly.

Deposits are to be made in a timely manner and totals should match the cash receipts total. Discrepancies between the cash deposit and the cash total posted to the general ledger through the cash receipts system should be explained in detail by the department head and forwarded immediately to Finance.

Department heads are responsible for complying with the policies and procedures outlined in this policy and for developing detailed written departmental operating procedures. In addition, departments are responsible for training designated employees in cash handling policies and procedures.

Internal Audit will, on occasion, conduct surprise audits to ensure policies are being adhered to. No prior notice will be given to the departments regarding the timing of such audits.

PENSION FUNDING POLICY

Introduction

In prior years, the Chatham County Board of Commissioners adopted an ordinance authorizing the formation of the Chatham County Employees Retirement Plan (the “Plan”), a single-employer defined benefit pension plan which operates as a trust. The Plan is governed by the Chatham County Pension Board which includes a cross-section of County staff, elected employee and retiree representatives, one member

of the Board of Commissioners and a community representative. Accrued retirement benefits are funded by annual County budget appropriations and investment returns. Retiree cost of living adjustments are not a recurring Plan provision and have historically been implemented only upon approval of both the Pension Board and the Board of Commissioners. The Pension Board engages an actuary who conducts an annual Plan valuation, and provides required funding amounts to serve as the basis for the County's annual budget contribution. The funding level conveyed by the actuary is called the actuarially determined contribution (ADC).

Policy Statement

The Chatham County Board of Commissioners shall annually appropriate sufficient funds to the Plan for the payment of the actuarially determined contribution.

Rationale

As a local government entity, the County has a fiduciary responsibility to adequately fund its defined benefit pension plan in a matter that provides future, promised benefits to retirees. Annual funding of the ADC is the best way to spread the cost of future benefits over the employee's working career. In addition, consistent funding of the ADC enables to County's Plan to comply with State-legislated funding level requirements.

Specific Policies

The County will incorporate into its annual adopted budget appropriations sufficient for the payment of the Plan's actuarially determined contribution. The actuary will use the following methods and assumptions when computing the ADC:

The actuarial cost method selected for funding purposes will be the entry age method – level percentage of pay normal cost. This method conforms to actuarial standards of practice. It allocated normal cost over a period beginning no earlier than the date of employment and no later than the last assumed retirement age. This method also supports a level approach to annual contributions by equitably allocating costs over the employee's working career.

The Plan will employ asset smoothing as a way to reduce the effect of market volatility and stabilize contributions. The Plan will recognize market gains and losses over a five year period.

The Plan's unfunded actuarial accrued liability will be amortized by the level dollar amortization method over the following periods, which are compliant with State statutes:

- Demographic and economic gains and losses – 15 years
- Plan assumption changes – 30 years
- Retiree cost of living adjustments – 10 years
- Plan amendments and changes – 20 years.

Future retiree cost of living adjustments (COLAs) are not included in the calculation of the actuarially determined contribution since there is not a provision for automatic retiree cost of living adjustments. As a result, COLAs will increase required Plan funding in future years. The Board will consider funding retiree COLAs upon the formal recommendation and request of the Pension Board. In their fiduciary roles, both the Pension Board and the Board of Commissioners will review Plan funding levels when considering retiree COLAs, keeping in mind the funding requirements under Title 47 Chapter 20 of the Official Code of Georgia Annotated (O.C.G.A.) and the projected financial impact of the COLAs on the Plan's liabilities.

FY 2015-2016 ADOPTED EMPLOYEE POSITION SUMMARY

Department	Actual FY 14			Adopted FY 15			Adopted FY 16		
	P/T - Seasonal	Full Time	Total	P/T - Seasonal	Full Time	Total	P/T - Seasonal	Full Time	Total
GENERAL GOVERNMENT									
Administrative Services		17	17		17	17		17	17
Board of Elections	5	4	9	5	4	9	5	4	9
Board of Equalization	6		6	6		6	6		6
County Attorney		3	3		3	3		3	3
Clerk of Commission		1	1		1	1		1	1
County Commissioners		11	11		11	11		11	11
County Engineer		9.1	9.1		10.3	10.3		10.6	10.6
CIP Bond Program		3.3	3.3		2.3	2.3		1.3	1.3
LDAO		2.7	2.7		4.05	4.05		3.8	3.8
SPLOST I		0.35	0.35		0.35	0.35		0	0
SPLOST II		0	0		0	0		0	0
SPLOST III		2.55	2.55		1.9	1.9		2	2
SPLOST IV		6.75	6.75		5.80	5.8		6.20	6.2
SPLOST V		6.25	6.25		6.3	6.3		7.1	7.1
County Manager[1]		6	6		6	6		7	7
Occupational Safety[1 & 2]		0	0		0	0		4	4
Facilities Maintenance & Operations	7	35	42	9.5	35	44.5	9.5	35	44.5
Finance[2]	1	24.8	25.8	1	24.8	25.8	1	23.8	24.8
Fleet Operations		15	15		15	15		15	15
Human Resources[2]		12.6	12.6		12.6	12.6		12	12
ADA Compliance[2]		1	1		1	1		0	0
Driver's Training[2]		0.4	0.4		0.4	0.4		0	0
ICS[1]		24	24		24	24		27	27
Internal Audit		4	4		4	4		4	4
Parking Garage		2.2	2.2		2.2	2.2		2.2	2.2
Public Information		1	1		1	1		1	1
Purchasing		8	8		8	8		8	8
Community Outreach Program		2	2		2	2		2	2
Tax Assessor	5	67	71	5	67	71	5	67	71
Tax Commissioner[1]	1	76	77	1	76	77	2	76	78
Voter Registration	13	8	21	13	8	21	13	8	21
TOTAL GENERAL GOVERNMENT	**38**	**354**	**391**	**40.5**	**354**	**393.5**	**41.5**	**359**	**399.5**
PUBLIC WORKS									
Bridges		11	11		11	11		11	11
Construction Management		5	5		5	5		5	5
Public Works[1]	5	100	105	5	100	105	5	102	107
Solid Waste[1]		22	22		22	22		23	23
Water & Sewer		8.5	8.5		8.5	8.5		8.5	8.5
TOTAL PUBLIC WORKS	**5**	**146.5**	**151.5**	**5**	**146.5**	**151.5**	**5**	**149.5**	**154.5**

Department	Actual FY 14			Adopted FY 15			Adopted FY 16		
	P/T - Seasonal	Full Time	Total	P/T - Seasonal	Full Time	Total	P/T - Seasonal	Full Time	Total
HOUSING & DEVELOPMENT									
Building Safety & Regulatory Svcs.	2	35	37	2	35	37	2	35	37
Chatham Apprentice Program		2	2		2	2		2	2
TOTAL HOUSING & DEVELOPMENT	**2**	**37**	**39**	**2**	**37**	**39**	**2**	**37**	**39**
JUDICIARY									
ALT Dispute Resolution		2	2		2	2		2	2
Clerk of Superior Court		45	45		45	45		45	45
Court Administrator[3]	2	38	40	2	38	40	1	39	40
District Attorney[4]		69	69		70	70		72	72
Victim Witness		11	11		11	11		11	11
Child Support		66	66		66	66		66	66
5% Victim Witness Fee	2	1	3	2	1	3	2	1	3
Juvenile Court[4]		52	52		52	52		54	54
Law Library		2	2		2	2		2	2
Magistrate Court	1	21	22	1	18	19	1	18	19
Probate Court		9	9		9	9		9	9
Public Defenders Office		12	12		12	12		8	8
Indigent Defense Unit		0	0		0	0		4	4
Recorders Court		3	3		3	3		3	3
State Court Judges		10	10		10	10		10	10
State Court Clerk		20	20		20	20		20	20
State Court DUI		3	3		3	3		3	3
TOTAL JUDICIARY	**5**	**364**	**369**	**5**	**362**	**367**	**4**	**367**	**371**
CULTURE & RECREATION									
Aquatic Center	49	4	53	49	4	53	49	4	53
Frank G. Murray Community Center	3		3	3		3	3		3
Park Services[1]	9	47	56	9	47	56	9	48	57
TOTAL CULTURE & RECREATION	**61**	**51**	**112**	**61**	**51**	**112**	**61**	**52**	**113**
HEALTH & WELFARE									
Mosquito Control Health Department	1	29	30	1	29	30	1	29	30
TOTAL HEALTH & WELFARE	**1**	**29**	**30**	**1**	**29**	**30**	**1**	**29**	**30**
PUBLIC SAFETY									
CNT[1]		12	12		12	12	1	12	13
County Coroner	1	2	3	1	2	3	1	2	3
EMS	1	0	1	1	0	1	1	0	1
Detention Center	9	478	487	12	477	489	12	477	489
Sheriff	37	102	139	37	102	139	37	102	139

Department	Actual FY 14			Adopted FY 15			Adopted FY 16		
	P/T - Seasonal	Full Time	Total	P/T - Seasonal	Full Time	Total	P/T - Seasonal	Full Time	Total
OTHER FINANCING AND USES									
K-9 Grant	8		8	8		8	8		8
TOTAL PUBLIC SAFETY	**56**	**594**	**650**	**59**	**593**	**652**	**60**	**593**	**653**
Group Health Insurance Fund		1	1		1	1		1	1
TOTAL OTHER USE	**0**	**1**	**1**	**0**	**1**	**1**	**0**	**1**	**1**
GRAND TOTAL:	**168**	**1576.5**	**1743.5**	**173.5**	**1573.5**	**1746**	**174.5**	**1587.5**	**1761**

Footnotes:

1. Twelve new positions were approved as a part of the FY 2016 Adoption:
   General Fund:
   County Manager - (1) Public Communication Officer and (1) Audio/Video Technician,
   Information Communication Services (ICS) (1) ICS Office Assistant, (1) Jr. Systems Administrator, and (1) SharePoint Administrator;
   Recreation - Service Maintenance Worker;
   Counter Narcotics Team - IT Technician; and
   Tax Commissioner - one position: part-time Administrative Assistant.
   Special Service District Fund:
   Public Works - (1) Maintenance Worker I and (1) Maintenance Worker II.
   Solid Waste Fund:
   Solid Waste - (1) Equipment Operator III.
   Risk Management Fund:
   Occupational Safety - One position: Safety Director.
2. During the FY 2016 Budget Adoption, the Occupational Safety/ Risk Department was established. As a part of this action, one new position, Safety Director, was added and the following positions were transferred to the new department: ADA Coordinator, Driver's Training Instructor, and Risk Manager.
3. During the FY 2016 Budget Adoption the Case Manager position was reclassified from part-time to full-time status.
4. After FY 2015 Budget Adoption, the Board approved the following positions and/or status changes:
   Juvenile Court - two positions: Chins Coordinator, and Deputy Court Clerk I (Board Action Date 1/16/15). District Attorney - two positions: (1) Clerical Assistant II (Board Action Date 1/16/15) and (1) Assistant District Attorney (Board Action Date 12/19/2015). Indigent Defense – moved three (3) positions form the Public Defender's office to create this unit.

FY2016 Benefit Rates

OPEB – per employee	3,300
Medical – Per employee	12,200
Pension – as % of salary	18.23%
Law Enforcement Pension – as % of salary	25.43%

PAY AND CLASSIFICATION PLAN

Grade	Min	Max	Job Title
04	21,015	33,182	Law Enforcement Intern
05	21,611	34,123	Computer Technician Intern
06	22,292	35,198	Clerical Assistant I Scorekeeper
07	22,984	36,292	Custodian I Maintenance Service Worker Management Intern I Mosquito Control Aide Recreation Aide
08	23,664	37,366	Cashier I Cashier/Receptionist
09	24,393	38,517	Boe Coordinator Clerical Assistant II Construction Worker I Custodian II Custodian/Messenger Management Intern II Maintenance Worker I Messenger Storekeeper I
10	25,120	39,664	Accounts Clerk I Crew Chief I Customer Service Representative II Equipment Operator I Mosquito Control Operator Recycling Center Attendant I Storekeeper II
11	25,877	40,861	Accounts Specialist Assistant Buyer I Bldg. Maintenance & Sec Wkr Bridge Tender Cashier II Clerical Assistant III E911 Data Entry Enforcement Technician Entomology Laboratory Assistant Entomology Laboratory Technician Information Assistant Law Enforcement Records Specialist I Maintenance Worker II Mail Clerk Microfilm Technician Mobile Home Processor I Records Tech I Recycling Center Attendant II Tax/Tag Processor I Water Meter Technician

Grade	Min	Max	Job Title
12	26,661	42,098	Accounts Clerk II
			Cashier III
			Central Records Clerk
			Custodian III
			Customer Service Representative III
			Deputy Court Clerk I
			Deputy Court Clerk/Chins
			Equipment Mechanic I
			Equipment Operator II
			Files Supervisor
			Inventory Control Specialist
			Microfilm Technician II
			Maintenance Worker II-Crew Leader
			Painter
			Parking Attendant
			Quartermaster
			Recreation Leader
			Tax/Tag Processor II
13	27,443	43,332	Assistant Buyer II
			Assistant Jury Manager
			Board of Elections Coordinator
			Carpenter - Finish
			Central Records Clerk II
			Clerical Assistant Iv
			Corrections Analyst I
			Court Reporter
			Delinquent Tax Technician
			Engineering Aide I
			Law Enforcement Records Specialist II
			Maintenance/Custodial Supervisor
			Mortgage Tax Analyst
			Office Assistant
			Purchasing Technician
			Real Estate Specialist
			Tax/Tag Title Processor II
14	28,125	44,410	Accounting Technician I
			Accounting Technician
			Administrative Assistant I
			Aircraft Service Technician
			Customer Service Representative IV
			Deputy Court Clerk II
			Emergency Communications Dispatcher
			Engineering Aide II
			Equipment Operator III
			Felony Record Processor
			Grounds Maintenance Lead Worker
			Human Resources Technician
			Law Enforcement Records Specialist III
			Maintenance Worker III

Grade	Min	Max	Job Title
14	28,125	44,410	Microfilm/Records Technician
			Records Technician II
			Sales Analyst
			Water/Sewer Technician I
15	29,385	46,399	Accounting Technician II
			Assistant Ground Adulticiding Supervisor
			Chief Court Reporter
			Corrections Analyst II
			Emergency Comm Dispatch Training Officer
			Enforcement Technician II
			Entomology Technician
			Human Resources Technician II
			Jail Grounds Maintenance Worker
			Judicial Case Manager
			Jury Coordinator
			Microfilm Supervisor
			Parks Services Assistant
			Parts Room Manager
			Purchasing Technician II
			Real Estate Specialist II
			Statistical Analyst
			Tax/Tag Title Processor III
16	30,853	48,745	Adjustment Technician
			Administrative Assistant II
			Assistant Print Shop Supervisor
			Cashier Supervisor
			Customer Service Representative Supervisor
			Customer Service Supervisor-Sheriff
			Deputy Court Clerk III
			Equipment Mechanic II
			Equipment Operator Iv
			Files Supervisor II
			Maintenance Worker Iv
			Water/Sewer Technician II
17	32,397	51,174	Accounting Technician III
			Assistant Bridge Supervisor
			Assistant Buyer III
			Buyer
			Development Proc Assistant
			Engineering Technician
			GIS Technician I
			GIS Technician - Public Works/Park Services
			Ground Adulticiding Supervisor
			Intake Coordinator-S
			Jury Manager
			Lead Maintenance Worker (Mosquito Control)
			Lead Maintenance Worker-Public Works

Grade	Min	Max	Job Title
17	32,397	51,174	Lead worker - Traffic Sign Shop
			Maintenance Supervisor I
			Maintenance Technician/Trainer
			Occupational Tax Inspector
			Safety Training Coordinator
			Sr. Storm Water Technician
			Tax/Tag Supervisor
18	33,996	53,713	Assistant Chif Deputy Clerk
			Assistant Delinquent Tax Collection Manager
			Assistant Property Tax Administrator
			Buyer II
			Cap Program Coordinator
			Case Manager
			CNT Evidence Custodian
			Corrections Counselor I
			Corrections Program Coordinator
			Corrections Records Coordinator
			Court Service Specialist
			Deputy Court Clerk/Files Section Supervisor
			Deputy Court Clerk Iv
			Em Dp Tnr/Term Agcy Coordinator (Police)
			Equipment Operator/Mechanic
			Facilities Maintenance Analyst
			Human Resources Specialist
			Indigent Defense Unit Specialist
			Maintenance Supervisor II
			Pretrial Services Investigator
			Revenue Collector
			Sports Coordinator
			Survey Party Chief
			Underground Fac Prot Inspector
			Well Head Protection Inspector
			Zoning Inspector
19	35,709	56,422	Accounting Technician Iv
			Accounting Technician Iv/Deputy Court Clerk
			Administrative Assistant III
			Appraiser I
			Arborist Technician
			Building Maintenance Mechanic
			Codes Inspector I
			Computer Services Technician I
			Construction Inspector I
			Lead Carpenter
			Plan Review Specialist
			Probation Officer I

Grade	Min	Max	Job Title
19	35,709	56,422	Program Coordinator
			Quality Control Technician
			Victim Advocate
			Victim Outreach Coordinator
			Water/Sewer Maintenance Supervisor
			Web Content Analyst
20	37,500	59,242	Accountant I
			Asset Building Finance Service Manager
			Assistant Election Supervisor
			Assistant Voter Registration Director
			Entomologist
			Cap Manager
			Computer Field Technician
			Corrections Program Coordinator II
			Deputy Court Clerk/Criminal Division Manager
			Director, Green Jobs/Workforce Dev
			Electrical Technician
			Equipment Mechanic III
			Fire Inspector
			Fixed Assets Management Technician
			Forensic Social Worker
			Furniture Repair Specialist
			HVAC Preventive Maintenance Mechanic
			Human Resources Analyst I
			Jail Maintenance Mechanic
			Judicial Operations Manager
			Maintenance Services Supervisor
			Manager Pretrial Services
			Print Shop Supervisor
			Recreation Supervisor
			Victim Witness Coordinator
21	39,390	62,231	Administrative Assistant Iv
			Appraiser II
			Aquatic Center Superintendent
			Arborist I
			Assistant Maintenance Superintendent
			Budget Technician
			Chief Of Aircraft Maintenance
			Codes Inspector II
			Communications Coordinator
			Community Intervention Specialist
			Computer Service Manager
			Computer Service Specialist
			Construction Inspector II
			Corrections Classification Specialist

Grade	Min	Max	Job Title
21	39,390	62,231	Corrections Counselor II
			Deputy Tax Receiver
			Electrical Technician Supervisor
			Entomologist - Lead Worker
			Equipment Mechanic Iv
			GIS Technician II
			Inspections Operator Coordinator
			Legal Assistant I
			Order Writer/Service Coordinator
			Probation Officer II
			Water/Sewer Coordinator
			Zoning Administrator
22	41,349	65,329	Assistant Administrative Services Manager
			Assistant Motor Vehicle Administrator
			Cable Access Coordinator
			Chief Deputy Court Clerk
			Citizens Panel Review Coordinator
			Construction Supervisor
			Fleet Administrator
			GIS Analyst I
			Human Resources Analyst II
			Intake/Administrative Officer
			Juvenile Court Clerk
			Network Technician I
			Procurement Specialist
			Spec Wrtr/Contrcts Adm
			Volunteer Coordinator
23	43,408	68,575	Administrative Assistant To Jail Administrator
			Administrative Assistant/Special Projects Coordinator
			Appraiser III
			Arborist II
			Assistant Systems Manager/Technician
			Audio-Visual Technician
			Codes Inspector III
			Computer Programmer-Analyst
			Computer Programmer-Jims
			Corrections Classification Specialist II
			Development Plan Coordinator
			Environmental Program Coordinator
			Emergency Management Specialist (Cema)
			Field Superintendent
			Internal Auditor I
			Legal Assistant II
			Network Technician II

Grade	Min	Max	Job Title
23			Operations Analyst
			Paralegal/Administrative Assistant
			Payroll Administrator
			Personal Property Auditor
			Probation/Training Officer
			Probation Officer III
			Probation Program Manager
			Public Information Officer (Pio)
			Recreation Superintendent
			Resource Center Activity Coordinator
			Resource/Education Officer
			Solid Waste Program Coordinator
			Sr Building Maintenance Supervisor I
			Sr Computer Field Technician
			Sr Quality Control Technician
			Water/Sewer Contr Administrator
24	45,567	72,011	Administrative Assistant To Sheriff
			Assistant Clerk/Probate Court
			Assistant Delinquent Tax Administrator
			Assistant Park Maintenance Superintendent
			Community Relations Coordinator
			Construction Superintendent
			Corrections Program Manager
			Disabilities Services Coordinator
			Driver Training Officer
			Ems Contract Administrator
			Facilities Manager
			GIS Analyst
			Lead Buyer
			Maintenance Supervisor/Electronics Tech
24			Mental Health Court Clinician /Coordinator
			Network Systems Technician/Analyst
			Network Systems Technician/Engineer
			Operations Manager
			Pilot/Mechanic
			Position Control Specialist
			Public Information Officer (PIO)
			Sheetrock Hang/Finis
			Special Property Appraiser
			Sr Contract Administrator
			Sr Procurement Specialist
			Accountant II
			Administrative Assistant to Chairman/BoE Liaison
			Administrative Superintendent
			Administrative Support Manager

Grade	Min	Max	Job Title
25	47,850	75,602	Administrative Support Service Manager-Da
			Administrative Services Manager
			Appraiser IV
			Assistant Deputy Clerk
			Assistant To County Manager/Admin Services
			Bridge Superintendent
			Codes Inspector Iv
			Clerk Magistrate Court
			Computer Systems Administrator
			Corrections Records Manager
			Corrections Transition Coordinator
			Crisis Intervention Coordinator
			Dependency Treatment Court Coordinator
			Deputy Coroner
			Dui Court Coordinator
			Employee Benefits Coordinator
			Employee Wellness Coordinator
			Family Dependency Treatment Court Coordinator
			Fixed Assets Management Analyst
			GIS Coordinator
			Human Resources Analyst III
			Junior Systems Administrator
			Legal Assistant III
			Maintenance Superintendent
			Mental Health Court Coordinator
			Minority/Women Business Enterprise Coordinator
			Management Analyst
			Network Technician III
			Probation Officer IV
			Probation Officer IV - Chins Coordinator
			Recreation Facility Manager
			Tax Accountant II
26	50,223	79,362	Assistant Bldg. Maintenance & Operations Superintendent
			Assistant Juvenile Court Administrator
			Assistant Victim Witness Director
			Chief Pilot
			Classification And Compensation Analyst
			Compensation And Benefits Administrator
			Conflict Resolution Coordinator
			Corrections Compliance Manager
			Court Psychologist
			Delinquent Tax Administrator
			Deputy Court Administrator I
			GIS /ICS Supervisor

Grade	Min	Max	Job Title
26	50,223	79,362	Intake Supervisor
			Investment Officer
			Jail Maintenance Superintendent
			Motor Vehicle Administrator
			Network Systems Administrator I
			Network Technician Supervisor
			Office Automation Analyst
			Panel Coordinator
			Park Maintenance Superintendent
			Probation Supervisor
			Property Tax Administrator
			Special Projects Accountant
			Sr Budget Management Analyst
			Supervisor Personal/Real Property
			Support Services/Mapping Supervisor
			Systems Analyst I
			Tax Accounting Supervisor
			Water/Sewer Maintenance Superintendent
27	52,741	83,336	Assistant Chief Deputy/Admin
			Assistant To Chairman
			Assistant To Da/Admin Support Services
			Assistant To Da/Legal Support Services
			Chief Technical Manager
			Civil Engineer I
			Deputy Emergency Management Director (Cema)
			Garage Superintendent
			Maintenance & Operations Manager
			Network Systems Administrator II
			Network Communications Manager
			Traffic Engineer
28	55,370	87,476	Accounting Supervisor
			Assistant Clerk/Chief Deputy
			Assistant Budget Officer
			Assistant Deputy Chief Appraiser/Personal Property
			Assistant Deputy Chief Appraiser/Real Property
			Assistant Deputy Chief Appraiser/Support Services
			Benefits Manager
			Bldg. Maintenance & Operations Superintendent
			Compensation & Compliance Manager
			Construction Manager
			Deputy Court Administrator II
			Director-Victim Witness
			Financial/Report Accountant
			Internal Auditor II
			It Services Division Administrator

Grade	Min	Max	Job Title
28			Magistrate Court Administrator/Clerk Of Court
			On-Site Rep O/A
			Personal Property Division Administrator
			PIO/Grant Writer
			Project Manager
			Public Safety Contract Administrator
			Quality Control/Billing Administrator
			Quality Control/Mapping Administrator
			Recreation Manager
			Security System Administrator
			Senior Accountant
			Support Services Division Administrator
29	58,123	91,840	Assistant Mosquito Control Director
			Assistant Chief Deputy Tax Commissioner
			Assistant Purchasing Director
			Chief Of Staff
			Civil Engineer II
			Deputy Chief Appraiser
			Employee Services/Training Mgr
			Election Supervisor
			Flood Plain Administrator
			Jims Project Coordinator
			Legal Assistant Iv
			Risk Manager
			SharePoint Administrator
			Sr. Project Analyst
			Systems Analyst II
			Technical Systems Manager
			Voter Registration Director
			Webmaster
30	61,033	96,428	Assistant Director-Bldg. Safety
			Chief Deputy Tax Commissioner
			Manager - Fleet Operations
31	64,076	101,240	Assistant Hr Dir/Employee Svcs & Training Manager
			Budget Officer
			Chief Accountant
			Civil Engineer III
			Financial Services Manager
			Financial Services Manager - Sheriff
			Park Services Manager
32	67,288	106,320	Chief Clerk/Court Administrator
			Senior Engineer
			State Court Administrator
			Systems Analyst III

Grade	Min	Max	Job Title
33	70,646	111,625	Assistant Finance Director Assistant County Engineer Assistant County Attorney Assistant Info Cptr Sv Dir Assistant Jail Administrator Deputy Dir Pw & Park Services Construction Project Manager/Eng Indigent Defense Director Occupational Safety Director Purchasing Director
34	74,182	117,208	Court Administrator Director Of Drug Enforcement Emergency Management Director GIS Administrator Juvenile Court Administrator Mosquito Control Director Project Manager -Erp Implementation State Court Administrator
35	81,600	128,928	Public Works & Park Services Director
36	89,759	141,820	Director Building Safety & Regulatory Services ICS Director Internal Audit Director Police Chief
37	98,735	156,001	County Engineer Finance Director Human Resources Director
38	108,609	171,602	Assistant County Manager
50	28,125	46,399	Accounting Technician
51	32,397	56,422	Senior Accounting Technician
60	47,838	75,536	Assistant District Attorney I Assistant District Attorney I - S
61	51,289	80,985	Assistant District Attorney II Assistant District Attorney II - S
62	56,594	91,738	Assistant District Attorney III Assistant District Attorney III-S
63	65,463	101,344	Assistant District Attorney IV Assistant District Attorney IV-S Chief Assistant District Attorney-S
66	28,044		Administrative Assistant I-DA
67	33,367		Administrative Assistant II- DA
68	38,626		Administrative Assistant III-DA
69	44,713		Administrative Assistant IV-DA
70	27,978	41,128	Data Analyst
71	29,376	44,028	Child Support Specialist I

Grade	Min	Max	Job Title
72	32,375	48,520	Child Support Specialist II
73	36,400	53,512	Legal Aide-Child Support
74	38,233	56,185	Assistant Director-Child Support
75	42,136	61,925	Deputy Director-Child Support
76	56,429	82,961	Child Support Recovery Administrator
78	35,750		Administrative Assistant IV-State
80	31,105	33,841	Deputy Corrections Officer Deputy Sheriff Eis-K-9 Liaison Officer Police Officer
81	33,841	53,364	Advance Police Officer Deputy Corrections Officer/Advance Deputy Sheriff/Advance
82	37,564	59,029	Child Support Investigator I Criminal Investigator I Deputy Corrections Officer/Corporal Deputy Sheriff/Corporal Police Corporal
83	42,371	66,598	Child Support Investigator II Criminal Investigator II Deputy Sheriff/Sergeant Telecommunications Officer Deputy Sheriff/Sergeant Police Sergeant
84	47,298	74,290	Criminal Investigator III Deputy Corrections Officer/Lieutenant Deputy Sheriff/Lieutenant Police Lieutenant
85	52,659	82,750	Deputy Sheriff/Captain Police Captain
86	64,746	101,704	Chief Criminal Investigator Deputy Sheriff/Major Police Major
87	70,763	111,586	Assistant Jail Administrator Lieutenant Colonel
88	77,840	122,746	Colonel Jail Administrator
89	85,624	135,021	Chief Deputy/Undersheriff

The following definitions of terms are presented to facilitate understanding of the narrative discussions and illustrations included in this text and the terminology generally employed in governmental budgeting, accounting, auditing, and financial reporting.

A.C.C.G. – Association of County Commissioners of Georgia

ACCOUNTING PERIOD – The period at the end of which and for which financial statements are prepared.

ACCOUNTING PROCEDURES – All processes which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

ACCOUNTING SYSTEM– The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

ACCRUAL BASIS OF ACCOUNTING – The basis of accounting, under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ACCRUED EXPENSES – Expenses incurred and recorded but not due for payment until a later date.

ACTIVITY – A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, "food inspection" is an activity performed in the discharge of the "health" function.

ADA – American Disabilities Act

ADOPTED (APPROVED) BUDGET – The funds appropriated by the legislative body at the beginning of the year.

AD VALOREM TAX – A tax based on the value of property.

AGENCY FUND – A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds.

ALLOCATE – To divide a lump-sum appropriation into parts which are designated for expenditures by specific organization units and/or for specific purposes, activities, or objects.

ALLOTMENT – Part of an appropriation which may be encumbered or expended during an allotment period.

APPRAISE – To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

ASSESS – To value property officially for the purpose of taxation.

ASSESSED VALUATION – A stated percentage of the fair market value.

ASSESSED VALUE – The value at which property is taxed. The assessed value in the State of Georgia is 40% of the fair market value.

ASSETS – Resources owned or held by governments which have monetary value.

AUDIT – A methodical examination of utilization of resources. It concludes in a written report of its finding. An audit is a test of management's accounting system to determine the extent to which internal accounting controls are both available and being used.

AUTHORITY – A government or public agency created to perform a single function or a restricted group of related activities. Usually such units are financed from service charges, fees, and tolls, but in some instances they also have taxing powers.

BALANCE SHEET – The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

BALANCED BUDGET – A budget is balanced when the sum of estimated revenues and appropriated fund balances are equal to appropriations.

BOND – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Bonds are typically used for long-term debt.

BUDGET – A financial operating plan for a given period which displays the estimated expenditures to provide services or to accomplish a purpose during that period together with the estimated sources of revenue (income) to pay for those expenditures.

BUDGET CALENDAR – The schedule of key dates which the local government follows in the preparation, adoption, and administration of the budget.

BUDGET DOCUMENT – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE – A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

BUDGET RESOLUTION – The official enactment by the legislative body legally authorizing local government officials to obligate and expend resources.

BUDGET STRUCTURE – The manner in which the budget is organized; often determined by the size, the form of government and the amount of services provided.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CHATHAM APPRENTICE PROGRAM (CAP) – Work program established to recruit and manage unemployed or underemployed residents to complete Life Skills/Work Ethics Training for sustainable employment.

CAPITAL BUDGET – A spending plan for the acquisition of capital assets, such as roads, buildings, water and sewer infrastructure, land, and equipment.

CAPITAL GRANTS – Grants which are restricted by the grantor for the acquisition and/or construction of fixed assets.

CAPITAL OUTLAYS – Expenditures which result in the acquisition of or addition to fixed assets. Within the departmental operating budget these types of expenditures would be over $5,000. Within the Capital Improvement Program these types of expenditures would have a minimum threshold of $25,000.

CAPITAL PROJECTS FUND – A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

CASH – An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

CASH BASIS OF ACCOUNTING – A basis of accounting under which transactions are recognized only when cash changes hands.

CHATHAM AREA TRANSIT (CAT) – Provider of public transportation.

(CEMA) CHATHAM EMERGENCY MANAGEMENT AGENCY – County agency responsible for protection of lives and property from the threat of major emergencies and disasters, both natural and manmade. Provide emergency assistance in time of disaster by providing community-wide leadership, guidance, support and coordination in the areas of mitigation, preparedness, response and recovery.

CGRDC – Coastal Georgia Regional Development Commission

CAPITAL IMPROVEMENT PROGRAM (CIP) – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise.

CLASSIFIED POSITIONS – Positions subject to the position classification plan which assigns positions to a specific class based on an analysis of the tasks, duties, and responsibilities of the position along with the required qualifications, knowledge, and skills, and carry the same salary range.

CMSA – Consolidated Metropolitan Statistical Area; a geographic entity defined by the federal Office of Management and Budget for use by federal statistical agencies. An area becomes a CMSA if it meets the requirements to qualify as a metropolitan statistical area, has a population of 1,000,000 or more, if component parts are recognized as primary MSA, and local opinion favors the designation.

CNT – Counter Narcotics Team

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) **–** the official annual report of a government. It includes five Combined Statements – Overview (the "liftable" General Purpose Financial

Statements) and basic financial statements for each individual fund and account group prepared in conformity with (GAAP) and organized into a financial reporting pyramid.

COUNTY TAX RATE – Rate applied to the value of the property to determine the amount of taxes owed on it.

DCA – Department of Community Affairs

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

DEBT LIMIT – The maximum amount of gross or net debt which is legally permitted.

DEFICIT – (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period.

DEPRECIATION – Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

DIGEST GROWTH – Increase in the assessed value of taxable property in the County.

E911 – Emergency Telephone System

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUND – A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXCISE TAXES – Also known as selective sales taxes. There are three basic types; benefit based excise tax attempts to recover the cost of providing a service to those who use it, such as hotel/motel tax, privilege taxes such as business/occupation taxes, and sumptuary tax, such as the alcohol (sin) taxes.

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays used in funds that are accounted for on the modified accrual basis of accounting. (Governmental funds)

EXPENSES – Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures used in funds that are accounted for on the accrual basis of accounting. (Proprietary funds)

FAIR MARKET VALUE – What the property would bring if it were sold on the open market at the usual value.

FISCAL YEAR – 12 - month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FIXED ASSETS – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FIXTURES – Attachments to buildings which are not intended to be removed and which cannot be removed without damage to the buildings.

FUNCTION – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public health is a function.

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE – The difference between revenues and expenditures.

FY – Fiscal Year

GAAP – General Accepted Accounting Principals

GASB – Governmental Accounting Standards Board

GENERAL FUND – The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS – Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GENERAL REVENUE – The revenues of a government other than those derived from and retained in an enterprise.

GOVERNMENTAL ACCOUNTING – The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

GOVERNMENTAL FUNDS – Funds general used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT – A contribution of assets (usually cash) from one government unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and required distinctive reporting.

(HAZ MAT) HAZARDOUS MATERIAL –Term used for the program of hazardous material clean up.

HOMESTEAD EXEMPTION – A reduction in real property valuations for people living on their land.

(ICS) INFORMATION AND COMMUNICATION SERVICES – County department responsible for service, design, implementation and maintenance of the automated systems and hardware throughout the county government.

IDC – Indirect Cost; an expense that is not directly connected to a specific operation or function but is incurred in support of that operation or function.

IMPROVEMENTS – Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers.

INTERNAL AUDIT – An independent appraisal activity within an organization for the review of operations as a service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls.

INTERNAL SERVICE FUND – A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INVENTORY OF SUPPLIES – An asset account which reflects the cost of supplies on hand for use in operations.

LEGAL DEBT MARGIN – The net amount of external financing resources that is available to the jurisdiction through the issuance of General Obligation bonds. In Georgia, the constitutional debt limit for GO bonds for counties is 10 percent of the assessed value of taxable property.

LIABILITIES – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

(LOST) LOCAL OPTION SALES TAX – A voter approved 1% sales tax collected from retailers in Chatham County.

MAJOR FUND – Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10 percent of the revenues or expenditures of the appropriated budget.

MILLAGE RATE – A factor, when applied to the appraised value of a parcel of property, determines the tax due. The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways (1) revenues are not recognized until they are measurable and available, and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

M&O – Maintenance and Operations

MPC – Metropolitan Planning Commission

MSA – Metropolitan Statistical Area; a geographic entity defined by the federal Office of Management and Budget for use by federal statistical agencies, based on the concept of a core area with a large population nucleus, plus adjacent communities having a high degree of economic and social integration with that core.

M/WBE – Minority/Women Business Enterprise

NET ASSETS – An account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

NON-CLASSIFIED POSITIONS – Positions not subject to the position classification plan.

NON MAJOR FUND – A fund that does not meet the criteria for a major fund as defined.

(OPEB) OTHER POST EMPLOYMENT BENEFITS – Benefits provided to retired employees other than their pensions (i.e. health, life, and dental insurance).

OPERATING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget (the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. Where not required by law the annual operating budgets are essential to sound financial management and should be adopted by every government.

ORDINANCE – A formal legislative enactment by the governing board of the County. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the local government to which it applies.

PAY-AS-YOU-GO BASIS – A term used to describe the financial policy of a government which finances all of its capital outlays from current revenues rather than by borrowing.

PROPERTY TAXES – Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

RESERVE – (1) An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

RESOLUTION – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

RESTRICTED ASSETS – Monies or other resources, the use of which is restricted by legal or contractual requirements.

RETAINED EARNINGS – A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

REVENUE BONDS – Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues.

REVENUES – Sources of income received during a fiscal year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sale of fixed assets.

ROLLBACK RATE – A tax rate calculated to offset growth in the tax digest due to reassessment of property. It is equal to the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments. The intent is to keep the tax bill to the property owner level from year to year.

SAGIS – Savannah Area Geographic Information System

SCMPD – Savannah Chatham Metropolitan Police Department

SPECIAL ASSESSMENT – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

SPECIAL DISTRICT – An independent unit of local government organized to perform a single governmental function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes.

SPECIAL REVENUE FUND – 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.

SPECIAL PURPOSE LOCAL OPTIONS SALES TAX (SPLOST) – An optional sales tax of one cent per dollar approved by local referendum. Proceeds are used for capital projects and debt retirement. The referendum authorizes collection for a specific period.

SPECIAL SERVICE DISTRICT (SSD) – A defined area within the county where special services are rendered and the costs of the special services are paid from revenues collected from service charges imposed within that area.

(TANs) TAX ANTICIPATION NOTES – Note (sometimes called warrants) issued in anticipation of collection of taxes. Usually retireable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

TAX DIGEST – A listing of the total taxable value (i.e. fair market value) of all property, real and personal, in the County.

TAX RATE – The amount of tax stated in terms of a unit of the tax base; for example, 25 mill per dollar of assessed valuation of taxable property.

TAX RETURN – Form used to report taxable income and property.

TAXES – Compulsory charges levied by a government for the purpose of financing services.

(ZBB) ZERO-BASED BUDGET – A budgeting process that asks managers to build a budget from the ground up, starting from zero.

ALTERNATIVE DISPUTE RESOLUTION .83, 272
ANIMAL 64, 69, 84, 85, 181, 184, 271
ASSESSED VALUATION 319
ASSESSOR.....83, 86, 110, 271
BOARD OF EQUALIZATION.51, 83, 110, 272
BUDGET CALENDAR.....32, 319
CAPITAL IMPROVEMENT PROGRAM....321
CAPITAL PROJECTS FUND.....320
CAT 18, 78, 85, 184, 232, 235, 247, 271, 320
CHATHAM AREA TRANSIT.....18, 32, 45, 65, 66, 69, 184, 240
CHATHAM AREA TRANSIT.....46, 248, 320
CHATHAM EMERGENCY MANAGEMENT AGENCY (CEMA) 17, 181, 300
CIP 30, 32, 61, 62, 65, 68, 69, 70, 82, 85, 147, 183, 191, 204, 212, 218, 229, 233, 240, 245, 246, 273, 287, 292, 294, 321
CLERK OF SUPERIOR COURT 83, 271
CNT 18, 64, 69, 77, 153, 308, 321
COUNTER NARCOTICS TEAM....18, 84, 153, 271, 321
COURT.....12, 16, 17, 50, 65, 68, 70, 78, 81, 83, 84, 85, 101, 110, 125, 129, 130, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 180, 182, 184, 189, 191, 195, 196, 203, 206, 232, 235, 271, 272, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315
COURT ADMINISTRATION 83, 125, 271
DETENTION 12, 14, 16, 62, 63, 65, 70, 84, 213, 271
DISTRICT ATTORNEY ..16, 83, 149, 271, 315, 316
EMPLOYMENT DATA.....276
ENGINEERING 14, 17, 191, 194, 306, 307, 308
ENTERPRISE FUND.....322
FINANCE ...7, 13, 15, 30, 31, 32, 52, 64, 69, 83, 97, 182, 191, 197, 203, 249, 271, 283, 284, 285, 287, 294, 297, 298, 299, 300, 301, 303, 309, 315
FLEET OPERATIONS.....83, 272, 314
GENERAL FUND.....12, 45, 46, 74, 82, 86, 322
GOVERNMENT FINANCE OFFICERS ASSOCIATION.....7
HEALTH DEPARTMENT.....59, 65, 68, 69, 84, 181, 235, 240, 271
HOMESTEAD EXEMPTION.....323
HUMAN RESOURCES 14, 52, 83, 105, 182, 191, 203, 271, 307, 308, 309, 310, 312, 315
ICS.....12, 13, 15, 64, 69, 83, 119, 271, 313, 315
INDIGENT 78, 84, 180, 181, 271, 308, 315
JUVENILE 16, 68, 70, 84, 85, 145, 149, 184, 218, 222, 235, 271, 310, 313, 315
LABOR FORCE.....276
LEGAL DEBT MARGIN.....71, 324
M/WBE.....178, 324
MAGISTRATE .81, 83, 135, 141, 271, 312, 314
MILLAGE RATE.....271, 324
MOSQUITO CONTROL .13, 53, 64, 72, 84, 85, 167, 181, 182, 183, 271, 272, 305, 308, 314, 315
PAY-AS-YOU-GO BASIS 325
POPULATION 275
PROBATE 78, 83, 143, 180, 272, 311
PUBLIC DEFENDER 17, 78, 84, 271
PUBLIC WORKS.13, 14, 15, 34, 37, 54, 57, 65, 67, 75, 84, 186, 187, 191, 232, 236, 272, 308, 315
PURCHASING.....13, 64, 69, 83, 99, 272, 296, 306, 307, 314, 315
RECREATION12, 34, 37, 54, 67, 68, 69, 70, 75, 84, 218, 221, 268, 271, 305, 306, 309, 311, 313, 314
RESERVE 256, 325
REVENUES 54, 57, 188, 189, 190, 215, 219, 225, 229, 234, 239, 248, 249, 259, 291, 292, 293, 325
ROLLBACK RATE 325
SAFETY NET 16, 84, 181, 273
SHERIFF 17, 53, 77, 78, 79, 81, 84, 85, 158, 167, 191, 203, 205, 271, 307, 311, 315, 316
SPECIAL PURPOSE LOCAL OPTIONS SALES TAX (SPLOST.....326
SPECIAL REVENUE FUND.....326
SPECIAL SERVICE DISTRICT .5, 12, 46, 185, 285, 326
TAX COMMISSIONER 12, 45, 49, 64, 83, 271, 314
TAX DIGEST.....45, 326
TAX RATE.....321, 326
TAXES 44, 45, 322, 325, 326
TRANSPORTATION 278
VICTIM WITNESS.83, 133, 272, 309, 313, 314
VOTER.....79, 83, 272, 309, 314