



**AGENDA ITEM: 10.3**

**AGENDA DATE: June 27, 2025**

**TO: Chairman and Members of the Board**  
**THRU: Michael A Kaigler, County Manager**  
**FROM: Amy Davis, Finance Director**

*Michael A. Kaigler*

*Amy J. Davis*

**ISSUE:**

To adopt the Fiscal Year 2026 budget resolution and Tax Year 2025 millage levy resolution for the General Fund M&O pursuant to O.C.G.A. 48-5-32.1, and approve submittal of the Tax Year 2025 property tax digest to the Georgia Department of Revenue for approval, including Form PT-35 County Millage Rate Certification and Form PT 32.1 Computation of Millage Rate Rollback Percentage Increase in Property Tax for Tax Year 2025. The adopted millage rate will be 10.518.

**BACKGROUND:**

Chatham County is required by law to adopt balanced annual budgets for its General Fund, Special Service District Fund, Special Revenue Fund, and Debt Service Funds. Project length budgets can be adopted for Capital Improvement Funds.

**FACTS AND FINDINGS:**

1. The Fiscal Year 2026 Recommended Budget was distributed to the Board on May 23, 2025. The total General Fund Recommended Budget was \$311,394,068.
2. A public hearing was held during the Chatham County Commission meeting on June 13, 2025. The proposed budget was made available on the County's website.
3. By law, Chatham County is required to wait one week after the public hearing before adopting the resolutions. Budget adoption was advertised On Monday, June 16, 2025, in the *Savannah Morning News* for adoption on Friday, June 27, 2025.
4. If the proposed budget and millage rate are not adopted on Friday, June 27, 2025, the Board must revise the budget and millage levy calendar and re-advertise at least fourteen days prior to millage adoption in accordance with state law.
5. The General Fund recommended millage rate is 10.518 mills, which is unchanged from the 2024 adopted millage rate. The published net millage rate of 10.518 is greater than the rollback rate of 10.176 calculated by the Tax Assessor's office on Form PT 32.1.
6. Because the recommended millage rate exceeds the rollback rate, three public hearings were required prior to millage adoption. The Board has held two public hearings on the millage rate, both on June 18, 2025. The third hearing is scheduled for June 27, 2025.
7. The current tax digest and five-year history advertisement was published on June 11, 2025 in the *Savannah Morning News* as required by state law. The current tax digest and five-year history advertisement also includes a computation for a rollback millage associated with the collection of local option sales tax as required by O.C.G.A. 48-8-91. Note that this rollback rate is different from the millage rollback rate calculated by the Tax Assessor's office. It is computed to be 1.423 mills and is included in the millage levy resolution as required by state law.
8. The recommended budget was revised as follows and is detailed in Attachment I:

- a. An increase of \$14,992 for reclassifications.
  - b. An increase of \$113,000 for an agreement with the Coastal Regional Commission for transportation services.
  - c. Decrease contingency account \$127,992.
9. A listing of new positions in the proposed budget are shown in Attachment II.
  10. The Revenue and Expenditure summaries are listed in Attachment III.
  11. Funding recommendations for the Blueprint program are listed in Attachment IV.

**BLUEPRINT ALIGNMENT:**

Quality of Life – transparency in government.

**FUNDING:**

Funding sources are identified in the budget resolution. Further detail is on file in the Chatham County Finance Department.

**ALTERNATIVES:**

1. Adoption of the Fiscal Year 2026 General Fund M&O budget resolution of \$311,394,068 and the Tax Year 2025 millage resolution for a millage rate of 10.518 mills and certify Form PT-35 County Millage Rate Certification and Form PT-32.1 Computation of Millage Rate Rollback Percentage Increase in Property Taxes for Tax Year 2025. The millage resolution and budget resolution are attached.
2. Provide other direction.

**POLICY ANALYSIS:**

State law requires that annual budgets be adopted by the Board of Commissioners for its General Fund, Special Revenue Funds, and Debt Service Funds. Project-length budgets should be adopted for Capital Project Funds. State law also requires that the Board adopt a tax levy resolution annually for submission of the digest to the State of Georgia Department of Revenue (O.C.G.A. 48-5-302). Georgia law further specifies methods of publication of the County ad valorem tax rate (O.C.G.A. 48-5-32 and 48-5-32.1).

**RECOMMENDATION:**

That the Board approve Alternative 1.

#C: General fund combined attachments

Amy Davis	Completed	06/23/2025 9:24 AM
Linda Cramer	Completed	06/23/2025 6:44 PM
Danielle Hillery	Skipped	06/20/2025 12:31 PM
Out of the office.		
Michael A. Kaigler	Completed	06/24/2025 4:58 PM
Board of Commissioners	Pending	06/27/2025 9:30 AM

Attachment I

Revisions to the Proposed FY2026 General Fund M&O Budget

<b>Proposed Revenue</b>	<b>\$311,394,068</b>
<b>Revised Revenues</b>	<b><u>\$311,394,068</u></b>
<b>Proposed Expenditures</b>	<b>\$311,394,068</b>
Clerk of Superior Court	14,992
Coastal Regional Commission (Transportation Services)	113,000
Contingency	-127,992
<b>Revised Expenditures</b>	<b><u>\$311,394,068</u></b>

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&O)

Attachment II

FY2026 Recommended New Positions

General Fund		
Department	Position Title	# of Positions
CEMA	Business Analyst I (Effective 1/1/26)	1
Project Management ***	Business Systems Analyst II	1
Project Management ***	Project Manager	1
Probate Court	Court Administrator (Part-Time)	1
Public Defender	Forensic Social Worker	1
Henderson	Maintenance Supervisor	1
Civil Rights Museum	Tour Guide	1
Civil Rights Museum	Associate Museum Director	1
Parks/Recreation	Administrative Superintendent	1
Weightlifting Center	Recreation Aide (Part-time Temporary)	2
Facilities Maintenance	Custodian III	3
Facilities Maintenance	HVAC Preventive Maintenance Mechanic	1
Facilities Maintenance **	Maintenance Worker IV	1
Facilities Maintenance **	Building Maintenance Mechanic	1
Facilities Maintenance **	Security Project Manager ( Part-time Temporary)	1
Behavioral Health Unit	Licensed Clinician	1
Behavioral Health Unit	Community Paramedic II	1
Clerk of Superior Court	Deputy Clerk III	1
Clerk of Superior Court	Accountant II	1
Sheriff*	Deputy Sheriff	10
	<b>Total General Fund</b>	<b>32</b>

\* Positions for Trial Court Security: 20 positions were approved effective 1/1/2025 for a total of 30

\*\* Trial Court Building

\*\*\* There is no budgetary effect, Temporary positions transitioning to Regular Full-Time

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## Attachment III

## REVENUES - GENERAL FUND

Org	Object	Account Description	FY2024 Actual	FY2025 Revised	FY2026 Proposed	Increase / Decrease	% Change
<b>General Property Taxes</b>							
100	311100	REAL PROPERTY-CURRENT YR	152,712,144	170,858,477	192,520,068	21,661,591	12.68%
100	311120	PROP TAX CUR-TIMBER	-	5,000	-	(5,000)	-100.00%
100	311200	REAL PROPERTY - PRIOR YEARS	11,667,811	9,253,399	9,500,000	246,601	2.66%
100	311310	PERSONAL PROP-MOTOR VEHIC	658,769	700,000	550,000	(150,000)	-21.43%
100	311311	AAV COMMERCIAL VECHICLES	361,459	400,000	350,000	(50,000)	-12.50%
100	311315	TITLE AD VALOREM TAX	7,044,086	7,500,000	7,500,000	-	0.00%
100	311320	PERSONAL PROP-MOBILE HOME	281,831	300,000	250,000	(50,000)	-16.67%
100	311340	INTANGIBLE TAX	28,203,895	30,549,358	30,500,000	(49,358)	-0.16%
100	311341	INTANGIBLE - SUPERIOR CT	1,992,226	2,500,000	2,000,000	(500,000)	-20.00%
100	311390	PERSONAL PROP-OTHER	5,278	4,770	8,000	3,230	67.71%
100	311400	PERSONAL PROPERTY PRIOR YRS	2,318,610	6,000,000	5,000,000	(1,000,000)	-16.67%
100	311405	AD VALOREM PY RR EQ	249,962	245,000	245,000	-	0.00%
100	311600	REAL ESTATE TRANSFER TAX	1,378,869	1,500,000	1,300,000	(200,000)	-13.33%
<b>Total General Property Tax</b>			<b>206,874,940</b>	<b>229,816,004</b>	<b>249,723,068</b>	<b>19,907,064</b>	<b>8.66%</b>
<b>Sales &amp; Use Tax</b>							
100	313100	LOCAL OPTION (LOST TAX)	31,847,179	32,000,000	33,700,000	1,700,000	5.31%
100	314300	LOCAL OPTION MIXED DRINK	361,843	400,000	350,000	(50,000)	-12.50%
100	314500	ENERGY EXCISE TAX	3,193,122	5,200,000	3,200,000	(2,000,000)	-38.46%
100	314900	EXCISE TAX OTHER	4,159	7,000	5,000	(2,000)	-28.57%
<b>Total Sales &amp; Use Tax</b>			<b>35,406,304</b>	<b>37,607,000</b>	<b>37,255,000</b>	<b>(352,000)</b>	<b>-0.94%</b>
<b>Business Taxes</b>							
100	316300	FINANCIAL INSTT.-BANK	718,803	800,000	700,000	(100,000)	-12.50%
<b>Total Business Taxes</b>			<b>718,803</b>	<b>800,000</b>	<b>700,000</b>	<b>(100,000)</b>	<b>-12.50%</b>
<b>Penalties &amp; Interest</b>							
100	319110	PENALTIES/ INTEREST REAL	513,275	350,000	350,000	-	0.00%
100	319120	PENALTIES/ INTEREST PERSONAL	142,914	150,000	140,000	(10,000)	-6.67%
100	319500	PENALTIES/ INTEREST FIFA	539,317	400,000	500,000	100,000	25.00%
<b>Total Penalties &amp; Interest</b>			<b>1,195,506</b>	<b>900,000</b>	<b>990,000</b>	<b>90,000</b>	<b>10.00%</b>
<b>Licenses &amp; Permits</b>							
100	322400	MARRIAGE LICENSES	117,562	120,000	120,000	-	0.00%
100	322500	ANIMAL LICENSES	32,335	25,000	25,000	-	0.00%
100	322910	PISTOL PERMIT	190,487	200,000	200,000	-	0.00%
100	324300	LATE VEHICLE TAG PENALTY	62,731	65,000	65,000	-	0.00%
<b>Total Licenses &amp; Permits</b>			<b>403,114</b>	<b>410,000</b>	<b>410,000</b>	<b>-</b>	<b>0.00%</b>
<b>Intergovernmental</b>							
100	331100	FEDERAL - CATEGORICAL	682,632	450,000	450,000	-	0.00%
100	333000	FEDERAL - PMT IN LIEU OF TAX	130,444	125,000	125,000	-	0.00%
<b>Total Intergovernmental</b>			<b>813,076</b>	<b>575,000</b>	<b>575,000</b>	<b>-</b>	<b>0.00%</b>

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&amp;O)

## Attachment III

Org	Object	Account Description	FY2024 Actual	FY2025 Revised	FY2026 Proposed	Increase / Decrease	% Change
<b>Federal Payment in Lieu of Taxes</b>							
100	334110	STATE - CATEGORICAL	34,424	35,000	35,000	-	0.00%
100	334111	GA LAW CLERKS SUP CT	395,435	370,000	400,000	30,000	8.11%
100	334112	JUV CT JUDGES SALARY REIMB	150,000	150,000	150,000	-	0.00%
100	334113	PUBLIC DEFENDERS/JC OF GA	90,430	-	-	-	100%
100	335000	STATE - PAYMENT IN LIEU OF TAX	26,940	25,000	25,000	-	0.00%
100	335100	HOMEOWNERS TAX RELIEF GRANT	8,724,222	-	-	-	100%
<b>Total Federal Payment in of Taxes</b>			<b>9,421,451</b>	<b>580,000</b>	<b>610,000</b>	<b>30,000</b>	<b>5.17%</b>
<b>State Grants/Reimbursements</b>							
100	337000	LOCAL GOVERNMENTS	118,818	208,000	200,000	(8,000)	-3.85%
100	338000	LOCAL PMTS IN LIEU OF TAXES	583,110	450,000	450,000	-	0.00%
<b>Total State Grants/Reimbursements</b>			<b>701,928</b>	<b>658,000</b>	<b>650,000</b>	<b>(8,000)</b>	<b>-1.22%</b>
<b>Court Costs/Fees Charges</b>							
100	341110	BOND ADMINISTRATION FEES	125,740	70,000	70,000	-	0.00%
100	341190	COURT COST FEES AND CHARGES	581,800	550,000	550,000	-	0.00%
<b>Total Court Costs/Fees Charges</b>			<b>707,540</b>	<b>620,000</b>	<b>620,000</b>	<b>-</b>	<b>0.00%</b>
<b>Other Miscellaneous</b>							
100	341600	MOTOR VEHICLE TAG FEE	813,867	750,000	750,000	-	0.00%
100	341700	INDIRECT COST ALLOCATION FEE	1,445,791	162,424	-	(162,424)	-100.00%
<b>Total Other Miscellaneous</b>			<b>2,259,658</b>	<b>912,424</b>	<b>750,000</b>	<b>(162,424)</b>	<b>-17.80%</b>
<b>Other Government Fees</b>							
100	341910	ELECTION QUALIFYING FEES	65,168	-	-	-	100%
100	341940	COMMISSIONS ON TAX COLLECTIONS	470,586	550,000	500,000	(50,000)	-9.09%
100	341945	COMMISSION - PROPERTY TAX	6,175,023	5,600,000	6,000,000	400,000	7.14%
100	341950	COMMISSIONS - TAVT	552,970	550,000	550,000	-	0.00%
<b>Total Other Government Fees</b>			<b>7,263,747</b>	<b>6,700,000</b>	<b>7,050,000</b>	<b>350,000</b>	<b>5.22%</b>
<b>Charges for Service</b>							
100	342310	FINGERPRINT FEE	6,335	5,000	5,000	-	0.00%
100	342330	PRISONER HOUSING FEES	409,812	550,000	550,000	-	0.00%
100	342340	RANGE FEES	3,625	-	1,000	1,000	100%
100	342900	OTHER PUBLIC SAFETY FEES	192,655	150,000	175,000	25,000	16.67%
<b>Total Charges for Service</b>			<b>612,427</b>	<b>705,000</b>	<b>731,000</b>	<b>26,000</b>	<b>3.69%</b>
<b>Other Miscellaneous Fees</b>							
100	344130	SALE RECYCLED MATERIALS	4,366	1,000	1,000	-	0.00%
100	345201	HENDERSON FEES	1,280,777	1,150,000	1,200,000	50,000	4.35%
100	345202	HENDERSON TAXABLE SALES	83,958	70,000	80,000	10,000	14.29%
100	346110	ANIMAL CONTROL FEES	49,686	40,000	50,000	10,000	25.00%
100	346910	PASSPORT PROCESSING FEES	89,558	80,000	80,000	-	0.00%
100	346920	PASSPORT REVENUE - SUPERIOR CT	94,020	40,000	40,000	-	0.00%
<b>Total Other Miscellaneous Fees</b>			<b>1,602,364</b>	<b>1,381,000</b>	<b>1,451,000</b>	<b>70,000</b>	<b>5.07%</b>

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## Attachment III

Org	Object	Account Description	FY2024 Actual	FY2025 Revised	FY2026 Proposed	Increase / Decrease	% Change
<b>Culture &amp; Recreation Fees</b>							
100	347220	WEIGHT LIFTING CENTER FEES	-	-	24,000	24,000	100%
100	347510	AQUATIC CENTER PROGRAM FEES	693,183	550,000	600,000	50,000	9.09%
100	347900	OTHER RECREATION FEES	257,704	250,000	250,000	-	0.00%
100	347910	RECREATION RENTAL FEES	300,805	325,000	300,000	(25,000)	-7.69%
100	347915	RALPH MARK GILBERT CIV RIG MUS	86,933	150,000	85,000	(65,000)	-43.33%
100	349300	BAD CHECK FEE	3,307	-	-	-	100%
<b>Total Culture &amp; Recreation Fees</b>			<b>1,341,931</b>	<b>1,275,000</b>	<b>1,259,000</b>	<b>(16,000)</b>	<b>-1.25%</b>
<b>Fine &amp; Forfeitures</b>							
100	351110	SUPERIOR COURT FEES	1,356,949	1,800,000	1,500,000	(300,000)	-16.67%
100	351120	STATE COURT FEES	816,698	700,000	800,000	100,000	14.29%
100	351130	MAGISTRATE COURT FEES	1,367,708	1,200,000	1,400,000	200,000	16.67%
100	351160	JUVENILE COURT FEES	45	-	-	-	100%
100	351200	BOND FORFEITURES	76,361	50,000	50,000	-	0.00%
100	351420	JCA FINES	306,471	350,000	350,000	-	0.00%
<b>Total Fine &amp; Forfeitures</b>			<b>3,924,231</b>	<b>4,100,000</b>	<b>4,100,000</b>	<b>-</b>	<b>0.00%</b>
<b>Investments</b>							
100	361000	INTEREST REVENUE	5,005,952	3,300,000	3,000,000	(300,000)	-9.09%
100	362000	REALIZED GAIN/LOSS INVEST	4,209,210	3,000,000	1,000,000	(2,000,000)	-66.67%
100	363000	UNREALIZED GAIN/LOSS INV	458,119	-	-	-	100%
<b>Total Investment</b>			<b>9,673,281</b>	<b>6,300,000</b>	<b>4,000,000</b>	<b>(2,300,000)</b>	<b>-36.51%</b>
<b>Miscellaneous Revenues</b>							
100	381000	RENTS/ROYALTIES	170,739	235,000	170,000	(65,000)	-27.66%
100	389000	MISCELLANEOUS REVENUE	1,691,322	15,000	-	(15,000)	-100.00%
100	389001	OTHER REIMBURSEMENTS	933	-	-	-	100%
100	390254	TRANSFER IN FROM STORM FUND	-	483,541	-	(483,541)	-100.00%
100	390270	TRANS IN FR SSD FUND	235,124	350,000	350,000	-	0.00%
100	390575	TRANSFER IN FROM FIRE FUND	-	192,445	-	(192,445)	-100.00%
100	390625	TRANSFER IN FROM RISK MGT	3,724	-	-	-	100%
100	392100	SALE OF ASSETS	109,980	-	-	-	100%
100	393500	CAPITAL LEASE PROCEEDS	1,320,581	-	-	-	100%
<b>Total Miscellaneous Revenues</b>			<b>3,532,403</b>	<b>1,275,986</b>	<b>520,000</b>	<b>(755,986)</b>	<b>-59.25%</b>
<b>Fund Balance</b>							
			-	-	-	-	100%
<b>Total General Fund</b>			<b>286,452,705</b>	<b>294,615,414</b>	<b>311,394,068</b>	<b>16,778,654</b>	<b>5.70%</b>

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## Attachment III

## REVENUES - GENERAL FUND

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<b>General Property Taxes</b>							
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100	311120	PROP TAX CUR-TIMBER	-	5,000	-	(5,000)	-100.00%
100	311200	REAL PROPERTY - PRIOR YEARS	11,667,811	9,253,399	9,500,000	246,601	2.66%
100	311310	PERSONAL PROP-MOTOR VEHIC	658,769	700,000	550,000	(150,000)	-21.43%
100	311311	AAV COMMERICAL VECHICLES	361,459	400,000	350,000	(50,000)	-12.50%
100	311315	TITLE AD VALOREM TAX	7,044,086	7,500,000	7,500,000	-	0.00%
100	311320	PERSONAL PROP-MOBILE HOME	281,831	300,000	250,000	(50,000)	-16.67%
100	311340	INTANGIBLE TAX	28,203,895	30,549,358	30,500,000	(49,358)	-0.16%
100	311341	INTANGIBLE - SUPERIOR CT	1,992,226	2,500,000	2,000,000	(500,000)	-20.00%
100	311390	PERSONAL PROP-OTHER	5,278	4,770	8,000	3,230	67.71%
100	311400	PERSONAL PROPERTY PRIOR YRS	2,318,610	6,000,000	5,000,000	(1,000,000)	-16.67%
100	311405	AD VALOREM PY RR EQ	249,962	245,000	245,000	-	0.00%
100	311600	REAL ESTATE TRANSFER TAX	1,378,869	1,500,000	1,300,000	(200,000)	-13.33%
<b>Total General Property Tax</b>			<b>206,874,940</b>	<b>229,816,004</b>	<b>249,723,068</b>	<b>19,907,064</b>	<b>8.66%</b>
<b>Sales &amp; Use Tax</b>							
100	313100	LOCAL OPTION (LOST TAX)	31,847,179	32,000,000	33,700,000	1,700,000	5.31%
100	314300	LOCAL OPTION MIXED DRINK	361,843	400,000	350,000	(50,000)	-12.50%
100	314500	ENERGY EXCISE TAX	3,193,122	5,200,000	3,200,000	(2,000,000)	-38.46%
100	314900	EXCISE TAX OTHER	4,159	7,000	5,000	(2,000)	-28.57%
<b>Total Sales &amp; Use Tax</b>			<b>35,406,304</b>	<b>37,607,000</b>	<b>37,255,000</b>	<b>(352,000)</b>	<b>-0.94%</b>
<b>Business Taxes</b>							
100	316300	FINANCIAL INSTIT.-BANK	718,803	800,000	700,000	(100,000)	-12.50%
<b>Total Business Taxes</b>			<b>718,803</b>	<b>800,000</b>	<b>700,000</b>	<b>(100,000)</b>	<b>-12.50%</b>
<b>Penalties &amp; Interest</b>							
100	319110	PENALTIES/ INTEREST REAL	513,275	350,000	350,000	-	0.00%
100	319120	PENALTIES/ INTEREST PERSONAL	142,914	150,000	140,000	(10,000)	-6.67%
100	319500	PENALTIES/ INTEREST FIFA	539,317	400,000	500,000	100,000	25.00%
<b>Total Penalties &amp; Interest</b>			<b>1,195,506</b>	<b>900,000</b>	<b>990,000</b>	<b>90,000</b>	<b>10.00%</b>
<b>Licenses &amp; Permits</b>							
100	322400	MARRIAGE LICENSES	117,562	120,000	120,000	-	0.00%
100	322500	ANIMAL LICENSES	32,335	25,000	25,000	-	0.00%
100	322910	PISTOL PERMIT	190,487	200,000	200,000	-	0.00%
100	324300	LATE VEHICLE TAG PENALTY	62,731	65,000	65,000	-	0.00%
<b>Total Licenses &amp; Permits</b>			<b>403,114</b>	<b>410,000</b>	<b>410,000</b>	<b>-</b>	<b>0.00%</b>
<b>Intergovernmental</b>							
100	331100	FEDERAL - CATEGORICAL	682,632	450,000	450,000	-	0.00%
100	333000	FEDERAL - PMT IN LIEU OF TAX	130,444	125,000	125,000	-	0.00%
<b>Total Intergovernmental</b>			<b>813,076</b>	<b>575,000</b>	<b>575,000</b>	<b>-</b>	<b>0.00%</b>

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&amp;O)

## Attachment III

## REVENUES - GENERAL FUND

Org	Object	Account Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
<b>Federal Payment in Lieu of Taxes</b>							
100	334110	STATE - CATEGORICAL	34,424	35,000	35,000	-	0.00%
100	334111	GA LAW CLERKS SUP CT	395,435	370,000	400,000	30,000	8.11%
100	334112	JUV CT JUDGES SALARY REIMB	150,000	150,000	150,000	-	0.00%
100	334113	PUBLIC DEFENDERS/JC OF GA	90,430	-	-	-	100%
100	335000	STATE - PAYMENT IN LIEU OF TAX	26,940	25,000	25,000	-	0.00%
100	335100	HOMEOWNERS TAX RELIEF GRANT	8,724,222	-	-	-	100%
<b>Total Federal Payment in of Taxes</b>			<b>9,421,451</b>	<b>580,000</b>	<b>610,000</b>	<b>30,000</b>	<b>5.17%</b>
<b>State Grants/Reimbursements</b>							
100	337000	LOCAL GOVERNMENTS	118,818	208,000	200,000	(8,000)	-3.85%
100	338000	LOCAL PMTS IN LIEU OF TAXES	583,110	450,000	450,000	-	0.00%
<b>Total State Grants/Reimbursements</b>			<b>701,928</b>	<b>658,000</b>	<b>650,000</b>	<b>(8,000)</b>	<b>-1.22%</b>
<b>Court Costs/Fees Charges</b>							
100	341110	BOND ADMINISTRATION FEES	125,740	70,000	70,000	-	0.00%
100	341190	COURT COST FEES AND CHARGES	581,800	550,000	550,000	-	0.00%
<b>Total Court Costs/Fees Charges</b>			<b>707,540</b>	<b>620,000</b>	<b>620,000</b>	<b>-</b>	<b>0.00%</b>
<b>Other Miscellaneous</b>							
100	341600	MOTOR VEHICLE TAG FEE	813,867	750,000	750,000	-	0.00%
100	341700	INDIRECT COST ALLOCATION FEE	1,445,791	162,424	-	(162,424)	-100.00%
<b>Total Other Miscellaneous</b>			<b>2,259,658</b>	<b>912,424</b>	<b>750,000</b>	<b>(162,424)</b>	<b>-17.80%</b>
<b>Other Government Fees</b>							
100	341910	ELECTION QUALIFYING FEES	65,168	-	-	-	100%
100	341940	COMMISSIONS ON TAX COLLECTIONS	470,586	550,000	500,000	(50,000)	-9.09%
100	341945	COMMISSION - PROPERTY TAX	6,175,023	5,600,000	6,000,000	400,000	7.14%
100	341950	COMMISSIONS - TAVT	552,970	550,000	550,000	-	0.00%
<b>Total Other Government Fees</b>			<b>7,263,747</b>	<b>6,700,000</b>	<b>7,050,000</b>	<b>350,000</b>	<b>5.22%</b>
<b>Charges for Service</b>							
100	342310	FINGERPRINT FEE	6,335	5,000	5,000	-	0.00%
100	342330	PRISONER HOUSING FEES	409,812	550,000	550,000	-	0.00%
100	342340	RANGE FEES	3,625	-	1,000	1,000	100%
100	342900	OTHER PUBLIC SAFETY FEES	192,655	150,000	175,000	25,000	16.67%
<b>Total Charges for Service</b>			<b>612,427</b>	<b>705,000</b>	<b>731,000</b>	<b>26,000</b>	<b>3.69%</b>
<b>Other Miscellaneous Fees</b>							
100	344130	SALE RECYCLED MATERIALS	4,366	1,000	1,000	-	0.00%
100	345201	HENDERSON FEES	1,280,777	1,150,000	1,200,000	50,000	4.35%
100	345202	HENDERSON TAXABLE SALES	83,958	70,000	80,000	10,000	14.29%
100	345203	HENDERSON RENTAL FEES	-	-	-	-	100%
100	346110	ANIMAL CONTROL FEES	49,686	40,000	50,000	10,000	25.00%
100	346910	PASSPORT PROCESSING FEES	89,558	80,000	80,000	-	0.00%
100	346920	PASSPORT REVENUE - SUPERIOR CT	94,020	40,000	40,000	-	0.00%
<b>Total Other Miscellaneous Fees</b>			<b>1,602,364</b>	<b>1,381,000</b>	<b>1,451,000</b>	<b>70,000</b>	<b>5.07%</b>

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&amp;O)

## Attachment III

## REVENUES - GENERAL FUND

Org	Object	Account Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
<b>Culture &amp; Recreation Fees</b>							
100	347220	WEIGHT LIFTING CENTER FEES	-	-	24,000	24,000	100%
100	347510	AQUATIC CENTER PROGRAM FEES	693,183	550,000	600,000	50,000	9.09%
100	347900	OTHER RECREATION FEES	257,704	250,000	250,000	-	0.00%
100	347910	RECREATION RENTAL FEES	300,805	325,000	300,000	(25,000)	-7.69%
100	347915	RALPH MARK GILBERT CIV RIG MUS	86,933	150,000	85,000	(65,000)	-43.33%
100	349300	BAD CHECK FEE	3,307	-	-	-	100%
<b>Total Culture &amp; Recreation Fees</b>			<b>1,341,931</b>	<b>1,275,000</b>	<b>1,259,000</b>	<b>(16,000)</b>	<b>-1.25%</b>
<b>Fine &amp; Forfeitures</b>							
100	351110	SUPERIOR COURT FEES	1,356,949	1,800,000	1,500,000	(300,000)	-16.67%
100	351120	STATE COURT FEES	816,698	700,000	800,000	100,000	14.29%
100	351130	MAGISTRATE COURT FEES	1,367,708	1,200,000	1,400,000	200,000	16.67%
100	351160	JUVENILE COURT FEES	45	-	-	-	100%
100	351200	BOND FORFEITURES	76,361	50,000	50,000	-	0.00%
100	351420	JCA FINES	306,471	350,000	350,000	-	0.00%
<b>Total Fine &amp; Forfeitures</b>			<b>3,924,231</b>	<b>4,100,000</b>	<b>4,100,000</b>	<b>-</b>	<b>0.00%</b>
<b>Investments</b>							
100	361000	INTEREST REVENUE	5,005,952	3,300,000	3,000,000	(300,000)	-9.09%
100	362000	REALIZED GAIN/LOSS INVEST	4,209,210	3,000,000	1,000,000	(2,000,000)	-66.67%
100	363000	UNREALIZED GAIN/LOSS INV	458,119	-	-	-	100%
<b>Total Investment</b>			<b>9,673,281</b>	<b>6,300,000</b>	<b>4,000,000</b>	<b>(2,300,000)</b>	<b>-36.51%</b>
<b>Miscellaneous Revenues</b>							
100	381000	RENTS/ROYALTIES	170,739	235,000	170,000	(65,000)	-27.66%
100	389000	MISCELLANEOUS REVENUE	1,691,322	15,000	-	(15,000)	-100.00%
100	389001	OTHER REIMBURSEMENTS	933	-	-	-	100%
100	390254	TRANSFER IN FROM STORM FUND	-	483,541	-	(483,541)	-100.00%
100	390270	TRANS IN FR SSD FUND	235,124	350,000	350,000	-	0.00%
100	390575	TRANSFER IN FROM FIRE FUND	-	192,445	-	(192,445)	-100.00%
100	390625	TRANSFER IN FROM RISK MGT	3,724	-	-	-	100%
100	392100	SALE OF ASSETS	109,980	-	-	-	100%
100	393500	CAPITAL LEASE PROCEEDS	1,320,581	-	-	-	100%
<b>Total Miscellaneous Revenues</b>			<b>3,532,403</b>	<b>1,275,986</b>	<b>520,000</b>	<b>(755,986)</b>	<b>-59.25%</b>
<b>Total General Fund</b>			<b>286,452,705</b>	<b>294,615,414</b>	<b>311,394,068</b>	<b>16,778,654</b>	<b>5.70%</b>

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&amp;O)

# Attachment III

## EXPENDITURES - GENERAL FUND

Organization	Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
<b>General Government</b>						
<b>Legislative</b>						
1001110	BOARD OF COMMISSIONERS	1,049,638	1,196,081	1,443,751	247,671	20.1
1001115	YOUTH COMMISSION	39,562	50,000	50,000	-	0.0
1001130	CLERK OF COMMISSION	260,815	289,656	281,506	(8,150)	-2.1
	<b>Total Legislative</b>	<b>1,350,016</b>	<b>1,535,737</b>	<b>1,775,257</b>	<b>239,521</b>	<b>15.6</b>
<b>Executive</b>						
1001320	COUNTY MANAGER	1,232,690	1,620,707	1,716,469	95,763	5.9
	<b>Total Executive</b>	<b>1,232,690</b>	<b>1,620,707</b>	<b>1,716,469</b>	<b>95,763</b>	<b>5.9</b>
<b>Elections</b>						
1001400	ELECTIONS	2,011,212	2,002,805	2,261,980	259,175	12.9
1001401	VOTER REGISTRATION	1,877,716	2,005,461	2,080,036	74,575	3.7
	<b>Total Elections</b>	<b>3,888,928</b>	<b>4,008,267</b>	<b>4,342,016</b>	<b>333,749</b>	<b>8.3</b>
<b>General Administration</b>						
1001510	FINANCE	2,759,260	3,125,033	3,260,709	135,676	4.3
1001511	AUDIT CONTRACT	144,685	143,000	160,000	17,000	11.8
1001517	PURCHASING	731,928	895,167	1,033,254	138,087	15.4
1001520	STRATEGIC PLANNING	367,193	557,328	584,347	27,019	4.8
1001525	RESILIENCY DEPT	167,128	194,580	165,582	(28,998)	-14.9
1001530	COUNTY ATTORNEY	1,655,002	1,971,858	1,941,222	(30,636)	-1.5
1001535	INFO COMMUNICATIONS SYS	7,775,724	9,426,714	11,120,707	1,693,993	17.9
1001536	COMMUNICATIONS	908,800	797,514	990,000	192,486	24.1
1001540	HUMAN RESOURCES	2,298,712	2,623,947	2,545,840	(78,107)	-2.9
1001541	TEMP LABOR POOL	9,795	17,116	17,116	-	0.0
1001543	LEARNING AND DEVELOPMENT	-	201,922	262,716	60,794	30.1
1001545	TAX COMMISSIONER	6,436,471	7,701,552	7,586,014	(115,538)	-1.5
1001550	TAX ASSESSOR	6,754,232	8,096,986	8,095,197	(1,789)	-0.0
1001551	BOARD OF EQUALIZATION	229,730	371,215	370,538	(677)	-0.1
1001560	INTERNAL AUDIT	683,942	764,921	733,698	(31,223)	-4.0
1001565	FACILITIES MAINTENANCE	5,832,203	7,350,731	8,128,216	777,485	10.5
1001567	FLEET OPERATIONS	1,441,719	1,719,768	1,738,431	18,663	1.0
1001568	FUEL MANAGEMENT	12,187	-	-	-	0.0
1001569	UTILITIES	906,522	1,710,000	1,710,000	-	0.0
1001570	PUBLIC INFORMATION	890,565	1,062,877	1,012,835	(50,042)	-4.7
1001571	PROJECT MANAGEMENT	537,515	571,540	1,031,416	459,876	80.4
1001580	ADMINISTRATIVE SERVICES	1,363,070	1,461,204	1,622,450	161,246	11.0
	<b>Total General Administration</b>	<b>41,906,383</b>	<b>50,764,974</b>	<b>54,110,288</b>	<b>3,345,314</b>	<b>6.59</b>
	<b>Total General Government</b>	<b>48,378,016</b>	<b>57,929,683</b>	<b>61,944,030</b>	<b>4,014,347</b>	<b>6.93</b>
<b>Judicial</b>						
1002100	SUPERIOR COURT	3,908,380	4,561,332	4,624,942	63,610	1.39
1002110	COURT EXPENDITURES	778,613	1,443,358	1,440,327	(3,031)	-0.21
1002120	ALTERNATIVE DISPUTE RES	918	82,300	85,531	3,231	3.93%
1002180	CLERK OF SUPERIOR CT	-11,648	5,186,531	5,612,131	425,600	8.21%

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&O)

Attachment III

EXPENDITURES - GENERAL FUND

Organization	Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
1002181	CLERK OF SUPERIOR CT - PASSPORT	53,217	85,704	79,000	(6,704)	-7.8%
1002200	DISTRICT ATTORNEY	8,463,704	9,647,780	10,389,032	741,252	8.8%
1002210	VICTIM WITNESS	939,264	1,199,096	1,201,201	2,105	0.2%
1002300	STATE COURT	1,895,935	1,977,665	2,011,016	33,351	1.8%
1002310	STATE COURT CLERK	2,098,230	2,330,796	2,376,660	45,864	2.0%
1002320	DUI COURT	130,909	142,132	147,170	5,038	3.8%
1002400	MAGISTRATE COURT	2,114,986	2,350,675	2,328,715	(21,960)	-1.0%
1002450	PROBATE COURT	1,860,815	2,312,086	2,351,145	39,059	2.1%
1002451	PROBATE FILING FEES	192,230	280,000	280,000	-	0.0%
1002600	JUVENILE COURT	6,834,977	7,311,532	7,458,086	146,554	2.0%
1002620	JUVENILE INDIGENT DEFENSE	2,360,219	2,808,995	2,824,306	15,311	0.5%
1002700	GRAND JURY	4,145	8,700	8,700	-	0.0%
1002750	LAW LIBRARY	68,217	80,398	73,811	(6,587)	-8.2%
1002800	PUBLIC DEFENDER	4,712,846	5,455,105	5,947,240	492,135	9.0%
1002820	INDIGENT DEFENSE	2,651,855	3,259,235	3,313,812	54,577	1.7%
<b>Total Judicial</b>		<b>43,576,110</b>	<b>50,523,419</b>	<b>52,552,825</b>	<b>2,029,406</b>	<b>4.0%</b>
<b>Public Safety</b>						
1003222	COUNTER NARCOTICS	6,021,817	7,135,153	7,426,914	291,761	4.1%
1003251	MARINE PATROL	836,171	976,334	1,097,104	120,770	14.4%
1003252	CHATHAM COUNTY SWAT	171,827	275,011	273,377	(1,634)	-0.6%
1003290	HAZARDOUS MATERIALS	34,775	70,000	70,000	-	0.0%
1003300	SHERIFF	12,079,584	14,450,225	17,829,523	3,379,298	23.3%
1003326	DETENTION CENTER	60,158,867	64,016,093	66,086,356	2,070,263	3.2%
1003600	EMERGENCY MEDICAL SVC	1,454,056	1,842,420	1,790,210	(52,210)	-3.6%
1003700	CORONER	608,633	984,745	875,761	(108,984)	-11.0%
1003820	NON-EMERGENCY CALL CENTER	268,099	1,839,959	1,842,018	2,059	0.1%
1003910	ANIMAL CONTROL	2,005,370	2,371,095	2,442,241	71,146	3.0%
1003920	EMERGENCY MANAGEMENT	1,651,989	2,065,788	2,224,434	158,646	7.6%
1003921	EMERGENCY RADIO COMM	821,558	1,204,103	1,107,862	(96,241)	-7.9%
<b>Total Public Safety</b>		<b>86,112,745</b>	<b>97,230,926</b>	<b>103,065,800</b>	<b>5,834,874</b>	<b>6.0%</b>
<b>Public Works</b>						
1004100	PUBLIC WORKS	862,885	2,266,551	2,834,090	567,539	25.0%
1004230	BRIDGES	(28)	-	-	-	0.0%
<b>Total Public Works</b>		<b>862,857</b>	<b>2,266,551</b>	<b>2,834,090</b>	<b>567,539</b>	<b>25.0%</b>
<b>Health &amp; Welfare</b>						
1005110	HEALTH DEPARTMENT	1,268,321	1,268,144	1,268,544	400	0.0%
1005115	SAFETY NET	125,000	100,000	-	(100,000)	-100.0%
1005120	MENTAL HEALTH	700,000	1,203,600	1,203,600	-	0.0%
1005144	MOSQUITO CONTROL	5,430,802	5,492,719	5,530,763	38,044	0.6%
1005160	BEAVIORAL HEALTH UNIT	-	-	526,160	526,160	100.0%
1005190	INDIGENT HEALTHCARE	2,423,900	2,425,000	2,425,000	-	0.0%
1005421	GREENBRIAR CHILDRENS CTR	173,500	208,300	200,000	(8,300)	-3.9%
1005436	SUMMER BONANZA	32,575	40,000	40,000	-	0.00%
1005450	FRONT PORCH	-12-,069	280,641	300,000	19,359	6.90%

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## Attachment III

## EXPENDITURES - GENERAL FUND

Organization	Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
1005455	WREP	78,027	120,000	120,000	-	0.0
1005460	YOUTH INTERCEPT	327,025	427,388	348,426	(78,962)	-18.7
	<b>Total Health &amp; Welfare</b>	<b>10,799,219</b>	<b>11,565,792</b>	<b>11,962,493</b>	<b>396,701</b>	<b>3.4</b>
<b>Culture &amp; Recreation</b>						
1005530	COMMUNITY CENTERS	306,081	366,172	413,798	47,626	13.0
1005540	TELERIDE - CAT	6,177,880	7,081,189	7,456,335	375,146	5.3
1005550	COOPERATIVE EXTENSION	204,896	246,320	264,986	18,666	7.5
1005560	OTHER COMMUNITY SERVICE	898,227	2,605,167	1,904,900	(700,267)	-26.8
1006100	RECREATION	6,987,066	7,322,025	7,583,512	261,487	3.5
1006124	AQUATIC CENTER	1,717,206	1,956,645	1,868,745	(87,900)	-4.4
1006130	WEIGHTLIFTING CENTER	259,453	341,752	381,406	39,654	11.6
1006140	HENDERSON GOLF COURSE	1,696,681	1,653,447	1,433,558	(219,889)	-13.3
1006171	BAMBOO FARM	154,391	289,302	305,816	16,514	5.7
1006172	MUSEUMS	298,367	380,453	525,903	145,450	38.2
1006180	TYBEE PIER & PAVILLION	52,773	58,200	54,000	(4,200)	-7.2
1006240	GEORGIA FORESTRY	44,624	66,829	62,567	(4,262)	-6.3
1006500	LIBRARIES	8,531,454	9,138,203	11,083,934	1,945,731	21.2
	<b>Total Culture &amp; Recreation</b>	<b>27,329,100</b>	<b>31,505,705</b>	<b>33,339,460</b>	<b>1,833,755</b>	<b>5.8</b>
<b>Housing &amp; Development</b>						
1007340	COSTAL REGIONAL COMM	-	-	113,000	113,000	100.0
1007410	METRO PLANNING COMM	-	-	840,293	840,293	100.0
1007412	SAGIS	-	-	435,686	435,686	100.0
1007414	CORE MPO	55,200	55,200	203,787	148,587	269.1
1007660	CHATHAM APPRENTICE PRG	272,550	312,854	307,686	(5,168)	-1.6
1007661	COMMUNITY OUTREACH	268,633	316,510	-	(316,510)	-100.0
	<b>Total Housing &amp; Development</b>	<b>596,384</b>	<b>684,564</b>	<b>1,900,452</b>	<b>1,215,888</b>	<b>177.6</b>
<b>Debt Service</b>						
1008000	DEBT SERVICE	1,199,345	1,197,725	1,203,590	5,865	0.4
	<b>Total Debt Service</b>	<b>1,199,345</b>	<b>1,197,725</b>	<b>1,203,590</b>	<b>5,865</b>	<b>0.4</b>
<b>Other Financing Uses</b>						
1009000	OTHER FINANCING USES	55,709,049	45,612,386	42,591,328	(3,021,058)	-6.6
	<b>Total Other Financing Uses</b>	<b>55,709,049</b>	<b>45,612,386</b>	<b>42,591,328</b>	<b>(3,021,058)</b>	<b>-6.6</b>
<b>Total Expenditures</b>		<b>274,562,824</b>	<b>298,516,751</b>	<b>311,394,068</b>	<b>12,877,317</b>	<b>4.3</b>

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&amp;O)

## Attachment IV

Name - Requesting Organization, Unit of Government	FY 2023 Award	FY 2024 Award	FY 2025 Award	FY 2026 Request	Manager Recommendations	Special Conditions and Contingencies
Brightside Child and Family Advocacy/CASA (Bright House)	50,000	50,000	50,000	50,000	50,000	
Brightside Child and Family Advocacy/CASA (Brighter Futures)	-	-	-	65,000	-	
Chatham County Juvenile Court - MARC/Front Porch	268,039	274,888	274,888	375,000	300,000	
Chatham County Juvenile Court - HOPE Court	-	-	-	144,250	-	
Chatham County Juvenile Court - WREP	128,360	128,360	120,000	128,000	120,000	
Chatham County Safety Net Planning County	195,000	-	-	-	-	
Chatham County Summer Bonanza	40,000	35,000	40,000	40,000	40,000	
Chatham County Youth Intercept Program - Victim Witness (DA)	324,206	330,000	335,250	427,388	348,426	
Chatham County/City of Savannah Land Bank Authority	35,000	35,000	40,000	50,000	40,000	
CHSA-Home Repair Project	-	-	250,000	-	-	
Chatham Savannah Authority for the Homeless (Leading Continuum of Care)	-	-	-	200,000	-	
Chatham Savannah Authority for the Homeless (Outreach Services)	-	100,000	114,000	200,000	200,000	*
Chatham-Savannah Citizen Advocacy	-	-	-	8,500	-	
Crime Stoppers of Savannah-Chatham County	20,000	20,000	-	30,000	15,000	*
Curtis V. Cooper Healthcare	2,100,000	2,100,000	2,100,000	2,250,000	2,100,000	
DEEP Center	75,000	50,000	50,000	100,000	25,000	
EmployAbility	37,000	37,000	38,400	100,000	38,400	
Employee Housing Assistance	-	-	37,250	-	-	
Family Promise of Greater Savannah (Bridges to Stability)	-	-	-	421,800	300,000	
Family Promise of Greater Savannah (Homeless Assistance)	75,000	150,000	183,000	275,000	200,000	
Forsyth Farmers' Market (Farm Truck 912)	12,500	19,000	19,000	125,000	19,000	
Forsyth Farmers' Market (Food Farmacy)	18,333	20,000	20,000	62,500	20,000	
Frank Callen Boys & Girls Club - Preventing Youth Gang	20,000	25,000	35,000	35,000	35,000	
Gateway (Behavioral Health Crisis Center)	700,000	700,000	700,000	700,000	700,000	
Greenbriar (Operations Support)	-	-	-	200,000	200,000	*
Greenbriar (Early Childhood)	100,000	100,000	118,300	-	-	
Greenbriar (Emergency Shelter)	60,000	50,000	30,000	-	-	
Greenbriar (Family Preservation)	50,000	50,000	-	-	-	
Heads Up Guidance Services (HUGS)	30,000	36,450	55,000	75,320	55,000	
Hospice Savannah	20,000	25,000	10,000	10,000	10,000	

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&amp;O)

## Attachment IV

Name - Requesting Organization, Unit of Government	FY 2023 Award	FY 2024 Award	FY 2025 Award	FY 2026 Request	Manager Recommendations	Special Conditions and Contingencies
Housing Savannah	-	-	100,000	100,000	100,000	*
Interagency Council on Homelessness (CSAH), fiscal agent)	-	30,000	30,000	-	-	
J.C. Lewis Primary Healthcare	200,000	325,000	325,000	400,000	325,000	
Kicklighter Resource Center	-	-	33,587	-	-	
Loop It Up Savannah (Looping Literacy)	-	10,000	15,000	30,000	15,000	
Loop It Up Savannah (Mindful Zones)	-	10,000	10,000	30,000	10,000	
Med Bank	48,500	50,000	60,000	60,000	40,000	
People of Action Caring for Kids (PACK)	-	-	-	45,000	25,000	
Park Place Outreach (Emergency Shelter)	-	-	-	15,000	15,000	
Park Place Outreach (Family Always Matters)	37,500	37,500	45,000	50,000	48,000	
Savannah Parkinson Support Group (Get Excited & Move)	25,000	25,000	25,000	-	-	
Performance Initiatives	-	-	-	20,500	-	
Safe Shelter	-	-	-	30,000	-	
Savannah Country Day (Horizons)	-	60,000	60,000	80,000	-	
Senior Citizens Incorporated	47,942	50,000	55,000	65,000	55,000	
Shelter From the Rain	-	-	12,000	15,000	12,000	
Silver Cheetahs (Chatham Parks & Rec)	20,000	-	-	-	-	
Southside Community/Chatham EMS	-	461,000	-	-	-	ARPA*
Step Up Savannah (Administrative)	144,968	151,339	167,686	167,686	167,686	
Step Up Savannah (CAP)	140,000	140,000	140,000	240,767	140,000	*
Tharros Place, Inc. (Outreach)	-	18,750	-	-	-	
Tharros Place, Inc. (Residential Services)	-	-	50,000	50,000	50,000	
The Coastal Empire Habitat for Humanity, Inc	-	1,000,000	-	-	-	ARPA*
The Matthew Reardon Center	50,000	-	-	-	-	
The Mediation Center of the Coastal Empire (Safety & Resilience) Formerly Safety Net Planning Council	-	125,000	100,000	148,500	80,000	*
The Mediation Center of the Coastal Empire (Conflict Resilience)	40,000	40,000	50,000	90,000	60,000	
The Salvation Army	-	-	-	100,000	50,000	
Trinity Lutheran Church	-	-	-	5,000	-	
Union Mission	50,000	60,000	65,000	75,000	70,000	
Urban Mentoring Academy	-	15,000	-	-	-	
West Broad Street YMCA (Playground)	-	-	200,000	-	-	
West Broad Street YMCA (Senior Program)	-	-	-	30,000	15,000	
West Broad Street YMCA (Enrichment Program)	10,000	25,000	-	-	-	

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&amp;O)

Attachment IV

Name - Requesting Organization, Unit of Government	FY 2023 Award	FY 2024 Award	FY 2025 Award	FY 2026 Request	Manager Recommendations	Special Conditions and Contingencies
West Broad Street YMCA (Early Childhood Education)	-	-	50,000	75,000	50,000	
West Broad Street YMCA (Before and After School)	-	-	-	50,000	-	
Contingency5560	150,000	61,520	150,000	250,000	250,000	
ARPA Funding	-	\$1,461,000	-	-	-	
Blueprint Funding	\$5,322,348	\$5,569,807	\$6,363,361	\$8,295,211	\$6,393,512	
<b>Total</b>	<b>\$5,322,348</b>	<b>\$7,030,807</b>	<b>\$6,363,361</b>	<b>\$8,295,211</b>	<b>\$6,393,512</b>	

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&O)

# The County of Chatham Georgia



## Resolution

STATE OF GEORGIA            )  
COUNTY OF CHATHAM    )    **CHATHAM COUNTY BOARD OF COMMISSIONERS**

**IT IS HEREBY ORDERED** that the following be adopted as the Chatham County General Fund M&O Budget for FY2026. The line items within the major categories listed will conform to recommendations on file in the Chatham County Finance Department.

**IT IS FURTHER ORDERED** in order to maintain a balanced budget, that the appropriations for other expenditures be increased by the amount, if any, by which actual FY2026 revenues exceed estimated revenues.

<b><u>REVENUE</u></b>	Taxes	\$288,668,068
	License & Permits	\$410,000
	Intergovernmental	\$1,835,000
	Charges for Services	\$11,861,000
	Fines & Forfeitures	\$4,100,000
	Investment Revenue	\$4,000,000
	Miscellaneous Revenue	\$520,000
	Other Financing Sources	\$0
	<b>TOTAL</b>	<b>\$311,394,068</b>

<b><u>APPROPRIATIONS</u></b>	General Government	\$61,944,030
	Judiciary	\$52,552,825
	Public Safety	\$103,065,800
	Public Works	\$2,834,090
	Health and Welfare	\$22,002,512
	Culture & Recreation	\$23,299,441
	Housing & Development	\$1,900,452
	Debt Service	\$1,203,590
	Other Financing Uses	\$42,591,328
	<b>TOTAL</b>	<b>\$311,394,068</b>

Approved this 27th day of June, 2025

\_\_\_\_\_  
Chester A. Ellis, Chairman  
Chatham County Commission

**ATTEST:**

\_\_\_\_\_  
Janice E. Bocook, County Clerk

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&O)



# Resolution

STATE OF GEORGIA ) CHATHAM COUNTY BOARD OF COMMISSIONERS  
COUNTY OF CHATHAM ) IN RE: TAX LEVY YEAR 2025

IT IS ORDERED that a net tax of Ten Dollars and Fifty One and Eight Tenths cents per One Thousand Dollars (\$1,000) (rate of 10.518 millage) is hereby levied and assessed on all taxable property in Chatham County, Georgia, in the year 2025 to pay the cost of the following General Maintenance and Operation Services to be provided by the Chatham County Government during the fiscal year beginning July 1, 2025: General Government, Judiciary, Health and Welfare, Public Safety, Public Works, Culture and Recreation, Housing and Development, Other Government Services, Debt Service and Other Financing Uses. The Sales Tax Rollback, as required by State Law, is One Dollar and Forty-Two and Three Tenths Cents per One Thousand Dollars (\$1,000) (rate of 1.423 millage).

IT IS FURTHER ORDERED that the gross tax rate for General Maintenance and Operations taxes for Chatham County and the sales tax rollback be calculated based upon applicable sales tax collections during 2024, and the final 2025 Chatham County digest. The resulting gross tax rate as reduced by the sales tax rollback for General Maintenance and Operations shall result in a net tax rate of Ten Dollars and Fifty-One and Eight Tenths Cents per One Thousand Dollars (\$1,000) (rate of 10.518 millage).

IT IS FURTHER ORDERED that the Chairman be authorized to execute the documentation for submission of the 2025 Tax Digest to the State of Georgia Department of Revenue in accordance with this resolution.

IT IS FURTHER ORDERED that the said taxes be collected by the Tax Commissioner of the County or her successor in office.

APPROVED THIS 27th DAY OF JUNE 2025, IN OPEN COURT.

\_\_\_\_\_  
Chester A. Ellis, Chairman  
Chatham County Commission

ATTEST:

\_\_\_\_\_  
Janice Bocoock, County Clerk

#C: General fund combined attachments [Revision 2] (7604 : FY2026 Budget and Millage Resolution for the General Fund M&O)



**AGENDA ITEM: 10.4**

**AGENDA DATE: June 27, 2025**

**TO: Chairman and Members of the Board**  
**THRU: Michael A Kaigler, County Manager**  
**FROM: Amy Davis, Finance Director**

*Michael A. Kaigler*

*Amy J. Davis*

**ISSUE:**

To adopt the Fiscal Year 2026 budget resolution for the Special Service District and adopt a millage levy resolution pursuant to O.C.G.A. 48-5-32.1. In addition, authorize the Chairman to sign Form PT-35 County Millage Rate Certification and Form PT 32.1 Computation of Millage Rate Rollback Percentage Increase in Property Taxes for the Tax Year 2025. The forms are required to be certified and submitted to the Georgia Department of Revenue for digest approval for Tax Year 2025. The adopted millage rate will be 6.502.

**BACKGROUND:**

Chatham County is required by law to adopt balanced budgets for its General, Special Revenue and Debt Service Funds. Project length budgets can be adopted for Capital Improvement Funds. A tax levy resolution must be submitted to the Georgia Department of Revenue. The Tax Assessor has scheduled delivery of the resolution during the month of August, 2025.

**FACTS AND FINDINGS:**

1. The Fiscal Year 2026 Recommended Budget was distributed to the Board on May 23, 2025. The total Special Service District Recommended Budget was \$73,175,274.
2. A public hearing was held during the Chatham County Commission meeting on June 13, 2025. The proposed budget was made available on the County's website.
3. By law, Chatham County is required to wait one week after the public hearing before adopting the resolutions. Budget adoption was advertised on Monday, June 16, 2025, in the Savannah Morning News for adoption on Friday, June 27, 2025.
4. If the proposed budget and millage rate are not adopted on Friday, June 27, 2025, the Board must revise the budget and millage levy calendar and re-advertise at least fourteen days prior to millage adoption in accordance with state law.
5. The recommended millage rate is 6.502 mills, which is 2 mills higher than the 2024 millage rate to support the cost of Fire protection. The published net Special Service District rate of 6.502 is greater than the rollback rate of 4.258 calculated by the Tax Assessor's office on Form PT 32.1.
6. Because the recommended millage rate exceeds the rollback rate, three public hearings are required for millage rate adoption. The Board has held two public hearings on the millage rate, both on June 18, 2025. The third hearing is scheduled for June 27, 2025.
7. The current tax digest and five-year history advertisement was published on June 11, 2025 in the Savannah Morning News as required by state law. The current tax digest and five-year history advertisement also includes a computation for a rollback millage rate associated with the collection of insurance premium tax as required by O.C.G.A. 33-8-8.3. Note that this rollback rate is different from the millage rollback rate calculated by

the Tax Assessor’s office. It is computed to be 1.104 mills and is included in the millage levy resolution as required by state law.

- 8. A listing of new positions for the SSD Fund is shown in Attachment I.
- 9. The revenue and expenditure summaries are shown in Attachment II.
- 10. The budget resolution is attached.

**BLUEPRINT ALIGNMENT:**

Quality of Life – transparency in government.

**FUNDING:**

Funding sources are identified in the budget resolution. Details are on file in the Chatham County Finance Department.

**ALTERNATIVES:**

- 1. Adoption of the Fiscal Year 2026 Special Service District budget resolution of \$73,175,274 and the Tax Year 2025 millage levy resolution for a millage rate of 6.502 mills (net of insurance premium tax rollback of 1.104 mills) and certify Form PT-35 County Millage Rate Certification and Form PT-32.1 Computation of Millage Rate rollback Percentage Increase in Property Taxes for Year 2025. The related budget levy and budget resolutions are attached.
- 2. Provide other direction.

**POLICY ANALYSIS:**

State law requires that annual budgets be adopted by the Board of Commissioners for its General Fund, Special Revenue Funds, and Debt Service Funds. Project length budgets should be adopted for Capital Project Funds. State law also requires that the Board adopt a tax levy resolution annually for submission of the digest to the State of Georgia Department of Revenue (O.C.G.A. 48-5-302). Georgia law further specifies methods of publication of the County ad valorem tax rate (O.C.G.A. 48-5-32 and 48-5-32.1).

**RECOMMENDATION:**

That the Board approve Alternative 1.

#D: SSD Fund combined attachments

Amy Davis	Completed	06/23/2025 9:24 AM
Linda Cramer	Completed	06/23/2025 6:54 PM
Danielle Hillery	Skipped	06/20/2025 12:29 PM
Out of the office.		
Michael A. Kaigler	Completed	06/24/2025 4:58 PM
Board of Commissioners	Pending	06/27/2025 9:30 AM

Attachment I

FY2026 Recommended New Positions  
Effective July 1, 2025

**Special Service District**

Department	Position Title	# of Positions
Fire Department	Public Safety Information Officer	1
Fire Department	Community Paramedic I	1
Fire Department	Deputy Chief-Support Services	1
Fire Department	Fire Battalion Chief	6
Indigent Defense **	Legal Secretary II - PT	1
	<b>Total Special Service District</b>	<b>10</b>

\*\* Pending City Of Savannah inclusion in Recorder's Court Agreement

#D: SSD Fund combined attachments [Revision 3] (7598 : FY2026 Budget and Millage Resolution for the Special Service District)

## Attachment II

## REVENUES - SPECIAL SERVICE DISTRICT

Org	Object	Account Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
<b>General Property Taxes</b>							
270	311100	REAL PROPERTY-CURRENT YR	19,626,918	21,562,349	35,207,774	13,645,425	63.28%
270	311120	PROP TAX CUR-TIMBER	-	-	-	-	100%
270	311200	REAL PROPERTY - PRIOR YEARS	1,158,953	900,000	1,100,000	200,000	22.22%
270	311310	PERSONAL PROP-MOTOR VEHIC	99,625	125,000	125,000	-	0.00%
270	311311	AAV COMMERCIAL VEHICLES	50,591	45,000	45,000	-	0.00%
270	311315	TITLE AD VALOREM TAX	7,496,649	7,500,000	8,000,000	500,000	6.67%
270	311320	PERSONAL PROP-MOBILE HOME	59,612	65,000	60,000	(5,000)	-7.69%
270	311340	INTANGIBLE TAX	6,369,612	8,184,965	8,200,000	15,035	0.18%
270	311341	INTANGIBLE - SUPERIOR CT	852,582	1,000,000	850,000	(150,000)	-15.00%
270	311390	PERSONAL PROP-OTHER	47	-	-	-	100%
270	311400	PERSONAL PROPERTY PRIOR YRS	610,611	750,000	700,000	(50,000)	-6.67%
270	311405	AD VALOREM PY RR EQ	82,035	80,000	85,000	5,000	6.25%
270	311600	REAL ESTATE TRANSFER TAX	210,020	200,000	200,000	-	0.00%
<b>Total General Property Tax</b>			<b>36,617,254</b>	<b>40,412,314</b>	<b>54,572,774</b>	<b>14,160,460</b>	<b>35.04%</b>
<b>Sales &amp; Use Tax</b>							
270	311750	FRANCHISE TAXES-TV CABLE	1,350,704	1,500,000	1,500,000	-	0.00%
270	314201	ALCOHOL BEV TAX-SPIRITS	250,702	175,000	200,000	25,000	14.29%
270	314202	ALCOHOL BEV TAX-WINE	259,409	250,000	250,000	-	0.00%
270	314203	ALCOHOL BEV TAX-BEER	867,295	900,000	900,000	-	0.00%
<b>Total Sales &amp; Use Tax</b>			<b>2,728,109</b>	<b>2,825,000</b>	<b>2,850,000</b>	<b>25,000</b>	<b>0.88%</b>
<b>Business Taxes</b>							
270	316200	INSURANCE PREMIUM TAXES	7,565,714	7,500,000	8,250,000	750,000	10.00%
<b>Total Business Taxes</b>			<b>7,565,714</b>	<b>7,500,000</b>	<b>8,250,000</b>	<b>750,000</b>	<b>10.00%</b>
<b>Penalties &amp; Interest</b>							
270	319200	PENALTY-TAXES	1,419	-	-	-	100%
270	319500	PENALTIES/ INTEREST FIFA	49,599	30,000	50,000	20,000	66.67%
<b>Total Penalties &amp; Interest</b>			<b>51,018</b>	<b>30,000</b>	<b>50,000</b>	<b>20,000</b>	<b>66.67%</b>
<b>Licenses &amp; Permits</b>							
270	321210	BUSINESS LICENSE REVENUE	2,235,232	2,200,000	2,250,000	50,000	2.27%
270	333000	FEDERAL - PMT IN LIEU OF TAX	-	-	-	-	100%
270	335000	STATE - PAYMENT IN LIEU OF TAX	7,343	-	-	-	100%
270	335100	HOMEOWNERS TAX RELIEF GRANT	1,637,905	-	-	-	100%
<b>Total Licenses &amp; Permits</b>			<b>3,880,480</b>	<b>2,200,000</b>	<b>2,250,000</b>	<b>50,000</b>	<b>2.27%</b>
<b>Other Government Fees</b>							
270	341190	COURT COST FEES AND CHARGES	(3,506)	-	-	-	100%
270	341390	PLANNING & DEVELOPMENT FEES	104,275	150,000	100,000	(50,000)	-33.33%
270	341940	COMMISSIONS ON TAX COLLECTIONS	(6,992)	7,500	7,500	-	0.00%
<b>Total Other Government Fees</b>			<b>93,777</b>	<b>157,500</b>	<b>107,500</b>	<b>(50,000)</b>	<b>-31.75%</b>

#D: SSD Fund combined attachments [Revision 3] (7598 : FY2026 Budget and Millage Resolution for the Special Service District)

## Attachment II

### REVENUES - SPECIAL SERVICE DISTRICT

Org	Object	Account Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
<b>Charges for Service</b>							
270	342130	FALSE ALARM FEES	82,166	125,000	125,000	-	0.00%
270	342310	FINGERPRINT FEE	135	-	-	-	100.00%
270	343100	STREET MAINTENANCE FEES	-	-	-	-	100%
270	349300	BAD CHECK FEE	430	-	-	-	100%
<b>Total Charges for Service</b>			<b>82,731</b>	<b>125,000</b>	<b>125,000</b>	<b>-</b>	<b>0.00%</b>
<b>Fine &amp; Forfeitures</b>							
270	351140	RECORDERS COURT FEES	1,198,783	1,200,000	1,200,000	-	0.00%
270	351420	JCA FINES	235,124	250,000	250,000	-	0.00%
270	351910	RIGHT OF WAY ENCROACH	-	5,500	-	(5,500)	-100.00%
270	351940	ROW ENCROACHMENT PLAN REVIEW	6,050	5,220	-	(5,220)	-100.00%
270	351941	FLOODPLAIN ENCROACHMENT	18,150	20,000	20,000	-	0.00%
<b>Total Fine &amp; Forfeitures</b>			<b>1,458,108</b>	<b>1,480,720</b>	<b>1,470,000</b>	<b>(10,720)</b>	<b>-0.72%</b>
<b>Investments</b>							
270	361000	INTEREST REVENUE	356,011	-	250,000	250,000	100%
<b>Total Investment</b>			<b>356,011</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>100%</b>
<b>Miscellaneous Revenues</b>							
270	389000	MISCELLANEOUS REVENUE	19,498	-	-	-	100%
270	389010	REIMBURSEMENT FROM SAVANNAH	142,401	-	-	-	100%
270	390100	TRANSFER IN FROM GENERAL FUND	-	-	1,700,000	1,700,000	100%
270	390254	TRANSFER IN FROM STORM FUND	-	113,622	-	(113,622)	-100.00%
270	390275	TRANSFER IN FROM HOTEL/MO	1,491,926	1,300,000	1,550,000	250,000	19.23%
270	390350	TRANSFER IN FROM CIP FUND	-	-	-	-	100%
270	390625	TRANSFER IN FROM RISK MGT	-	-	-	-	100%
<b>Total Miscellaneous Revenues</b>			<b>1,653,825</b>	<b>1,413,622</b>	<b>3,250,000</b>	<b>1,836,378</b>	<b>129.91%</b>
<b>Total Special Service District</b>			<b>54,487,027</b>	<b>56,144,156</b>	<b>73,175,274</b>	<b>17,031,118</b>	<b>30.33%</b>

#D: SSD Fund combined attachments [Revision 3] (7598 : FY2026 Budget and Millage Resolution for the Special Service District)

## Attachment II

## EXPENDITURES - SPECIAL SERVICE DISTRICT

Organization	Description	FY 2024 Actual	FY 2025 Revised	FY 2026 Proposed	Increase / Decrease	% Change
<b>Administration</b>						
2701510	FINANCE	67,378	204,196	96,748	(107,448)	0.26%
2701511	AUDIT CONTRACT	3,315	40,000	30,000	(10,000)	-25.00%
2701560	INTERNAL AUDIT	94,185	113,190	110,155	(3,035)	-2.68%
2701575	ENGINEERING	1,886,513	2,540,987	2,984,017	443,030	17.44%
2701577	TRAFFIC LIGHTS	325,805	452,247	375,000	(77,247)	-17.08%
2701576	SALES TAX POSITIONS	-	-	-	-	0.00%
2701595	GENERAL ADMINISTRATION	-	-	-	-	0.00%
<b>Total Administration</b>		<b>2,377,196</b>	<b>3,350,620</b>	<b>3,595,920</b>	<b>245,300</b>	<b>-27.07%</b>
<b>Judicial</b>						
2702500	RECORDERS COURT	1,427,612	1,503,178	1,556,356	53,178	3.54%
<b>Total Judicial</b>		<b>1,427,612</b>	<b>1,503,178</b>	<b>1,556,356</b>	<b>53,178</b>	<b>3.54%</b>
<b>Public Safety</b>						
2703200	POLICE	17,924,072	21,429,842	21,934,392	504,550	2.35%
2703241	SHERIFF PEACE OFFICER	-	-	-	-	0.00%
2703500	FIRE DEPARTMENT	-	-	18,041,891	18,041,891	0.00%
<b>Total Public Safety</b>		<b>17,924,072</b>	<b>21,429,842</b>	<b>39,976,283</b>	<b>18,546,441</b>	<b>0.26%</b>
<b>Public Works</b>						
2704100	PUBLIC WORKS	9,784,287	12,749,081	12,022,746	(726,335)	-5.70%
2704321	FELL STREET PUMP STATION	188,871	100,000	100,000	-	0.00%
<b>Total Public Works</b>		<b>9,973,158</b>	<b>12,849,081</b>	<b>12,122,746</b>	<b>(726,335)</b>	<b>-5.65%</b>
<b>Total General Government</b>						
<b>Housing and Development</b>						
<b>Protection Inspection</b>						
2707210	BUILDING SAFETY	791,323	983,157	1,007,227	24,070	2.45%
<b>Total Protection Inspection</b>		<b>791,323</b>	<b>983,157</b>	<b>1,007,227</b>	<b>24,070</b>	<b>2.45%</b>
<b>Planning and Zoning</b>						
2707340	DEVELOPMENT	119,825	119,825	119,825	-	0.00%
2707410	METROPOLITAN PLANNING	1,268,834	1,410,229	840,293	(569,936)	-40.41%
2707412	SVANNAH GEOGRAPHICAL	340,797	407,920	-	(407,920)	-100.00%
2707414	CORE MPO	109,577	109,577	-	(109,577)	-100.00%
<b>Total Planning and Zoning</b>		<b>1,839,033</b>	<b>2,047,551</b>	<b>960,118</b>	<b>(1,087,433)</b>	<b>-53.11%</b>
<b>Total Housing and Development</b>		<b>2,630,356</b>	<b>3,030,708</b>	<b>1,967,345</b>	<b>(1,063,363)</b>	<b>-35.09%</b>
<b>Other Financing Uses</b>						
2709000	OTHER FINANCING USES	23,472,618	15,653,881	13,956,624	(1,697,257)	-10.84%
2709979	CRIME STOPPERS	16,602	20,000	-	(20,000)	-100.00%
<b>Total Other Financing Uses</b>		<b>23,489,220</b>	<b>15,673,881</b>	<b>13,956,624</b>	<b>(1,717,257)</b>	<b>-10.96%</b>
<b>Total Expenditures</b>		<b>57,821,613</b>	<b>57,837,310</b>	<b>73,175,274</b>	<b>15,337,964</b>	<b>26.52%</b>

#D: SSD Fund combined attachments [Revision 3] (7598 : FY2026 Budget and Millage Resolution for the Special Service District)

**The County of Chatham**  
**Georgia**  
  
**Resolution**

STATE OF GEORGIA     )  
COUNTY OF CHATHAM   )     **CHATHAM COUNTY BOARD OF COMMISSIONERS**

**IT IS HEREBY ORDERED** that the following be adopted as the Chatham County Special Service District Budget for FY2026. The line items within the major categories will conform to recommendations on file in the Chatham County Finance Department.

**IT IS FURTHER ORDERED** in order to maintain a balanced budget, that the appropriations for other expenditures be increased by the amount, if any, by which actual FY2026 revenues exceed estimated revenues.

<b><u>REVENUE</u></b>		
	Taxes	\$65,722,774
	License & Permits	\$2,250,000
	Charges for Services	\$232,500
	Fines & Forfeitures	\$1,470,000
	Interest Revenue	\$250,000
	Miscellaneous Revenue	\$3,250,000
	Other Financing Sources	\$0
	<b>TOTAL</b>	<b>\$73,175,274</b>

<b><u>APPROPRIATIONS</u></b>		
	General Government	\$3,595,920
	Judiciary	\$1,556,356
	Public Safety	\$39,976,283
	Public Works	\$12,122,746
	Housing & Development	\$1,967,345
	Other Financing Uses	\$13,956,624
	<b>TOTAL</b>	<b>\$73,175,274</b>

Approved this 27th day of June, 2025

\_\_\_\_\_  
Chester A. Ellis, Chairman  
Chatham County Commission

**ATTEST:**

\_\_\_\_\_  
Janice E. Bocoock, County Clerk

#D: SSD Fund combined attachments [Revision 3] (7598 : FY2026 Budget and Millage Resolution for the Special Service District)





**AGENDA ITEM: 10.5**

**AGENDA DATE: June 27, 2025**

**TO: Chairman and Members of the Board**  
**THRU: Michael A Kaigler, County Manager**  
**FROM: Amy Davis, Finance Director**

*Michael A. Kaigler*  
*Amy J. Davis*

**ISSUE:**

To adopt the Fiscal Year 2026 budget resolution for the County's Proprietary Funds, non-major Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

**BACKGROUND:**

Chatham County is required by law to adopt balanced annual budgets for its General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

**FACTS AND FINDINGS:**

1. The Fiscal Year Recommended Budget was distributed to the Board on May 23, 2025. The total budget for all funds combined was \$959,421,644. The proposed budget was made available on the County's website.
2. A budget public hearing was held during the Chatham County Commission on June 13, 2025.
3. By law, Chatham County is required to wait one week after the public hearing before adopting budget resolutions. Budget adoption was advertised on June 16, 2025 in the Savannah Morning News for adoption on Friday, June 27, 2025.
4. Subsequent to the preparation of the proposed budget it has been recommended that the Health and Wellness fund be increased \$100,000 for a Human Resources Analyst II position as shown in attachment I.
5. The proposed budget raises the curbside pickup annual fee from \$85 to \$125.00 per residential parcel in the unincorporated part of the County.
6. Budget resolutions for the General Fund M&O and the Special Service District Fund are attached to separate staff reports.
7. The CIP Fund Budget is shown in attachment II. The CIP Fund Budget was revised to include \$1,521,272 for the purchase of a fire truck.
8. A listing of new positions is shown in attachment III and will be approved when the budget is adopted.
9. Project budgets for the Capital Funds as attached to the budget resolution will be adopted upon the Board's approval of the Fiscal Year 2026 budget resolutions.

**BLUEPRINT ALIGNMENT:**

Quality of Life – transparency in government.

**FUNDING:**

Funding sources are identified in the budget resolutions. Further detail is on file in the Chatham County Finance Department.

**ALTERNATIVES:**

1. Board approval of the Fiscal Year 2025/2026 budget resolution for the County’s non-major Special Revenue Funds, Proprietary Funds, Capital Improvement Funds, and Debt Service Fund.
2. That the Board provide other directions.

**POLICY ANALYSIS:**

State law requires that annual budgets be adopted by the Board of Commissioners for its General Fund, Special Revenue Funds, and Debt Service Funds. Project-length budgets should be adopted for Capital Funds.

**RECOMMENDATION:**

That the Board approve Alternative 1.

#E: All Funds Combined Attachments

Amy Davis	Completed	06/23/2025 9:24 AM
Linda Cramer	Completed	06/23/2025 6:57 PM
Danielle Hillery	Skipped	06/20/2025 12:28 PM
Out of the office.		
Michael A. Kaigler	Completed	06/24/2025 4:58 PM
Board of Commissioners	Pending	06/27/2025 9:30 AM

## Attachment I

## Adjustments to Proposed FY2026 Budget

Health and Wellness Fund

<b>Revenue</b>	37,057,579
Fund Balance	<u>100,000</u>
<b>Total Revenue</b>	<b><u>\$ 37,157,579</u></b>
<b>Expenditures</b>	37,057,579
General Administration (Human Resources Analyst II Position)	<u>100,000</u>
<b>Total Expenditures</b>	<b><u>\$ 37,157,579</u></b>

## Attachment II

## CIP FUND PROJECT BUDGET

**CIP FUND Revenue**

Transfer in from General Fund	16,244,697
CIP Contingency - General Fund	452,358
Transfer in from Special Service District Fund	7,262,000
CIP Contingency - Special Service District Fund	1,761,272
<b>Total Revenue</b>	<b>25,720,327</b>

**Projects****General Fund**

Detention Center - Fire Alarm Smoke Head Upgrade	230,000
Detention Center - Replacement Air Conditioner Network Services Building	27,000
Detention Center - Replacement Wireless Access Points	71,000
Detention Center - Network Switches	82,000
Emergency Management - Virtualize-Prime Site	726,274
Emergency Management - Establish Backup Geo-Prime Site	100,000
Engineering - Chatham County Urban Forest Master Plan	50,000
Engineering - 6 New Message Boards (2 large/4 small)	155,000
Engineering - GIS Strategic Plan	100,000
Facilities Maintenance - Admin/Legs. Bldg. Fixed Generator	472,176
Facilities Maintenance - Fleet Service Center Fixed Generator	269,729
Fleet Operations - Replacement Fleet	2,414,000
Juvenile Court - Solar Batter Backup System for Juvenile Courthouse	500,000
Marine Patrol - 25' Safe Boat	430,000
Marine Patrol - Sponsors	46,358
Marine Patrol - Mercury Outboards	80,000
Mosquito Control - MD 500 Helicopter	3,900,000
Parks and Recreation - Jennifer Ross Artificial Turf-2 Fields	2,900,000
Parks and Recreation - Memorial Stadium - Artificial Turf	600,000
Parks and Recreation - L Scott Stell Community Park Improvement	1,437,000
Parks and Recreation - Frank Murray Community Center	795,000
Parks and Recreation - Playground Replacement - Jennifer Ross & Lake Mayer	450,000
Parks and Recreation - Lake Mayer Community Park Improvements	551,000
Parks and Recreation - Retha Mae McCoy Sports Courts Resurfacing	79,000
Public Works - 204 King George Lighting Replacement	231,518
<b>Total General Fund M&amp;O Projects</b>	<b>\$ 16,697,055</b>

**Special Service District**

Fire District - Self-Contained Breathing Apparatus (SCBA) Replacement	700,000
Fire Department - Fire Truck	1,521,272
Engineering - New Vehicles (6)	300,000
Fleet Operations - Replacement Fleet - Police	944,000
Fleet Operations - Replacement Fleet - Public Works	2,250,000

## Attachment II

## CIP FUND PROJECT BUDGET

Fleet Operations - Replacement Fleet - Engineering	108,000
Fleet Operations - Replacement Schedule for (10) ten Pumper Trucks	2,250,000
Fleet Operations - Replacement Schedule for (2) two Aerial Fire Trucks	800,000
Fleet Operations - Replacement Fleet - Chatham Fire	150,000
<b>Total Special Service District Projects</b>	<b>\$ 9,023,272</b>
<b>Total Capital Program Expenditures</b>	<b>\$ 25,720,327</b>

**Building Safety Fund**

Replacement Fleet	35,000
<b>Total Building Safety Fund Projects</b>	<b>\$ 35,000</b>

**Capital Replacement Program Funding:**

Capital Replacement Contingency - General Fund	2,807,000
<b>Total Capital Replacement Funding</b>	<b>\$ 2,807,000</b>

**Projects**

Facilities Maintenance - Cooling Towers Replacement	496,000
Facilities Maintenance - Air Quality Improvement	625,000
Facilities Maintenance - Record Center Complex Main Waste Line Replacement	148,000
Facilities Maintenance - Aquatic Center Roof Replacement	1,153,000
Facilities Maintenance - Rite Aid Bldg. Envelope	385,000
<b>Total Capital Replacement Expenditures</b>	<b>\$ 2,807,000</b>

In addition to the projects listed in the Capital program, the budget also includes funding for the following capitol project needs within the County's Enterprise funds:

**Sewer Fund**

Inflow/Infiltration Study Repairs	1,600,568
Salcedo Lift Station Upgrades	850,000
Hope crest Lift Station Upgrades	850,000
<b>Total Sewer Capital Replacement Expenditures</b>	<b>\$3,300,568</b>

**Curbside Pickup**

Replacement Fleet	1,350,000
<b>Total Curbside Pickup Capital Expenditures</b>	<b>\$ 1,350,000</b>

**Building Safety**

Building Safety - Replacement Fleet	80,000
<b>Total Building Safety Capital Expenditures</b>	<b>\$80,000</b>

Attachment III

FY2026 Recommended New Positions  
Effective July 1, 2025

**Occupational Safety Fund**

Department	Position Title	# of Positions
Occupational Safety	Administrative Support Technician	2
<b>Total Occupational Safety</b>		<b>2</b>

**Health and Wellness Fund**

Health - General Administration	HR Analyst II	1
<b>Total Health and Wellness</b>		<b>1</b>

#E: All Funds Combined Attachments [Revision 4] (7595 : Fiscal Year 2026 Budget Resolution for All Funds)

# The County of Chatham Georgia



## Resolution

STATE OF GEORGIA     )  
COUNTY OF CHATHAM    )

CHATHAM COUNTY BOARD OF COMMISSIONERS

IT IS HEREBY ORDERED that the following budgets be adopted for fiscal year 2025-2026 for the funds listed below. The detail on revenues and appropriations will conform to recommendations on file in the Chatham County Finance Department.

IT IS FURTHER ORDERED the project budgets listed on the attached schedules be adopted for the Capital Improvement Funds as shown for fiscal year 2025-2026.

<u>Special Revenue Funds</u>	<u>REVENUE</u>	<u>APPROPRIATIONS</u>
Confiscated Revenue	\$900,000	\$900,000
Sheriff Confiscated Revenue	\$100,000	\$100,000
Opioid Settlement Fund	\$289,167	\$289,167
Restricted Court Fees	\$3,499,358	\$3,499,358
Inmate Welfare Fund	\$1,950,000	\$1,950,000
Street Lighting	\$602,175	\$602,175
Emergency Telephone	\$13,609,922	\$13,609,922
State & Local Fiscal Recovery Plan Fund	\$20,071,774	\$20,071,774
Multiple Grant Fund	\$7,783,743	\$7,783,743
Child Support Enforcement	\$2,719,836	\$2,719,836
Hotel/Motel	\$3,100,000	\$3,100,000
Land Disturbing Activities Ordinance	\$966,423	\$966,423
Land Bank	\$40,000	\$40,000
<b><u>Internal Service Funds</u></b>		
Computer Replacement	\$3,663,215	\$3,663,215
Risk Management	\$10,955,567	\$10,955,567
Group Health Insurance	\$37,157,579	\$37,157,579
<b><u>Capital Improvement Funds</u></b>		
General Purpose Capital Improvement Program	\$25,720,327	\$25,720,327
Capital Replacement	\$2,807,000	\$2,807,000
1% Sales Tax Fund (85-93)	\$1,028,203	\$1,028,203
1% Sales Tax Fund (93-98)	\$2,773,125	\$2,773,125
1% Sales Tax Fund (98-03)	\$24,859,753	\$24,859,753
1% Sales Tax Fund (03-08)	\$8,899,767	\$8,899,767
1% Sales Tax Fund (08-14)	\$5,112,586	\$5,112,586
1% Sales Tax Fund (14-20)	\$56,628,227	\$56,628,227
1% Sales Tax Fund (20-26)	\$103,409,982	\$103,409,982
Capital Grant Fund	\$432,377	\$432,377
Capital Bond-Trial Court Building	\$3,580,337	\$3,580,337
<b><u>Debt Service Funds</u></b>		
Debt Service	\$3,519,072	\$3,519,072
<b><u>Enterprise Funds</u></b>		
Sewer Revenue Fund	\$5,983,575	\$5,983,575
Solid Waste Management	\$3,881,018	\$3,881,018
Curbside Pickup Fund	\$4,683,638	\$4,683,638
Parking Garage	\$517,602	\$517,602
Building Safety and Regulatory Services	\$1,918,717	\$1,918,717

Approved this 27th day of June, 2025

\_\_\_\_\_  
Chester A. Ellis, Chairman  
Chatham County Commission

ATTEST:

\_\_\_\_\_  
Janice E. Bocook, County Clerk