

Financial Update

1st Quarter FY19

Economic Indicators

- ❖ **General Fund Revenue & Expenditures**
- ❖ **Sales Tax Revenue (SPLOST / LOST)**
- ❖ **Utilities**

General Fund Revenue

1st Quarter FY19 Revenue on track

	<u>FY19</u>
❖ Budget:	\$29,041,823
❖ Revenue:	\$2,694,006

✓ 9% Collected

General Fund Revenue

BUDGET REPORT BY DEPARTMENT - REVENUE

Account	Budgeted	Year To Date	Remaining Balance	PCT
04 Finance	9,585,643	1,280,646	8,304,997	87
05 Law Enforcement	58,600	3,923	54,677	93
06 Jail	99,000	8,791	90,209	91
07 Tax Commissioner	15,299,991	448,275	14,851,716	97
08 Probate	420,100	90,554	329,546	78
09 Clerk Of Courts	738,433	80,241	658,192	89
10 Juvenile Court	62,000	14,500	47,500	77
11 Superior Court	50,000	5,063	44,937	90
13 Magistrate Court	58,900	3,053	55,847	95
16 Board Of Elections	1,500	0	1,500	100
17 Public Works	626,231	375,015	251,216	40
20 Public Safety	38,350	6,037	32,313	84
22 Planning/Code Enforcement	701,055	91,651	609,404	87
25 Community Development	10,100	0	10,100	100
41 Park Recreational Programs	1,018,170	247,924	770,246	76
42 Parks	273,750	38,332	235,418	86
Report Totals Net	29,041,823	2,694,005	26,347,818	91

General Fund Expenditures

1st Quarter FY19 Expenditures on track

FY19

❖ Budget:

\$ 29,041,823

❖ Expenditures:

\$6,328,725

✓ 22% Expended

General Fund Expenditures

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Account	Budgeted	Year To Date	Remaining Balance	PCT
01 Commission	695,885	112,379	583,506	84
02 Administration	705,320	108,962	596,358	85
03 Human Resources	540,034	111,033	429,001	79
04 Finance	703,202	160,963	542,239	77
05 Law Enforcement	3,872,510	835,468	3,037,042	78
06 Jail	2,968,540	624,245	2,344,295	79
07 Tax Commissioner	526,889	135,073	391,816	74
08 Probate	527,671	117,219	410,452	78
09 Clerk Of Courts	850,495	168,602	681,893	80
10 Juvenile Court	119,735	31,067	88,668	74
11 Superior Court	488,303	129,294	359,009	74
12 District Attorney	162,750	8,066	154,684	95
13 Magistrate Court	88,350	18,994	69,356	79
14 Coroner	31,315	7,974	23,341	75
15 Property Appraisal	681,146	151,026	530,120	78
16 Board Of Elections	248,804	53,229	195,575	79
17 Public Works	3,780,710	1,469,947	2,310,763	61
19 Operations	1,571,861	286,772	1,285,089	82
20 Public Safety	2,635,203	341,457	2,293,746	87
22 Planning/Code Enforcement	894,145	156,292	737,853	83
23 Information Technology	690,380	148,554	541,826	78
25 Community Development	1,695,033	137,146	1,557,887	92
26 Joint Governmental Programs	1,453,766	471,265	982,501	68
41 Park Recreational Programs	898,974	156,123	742,851	83
42 Parks	2,210,802	387,575	1,823,227	82
Report Totals Net	29,041,823	6,328,725	22,713,098	78

Capital Projects – Vehicles

Description	Amount	Completion
Public Works/ Road: Light Duty Truck/SUV	\$ 30,000	Received
Public Works/ Road: Medium Duty Truck	\$ 35,000	Received
Public Works: Light Duty Truck/ SUV	\$ 30,000	Received
Planning/ Code Enforcement: Light Duty Truck/ SUV	\$ 37,000	Received
Parks & Recreation/ HCM: (12) Passenger Van	\$ 35,000	On Order
Animal Services: Van	\$ 40,000	Received
County Extension: (12) Passenger Van	\$ 38,000	Received

Capital Projects – Capital

Description	Amount	Completion
Administration: ERP System Digitalization	\$200,000	In Progress
Public Works: CAT Backhoe	\$100,000	In Service
Jail: IP Cameras (4) Year Purchase Plan, Locking Control System	\$88,070	In Service
Fleet: 4-Post Lift	\$17,920	In Service
Fleet: 2-Post Lift	\$6,080	In Service
Fleet: Brake Lathe	\$8,000	In Service
Parks & Recreation: Equipment	\$15,000	Pending

Sales Tax

SPLOST Distributions

	<u>FY18</u>	<u>FY19</u>
❖ July	\$ 570,239	\$ 683,514
❖ August	\$ 589,234	\$ 642,106
❖ September	<u>\$ 587,386</u>	<u>\$ 667,324</u>
	\$1,746,859	\$1,992,944

FY18/FY19 YTD Comparison: 14.09%

Sales Tax

LOST Distributions

	<u>FY18</u>	<u>FY19</u>
❖ July	\$ 503,066	\$ 602,996
❖ August	\$ 519,822	\$ 566,468
❖ September	<u>\$ 518,192</u>	<u>\$ 588,714</u>
	\$1,541,080	\$1,758,178

FY18/FY19 YTD Comparison: 14.09%

SPLOST Projects

Description	Amount	Completion
Fleet: Roof Coating & Gutters	\$18,000	Fall 2018
Courthouse: Parking Lot Resurface	\$20,000	100%
Senior Center: Pergola/ Electrical Panel	\$12,000	Spring 2019
Courthouse: Fire Suppression Room	\$15,000	Winter 2019
Library/ Annex: HVAC Replacement	\$100,000	Fall 2018
Fleet: Lighting Replacement	\$20,000	Spring 2019
Recycle Centers	\$5,000	66%
ACTS Building: Sidewalk	\$15,000	Fall 2018
P&R: Bogart Improvement	\$70,000	Fall 2018
TOTAL:	\$275,000	

SPLOST Projects - Continued

Description	Amount	Completion
TIM Plan FY19-FY20	\$1,600,000	Not Started
WASI Plan FY19-FY20	\$1,500,000	36%
Fire Station # 8	\$1,800,000	88%
Courthouse Security Renovation	\$1,100,000	Not Started
OVP Multi-Use Fields	\$700,000	94%
Vehicles & Equipment: Light/Siren Package	\$265,000	100%
Animal Services	\$50,000	Not Started

SPLOST Projects - Continued

Open SPLOST Project Spend Rate (For the Period Ending November 1, 2018)

	Original Estimated Cost	Cumulative Collected Balance	Prior Years Cumulative Expenditures	Total Current Year Expenditures	Remaining Collected Balance
SPLOST 2004 Referendum					
County Facilities Expansion & Renovation	\$ 4,600,000	\$ 4,011,443	\$ 1,511,590	\$ 40,746	\$ 2,459,106
SPLOST 2009 Referendum					
Water & Sewer Facilities	\$6,884,176	\$4,212,355.22	\$ 4,212,356	\$ -	\$ (1)
Recreational, Historic & Scenic Facilities	\$1,110,999	\$928,906.26	\$ 704,456	\$ -	\$ 224,451
Fire Station Facilities & Equipment	\$3,939,014	\$3,293,400.46	\$ 2,809,496	\$ 443,318	\$ 40,586
Farmland Protection	\$504,984	\$422,215.95	\$ 292,250	\$ -	\$ 129,966
SPLOST 2015 Referendum					
Recreational Facilities-GO Debt Retirement	\$ 5,592,000	\$ 2,019,419	\$ 1,917,940	\$ 165,242	\$ (63,763)
Water & Sewer Facilities	\$12,100,000	\$ 4,369,629	\$ 589,985	\$ 544,500	\$ 3,235,144
Roads, Streets & Bridges	\$12,000,000	\$ 4,333,517	\$ 3,736,807	\$ 3,497	\$ 593,213
Farmland Protection	\$ 500,000	\$ 180,563	\$ -	\$ -	\$ 180,563
Fire Station Rescue Facilities & Equipment	\$ 3,019,500	\$ 1,090,421	\$ 227,420	\$ 340,733	\$ 522,268
Civic Center Facilities	\$ 1,500,000	\$ 541,690	\$ 12,000	\$ -	\$ 529,690
Historic & Scenic Facilities	\$ 250,000	\$ 90,282	\$ -	\$ -	\$ 90,282
Library Facilities	\$ 2,000,000	\$ 722,253	\$ 265,178	\$ -	\$ 457,075
General County Facilities	\$ 2,000,000	\$ 722,253	\$ 460,725	\$ 84,636	\$ 176,892
Animal Control Facilities	\$ 750,000	\$ 270,845	\$ 10,000	\$ -	\$ 260,845
Economic Development Facilities	\$ 850,000	\$ 306,957	\$ -	\$ -	\$ 306,957
Recreational & Park Facilities	\$ 3,158,000	\$ 1,140,437	\$ 2,070,923	\$ 330,714	\$ (1,261,200)
Law Enforcement Facilities & Equipment	\$ 3,100,000	\$ 1,119,492	\$ 1,610,055	\$ 280,992	\$ (771,555)
Technology Facilities	\$ 475,000	\$ 171,535	\$ 201,914	\$ -	\$ (30,379)
					2004 \$ 2,459,106
					2009 \$ 395,002
					2015 \$ 4,226,032

Collected balances only include SPLOST tax collections – interest is not included

Water Resources Department Revenue

1st Quarter FY19 Revenue

	<u>FY19</u>
❖ Budget:	\$10,408,360
❖ Revenue:	\$2,290,658

✓ 22% Collected

Water Resources Expenditures

1st Quarter FY19 Expenditures on track

FY19

❖ Budget:

\$10,524,120

❖ Expenditures:

\$1,687,912

✓ 16% Expended

Capital Projects – Water Resources Department

Description	Amount	Completion
Vehicle 1	\$25,000	Not Started
Vehicle 2	\$25,000	Not Started

Financial Update

1st Quarter FY19