

# Financial Update 2nd Quarter FY20

# Economic Indicators

- ❖ **General Fund Revenue & Expenditures**
- ❖ **Sales Tax Revenue (SPLOST / LOST)**
- ❖ **Water Resources Department**

# General Fund Revenue

2nd Quarter FY20 Revenue on track

	<u>FY20</u>
❖ Budget:	\$30,507,038
❖ Revenue:	\$22,549,743

✓ 74% Collected

# General Fund Revenue

## BUDGET REPORT BY DEPARTMENT - REVENUE

Account	Budgeted	Year To Date	Remaining Balance	PCT
04 Finance	9,941,376	4,131,877	5,809,499	58%
05 Law Enforcement	58,600	14,090	44,510	76%
06 Jail	90,000	28,362	61,638	68%
07 Tax Commissioner	16,278,909	15,251,164	1,027,745	6%
08 Probate	461,500	268,008	193,492	42%
09 Clerk Of Courts	738,433	515,092	223,341	30%
10 Juvenile Court	62,000	30,039	31,961	52%
11 Superior Court	50,000	55,497	-5,497	-11%
13 Magistrate Court	58,900	29,266	29,634	50%
16 Board Of Elections	1,500	4,646	-3,146	-210%
17 Public Works	629,000	1,269,151	-640,151	-102%
20 Public Safety	30,070	13,948	16,122	54%
22 Planning/Code Enforcement	734,050	299,166	434,884	59%
25 Community Development	10,100	20	10,080	100%
41 Park Recreational Programs	1,074,700	517,566	557,134	52%
42 Parks	287,900	121,851	166,049	58%
<b>Report Totals Net</b>	<b>30,507,038</b>	<b>22,549,743</b>	<b>7,957,295</b>	<b>26%</b>

# General Fund Expenditures

2nd Quarter FY20 Expenditures on track

	<u>FY20</u>
❖ Budget:	\$30,507,038
❖ Expenditures:	\$13,972,142

✓ 45% Expended

# General Fund Expenditures

## BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Account	Budgeted	Year To Date	Remaining Balance	PCT
01 Commission	696,010	310,989	385,021	55
02 Administration	736,912	282,788	454,124	62
03 Human Resources	464,682	169,140	295,542	64
04 Finance	743,313	381,619	361,694	49
05 Law Enforcement	4,090,288	2,144,691	1,945,597	48
06 Jail	3,056,305	1,702,582	1,353,723	44
07 Tax Commissioner	533,912	308,841	225,071	42
08 Probate	551,191	300,375	250,816	46
09 Clerk Of Courts	875,410	412,990	462,420	53
10 Juvenile Court	121,560	70,932	50,628	42
11 Superior Court	524,573	274,216	250,357	48
12 District Attorney	163,180	16,120	147,060	90
13 Magistrate Court	89,249	42,124	47,125	53
14 Coroner	36,225	21,209	15,016	41
15 Property Appraisal	708,635	365,963	342,672	48
16 Board Of Elections	276,118	112,968	163,150	59
17 Public Works	4,196,205	1,399,715	2,796,490	67
19 Operations	1,822,569	741,522	1,081,047	59
20 Public Safety	2,660,839	867,313	1,793,526	67
22 Planning/Code Enforcement	895,015	437,312	457,703	51
23 Information Technology	749,095	346,488	402,607	54
25 Community Development	1,739,012	723,626	1,015,386	58
26 Joint Governmental Programs	1,445,088	1,082,298	362,790	25
41 Park Recreational Programs	1,313,303	434,645	878,658	67
42 Parks	2,018,349	1,021,676	996,673	49
<b>Report Totals Net</b>	<b>30,507,038</b>	<b>13,972,142</b>	<b>16,534,896</b>	<b>55</b>

# Capital Projects – Vehicles

Description	Amount	Completion
Animal Services/Transit Van	\$40,000	In Service
Animal Services/Light Duty Truck	\$30,000	In Service
Fire/Light Duty SUV	\$40,000	In Service
Civic Center/Transit Van	\$25,000	In Service
Code Enforcement/Light Duty Truck	\$28,000	In Service
Parks & Recreation/Transit Van	\$28,000	In Service
Parks & Recreation/Light Duty Truck	\$25,000	In Service
Public Works/Roads/Light Duty Truck	\$30,000	In Service
Light Duty Truck	\$30,000	In Service

# Capital Projects – Capital

Description	Amount	Completion
<b>Administration: ERP System Digitalization</b>	\$200,000	In Progress
<b>Public Works: Equipment Roller</b>	\$37,591	In Service
<b>Public Works: Tilt Trailer</b>	\$5,500	
<b>Public Works: Water Tank</b>	\$7,500	
<b>IT: Disaster Recovery Solution</b>	\$51,000	In Progress
<b>Parks and Recreation: Equipment</b>	\$15,000	In Service

# Sales Tax

## LOST Distributions

	<u>FY19</u>	<u>FY20</u>
❖ October	\$ 560,422	\$ 621,498
❖ November	\$ 638,905	\$ 546,349
❖ December	<u>\$ 624,889</u>	<u>\$ 578,557</u>
	\$1,824,216	\$1,746,404

**FY19/FY20 YTD Comparison: (3.63)%**

# Sales Tax

## SPLOST Distributions

	<u>FY19</u>	<u>FY20</u>
❖ October	\$ 635,255	\$ 703,000
❖ November	\$ 724,214	\$ 617,764
❖ December	<u>\$ 708,324</u>	<u>\$ 653,873</u>
	\$2,067,793	\$1,974,637

**FY19/FY20 YTD Comparison: (3.82)%**

# SPLOST Projects

Description	Amount	Completion
HVAC Systems	\$35,000	Complete
Jail: Parking Lot Resurface	\$20,000	Complete
Courthouse HVAC System Study/Replacement	\$200,000	In Process
Courthouse Fire Suppression Room	\$25,000	In Process
Courthouse Windows	\$25,000	In Process

# SPLOST Projects - Continued

Description	Amount	Completion
TIM Plan FY19-FY20	\$1,602,206	In Process
WASI Plan FY19-FY20	\$1,700,000	In Process
Fire Engine	\$500,000	Ordered
Courthouse Expansion	\$2,499,660	In Process
Animal Services Facility	\$48,700	In Process
Court System and Sheriff's Office Technology Improvements	\$110,000	

# SPLOST Projects - Continued

## Open SPLOST Project Spend Rate 1/28/2020

	Original Estimated Cost	Cumulative Collected Balance	Prior Years Cumulative Expenditures	Total Current Year Expenditures	Remaining Collected Balance
<b>SPLOST 2004 Referendum</b>					
County Facilities Expansion & Renovation	\$ 4,600,000	\$ 4,600,000	\$ 1,853,721	\$ 2,547,673	\$ 198,606
<b>SPLOST 2009 Referendum</b>					
Recreational, Historic & Scenic Facilities	\$ 1,110,999	\$ 928,906	\$ 704,456	\$ 5,650	\$ 218,800
<b>SPLOST 2015 Referendum</b>					
Recreational Facilities-GO Debt Retirement	\$ 5,592,000	\$ 3,084,938	\$ 2,683,425	\$ 758,085	\$ (356,572)
Water & Sewer Facilities	\$ 12,100,000	\$ 6,675,206	\$ 3,162,917	\$ -	\$ 3,512,289
Roads, Streets & Bridges	\$ 12,000,000	\$ 6,620,039	\$ 6,277,535	\$ 1,165,632	\$ (823,128)
Farmland Protection	\$ 500,000	\$ 275,835	\$ 339,574	\$ -	\$ (63,739)
Fire Station Rescue Facilities & Equipment	\$ 3,019,500	\$ 1,665,767	\$ 1,377,093	\$ 31,050	\$ 257,624
Civic Center Facilities	\$ 1,500,000	\$ 827,505	\$ 12,000	\$ -	\$ 815,505
Historic & Scenic Facilities	\$ 250,000	\$ 137,917	\$ -	\$ -	\$ 137,917
Library Facilities	\$ 2,000,000	\$ 1,103,340	\$ 265,178	\$ -	\$ 838,162
General County Facilities	\$ 2,000,000	\$ 1,103,340	\$ 776,441	\$ 67,551	\$ 259,348
Animal Control Facilities	\$ 750,000	\$ 413,752	\$ 17,200	\$ 32,400	\$ 364,152
Economic Development Facilities	\$ 850,000	\$ 468,919	\$ -	\$ -	\$ 468,919
Recreational & Park Facilities	\$ 3,158,000	\$ 1,742,174	\$ 2,752,455	\$ -	\$ (1,010,281)
Law Enforcement Facilities & Equipment	\$ 3,100,000	\$ 1,710,177	\$ 2,078,561	\$ 45,185	\$ (413,569)
Technology Facilities	\$ 475,000	\$ 262,043	\$ 201,915	\$ -	\$ 60,128
				<b>2004</b>	<b>\$ 198,606</b>
				<b>2009</b>	<b>\$ 218,800</b>
				<b>2015</b>	<b>\$ 4,046,755</b>

# Water Resources Department Revenue

2nd Quarter FY20 Revenue on track

	FY20
❖ Budget:	\$10,419,817
❖ Revenue:	\$5,733,149

✓ 55% Collected

# Water Resources Expenses

## 2nd Quarter FY20 Expenses

	<u>FY20</u>
❖ Budget:	\$10,184,444
❖ Expenses :	\$5,648,418

✓ 55% Expended

# Capital Projects – Water Resources Department

Description	Amount	Completion
Light Duty Truck	\$ 30,000	In Service
Light Duty Truck	\$ 30,000	In Service
SUV	\$ 35,000	In Service
Excavator	\$67,000	In Service
Skid Steer	\$67,000	In Service

# Financial Update

## 2nd Quarter FY20