

CAMDEN COUNTY
BOARD OF
COMMISSIONERS
Quarterly Financial Review
Fiscal Year 2020
Period Ending March 31, 2020



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Camden County Board of Commissioners

Budget Report

March 31, 2020

The third quarter report of the financial condition for the County is submitted for your information and review. The following summary provides an overview of the County's financial condition through March 31, 2020. Included are individual analyzed reports that will assist you in reviewing the activity for the third quarter of the fiscal year 2020. This report reflects the actual collections and disbursements, prior year comparison, and the averages. In addition, the current cash balances are provided. Average collections and disbursements can show where the County may be faced with unequal revenue or cash flow situations during the fiscal year. Unequal or uncollectible revenues, as well as unforeseen expenditures, require that adequate fund balances/equities are maintained to remain fiscally responsible and stable in the financial management of Camden County.

The review will only include five major funds: General, Curbside Collections, Emergency Telephone System, Unincorporated Tax District, and Solid Waste. In addition, there is a special review of the SPLOST #7 and SPLOST #8 programs as they relate to collections and disbursements for program projects. There are many funds that the County maintains for official financial records. Jail Construction and Staffing, Impact Fees, and Capital Improvements are just a few. The individual activity of these funds, while important, is limited in scope and very specific as to the type of expenditures allowed and would not have a significant impact on the results or the overall financial condition of the County. The funds of Emergency Telephone and Unincorporated Tax District are special revenue funds and as such are not available for general fund use. However, their individual activities are important to note since they impact citizens through fees or taxes.

GENERAL FUND

Revenues

The total actual revenues collected through March 2020 are approximately \$29.9 million or 86.7% of total budget as compared with 75% budgeted year-to-date.

Current year property tax revenue is coming in as expected with overall collection at \$19.7 million or 93.8% of budget as reflected on the general fund financial report. Included in current year property tax is timber tax which is at 65.4% of budgeted revenues and vehicles taxes at 81.7% of budgeted revenues. Although Sales Tax (LOST) is reflected at 71.3% of budget, this is a timing issue of receiving the tax, i.e. the County receives one month after the State collects the tax. At this time, however, LOST tax collections are currently 9.3% higher than last year at the same time.

Service charge revenue overall is slightly above budget at 77.7%. EMS collections are the largest part of this category (62.2% of actual) and collections are greater than budgeted at 77.67%.

Licensing and permits are on target at 75.1%. The largest portion of Licenses and Permits are Inspections and Building Permits, reflected at 65.1% and 76.5%, respectively.

Revenue from the courts are reflected under budget at 57.7%. Superior Court has collected \$299,900 or 80.8% of budgeted revenue. Magistrate Court has collected \$76,400 or 74.2% of budgeted revenue. Probate Court is significantly under budget with collections of \$868,400 or 52.2% of budget.

Office rent has been fully collected through March 31, 2020.

Intergovernmental revenues are well over budget at 96.7% mostly from unbudgeted grant revenue.

Expenditures

Total average expenditures through March is on target at 75.7%. Details of individual issues are listed below.

Administration

- Total administration (all departments) is slightly under budget at 70.2% of budget at the end of the third quarter.
- Risk Management is over budget at 80.8%. This is due to the timing of the quarterly payments to USI for insurance policies.
- Workers compensation claims are significantly over budget at 185%. Claims were budgeted at \$125,000 and actual claims through the third quarter have totaled \$232,200. The majority of the claims are CCSO and Public Works.
- Facilities Management is over budget at 84.9%. Four large expenditures were a security door (Historic Courthouse) and bullet-proof glass (Curbside) in the Government Services Building (\$12,700), jail repairs (\$21,160), repair to the Courthouse elevator (\$7,850), and upgrades at the DFACS building (\$4,175). In addition to the repairs at DFACS, upgrades were made to the DFACS building and charged to capital expenditures. Facilities will likely require a budget increase prior to year-end.

Public Safety

- Total public safety is at 74.4% of budget, slightly under budget for this mid-year reporting.
- School Resource Officers are significantly under budget at 32.4%. One of the six budgeted positions is vacant.
- EMS is over budget at 80.8% of budget. At the third quarter temporary employees and overtime are at 239.2% and 310.8% of budget, respectively. Regular salaries are slightly under budget at 71.9%. There are 11 vacancies as of March 31st.

- CCSO Patrol is slightly under budget at 74.1%. Regular salaries are at 71.5% of budget, temporary employee salaries are at 115.9% of budget and overtime is at 131.7% of budget. Approximately \$16,000 of salary expense was reclassified from Patrol to Corrections for those deputies who worked courthouse security for the Presley trial. Current vacancies: 2 patrol and 2 investigations. Vehicle repair and maintenance is at 169% of budget mostly due to engine and transmission rebuilds outsourced. There have been no budget adjustments for increases in salaries.
- Corrections/Jail is under budget at 72.6%. Current vacancies: 1 jailors, 5 courthouse deputies.
- Cumberland Patrol is 100% reimbursed from SWFLANT and is not included in this analysis.

Public Works

- Total public works is under budget at 68.5%. The budgeted Public Works director position is vacant. Fleet services is at 99.3% of budget mostly due to the purchase of equipment which has not been charged back to other departments as repairs are made. Forestry, CRS, and Public Works are all at or under budget.

Other General Operations

- Special Appropriations is reflected over budget due to multiple reasons. First, the County purchased the Georgia Power Building in Kingsland. This was a shared cost between general fund and SPLOST 8. Second, there was a payment for a budgeted purchase option paid in the first quarter, although budgeted, timing of the payment reflects the department is over budget. Third, a purchase order for Spaceport EIS was issued in the first quarter in the amount of \$162,200, although the actual expenditures will be spread over multiple periods.

CURBSIDE

Revenues

Billing is being processed on time and as budgeted. Penalties and interest collected have exceeded budgeted projections for this period. The Board of Commissioners approved the waiving of late fees for fourth quarter billing (April-June) if payment is received by June 30, 2020 due to economic conditions caused by the COVID19 pandemic.

Expenditures

Total expenditures are right on target for this report period.

EMERGENCY TELEPHONE

Revenues

Effective January 1, 2019 service providers are required to remit 911 telephone fees to the State rather than Camden County. The State is two months in arrears in distributing proceeds to the county. Therefore, revenues are reflected under budget at 67.7%. It is anticipated that revenues will be on budget by year end.

Expenditures

Total average expenditures are slightly under at this time at 67.1%. Current vacancies: 5 dispatchers.

UNINCORPORATED SERVICE DISTRICT**Revenues**

Unincorporated tax revenue is over budget at 101.3% due to the insurance premiums tax received in October. After budget adoption, the millage rate was increased resulting in property tax revenue being under budgeted. Current property tax revenue is at 151.8% of budget.

Expenditures

- Fire Service is slightly over budget at 78%. Wages of EMS/Fire staff are split between EMS and the Unincorporated Service District, therefore, overtime and temporary employees are over budget at 236.4% and 289.8%, respectively, for the same reasons as EMS.
- Recreation is on target at 76.6% of budget.
- ROW mowing is at 55.2% of budget due to contract expiration. Expense is expected to be on target by year end.

SOLID WASTE**Revenues**

Revenues for the 110 site are over budget at 87.1%, while the C&D site is under budget at 53.3% of budget. It is projected that C&D will be approximately 20% under budget by year end if trend continues.

Expenditures

Expenditures are on target at 74.1% overall. Insurance costs are reflected over budget due to the annual premium expensed in the first quarter.

Accounts Receivable

Accounts receivable balances over 61 days have decreased significantly since the beginning of the fiscal year due to Solid Waste's collections efforts.



SPLOST 7

Revenues

Tax revenue collections ended on June 30, 2019.

Expenditures

County-wide Phase 1 and Camden County capital projects are complete. All distributions have been made to the municipalities. Road projects including LMIG match are the only remaining projects.

SPLOST 8

Revenues

Tax distributions from the state are one month in arrears. Eight months of tax revenue have been received as of this reporting period. Tax revenues are 13% more than anticipated to date.

Expenditures

Expenditures are for the radio communications project and a shared cost for the purchase of the Georgia Power Building.

FUND BALANCE & CASH BALANCE

With information currently available, a very slight increase in General Fund fund balance is projected by fiscal year end at \$3.1 million. Curbside has steadily been using fund balance for the past three years. If there are no increases in revenue or reduction of expenses, Curbside fund balance is expected to be fully depleted during next fiscal year.

Solid Waste Fund

Revenue & Expense Analysis
March 31, 2020

Actual collections should be 75%

County Revenues	2019		2020			
	Revenues	Revenues	Average Monthly	Actual to	Total Annual	Revenue
	Actual	Actual	Collections	Total Budget	Budget	Source to Annual Budget
<i>Operating Revenues :</i>						
Hwy 110 Sales	\$ 1,434,986	\$ 1,984,428	\$ 220,492	87.1%	\$ 2,278,500	38.7%
C & D Industrial Sales	2,225,298	1,811,898	\$ 201,322	53.3%	3,400,000	57.7%
Old Still Sales	-	-	\$ -	0.0%	-	0.0%
Other Revenues	19,000	55,112	\$ 6,124	55.1%	100,000	1.7%
Total Operating Revenues	\$ 3,679,284	\$ 3,851,437	\$ 427,937	66.7%	\$ 5,778,500	98.1%
Average Collections	\$ 408,809	\$ 427,937			\$ 481,542	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 135,850	\$ 142,577	\$ 15,842	124.5%	\$ 114,500	1.9%
Other Financing Sources:		\$ 39,198				
Surplus Sale	\$ -	\$ 1,700	\$ 189	0.0%	\$ -	0.0%
Capital Contribution	-	-	-	0.0%	-	0.0%
Cash carry forward (retained earnings)	-	-	\$ -	0.0%	-	0.0%
Total Non-operating Revenues	\$ 135,850	\$ 183,476	\$ 16,031	160.2%	\$ 114,500	1.9%
Average Collections	\$ 15,094	\$ 20,386			\$ 9,542	
Total Revenue Collections	\$ 3,815,133	\$ 4,034,913		68.5%	\$ 5,893,000	100.0%
Total Average Collections	\$ 423,904	\$ 448,324			\$ 491,083	

County Expenses	2019		2020			
	Expenses	Expenses	Average Monthly	Actual to	Total Annual	Dept to
	Actual	Actual	Expenses	Total Budget	Budget	Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 1,063,822	\$ 1,004,884	\$ 111,654	72.1%	\$ 1,394,190	23.7%
Engineering & Lab Services	190,989	222,582	\$ 24,731	82.1%	271,000	4.6%
EPD & DNR Surcharges	13,254	6,000	\$ 667	2.6%	227,000	3.9%
C & D Cell Closure	497	-	\$ -	#DIV/0!	-	0.0%
Rep & Maint , Supplies - Heavy Equip	267,465	367,897	\$ 40,877	141.5%	260,000	4.4%
Hurricane Irma	-	-	\$ -	0.0%	-	0.0%
Equipment Rental	224,471	1,394	\$ 155	2.3%	60,000	1.0%
Insurance	40,918	40,918	\$ 4,546	85.2%	48,000	0.8%
Fuel	184,060	189,416	\$ 21,046	75.8%	250,000	4.2%
General Supplies	171,536	197,242	\$ 21,916	24.9%	790,650	13.4%
Timber Land Preparation	17,115	1,590	\$ 177	0.0%	35,000	0.6%
Other Expenses	62,037	144,336	\$ 16,037	824.8%	17,500	0.3%
Total Operating Expenses	\$ 2,236,162	\$ 2,176,260	\$ 241,807	64.9%	\$ 3,353,340	56.9%
Average Expenses	\$ 248,462	\$ 241,806.62			\$ 279,445.00	
<i>Non-operating Expenses :</i>						
Landfill Cell Construction	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Reserve for Closure/Post Closure	349,380	337,500	37,500	71.8%	470,000	8.0%
Capital Equipment	1,793,018	761,848	84,649.81	94.1%	810,000	13.7%
Depreciation Expense	581,874	614,273	68,252.56	77.8%	790,000	13.4%
Leases for Equipment	-	-	-	0.0%	25,000	0.4%
Bond Principal & Interest	472,950	470,050	52,228	105.8%	444,160	7.5%
CD Interest	-	-	-	#DIV/0!	-	0.0%
Other Expenses	-	5,032	559.15	0.0%	500	0.0%
Total Non-operating Expenses	\$ 3,197,222	\$ 2,188,704	\$ 243,189	86.2%	\$ 2,539,660	43.1%
Average Expenses	\$ 355,247	\$ 243,189.30			\$ 211,638.33	
Total Expenses	\$ 5,433,385	\$ 4,364,963		74.1%	\$ 5,893,000	100.0%
Total Average Expenses	\$ 603,709	\$ 484,995.92			\$ 491,083	
Excess Revenue over/(under) Expenses	\$ (1,618,252)	\$ (330,051)			\$ -	

General FundRevenue Analysis
March 31, 2020

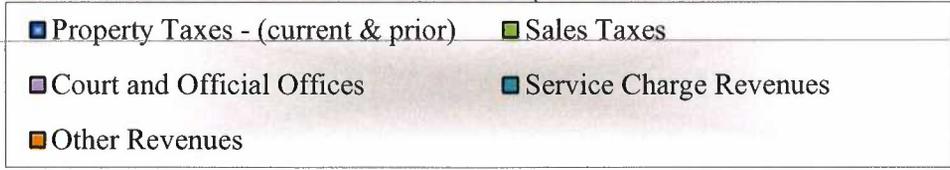
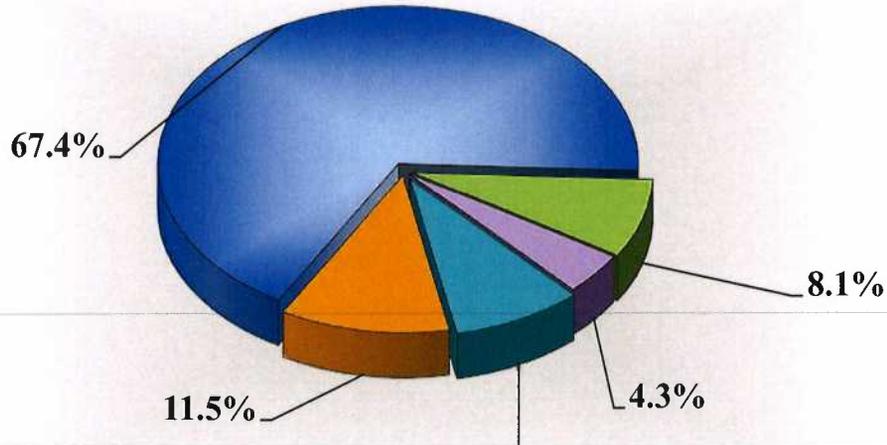
Actual collections should be 75%

2020

County Revenues	2019 Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Property Taxes (current year)	\$ 16,816,008	\$ 19,708,066	\$ 2,189,785.06	93.8%	\$ 21,016,229	60.8%
Property Taxes (prior years)	482,555	480,496	53,388.40	109.8%	437,600	1.3%
Sales Taxes	2,234,190	2,441,530 ^	271,281	71.3%	3,422,900	9.9%
Excise and Special Use Taxes	1,570,503	1,782,113	198,012.53	77.7%	2,292,574	6.6%
Licenses and Permits	153,977	132,971	14,774.59	75.1%	177,100	0.5%
Court and Official Offices	1,516,958	1,289,708	143,301	57.7%	2,236,585	6.5%
Office Rents	72,620	75,120	8,347	77.0%	97,500	0.3%
Service Charge Revenues	3,164,235	2,613,494	290,388	76.7%	3,409,386	9.9%
Total Operating Revenues	\$ 26,011,047	\$ 28,523,497	\$ 3,169,277	86.2%	\$ 33,089,874	95.7%
Average Collections	\$ 2,890,116	\$ 3,169,277.43			\$ 2,757,490	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 294,225	\$ 1,258,284	\$ 139,809.36	96.7%	\$ 1,300,628	3.8%
Other Revenues	284,895	138,673	15,408	96.5%	143,750	0.4%
Other Financing Sources	843	48,206	5,356	134.3%	35,891	0.1%
Total Non-op Revenues	\$ 579,963	\$ 1,445,162	\$ 160,573.61	97.6%	\$ 1,480,269	4.3%
Average Collections	\$ 64,440	\$ 160,573.61			\$ 123,356	
Total Revenues	\$ 26,591,010	\$ 29,968,659	\$ 3,329,851	86.7%	\$ 34,570,143	100.0%
Total Average	\$ 2,954,557	\$ 3,329,851			\$ 2,880,845	

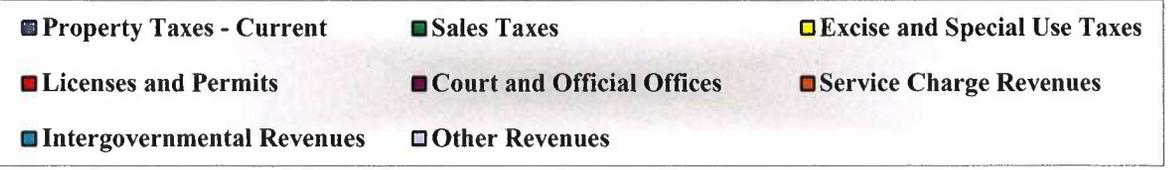
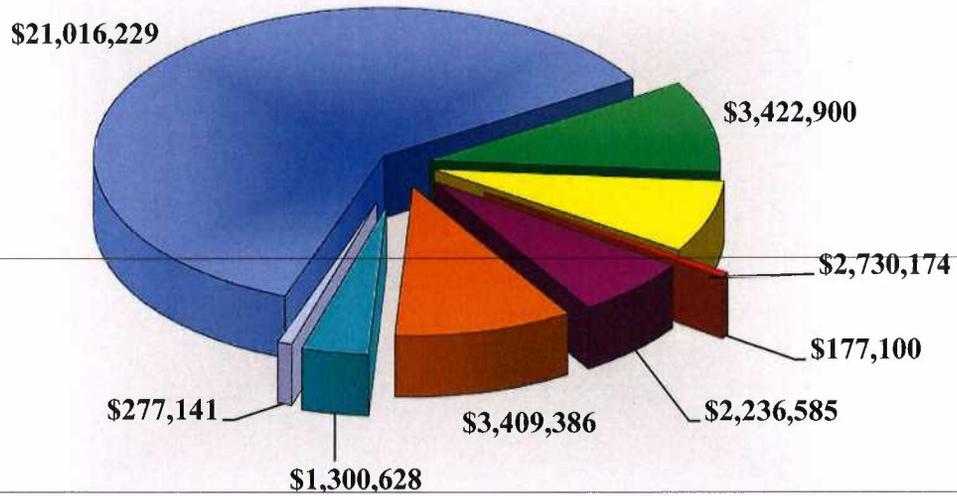
Revenue Review - 9 Month Analysis

(Revenues to Date - \$29,968,659)



General Fund Revenues

(FY 2020 Revenue Budget - \$34,570,143)



General Fund

Expense Analysis

March 31, 2020

Actual collections should be 75%

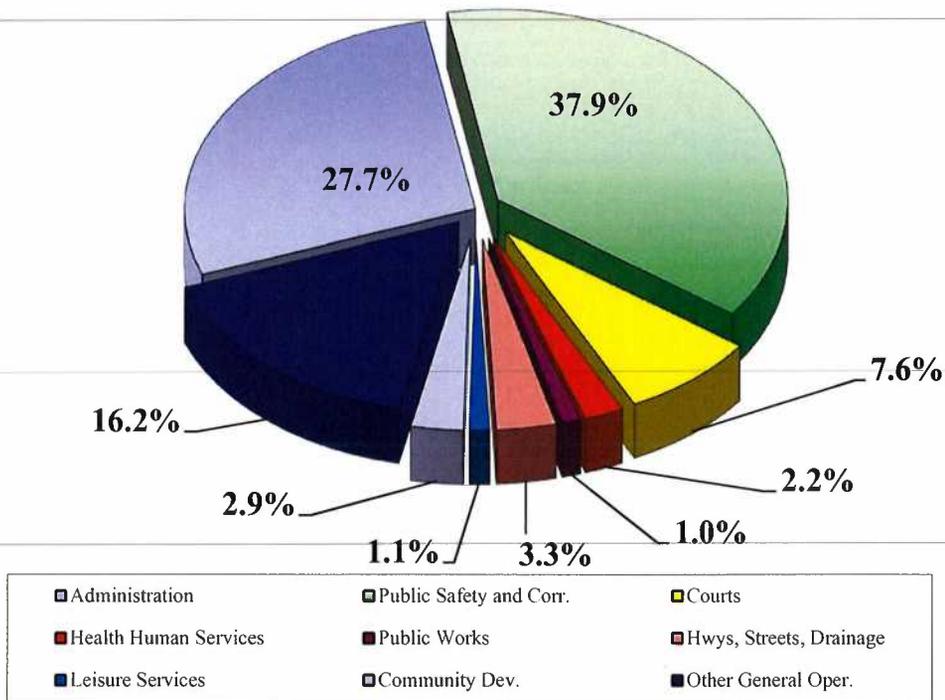
2020

County Expenses	2019		2020			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept. to Annual Budget
<i>Operating Expenses :</i>						
Administration						
Board of Commissioners	\$ 189,383	\$ 189,162	\$ 21,018	63.9%	\$ 295,912	0.9%
Board of Equalization	11,062	10,137	\$ 1,126	62.8%	16,150	0.0%
County Clerk	52,028	50,332	\$ 5,592	75.8%	66,443	0.2%
Administration	330,891	340,694	\$ 37,855	72.4%	470,375	1.4%
Administrative Services	179	55	\$ 6	0.0%	-	0.0%
Registrar	152,890	183,572	\$ 20,397	53.6%	342,412	1.0%
Finance	330,532	338,731	\$ 37,637	70.5%	480,787	1.4%
Onsite Wellness Clinic	323,443	373,138	\$ 41,460	76.6%	487,301	1.4%
County Attorney	104,855	97,587	\$ 10,843	47.4%	206,050	0.6%
Information Technology	244,492	295,299	\$ 32,811	67.4%	438,404	1.3%
Human Resources	104,675	98,965	\$ 10,996	73.7%	134,352	0.4%
Tax Commissioner	454,425	450,908	\$ 50,101	67.8%	664,687	1.9%
Tax Assessor	492,412	460,344	\$ 51,149	64.2%	717,357	2.1%
Employee Health Benefit	3,167,701	2,758,089	\$ 306,454	67.7%	4,074,173	11.9%
Worker's Compensation	276,601	397,837	\$ 44,204	88.7%	448,759	1.3%
Risk Management	690,629	759,808	\$ 84,423	80.8%	940,502	2.7%
Facilities Management	427,031	390,235	\$ 43,359	84.9%	459,686	1.3%
	\$ 7,353,231	\$ 7,194,893	\$ 733,835	70.2%	\$ 10,243,350	29.8%
Public Safety and Corr.						
Sheriff's Office	\$ 3,189,482	\$ 3,115,099	\$ 346,122	74.1%	\$ 4,204,790	12.2%
School Resource Officer	-	174,113	\$ 19,346	32.4%	537,081	1.6%
Jail/Corrections	2,225,860	2,052,035	\$ 228,004	72.6%	2,828,380	8.2%
Adult Probation	9,114	9,487	\$ 1,054	80.8%	11,744	0.03%
Department of Juvenile Justice	8,548	8,194	\$ 910	69.9%	11,730	0.03%
E M S	3,954,462	4,000,317	\$ 444,480	80.8%	4,950,290	14.4%
Animal Control	229,468	251,480	\$ 27,942	73.2%	343,571	1.0%
EMA	151,448	172,350	\$ 19,150	68.6%	251,420	0.7%
Code Enforcement	-	53,969	\$ 5,997	65.9%	81,893	0.2%
	\$ 9,768,383	\$ 9,837,043	\$ 1,093,005	74.4%	\$ 13,220,899	38.5%
Courts						
Superior Court	\$ 474,346	\$ 373,079	\$ 41,453	75.4%	\$ 495,052	1.4%
Clerk of Superior Court	386,869	390,552	\$ 43,395	71.3%	547,888	1.6%
District Attorney	313,489	307,587	\$ 34,176	77.9%	394,657	1.1%
Magistrate Court	192,815	192,223	\$ 21,358	68.7%	279,920	0.8%
Probate Court	351,341	300,389	\$ 33,377	70.3%	427,100	1.2%
Juvenile Court	228,374	206,024	\$ 22,892	68.4%	301,161	0.9%
Public Defender	182,570	199,850	\$ 22,206	70.8%	282,391	0.8%
	\$ 2,129,804	\$ 1,969,704	\$ 218,856	72.2%	\$ 2,728,169	7.9%
Health Human Services						
Coroners & Medical Examiner	28,393	33,212	3,690	70.2%	47,328	0.1%
Health Department	268,337	229,949	25,550	74.4%	309,010	0.9%
Mosquito Control	140,362	154,373	17,153	76.9%	200,790	0.6%
Dept. of Family Children Serv	66,238	77,538	8,615	75.3%	102,936	0.3%
County Agents	73,467	69,096	7,677	51.8%	133,456	0.4%
	\$ 576,798	\$ 564,167	\$ 58,995	71.1%	\$ 793,520	2.3%
Public Works						
Forestry	\$ 19,531	\$ 19,456	\$ 2,162	73.0%	\$ 26,662	0.1%
CRS, EROS & Sediment	-	56,090	\$ 6,232	63.2%	88,718	0.3%
Public Works	887,840	854,799	\$ 94,978	63.1%	1,355,054	3.9%
Fleet Services	142,519	249,801	27,756	99.3%	251,499	0.7%
	\$ 1,049,889	\$ 1,180,146	\$ 131,127	68.5%	\$ 1,721,933	5.0%

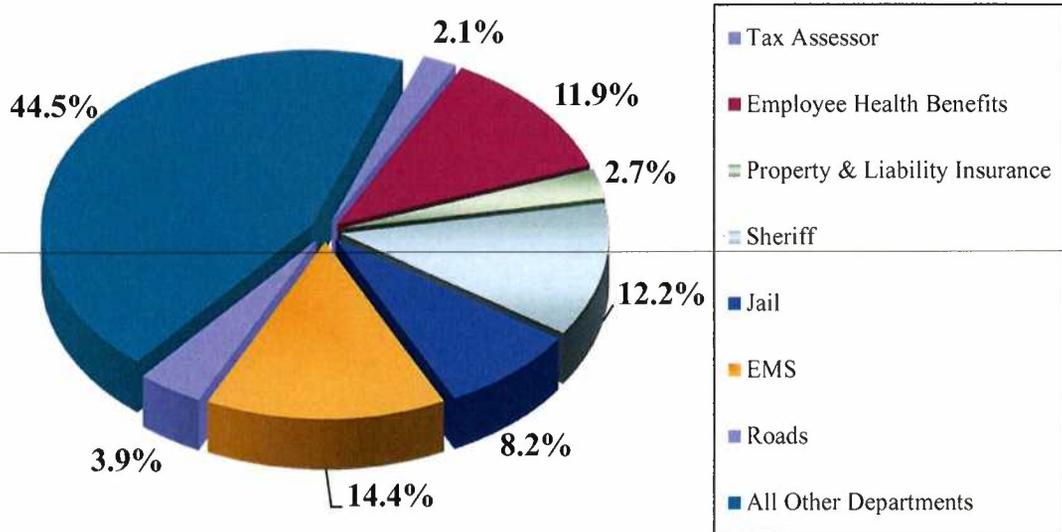
General Fund

County Expenses	2019	2020				
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Leisure Services						
County Library	\$ 243,577	\$ 247,092	\$ 27,455	74.4%	\$ 332,212	1.0%
Byran Lang Historical Library	43,605	46,821	5,202	73.3%	63,868	0.2%
	<u>\$ 287,182</u>	<u>\$ 293,912</u>	<u>\$ 32,657</u>	<u>74.2%</u>	<u>\$ 396,080</u>	<u>1.2%</u>
Community Dev.						
Planning & Building	\$ 183,055	\$ 178,432	\$ 19,826	49.2%	\$ 362,414	1.1%
Joint Dev Authority	571,649	574,928	63,881	78.0% *	737,500	2.1%
	<u>\$ 754,705</u>	<u>\$ 753,360</u>	<u>\$ 83,707</u>	<u>68.5%</u>	<u>\$ 1,099,914</u>	<u>3.2%</u>
Total Operating Expenses	<u>\$ 21,919,993</u>	<u>\$ 21,793,225</u>	<u>\$ 7,264,408</u>	<u>72.2%</u>	<u>\$ 30,203,865</u>	<u>87.9%</u>
Average Expenses	<u>\$ 2,435,555</u>	<u>\$ 2,421,469</u>			<u>\$ 2,516,989</u>	
Non-operating Expenses :						
Other General Oper.						
Contingency	\$ -	\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	2,369,459	4,196,754	466,306	101.3%	4,141,047	12.1%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	<u>\$ 2,369,459</u>	<u>\$ 4,196,754</u>	<u>\$ 466,306</u>	<u>101.3%</u>	<u>\$ 4,141,047</u>	<u>12.1%</u>
Average Expenditures	<u>\$ 263,273.22</u>	<u>\$ 466,305.97</u>			<u>\$ 345,087</u>	
Total Expenses	<u>\$ 24,289,450</u>	<u>\$ 25,989,979</u>		<u>75.7%</u>	<u>\$ 34,344,912</u>	<u>100.0%</u>
Total Average Expenses	<u>\$ 2,698,827</u>	<u>\$ 2,887,775</u>			<u>\$ 2,862,076</u>	
Excess Revenue over/ (under) Expenses	<u><u>\$ 2,301,560</u></u>	<u><u>\$ 3,978,681</u></u>			<u><u>\$ 225,231</u></u>	
Cumberland Patrol	413,034	235,040			225,232	
Total Expenses with Cumberland	\$ 24,702,485	\$ 26,225,018			\$ 34,570,144	
	<u>\$ 2,744,719.56</u>	<u>\$ 2,913,890.93</u>			<u>\$ 2,880,845.33</u>	

Expenditure Review - 9 Month Analysis (Expenditures to Date - \$25,989,979)



General Fund Expenses (Total Annual Expenditures - \$34,344,912)



General Fund

Expenditure Analysis
March 31, 2020

Consolidation of Expenditures by Type

	First Six Months of Fiscal Year		% Increase
	2019	2020	
Salaries & Benefits	\$ 11,978,677	\$ 12,718,343	6.2%
Employee Health	3,167,701	\$ 2,724,129	-14.0%
Contracted Services	4,135,808	3,903,000	-5.6%
Supplies and Materials	1,808,456	1,829,319	1.2%
Insurance (property and liability)	626,307	660,264	5.4%
Capital Costs	329,199	1,326,552	303.0%
Transfers (Intergovernmental)	2,296,143	2,518,771	9.7%
Medicare Adjustments - A/R Ambulances	360,193	309,601	-14.0%
Total Expenditures - March 31st	\$ 24,702,485	\$ 25,989,979	5.2%

Explanation of Types

Salaries & Benefits - wages, health insurance, FICA, retirement, uniforms

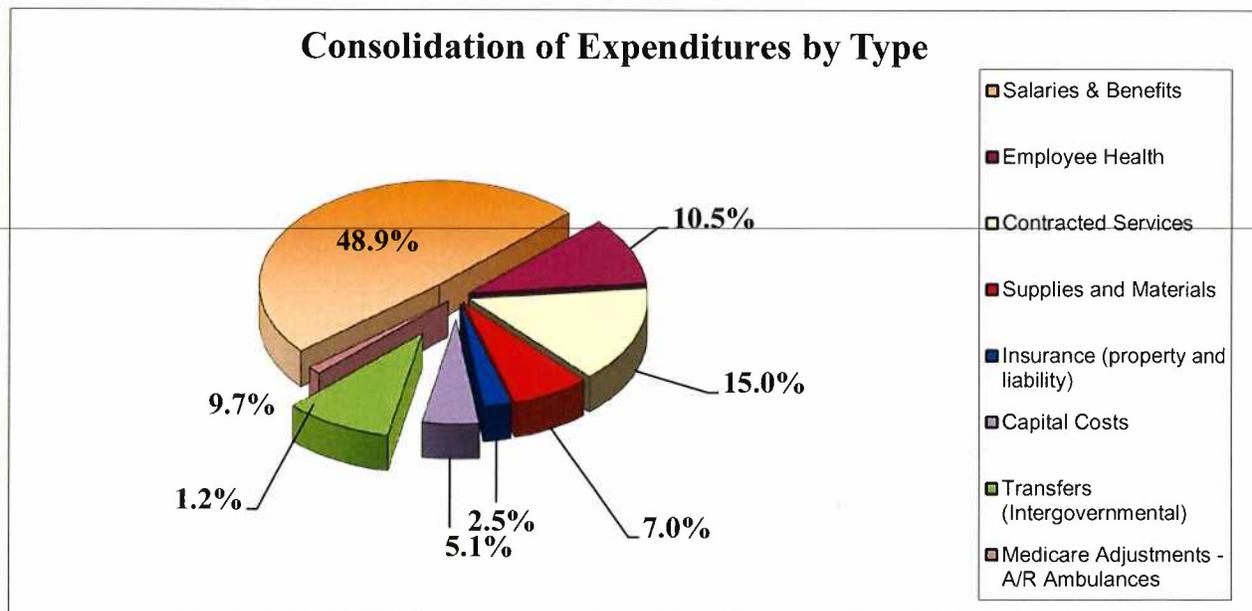
Contracted Services - board member fees, County Attorney, Fire Chief salary, legal fees, computer repairs, Humane Society, janitorial, cell phones, telephone, election services, etc.

Supplies and Materials - computer supplies, office, vehicles, water & sewer, electric, fuel

Transfers - Transfers out to other agencies such as DFACS, District Attorney, JDA, etc.

Capital Costs - large and small equipment

Debt Service - lease payments



Curbside Collection

Revenue & Expense Analysis

March 31, 2020

Actual collections should be 75%

County Revenues	2019		2020			
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue- Source to Annual Budget
<i>Operating Revenues :</i>						
Penalties & Interest Charges	\$ 21,596	\$ 25,127	\$ 2,792	114.2%	\$ 22,000	2.1%
Unincorp Collection Charges	674,500	690,130	76,681	76.3%	904,000	86.6%
Other Revenues	-	10	1	0.0%	-	0.0%
Total Operating Revenues	\$ 696,097	\$ 715,267	\$ 79,474	77.2%	\$ 926,000	88.7%
Average Collections	\$ 77,344	\$ 119,211			\$ 77,167	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 756	\$ 419	\$ 47	89.8%	\$ 466	0.0%
Other Fin Sources - Ins Prem. Tax	-	-	-	0.0%	-	0.0%
Fund balance use	-	-	-	0.0%	117,434	11.2%
Total Non-operating Revenues	\$ 756	\$ 419	\$ 47	0.4%	\$ 117,900	11.3%
Average Collections	\$ 84	\$ 47			\$ 9,825	
Total Revenue Collections	\$ 696,851	\$ 715,685		68.6%	\$ 1,043,900	100.0%
Total Average Collections	\$ 77,428	\$ 79,521			\$ 86,992	
County Expenses	2019		2020			
	Expenses Actual	Expenses Actual	Average Monthly Expense	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 98,829	\$ 87,684	\$ 9,743	73.2%	\$ 119,763	11.5%
Contracted Services	20,232	17,080	\$ 1,898	64.3%	26,568	2.5%
Advanced Disposal Contract	574,604	588,903	\$ 65,434	76.7%	767,375	73.5%
Tipping Fees to Solid Waste	82,466	78,661	\$ 8,740	71.2%	110,500	10.6%
General Supplies	7,320	11,118	1,235	63.0%	17,644	1.7%
Total Operating Expenses	\$ 783,451	\$ 783,447	\$ 87,050	75.2%	\$ 1,041,850	99.8%
Average Expenses	\$ 87,050	\$ 87,049.70			\$ 86,821	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ (283)	\$ 8,793	\$ 977	0.0%	\$ 2,050	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	\$ (283)	\$ 8,793	\$ 977	0.0%	\$ 2,050	0.2%
Average Expenses	\$ (31)	\$ 977			\$ 171	
Total Expenses	\$ 783,168	\$ 792,240		75.9%	\$ 1,043,900	100.0%
Total Average Expenses	\$ 87,019	\$ 88,027			\$ 86,992	
Excess Revenue over/(under) Expenses	\$ (86,317)	\$ (76,555)			\$ -	

Emergency Telephone
Revenue & Expense Analysis
March 31, 2020

Actual collections should be 75%

County Revenues	2019		2020			
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
911 Fees - Telephone	\$ 166,709	\$ 115,514	\$ 16,502	54.4%	\$ 212,200	15.3%
911 Fees - Cell phone	482,086	487,190	\$ 69,599	72.6%	671,400	48.3%
911 Fees - VOIP	24,177	27,091	\$ 3,870	0.0%	46,800	3.4%
Total Operating Revenues	\$ 672,972	\$ 629,795	\$ 89,971	67.7%	\$ 930,400	66.9%
^ Average Collections	\$ 74,775	\$ 89,971			\$ 77,533	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 179	\$ 168	19	0.0%	\$ 200	0.0%
Other Fin Sources : Op Transfer (Gen)	250,000	132,500	14,722	50.0%	265,000	19.1%
Fund balance use	-	-	-	0.0%	194,366	14.0%
Total Non-operating Revenues	\$ 250,179	\$ 132,668	\$ 14,741	28.9%	\$ 459,566	33.1%
Average Collections	\$ 27,798	\$ 14,741			\$ 38,297	
Total Revenue Collections	\$ 923,151	\$ 762,463		54.9%	\$ 1,389,966	100.0%
Total Average Collections	\$ 102,572	\$ 84,718			\$ 115,831	

^Revenue July - January (7 months) - State of Georgia is 2 months in arrears

County Expenses	2019		2020			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Salaries & Benefits	\$ 722,558	\$ 767,832	85,315	69.8%	\$ 1,100,660	79.2%
Contracted Services	166,885	158,267	17,585	57.8%	273,612	19.7%
Supplies	14,537	7,103	789	45.3%	15,694	1.1%
Total Operating Expenses	\$ 903,979	\$ 933,202	\$ 103,689	67.1%	\$ 1,389,966	100.0%
Average Expenses	\$ 100,442.11	\$ 103,689.10			\$ 115,831	
<i>Non-operating Expenses :</i>						
Capital Equipment	-	-	-	0.0%	-	0.0%
Transfer to E911	-	-	-	0.0%	-	0.0%
Total Non-operating Expenses	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Average Expenses	\$ -	\$ -			\$ -	
Total Expenses	\$ 903,979	\$ 933,202		67.1%	\$ 1,389,966	100.0%
Total Average Expenses	\$ 100,442	\$ 103,689			\$ 115,831	
Excess Revenue over/(under) Expenses	\$ 19,171	\$ (170,739)			\$ -	

Unincorporated Service District Fund

Revenue & Expense Analysis

March 31, 2020

Actual collections should be 75%

County Revenues	2019		2020			
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Unincorporated Taxes	\$ 346,161	\$ 1,194,959	\$ 132,773	151.8%	\$ 787,248	41.7%
State Grant	-	4,345	483	0.0%	-	0.0%
Fire Collections	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 346,161	\$ 1,199,304	\$ 133,256	152.3%	\$ 787,248	41.7%
Average Collections	\$ 38,462	\$ 199,884			\$ 65,604	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 521	\$ 401	\$ 45	80.1%	\$ 500	0.0%
Other Fin Sources : Ins Prem. Tax	1,039,677	1,116,109	124,012	101.3%	1,102,057	58.3%
: Trans for leases	-	-	-	0.0%	-	0.0%
: Carry forward	-	-	-	0.0%	-	0.0%
: Lease proceeds	-	-	-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 1,040,198	\$ 1,116,510	\$ 124,057	101.3%	\$ 1,102,557	58.3%
Average Collections	\$ 115,578	\$ 124,057			\$ 91,880	
Total Revenue Collections	\$ 1,386,359	\$ 2,315,814		122.5%	\$ 1,889,805	100.0%
Total Average Collections	\$ 154,040	\$ 257,313			\$ 157,484	

County Expenses	2019		2020			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
County Wide Mowing	\$ 150,007	\$ 110,403	\$ 12,267	55.2%	\$ 200,000	10.6%
Fire Services	759,101	889,882	\$ 98,876	78.0%	1,141,410	60.4%
Recreation	440,658	420,296	\$ 46,700	76.6%	548,395	29.0%
Total Operating Expenses	\$ 1,349,766	\$ 1,420,581	\$ 157,842	75.2%	\$ 1,889,805	100.0%
Average Expenses	\$ 149,974	\$ 157,842			\$ 157,484	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	-	-	-	0.0%	-	0.0%
Total Non-operating Expenses	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Average Expenses	\$ -	\$ -			\$ -	
Total Expenses	\$ 1,349,766	\$ 1,420,581		75.2%	\$ 1,889,805	100.0%
Total Average Expenses	\$ 149,974	\$ 157,842			\$ 157,484	
Excess Revenue over/(under) Expenses	\$ 36,593	\$ 895,233			\$ -	

Average Collections/Disbursements Analysis

Combining Statement

March 31, 2020

	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
<u>Average Monthly Revenue :</u>						
Total Average Operating Revenue	\$ 3,169,277	\$ 119,211	\$ 89,971	\$ 199,884	\$ 427,937	\$ 4,006,281
Total Average Non-operating Revenue	160,574	47	14,741	124,057	20,386	319,804
Total Collections Average	\$ 3,329,851	\$ 79,521	\$ 84,718	\$ 257,313	\$ 448,324	\$ 4,326,084
<u>Average Monthly Expenditures :</u>						
Total Average Operating Expenditures	\$ 2,421,469	\$ 87,050	\$ 103,689	\$ 157,842	\$ 241,807	\$ 3,011,857
Total Average Non-operating Expend.	466,306	977	-	-	243,189	710,472
Total Disbursements Average	\$ 2,887,775	\$ 88,027	\$ 103,689	\$ 157,842	\$ 484,996	\$ 3,722,329
Months of Operating Coverage	1.2	0.9	0.8	1.6	0.9	1.2
<u>Average Monthly Over / Under :</u>						
Total Operating	\$ 747,808	\$ 32,161	\$ (13,718)	\$ 42,042	\$ 186,131	\$ 994,424
Total Non-operating	(305,732)	(930)	14,741	124,057	(222,803)	(390,668)
Total Monthly Coverage	\$ 442,076	\$ 31,231	\$ 1,022	\$ 166,098	\$ (36,672)	\$ 603,755
<u>Cash Analysis :</u>						
Total Cash Balances Available for Period - March 31, 2020	\$ 7,840,249	\$ 390,546	\$ 262,156	* \$ 1,086,900	\$ 4,578,398	\$ 14,158,249
Operating Expenditures	\$ 2,421,469	\$ 87,050	\$ 103,689	\$ 157,842	\$ 241,807	\$ 3,011,857
Months of Operating Cash	3.2	4.5	2.5	6.9	18.9	4.7
Total Expenditures	\$ 2,887,775	\$ 88,027	\$ 103,689	\$ 157,842	\$ 484,996	\$ 3,722,329
Months of Operating Cash	2.7	4.4	2.5	6.9	9.4	3.8

Projection of Fund Balance/Retained Earnings

Combining Statement

March 31, 2020

	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>	<u>Total for all Funds</u>
Fund Balance/Net Position (unrestricted)						
Unrestricted Balances for Period						
Ending - June 30, 2019 (audited)	\$ 3,029,422	\$ 171,089	\$ 384,321	\$ 95,364	\$ 5,790,917	\$ 9,471,113
<i>Comparison (Fund Bal) - Jun 30, 2018</i>	\$ 3,547,616	\$ 310,951	\$ 198,197	\$ (9,124)	\$ 5,453,507	\$ 9,501,147
Actual for Jul 2019 - March 2020 :						
Add : Revenue	29,968,659	715,685	762,463	2,315,814	4,034,913	37,797,534
Less : Expenditures	25,989,979	792,240	933,202	1,420,581	4,364,963	33,500,965
Projections for April 2020 - June 2020 :						
Add : Revenue	3,718,000	233,000	402,275	235,000	1,400,000	5,988,275
Less : Expenditures	7,619,000	282,000	694,800	480,300	1,300,000	10,376,100
Balances - June 30, 2020	<u>\$ 3,107,103</u>	<u>\$ 45,534</u>	<u>\$ (78,943)</u>	<u>\$ 745,297</u>	<u>\$ 5,560,866</u>	<u>\$ 9,379,857</u>

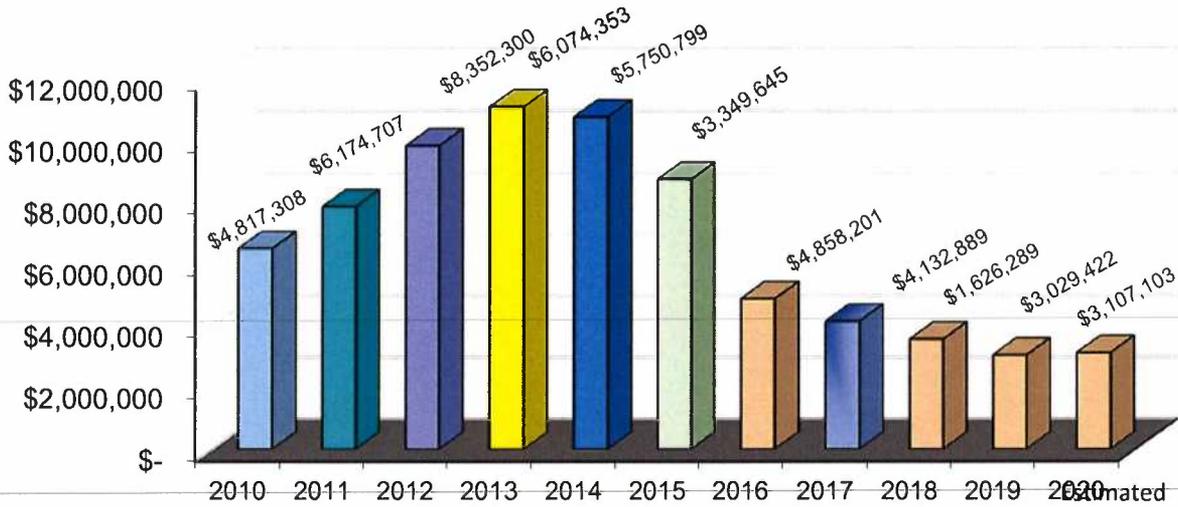
Projection of Cash Balances

Combining Statement

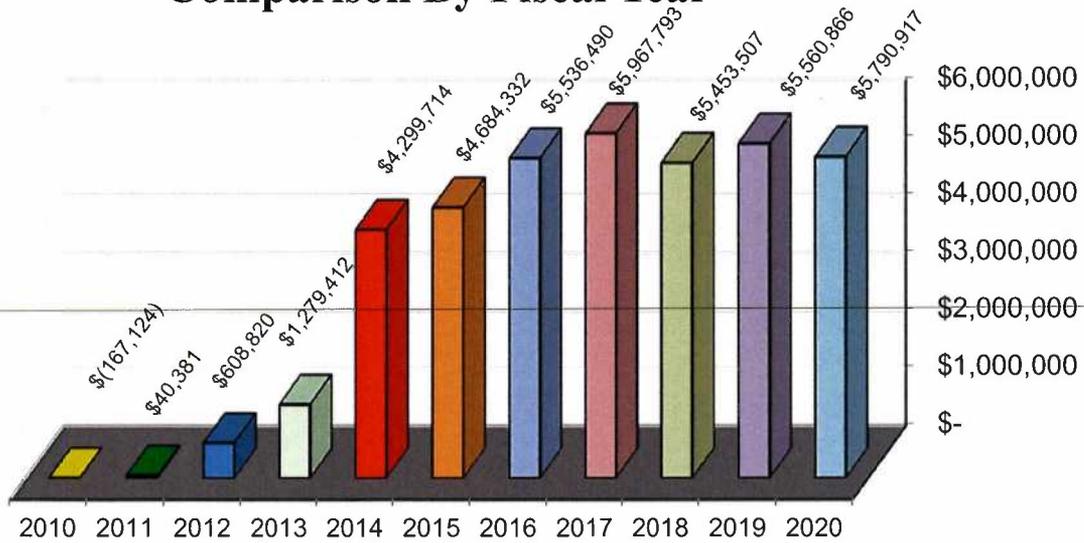
March 31, 2020

	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>	<u>Total for all Funds</u>
Cash Balances :						
Total Balances for Period						
Ending March 31, 2020	\$ 7,840,249	\$ 390,546	\$ 262,156	\$ 1,086,900	\$ 4,578,398	\$ 14,158,249
<i>Comparison (Cash Bal) - December 31, 2019</i>	\$ (4,649,958)	\$ 392,337	\$ 303,101	\$ 738,180	\$ 4,475,809	\$ 1,259,469
Projections for April 2020 - June 2020 :						
Add : Revenue	3,718,000	233,000	402,275	235,000	1,400,000	5,988,275
Less : Expenditures	7,619,000	282,000	694,800	480,300	1,300,000	10,376,100
Balances - June 30, 2020	<u>\$ 3,939,249</u>	<u>\$ 341,546</u>	<u>\$ (30,369)</u>	<u>\$ 841,600</u>	<u>\$ 4,678,398</u>	<u>\$ 9,770,424</u>
<i>For Comparison Purposes :</i>						
Cash Balances - June 30, 2019	\$ 2,406,698	\$ 439,343	\$ 256,483	\$ 70,297	\$ 2,878,305	\$ 6,051,126

Unrestricted General Fund Balance Comparison By Fiscal Year



Unrestricted Solid Waste Net Assets Comparison By Fiscal Year



FY 2014 and FY 2015 are the result of building new cells that caused less capacity liability for closure and post-closure costs

SPLOST #7**Budget Comparison**

for FY20, ending March 31, 2020

Actuals to date

Date	Collections FY 2014	Collections FY 2015	Collections FY 2016	Collections FY 2017	Collections FY 2018	Collections FY 2019
Jul	\$ -	\$ 604,877.58	\$ 589,369.86	\$ 572,518.21	\$ 560,438.73	\$ 613,694.33
Aug	\$ 587,552.92	\$ 615,300.40	\$ 580,557.45	\$ 547,525.39	\$ 595,214.33	\$ 596,201.04
Sep	\$ 566,218.82	\$ 596,179.00	\$ 558,805.38	\$ 542,916.51	\$ 536,526.15	\$ 590,659.57
Oct	\$ 549,045.89	\$ 577,467.85	\$ 558,198.24	\$ 509,629.20	\$ 561,855.52	\$ 560,006.98
Nov	\$ 567,204.42	\$ 586,944.59	\$ 549,899.64	\$ 504,094.87	\$ 549,002.32	\$ 625,674.24
Dec	\$ 578,509.24	\$ 622,285.42	\$ 560,940.26	\$ 552,972.43	\$ 587,862.14	\$ 610,939.44
Jan	\$ 647,633.27	\$ 698,279.07	\$ 641,101.94	\$ 617,706.92	\$ 634,183.38	\$ 669,388.04
Feb	\$ 555,162.30	\$ 561,054.77	\$ 494,128.42	\$ 536,257.20	\$ 569,695.95	\$ 597,800.46
Mar	\$ 577,058.70	\$ 556,858.26	\$ 537,407.65	\$ 530,368.23	\$ 529,907.96	\$ 606,145.29
Apr	\$ 647,505.62	\$ 600,006.71	\$ 597,178.70	\$ 588,267.85	\$ 625,341.12	\$ 698,424.92
May	\$ 618,668.81	\$ 600,995.37	\$ 554,727.96	\$ 575,690.18	\$ 597,221.16	\$ 661,997.58
Jun	\$ 611,037.72	\$ 579,489.36	\$ 564,674.63	\$ 569,182.68	\$ 582,524.93	\$ 688,601.76
Jul						684,271.57
	\$ 6,505,597.71	\$ 7,199,738.38	\$ 6,786,990.13	\$ 6,647,129.67	\$ 6,929,773.69	\$ 8,203,805.22
Average	\$ 591,417.97	\$ 599,978.20	\$ 565,582.51	\$ 553,927.47	\$ 577,481.14	\$ 769,974.85
Total Actual Collections						\$ 42,273,034.80

	# of months		
Total Actual vs Referendum	72	\$ 65,000,000	Total Referendum
Cumulative	Shortfall	\$ (22,726,965)	Per Month
		\$ 42,273,035	Total Actual

Entity	Percentage	Total Cumulative
St. Marys	29.82%	\$ (6,777,181)
Kingsland	27.77%	\$ (6,311,278)
Woodbine	7.00%	\$ (1,590,888)
PSA	7.49%	\$ (1,702,250)
County	27.92%	\$ (6,345,369)

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)
FOR THE PERIOD ENDING MARCH 31, 2020

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	ESTIMATED BALANCE
<u>County Wide</u>				
Phase 1				
Public Safety-Multi Agency Data Sharing Sys	\$ 2,000,000	\$ 2,000,000	\$ 1,976,295	\$ 23,705
Public Safety Radio Communications System	2,055,000	2,055,000	2,078,705	(23,705)
Colerain Road/Bypass Hurricane Evacuation	750,000	750,000	750,000 *	-
Ambulances for County-Wide Emergency Svcs	530,000	530,000	548,345	(18,345)
	<u>\$ 5,335,000</u>	<u>\$ 5,335,000</u>	<u>\$ 5,353,344</u>	<u>\$ (18,345)</u>
Phase 2				
Land/Infrastructure-Economic Development	\$ 1,500,000	\$ -	\$ -	\$ -
* Reimb by DOT				
<u>Camden County - Capital Projects</u>				
Fire Station 18 Expansion	\$ 500,000	\$ 600,000	\$ 630,964	\$ (30,964)
Juvenile Court Building	250,000	335,000	334,847	153
Library Parking Lot & Drainage	225,000	-	-	-
County Extension Parking Lot	80,000	-	-	-
Various Buildings Renovations	115,700	55,000	13,175	41,825
Heavy Machinery & Equipment	5,703,000	3,090,000	3,063,179	26,821
Vehicles	1,402,000	1,395,000	1,420,919	(25,919)
Technology & Connection Enhancements	1,177,000	695,000	699,259	(4,259)
Total Buildings, Recreation, and Other	<u>\$ 9,452,700</u>	<u>\$ 6,170,000</u>	<u>\$ 6,162,343</u>	<u>\$ 7,657</u>
<u>Camden County - Road Projects</u>				
Colerain Road (possible mitigation costs)	\$ 150,000	\$ 167,800	\$ 167,817	\$ (17)
Springhill Road	2,870,000	-	-	-
Incachee Road	1,750,000	40,350	40,337	13
Jody, Powell, & Kayla	316,800	147,700	147,697	3
Satilla Bluff East	600,000	-	-	-
Satilla Bluff West	1,000,000	8,135	8,135	-
Halifax Road (balance of referendum)	157,028	-	-	-
Colesburg Tompkins Bridge	300,000	-	-	-
Harriett's Bluff Deep Creek Bridge	130,000	-	-	-
Fisher-Massey Road	-	487,060	487,057	3
Sidwalk Repair	-	10,985	10,985	-
Field Creek Circle	-	100	100	-
Bristol Hammock Drainage	-	9,750	9,747	3
Plantation Point Subdivision	-	340	340	-
Horse Stamp Church Road	-	250	250	-
Roads - to be determined	-	2,202,530	-	2,202,530
LMIG Match	-	1,020,000	608,702	411,298
Total County Road Projects	<u>\$ 7,273,828</u>	<u>\$ 4,095,000</u>	<u>\$ 1,481,168</u>	<u>\$ 2,613,834</u>
<u>PSA and City Disbursements</u>				
PSA - Parks & Equipment	\$ 2,896,000	2,766,659	\$ 2,766,659	\$ -
City of Kingsland	16,639,629	10,257,692	10,257,692	-
City of St. Marys	17,831,293	11,014,922	11,014,922	-
City of Woodbine	4,071,550	2,585,663	2,585,663	-
	<u>\$ 41,438,472</u>	<u>\$ 26,624,936</u>	<u>\$ 26,624,936</u>	<u>\$ -</u>
Total All Projects and Disbursements	<u>\$ 63,500,000</u>	<u>\$ 42,224,936</u>	<u>\$ 39,621,792</u>	<u>\$ 2,603,146</u>

SPLOST #8

Budget Comparison
for FY20, ending March 31, 2020

Actuals to date								Comparison of Actuals to Projections for Quarter				
Date	Collections FY 2020	Collections FY 2021	Collections FY 2022	Collections FY 2023	Collections FY 2024	Collections FY 2025	Collections FY 2026	Date	Actual Collections FY 2020	Budget Projections FY 2020	Difference in Collections	
Jul	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	July	\$ -	\$ -	\$ -	
Aug	688,775.82	-	-	-	-	-	-	Aug	688,775.82	600,603.00	\$ 88,173	
Sep	654,673.14	-	-	-	-	-	-	Sep	654,673.14	570,002.00	\$ 84,671	
Oct	616,617.81	-	-	-	-	-	-	Oct	616,617.81	567,258.00	\$ 49,360	
Nov	653,487.30	-	-	-	-	-	-	Nov	653,487.30	568,895.00	\$ 84,592	
Dec	653,429.81	-	-	-	-	-	-	Dec	653,429.81	584,888.00	\$ 68,542	
Jan	740,172.86	-	-	-	-	-	-	Jan	740,172.86	657,268.00	\$ 82,905	
Feb	630,728.45	-	-	-	-	-	-	Feb	630,728.45	542,137.00	\$ 88,591	
Mar	648,467.45	-	-	-	-	-	-	Mar	648,467.45	555,927.00	\$ 92,540	
Apr	-	-	-	-	-	-	-		\$ 5,286,353	\$ 4,646,978	\$ 639,375	
May	-	-	-	-	-	-	-				14%	
Jun (1)	-	-	-	-	-	-	-					
	\$ 5,286,352.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Average	\$ 660,794.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
Total Actual Collections							\$ 5,286,352.64					

SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#8)
FOR THE PERIOD ENDING MARCH 31, 2020

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	ESTIMATED BALANCE
<u>County Wide</u>				
<u>Phase 1</u>				
Public Safety Radio Communications System	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -
Ambulances - County Wide EMS	1,250,000	1,250,000	-	\$ 1,250,000
Superior Court Record Reservation	550,000	550,000		\$ 550,000
Property Acquisition	1,500,000	1,500,000	500,000	\$ 1,000,000
Library Renovation/Design	400,000	400,000		\$ 400,000
Highway 17 (Blue Bridge) Boat Ramp/Parking	250,000	250,000		\$ 250,000
Public Health Department Facility	1,200,000	1,200,000	-	* \$ 1,200,000
Public Safety Complex - E911/EMA Fire Station	4,100,000	4,100,000	-	\$ 4,100,000
	<u>\$ 10,250,000</u>	<u>\$ 10,250,000</u>	<u>\$ 1,500,000</u>	<u>\$ 8,750,000</u>
<u>Phase 2</u>				
Public Safety Complex - E911/EMA Fire Station	\$ 2,100,000	\$ 2,100,000	\$ -	* \$ 2,100,000
	<u>\$ 2,100,000</u>	<u>\$ 2,100,000</u>	<u>\$ -</u>	<u>\$ 2,100,000</u>
<u>Camden County - Capital Projects</u>				
Various Buildings Renovations	\$ 2,931,000	\$ 2,931,000	\$ -	\$ 2,931,000
Technology & Connection Enhancements, Heavy Machinery and Equipment, and Vehicles	5,440,599	5,440,599	171,524	5,269,075
		-	-	-
		-	-	-
		-	-	-
Total Buildings, Recreation, and Other	<u>\$ 8,371,599</u>	<u>\$ 8,371,599</u>	<u>\$ 171,524</u>	<u>\$ 8,200,075</u>
<u>Camden County - Road Projects</u>				
Various County Roads, Streets & Bridges	\$ 4,155,000	\$ 4,155,000	\$ -	\$ 4,155,000
Total County Road Projects	<u>\$ 4,155,000</u>	<u>\$ 4,155,000</u>	<u>\$ -</u>	<u>\$ 4,155,001</u>
<u>PSA and City Disbursements</u>				
PSA - Parks & Equipment	\$ 2,670,000	\$ 2,670,000	\$ 249,762	\$ 2,420,238
City of Kingsland	12,458,095	12,458,095	990,636	11,467,459
City of St. Marys	13,375,739	13,375,739	1,063,826	12,311,913
City of Woodbine	1,619,567	1,619,567	164,059	1,455,508
	<u>\$ 30,123,401</u>	<u>\$ 30,123,401</u>	<u>\$ 2,468,283</u>	<u>\$ 27,655,118</u>
Total All Projects and Disbursements	<u>\$ 52,900,000</u>	<u>\$ 52,900,000</u>	<u>\$ 4,139,807</u>	<u>\$ 48,760,195</u>

SOLID WASTE INVESTMENT SCHEDULE
3/31/2020

Issuer	Settle	Maturity	Rate	Amount (Current)
Bank of the West San	02/05/20	02/04/21	1.65%	\$ 245,000
Morgan Stanley	02/06/20	02/05/21	1.70%	\$ 45,000
Pinnacle Bank	02/14/20	02/12/21	1.65%	\$ 200,000
MEDALLION BK SALT	7/27/2017	7/27/2020	1.80%	\$ 100,000
GOLDMAN SACHS BK USA	7/26/2017	7/27/2020	1.85%	\$ 245,000
ALLY BK MIDVALE UTAH	7/31/2017	7/27/2020	1.85%	\$ 245,000
DISCOVER BK	7/31/2017	7/27/2020	1.90%	\$ 245,000
BARCLAYS BK DEL	7/26/2017	7/27/2020	1.90%	\$ 245,000
NATIONWIDE BK	7/28/2017	7/28/2020	1.80%	\$ 245,000
FIRSTBANK P R	7/31/2017	7/28/2020	1.80%	\$ 245,000
COMENITY CAP BK SALT	8/3/2017	7/31/2020	1.90%	\$ 245,000
CAPITAL ONE NATL	8/2/2017	8/3/2020	1.90%	\$ 245,000
WEX BK MIDVALE UTAH	8/2/2017	8/3/2020	1.85%	\$ 245,000
CAPITAL ONE BK USA	8/2/2017	8/3/2020	1.90%	\$ 245,000
SALLIE MAE BK SALT	8/16/2017	8/17/2020	1.90%	\$ 245,000
FEDERAL AGRIC MTG	7/27/2018	1/7/2021	1.92%	\$ 995,000
MERRICK BK SOUTH	2/6/2018	2/5/2021	2.40%	\$ 245,000
MORGAN STANLEY BK N	2/8/2018	2/8/2021	2.50%	\$ 245,000
KEESLER FED CR UN SH	2/28/2019	2/26/2021	3.00%	\$ 210,000
WELLS FARGO BK N A	8/16/2018	8/16/2021	3.00%	\$ 245,000
FIRST TECHNOLOGY FED	8/17/2018	8/17/2021	3.05%	\$ 245,000
USALLIANCE FCU RYE	8/22/2018	8/20/2021	3.00%	\$ 245,000
THIRD FED SVGS & LN	8/24/2018	8/24/2021	2.95%	\$ 245,000
CITIBANK NATL ASSN	10/26/2018	10/26/2021	3.15%	\$ 245,000
MORGAN STANLEY	2/7/2019	02/07/22	2.85%	\$ 200,000
				\$ 6,405,000