

CAMDEN COUNTY BOARD OF COMMISSIONERS
QUARTERLY FINANCIAL REVIEW
FISCAL YEAR 2023
July 1, 2022 – March 31, 2023

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Camden County Board of Commissioners

Management Summary

July 1, 2022 - March 31, 2023

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, 2023.

The review will only include seven funds: **General, Curbside Collections, Emergency Telephone System, Unincorporated Tax District, Solid Waste, Two Rivers Gun Range, and ARPA.** In addition, there is a special review of the SPLOST #8 program as it relates to collections and disbursements for program projects. There are many funds that the County maintains for official financial records. 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 - Fund 100

Revenues

The total actual revenues collected through March 2023 are approximately \$34.4 million or 86.1% of total budget as compared with 75% budgeted year-to-date.

Current year property tax revenue collected is \$22.7 million or 95.8% of budget as reflected on the general fund financial report. Included in current year property tax is timber tax collections of \$274,096 which is at 156.6% of budgeted revenues and vehicles taxes of \$202,731 which is at 68.9% of budgeted revenues. Local Option Sales Tax (LOST) is \$3.64 million or 69.0% of budget. The variance to budget for LOST is caused by a timing issue of receiving the tax, i.e. the County receives one month after the State collects the tax.

Service charge revenue collections are \$3.02 million overall and is at 82.2% of budget. EMS collections are the largest part of this category (61% of actual) and billings are at 80.5% of budget.

Licenses and permits revenue of \$210,836 is at 112.6% of budget. The largest portion of Licenses and Permits are Inspections and Building Permits, reflected at 137.5% and 120.9% of budget, respectively.

Revenue from the Constitutional offices (courts and sheriff) overall is \$1.21 million and is at 62.9% of budget. Revenues are remitted one month in arrears.

Office rent has been fully collected for the quarter.

Intergovernmental revenue collected is at 188.6% of budget. The majority of this revenue is from grants received.

Revenue from other financing sources is \$178,393 from surplus property sales.

Expenditures

Total general fund operating expenditures through December are \$30.4 million and is at 76.0% of total budget. Details of individual departments with unfavorable variances of 5% or more from the expected 75% are:

General Government

- Employee Health Benefits are \$4.97 million or 131.8% of budget overall which includes claims of \$4.03 million or 177.5% of budget.
- Workers compensation is \$430,909 or 87.1% of budget due to the annual stop loss policy paid in full in July and the entire claims are \$205,260 or 136.8% of the claims budget through March.

Courts

- District Attorney reflects over budget due to timing of reimbursement.

Public Works

- Fleet services is at 85.6% of budget due to supplies purchased to be charged back to other departments.

Community Development

- Forestry is at 97.5% of budget due to annual funding paid in July.

Special Appropriations

- Intergovernmental transfers to capital improvement fund and E911 were fully funded in March.

Fund balance and Cash balance

Fund balance for the General Fund increased to \$15,319,677 and is 38% of current year budget. Total cash for all funds at March 31 was \$48,344,010; General Fund cash at March 31 was \$18,079,625.

CURBSIDE – Fund 208

Revenues and Expenditures

Revenues and expenses are at 81.7% and 76.8%, respectively, for the third quarter and are on target. The favorable variance on revenues is due to insurance premium allocation received in October.

EMERGENCY TELEPHONE – Fund 215

Revenues and Expenditures

The State distributes revenue to the Counties two months in arrears. As such, only seven months of collections have been received this through March 31. It is anticipated that revenues will be at budget by year end. Total expenditures are \$923,536 or 54.1% of budget.

ARPA GRANT – Fund 231

Total revenue received from the American Rescue Plan Act (ARPA) was \$10,618,230. Expenditures including prior year are:

<u>Project Name</u>	<u>Activity</u>	<u>Encumbered</u>	<u>Total</u>
HVAC	244,050.49	-	244,050.49
ARPA MANAGER	116,887.80	-	116,887.80
PARKS 18 TABBY SUGARMILL RUINS	-	-	-
PARKS 19 MAPLE FORD PARK	3,125.00	-	3,125.00
PARKS MARY B SMART PARK	2,375.00	-	2,375.00
PARKS WHITE OAK NATURE TRAIL	-	-	-
PARKS WHITE OAK BOAT RAMP	-	-	-
PARKS HARRIETT'S BLUFF COMMUNITY PARK	2,375.00	-	2,375.00
PARKS HARRIETT'S BLUFF BOAT RAMP	-	-	-
PARKS CHARLIE EASTERLING MEMORIAL PARK	2,375.00	-	2,375.00
PARKS SPRING BLUFF BOAT RAMP	-	-	-
PARKS HOWARD PEEPLES PARK	4,750.00	50,356.64	55,106.64
PARKS WOODBINE PARK AND BOAT RAMP	-	-	-
PARKS LIONS PARK - WOODBINE	-	-	-
PARKS BROWNTOWN WILDERNESS PARK	3,125.00	-	3,125.00
PARKS CORNELIA JACKSON PARK - WOODBIN	2,375.00	-	2,375.00
THANK YOU AWARDS	542,722.64	-	542,722.64
JAIL BATHROOM	57,239.00	-	57,239.00
ROAD DIRT STABILIZATION	772,924.72	37,663.22	810,587.94
CCSO VEHICLES	-	1,067,894.58	1,067,894.58
REGENCY GREEN WIRE SECURITY CAGE KIT	2,222.85	17,695.00	19,917.85
CCSO BODY & CAR CAMERAS, TASERS	-	352,433.03	352,433.03
FORTS MOBILE MEDICAL FIELD CLINIC	174,995.00	-	174,995.00
CAMDEN HOUSE	10,000.00	-	10,000.00
MAIN POINT CLINIC	2,209.50	-	2,209.50
WELLNESS HOLIDAY	61,305.00	-	61,305.00
MOBILE COMMAND UNIT & DRONE	-	411,830.00	411,830.00
MULTI FACTOR AUTHENTICATION	41,540.32	-	41,540.32
MUSH BLUFF RADIO TOWER	-	147,652.15	147,652.15
PHYSICAL SECURITY SYSTEM	26,857.64	67,440.00	94,297.64

(Continued)

QUANTIFS AND ADAPTERS	-	9,237.00	9,237.00
SWIMMING LESSONS SCHOLARSHIPS	12,500.00	-	12,500.00
DODGE CHASSIS CUSTOM A/EV	-	367,702.65	367,702.65
STAFF BODY ARMOR VESTS 14	-	13,872.00	13,872.00
TASERS	-	84,492.00	84,492.00
CCSO VEHICLES-3 YEARS OF 5 YEAR LE	-	-	-
RESILIENCY CENTER BUILDOUT	-	-	-
CCFR ADMIN/FOYER REMODEL	-	-	-
COUNTY HEALTH DEPARTMENT	-	-	-
CORONER VAN	-	-	-
LIBRARY EXPANSION INTERNET SERVICE	-	-	-
IT AUDIO VISUAL INTEGRATION	-	-	-
EMA 800 MHZ	-	-	-
DIGITIZE COURTROOM #3	60,269.96	21,821.00	82,090.96
CRC TRANSIT	10,000.00	-	10,000.00
CCSO LAPTOPS AND PRINTERS	132,411.74	-	132,411.74
SALARY STUDY	52,500.00	-	52,500.00
Report Total:	2,341,136.66	2,650,089.27	4,991,225.93

UNINCORPORATED SERVICE DISTRICT – Fund 270

Revenues

Unincorporated tax revenue is \$1.22 million or 76.8% of budget. Total revenue is \$2.27 million or 52.9% of budget. Total budgeted revenue includes fund balance use which is not recognized until year end.

Expenditures

- Contracted right-of-way mowing is at 81.2% of budget and in-house public works is at 26% of budget for operations. Capital equipment of \$337,315 was purchased when mowing was brought in-house.
- Operating Fire Is at 65.5% of budget.
- Capital equipment of \$1.9 million on order and encumbered: 2 rescue pumpers, 3 rescue tankers and hydraulic tools. A truck for the fire chief was purchased in October.
- Recreation is at 72.0% of budget.

SPLOST 8 – Fund 328

Revenues

Tax distributions from the state are one month in arrears. Collections this fiscal year to date are \$8,920,083. Total collections since July 2019 are \$39.16 million.

Expenditures

Expenditures are detailed on the schedule included with this report.

SOLID WASTE – Fund 540

Revenues

The Solid Waste budget was adjusted in December to reflect a reduction in revenues of \$2.6 million due to attrition of one major customer. The adjusted budgets of Highway 110 revenue and C&D industrial revenue are at 81.8% and 73.4% of budget, respectively.

Expenditures

Expenditures are at 60.0% of budget overall. Salaries and benefits are at 66.8% of budget. Expenditures for engineering are at 103.2% of the annual budget. Landfill cell construction is at 58.4% of budget. Capital equipment is at 98% of budget.

Solid Waste investments for reserve for closure total \$6,580,000 in certificates of deposit.

TWO RIVERS GUN RANGE – Fund 555

Revenues

Revenues to date through March 31 are \$189,049, or 63% of budget.

Expenditures

Operating expenditures through the third quarter are \$229,236, or 79.6% of budget. Overall loss including non-operating expenses is \$103,157. The gun range was opened in November 2022.

General Fund

Revenue Analysis

March 31, 2023

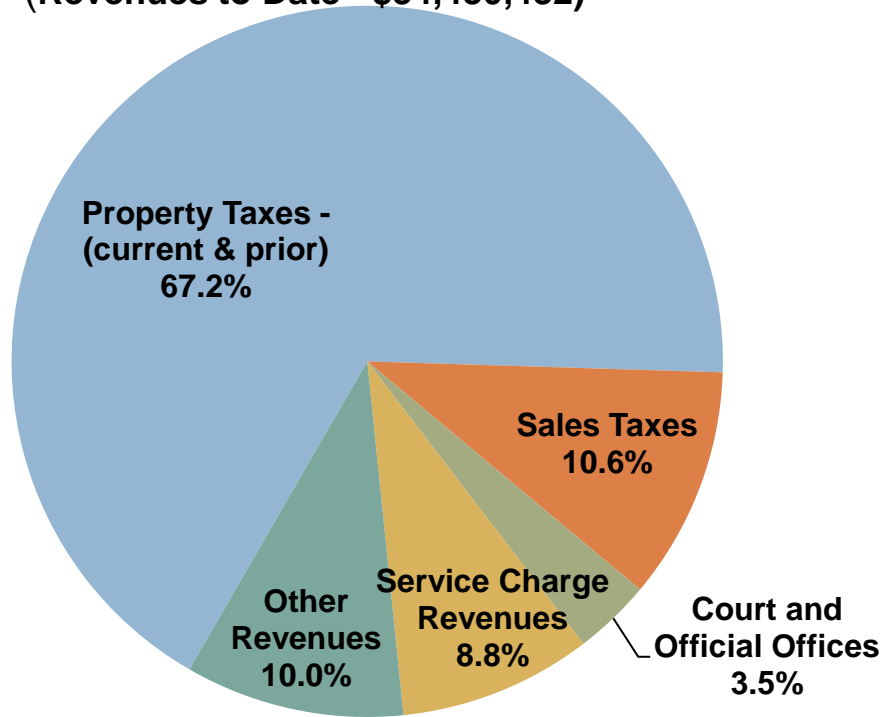
Actual collections should be 75%

County Revenues	FY2023					
	FY2022 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)	\$ 22,742,628	\$ 22,729,287	\$ 3,788,215	95.8%	\$ 23,715,650	59.3%
Property Taxes (prior years)	387,373	392,911	65,485.18	65.5%	600,000	1.5%
Sales Taxes	3,492,042 ^	3,647,979 ^	455,997	69.0%	5,287,000	13.2%
Excise and Special Use Taxes	2,095,136	1,818,892	303,148.61	57.5%	3,162,625	7.9%
Licenses and Permits	143,413	210,836	35,139.28	112.6%	187,250	0.5%
Court and Official Offices	1,341,567	1,210,450	201,741.66	62.9%	1,925,300	4.8%
Office Rents	83,398	90,273	15,045.57	87.5%	103,200	0.3%
Service Charge Revenues	2,858,006	3,020,969	503,495	82.2%	3,676,685	9.2%
Total Operating Revenues	\$ 33,143,564	\$ 33,121,597	\$ 5,368,267	85.7%	\$ 38,657,710	96.7%
Average Collections	\$ 3,731,119	\$ 5,368,267			\$ 3,221,476	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 872,873	\$ 612,151	\$ 102,025	188.6%	\$ 324,514	0.8%
Other Revenues	45,943	518,291	86,381.78	438.3%	118,240	0.3%
Other Financing Sources	1,265	178,393	29,732.13	20.6%	867,738	2.2%
Total Non-op Revenues	\$ 920,080	\$ 1,308,835	\$ 218,139.13	99.9%	\$ 1,310,492	3.3%
Average Collections	\$ 102,231	\$ 218,139.13			\$ 109,208	
Total Revenues	\$ 34,063,644	\$ 34,430,432		86.1%	\$ 39,968,202	100.0%
Total Average	\$ 3,833,350	\$ 5,586,406			\$ 3,330,684	

Revenue Review - 9 Month Analysis

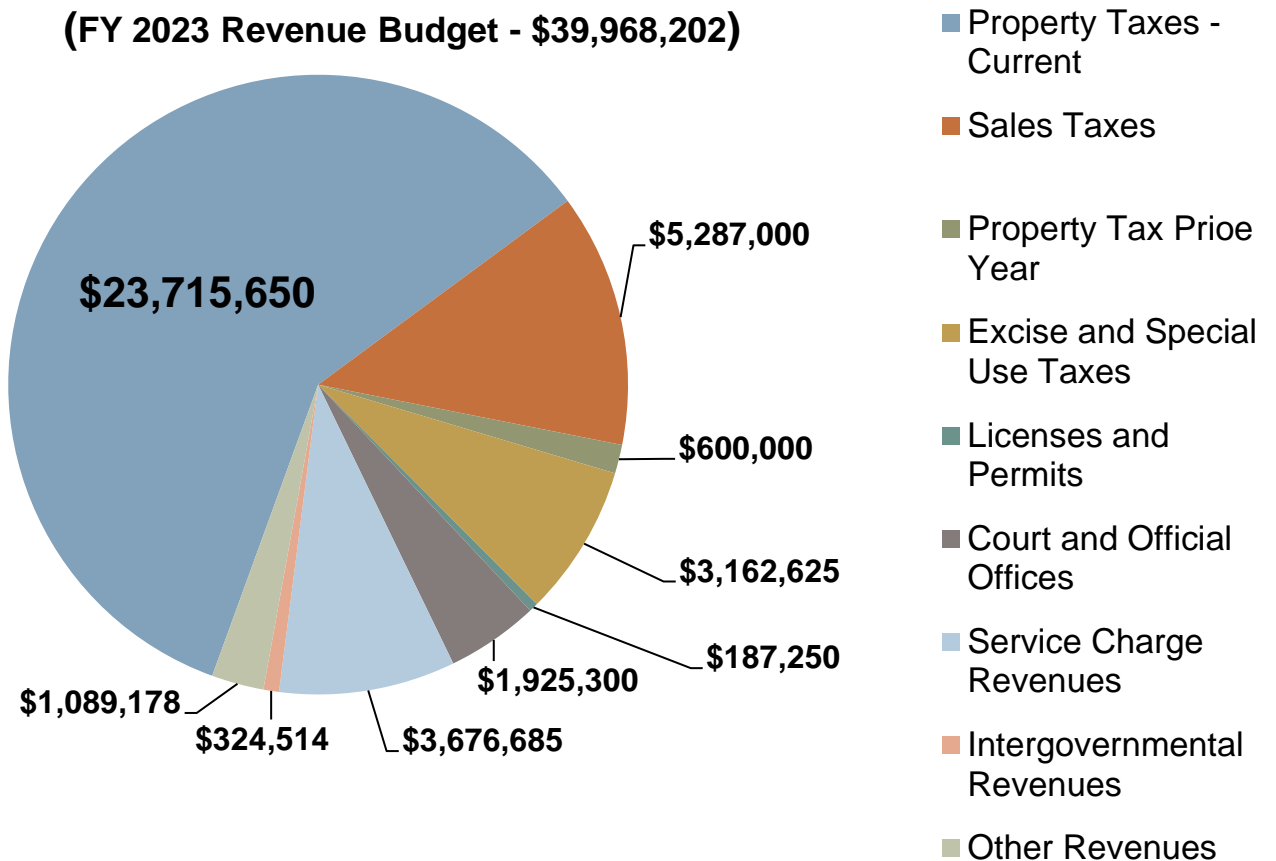
Percent by Category of Revenue Received

(Revenues to Date - \$34,430,432)



General Fund Revenues

(FY 2023 Revenue Budget - \$39,968,202)



General Fund

Expense Analysis

March 31, 2023

Actual collections should be 75%

County Expenses	FY2023					
	FY2022 Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
Operating Expenses :						
Administration						
Board of Commissioners	\$ 216,088	\$ 291,463	\$ 32,384.81	78.0%	\$ 373,562	0.9%
Board of Equalization	12,396	10,586	1,176.19	77.4%	13,676	0.0%
County Clerk	54,088	57,782	6,420.17	73.9%	78,193	0.2%
Administration	357,362	439,936	48,881.78	67.4%	652,494	1.6%
Elections & Registration	199,791	319,622	35,513.61	77.7%	411,590	1.0%
Finance	330,982	386,735	42,970.58	70.9%	545,464	1.4%
Onsite Wellness Clinic	342,310	400,983	44,553.66	71.3%	562,169	1.4%
County Attorney	108,950	161,419	17,935.46	60.6%	266,230	0.7%
Information Technology	386,514	432,846	48,093.99	66.6%	649,643	1.6%
Human Resources	140,417	169,388	18,820.88	73.3%	231,196	0.6%
Tax Commissioner	462,302	551,219	61,246.59	72.6%	758,957	1.9%
Tax Assessor	636,039	691,444	76,827.11	67.8%	1,020,264	2.6%
Employee Health Benefit	2,196,362	4,974,833	552,759.27	131.8%	3,774,640	9.4%
Worker's Compensation	334,771	430,909	47,878.79	87.0%	495,030	1.2%
Risk Management	755,518	788,205	87,578.38	64.2%	1,227,023	3.1%
Facilities Management	443,788	548,532	60,948.03	75.0%	731,808	1.8%
	\$ 6,977,678	\$ 10,655,904	\$ 1,183,989	90.4%	\$ 11,791,939	29.5%
Public Safety and Corr.						
Sheriff's Office	\$ 3,452,634	\$ 3,854,633	\$ 642,439	64.9%	\$ 5,940,129	14.9%
School Resource Officer	163,246	180,274	20,030.50	51.4%	350,475	0.9%
Jail/Corrections	2,221,913	2,436,033	270,670.34	62.4%	3,906,899	9.8%
Adult Probation	7,935	8,082	898.05	68.2%	11,844	0.03%
Department of Juvenile Justice	7,997	9,395	1,043.86	87.4%	10,753	0.03%
E M S	4,223,160	4,559,214	506,579.29	72.3%	6,309,509	15.8%
Animal Control	259,253	241,905	26,878.35	64.2%	376,754	0.9%
E M A	216,229	198,986	22,109.60	64.4%	309,071	0.8%
Radio System	148,404	170,815	18,979.43	64.8%	263,661	0.7%
Coroner & Medical Examiner	43,562	37,612	4,179	57.8%	65,063	0.2%
	\$ 10,744,333	\$ 11,696,950	\$ 1,513,807	66.7%	\$ 17,544,158	43.9%
Courts						
Superior Court	\$ 366,109	\$ 386,574	\$ 64,429	71.1%	\$ 543,610	1.4%
Clerk of Superior Court	402,564	456,640	50,737.77	66.4%	688,045	1.7%
District Attorney	434,523	442,056	49,117.35	87.0%	508,016	1.3%
Magistrate Court	195,867	217,921	24,213.46	69.2%	314,819	0.8%
Probate Court	381,989	321,334	35,703.73	62.4%	514,871	1.3%
Juvenile Court	228,586	263,547	29,282.97	73.0%	360,798	0.9%
Public Defender	210,085	220,562	24,507	71.4%	308,986	0.8%
	\$ 2,219,723	\$ 2,308,634	\$ 277,991	71.3%	\$ 3,239,145	8.1%
Health Human Services						
Health Department	272,482	269,736	\$ 29,970.65	74.1%	364,152	0.9%
Mosquito Control	181,174	175,895	19,543.88	68.0%	258,812	0.6%
Dept. of Family Children Serv	83,530	81,642	9,071.37	74.1%	110,168	0.3%
	\$ 537,186	\$ 527,273	\$ 58,586	71.9%	\$ 733,132	1.8%
Public Works						
CRS, Erosion & Sediment ^A	90,908	-	-	0.0%	-	0.0%
Public Works	1,255,569	1,282,629	\$ 142,514.30	71.2%	1,802,094	4.5%
Fleet Services	250,782	303,884	33,764.88	85.6%	355,194	0.9%
	\$ 1,597,259	\$ 1,586,513	\$ 176,279	73.5%	\$ 2,157,288	5.4%

General Fund

Expense Analysis (con't)

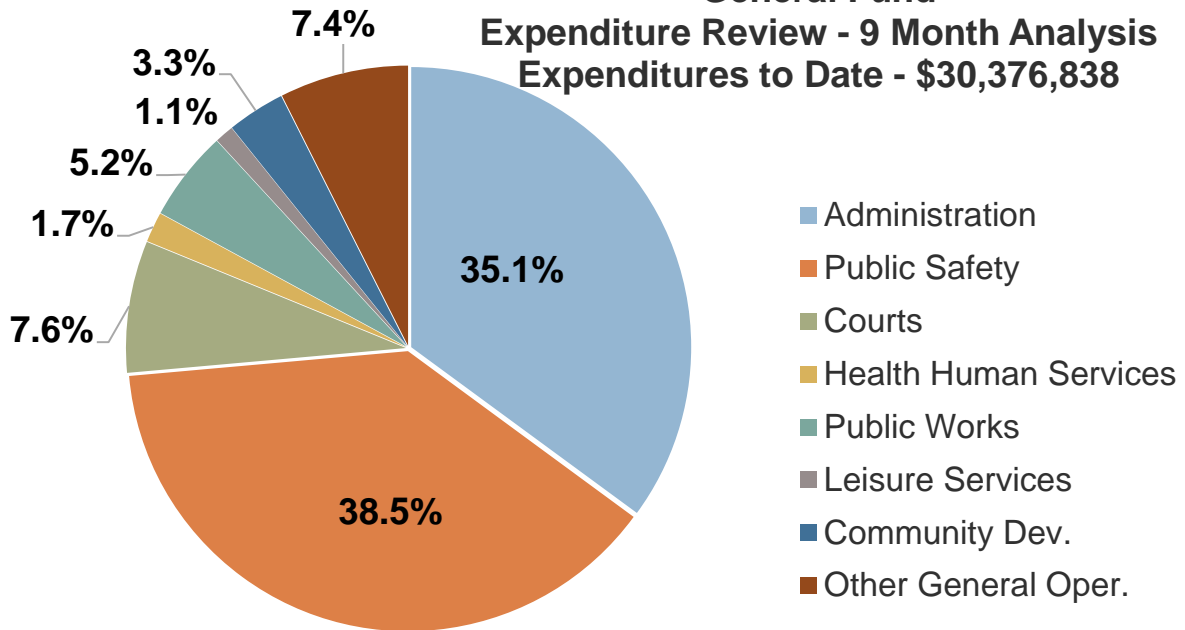
March 31, 2023

County Expenses	FY2022	FY2023				
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Leisure Services						
County Library	\$ 278,709	\$ 274,062	\$ 30,451.30	75.2%	\$ 364,560	0.9%
Byran Lang Historical Library	50,156	55,462	6,162	63.3%	87,595	0.2%
	<u>\$ 328,866</u>	<u>\$ 329,524</u>	<u>\$ 36,614</u>	<u>72.9%</u>	<u>\$ 452,155</u>	<u>1.1%</u>
Community Dev.						
County Agents	63,180	49,326	\$ 5,480.72	36.9%	133,532	0.3%
Forestry	18,955	25,091	2,787.89	97.5%	25,737	0.1%
Code Enforcement^	61,486	-	-	0.0%	-	0.0%
Planning & Development^	251,490	401,949	44,661	58.6%	685,674	1.7%
Joint Dev Authority	547,640	536,788	59,643.06	78.5% *	684,000	1.7%
	<u>\$ 942,751</u>	<u>\$ 1,013,154</u>	<u>\$ 112,573</u>	<u>66.3%</u>	<u>\$ 1,528,943</u>	<u>3.8%</u>
Total Operating Expenses	\$ 23,347,796	\$ 28,117,951	\$ 3,124,217	75.1%	\$ 37,446,760	93.7%
Average Expenses	\$ 2,594,200	\$ 3,124,217			\$ 3,120,563	
Non-operating Expenses :						
Other General Oper.						
Contingency	\$ -	\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	2,758,028	2,258,887	250,987	89.6%	2,521,442	6.3%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	<u>\$ 2,758,028</u>	<u>\$ 2,258,887</u>	<u>\$ 250,987</u>	<u>89.6%</u>	<u>\$ 2,521,442</u>	<u>6.3%</u>
Average Expenditures	\$ 306,448	\$ 250,987			\$ 210,120	
Total Expenses	\$ 26,105,824	\$ 30,376,838		76.0%	\$ 39,968,202	100.0%
Total Average Expenses	\$ 2,900,647	\$ 3,375,204			\$ 3,330,684	
Excess Revenue over/ (under) Expenses	\$ 7,957,820	\$ 4,053,594			\$ -	

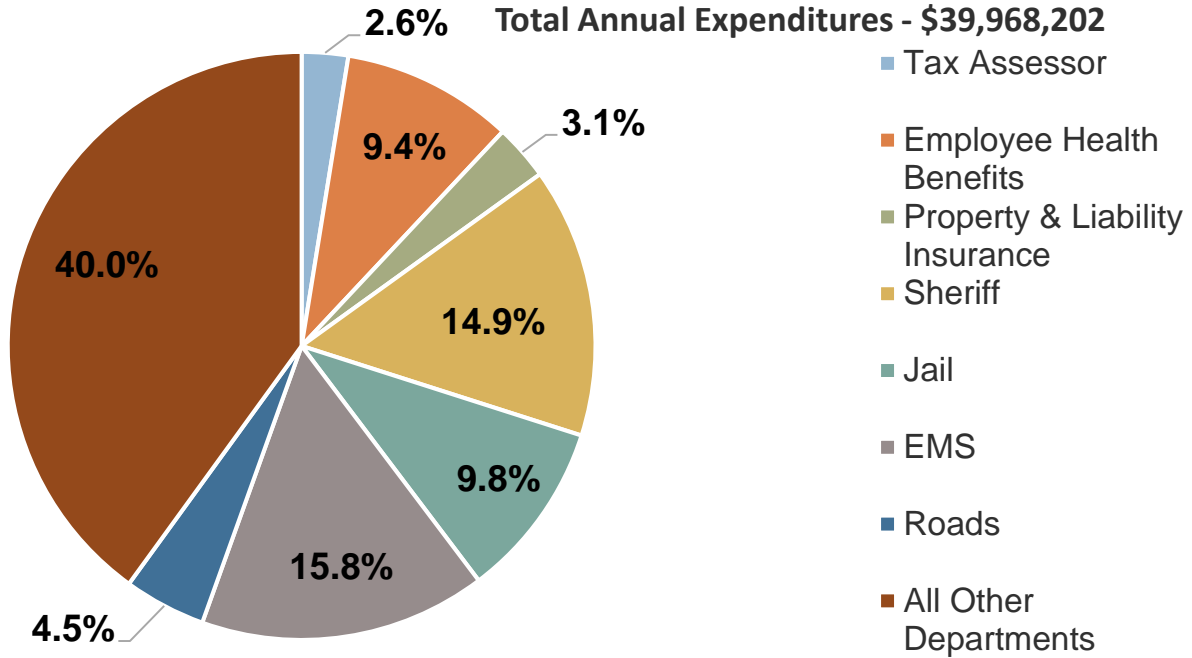
^ Code Enforcement & CRS, Erosion Departments combined with Planning & Development in FY2023

Cumberland Patrol- SO Contract with SWFLANT	162,248	286,330	95,443	0.0%	-	0.0%
Total including Cumberland Patrol	\$ 26,268,072	\$ 30,663,168			\$ 39,968,202	

**General Fund
Expenditure Review - 9 Month Analysis
Expenditures to Date - \$30,376,838**



**General Fund Expenditures
Total Annual Expenditures - \$39,968,202**



General Fund

Expenditure Analysis
March 31, 2023

Consolidation of Expenditures by Type

	First Nine Months of Fiscal Year		% Increase
	2022	2023	
Salaries & Benefits	\$ 13,500,458	\$ 15,746,286	16.6%
Employee Health Claims	\$ 2,178,520	\$ 4,032,111	85.1%
Contracted Services	4,459,164	3,810,269	-14.6%
Supplies and Materials	2,195,555	2,454,414	11.8%
Insurance (prop, veh, equip, liab and legal)	654,718	692,623	5.8%
Transfers out	439,075	875,742	99.5%
Intergovernmental/EMS Write Offs	2,313,462	2,437,119	5.3%
Capital Costs	72,190	8,885	-87.7%
Medicare Adjustments - A/R Ambulances	290,209	319,388	10.1%
Total Expenditures	\$ 26,103,350	\$ 30,376,838	16.4%

Explanation of Types

Salaries & Benefits - wages, health insurance, FICA, retirement, uniforms - variance due to salary increases

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

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

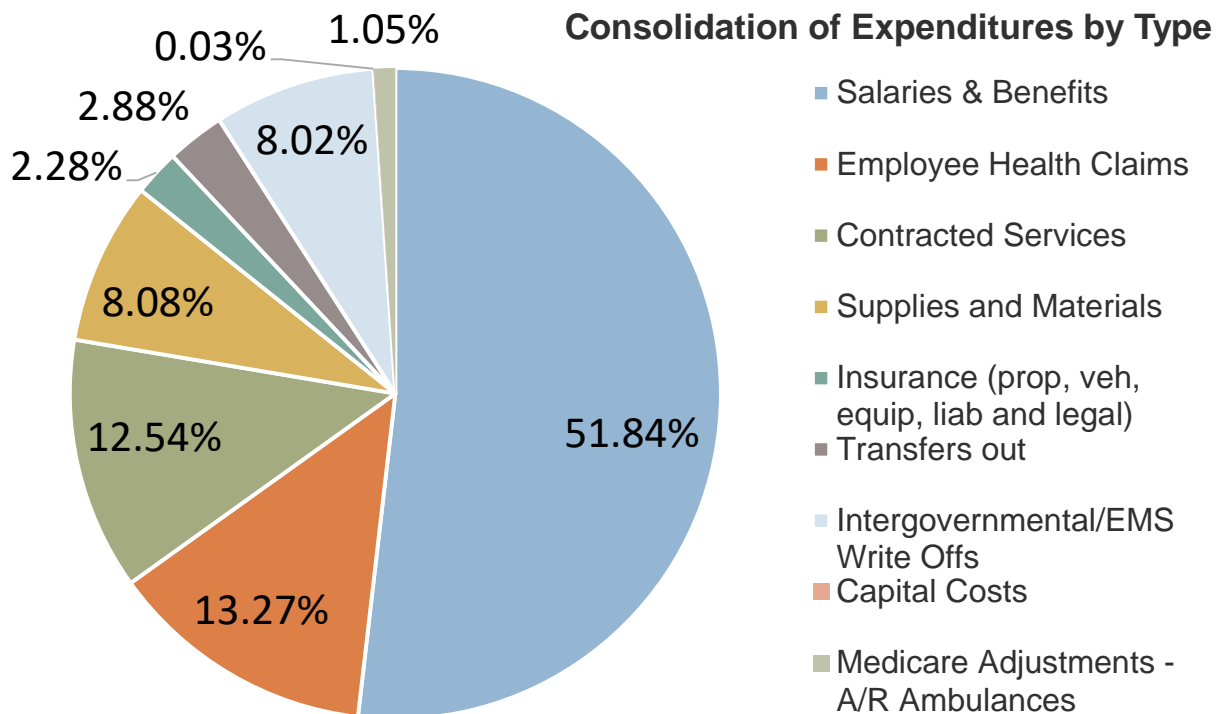
Insurance - policies

Transfers - Intragovernmental transfers out to other County Funds

Intergovernmental - Transfers to agencies such as DFACS, District Attorney, JDA, etc. and includes EMS A/R Adjustment (non-Medicare)

Capital Costs - large and small equipment

Medicare Adjustments - ambulance service



Curbside Collection

Revenue & Expense Analysis

March 31, 2023

Actual collections should be 75%

County Revenues	FY2022	FY2023				
	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	\$ 25,798	\$ 28,758	\$ 3,195	90.2%	\$ 31,900	2.2%
Unincorp Collection Charges	710,811	872,118	\$ 96,902	77.7%	1,122,000	76.3%
Other Revenues	-	-	\$ -	0.0%	-	0.0%
Total Operating Revenues	\$ 736,610	\$ 900,876	\$ 100,097	78.1%	\$ 1,153,900	78.5%
Average Collections	\$ 81,846	\$ 100,097			\$ 96,158	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 194	\$ 8,775	\$ 975	29250.1%	\$ 30	0.002%
Other Fin Sources - Ins Prem. Tax	149,000	291,660	32,407	92.1%	316,660	21.533%
- Proceeds carried forward	-	-	-	0.0%	-	0.000%
Total Non-operating Revenues	\$ 149,194	\$ 300,435	\$ 33,382	94.9%	\$ 316,690	21.5%
Average Collections	\$ 16,577	\$ 33,382			\$ 26,391	
Total Revenue Collections	\$ 885,804	\$ 1,201,311		81.7%	\$ 1,470,590	100.0%
Total Average Collections	\$ 98,423	\$ 133,479			\$ 122,549	
County Expenses	FY2022	FY2023				
	Expenses Actual	Expenses Actual	Average Monthly Expense	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 91,240	\$ 95,913	\$ 10,657	67.4%	\$ 142,401	9.7%
Contracted Services	25,783	29,332	\$ 3,259	102.7%	28,571	1.9%
Meridian Colleciton & Recycling Contr	618,879	941,435	104,604	77.3%	1,217,460	82.8%
Tipping Fees to Solid Waste	95,627	53,447	5,939	80.7%	66,223	4.5%
General Supplies	11,044	10,654	1,184	66.9%	15,935	1.1%
Total Operating Expenses	\$ 842,573	\$ 1,130,782	\$ 125,642	76.9%	\$ 1,470,590	100.0%
Average Expenses	\$ 93,619	\$ 125,642			\$ 122,549	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ (210)	\$ (1,037)	\$ (115)	0.0%	\$ -	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	\$ (210)	\$ (1,037)	\$ (115)	0.0%	\$ -	0.0%
Average Expenses	\$ (23)	\$ (115)			\$ -	
Total Expenses	\$ 842,363	\$ 1,129,745		76.8%	\$ 1,470,590	100.0%
Total Average Expenses	\$ 93,596	\$ 125,527.23			\$ 122,549	
Excess Revenue over/(under) Expenses	\$ 43,441	\$ 71,566			\$ -	

Emergency Telephone

Revenue & Expense Analysis

March 31, 2023

Actual collections should be 75%

County Revenues	FY2022	FY2023				
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues : (7 months rec'd)</i>						
911 Fees - Landline, Cell, VOIP	667,429	687,983	\$ 98,283	60.7%	1,134,000	66.5%
Total Operating Revenues	\$ 667,429	\$ 687,983	\$ 98,283	60.7%	\$ 1,134,000	66.5%
Average Collections**7 months	\$ 95,347	\$ 98,283			\$ 94,500	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 53	\$ 3,829	425	3828.8%	\$ 100	0.0%
Other Fin Sources : Op Transfer (Gen)	64,075	272,203	30,245	100.0%	272,203	16.0%
: Proceeds carried for	-	-	-	0.0%	300,000	17.6%
Total Non-operating Revenues	\$ 64,128	\$ 276,032	\$ 30,670	48.2%	\$ 572,303	33.5%
Average Collections	\$ 7,125	\$ 30,670			\$ 47,692	
Total Revenue Collections	\$ 731,557	\$ 964,015		56.5%	\$ 1,706,303	100.0%
Total Average Collections	\$ 102,472	\$ 128,954			\$ 142,192	
County Expenses	FY2022	FY2023				
Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget	
<i>Operating Expenses :</i>						
Salaries & Benefits	\$ 899,981	\$ 769,884	85,543	54.6%	\$ 1,409,880	82.6%
Contracted Services	126,729	147,218	16,357.52	56.8%	259,186	15.2%
Supplies	21,902	6,435	714.97	17.3%	37,237	2.2%
Total Operating Expenses	\$ 1,048,613	\$ 923,536	\$ 102,615	54.1%	\$ 1,706,303	100.0%
Average Expenses	\$ 116,513	\$ 102,615			\$ 142,192	
<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	\$ 1,048,613	\$ 923,536		54.1%	\$ 1,706,303	100.0%
Total Average Expenses	\$ 116,513	\$ 102,615			\$ 142,192	
Excess Revenue over/(under) Expenses	\$ (317,056)	\$ 40,479			\$ -	

Unincorporated Service District Fund

Revenue & Expense Analysis

March 31, 2023

Actual collections should be 75%

County Revenues	FY2022 Revenues Actual	FY2023				
		Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Unincorporated Taxes	\$ 1,237,562	\$ 1,223,418	\$ 135,935	76.8%	\$ 1,593,560	37.2%
Insurance Premium Tax	1,085,761	994,073	110,453	99.0%	1,004,534	23.4%
State Grant	9,098	-	-	0.0%	11,100	0.3%
Fire Collections	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 2,332,421	\$ 2,217,491	\$ 246,388	85.0%	\$ 2,609,194	60.8%
Average Collections	\$ 259,158	\$ 246,388			\$ 217,433	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 1,104	\$ 49,191	\$ 5,465.63	70.3%	\$ 70,000	1.6%
Surplus Property	-	3,056	339.56	0.0%	-	0.0%
Proceeds carried forward	-	-	-	0.0%	1,609,377	37.5%
Total Non-operating Revenues	\$ 1,104	\$ 52,247	\$ 5,805	3.1%	\$ 1,679,377	39.2%
Average Collections	\$ 123	\$ 5,805			\$ 139,948	
Total Revenue Collections	\$ 2,333,525	\$ 2,269,738		52.9%	\$ 4,288,571	100.0%
Total Average Collections	\$ 259,281	\$ 252,193			\$ 357,381	

County Expenses	FY2022 Expenses Actual	FY2023				
		Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
County Wide Mowing-Contracted	\$ 252,398	\$ 196,410	\$ 21,823	81.2%	\$ 241,811	5.6%
County Wide Mowing-In house-Public Works	-	15,550	1,728	26.6%	58,507	1.4%
Fire Services	797,628	740,163	82,240	65.5%	1,130,572	26.4%
Recreation	411,296	414,222	46,025	72.0%	575,000	13.4%
Total Operating Expenses	\$ 1,461,322	\$ 1,366,345	\$ 151,816	68.1%	\$ 2,005,890	46.8%
Average Expenses	\$ 162,369	\$ 151,816			\$ 167,158	
<i>Non-operating Expenses :</i>						
Capital Equipment - Fire Services	\$ 594,123	\$ 1,901,122	\$ 211,236	0.0%	\$ 1,901,181	44.3%
Capital Equipment - Mowing	-	337,315	37,479	0.0%	381,500	8.9%
Debt Service	-	-	-	0.0%	-	0.0%
Total Non-operating Expenses	\$ 594,123	\$ 2,238,437	\$ 248,715	0.0%	\$ 2,282,681	53.2%
Average Expenses	\$ 66,014	\$ 248,715			\$ 190,223	
Total Expenses	\$ 2,055,445	\$ 3,604,782		84.1%	\$ 4,288,571	100.0%
Total Average Expenses	\$ 228,383	\$ 400,531			\$ 357,381	
Excess Revenue over/(under) Expenses	\$ 278,080	\$ (1,335,044)			\$ -	

SPLOST #8

Budget Comparison

For FY 2023, ending March 31, 2023

Actuals to date

Date	Collections FY 2020	Collections FY 2021	Collections FY 2022	Collections FY 2023	Collections FY 2024	Collections FY 2025	TOTAL
Jul	688,775.82	703,655.35	918,011.35	1,077,325.36			
Aug	654,673.14	1,249,262.44	895,919.28	1,026,496.66			
Sep	616,617.81	708,233.50	885,708.68	895,507.17			
Oct	653,487.30	850,381.20	937,709.99	974,435.06			
Nov	653,429.81	754,418.84	969,171.17	984,863.46			
Dec	740,172.86	850,876.63	1,083,608.91	1,117,952.76			
Jan	630,728.45	740,112.30	954,517.20	891,095.32			
Feb	648,467.45	743,637.74	946,646.31	885,974.89			
Mar	695,500.78	880,788.15	1,085,392.22	1,066,432.80			
Apr	670,915.01	895,492.42	1,078,241.34				
May	751,485.67	891,496.27	1,058,023.79				
Jun	715,690.65	949,284.79	1,088,326.40				
					-	-	
	\$ 8,119,944.75	\$ 10,217,639.63	\$ 11,901,276.64	\$ 8,920,083.48	\$ -	\$ -	\$ 39,158,944.50
Average	\$ 676,662.06	\$ 851,469.97	\$ 991,773.05	\$ 991,120.39	\$ -	\$ -	

Total Actual Collections

	# months
Actual months collected	45
Remaining months;	27
Total months	72
Total Referendum	\$ 55,000,000
Referendum Average Per Month	\$ 763,889
Total Actual	\$ 39,158,945
Average - last 12 months	\$ 1,012,056
Projected remaining	\$ 27,325,519
Projected Excess	\$ 11,484,463

**SCHEDULE OF PROJECTS CONSTRUCTED
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#8)
FOR THE PERIOD ENDING MARCH 2023**

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	1,200,035	49,965
Superior Court Record Reservation	550,000	550,000	84,771	465,229
Property Acquisition	1,500,000	1,500,000	500,000	1,000,000
Library Renovation/Design	400,000	400,000	102,464	297,536
Highway 17 (Blue Bridge) Boat Ramp/Parking	250,000	250,000	175,273	74,727
Public Health Department Facility	1,200,000	1,200,000	187,781 *	1,012,219
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>\$ 3,250,324</u>	<u>\$ 6,999,676</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 - Road Projects</u>				
County Roads Streets & Bridges	\$ 4,155,000	\$ 4,155,000	\$ -	\$ 3,607,911
LMIG match - road resurfacing			303,538	
Various Couty Roads, Streets & Bridges	-	-	243,551	
Total County Road Projects	<u>\$ 4,155,000</u>	<u>\$ 4,155,000</u>	<u>\$ 547,089</u>	<u>\$ 3,607,911</u>
<u>Camden County - Capital Projects</u>				
Various Buildings Renovations	\$ 2,931,000	\$ 2,931,000	\$ -	\$ 2,801,792
Tarboro Parkin Lot			37,500	
Fleet Facility			42,907	
Public Defender Building			48,801	
Technology, Machinery & Vehicles	5,440,599	5,440,599	-	423,312
Heavy Machinery/Equipment			2,305,007	
Radio Comm Project Equipment			633,578	
Vehicles			1,122,708	
Technology & Connection Enhancements			955,994	
Total Buildings, Recreation, and Other	<u>\$ 8,371,599</u>	<u>\$ 8,371,599</u>	<u>\$ 5,146,495</u>	<u>\$ 3,225,104</u>
<u>PSA and City Disbursements</u>				
PSA - Parks & Equipment	\$ 2,670,000	\$ 2,670,000	\$ 2,024,151	\$ 645,849
City of St. Marys	13,375,739	13,375,739	8,620,042	4,755,697
City of Kingsland	12,458,095	12,458,095	8,026,996	4,431,099
City of Woodbine	1,619,567	1,619,567	1,102,563	517,004
	<u>\$ 30,123,401</u>	<u>\$ 30,123,401</u>	<u>\$ 19,773,752</u>	<u>\$ 10,349,649</u>
Total All Projects and Disbursements	<u>\$ 55,000,000</u>	<u>\$ 55,000,000</u>	<u>\$ 28,717,660</u>	<u>\$ 26,282,340</u>

Solid Waste Fund

Revenue & Expense Analysis

March 31, 2023

Actual collections should be 75%

County Revenues	FY2022		FY2023			
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
Operating Revenues :						
Hwy 110 Sales	\$ 2,238,581	\$ 1,882,519	\$ 209,169	81.8%	\$ 2,300,000	34.1%
C & D Industrial Sales	1,740,582	569,220	63,246.61	73.4%	775,000	11.5%
Old Still Sales	-	-	-	0.0%	-	0.0%
Other Revenues-Durango Georgia	75,000	27	3	0.0%	-	0.0%
Total Operating Revenues	\$ 4,054,163	\$ 2,451,765	\$ 272,418	79.7%	\$ 3,075,000	45.6%
Average Collections	\$ 450,463	\$ 272,418			\$ 256,250	
Non-operating Revenues :						
Interest Earned	\$ 64,442	\$ 149,974	\$ 16,664	120.0%	\$ 125,000	1.9%
Other Financing Sources:						
Surplus Sale	\$ -	\$ 2,419	\$ 269	0.0%	\$ -	0.0%
Capital Contribution	-	-	-	0.0%	-	0.0%
Proceeds Carried Forward	-	-	-	0.0%	3,541,576	52.5%
Total Non-operating Revenues	\$ 64,442	\$ 152,393	\$ 16,933	4.2%	\$ 3,666,576	54.4%
Average Collections	\$ 7,160	\$ 16,933			\$ 305,548	
Total Revenue Collections	\$ 4,118,605	\$ 2,604,158		38.6%	\$ 6,741,576	100.0%
Total Average Collections	\$ 457,623	\$ 289,351			\$ 561,798	

County Expenses	FY2022		FY2023			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
Operating Expenditures :						
Salaries & Benefits	\$ 1,154,209	\$ 964,680	\$ 107,187	66.8%	\$ 1,444,250	21.4%
Engineering & Lab Services	262,239	185,727	20,636	103.2%	180,000	2.7%
EPD & DNR Surcharges	7,050	8,481	942	6.7%	127,050	1.9%
Rep & Maint , Supplies - Heavy Equip	550,147	191,218	21,246	47.8%	400,000	5.9%
Equipment Rental	23,240	-	-	0.0%	20,000	0.3%
Insurance	62,835	60,457	6,717	74.1%	81,551	1.2%
Fuel	237,740	274,023	30,447	78.3%	350,000	5.2%
General Supplies	231,064	115,083	12,787	71.0%	162,100	2.4%
Timber Land Preparation	-	67,731	7,526	96.8%	70,000	1.0%
Other Expenses	12,105	145,146	16,127	69.3%	209,565	3.1%
Total Operating Expenses	\$ 2,540,629	\$ 2,012,546	\$ 223,616	66.1%	\$ 3,044,516	45.2%
Average Expenses	\$ 423,438	\$ 335,424			\$ 253,709.67	
Non-operating Expenses :						
Landfill Cell Construction	\$ 562,981	\$ 657,189	\$ 73,021	58.4%	\$ 1,125,200	16.7%
Site improvements (capitalized)	168,270	-	-	0.0%	864,800	12.8%
Building improvements (capitalized)	253,424	4,000	444	0.0%	-	0.0%
Reserve for Closure/Post Closure	300,000	300,000	33,333	75.0%	400,000	5.9%
Capital Equipment	1,075,598	195,315	21,702	98.0%	199,315	3.0%
Depreciation Expense	718,186	851,445	94,605	78.3%	1,087,595	16.1%
Leases for Equipment - Debt Service	-	25,548	2,839	126.8%	20,150	0.3%
Bond Principal & Interest	7,936	-	-	0.0%	-	0.0%
Other Expenses	-	-	-	0.0%	-	0.0%
Total Non-operating Expenses	\$ 3,086,395	\$ 2,033,496	\$ 225,944	55.0%	\$ 3,697,060	54.8%
Average Expenses	\$ 342,933	\$ 338,916			\$ 308,088.33	
Total Expenses	\$ 5,627,024	\$ 4,046,042		60.0%	\$ 6,741,576	100.0%
Total Average Expenses	\$ 625,225	\$ 674,340			\$ 561,798	
Excess Revenue over/(under) Expenses	\$ (1,508,419)	\$ (1,441,884)			\$ -	

SOLID WASTE INVESTMENT SCHEDULE
3/31/2023

<u>Issuer</u>	<u>Settle</u>	<u>Maturity</u>	<u>Rate</u>	<u>Amount</u>
MERRICK BK SOUTH	11/18/2021	11/9/2023	0.450%	\$245,000.00
BMW BK NORTH AMER	11/18/2021	11/13/2023	0.500%	\$245,000.00
CAPITAL ONE NATL	11/24/2021	11/24/2023	0.500%	\$245,000.00
CAPITAL ONE BK USA	11/24/2021	11/24/2023	0.500%	\$245,000.00
SALLIE MAE BK SALT	12/15/2021	12/15/2023	0.700%	\$245,000.00
BEAL BK USA LAS	2/23/2022	2/21/2024	1.250%	\$245,000.00
BEAL BK PLANO TEX	2/23/2022	2/21/2024	1.200%	\$245,000.00
CALIFORNIA FIRST	2/23/2022	2/23/2024	1.200%	\$245,000.00
AMERICAN EXPRESS	3/2/2022	3/4/2024	1.600%	\$245,000.00
GREENSTATE CR UN	3/16/2022	3/15/2024	1.600%	\$210,000.00
ALLY BK SANDY UTAH	3/24/2022	3/25/2024	1.700%	\$245,000.00
PENTAGON FEDERAL CR	3/28/2022	3/28/2024	1.750%	\$245,000.00
OCEANFIRST BK NATL	6/22/2022	6/24/2024	2.900%	\$245,000.00
SIGNATURE BK NEW	6/29/2022	6/28/2024	2.900%	\$245,000.00
UKRAINIAN	7/15/2022	7/15/2024	3.100%	\$245,000.00
CONNEXUS CR UN	8/26/2022	8/26/2024	3.400%	\$245,000.00
AMERICU CR UN ROME N	8/26/2022	8/26/2024	3.350%	\$245,000.00
BAXTER CR UN VERNON	8/30/2022	8/30/2024	3.350%	\$245,000.00
LUTHER BURBANK SVGS	9/29/2022	9/30/2024	3.800%	\$245,000.00
FIRST-CITIZENS BK &	10/21/2022	10/21/2024	4.500%	\$245,000.00
WELLS FARGO BK N A	10/21/2022	10/21/2024	4.500%	\$245,000.00
UNITED HERITAGE CR	10/31/2022	10/31/2024	4.550%	\$245,000.00
NUMERICA CR UN	11/4/2022	11/4/2024	4.850%	\$245,000.00
DISCOVER BK	11/8/2022	11/8/2024	4.750%	\$245,000.00
HORIZON BK ASSN MICH	11/8/2022	11/8/2024	4.750%	\$245,000.00
FREEDOM NORTHWEST CR	11/9/2022	11/12/2024	4.800%	\$245,000.00
WESTREET FED CR UN	11/18/2022	11/18/2024	4.850%	\$245,000.00

Total \$6,580,000.00

Two Rivers Gun Range

Revenue & Expense Analysis

March 31, 2023

Actual collections should be 75%

County Revenues	FY2022 Revenues Actual	FY2023				
		Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<i>Operating Revenues :</i>						
Daily Activity Fees	\$ 45,121	\$ 93,469	\$ 15,578	66.8%	\$ 140,000	46.7%
Special Program Revenues	-	60	10	0.0%	-	0.0%
Membership Fees	44,927	55,920	9,320	46.6%	120,000	40.0%
Sales Revenue	11,842	34,716	5,786	86.8%	40,000	13.3%
Miscellaneous	107	4,576	763	0.0%	-	0.0%
Other Revenues	1,400	307	51	0.0%	-	0.0%
Total Operating Revenues	\$ 103,397	\$ 189,049	\$ 31,508	63.0%	\$ 300,000	100.0%
Average Collections	\$ 11,489	\$ 21,005			\$ 25,000	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 48	\$ -	\$ -	0.0%	\$ -	0.0%
Other	60	-	-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 108	\$ -	\$ -	0.0%	\$ -	0.0%
Average Collections	\$ 12	\$ -			\$ -	
Total Revenue Collections	\$ 103,505	\$ 189,049		63.0%	\$ 300,000	100.0%
Total Average Collections	\$ 11,501	\$ 21,005			\$ 25,000	

County Expenses	FY2022 Expenses Actual	FY2023				
		Expenses Actual	Average Monthly Expense	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 90,261	\$ 120,142	\$ 13,349	66.3%	\$ 181,134	60.4%
Contracted Services	30,032	85,660	9,518	108.7%	78,786	26.3%
General Supplies	42,553	23,435	2,604	83.3%	28,150	9.4%
Total Operating Expenses	\$ 162,846	\$ 229,236	\$ 25,471	79.6%	\$ 288,070	96.0%
Average Expenses	\$ 18,094	\$ 25,471			\$ 24,006	
<i>Non-operating Expenses :</i>						
Capital Outlay	\$ 37,108	\$ -	\$ -	0.0%	\$ -	0.0%
Depreciation & Amortization	2,417	57,541	6,393	0.0%	-	0.0%
Stop Loss policy	-	5,428	603	0.0%	-	-
Intergovernmental	-	-	-	0.0%	11,930	0.0%
Total Non-Operating Expenses	\$ 39,525	\$ 62,969	\$ 6,997	0.0%	\$ 11,930	4.0%
Average Expenses	\$ 4,392	\$ 6,997			\$ -	
Total Expenses	\$ 202,371	\$ 292,206		97.4%	\$ 300,000	100.0%
Total Average Expenses	\$ 22,486	\$ 32,467			\$ 25,000	
Excess Revenue over/(under) Expenses	\$ (98,866)	\$ (103,157)			\$ -	

Average Collections/Disbursements Analysis

Combining Statement
March 31, 2023

<u>Average Monthly Revenue :</u>	<u>General Fund</u>	<u>Curbside Collection</u>	<u>Emergency Telephone Sys</u>	<u>Uninc Service District</u>	<u>Solid Waste</u>	<u>Two Rivers</u>	<u>Totals</u>
Total Average Operating Revenue	\$ 5,368,267	\$ 100,097	\$ 98,283	\$ 246,388	\$ 272,418	\$ 21,005	\$ 6,106,459
Total Average Non-operating Revenue	218,139	33,382	30,670	5,805	16,933	-	304,929
Total Collections Average	\$ 5,586,406	\$ 133,479	\$ 128,954	\$ 252,193	\$ 289,351	\$ 21,005	\$ 6,411,388

<u>Average Monthly Expenditures :</u>							
Total Average Operating Expenditures	\$ 3,124,217	\$ 125,642	\$ 102,615	\$ 151,816	\$ 335,424	\$ 25,471	\$ 3,865,185
Total Average Non-operating Expend.	250,987	(115)	-	248,715	338,916	6,997	845,500
Total Disbursements Average	\$ 3,375,204	\$ 125,527	\$ 102,615	\$ 400,531	\$ 674,340	\$ 32,467	\$ 4,710,686
Months of Operating Coverage	1.7	1.1	1.3	0.6	0.4	0.6	1.4

<u>Average Monthly Over / Under :</u>							
Total Operating	\$ 2,244,050	\$ (25,545)	\$ (4,332)	\$ 94,572	\$ (63,006)	\$ (4,465)	\$ 2,241,274
Total Non-operating	(32,848)	33,497	30,670	(242,910)	(321,983)	(6,997)	(540,571)
Total Monthly Coverage	\$ 2,211,202	\$ 7,952	\$ 26,338	\$ (148,338)	\$ (384,990)	\$ (11,462)	\$ 1,700,703

Cash Analysis :

Total Cash Balances Available for Period - March 31, 2023	\$ 18,079,625	\$ 509,098	\$ 509,146	* \$ 3,030,768	\$ 5,149,668	\$ (135,478)	\$ 27,278,305
Operating Expenditures	\$ 3,124,217	\$ 125,642	\$ 102,615	\$ 151,816	\$ 335,424	\$ 25,471	\$ 3,839,715
Months of Operating Cash	5.8	4.1	5.0	20.0	15.4	(5.3)	7.1
Total Expenditures	\$ 3,375,204	\$ 125,527	\$ 102,615	\$ 400,531	\$ 674,340	\$ 32,467	\$ 4,678,218
Months of Operating Cash	5.4	4.1	5.0	7.6	7.6	(4.2)	5.8

Projection of Fund Balance/Retained Earnings

Combining Statement

March 31, 2023

	<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>Two Rivers ## Fund</u>	<u>Total for all Funds</u>
Fund Balance/Net Position (unrestricted) :							
Unrestricted Balances for Period							
Ending - June 30, 2022	\$ 15,319,677	\$ 50,814	\$ 341,536	\$ 2,519,506	\$ 7,173,492	\$ (340,984)	\$ 25,064,041
<i>Comparison (Fund Bal) - Jun 30, 2021</i>	\$ 10,370,291	\$ 45,712	\$ 437,555	\$ 1,928,176	\$ 8,286,957	\$ (60,018)	\$ 21,008,673
Actual for Jul - March 2023 :							
Add : Revenue	34,430,432	1,201,311	964,015	2,269,738	2,604,158	189,049	41,658,703
Less : Expenditures	30,376,838	1,129,745	923,536	3,604,782	4,046,042	292,206	40,373,149
Projections for April - June 2023 :							
Add : Revenue	5,537,770	295,972	487,500	372,000	990,000	110,951	7,794,193
Less : Expenditures	9,591,364	378,600	375,000	683,789	3,021,572	83,363	14,133,688
Balances - June 30, 2023	<u>\$ 15,319,677</u>	<u>\$ 39,752</u>	<u>\$ 494,515</u>	<u>\$ 872,673</u>	<u>\$ 3,700,036</u>	<u>\$ (416,552)</u>	<u>\$ 20,010,100</u>
							\$ -
						## TRGR unrestricted excludes capital assets	
						Total net position 6/30/22	\$2,150,079

Projection of Cash Balances

Combining Statement

March 31, 2023

	<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>Two Rivers Fund</u>	<u>Total for all Funds</u>
Cash Balances :							
Total Balances for Period							
Ending March 31, 2023	\$ 18,079,625	\$ 509,098	\$ 509,146	\$ 3,030,768	\$ 5,149,668	\$ (135,478)	\$ 27,142,828
<i>Comparison (Cash Bal) - March 31, 2022</i>	\$ 18,850,984	\$ 399,128	\$ 162,995	\$ 2,633,582	\$ 6,127,410	\$ (55,445)	\$ 28,118,654
Projections for April - June 2023 :							
Add : Revenue	5,537,770	295,972	487,500	372,000	990,000	110,951	7,794,193
Less : Expenditures	9,591,364	378,600	375,000	683,789	3,021,572	83,363	14,133,688
Balances - June 30, 2023	<u>\$ 14,026,031</u>	<u>\$ 426,470</u>	<u>\$ 621,646</u>	<u>\$ 2,718,979</u>	<u>\$ 3,118,096</u>	<u>\$ (107,889)</u>	<u>\$ 20,803,333</u>
<i>For Comparison Purposes :</i>							
<i>Cash Balances - June 30, 2022</i>	\$ 14,086,651	\$ 368,831	\$ 267,547	\$ 2,438,729	\$ 5,731,099	\$ (86,903)	\$ 22,805,955