

**CAMDEN COUNTY  
BOARD OF COMMISSIONERS**

**MID - YEAR FINANCIAL REVIEW  
PERIOD ENDING DECEMBER 31, 2014  
FISCAL YEAR 2015**





# Board of County Commissioners

## Office of Finance and Budget

P.O. Box 99/200 East 4<sup>th</sup> Street • Woodbine, GA 31569

Phone: (912) 576-7125 • Fax: (912) 576.1866 • [www.co.camden.ga.us](http://www.co.camden.ga.us)

---

January 20, 2015

The Chairman and Members  
Board of County Commissioners  
Camden County, Georgia

Re: Financial Condition – December 31, 2014  
Fiscal Year 2015

The second quarter (mid-year) financial condition for the County is submitted for your information and review. The following executive summary provides an overview of the County's financial condition through December 31, 2014. Included, are individual analyzed reports that will assist you in reviewing the activity for the second quarter of fiscal year 2015. 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 we 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 we maintain adequate fund balances/equities to remain fiscally responsible and stable in the financial management of Camden County.

This review will only include five major funds - General, Curbside Collection, Emergency Telephone System, Unincorporated Tax District, and Solid Waste. In addition, there is a special review of the SPLOST #6 and SPLOST #7 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, Community Development Block Grant, and Capital Improvements, just to name 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 Solid Waste and Curbside are enterprise funds so are prepared as a business type report and are not available for general fund use. The Emergency Telephone and Unincorporated Tax District are special revenue funds and as such are also not available for general fund use. However, their individual activities are each important to note due to their impact with citizens.

*“Georgia’s Coastal Community of Choice”*

---

STEVE L. HOWARD  
County Administrator

JOHN S. MYERS  
County Attorney

WILLIS R. KEENE JR.  
Commissioner, District 1

CHUCK CLARK  
Commissioner, District 2

JIMMY STARLINE  
Commissioner, District 3

GARY BLOUNT  
Commissioner, District 4

TONY SHEPPARD R  
Commissioner District 5

**General Fund :** Total actual revenues collected through December are approximately \$15.2 million or 58.8% of total budget as compared with 50% expected year to date. These figures can be seen on page 1 of this report. The normal average revenue per month is \$2.5 million and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (55.1%), is well over our targeted budget at this point in time, at 72.4%. The overall tax collections are relatively high at this reporting time. The tax bills due date was actually on December 20, 2014, making the majority of the collections come due before the December 31, 2014 reporting date. By the third quarter report, I expect that the majority of property tax collections will reflect as collected for the year. By that time, I will know if there are any discrepancies for non-payment that may need to be discussed and/or adjusted.

Following are a few other major impacts of high and low revenues collections during this first half of the year. On a positive note, we have collected 100 % of the estimated TAVT for the entire year. In addition, Real estate transfer taxes are at almost 94% of estimated collections for the year. That is a good sign meaning that real property is moving in closings around the county. As these numbers increase, it can help complete other losses in revenues. Taxes, as a category, has a collection of 72% to date, approximately \$3.2 million above the estimates for the budget at this time period. This was due mostly to the due date of the tax bills being prior to December 31st. Local option sales taxes appear to be under at this time by approximately \$217,200, but that is mostly due to the fact that the taxes are collected and disbursed by the State four weeks after the actual collection periods. I expect to collect all sales taxes by the end of the fiscal year. The commissions and fees are over at this report date by approximately \$334,860. This was due mostly to three line items. Collections of taxes account for two of the fee overages to date and the third is due to ambulance fees. Court fines are slightly under at this time, by approximately \$32,500, for the expected collections to date. The majority of these fines that are under are due to payments made on superior court cases. I do not foresee this as an issue at this time since collections normally are received in the following month after the collection. I will have a better understanding by the next quarter's report if this may be an issue.

Of the total collected revenues, 91.2% or \$23.6 million is from operating type sources and approximately 8.8% or \$2.3 million is from non-operating sources such as reimbursements, grants, transfers in from other funds, and fund balance. We should be cautious and minimize the use of non-operating revenues to fund normal operating expenses. It is at the Board of Commissioner's discretion to use fund balance and grants, but any significant decline in normal expected operating revenues for the current year will only enhance the dependency on these funding sources. At this reporting period, I expect that most all revenues by source category will at least meet and some will exceed current projections for this fiscal year. The fund balance of just over \$2 million will not be used for reporting purposes in this report as it is for budgeting purposes only. I expect to use approximately \$1.3 million of fund balance by year end. This is the second year in many years that there will actually be a use of fund balance by year end. We have been adding to the balance for several years. However, we did use approximately \$300,000 last fiscal year. That was the first time in 7 years that we have had to actually use fund balance. I will continue to work closely with both the Tax Assessor and Tax Commissioner to monitor current tax collection activities and any discrepancies during the collection period.

Expenses for the general fund through December are approximately \$13.7 million or 53.2% of the total budget compared with 50% expected year to date. These figures can be seen on page 3 and page 4 of the enclosed statements. The normal average expenditures per month of \$2.3 million are reflected on page 4 of the enclosed reports. Overall, the general fund expense budget is over the expected budget at this time, while only 3.2% - it represents approximately \$820,600. This was due mostly to property, liability, and health insurance as well as the larger departments such as the Sheriff's Office and EMS. Of the total budgeted

expenditures, 94.6% or \$24.4 million is for operating type expenses and only 5.4% or approximately \$1.4 million is from non-operating expenses such as special projects, transfers between funds, and lease and bond payments.

If we look closer from an expenditure type standpoint, Administration, which includes health benefits for all employees, property insurance, tax commissioner, and facilities maintenance, create 32.2% of the total current annual expenditures and is over budget for this reporting period at 60.3%. While most of the departments that make up administration are under budget at this time, and some well under budget, there were four departments that significantly exceeded their budgets for December. They are the Wellness Clinic, employee health, worker's compensation and insurance for property and liability. The Wellness Clinic overage is due mostly to ordering equipment and software early in the budget cycle, but also includes some additional costs for the doctor while searching for a new PA. I expect the bottom line budget for the Wellness Clinic to be within budget by year end, but will continue to monitor the issue for further corrections. Employee health is over at this time due mostly to paid claims for severe issues such as cancer early in the budget cycle. I expect this program to be slightly over by year end. With the set aside in fund balance specific to employee health, there may be a need to use it this year. Worker's compensation is over at this time due mostly to W/C Board settlements for two ongoing cases and accompanying attorney fees. Property and liability insurance is over at this time simply due to payments made at the beginning of the fiscal year for property and liability insurance, but will not be over for the year and should be more in line by the next quarterly report.

Public safety comprises 40.8% of the total current budget and is only slightly over budget for this report period at 51.3%. There are two departments that exceeded their budgets that were significant. Sheriff's Office at 52.6% and EMS at 52.1%. The Sheriff's Office was over due mostly to salaries and overtime, some of which is being reimbursed and fuel. EMS is over due mostly to repairs and maintenance of heavy equipment early in the budget year. Courts comprise 9.2% of the total current budget and are under the expected actual budget for this time at 47.8%. There is only one department that is actually over at this time in Courts. It is the District attorney, due to reimbursement of salaries (timing issue only). The other significant department by type is public works, which comprises 6.5% of the total current budget and is well under budget for this time period at 46.9%. Most departments are operating within their expected budgets and some are well under their budgets for this reporting period. At this time, I anticipate that most all departments will be at or below their approved budgets by fiscal year end.

What does all of this mean for the general fund? The bottom line is by combining the actual revenues and expenses through December, it reflects that we are positively funded by \$2.3 million. By comparison, at this same time frame last year we had a positive difference of \$3.3 million due mostly to normal expenses in the areas as discussed above. While not over budget for the entire year, they are over budget at this reporting period. The actual usable (non-restricted) cash balance in the general fund checking account at December 31, 2014 was \$12,381,338 as compared to \$14,291,346 last year. The difference in cash flow is due mostly to the reduction in tax collections based on the declining digest and the costs for a few special projects like space port, CMG Place, and equipment since last fiscal year. By using the current balance as a comparison, we can see that we have approximately five and a half months of cash on hand to cover expenses at the end of December, as reflected on page 11.

In addition, you will find a consolidated expense sheet, page 6, of all general fund departments. This page allows you to see where there are increases and decreases from year to year by expense type. There are three significant changes by categories that need clarification on this report. First the salaries and benefits are approximately \$151,000 higher

than last year as this time. This was due mostly to the Sheriff's Office with additional hires and increases over last year. The second category is for health insurance which is due almost entirely on additional claims paid out for catastrophic cases this fiscal year. With the money set aside for health claims in the checking account and fund balance, it will not be an issue if it does run over slightly by year end. The third significant comparison is for contracted services. Items that mostly helped the decrease for this reporting period were for space port and equipment purchases that were not made this fiscal year. The fourth category is for a reduction in supplies and materials which is due mostly to the road work that was done for CMG Place last year.

**Curbside Fund :** Total revenues are \$414,168 or 52.3% of total budget, through December, as compared with 50% expected year to date. These figures can be seen on page 7 page of the enclosed statements. The largest portion of the budget is the garbage collection fees (96.8%). The expected collections are just slightly over at this report date which is due mostly to some back A/P collections. Of the total budgeted revenues, 100.0% or \$791,950 is from operating type sources. Non-operating sources such as interest and proceeds carried forward are 0.0% or \$67.

Expenses through December are \$396,023 or 50.0% of the total budget compared with 50% expected year to date. These figures can also be seen on page 7. The normal average expenditures per month of \$66,004 are reflected here. The checking account balance ending December 31, 2014 was \$518,618. In comparison, the cash for the same time last year was \$580,564. By using the current cash as a basis, we can reason that we have just under eight months of cash on hand to cover expenditures at the end of December, as reflected on page 11.

The balance sheet items are not discussed in this report. However, of concern over the last couple of years was the outstanding accounts receivable balance. It has been reduced significantly over the last three years. I am glad to report that through much effort on the part of the Administrative Services Director, the balance is now down to a very reasonable outstanding amount of \$55,100 ending December 31, 2014. The bottom line for curbside is that by combining the actual revenues and expenses through December, it reflects that we are positively funded by over \$18,145. By comparison, at this same time frame we had a positive funding difference of \$211,874. This was due mostly to having the extra billing cycle in the cash flow. This is very good report as it shows that revenues and expenses are on track and the difference between them are only slightly positive which means that the fund is running appropriately.

**Emergency Telephone :** Total revenues collected through December are \$465,904 or 42.7% of the total budget compared with 50% expected year to date. These figures can be seen on page 8 on the enclosed statements. The key revenue sources of this fund are the 911 fees. The telephone fees continue to reduce slightly each year while the cell phone fees are staying steady. The main reason that the revenues appear to be so low is that one of the largest vendors, AT&T, will not have their quarterly payment for this fund until January. That should put the expected collections on target for the budget by year end. Keep in mind that this fund is supplemented from the general fund by \$200,000. \$100,000 of that amount has already been transferred for this fund's usage.

Expenses through December are \$523,243 or 48.0% of the total budget compared with 50% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$87,207. The checking account balance ending December 31, 2014 was \$439,515 as compared to \$386,593 at this same time last year. By using this as a

basis, we can reason that we have five months of cash on hand to cover expenditures at the end of December. The bottom line is by combining the actual revenues and expenses through December, it reflects that we have a negative impact by \$57,339. However, by comparison, at this same time frame we had a negative difference of \$39,997. We have been careful over the last few years to slowly build the fund balance up for three main goals. To make the fund self supporting, to acquire dollars for a building, and to readdress the entire County. However, with the increased costs of operations and fewer revenues being collected, there is a small fund balance as compared to actual needs. I expect at this time, that most of the budgeted revenues and expenses will meet the current projections for this fiscal year.

**Unincorporated Tax District :** Total revenues collected through December are \$1,007,877 or 98.8% of the total budget compared with 50% expected year to date. These figures can be seen on page 9 of the enclosed statements. The largest portion of the budgeted revenues, insurance premiums tax (71.9%), has been receipted at approximately 107% of the total expected annual budget. This is due to simply being conservative in the estimated increase for this fiscal year. The next largest revenue source, property taxes, are approximately 82% collected to date. I expect that all revenues, other than interest, will either meet or exceed budgeted projections at this time.

Expenses through December are \$576,376 or 56.5% of the total budget compared with 50% expected year to date. These figures can also be seen on the page 9. The normal average expenditures per month are \$96,063. This amount is a little high due to additional spending for ongoing repairs and maintenance of heavy equipment.

The checking account balance ending December 31, 2014 was \$760,740 as compared to \$595,358 at this time last year. Most of the difference from last year is due to saving for future truck purchases through the budget. By using the current year balance as a basis, we can reason that we have almost eight months of cash on hand to cover expenses at the end of December as seen on page 11. The bottom line is by combining the actual revenues and expenses through December, it reflects that we are positively funded at this reporting period by \$431,501. By comparison, at this same time frame we had a positive difference of \$435,743. In the projections of funds balance on page 12, you may notice that there is a big difference between cash projections and fund balance projections.

**Solid Waste Fund :** The total revenues collected through December 31, 2014 are \$1,550,578 or 39.3% of the total budgeted revenues as compared with 50% expected to date. These figures can be seen on page 10 of the enclosed statements. The majority of revenues for the landfill are from fees. There is a decrease of almost \$400,000 as compared to last year at this same report period due mostly to fewer billable waste on the MSW site. Due to the fact that the last cell to be built is complete and the fund has a health cash flow, I do not see this as an issue at this time. I will continue to monitor this issue to be sure we do not have any surprises. Of the total budgeted revenues, 98.1% or \$3.9 million is from operating type sources and 1.9% or \$73,303 is from non-operating sources such as interest and retained earnings (fund balance). While revenues are coming in at only 39% of budget, they are on pace with the expenditures at 40%.

Expenditures through December are \$1,594,513 or 40.4% of the total budget compared with 50% expected year to date. These figures can also be seen on page 10. The five most major expenses during the first six months were for salaries & health benefits, fuel, heavy equipment maintenance, reserves for closure and post-closure, and depreciation. The normal average expenditures per month are \$265,752. The checking account balance ending

December 31, 2014 was \$1,105,388 as compared to \$1,240,934 at this same time last year. The difference in cash is due mostly to providing for the construction of the new cell. By using this current amount as a basis, we can reason that we have approximately four months of cash on hand to cover expenditures at the end of December. This includes the cash balance set aside for closure and post-closure to date. This fund has always been self-sustaining, including building cells with no borrowing of funds. It appears as if the revenue crisis is finally nearing its end for the landfill sites. As of this report, the monthly average is a positive difference of \$52,850 per month, again due mostly to completing the cell construction. The bottom line is by combining the actual revenues and expenses through December, it reflects that we are in a negative position by \$43,934. By comparison, at this same time frame we had a positive difference of \$60,304.

**SPLOST #6 Fund :** The overall collections for SPLOST #6 are obviously down from the original referendum passed by the voters. The final collections were \$42.9 million, which was \$27 million less than the referendum. The SPLOST page reflects the estimated budget as well as the current projects, their budgets, and expenditures to date. Project budgets have been adjusted to reflect the last updated estimates adopted on May 15, 2012 as we strived to collect as much of the expected referendum as possible. The cities are still spending their shares of the SPLOST, approximately \$6.9 million remaining. The PSA is complete on their current allotment. With the exception of the renovations for the Jail (\$2.1 million) and very minor reimbursements received, all County SPLOST activities have been mostly completed. Once all of the projects have been completed, we can review how to use the remaining balance (approx. \$7,000) for any remaining projects that could utilize the balance. The separate, SPLOST #6 bank account had \$8,024,800.08 at the end of December 31, 2014.

**SPLOST #7 Fund :** The overall collections for SPLOST #7 (approximately 1.5 years) is \$10.1 million to date. The expenses to date are for the County-Wide Data Sharing System project of approximately \$1.2 million; the County wide radio system project of approximately \$154,000; the Colerain Bypass project of approximately \$342,000; and vehicles and equipment of approximately \$198,000. All top tier projects, deemed county wide projects, dollars have been collected and distributions to all participating entities began in May 2014. All monthly collections are now disbursed each month to all the entities by the appropriate formula as in the intergovernmental agreement. This will continue until the fund has collection the first \$42 million. At that point, if reached, funds will be available for economic development and then all monies received after that will be divided to by the intergovernmental agreement again. The separate, SPLOST #7 bank account had \$5,242,533.74 at the end of December 31, 2014.

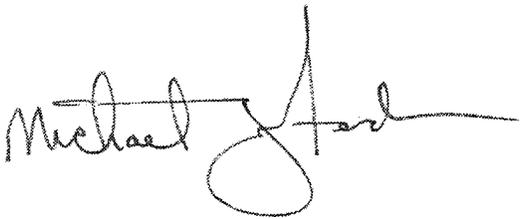
**Additional Analysis :** You will find the individual projections for fund balances and cash balances through the end of the current fiscal year on page 12. The final projected balances are based on the expected revenues and expenses for the remainder of the fiscal year. These balances begin with the known balances for July 1, 2014 (fund balances) and December 31, 2014 (cash balances). As currently estimated, the general fund should decrease over last year as revenues stay mostly flat, some use of fund balance, and there should be some savings from the total budgeted expenses. The curbside collection fund continues to operate in a much improved status over the last few years and will stay mostly stable. Emergency telephone reflects a very slight decrease in projected fund balance, but mostly stable. The unincorporated tax district reflects a slight increase in fund balance due mostly to exceeding budgeted revenues which includes reserves for future capital for expenses. The solid waste fund reflects a significant increase in fund balance over last fiscal year. Solid waste has a true fund balance, currently, of almost \$13.3 million. However, the difference in these funds (\$9.0 million) are tied

to fixed assets and are not easily converted to cash for paying invoices.

All funds should be reviewed for any possible savings that may lead to additional cash accumulation for fiscal year end. If expenditures are not better controlled, this could cause the cash available for carry forward to be inadequate. We need to be better prepared for tougher times until a real recovery can be recognized, not just discussed in Washington. The additional charts on page 13 reflect a comparison to the past years of audited fund balance for the general fund and solid waste fund. I have also provided you with cash comparisons for the general fund, based on actual cash at the end of December 31, 2014. The actual fund balance at the close of FY 2013 has a fund balance of over \$11 million (actual) or over \$6 million (unrestricted). The balance reflected in the charts only has the unassigned or usable fund balance after FY 2012.

Please review the individual performance by fund in this report. This report is important and should be read in its entirety for an accurate and complete review of how the budgets are fairing as compared to actuals through the first half of the fiscal year. If you have any questions, please do not hesitate to call me or stop by my office for clarifications.

Respectfully,

A handwritten signature in black ink that reads "Michael J. Fender". The signature is written in a cursive style with a large, stylized initial "M" and "J".

Michael J. Fender  
Director Finance and Budget

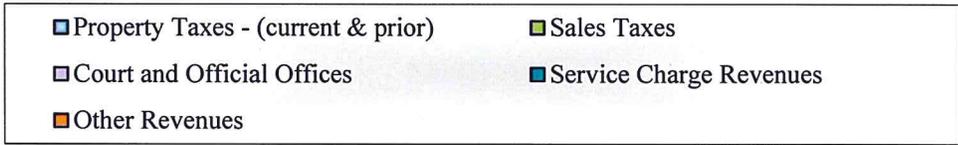
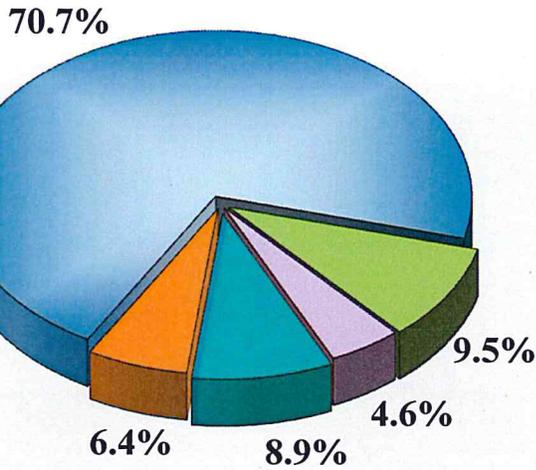
**General Fund**  
Revenue Analysis  
December 31, 2014

Actual collections should be 50%

County Revenues	2015					
	2014 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)	\$ 11,840,857	\$ 10,317,168	\$ 1,719,528	72.4%	\$ 14,259,100	55.1%
Property Taxes (prior years)	\$ 636,116	\$ 440,805	\$ 73,467	54.9%	\$ 803,230	3.1%
Sales Taxes	\$ 1,395,830	\$ 1,440,041	\$ 240,007	43.4%	\$ 3,314,400	12.8%
Excise and Special Use Taxes	\$ 831,739	\$ 794,650	\$ 132,442	51.5%	\$ 1,543,200	6.0%
Licenses and Permits	\$ 56,499	\$ 77,358	\$ 12,893	77.6%	\$ 99,650	0.4%
Court and Official Offices	\$ 616,018	\$ 696,094	\$ 116,016	47.8%	\$ 1,457,200	5.6%
Office Rents	\$ 37,588	\$ 40,661	\$ 6,777	59.0%	\$ 68,892	
Service Charge Revenues	\$ 1,265,204	\$ 1,351,710	\$ 225,284.92	66.5%	\$ 2,033,700	7.9%
<b>Total Operating Revenues</b>	<b>\$ 16,679,851</b>	<b>\$ 15,158,487</b>	<b>\$ 2,526,414</b>	<b>64.3%</b>	<b>\$ 23,579,372</b>	<b>91.2%</b>
<b>Average Collections</b>	<b>\$ 2,779,975</b>	<b>\$ 2,526,414</b>			<b>\$ 1,964,948</b>	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 62,711	\$ 48,089	\$ 8,015	42.3%	\$ 113,636	0.4%
Other Revenues	\$ 17,874	\$ 7,607	\$ 1,268	43.7%	\$ 17,400	0.1%
Other Financing Sources	\$ 6,727	\$ 562	\$ 94	0.0%	\$ 2,146,500	8.3%
<b>Total Non-op Revenues</b>	<b>\$ 87,313</b>	<b>\$ 56,259</b>	<b>\$ 9,376</b>	<b>2.5%</b>	<b>\$ 2,277,536</b>	<b>8.8%</b>
<b>Average Collections</b>	<b>\$ 14,552</b>	<b>\$ 9,376</b>			<b>\$ 189,795</b>	
<b>Total Revenues</b>	<b>\$ 16,767,164</b>	<b>\$ 15,214,746</b>	<b>\$ 2,535,791</b>	<b>58.8%</b>	<b>\$ 25,856,908</b>	<b>100.0%</b>
<b>Total Average</b>	<b>\$ 2,794,527</b>	<b>\$ 2,535,791</b>			<b>\$ 2,154,742</b>	

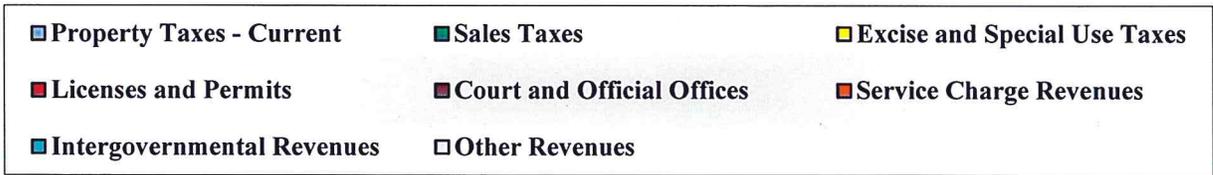
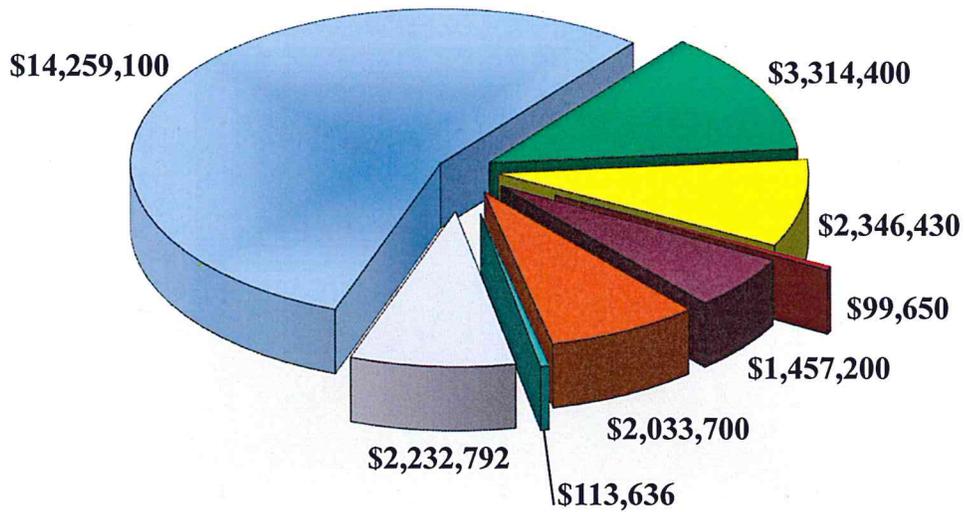
## Revenue Review - 6 Month Analysis

(Revenues to Date - \$15,214,746)



## General Fund Revenues

(FY 2015 Revenue Budget - \$25,856,908)



# General Fund

Expense Analysis  
December 31, 2014

Actual collections should be 50%

County Expenses	2015					
	2014 Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
<b>Operating Expenses :</b>						
<b>Administration</b>						
Board of Commissioners	\$ 69,510	\$ 68,882	\$ 11,480	52.1%	\$ 132,201	0.5%
Board of Equalization	11,585	7,638	1,273	44.8%	17,050	0.1%
County Clerk	26,092	27,209	4,535	50.5%	53,927	0.2%
Administration	137,612	138,987	23,164	46.5%	298,668	1.2%
Administrative Services	27,339	48,653	8,109	53.9%	90,249	0.3%
Registrar	47,483	52,699	8,783	41.9%	125,894	0.5%
Finance	210,016	228,952	38,159	52.8%	433,766	1.7%
Onsite Wellness Clinic	42,035	146,648	24,441	63.4%	231,306	0.9%
County Attorney	66,264	57,785	9,631	33.6%	172,150	0.7%
Information Technology	114,374	90,542	15,090	46.9%	193,218	0.7%
Human Resources	50,950	74,779	12,463	44.2%	169,013	0.7%
Tax Commissioner	304,602	330,012	55,002	51.9%	636,213	2.5%
Tax Assessor	332,325	311,177	51,863	41.9%	743,548	2.9%
Employee Health Benefit	1,561,435	2,178,794	363,132	64.2%	3,391,207	13.1%
Worker's Compensation	208,836	285,046	47,508	89.7%	317,833	1.2%
Insurance	726,945	712,471	118,745	90.3%	789,300	3.1%
Facilities Management	249,744	227,009	37,835	49.5%	458,850	1.8%
Project Coordinator	36,474	-	-	0.0%	-	0.0%
Customer Service	30,230	30,719	5,120	50.3%	61,019	0.2%
	<u>\$ 4,253,850</u>	<u>\$ 5,018,001</u>	<u>\$ 787,772</u>	<u>60.3%</u>	<u>\$ 8,315,412</u>	<u>32.2%</u>
<b>Public Safety and Corr.</b>						
Sheriff's Office	\$ 1,704,621	\$ 1,846,983	\$ 307,831	52.6%	\$ 3,508,094	13.6%
Jail/Corrections	1,095,124	1,040,450	173,408	49.1%	2,118,239	8.2%
Adult Probation	5,315	5,733	956	49.4%	11,598	0.0%
Department of Juvenile Justice	12,279	5,684	947	17.7%	32,116	0.1%
E M S	2,359,028	2,352,770	392,128	52.1%	4,514,897	17.5%
Animal Control	120,903	124,305	20,717	47.0%	264,227	1.0%
E M A	86,530	38,440	6,407	34.6%	111,110	0.4%
	<u>\$ 5,383,801</u>	<u>\$ 5,414,366</u>	<u>\$ 902,394</u>	<u>51.3%</u>	<u>\$ 10,560,281</u>	<u>40.8%</u>
<b>Courts</b>						
Superior Court	\$ 165,664	\$ 155,525	\$ 25,921	41.6%	\$ 374,270	1.4%
Clerk of Superior Court	252,305	249,126	41,521	48.3%	515,789	2.0%
District Attorney	213,356	210,442	35,074	53.4%	394,282	1.5%
Magistrate Court	137,395	129,789	21,631	45.2%	287,158	1.1%
Probate Court	147,525	185,755	30,959	51.1%	363,535	1.4%
Juvenile Court	107,632	118,809	19,801	47.2%	251,684	1.0%
Public Defender	95,842	84,932	14,155	42.7%	198,724	0.8%
	<u>\$ 1,119,718</u>	<u>\$ 1,134,378</u>	<u>\$ 189,063</u>	<u>47.6%</u>	<u>\$ 2,385,442</u>	<u>9.2%</u>
<b>Health Human Services</b>						
Coroner & Medical Examiner	\$ 15,198	\$ 20,558	\$ 3,426	50.5%	\$ 40,730	0.2%
Health Department	185,750	184,546	30,758	48.6%	380,080	1.5%
Mosquito Control	87,940	83,915	13,986	45.4%	185,030	0.7%
Dept. of Family Children Serv	43,531	45,244	7,541	48.8%	92,725	0.4%
County Agents	38,830	45,294	7,549	48.2%	93,932	0.4%
	<u>\$ 371,249</u>	<u>\$ 379,558</u>	<u>\$ 63,260</u>	<u>47.9%</u>	<u>\$ 792,497</u>	<u>3.1%</u>
<b>Public Works</b>						
Forestry	\$ 13,245	\$ 13,433	\$ 2,239	48.3%	\$ 27,800	0.1%
Public Works	872,868	690,126	115,021	47.9%	1,442,236	5.6%
Fleet Services	117,747	84,754	14,126	40.1%	211,505	0.8%
	<u>\$ 1,003,860</u>	<u>\$ 788,313</u>	<u>\$ 131,386</u>	<u>46.9%</u>	<u>\$ 1,681,541</u>	<u>6.5%</u>

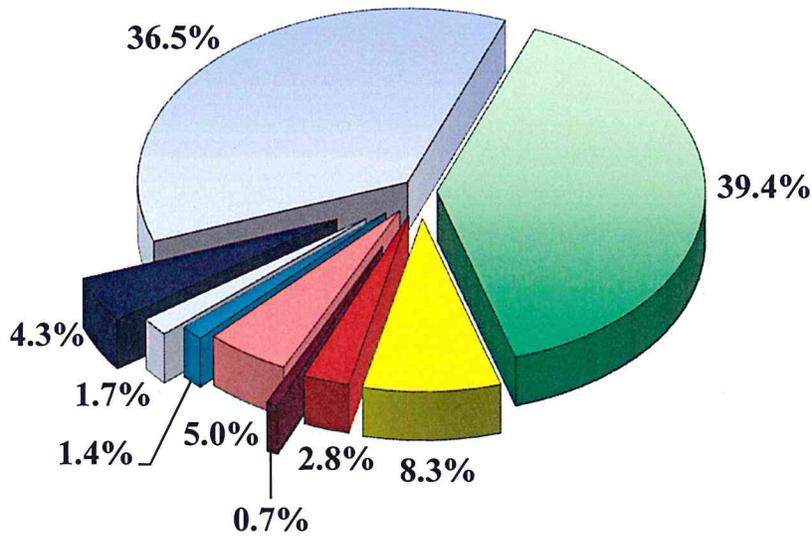
**General Fund**

Expense Analysis (con't)

December 31, 2014

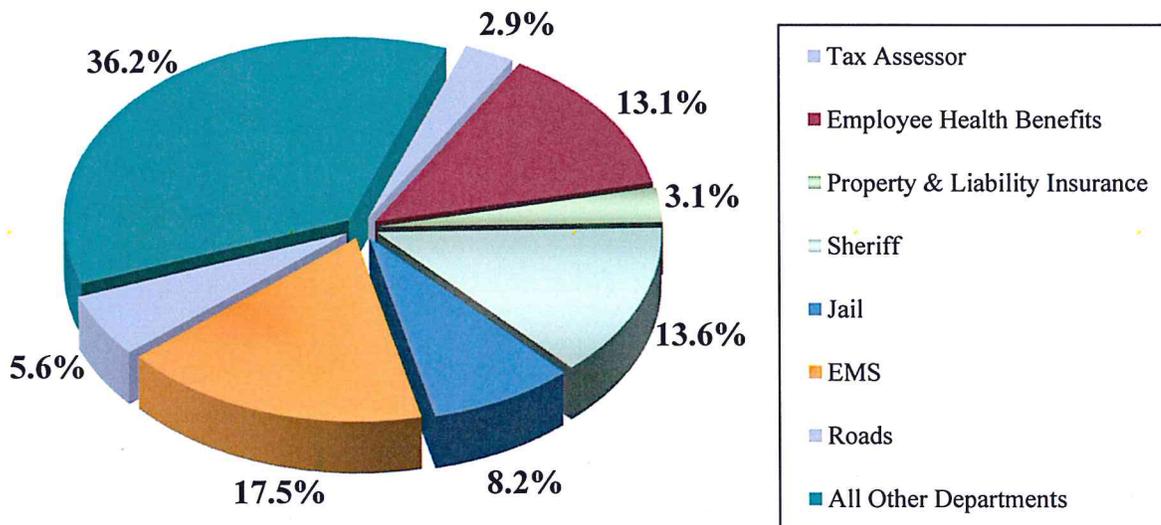
County Expenses	2014		2015			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<b>Leisure Services</b>						
County Library	\$ 151,977	\$ 156,708	\$ 26,118.01	50.3%	\$ 311,246	1.2%
Byran Lang Historical Library	33,095	31,667	5,277.91	50.4%	62,804	0.2%
	<u>\$ 185,072</u>	<u>\$ 188,375</u>	<u>\$ 31,396</u>	<u>50.4%</u>	<u>\$ 374,050</u>	<u>1.4%</u>
<b>Community Dev.</b>						
Planning & Building	\$ 140,313	\$ 198,032	\$ 33,005.27	57.9%	\$ 342,250	1.3%
Joint Dev Authority	126,541	36,675	6,112.55	0.0%	-	0.0%
	<u>\$ 266,854</u>	<u>\$ 234,707</u>	<u>\$ 39,118</u>	<u>68.6%</u>	<u>\$ 342,250</u>	<u>1.3%</u>
<b>Total Operating Expenses</b>	<u>\$ 12,584,405</u>	<u>\$ 13,157,698</u>	<u>\$ 2,192,949.66</u>	<u>53.8%</u>	<u>\$ 24,451,473</u>	<u>94.6%</u>
<b>Average Expenses</b>	<u>\$ 2,097,401</u>	<u>\$ 2,192,950</u>			<u>\$ 2,037,623</u>	
<b>Non-operating Expenses :</b>						
<b>Other General Oper.</b>						
Contingency		\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	875,666	591,328	98,554.67	45.6%	1,296,435	5.0%
Debt Service	-	-	-	0.00%	109,000	0.4%
<b>Total Non-operating Expenses</b>	<u>\$ 875,666</u>	<u>\$ 591,328</u>	<u>\$ 98,555</u>	<u>42.1%</u>	<u>\$ 1,405,435</u>	<u>5.4%</u>
<b>Average Expenditures</b>	<u>\$ 145,944</u>	<u>\$ 98,555</u>			<u>\$ 117,120</u>	
<b>Total Expenses</b>	<u>\$ 13,460,071</u>	<u>\$ 13,749,026</u>		<u>53.2%</u>	<u>\$ 25,856,908</u>	<u>100.0%</u>
<b>Total Average Expenses</b>	<u>\$ 2,243,345</u>	<u>\$ 2,291,504</u>			<u>\$ 2,154,742</u>	
<b>Excess Revenue over/ (under) Expenses</b>	<u><u>\$ 3,307,093</u></u>	<u><u>\$ 1,465,720</u></u>			<u><u>\$ (0)</u></u>	

## Expenditure Review - 6 Month Analysis (Expenditures to Date - \$13,749,025)



Administration	Public Safety and Corr.	Courts
Health Human Services	Public Works	Hwys, Streets, Drainage
Leisure Services	Community Dev.	Other General Oper.

## General Fund Expenses (Total Annual Expenditures - \$25,856,908)



# General Fund

Expenditure Analysis  
December 31, 2014

## Consolidation of Expenditures by Type

	First Six Months of Fiscal Year		% Increase
	2014	2015	
Salaries & Benefits	\$ 6,697,480	\$ 6,848,289	2.3%
Employee Health	1,561,435	2,275,052	45.7%
Contracted Services	2,251,330	1,918,822	-14.8%
Supplies and Materials	1,185,035	1,068,429	-9.8%
Insurance (property and liability)	664,286	694,230	4.5%
Tranfers	858,436	821,102	-4.3%
Capital Costs	74,979	55,795	-25.6%
Medicare Adjustments - A/P Ambulances	167,090	163,564	-2.1%
<b>Total Expenditures -December 31st</b>	<b>\$ 13,460,071</b>	<b>\$ 13,845,284</b>	<b>2.9%</b>

### Explanation of Types

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

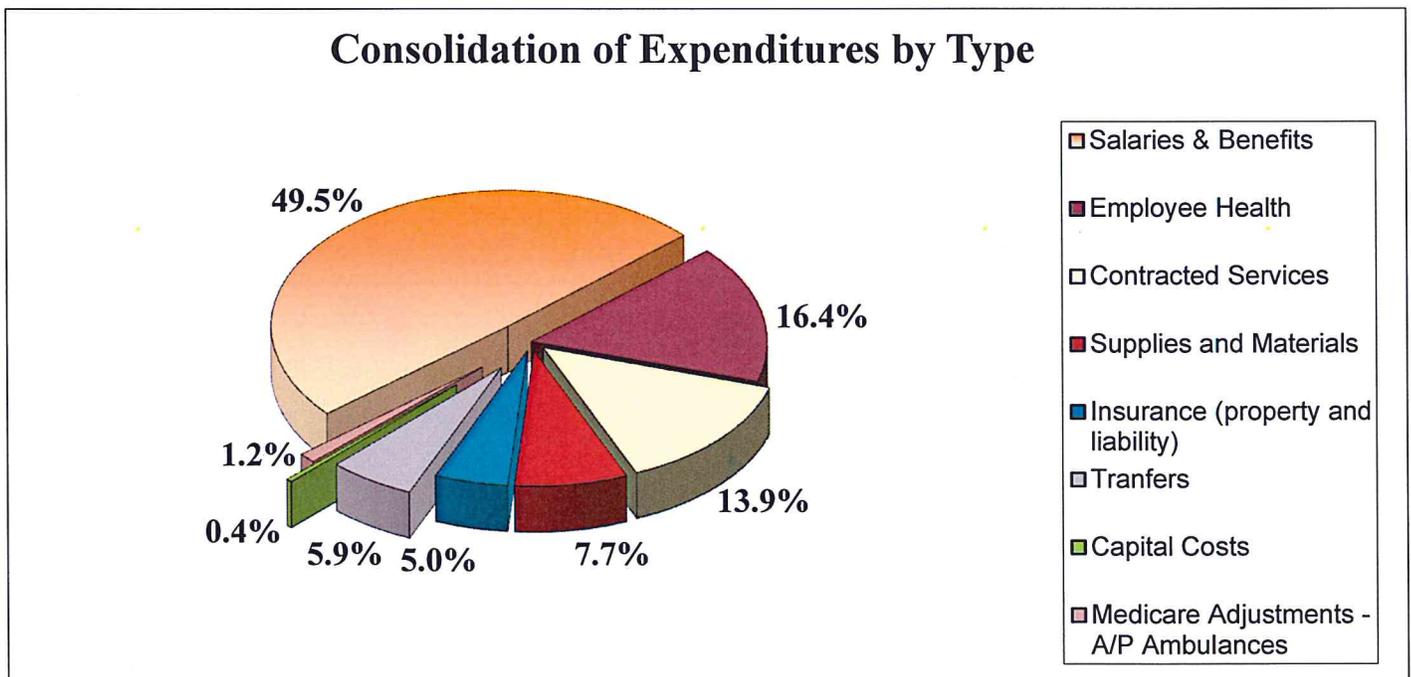
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society , janitorial, ROW mowing, cell phones, telephone, election services, etc.

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

Tranfers - 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  
December 31, 2014

Actual collections should be 50%

County Revenues	2014		2015			
	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	\$ 12,912	\$ 15,570	\$ 2,595	62.3%	\$ 25,000	3.2%
Unincorp Collection Charges	583,714	398,569	66,428	52.0%	766,950	96.8%
Other Revenues	-	(1)	(0)	0.0%	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 596,626</b>	<b>\$ 414,138</b>	<b>\$ 69,023</b>	<b>52.3%</b>	<b>\$ 791,950</b>	<b>100.0%</b>
<b>Average Collections</b>	<b>\$ 99,438</b>	<b>\$ 69,023</b>			<b>\$ 65,996</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 37	\$ 29	\$ 5	44.0%	\$ 67	0.0%
Other Fin Sources - Ins Prem. Tax	-	-	-	0.0%	-	0.0%
- Proceeds carried forward	-	-	-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 37</b>	<b>\$ 29</b>	<b>\$ 5</b>	<b>44.0%</b>	<b>\$ 67</b>	<b>0.0%</b>
<b>Average Collections</b>	<b>\$ 6</b>	<b>\$ 5</b>			<b>\$ 6</b>	
<b>Total Revenue Collections</b>	<b>\$ 596,663</b>	<b>\$ 414,168</b>		<b>52.3%</b>	<b>\$ 792,017</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 99,444</b>	<b>\$ 69,028</b>			<b>\$ 66,001</b>	
County Expenses	2014		2015			
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 26,875	\$ 24,749	\$ 4,125	40.5%	\$ 61,182	7.7%
Contracted Services	3,868	18,606	3,101	120.9%	15,395	1.9%
Advance Disposal Contract	292,241	287,890	47,982	49.4%	582,631	73.6%
Tipping Fees to Solid Waste	52,869	53,661	8,943	44.9%	119,384	15.1%
General Supplies	3,722	7,421	1,237	55.3%	13,425	1.7%
<b>Total Operating Expenses</b>	<b>\$ 379,575</b>	<b>\$ 392,328</b>	<b>\$ 65,388</b>	<b>49.5%</b>	<b>\$ 792,017</b>	<b>100.0%</b>
<b>Average Expenses</b>	<b>\$ 63,263</b>	<b>\$ 65,388</b>			<b>\$ 66,001</b>	
			\$ 306		\$ 598,026.00	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ 5,214	\$ 3,695	\$ 616	0.0%	\$ -	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
<b>Total Non-Operating Expenses</b>	<b>\$ 5,214</b>	<b>\$ 3,695</b>	<b>\$ 616</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Average Expenses</b>	<b>\$ 869</b>	<b>\$ 616</b>			<b>\$ -</b>	
<b>Total Expenses</b>	<b>\$ 384,789</b>	<b>\$ 396,023</b>		<b>50.0%</b>	<b>\$ 792,017</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 64,132</b>	<b>\$ 66,004</b>			<b>\$ 66,001</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 211,874</b>	<b>\$ 18,145</b>			<b>\$ -</b>	

**Emergency Telephone**  
**Revenue & Expense Analysis**  
**December 31, 2014**

Actual collections should be 50%

County Revenues	2014		2015			
	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	\$ 117,220	\$ 108,923	\$ 18,154	38.8%	\$ 280,500	25.7%
911 Fees - Cell phone	243,302	240,887	40,148	41.4%	582,000	53.4%
911 Fees - VOIP	7,271	16,072	2,679	0.0%	27,900	2.6%
<b>Total Operating Revenues</b>	<b>\$ 367,793</b>	<b>\$ 365,882</b>	<b>\$ 60,980</b>	<b>41.1%</b>	<b>\$ 890,400</b>	<b>81.7%</b>
<b>Average Collections</b>	<b>\$ 61,299</b>	<b>\$ 60,980</b>			<b>\$ 74,200</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 23	\$ 22	4	52.4%	\$ 42	0.0%
Other Fin Sources : Op Transfer (Gen)	125,000	100,000	16,667	50.0%	200,000	18.3%
: Proceeds carried for	-	-	-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 125,023</b>	<b>\$ 100,022</b>	<b>\$ 16,670</b>	<b>50.0%</b>	<b>\$ 200,042</b>	<b>18.3%</b>
<b>Average Collections</b>	<b>\$ 20,837</b>	<b>\$ 16,670</b>			<b>\$ 16,670</b>	
<b>Total Revenue Collections</b>	<b>\$ 492,815</b>	<b>\$ 465,904</b>		<b>42.7%</b>	<b>\$ 1,090,442</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 82,136</b>	<b>\$ 77,651</b>			<b>\$ 90,870</b>	

County Expenses	2014		2015			
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Salaries & Benefits	\$ 388,406	\$ 412,360	68,727	50.3%	\$ 820,562	75.3%
Contracted Services	108,737	105,016	17,503	41.2%	254,905	23.4%
Supplies	6,059	5,867	978	39.2%	14,975	1.4%
<b>Total Operating Expenses</b>	<b>\$ 503,202</b>	<b>\$ 523,243</b>	<b>\$ 87,207</b>	<b>48.0%</b>	<b>\$ 1,090,442</b>	<b>100.0%</b>
<b>Average Expenses</b>	<b>\$ 83,867</b>	<b>\$ 87,207</b>			<b>\$ 90,870</b>	
<i>Non-operating Expenses :</i>						
Capital Equipment	29,610	-	-		-	0.0%
<b>Total Non-operating Expenses</b>	<b>\$ 29,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Average Expenses</b>	<b>\$ 4,935</b>	<b>\$ -</b>			<b>\$ -</b>	
<b>Total Expenses</b>	<b>\$ 532,812</b>	<b>\$ 523,243</b>		<b>48.0%</b>	<b>\$ 1,090,442</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 88,802</b>	<b>\$ 87,207</b>			<b>\$ 90,870</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (39,997)</b>	<b>\$ (57,339)</b>			<b>\$ -</b>	

# Unincorporated Service District Fund

## Revenue & Expense Analysis

December 31, 2014

Actual collections should be 50%

2015

County Revenues	2014	2015				
	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	\$ 275,105	\$ 222,252	\$ 37,042	77.8%	\$ 285,800	28.0%
State Grant			-	0.0%	-	0.0%
Fire Collections		-	-	0.0%	500	0.0%
Total Operating Revenues	\$ 275,105	\$ 222,252	\$ 37,042	77.6%	\$ 286,300	28.1%
<b>Average Collections</b>	<b>\$ 45,851</b>	<b>\$ 37,042</b>			<b>\$ 23,858</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 21	\$ 19	\$ 3	19.3%	\$ 100	0.0%
Other Fin Sources : Ins Prem. Tax	744,650	785,605	130,934	0.0%	734,100	71.9%
: Carry forward			-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 744,670	\$ 785,624	\$ 130,937	107.0%	\$ 734,200	71.9%
<b>Average Collections</b>	<b>\$ 124,112</b>	<b>\$ 130,937</b>			<b>\$ 61,183</b>	
<b>Total Revenue Collections</b>	<b>\$ 1,019,775</b>	<b>\$ 1,007,877</b>		<b>98.8%</b>	<b>\$ 1,020,500</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 169,963</b>	<b>\$ 167,979</b>			<b>\$ 85,042</b>	

County Expenses	2014	2015				
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Fire Services	\$ 308,132	\$ 360,488	\$ 60,081	61.2%	\$ 588,724	57.7%
Recreation	245,888	215,888	35,981	50.0%	\$ 431,776	42.3%
Total Operating Expenses	\$ 554,020	\$ 576,376	\$ 96,063	56.5%	\$ 1,020,500	100.0%
<b>Average Expenses</b>	<b>\$ 92,337</b>	<b>\$ 96,063</b>			<b>\$ 85,042</b>	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ 30,012		\$ -	0.0%		0.0%
Debt Service	-		-	0.0%	-	0.0%
Total Non-operating Expenses	\$ 30,012	\$ -	\$ -	0.0%	\$ -	0.0%
<b>Average Expenses</b>	<b>\$ 5,002</b>	<b>\$ -</b>			<b>\$ -</b>	
<b>Total Expenses</b>	<b>\$ 584,032</b>	<b>\$ 576,376</b>		<b>56.5%</b>	<b>\$ 1,020,500</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 97,339</b>	<b>\$ 96,063</b>			<b>\$ 85,042</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 435,743</b>	<b>\$ 431,501</b>			<b>\$ -</b>	

# Solid Waste Fund

Revenue & Expense Analysis

December 31, 2014

Actual collections should be 50%

County Revenues	2014		2015			
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<b>Operating Revenues :</b>						
Hwy 110 Sales	\$ 1,354,224	\$ 1,001,205	\$ 166,867.57	37.5%	\$ 2,672,600	67.7%
C & D Industrial Sales	580,227	549,330	91,555.03	45.8%	1,199,800	30.4%
Old Still Sales			-	0.0%	-	0.0%
Other Revenues	54		-	0.0%	-	0.0%
Total Operating Revenues	\$ 1,934,504	\$ 1,550,536	\$ 258,423	40.0%	\$ 3,872,400	98.1%
<b>Average Collections</b>	<b>\$ 322,417</b>	<b>\$ 258,423</b>			<b>\$ 322,700</b>	
<b>Non-operating Revenues :</b>						
Interest Earned	\$ 6,757	\$ 43	\$ 7	0.1%	\$ 35,003	0.9%
Cash carry forward (retained earnings)	-		-	0.0%	38,300	1.0%
Total Non-operating Revenues	\$ 6,757	\$ 43	\$ 7	0.1%	\$ 73,303	1.9%
<b>Average Collections</b>	<b>\$ 1,126</b>	<b>\$ 7</b>			<b>\$ 6,109</b>	
<b>Total Revenue Collections</b>	<b>\$ 1,941,261</b>	<b>\$ 1,550,578</b>		<b>39.3%</b>	<b>\$ 3,945,703</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 323,544</b>	<b>\$ 258,430</b>			<b>\$ 328,809</b>	
<b>County Expenses</b>						
County Expenses	2014		2015			
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<b>Operating Expenditures :</b>						
Salaries & Benefits	\$ 550,020	\$ 585,035	\$ 97,505.80	49.3%	\$ 1,187,103	30.1%
Engineering & Lab Services	59,308	28,031	4,672	18.7%	150,300	3.8%
EPD & DNR Surcharges	6,000	3,000	500	2.3%	131,000	3.3%
Rep & Maint , Supplies - Heavy Equip	36,914	81,653	13,609	65.7%	124,250	3.1%
Equipment Rental	-	-	-	0.0%	10,000	0.3%
Insurance	-	31,949	5,325	54.9%	58,150	1.5%
Fuel	142,097	119,752	19,959	37.9%	316,000	8.0%
General Supplies	110,246	79,437	13,240	37.6%	211,500	5.4%
Timber Land Preparation	-	-	-	0.0%	5,000	0.1%
Other Expenses	954	7,334	1,222	19.9%	36,800	0.9%
Total Operating Expenses	\$ 905,539	\$ 936,191	\$ 156,032	42.0%	\$ 2,230,103	56.5%
<b>Average Expenses</b>	<b>\$ 150,923</b>	<b>\$ 156,032</b>			<b>\$ 185,841.91</b>	
<b>Non-operating Expenses :</b>						
Landfill Cell Construction	\$ 429,239	\$ -	\$ -	0.0%	\$ -	0.0%
Reserve for Closure/Post Closure	171,558	232,600	38,767	51.9%	448,000	11.4%
Capital Equipment	-	23,930	3,988	17.3%	138,500	3.5%
Depreciation Expense	321,259	352,992	58,832	54.8%	644,000	16.3%
Leases for Equipment	-	-	-	0.0%	15,000	0.4%
Bond Principal & Interest	53,363	48,800	8,133	10.4%	467,600	11.9%
Other Expenses	-	-	-	0.0%	2,500	0.1%
Total Non-operating Expenses	\$ 975,418	\$ 658,322	\$ 109,720	38.4%	\$ 1,715,600	43.5%
<b>Average Expenses</b>	<b>\$ 162,570</b>	<b>\$ 109,720</b>			<b>\$ 142,966.67</b>	
<b>Total Expenses</b>	<b>\$ 1,880,957</b>	<b>\$ 1,594,513</b>		<b>40.4%</b>	<b>\$ 3,945,703</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 313,493</b>	<b>\$ 265,752</b>			<b>\$ 328,809</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 60,304</b>	<b>\$ (43,934)</b>			<b>\$ 0</b>	

## Average Collections/Disbursements Analysis

Combining Statement

December 31, 2014

<u>Average Monthly Revenue :</u>	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Average Operating Revenue	\$ 2,526,414	\$ 69,023	\$ 60,980	\$ 37,042	\$ 258,423	\$ 2,951,882
Total Average Non-operating Revenue	9,376	5	16,670	130,937	7	156,996
Total Collections Average	\$ 2,535,791	\$ 69,028	\$ 77,651	\$ 167,979	\$ 258,430	\$ 3,108,879

<u>Average Monthly Expenditures :</u>	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Average Operating Expenditures	\$ 2,192,950	\$ 65,388	\$ 87,207	\$ 96,063	\$ 156,032	\$ 2,597,639
Total Average Non-operating Expend.	98,555	616	-	-	109,720	208,891
Total Disbursements Average	\$ 2,291,504	\$ 66,004	\$ 87,207	\$ 96,063	\$ 265,752	\$ 2,806,530
Months of Operating Coverage	1.1	1.0	0.9	1.7	1.0	1.1

<u>Average Monthly Over / Under :</u>	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Operating	\$ 333,465	\$ 3,635	\$ (26,227)	\$ (59,021)	\$ 102,391	\$ 354,243
Total Non-operating	(89,178)	(611)	16,670	130,937	(109,713)	(51,895)
Total Monthly Coverage	\$ 244,287	\$ 3,024	\$ (9,557)	\$ 71,917	\$ (7,322)	\$ 302,349

### Cash Analysis :

Unrestricted Cash Balances Available for Period - December 31, 2014	\$ 7,461,338	\$ 518,618	\$ 439,515	* \$ 760,740	\$ 1,105,388	\$ 10,285,599
Operating Expenditures	\$ 2,192,950	\$ 65,388	\$ 87,207	\$ 96,063	\$ 156,032	\$ 2,597,639
Months of Operating Cash	3.4	7.9	5.0	7.9	7.1	4.0
Total Expenditures	\$ 2,291,504	\$ 66,004	\$ 87,207	\$ 96,063	\$ 265,752	\$ 2,806,530
Months of Operating Cash	3.3	7.9	5.0	7.9	4.2	3.7

## Projection of Fund Balance/Retained Earnings

Combining Statement

December 31, 2014

	<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>
<b>Fund Balance/Retained Earnings :</b>						
<b>Unrestricted Balances for Period</b>						
Ending - June 30, 2014 (audited)	\$ 5,744,765	\$ 366,866	\$ 475,036	\$ 211,714	* \$ 4,299,174	! \$ 11,097,555
Comparison (Fund Bal) - Jun 30, 2013	\$ 6,074,353	\$ 350,964	\$ 422,337	\$ 2,249	\$ 1,279,412	\$ 8,129,315
<b>Actual for Jul - Dec 2014 :</b>						
Add : Revenue	15,214,746	414,168	465,904	1,007,877	1,550,578	18,653,272
Less : Expenditures	13,749,026	396,023	523,243	576,376	1,594,513	16,839,180
<b>Projections for Jan 2015- June 2015 :</b>						
Add : Revenue	8,438,400	382,600	626,500	34,200	1,724,400	11,206,100
Less : Expenditures	11,216,200	404,700	576,200	462,800	2,314,200	14,974,100
<b>Balances - June 30, 2015</b>	<u>\$ 4,432,685</u>	<u>\$ 362,911</u>	<u>\$ 467,997</u>	<u>\$ 214,615</u>	<u>\$ 3,665,440</u>	<u>\$ 9,143,648</u>

\* This is due to the old grant liability being removed from the books

! This is due to the change in the closure/post-closure liability over last year - new cell capacity

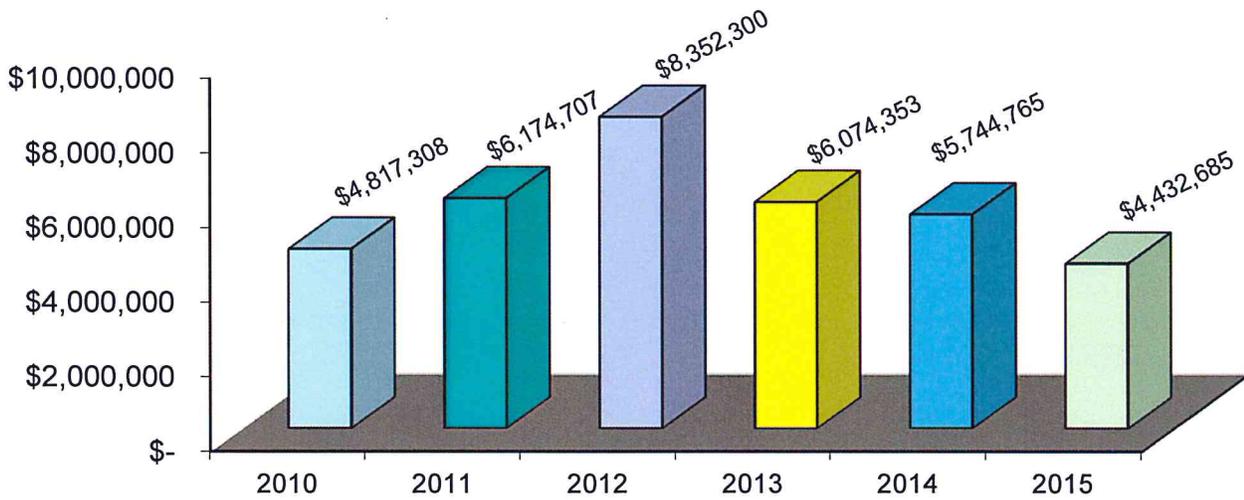
## Projection of Cash Balances

Combining Statement

December 31, 2014

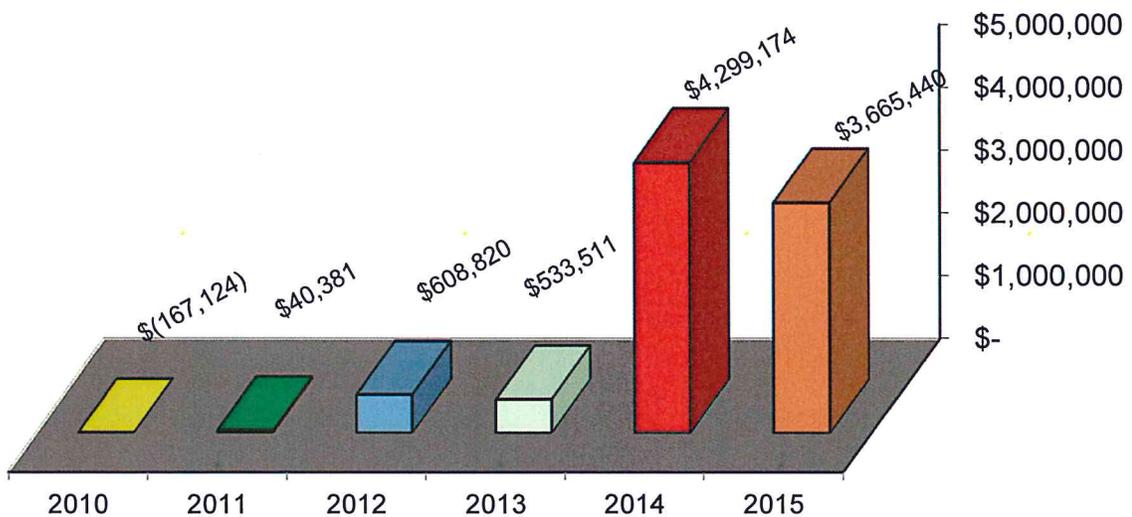
	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>	<u>Total for all Funds</u>
<b>Cash Balances :</b>						
<b>Total Balances for Period</b>						
Ending December 31, 2014	\$ 7,461,338	\$ 518,618	\$ 439,515	\$ 760,740	\$ 1,105,388	\$ 10,285,599
Comparison (Cash Bal) - December 31, 2013	\$ 6,480,055	\$ 564,154	\$ 265,478	\$ (42,043)	\$ 928,819	\$ 8,196,463
<b>Projections for Jan 2015- June 2015 :</b>						
Add : Revenue	8,438,400	382,600	626,500	34,200	1,724,400	11,206,100
Less : Expenditures	11,216,200	404,700	576,200	462,800	2,314,200	14,974,100
<b>Balances - June 30, 2015</b>	<u>\$ 4,683,538</u>	<u>\$ 496,518</u>	<u>\$ 489,815</u>	<u>\$ 332,140</u>	<u>\$ 515,588</u>	<u>\$ 6,517,599</u>
<b>For Comparison Purposes :</b>						
Cash Balances - June 30, 2014	\$ 5,410,854	\$ 495,262	\$ 371,579	\$ 328,143	\$ 282,215	\$ 6,888,053

## Unrestricted General Fund Balance Comparison By Fiscal Year



Beginning in FY 2013, the Commissioners began setting aside specific fund balance for such items as economic development and possible future health claims to better reflect a true available amount of fund balance

## Unrestricted Solid Waste Net Assets Comparison By Fiscal Year



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

SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#6)  
FOR THE PERIOD ENDED DECEMBER 31, 2014

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	BALANCE
<b><u>County Wide</u></b>				
County Wide - Jail Expansion	\$ 3,000,000	\$ 3,000,000	\$ 869,746	\$ 2,130,254
<b><u>Camden County - Capital Projects</u></b>				
Central Office Complex	\$ 1,850,000	\$ 900,000	\$ 660,194	\$ 239,806
Historic County Courthouse Renovation	165,000	165,000	Paid from SPLOST#5	165,000
County Courthouse Parking	325,000	325,000	504,324	(179,324)
Woodbine Elementary School Renovation	250,000	250,000	388,225	(138,225)
Ralph Bunche Complex (Health)	1,100,000	-	Paid from SPLOST#5	-
Woodbine Training Center	500,000	500,000	615,656	(115,656)
Atkinson Building Renovation	920,000	-	-	-
EEOC (old Kingsland Post Office)	950,000	950,000	1,013,846	(63,846)
Heavy Equipment	1,450,000	575,000	467,448	107,552
Fleet Maintenance Complex/Road Dept.	1,200,000	-	-	-
Fire Station Renovations (10, 16, 18)	660,000	310,483	300,206	10,277
Technology & Connection Enhancements	2,080,298	416,822	299,199	117,623
Total Buildings, Recreation, and Other	<u>\$ 11,450,298</u>	<u>\$ 4,392,305</u>	<u>\$ 4,249,097</u>	<u>\$ 143,208</u>
<b><u>Camden County - Road Projects</u></b>				
Colerain Road Bypass	\$ -	\$ 1,125,733	\$ 1,951,225	\$ (825,492)
Ella Park Church	2,624,622	4,957,541	5,263,870	(306,329)
Germantown	285,406	369,484	268,335	101,149
Horsestamp Church	-	153,471	390,614	(237,143)
Lampadoshia	2,813,184	121,184	Paid from SPLOST#5	121,184
Oakwell & Clark's Bluff	1,041,840	41,840	-	41,840
Bullhead Bluff	-	207,398	420,061	(212,663)
Old Red Bluff	434,100	654,748	337,957	316,791
<i>Cypress Lakes (Transferred to Fund 335)</i>	-	-	<u>100,000</u>	<u>(100,000)</u>
Total County Road Projects	<u>\$ 7,199,152</u>	<u>\$ 7,631,399</u>	<u>\$ 8,732,061</u>	<u>\$ (1,100,662)</u>
<b><u>PSA and City Projects</u></b>				
PSA - Parks & Equipment	6,140,550	5,701,125	5,701,125	-
City of Kingsland	18,760,000	11,046,554	10,174,271	872,283
City of St. Marys	18,760,000	11,046,554	7,677,605	3,368,949
City of Woodbine	4,690,000	2,761,639	1,821,447	940,192
Total PSA and City Projects	<u>\$ 48,350,550</u>	<u>\$ 30,555,872</u>	<u>\$ 25,374,448</u>	<u>\$ 5,181,424</u>
Total All Projects	<u>\$ 70,000,000</u>	<u>\$ 45,579,576</u>	<u>\$ 39,225,352</u>	<u>\$ 6,354,224</u>

	<u>Remaining Cash Balances</u>
City of Kingsland	\$ 1,186,117
City of St. Marys	3,682,783
City of Woodbine	1,018,650
Jail Project	2,130,254
County	6,960
	<u>\$ 8,024,764</u>

**SPLOST #7**

**Budget Comparison**

For FY 2015, ending December 31, 2014

**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	\$ -	\$ -	\$ -	\$ -
Aug	\$ 587,552.92	\$ 615,300.40	\$ -	\$ -	\$ -	\$ -
Sep	\$ 566,218.82	\$ 596,179.00	\$ -	\$ -	\$ -	\$ -
Oct	\$ 549,045.89	\$ 577,467.85	\$ -	\$ -	\$ -	\$ -
Nov	\$ 567,204.42	\$ 586,944.59	\$ -	\$ -	\$ -	\$ -
Dec	\$ 578,509.24	\$ 622,285.42	\$ -	\$ -	\$ -	\$ -
Jan	\$ 647,633.27	\$ -	\$ -	\$ -	\$ -	\$ -
Feb	\$ 555,162.30	\$ -	\$ -	\$ -	\$ -	\$ -
Mar	\$ 577,058.70	\$ -	\$ -	\$ -	\$ -	\$ -
Apr	\$ 647,505.62	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ 618,668.81	\$ -	\$ -	\$ -	\$ -	\$ -
Jun	\$ 611,037.72	\$ -	\$ -	\$ -	\$ -	\$ -
Jul	\$ 6,505,597.71	\$ 3,603,054.84	\$ -	\$ -	\$ -	\$ -
Average	\$ 591,417.97	\$ 600,509.14				
<b>Total Actual Collections</b>						<b>\$ 10,108,652.55</b>
Projections	\$ 6,668,300	\$ 7,347,583	\$ 7,568,010	\$ 7,641,486	\$ 7,788,438	\$ 8,511,270
						\$ 45,525,088
						(to date)

**Comparison of Actuals to Projections for Quarter**

Date	Actual Collections FY 2015	Budget Projections FY 2015	Difference in Collections
Oct	\$ 577,467.85	\$ 610,141.00	\$ (32,673)
Nov	\$ 586,944.59	\$ 598,526.00	\$ (11,581)
Dec	\$ 623,965.71	\$ 568,428.00	\$ 55,538
	\$ 1,788,378	\$ 1,777,095	\$ 11,283

<b>Total Actual vs Referendum Cumulative</b>		<b># of months</b>
		17
		\$ (5,238,570)
		<b>Possible Reductions</b>
<b>Entity</b>	<b>Percentage</b>	<b>Total Cumulative</b>
St. Marys	29.82%	\$ (1,562,141)
Kingsland	27.77%	\$ (1,454,751)
Woodbine	7.00%	\$ (366,700)
PSA	7.49%	\$ (392,369)
County	27.92%	\$ (1,462,609)

**SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)  
FOR THE PERIOD ENDING SEPTEMBER 30, 2014**

PROJECT	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	EXPENDITURES TO DATE TOTAL	ESTIMATED BALANCE
<b><u>County Wide</u></b>				
<b><u>Phase 1</u></b>				
Public Safety-Multi Agency Data Sharing Sys	\$ 2,000,000	\$ 2,000,000	\$ 1,209,214	\$ 790,786
Public Safety Radio Communications System	2,055,000	2,055,000	154,540	1,900,460
Colerain Road/Bypass Hurricane Evacuation	750,000	750,000	341,794	408,206
Ambulances for County-Wide Emergency Svcs	530,000	530,000		530,000
	<u>\$ 5,335,000</u>	<u>\$ 5,335,000</u>	<u>\$ 1,705,548</u>	<u>\$ 3,629,452</u>
<b><u>Phase 2</u></b>				
Land/Infrastructure-Economic Development	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
<b><u>Camden County - Capital Projects</u></b>				
Fire Station 18 Expansion	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Juvenile Court Building	250,000	250,000	-	250,000
Library Parking Lot & Drainage	225,000	225,000	-	225,000
County Extension Parking Lot	80,000	80,000	-	80,000
Various Buildings Renovations	115,700	115,700	-	115,700
Heavy Machinery & Equipment	1,402,000	1,402,000	81,900	1,320,100
Vehicles	5,703,000	5,703,000	109,737	5,593,263
Technology & Connection Enhancements	1,177,000	1,177,000	6,020	1,170,980
Total Buildings, Recreation, and Other	<u>\$ 9,452,700</u>	<u>\$ 9,452,700</u>	<u>\$ 197,657</u>	<u>\$ 9,255,043</u>
<b><u>Camden County - Road Projects</u></b>				
Colerain Road (possible mitigation costs)	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Springhill Road	2,870,000	2,870,000	-	2,870,000
Incachee Road	1,750,000	1,750,000	-	1,750,000
Jody, Powell, & Kayla	316,800	316,800	475	316,325
Satilla Bluff East	600,000	600,000	-	600,000
Satilla Bluff West	1,000,000	1,000,000	-	1,000,000
Halifax Road (balance of referendum)	157,028	157,028	-	157,028
Colesburg Tompkins Bridge	300,000	300,000	-	300,000
Harriett's Bluff Deep Creek Bridge	130,000	130,000	-	130,000
Cypress Lakes - Transfer Funds to Fund 335				
GA Transporations for LMIG Match	\$ -	\$ -	\$ 34,226	\$ (34,226)
Total County Road Projects	<u>\$ 7,273,828</u>	<u>\$ 7,273,828</u>	<u>\$ 34,701</u>	<u>\$ 7,239,127</u>
<b><u>PSA and City Disbursements</u></b>				
PSA - Parks & Equipment	\$ 2,896,000	2,896,000	\$ 357,547	\$ 2,538,453
City of Kingsland	16,639,629	16,639,629	1,325,643	15,313,986
City of St. Marys	17,831,293	17,831,293	1,423,503	16,407,790
City of Woodbine	4,071,550	4,071,550	334,155	3,737,395
	<u>\$ 41,438,472</u>	<u>\$ 41,438,472</u>	<u>\$ 3,440,848</u>	<u>\$ 37,997,624</u>
Total All Projects and Disbursements	<u>\$ 63,500,000</u>	<u>\$ 63,500,000</u>	<u>\$ 5,378,754</u>	<u>\$ 58,087,020</u>