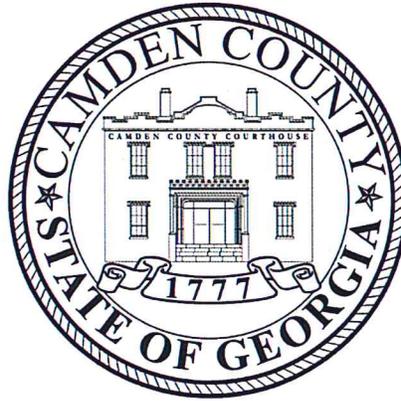


CAMDEN COUNTY  
BOARD OF COMMISSIONERS

QUARTERLY FINANCIAL REVIEW  
PERIOD ENDING **September 30, 2014**  
FISCAL YEAR 2015





# Board of County Commissioners

Office of Finance & Budget

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October 21, 2014

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

Re: Financial Condition – July 1, 2014 through September 30, 2014  
Fiscal Year 2015

The first quarter report of the 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 September 30, 2014. Included, are individual analyzed reports that will assist you in reviewing the activity for the first 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, Impact Fees, and Capital Improvements are just a few. The individual activity of these funds, while important, is limited in scope and very specific as to the type of expenditures allowed and would not have a significant impact on the results or the overall financial condition of the County. The funds of Emergency Telephone and Unincorporated Tax District are special revenue funds and as such are not available for general fund use. However, their individual activities are important to note since they impact citizens through fees or taxes.

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**General Fund :** The total actual revenues collected through September are approximately \$2.19 million or 8.5% (almost identical to last year at this same time) of total budget as compared with 25% expected year to date (these figures can be seen on the first page of the enclosed statements). The normal average revenue per month is \$2,146,962 as budgeted and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (55.4%), is well under our targeted budget at this point in time, at 1.2%. The overall tax collections are very low at this time and are basically non-existent, given the current time frame. The tax bills will be due December 19, 2014, which is approximately one week later than the due date last year. I expect approximately 80% of the tax collections to be paid by that time and should reflect an on target budget comparison for the mid-year report.

Following are a few other major impacts of high and low revenues for this quarter. Prior year taxes are approximately \$62,000 higher than expected at this time. I expect this line to exceed the current budget before year end. This will help to offset any unexpected revenue shortfalls during the year. Local option sales taxes appear to be under at this time by \$247,014, but that is only due to the fact that the taxes are collected and disbursed by the State at least one month after the actual collection period. At this time, these LOST taxes are slightly higher than this same time reported for last year. By the end of the fiscal year, I expect these taxes should meet the estimated budget. Overall, constitutional offices are under (\$101,686) the expected collections at this time. This is due mostly to timing issues for collections and not to the expected collections by year end and this is almost the same at this same time last year. Our largest budgeted court, Probate, is under at this time by \$72,294. While this doesn't mean that more fees may be available in this budget year, it should be closely monitored due to the large portion of the budget that it represents. The other financing sources budget consists only of the fund balance at this point. I expect that we will use approximately \$1.4 million of the estimated \$2.1 million fund balance that was used to balance the adopted budget.

Of the total budgeted revenues, 91.2%, \$23.5 million is from operating type sources and only 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 always minimize the use of non-operating revenues to fund normal operating expenses. It is at the Board of Commissioner's discretion to use these types of funds, but any significant decline in normal expected operating revenues for the current year will only enhance the dependency on these funding sources.

Due to the timing of the taxes being billed this fiscal year and the current established fund balance, I do not expect to borrow any funding for daily operations this fiscal year. At this reporting period, I expect that most all revenues by source category will at least meet current projections for this fiscal year. Keep in mind that sharp declines may happen at any time when bankruptcies are filed and BOE reductions effect digest values reducing expected tax revenues. I continue to work closely with both the Tax Assessor and Tax Commissioner to monitor current tax collection activities, bankruptcies, digest changes, or any discrepancies during the collection period.

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Expenses for the general fund through September are approximately \$6.7 million or 26.6% of the total budget compared with 25% 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 \$2.1 million are reflected on page 4 of the enclosed reports. By using this as a basis, we can see that we have just over 3 months of cash on hand to cover expenditures at the end of September (see page 11). The general fund expense budget, in total, is slightly over the expected budget at this time, by approximately \$419,800. This is due mostly to health, property/liability, and worker's comp payments that have been made for the entire year in the first quarter. This also reflects approximately \$55,000 that will be reimbursed by the JDA that has no budget for this fiscal year.

Of the total budgeted expenditures, 94.5% or \$24.3 million is from operating type revenue sources and only 5.5% or \$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 approximately 32.3% of the annual budget and are at 35.7% of the total current expenditure. While over budget for this reporting date, it was not unusual and was expected at this time as in prior years. Public safety comprises 40.9% of the total annual budget. This expense type is slightly under the expected budget at this time at 22.7%. The courts make up 9.3% of the total budget and are at 22.0% of their annual budget. The other large portion of the annual budget is public works at 6.5%. They are also slightly under budget at this time at 24.0%.

At this time, I anticipate that the majority of departments will be at or below their approved budgets by the fiscal year end. Most departments operate well within their expected budgets during the fiscal year and some are even well under budget at this time and will be throughout the year. However, there are some exceptions to this norm. There are only three departments at this time that are over their current budgets and are cause to have further discussion. Worker's Comp insurance premium has been paid ahead for this year and so reflects the line item at 102.7% to date. It also reflects the cost of settlement in a worker's comp case. This budget will have to be amended with an increase in budget for the year. Insurance (property and liability) was paid for the entire year in July which reflects on the bottom line over budget at this time at 93.6%, but this amount is under budget for the entire year and other than small costs will remain under budget for the entire year. In addition, the JDA reflects as over budget at this time, but they will reimburse on all costs incurred for salaries and benefits during the year.

On a positive note, there are many budgets that are under their current budget and some that are well under budget, for this reporting period. Here are the most significant ones. Safety. The Sheriff's budgets are under at this time by approximately \$108,400. It was due mostly to delaying some hiring budgeted positions through attrition and related savings in benefits and training at the beginning of the fiscal year. EMS is also under budget by approximately \$108,700. It was due mostly to postponed hiring budgeted positions by attrition and related savings in benefits and training. What does all of this mean? The bottom line is that by combining the actual revenues and expenses through September, it reflects that we are

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under funded by \$4.7 million. This is not an unusual event at this time of the fiscal year due to the largest portion of the revenues, property taxes, will not be reflected until the second quarter. Last year for the same time frame we were in a deficit position of \$3.6 million. The expenditures by type report, on page 6, reflects a 16.4% increase at this same time period from last year. This was not due to any one expense type, but rather a general increase over most expenses. This is a good comparison to see how the bulk of expenses are trending from year to year. With the reductions in the budget over the last few years, this report can indicate where there may be some disparity with the trend or budget. It does not reflect a cause for alarm at this time as explained by the above analysis. The actual usable cash balance in the general fund checking account at September 30, 2014 was \$5,968,959.84. This is over a \$1.2 million decrease in cash flow position compared to last year at this same time. While this is a significant reduction from last year, it is mostly due to the timing of payments and not specific concerns of over spending.

**Curbside Fund :** Total revenues are \$208,471 or 26.3% of total budget, through September, as compared with 25% expected year to date. These figures can be seen on page 7 page of the enclosed statements. The largest portion of the revenue budget is the garbage collection fees (96.8%). The actual collections reflect that the first quarter is slightly over the expected budget to date. Of the total budgeted revenues, almost a full 100% is from operating type sources. This fund has become a “poster child” for the proper funding style and budget containment that all funds should have. Non-operating sources such as interest and transfers in from other funds are almost 0%. The Non-operating budget includes only interest earnings.

Expenses through September are \$199,088 or 25.1% of the total budget compared with 25% expected year to date. These figures can also be seen on page 7. The normal average expenditures per month of \$66,001 are reflected here as well. The checking account balance ending September 30, 2014 was \$505,046.67, this amount is only slightly less than it was at the same time last year. By using this as a basis, we can reason that we have approximately seven and one half months of cash on hand to cover expenditures at the end of September, as reflected on page 11. I feel that the curbside fund expenses will be slightly under budget by fiscal year end.

The balance sheet is not in the normal discussions for the quarterly reports. I reported this same time last year that the outstanding accounts receivable balance was still over \$151,400. As Adam continues to the collection efforts to get the accounts receivable under control, the total continues to drop. The balance, \$61,111 now stands at less than half of what it was just last year and almost ten times less than what it was just two years ago.

**Emergency Telephone :** Total revenues collected through September are \$158,408 or 14.5% of the total budget compared with 25% 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 have continued to decline over the last several years as more and

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more people are using their cell phones for home and business use. Cell phone fees are well above last year at this time from previous years. This is mostly due to receiving the annual State collections slightly ahead of last year. The revenues appear to be very low at this time as one of the largest vendors, AT&T, will not have their quarterly payment for this fund until October. Of the total budgeted revenues, 81.7%, \$890,000 is from operating type sources and only 18.3% or \$200,042 is from non-operating sources such as reimbursements, grants, transfers in from other funds, and fund balance. We should be cautious and always minimize the use of non-operating revenues to fund normal operating expenses. This fund has long used supplements from the general fund to make its budget whole. With the increase in cell phone and State collections, it may be possible to start declining the amount coming in as a transfer from the general fund, which is \$200,000 this fiscal year. I feel that all of the budgeted revenues will be collected as expected for the fiscal year. This is great news in this fund as this is the first time that the first quarter outlook has been a positive for the year.

Expenses through September are \$242,683 or 22.3% of the total budget compared with 25% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$90,870. Total expenses are slightly less than budgeted and are coming in as expected for this reporting period. The checking account balance ending September 30, 2014 was \$403,230.91. By using this as a basis, we can reason that we have approximately 5 months of cash on hand, up from three and one half months last year, to cover expenditures at the end of September. We have been careful over the 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. I expect all budgeted revenues and expenses to be on target by the end of the fiscal year.

**Unincorporated Service District :** Total revenues collected through September are \$19,877 or 1.9% at this time as compared to 25% expected to date. However, these amounts are appropriate with the annual budget based on the two largest portions of the revenues to date. Specifically, property taxes and insurance premiums taxes will not be collected until October, November, and December. These figures can be seen on page 9 of the enclosed statements. The largest portion of the budgeted revenues, insurance premiums tax (71.9%), will not be reflected until the second quarter's report. While not reflected on this report, the annual collection for insurance premiums was received in October and actually exceeded the expected budget by just over \$50,000. This is the only fund that has an almost required non-operating revenue source. Usually, non-operating sources are not encouraged, however these funds collected from the State are fairly regular and expected. I expect that all revenues by source will either meet or exceed budgeted projections at this time.

Expenses through September are \$312,898 or 30.7% of the total budget compared with 25% expected year to date. These figures can also be seen on page 9. The normal average expenditures per month are \$85,042. The expenses are slightly higher than this time last year, due mostly to on-going repairs and maintenance of the fire trucks. The checking account

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balance ending September 30, 2014 had a balance of \$14,409.70. This was due to purchasing the two tankers last year and waiting on the two major current revenue sources. By using the current bank account balance as a basis, we can assume that we have approximately 0 months of cash on hand to cover expenditures at the end of September. I do not anticipate any conflicts with the projected expense budget at this time.

**Solid Waste Fund :** The total revenues collected through September 30, 2013 are \$844,203 or 21.4% of the total budgeted as compared with 25% expected to date (these figures can be seen on page 10 on the enclosed statements). Of the total budgeted revenues, 98.1% or \$3.8 million is from operating type sources and only 1.9% or \$73,303 is from non-operating sources such as interest and retained earnings (fund balance). Last year, this number was almost 40% due to using retained earnings to build required cells for future capacity. I do not anticipate that this fund will required any retained earnings to balance the required expenses this year. I will continue to monitor the revenues and possible new tonnage collection.

Expenditures through September are \$675,541 or 17.2% of the total budget compared with 25% expected year to date. These figures can also be seen on page 11. The five largest expenses for this reporting period were for salaries and health benefits, cell construction, reserves for closure and post-closure, depreciation, and bond payments. All categories were well within the budget target of 25% with the exception of depreciation. This expense is a function of assets and can easily change based on acquired equipment during the year. The budget was estimated based on known criteria at the time of adoption and may not require a change in the final budget. The normal average expenditures per month are \$328,809. I do not see any reason, at this reporting period, why all expenditures should not fall within budget by fiscal year end. The checking account balance ending September 30, 2014 was \$846,790.20, which is approximately \$200,000 more as compared to this same time last year. This is mostly due to not requiring the cell construction amounts as in last year's budget. By using the average monthly expenses as a basis, we can reason that we have just over eight months of cash on hand to cover expenditures at the end of September.

Now that we have completed the cell construction phases for the next several years, we can begin to rebuild our retained earnings balance. The current liability for the closure and post closure costs at both sites has been reduced to approximately \$2.9 million, down greatly from \$6.9 million last year. The current balance in the CD is approximately \$6.7 million. This is due to the large capacity that was created after the cell construction. The liability will increase again each year as the capacity is being used. It seems that most of the original crisis from the last couple of years is passing as the economic capabilities of the landfill are beginning to return to a more normal pattern. I will continue to monitor this fund and bring to you any changes that would create a negative impact in this fund for the future. At this report period, I see no reason for the budgeted revenues or expenses to not be on target by year end.

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**SPLOST #6 Fund :** The overall collections for SPLOST #6 were significantly 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 two SPLOST charts reflect the actual collections for the new 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 \$5.2 million remaining. The PSA is complete on their current allotment. With the exception of the renovations for the Jail (\$2.1 million) and reimbursements for Colerain Road engineering, all County SPLOST activities have been completed. The separate, SPLOST #6 bank account had \$8,303,153.86 at the end of September 30, 2014.

**SPLOST #7 Fund :** The overall collections for SPLOST #7 (just over one year) is \$8.3 million to date. 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 \$5,105,712.99 at the end of September 30, 2014.

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 July 1, 2014 (cash balances). All funds should be reviewed for any possible savings that may lead to additional cash accumulation for fiscal year end. We have weathered the tough economic times so far. However, until a real economic recovery can be truly recognized, we still need to be cautious. While we have positive signs in the State wide economy, it could still be another year before we realize the affects locally. 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 audited cash comparison for the general fund, based on actual cash at the end of June 30 of each fiscal year. The key in comparing these charts is to note the upward trend from FY 2009 to FY 2013 and the rebuilding of both fund balance and cash through FY 2013. While some fund balance was required at the close of this past fiscal year, we will still have a healthy fund balance of approximately \$10 million for FY 2014. The balance reflected in the charts only has the unassigned or usable fund balance and retained earnings for each fund. This has been a work in progress over the last several years and at almost \$10 million in total fund balance, it is the second highest fund balance for the general fund that the County has ever had.

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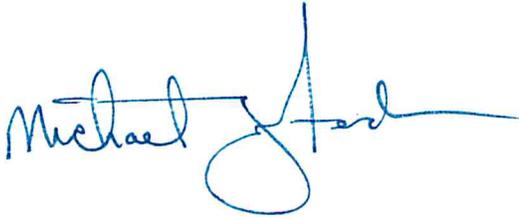
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Since this is the first report of the fiscal year, some of this information may appear to be insignificant. However, please review the individual performance by fund in this report. This report is important and should be read in its entirety for an accurate and complete review at this time of the budget sequence. If you have any questions, please do not hesitate to call me or stop by for clarifications.

Respectfully,



Michael J. Fender  
Director Finance and Budget

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# General Fund

## Revenue Analysis

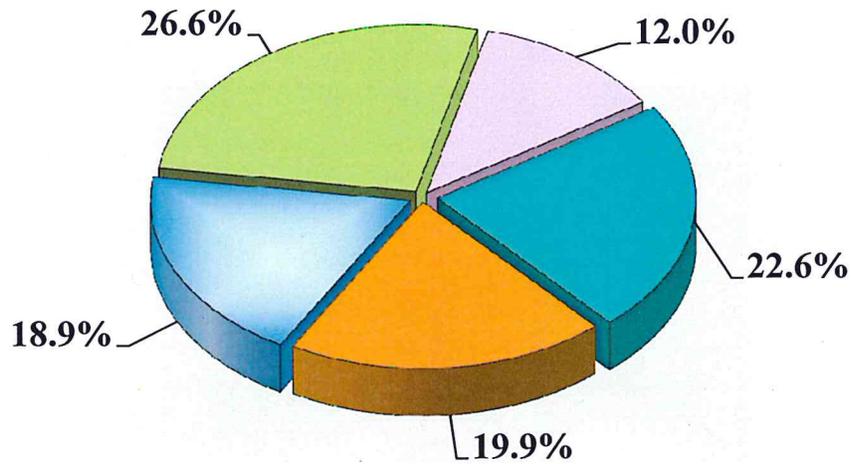
September 30, 2014

Actual collections should be 25%

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)	\$ 251,858	\$ 170,878	\$ 56,959.32	1.2%	\$ 14,266,100	55.4%
Property Taxes (prior years)	\$ 353,710	\$ 243,623	\$ 81,207.71	33.5%	\$ 726,400	2.8%
Sales Taxes	\$ 565,400	\$ 581,586	\$ 193,862.08	17.5%	\$ 3,314,400	12.9%
Excise and Special Use Taxes	\$ 396,746	\$ 369,472	\$ 123,157.49	24.1%	\$ 1,536,200	6.0%
Licenses and Permits	\$ 13,333	\$ 18,656	\$ 6,218.83	18.7%	\$ 99,650	0.4%
Court and Official Offices	\$ 266,679	\$ 262,614	\$ 87,538.15	18.0%	\$ 1,457,200	5.7%
Office Rents	\$ 14,694	\$ 22,902	\$ 7,634	37.2%	\$ 61,600	
Service Charge Revenues	\$ 323,486	\$ 494,897	\$ 164,965.66	24.3%	\$ 2,033,700	7.9%
<b>Total Operating Revenues</b>	<b>\$ 2,185,906</b>	<b>\$ 2,164,630</b>	<b>\$ 721,543</b>	<b>9.2%</b>	<b>\$ 23,495,250</b>	<b>91.2%</b>
<b>Average Collections</b>	<b>\$ 728,635</b>	<b>\$ 721,543</b>			<b>\$ 1,957,938</b>	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 4,879	\$ 19,869	\$ 6,623.11	20.5%	\$ 97,100	0.4%
Other Revenues	\$ 11,295	\$ 4,511	\$ 1,503.78	18.3%	\$ 24,692	0.1%
Other Financing Sources	\$ 19,777	\$ -	\$ -	0.0%	\$ 2,146,500	8.3%
<b>Total Non-op Revenues</b>	<b>\$ 35,951</b>	<b>\$ 24,381</b>	<b>\$ 8,127</b>	<b>1.1%</b>	<b>\$ 2,268,292</b>	<b>8.8%</b>
<b>Average Collections</b>	<b>\$ 11,984</b>	<b>\$ 8,127</b>			<b>\$ 189,024</b>	
<b>Total Revenues</b>	<b>\$ 2,221,857</b>	<b>\$ 2,189,010</b>	<b>\$ 729,670</b>	<b>8.5%</b>	<b>\$ 25,763,542</b>	<b>100.0%</b>
<b>Total Average</b>	<b>\$ 740,619</b>	<b>\$ 729,670</b>			<b>\$ 2,146,962</b>	

## Revenue Review - 3 Month Analysis

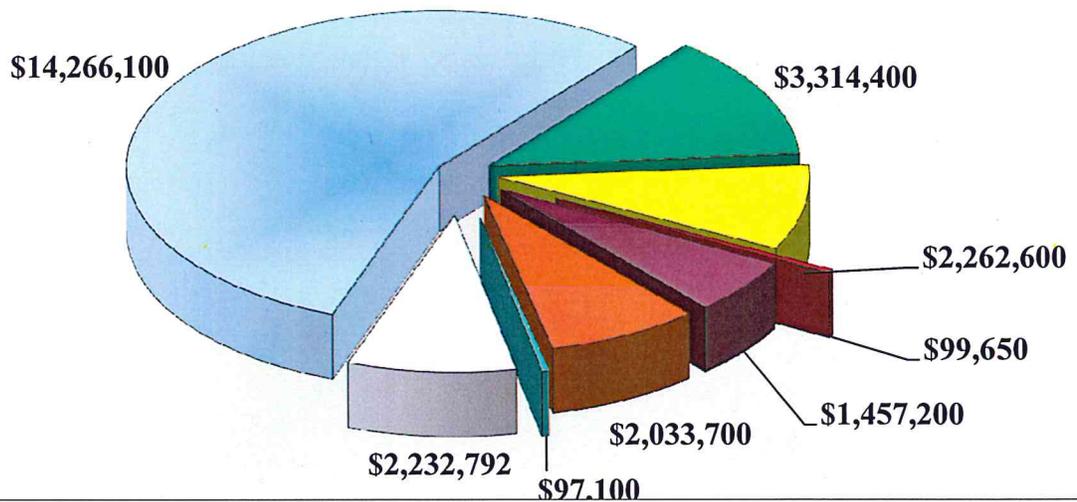
(Revenues to Date - \$2,189,010)



■ Property Taxes - (current & prior)  
 ■ Sales Taxes  
 ■ Court and Official Offices  
 ■ Service Charge Revenues  
 ■ Other Revenues

## General Fund Revenues

(FY 2015 Revenue Budget - \$25,763,542)



■ Property Taxes - Current  
 ■ Sales Taxes  
 ■ Excise and Special Use Taxes  
 ■ Licenses and Permits  
■ Court and Official Offices  
 ■ Service Charge Revenues  
 ■ Intergovernmental Revenues  
 ■ Other Revenues

**General Fund**  
Expense Analysis  
September 30, 2014

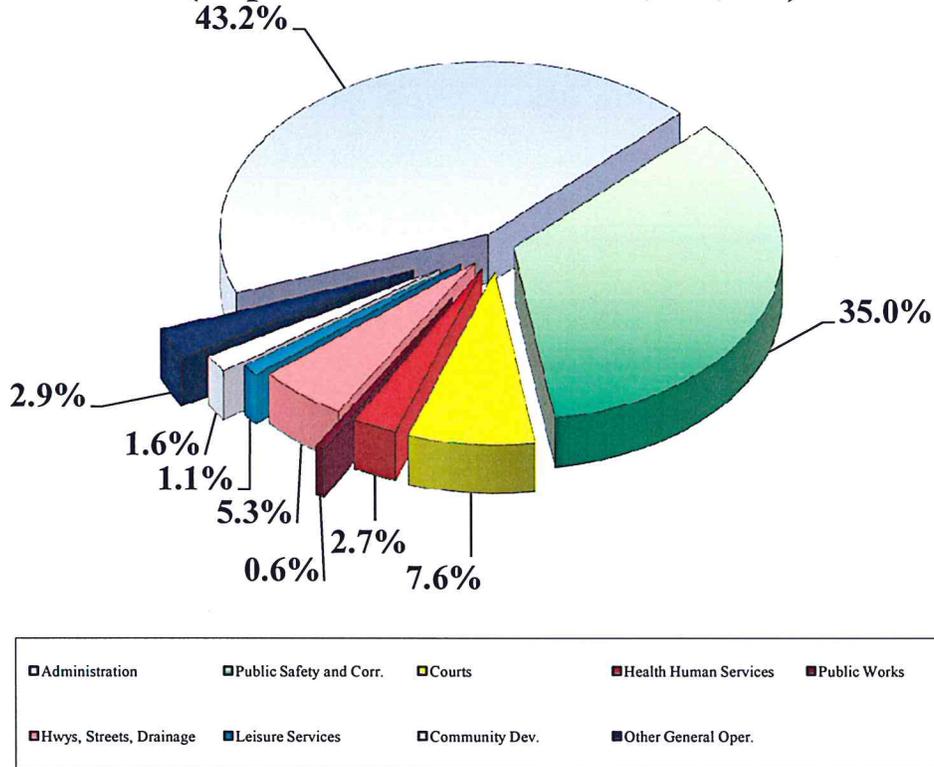
Actual collections should be 25%

2015

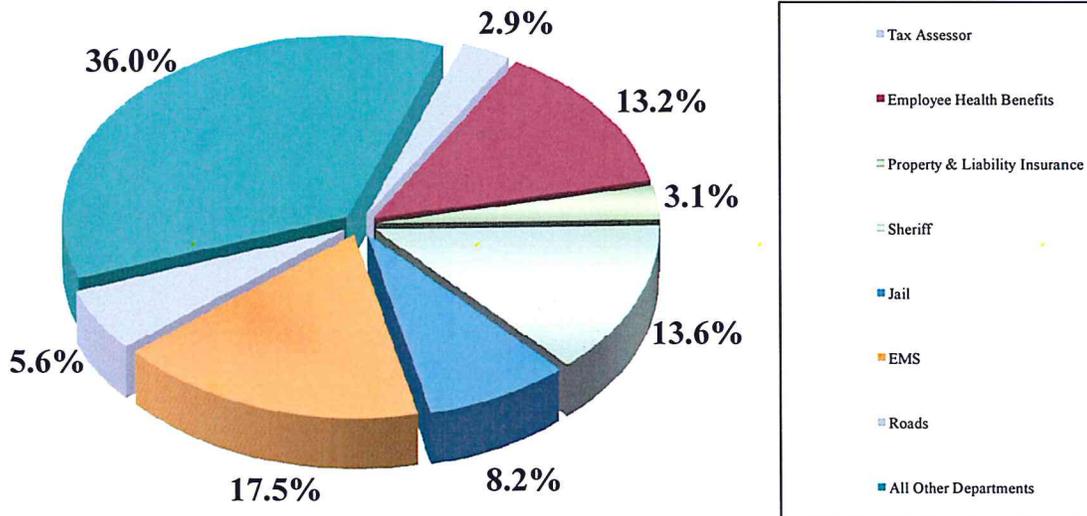
County Expenses	2014		2015			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
<b>Operating Expenses :</b>						
<b>Administration</b>						
Board of Commissioners	\$ 17,699	\$ 40,568	\$ 13,523	30.7%	\$ 132,201	0.5%
Board of Equalization	421	4,225	\$ 1,408	24.8%	17,050	0.1%
County Clerk	10,224	11,847	\$ 3,949	22.0%	53,927	0.2%
Administration	55,642	60,730	\$ 20,243	20.3%	298,668	1.2%
Administrative Services	13,172	20,719	\$ 6,906	23.0%	90,249	0.4%
Registrar	44,379	22,779	\$ 7,593	18.1%	125,894	0.5%
Finance	73,165	91,384	\$ 30,461	21.1%	433,766	1.7%
Onsite Wellness Clinic	18,723	79,127	\$ 26,376	34.2%	231,306	0.9%
County Attorney	32,715	30,734	\$ 10,245	17.9%	172,150	0.7%
Information Technology	42,326	47,206	\$ 15,735	24.4%	193,218	0.7%
Human Resources	17,931	26,620	\$ 8,873	15.8%	169,013	0.7%
Tax Commissioner	111,622	136,459	\$ 45,486	21.4%	636,213	2.5%
Tax Assessor	123,135	136,149	\$ 45,383	18.3%	743,548	2.9%
Employee Health Benefit	817,663	1,049,276	\$ 349,759	30.9%	3,391,207	13.2%
Worker's Compensation	186,259	326,320	\$ 108,773	102.7%	317,833	1.2%
Insurance	583,808	738,466	\$ 246,155	93.6%	789,300	3.1%
Facilities Management	98,759	129,551	\$ 43,184	28.2%	458,850	1.8%
Project Coordinator	15,688	-	\$ -	#DIV/0!	-	0.0%
Customer Service	14,089	12,523	\$ 4,174	20.5%	61,019	0.2%
	\$ 2,277,420	\$ 2,964,687	\$ 942,199	35.7%	\$ 8,315,412	32.3%
<b>Public Safety and Corr.</b>						
Sheriff's Office	\$ 668,761	\$ 830,684	\$ 276,895	23.8%	\$ 3,492,408	13.6%
Jail/Corrections	481,311	463,366	\$ 154,455	21.9%	2,117,389	8.2%
Adult Probation	3,232	3,180	\$ 1,060	27.4%	11,598	0.0%
Department of Juvenile Justice	3,614	3,487	\$ 1,162	10.9%	32,116	0.1%
E M S	908,590	1,020,043	\$ 340,014	22.6%	4,514,897	17.5%
Animal Control	64,697	56,305	\$ 18,768	21.3%	264,227	1.0%
E M A	24,665	20,864	\$ 6,955	18.8%	111,110	0.4%
	\$ 2,154,870	\$ 2,397,930	\$ 799,310	22.7%	\$ 10,543,745	40.9%
<b>Courts</b>						
Superior Court	\$ 106,753	\$ 73,115	\$ 24,372	19.5%	\$ 374,270	1.5%
Clerk of Superior Court	114,540	105,935	\$ 35,312	20.5%	515,789	2.0%
District Attorney	114,401	98,312	\$ 32,771	24.9%	394,282	1.5%
Magistrate Court	61,789	58,529	\$ 19,510	20.4%	287,158	1.1%
Probate Court	109,038	81,824	\$ 27,275	22.5%	363,535	1.4%
Juvenile Court	48,464	53,816	\$ 17,939	21.4%	251,684	1.0%
Public Defender	35,384	52,092	\$ 17,364	26.2%	198,724	0.8%
	\$ 590,369	\$ 523,624	\$ 174,541	22.0%	\$ 2,385,442	9.3%
<b>Health Human Services</b>						
Coroner & Medical Examiner	\$ 8,310	\$ 10,282	\$ 3,427	25.2%	\$ 40,730	0.2%
Health Department	94,295	92,669	\$ 30,890	24.4%	380,080	1.5%
Mosquito Control	54,566	37,985	\$ 12,662	20.5%	185,030	0.7%
Dept. of Family Children Serv	22,576	23,722	\$ 7,907	25.6%	92,725	0.4%
County Agents	21,092	19,444	\$ 6,481	20.7%	93,932	0.4%
	\$ 200,839	\$ 184,102	\$ 61,367	23.2%	\$ 792,497	3.1%
<b>Public Works</b>						
Forestry	\$ 7,034	\$ 6,573	\$ 2,191	23.6%	\$ 27,800	0.1%
Public Works	297,303	365,570	\$ 121,857	25.3%	1,442,236	5.6%
Fleet Services	40,464	31,499	\$ 10,500	14.9%	211,505	0.8%
	\$ 344,801	\$ 403,643	\$ 134,548	24.0%	\$ 1,681,541	6.5%

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	\$ 69,280	\$ 63,303	\$ 21,101.01	20.3%	\$ 311,246	1.2%
Byran Lang Historical Library	13,697	13,097	4,365.66	20.9%	62,804	0.2%
	<u>\$ 82,977</u>	<u>\$ 76,400</u>	<u>\$ 25,467</u>	<u>20.4%</u>	<u>\$ 374,050</u>	<u>1.5%</u>
<b>Community Dev.</b>						
Planning & Building	\$ 55,698	\$ 88,376	\$ 29,458.55	33.3%	\$ 265,420	1.0%
Joint Dev Authority	55,710	22,794	7,597.87	#DIV/0!	-	0.0%
	<u>\$ 111,408</u>	<u>\$ 111,169</u>	<u>\$ 37,056</u>	<u>41.9%</u>	<u>\$ 265,420</u>	<u>1.0%</u>
Total Operating Expenses	\$ 5,762,684	\$ 6,661,553	\$ 2,220,517.77	27.3%	\$ 24,358,107	94.5%
<b>Average Expenses</b>	<b>\$ 1,920,894.67</b>	<b>\$ 2,220,517.77</b>			<b>\$ 2,029,842</b>	
<i>Non-operating Expenses :</i>						
<b>Other General Oper.</b>						
Contingency		\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	57,421	199,090	66,363.39	15.4%	1,296,435	5.0%
Debt Service	-	-	-	0.00%	109,000	0.4%
Total Non-operating Expenses	<u>\$ 57,421</u>	<u>\$ 199,090</u>	<u>\$ 66,363</u>	<u>14.2%</u>	<u>\$ 1,405,435</u>	<u>5.5%</u>
<b>Average Expenditures</b>	<b>\$ 19,140</b>	<b>\$ 66,363</b>			<b>\$ 117,120</b>	
<b>Total Expenses</b>	<b>\$ 5,820,105</b>	<b>\$ 6,860,643</b>		<b>26.6%</b>	<b>\$ 25,763,542</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 1,940,035</b>	<b>\$ 2,286,881</b>			<b>\$ 2,146,962</b>	
<b>Excess Revenue over/ (under) Expenses</b>	<u><b>\$ (3,598,248)</b></u>	<u><b>\$ (4,671,633)</b></u>			<u><b>\$ (0)</b></u>	

## Expenditure Review - 3 Month Analysis (Expenditures to Date - \$6,860,643)



## General Fund Expenses (Total Annual Expenditures - \$25,763,542)



# General Fund

Expenditure Analysis  
September 30, 2014

## Consolidation of Expenditures by Type

	First Three Months of Fiscal Year		% Increase
	2014	2015	
Salaries & Benefits	\$ 3,519,171	\$ 4,068,443	15.6%
Contracted Services	795,347	1,014,558	27.6%
Supplies and Materials	547,099	616,148	12.6%
Insurance (property and liability)	649,446	737,174	13.5%
Transfers	317,385	322,815	1.7%
Capital Costs	75,144	101,504	35.1%
Debt Service	-	-	N/A
<b>Total Expenditures -September 30</b>	<b>\$ 5,903,592</b>	<b>\$ 6,860,643</b>	<b>16.2%</b>

### Explanation of Types

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

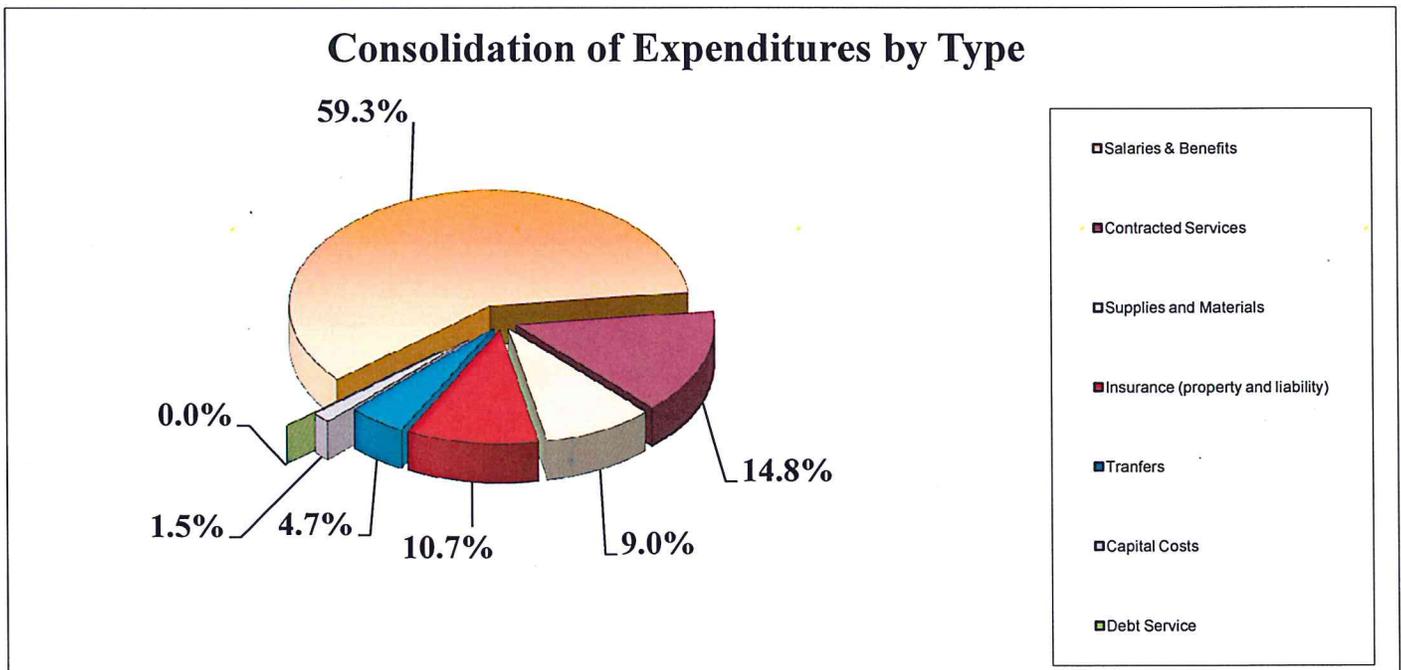
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society , janitorial, ROW mowing, cell phones, telephone, election services, etc.

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

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

Capital Costs - large and small equipment

Debt Service - lease payments



# Curbside Collection

## Revenue & Expense Analysis

September 30, 2014

Actual collections should be 25%

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	\$ 5,074	\$ 7,645	\$ 2,548	30.6%	\$ 25,000	3.2%
Unincorp Collection Charges	190,101	200,812	\$ 66,937	26.2%	766,950	96.8%
Other Revenues	-	-	\$ -	0.0%	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 195,174</b>	<b>\$ 208,458</b>	<b>\$ 69,486</b>	<b>26.3%</b>	<b>\$ 791,950</b>	<b>100.0%</b>
<b>Average Collections</b>	<b>\$ 65,058</b>	<b>\$ 69,486</b>			<b>\$ 65,996</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 14	\$ 13	\$ 4	20.1%	\$ 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>\$ 14</b>	<b>\$ 13</b>	<b>\$ 4</b>	<b>20.1%</b>	<b>\$ 67</b>	<b>0.0%</b>
<b>Average Collections</b>	<b>\$ 5</b>	<b>\$ 4</b>			<b>\$ 6</b>	
<b>Total Revenue Collections</b>	<b>\$ 195,188</b>	<b>\$ 208,471</b>		<b>26.3%</b>	<b>\$ 792,017</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 65,063</b>	<b>\$ 69,490</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	\$ 9,512	\$ 10,262	\$ 3,421	16.8%	\$ 61,182	7.7%
Contracted Services	865	5,180	1,727	33.6%	15,395	1.9%
State Line Contract	145,794	150,493	50,164	25.8%	582,631	73.6%
Tipping Fees to Solid Waste	18,695	27,222	9,074	22.8%	119,384	15.1%
General Supplies	956	5,931	1,977	44.2%	13,425	1.7%
<b>Total Operating Expenses</b>	<b>\$ 175,822</b>	<b>\$ 199,088</b>	<b>\$ 66,363</b>	<b>25.1%</b>	<b>\$ 792,017</b>	<b>100.0%</b>
<b>Average Expenses</b>	<b>\$ 58,607</b>	<b>\$ 66,363</b>			<b>\$ 66,001</b>	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
<b>Total Non-Operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Average Expenses</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	
<b>Total Expenses</b>	<b>\$ 175,822</b>	<b>\$ 199,088</b>		<b>25.1%</b>	<b>\$ 792,017</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 58,607</b>	<b>\$ 66,363</b>			<b>\$ 66,001</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 19,366</b>	<b>\$ 9,383</b>			<b>\$ -</b>	

# Emergency Telephone

## Revenue & Expense Analysis

September 30, 2014

Actual collections should be 25%

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>						
911 Fees - Telephone	\$ 49,889	\$ 43,228	\$ 14,409	15.4%	\$ 280,500	25.7%
911 Fees - Cell phone	5,149	108,904	36,301	18.7%	582,000	53.4%
911 Fees - VOIP	-	6,267	2,089	0.0%	27,900	2.6%
<b>Total Operating Revenues</b>	<b>\$ 55,038</b>	<b>\$ 158,398</b>	<b>\$ 52,799</b>	<b>17.8%</b>	<b>\$ 890,400</b>	<b>81.7%</b>
<b>Average Collections</b>	<b>\$ 18,346</b>	<b>\$ 52,799</b>			<b>\$ 74,200</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 9	\$ 10	3	23.4%	\$ 42	0.0%
Other Fin Sources : Op Transfer (Gen)	-	-	-	0.0%	200,000	18.3%
: Proceeds carried for	-	-	-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 9</b>	<b>\$ 10</b>	<b>\$ 3</b>	<b>0.0%</b>	<b>\$ 200,042</b>	<b>18.3%</b>
<b>Average Collections</b>	<b>\$ 3</b>	<b>\$ 3</b>			<b>\$ 16,670</b>	
<b>Total Revenue Collections</b>	<b>\$ 55,047</b>	<b>\$ 158,408</b>		<b>14.5%</b>	<b>\$ 1,090,442</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 18,349</b>	<b>\$ 52,803</b>			<b>\$ 90,870</b>	
County Expenses	2015					
	2014 Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Salaries & Benefits	\$ 161,072	\$ 177,002	59,001	21.6%	\$ 820,562	75.3%
Contracted Services	50,909	62,192	20,731	24.4%	254,905	23.4%
Supplies	1,908	3,488	1,163	23.3%	14,975	1.4%
<b>Total Operating Expenses</b>	<b>\$ 213,890</b>	<b>\$ 242,683</b>	<b>\$ 80,894</b>	<b>22.3%</b>	<b>\$ 1,090,442</b>	<b>100.0%</b>
<b>Average Expenses</b>	<b>\$ 71,297</b>	<b>\$ 80,894</b>			<b>\$ 90,870</b>	
<i>Non-operating Expenses :</i>						
Capital Equipment	15,004	-	-	-	-	0.0%
<b>Total Non-operating Expenses</b>	<b>\$ 15,004</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Average Expenses</b>	<b>\$ 5,001</b>	<b>\$ -</b>			<b>\$ -</b>	
<b>Total Expenses</b>	<b>\$ 228,894</b>	<b>\$ 242,683</b>		<b>22.3%</b>	<b>\$ 1,090,442</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 76,298</b>	<b>\$ 80,894</b>			<b>\$ 90,870</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (173,847)</b>	<b>\$ (84,274)</b>			<b>\$ -</b>	

# Unincorporated Service District Fund

## Revenue & Expense Analysis

September 30, 2014

Actual collections should be 25%

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>						
Unincorporated Taxes	\$ 25,121	\$ 19,872	\$ 6,624	7.0%	\$ 285,800	28.0%
State Grant			-	0.0%	-	0.0%
Fire Collections			-	0.0%	500	0.0%
<b>Total Operating Revenues</b>	<b>\$ 25,121</b>	<b>\$ 19,872</b>	<b>\$ 6,624</b>	<b>6.9%</b>	<b>\$ 286,300</b>	<b>28.1%</b>
<b>Average Collections</b>	<b>\$ 8,374</b>	<b>\$ 6,624</b>			<b>\$ 23,858</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 1	\$ 4	\$ 1	4.2%	\$ 100	0.0%
Other Fin Sources : Ins Prem. Tax			\$ -	0.0%	734,100	71.9%
: Trans for leases			\$ -	0.0%		0.0%
: Carry forward			\$ -	0.0%		0.0%
: Lease proceeds			-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 1</b>	<b>\$ 4</b>	<b>\$ 1</b>	<b>0.0%</b>	<b>\$ 734,200</b>	<b>71.9%</b>
<b>Average Collections</b>	<b>\$ 0</b>	<b>\$ 1</b>			<b>\$ 61,183</b>	
<b>Total Revenue Collections</b>	<b>\$ 25,121</b>	<b>\$ 19,877</b>		<b>1.9%</b>	<b>\$ 1,020,500</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 8,374</b>	<b>\$ 6,626</b>			<b>\$ 85,042</b>	

County Expenses	2015					
	2014 Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Fire Services	\$ 133,701	\$ 204,954	\$ 68,318	34.8%	\$ 588,724	57.7%
Recreation	107,944	107,944	35,981	25.0%	\$ 431,776	42.3%
<b>Total Operating Expenses</b>	<b>\$ 241,645</b>	<b>\$ 312,898</b>	<b>\$ 104,299</b>	<b>30.7%</b>	<b>\$ 1,020,500</b>	<b>100.0%</b>
<b>Average Expenses</b>	<b>\$ 80,548</b>	<b>\$ 104,299</b>			<b>\$ 85,042</b>	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ -		\$ -	0.0%		0.0%
Debt Service	-		-	0.0%	-	0.0%
<b>Total Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Average Expenses</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	
<b>Total Expenses</b>	<b>\$ 241,645</b>	<b>\$ 312,898</b>		<b>30.7%</b>	<b>\$ 1,020,500</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 80,548</b>	<b>\$ 104,299</b>			<b>\$ 85,042</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (216,524)</b>	<b>\$ (293,021)</b>			<b>\$ -</b>	

# Solid Waste Fund

## Revenue & Expense Analysis

September 30, 2014

Actual collections should be 25%

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>						
Hwy 110 Sales	\$ 675,866	\$ 605,359	\$ 201,786.45	22.7%	\$ 2,672,600	67.7%
C & D Industrial Sales	335,786	238,829	79,609.64	19.9%	1,199,800	30.4%
Old Still Sales	-	-	-	0.0%	-	0.0%
Other Revenues	-	-	-	0.0%	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 1,011,652</b>	<b>\$ 844,188</b>	<b>\$ 281,396</b>	<b>21.8%</b>	<b>\$ 3,872,400</b>	<b>98.1%</b>
<b>Average Collections</b>	<b>\$ 337,217</b>	<b>\$ 281,396</b>			<b>\$ 322,700</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 28	\$ 15	\$ 5	0.0%	\$ 35,003	0.9%
Cash carry forward (retained earnings)	-	-	-	0.0%	38,300	1.0%
<b>Total Non-operating Revenues</b>	<b>\$ 28</b>	<b>\$ 15</b>	<b>\$ 5</b>	<b>0.0%</b>	<b>\$ 73,303</b>	<b>1.9%</b>
<b>Average Collections</b>	<b>\$ 9</b>	<b>\$ 5</b>			<b>\$ 6,109</b>	
<b>Total Revenue Collections</b>	<b>\$ 1,011,680</b>	<b>\$ 844,203</b>		<b>21.4%</b>	<b>\$ 3,945,703</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 337,227</b>	<b>\$ 281,401</b>			<b>\$ 328,809</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	\$ 242,365	\$ 175,718	\$ 58,572.80	14.8%	\$ 1,187,103	30.1%
Engineering & Lab Services	17,883	14,056	\$ 4,685	9.4%	150,300	3.8%
EPD & DNR Surcharges	6,000	3,000	\$ 1,000	2.3%	131,000	3.3%
Rep & Maint , Supplies - Heavy Equip	17,487	18,651	\$ 6,217	15.0%	124,250	3.1%
Equipment Rental	-	-	\$ -	0.0%	10,000	0.3%
Insurance	-	-	\$ -	0.0%	58,150	1.5%
Fuel	83,259	71,806	\$ 23,935	22.7%	316,000	8.0%
General Supplies	49,091	31,013	\$ 10,338	14.7%	211,500	5.4%
Timber Land Preparation	-	-	\$ -	0.0%	5,000	0.1%
Other Expenses	579	937	312.22	2.5%	36,800	0.9%
<b>Total Operating Expenses</b>	<b>\$ 416,664</b>	<b>\$ 315,181</b>	<b>\$ 105,060</b>	<b>14.1%</b>	<b>\$ 2,230,103</b>	<b>56.5%</b>
<b>Average Expenses</b>	<b>\$ 138,888</b>	<b>\$ 105,060</b>			<b>\$ 185,841.91</b>	
<i>Non-operating Expenses :</i>						
Landfill Cell Construction	\$ 128,037	\$ -	\$ -	#DIV/0!	\$ -	0.0%
Reserve for Closure/Post Closure	139,558	110,825	\$ 36,942	24.7%	448,000	11.4%
Capital Equipment	-	23,930	\$ 7,977	17.3%	138,500	3.5%
Depreciation Expense	160,630	176,805	\$ 58,935	27.5%	644,000	16.3%
Leases for Equipment	-	-	\$ -	0.0%	15,000	0.4%
Bond Principal & Interest	53,363	48,800	\$ 16,267	10.4%	467,600	11.9%
Other Expenses	-	-	-	0.0%	2,500	0.1%
<b>Total Non-operating Expenses</b>	<b>\$ 481,588</b>	<b>\$ 360,360</b>	<b>\$ 120,120</b>	<b>21.0%</b>	<b>\$ 1,715,600</b>	<b>43.5%</b>
<b>Average Expenses</b>	<b>\$ 160,529</b>	<b>\$ 120,120</b>			<b>\$ 142,966.67</b>	
<b>Total Expenses</b>	<b>\$ 898,252</b>	<b>\$ 675,541</b>		<b>17.1%</b>	<b>\$ 3,945,703</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 299,417</b>	<b>\$ 225,180</b>			<b>\$ 328,809</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 113,428</b>	<b>\$ 168,661</b>			<b>\$ 0</b>	

## Average Collections/Disbursements Analysis

Combining Statement

September 30, 2014

Average Monthly Revenue:	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Average Operating Revenue	\$ 721,543	\$ 69,486	\$ 52,799	\$ 6,624	\$ 281,396	\$ 1,131,849
Total Average Non-operating Revenue	8,127	4	3	1	5	8,141
Total Collections Average	\$ 729,670	\$ 69,490	\$ 52,803	\$ 6,626	\$ 281,401	\$ 1,139,990
<u>Average Monthly Expenditures:</u>						
Total Average Operating Expenditures	\$ 2,220,518	\$ 66,363	\$ 80,894	\$ 104,299	\$ 105,060	\$ 2,577,134
Total Average Non-operating Expend.	66,363	-	-	-	120,120	186,483
Total Disbursements Average	\$ 2,286,881	\$ 66,363	\$ 80,894	\$ 104,299	\$ 225,180	\$ 2,763,618
Months of Operating Coverage	0.3	1.0	0.7	0.1	1.2	0.4
<u>Average Monthly Over / Under :</u>						
Total Operating	\$ (1,498,975)	\$ 3,123	\$ (28,095)	\$ (97,675)	\$ 176,336	\$ (1,445,286)
Total Non-operating	(58,236)	4	3	1	(120,115)	(178,343)
Total Monthly Coverage	\$ (1,557,211)	\$ 3,128	\$ (28,091)	\$ (97,674)	\$ 56,220	\$ (1,623,628)

### Cash Analysis :

Unrestricted Cash Balances Available for Period - September 30, 2014	\$ 7,101,222	\$ 505,047	\$ 403,231	\$ 14,410	\$ 846,790	\$ 8,870,699
Operating Expenditures	\$ 2,220,518	\$ 66,363	\$ 80,894	\$ 104,299	\$ 105,060	\$ 2,577,134
Months of Operating Cash	3.2	7.6	5.0	0.1	8.1	3.4
Total Expenditures	\$ 2,286,881	\$ 66,363	\$ 80,894	\$ 104,299	\$ 225,180	\$ 2,763,618
Months of Operating Cash	3.1	7.6	5.0	0.1	3.8	3.2

\* Ins prem tax payment  
was received 10/15/14  
\$785,605

### Projection of Fund Balance/Retained Earnings

Combining Statement  
September 30, 2014

#### Fund Balance/Retained Earnings :

	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Unrestricted Balances for Period						
Ending - June 30, 2014 (unaudited)	\$ 5,750,799	\$ 366,865	\$ 475,036	\$ 57,910	\$ 5,673,979	* \$ 12,324,590
<i>Comparison (Fund Bal) - Jun 30, 2013</i>	\$ 6,074,353	\$ 350,964	\$ 422,337	\$ 2,249	\$ 1,279,412	\$ 8,129,315
Actual for Jul - Sep 2014 :						
Add : Revenue	2,189,010	208,471	158,408	19,877	844,203	3,419,969
Less : Expenditures	6,860,643	199,088	242,683	312,898	675,541	8,290,854
Projections for Oct 2014 - June 2015 :						
Add : Revenue	23,915,600	583,500	933,100	1,052,600	2,803,400	
Less : Expenditures	18,620,900	587,900	854,800	735,200	2,995,200	
<b>Balances - June 30, 2015</b>	<b>\$ 6,373,866</b>	<b>\$ 371,848</b>	<b>\$ 469,062</b>	<b>\$ 82,289</b>	<b>\$ 5,650,840</b>	<b>\$ 7,453,706</b>

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

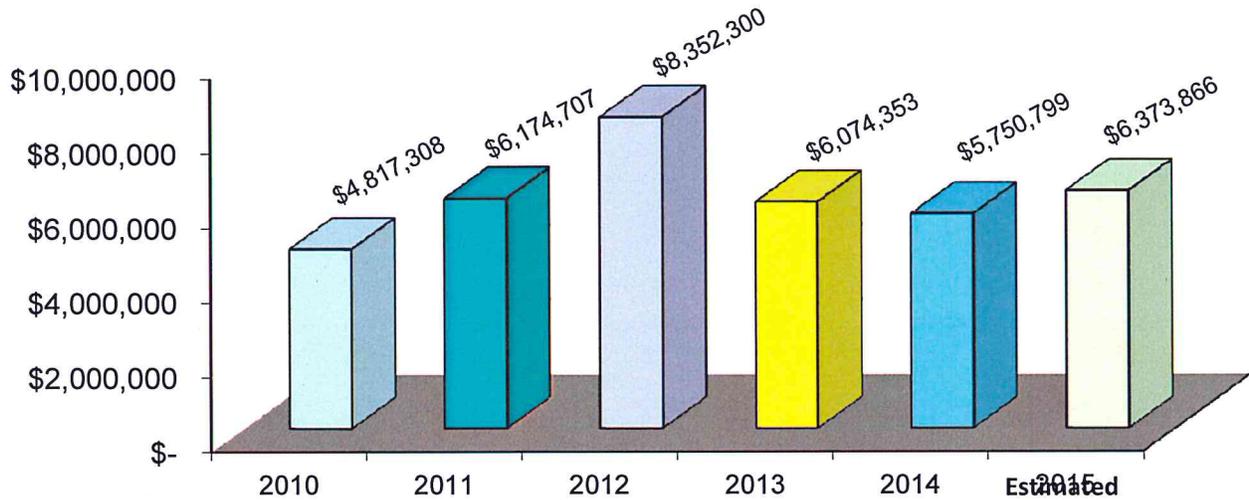
### Projection of Cash Balances

Combining Statement  
September 30, 2014

#### Cash Balances :

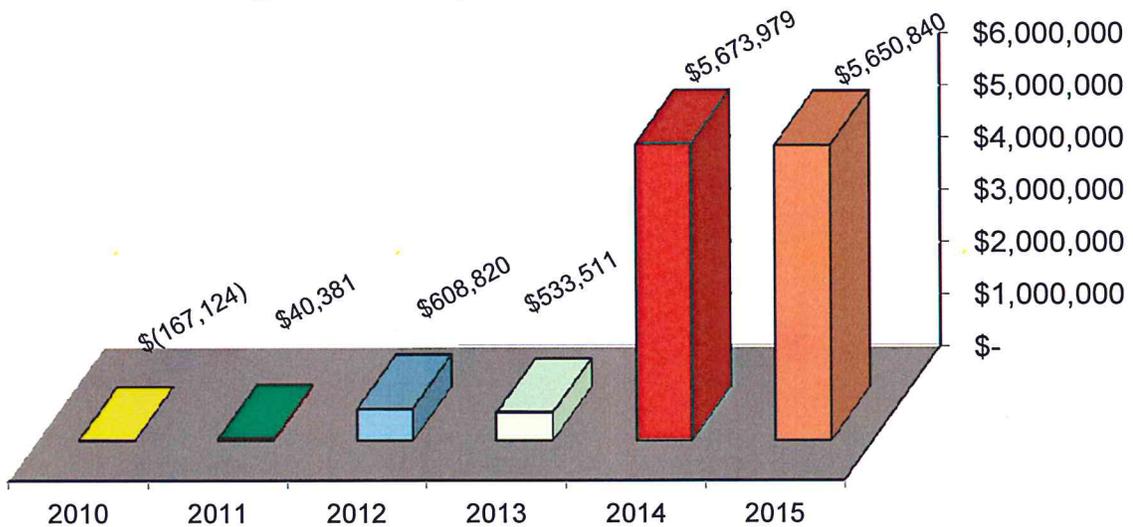
	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
Total Balances for Period						
Ending September 30, 2014	\$ 7,101,222	\$ 505,047	\$ 403,231	\$ 14,410	\$ 846,790	\$ 8,870,699
<i>Comparison (Cash Bal) - September 30, 2013</i>	\$ 6,480,055	\$ 564,154	\$ 265,478	\$ (42,043)	\$ 928,819	\$ 8,196,463
Projections for Oct 2014 - June 2015 :						
Add : Revenue	23,915,600	583,500	933,100	1,052,600	2,803,400	29,288,200
Less : Expenditures	18,620,900	587,900	854,800	735,200	2,995,200	23,794,000
<b>Balances - June 30, 2015</b>	<b>\$ 12,395,922</b>	<b>\$ 500,647</b>	<b>\$ 481,531</b>	<b>\$ 331,810</b>	<b>\$ 654,990</b>	<b>\$ 14,364,899</b>
<i>For Comparison Purposes :</i>						
Cash Balances - June 30, 2013	\$ 9,359,893	\$ 349,094	\$ 349,524	\$ 300,426	\$ 1,032,509	\$ 11,391,445

## 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

Compare Actuals & Projections

SPLOST #6

September 30, 2014 \$ 2,712,617.05

FINAL

Date	Actuals to date						Total Budget vs Actual Cumulative (since beginning)	Percentage	Total Cumulative
	Collections FY 2008	Collections FY 2009	Collections FY 2010	Collections FY 2011	Collections FY 2012	Collections FY 2013			
Jul	\$ -	\$ 662,296.16	\$ 584,722.17	\$ 555,925.87	\$ 625,616.44	\$ 592,627.81	28.00%	\$ (1,610,552)	
Aug	-	641,303.35	646,988.96	553,968.95	612,442.91	506,744.86	28.00%	\$ -	
Sep	917,480.53	771,838.53	670,102.47	602,889.78	624,703.50 *	566,777.01	28.00%	\$ -	
Oct	743,741.86	637,179.01	537,286.22	547,438.68	587,078.99	597,694.38 *	7.00%	\$ -	
Nov	740,744.37	687,951.52	578,362.57	559,113.88	553,981.81	644,663.97	9.17%	\$ -	
Dec	610,548.64	562,741.96	538,556.09	557,525.83 *	531,226.31	568,762.88	27.83%	\$ -	
Jan	644,314.35	540,140.31	603,056.57	586,674.48	681,087.58	677,813.68			
Feb	795,935.78	755,731.91	590,219.04	528,766.90	594,563.32	466,077.34			
Mar	556,819.85	603,352.99	631,310.63	561,468.22 *	593,661.61 *	597,549.64			
Apr	653,834.86	509,324.82	616,918.15	588,731.61	638,015.90	669,860.10			
May	697,080.95	852,104.06	575,841.14	563,793.20	591,524.06	594,344.17			
Jun	620,451.11	498,094.39	552,739.24	596,261.61 *	617,236.21	562,364.16	70.00%	\$ (27,071,908)	
	\$ 6,980,952	\$ 7,722,059	\$ 7,126,103	\$ 6,802,559	\$ 7,251,139	\$ 7,045,280	28.00%	\$ (7,580,134)	
Projections	\$ 7,980,205	\$ 9,120,439	\$ 7,420,000	\$ 6,818,000	\$ 6,600,000	\$ 6,600,000	28.00%	\$ (1,895,034)	
						\$ 44,538,644	9.17%	\$ (2,482,494)	
						(to date)	27.83%	\$ (7,534,112)	

\* Received an extra distribution from State

Dec 2010	\$ 793.58
Mar 2011	\$ 11,422.25
Jun 2011	\$ 221.97
Sep 2011	\$ 1,854.85
Mar 2012	\$ 1,817.86
Oct 2012	\$ 1,912.99

SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#6)  
FOR THE PERIOD ENDED SEPTEMBER 30, 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	\$ 869,641	\$ 2,130,359
<b><u>Camden County - Capital Projects</u></b>				
Central Office Complex	\$ 1,850,000	\$ 900,000	\$ 660,157	\$ 239,843
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	388,330	(138,330)
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	\$ 11,450,298	\$ 4,392,305	\$ 4,249,165	\$ 143,140
<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>	-	-	<b>100,000</b>	<b>(100,000)</b>
Total County Road Projects	\$ 7,199,152	\$ 7,631,399	\$ 8,732,061	\$ (1,100,662)
<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	\$ 48,350,550	\$ 30,555,872	\$ 25,374,448	\$ 5,181,424
<b>Total All Projects</b>	<b>\$ 70,000,000</b>	<b>\$ 45,579,576</b>	<b>\$ 39,225,315</b>	<b>\$ 6,354,261</b>

**SPLOST #7**

Budget Comparison

For FY 2015, ending September 30, 2014

Actuals to date

Date	Actuals to date												Comparison of Actuals to Projections for Quarter		
	Collections FY 2014	Collections FY 2015	Collections FY 2016	Collections FY 2017	Collections FY 2018	Collections FY 2019	Collections FY 2019	Date	Actual Collections FY 2015	Budget Projections FY 2015	Difference in Collections				
Jul	\$ -	\$ 604,877.58	\$ -	\$ -	\$ -	\$ -	\$ -	July	\$ 604,878	\$ -	\$ 604,878				
Aug	\$ 587,552.92	\$ 615,300.40	\$ -	\$ -	\$ -	\$ -	\$ -	Aug	\$ 615,300	\$ -	\$ 615,300				
Sep	\$ 566,218.82	\$ 596,179.00	\$ -	\$ -	\$ -	\$ -	\$ -	Sep	\$ 596,179	\$ -	\$ 596,179				
Oct	\$ 549,045.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Nov	\$ 567,204.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Dec	\$ 578,509.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Jan	\$ 647,633.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Feb	\$ 555,162.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Mar	\$ 577,058.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Apr	\$ 647,505.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
May	\$ 618,668.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
Jun (1)	\$ 611,037.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
	\$ 6,505,597.71	\$ 1,816,356.98	\$ -	\$ -	\$ -	\$ -	\$ -	Total Actual vs Referendum Cumulative	\$ 1,816,357	\$ -	\$ 1,816,357	# of months	14		
Average	\$ 591,417.97	\$ 605,452.33										Possible Reductions	\$ (4,316,934)		
Total Actual Collections												Total Cumulative	\$ (1,287,310)		
Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	St. Marys		29.82%			\$ (1,198,813)		
								Kingsland		27.77%			\$ (302,185)		
								Woodbine		7.00%			\$ (323,338)		
								PSA		7.49%			\$ (1,205,288)		
								County		27.92%					

(to date)

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	\$ 1,128,845	\$ 871,155
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	179,711	570,289
Ambulances for County-Wide Emergency Svcs	530,000	530,000		530,000
	<u>\$ 5,335,000</u>	<u>\$ 5,335,000</u>	<u>\$ 1,463,096</u>	<u>\$ 3,871,904</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	-	1,402,000
Vehicles	5,703,000	5,703,000	-	5,703,000
Technology & Connection Enhancements	1,177,000	1,177,000	-	1,177,000
Total Buildings, Recreation, and Other	<u>\$ 9,452,700</u>	<u>\$ 9,452,700</u>	<u>\$ -</u>	<u>\$ 9,452,700</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	-	316,800
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>\$ 34,226</u>	<u>\$ 7,239,602</u>
<b><u>PSA and City Disbursements</u></b>				
PSA - Parks & Equipment	\$ 2,896,000	2,896,000	\$ 179,069	\$ 2,716,931
City of Kingsland	16,639,629	16,639,629	712,930	15,926,699
City of St. Marys	17,831,293	17,831,293	663,919	17,167,374
City of Woodbine	4,071,550	4,071,550	167,354	3,904,196
	<u>\$ 41,438,472</u>	<u>\$ 41,438,472</u>	<u>\$ 1,723,272</u>	<u>\$ 39,715,200</u>
Total All Projects and Disbursements	<u>\$ 63,500,000</u>	<u>\$ 63,500,000</u>	<u>\$ 3,254,820</u>	<u>\$ 60,245,180</u>