

**CAMDEN COUNTY  
BOARD OF COMMISSIONERS**

**QUARTERLY FINANCIAL REVIEW  
PERIOD ENDING SEPTEMBER 30, 2015  
FISCAL YEAR 2016**





# Board of County Commissioners

Office of Finance & Budget

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October 20, 2015

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

Re: Financial Condition – July 1, 2015 through September 30, 2015  
Fiscal Year 2016

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, 2015. Included, are individual analyzed reports that will assist you in reviewing the activity for the first quarter of fiscal year 2016. 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 \$2.40 million or 9.1% (slightly above 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 \$2,192,489 as budgeted and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (51.1%), is well under our targeted budget at this point in time, at 1.5%. 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 November 30, 2015, which is approximately two one weeks earlier 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.

There are only two major impacts for high and low revenues for this quarter. Local option sales taxes appear to be under at this time by \$314,993, 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 only slightly lower than this same time reported for last year. By the end of the fiscal year, I expect these taxes should meet the estimated budget. Intergovernmental revenues are our grants receivable. It appears under budget by approximately \$11,500 for this report period. However, these known grants are actually timed and the actual will change as we continue the fiscal year. All other revenue sources are already exceeding their budgets for this time or they are close to current budget projections. This is actually good news as revenues from last year at this time were lagging behind the estimated budgets for the same time period report. The other financing sources budget consists only of the fund balance at this point. I expect that we will use approximately \$1.9 million of the estimated \$2.9 million fund balance that was used to balance the adopted budget. The reason for the higher use of expected fund balance is related directly to use of funds for economic development projects not already identified in the use of fund balance. Current revenue projections will enable us to not use the entire budgeted fund balance.

Of the total budgeted revenues, 88.6%, \$23.3 million is from operating type sources and 11.4% or \$3.0 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 \$7.9 million or 30.2% 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 \$2.2 million are reflected on page 4 of the enclosed reports. By using this as a basis, we can see that we have approximately one and a half months of cash on hand to cover expenditures at the end of September (see page 11). The general fund expense budget, in total, is well over the expected budget at this time, by approximately \$1.4 million. This is due mostly to property/liability and worker's compensation payments that have been made for the entire year in the first quarter. IN addition, special appropriations was used early in the budget year for a property lease. This also reflects approximately \$44,000 that will be reimbursed by the JDA that has no operating budget in the general fund for this fiscal year.

Of the total budgeted expenditures, 95.2% or \$25.0 million is from operating type expense sources and only 4.8% or \$1.3 million is from non-operating expenses such as special projects, transfers between funds, and lease/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 33.2% of the annual budget and are at 29.7% of the total current expenditure. While slightly over budget for this reporting date, it is 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 right on the expected budget at this time at 25.4%. The courts make up 9.2% of the total budget and are at 24.7% of their annual budget. The other large portion of the annual budget is public works at 6.3%. They are slightly over budget at this time at 26.5%.

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 seven significant departments at this time that are over their current budgets and are cause to have further discussion. The Onsite Wellness Clinic is currently at 38.0% due to purchasing many of their supplies at the beginning of the fiscal year. I do not anticipate any additional unexpected costs and I do expect to see their budget back on track by the next financial report. Worker's Comp insurance premium has been paid ahead for this year and so reflects some payouts for prior year cases. It is currently at 62.5% to date. I do not foresee any unforeseen costs and expect this budget to come in at budget by year end. Insurance (property and liability) was paid for the entire year in July which reflects on the bottom line over budget at this time at 98.1%, but this amount is under budget for the entire year and other than small costs will remain under budget at year end. EMA has already had to pay for some annual renewals such as Code Red which caused their budget to be at 37.1% to date. I feel that the EMA budget will be under by fiscal year end. The District Attorney's budget reflects 35.1% to date, however, they reimburse the County for all incurred costs during the fiscal year. The Mosquito Control budget is over budget at this report due to ordering additional chemicals during the rainy season. I feel that this budget will be back on target by the next report period. In addition, the JDA budget reflects as not applicable for this report period, but they reimburse the County on all costs incurred during

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the year. Last, but not least is the additional costs incurred for the lease of property this report period. This was an expected cost to be used from fund balance and will be corrected by the next quarterly report.

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. The most significant one is the Employee Health Benefits is at 19.8% or approximately \$186,700 under the expected budget at this time due mostly to reimbursements from catastrophic cases.

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 under funded by \$5.5 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 quarterly report. Last year for the same time frame we were in a deficit position of \$4.7 million.

The expenditures by type report, on page 6, reflects a 15.9% increase at this same time period from last year. This was due mostly to the capital or non-operating costs associated with the property lease. The other large increase 16.3% is from additional costs associated with contracted labor for Space Port. This chart always provides 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. There is no 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, 2015 was \$3,389,471.77. This is almost a \$2.6 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 the additional property lease, not specific concerns of over spending at this time.

**Curbside Fund :** Total revenues are \$208,492 or 25.0% 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. As you can see there was only \$22 (positive) difference in revenues over last year at this same report period. The largest portion of the revenue budget is the garbage collection fees (93.9%). The actual collections reflect that the first quarter is very slightly over the expected budget to date. Of the total budgeted revenues, 96.9% is from operating type sources. Non-operating sources such as interest, transfers in from other funds, and retained earnings is 3.1%.

Expenses through September are \$197,178 or 23.6% 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 \$69,504 are reflected here as well. The checking account balance ending September 30, 2015 was \$582,333.09, this amount is approximately \$80,000 more than it was at the same time last year. By using this current figure as a basis, we can reason that we have approximately 9 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 the same time last year that the outstanding accounts receivable balance was \$61,111. As we

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continue in collection efforts to get the accounts receivable under control, the total continues to drop. The current balance of \$43,977 now stands as the least balance in the last 5 years. This balance represents only 25% of the current levied quarterly billing at the quarter end.

**Emergency Telephone :** Total revenues collected through September are \$62,151 or 5.6% 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 more people are using their cell phones for home and business use. The revenues appear to be very low at this time and they are. However, as one of the largest vendors, AT&T, they will not have their quarterly payment for this fund until October. Also, last year at this time, the State sent the first payments for the cell phone payments on pre-paid cards and cells. We just received this payment from the State for the annual payment in October, which will be the normal time in the future. Of the total budgeted revenues, 83.7%, \$925,000 is from operating type sources and only 16.3% or \$180,000 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, we have begun the process of decreasing the amount coming in as a transfer from the general fund. The transfer from the general fund is now \$180,000 for this fiscal year. This is down by \$170,000 over the last six years. I feel that all of the budgeted revenues will be collected as expected for the fiscal year.

Expenses through September are \$256,525 or 23.2% 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 \$92,083. Total expenses are slightly less than budgeted and are coming in as expected for this reporting period. The checking account balance ending September 30, 2015 was \$327,368.34. By using this as a basis, we can reason that we have approximately 4 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 \$23,406 or 2.2% 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 \$30,000. This is the only fund that has an almost required non-operating

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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 \$242,941 or 23.3% 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 \$87,017. The expenses are lower than this time last year, due mostly to repairs and maintenance of the fire trucks coming under control as we purchase new ones for the fleet. The checking account balance ending September 30, 2015 had a balance of \$142,487.84. After we have purchased new fire engines and slowed the repairs and maintenance, the account is again rebuilding. This is an improvement over last year at this time of almost \$130,000. By using the current bank account balance as a basis, we can assume that we have approximately 2 months of cash on hand to cover expenditures at the end of September. I do not anticipate any conflicts with the projected revenues or expenses to budget at this time.

**Solid Waste Fund :** The total revenues collected through September 30, 2015 are \$907,392 or 23.7% 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, 99.6% or \$3.8 million is from operating type sources and only .4% or \$13,500 is from non-operating sources such as interest and retained earnings (fund balance). 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 \$812,460 or 21.2% of the total budget compared with 25% expected year to date. These figures can also be seen on page 11. The three largest expenses for this reporting period were for salaries and health benefits, reserves for closure and post-closure, and depreciation. All categories were well within the budget target of 25% with the exception of salaries/benefits and depreciation. Salaries and benefits are very slightly over at this time due entirely to health insurance claims. The expected expense for depreciation 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 \$318,688. 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, 2015 was \$1,741,803.36, which is approximately \$800,000 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 six 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 cash account will be affected by the purchase of two new bulldozers that will be paid for in October (approx. \$440,000). The current liability for the closure and post closure costs at both sites has been reduced to approximately \$3.1 million, down greatly from \$6.9 million two years ago. The liability is calculated based on

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the current capacity rather than the long term costs of the entire sight, so from year to year the liability could change dramatically. 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.

**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 SPLOST projects schedule reflects the actual estimated budget and the current projects, their current 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 \$2.3 million remaining. The PSA is complete on their current allotment. Kingsland is complete as well. St. Marys will be complete by the next report period. With the exception of the renovations for the Jail (approx. \$1 million) all County SPLOST activities have been completed. The separate, SPLOST #6 bank account had \$3,339,652.52 at the end of September 30, 2015.

**SPLOST #7 Fund :** The overall collections for SPLOST #7 (just over two years) is \$15.4 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 by the intergovernmental agreement again. There are two SPLOST schedules prepared. One is for the collections to date and the other is the projects schedule that reflects the actual estimated budget and the current projects, their current budgets and expenditures to date. The separate, SPLOST #7 bank account had \$3,443,963.52 at the end of September 30, 2015.

**Projections & Fund Balances :** You will find the individual projections for fund balances and cash balances through the end of the current fiscal year 2016 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 (prior to audit) for July 1, 2015 (fund balances) and July 1, 2015 (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

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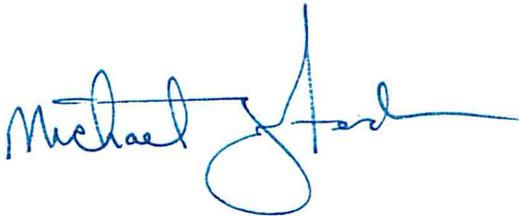
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economy, it seems to be tougher for our local economy and especially property values. It could still be another year or more before we realize the effects of increased economic impact locally. The additional charts on page 13 reflect a comparison to the past years of audited fund balance for the general fund and solid waste fund. The key in comparing these charts is to note the upward trend from FY 2009 to FY 2013 in rebuilding of the fund balance and the careful use through FY 2015. While fund balance was required at the close of fiscal year 2015, we will still have a healthy fund balance of approximately \$9.1 million (total balance) for FY 2015. The balance reflected in the charts only has the unassigned or usable fund balance and retained earnings for each fund.

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 report period for 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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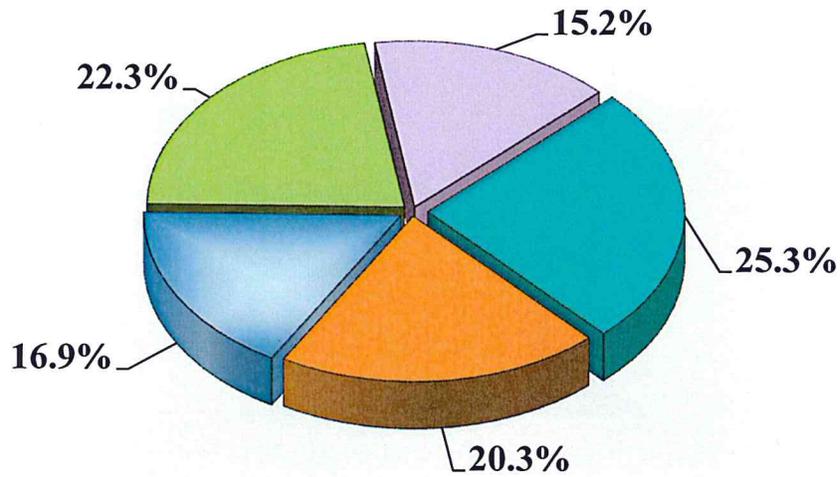
**General Fund**  
 Revenue Analysis  
 September 30, 2015

Actual collections should be 25%

County Revenues	2016					
	2015 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)	\$ 170,878	\$ 195,772	\$ 65,257.26	1.5%	\$ 13,442,900	51.1%
Property Taxes (prior years)	243,623	\$ 209,823	\$ 69,941.03	29.0%	\$ 724,700	2.8%
Sales Taxes	581,586	\$ 535,582	\$ 178,527.38	15.7%	\$ 3,402,300	12.9%
Excise and Special Use Taxes	369,472	\$ 410,421	\$ 136,807.08	22.5%	\$ 1,828,000	6.9%
Licenses and Permits	18,656	\$ 35,936	\$ 11,978.77	28.9%	\$ 124,200	0.5%
Court and Official Offices	262,614	\$ 365,891	\$ 121,963.58	24.5%	\$ 1,493,150	5.7%
Office Rents	22,902	\$ 22,593	\$ 7,531	25.5%	\$ 88,700	
Service Charge Revenues	494,897	\$ 608,388	\$ 202,795.91	27.6%	\$ 2,205,800	8.4%
<b>Total Operating Revenues</b>	<b>\$ 2,164,630</b>	<b>\$ 2,384,406</b>	<b>\$ 794,802</b>	<b>10.2%</b>	<b>\$ 23,309,750</b>	<b>88.6%</b>
<b>Average Collections</b>	<b>\$ 721,543</b>	<b>\$ 794,802</b>			<b>\$ 1,942,479</b>	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	19,869	\$ 13,037	\$ 4,345.80	13.3%	\$ 98,100	0.4%
Other Revenues	4,511	\$ 6,116	\$ 2,038.75	26.1%	\$ 23,400	0.1%
Other Financing Sources	\$ -	\$ -	\$ -	0.0%	\$ 2,878,615	10.9%
<b>Total Non-op Revenues</b>	<b>\$ 24,381</b>	<b>\$ 19,154</b>	<b>\$ 6,385</b>	<b>0.6%</b>	<b>\$ 3,000,115</b>	<b>11.4%</b>
<b>Average Collections</b>	<b>\$ 8,127</b>	<b>\$ 6,385</b>			<b>\$ 250,010</b>	
<b>Total Revenues</b>	<b>\$ 2,189,010</b>	<b>\$ 2,403,560</b>	<b>\$ 801,187</b>	<b>9.1%</b>	<b>\$ 26,309,865</b>	<b>100.0%</b>
<b>Total Average</b>	<b>\$ 729,670</b>	<b>\$ 801,187</b>			<b>\$ 2,192,489</b>	

## Revenue Review - 3 Month Analysis

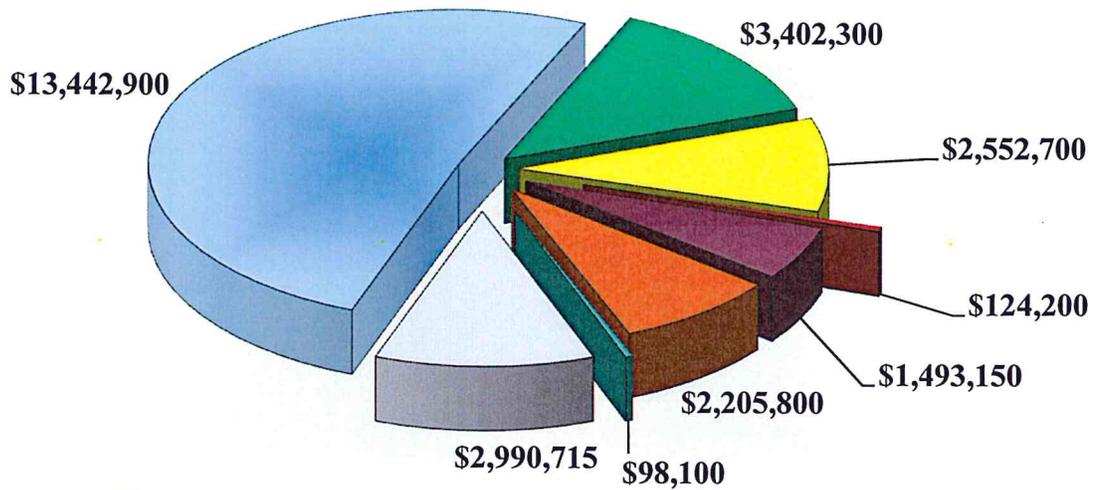
(Revenues to Date - \$2,403,560)



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

## General Fund Revenues

(FY 2016 Revenue Budget - \$26,309,865)



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, 2015

Actual collections should be 25%

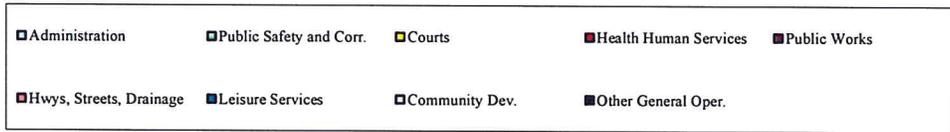
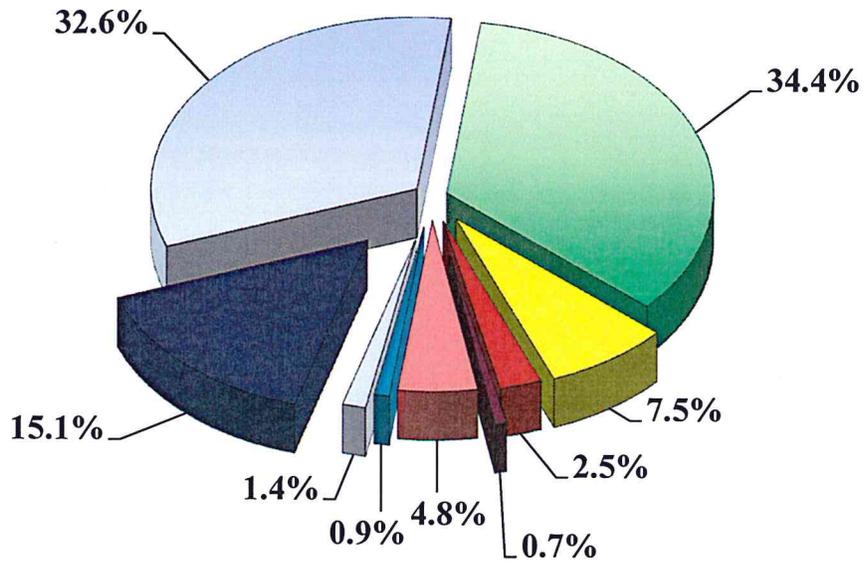
County Expenses	2016					
	2015 Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
<b>Operating Expenses :</b>						
<b>Administration</b>						
Board of Commissioners	40,568.14	\$ 47,477	\$ 15,826	34.8%	\$ 136,439	0.5%
Board of Equalization	4,224.80	4,570	\$ 1,523	27.0%	16,900	0.1%
County Clerk	11,846.55	11,819	\$ 3,940	20.2%	58,435	0.2%
Administration	60,730.24	70,038	\$ 23,346	19.1%	366,673	1.4%
Administrative Services	20,719.20	17,639	\$ 5,880	21.2%	83,338	0.3%
Registrar	22,779.34	22,542	\$ 7,514	17.9%	125,894	0.5%
Finance	91,384.49	98,305	\$ 32,768	22.3%	440,994	1.7%
Onsite Wellness Clinic	79,127.39	110,107	\$ 36,702	38.0%	289,976	1.1%
County Attorney	30,734.49	35,449	\$ 11,816	21.2%	167,000	0.6%
Information Technology	47,205.88	48,964	\$ 16,321	17.2%	284,028	1.1%
Human Resources	26,620.05	38,032	\$ 12,677	22.4%	169,653	0.6%
Tax Commissioner	136,459.16	141,668	\$ 47,223	21.6%	655,203	2.5%
Tax Assessor	136,149.36	132,776	\$ 44,259	17.9%	741,233	2.8%
Employee Health Benefit	1,049,276.45	711,491	\$ 237,164	19.8%	3,592,924	13.7%
Worker's Compensation	326,320.09	191,671	\$ 63,890	62.5%	306,671	1.2%
Insurance	738,466.14	771,938	\$ 257,313	98.1%	786,800	3.0%
Facilities Management	129,551.36	123,863	\$ 41,288	28.0%	442,712	1.7%
Customer Service	12,523.48	12,380	\$ 4,127	20.1%	61,716	0.2%
	\$ 2,964,687	\$ 2,590,729	\$ 813,062	29.7%	\$ 8,726,589	33.2%
<b>Public Safety and Corr.</b>						
Sheriff's Office	830,683.90	\$ 840,133	\$ 280,044	25.9%	\$ 3,237,846	12.3%
Jail/Corrections	463,365.80	634,096	\$ 211,365	25.1%	2,530,761	9.6%
Adult Probation	3,180.39	3,182	\$ 1,061	27.7%	11,500	0.0%
Department of Juvenile Justice	3,486.95	3,829	\$ 1,276	23.4%	16,350	0.1%
E M S	1,020,043.44	1,148,950	\$ 382,983	24.9%	4,614,914	17.5%
Animal Control	56,305.01	75,727	\$ 25,242	28.7%	264,227	1.0%
E M A	20,864.14	31,328	\$ 10,443	37.1%	84,377	0.3%
	\$ 2,397,930	\$ 2,737,245	\$ 912,415	25.4%	\$ 10,759,975	40.9%
<b>Courts</b>						
Superior Court	73,115.25	\$ 89,885	\$ 29,962	23.9%	\$ 376,015	1.4%
Clerk of Superior Court	105,935.21	107,395	\$ 35,798	20.7%	519,760	2.0%
District Attorney	98,312.03	138,321	\$ 46,107	35.1%	394,282	1.5%
Magistrate Court	58,528.77	59,306	\$ 19,769	20.3%	292,487	1.1%
Probate Court	81,824.33	84,307	\$ 28,102	22.9%	368,736	1.4%
Juvenile Court	53,815.57	62,489	\$ 20,830	23.1%	271,090	1.0%
Public Defender	52,092.47	58,478	\$ 19,493	28.1%	207,856	0.8%
	\$ 523,624	\$ 600,182	\$ 200,061	24.7%	\$ 2,430,226	9.2%
<b>Health Human Services</b>						
Coroner & Medical Examiner	10,282.32	\$ 8,049	\$ 2,683	19.8%	\$ 40,730	0.2%
Health Department	92,669.20	92,364	\$ 30,788	24.8%	371,715	1.4%
Mosquito Control	37,984.87	63,537	\$ 21,179	34.3%	185,030	0.7%
Dept. of Family Children Serv	23,721.75	24,226	\$ 8,075	26.6%	91,120	0.3%
County Agents	19,443.51	13,579	\$ 4,526	14.5%	93,932	0.4%
	\$ 184,102	\$ 201,755	\$ 67,252	25.8%	\$ 782,527	3.0%
<b>Public Works</b>						
Forestry	6,573.44	\$ 6,683	\$ 2,228	24.7%	\$ 27,100	0.1%
Public Works	365,570.43	379,810	\$ 126,603	26.9%	\$ 1,413,168	5.4%
Fleet Services	31,498.65	50,480	\$ 16,827	23.9%	211,505	0.8%
	\$ 403,643	\$ 436,973	\$ 145,658	26.5%	\$ 1,651,773	6.3%

**General Fund**  
Expense Analysis (con't)  
September 30, 2015

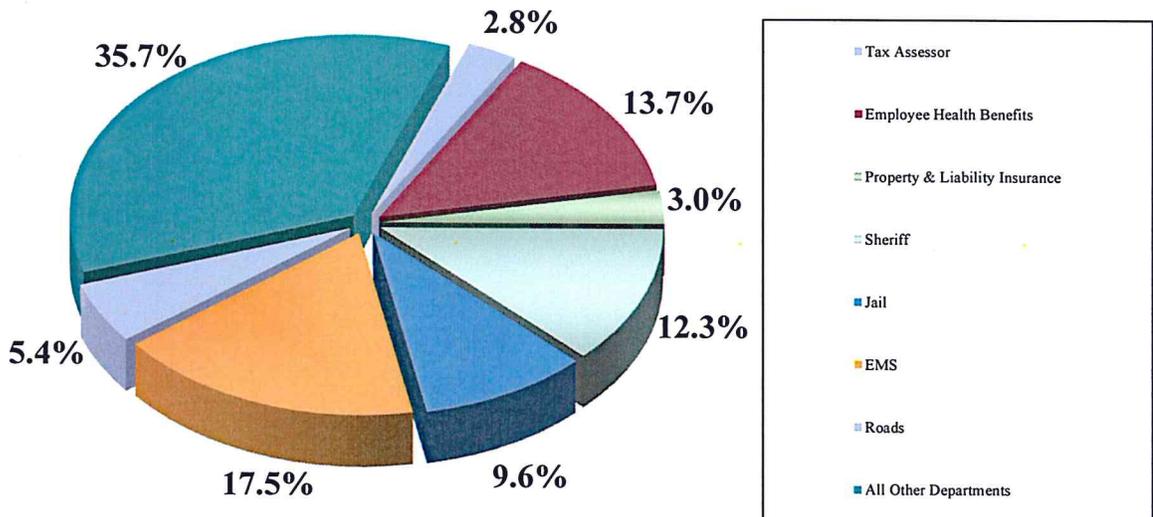
County Expenses	2015		2016			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<b>Leisure Services</b>						
County Library	63,303.04	\$ 60,404	\$ 20,134.53	19.4%	\$ 311,246	1.2%
Byran Lang Historical Library	13,096.97	13,264	4,421.41	21.1%	62,993	0.2%
	\$ 76,400	\$ 73,668	\$ 24,556	19.7%	\$ 374,239	1.4%
<b>Community Dev.</b>						
Planning & Building	88,375.64	\$ 68,212	\$ 22,737.26	22.0%	\$ 310,373	1.2%
Joint Dev Authority	22,793.62	44,031	14,676.92	n/a *	-	0.0%
	\$ 111,169	\$ 112,243	\$ 37,414	36.2%	\$ 310,373	1.2%
<b>Total Operating Expenses</b>	\$ 6,661,553	\$ 6,752,795	\$ 2,250,931.51	27.0%	\$ 25,035,702	95.2%
<b>Average Expenses</b>	\$ 2,220,517.77	\$ 2,250,931.51			\$ 2,086,309	
<i>Non-operating Expenses :</i>						
<b>Other General Oper.</b>						
Contingency		\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	199,090.16	1,197,620	399,206.66	94.0%	1,274,163	4.8%
Debt Service	-	-	-	0.00%	-	0.0%
<b>Total Non-operating Expenses</b>	\$ 199,090	\$ 1,197,620	\$ 399,207	94.0%	\$ 1,274,163	4.8%
<b>Average Expenditures</b>	\$ 66,363	\$ 399,207			\$ 106,180	
<b>Total Expenses</b>	\$ 6,860,643	\$ 7,950,415		30.2%	\$ 26,309,865	100.0%
<b>Total Average Expenses</b>	\$ 2,286,881	\$ 2,650,138			\$ 2,192,489	
<b>Excess Revenue over/ (under) Expenses</b>	\$ (4,671,633)	\$ (5,546,855)			\$ -	

\* All tax proceeds are going to the JDA and they will reimburse all expenses in full

## Expenditure Review - 3 Month Analysis (Expenditures to Date - \$7,951,414.51)



## General Fund Expenses (Total Annual Expenditures - \$26,309,865)



# General Fund

Expenditure Analysis

September 30, 2015

## Consolidation of Expenditures by Type

	First Three Months of Fiscal Year		% Increase
	2015	2016	
Salaries & Benefits	\$ 4,068,443	\$ 4,139,540	1.7%
Contracted Services	1,014,558	1,179,887	16.3%
Supplies and Materials	616,148	533,249	-13.5%
Insurance (property and liability)	737,174	762,549	3.4%
Tranfers	322,815	288,076	-10.8%
Capital Costs	101,504	1,047,114	931.6%
Debt Service	-	-	N/A
<b>Total Expenditures -September 30</b>	<b>\$ 6,860,643</b>	<b>\$ 7,950,415</b>	<b>15.9%</b>

### Explanation of Types

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

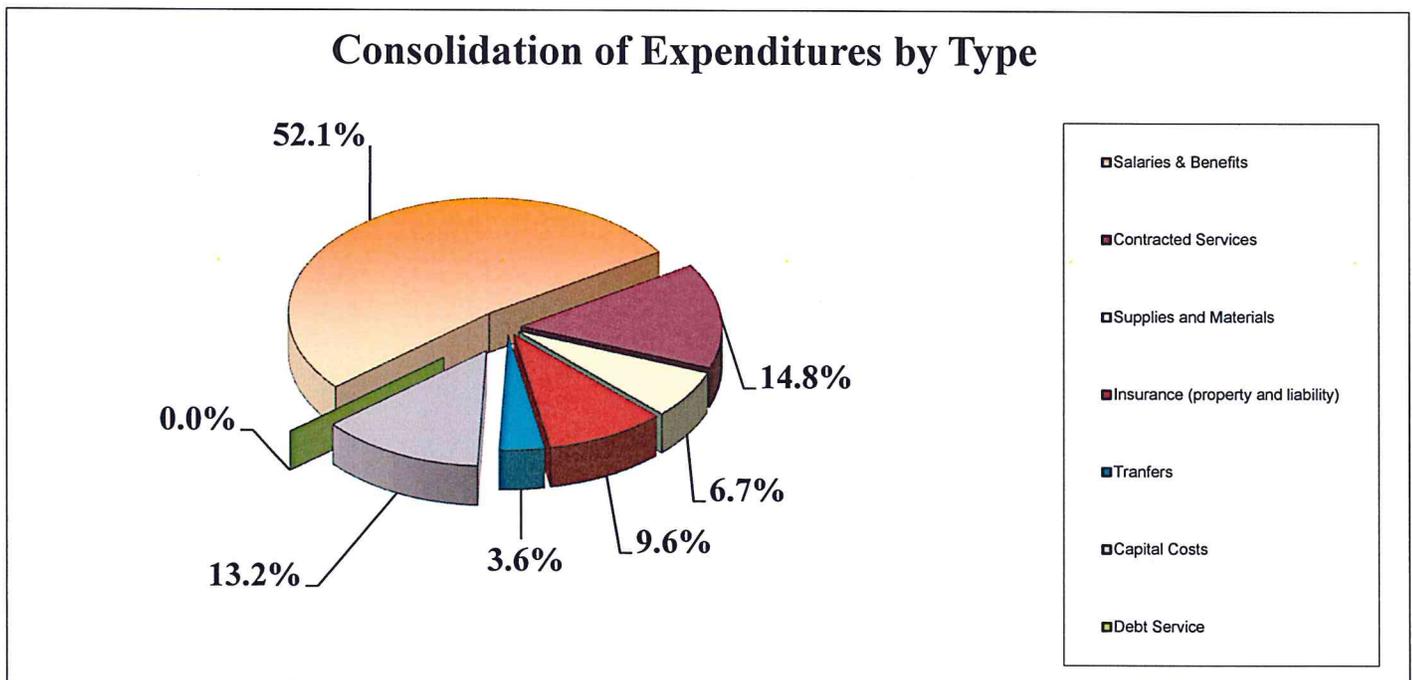
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society , janitorial, ROW mowing, cell phones, telephone, election services, etc.

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  
September 30, 2015

Actual collections should be 25%

County Revenues	2015		2016			
	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	\$ 7,645	\$ 7,408	\$ 2,469	29.6%	\$ 25,000	3.0%
Unincorp Collection Charges	200,812	201,059	\$ 67,020	25.7%	783,000	93.9%
Other Revenues	-	-	\$ -	0.0%	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 208,457</b>	<b>\$ 208,467</b>	<b>\$ 69,489</b>	<b>25.8%</b>	<b>\$ 808,000</b>	<b>96.9%</b>
<b>Average Collections</b>	<b>\$ 69,486</b>	<b>\$ 69,489</b>			<b>\$ 67,333</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 13	\$ 25	\$ 8	28.8%	\$ 88	0.0%
Other Fin Sources - Ins Prem. Tax	-	-	\$ -	0.0%	-	0.0%
- Proceeds carried forward	-	-	\$ -	0.0%	25,963	3.1%
<b>Total Non-operating Revenues</b>	<b>\$ 13</b>	<b>\$ 25</b>	<b>\$ 8</b>	<b>0.1%</b>	<b>\$ 26,051</b>	<b>3.1%</b>
<b>Average Collections</b>	<b>\$ 4</b>	<b>\$ 8</b>			<b>\$ 2,171</b>	
<b>Total Revenue Collections</b>	<b>\$ 208,470</b>	<b>\$ 208,492</b>		<b>25.0%</b>	<b>\$ 834,051</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 69,490</b>	<b>\$ 69,497</b>			<b>\$ 69,504</b>	
County Expenses	2015		2016			
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 10,262	\$ 9,121	\$ 3,040	11.0%	\$ 83,153	10.0%
Contracted Services	5,180	44,000	14,667	186.8%	23,550	2.8%
State Line Contract	150,493	113,276	37,759	19.1%	594,140	71.2%
Tipping Fees to Solid Waste	27,222	27,964	9,321	25.9%	108,000	12.9%
General Supplies	5,931	2,817	939	20.7%	13,625	1.6%
<b>Total Operating Expenses</b>	<b>\$ 199,088</b>	<b>\$ 197,178</b>	<b>\$ 65,726</b>	<b>24.0%</b>	<b>\$ 822,468</b>	<b>98.6%</b>
<b>Average Expenses</b>	<b>\$ 66,363</b>	<b>\$ 65,726</b>			<b>\$ 68,539</b>	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ -	\$ -	\$ -	0.0%	\$ 11,583	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>\$ 11,583</b>	<b>1.4%</b>
<b>Average Expenses</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ 965</b>	
<b>Total Expenses</b>	<b>\$ 199,088</b>	<b>\$ 197,178</b>		<b>23.6%</b>	<b>\$ 834,051</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 66,363</b>	<b>\$ 65,726</b>			<b>\$ 69,504</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 9,382</b>	<b>\$ 11,314</b>			<b>\$ -</b>	

**Emergency Telephone**  
Revenue & Expense Analysis  
September 30, 2015

Actual collections should be 25%

County Revenues	2016					
	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	\$ 43,228	\$ 43,543	\$ 14,514	16.2%	\$ 268,800	24.3%
911 Fees - Cell phone	108,904	11,636	3,879	1.9%	621,700	56.3%
911 Fees - VOIP	6,267	6,955	2,318	0.0%	34,500	3.1%
Total Operating Revenues	\$ 158,398	\$ 62,134	\$ 20,711	6.7%	\$ 925,000	83.7%
Average Collections	\$ 52,799	\$ 20,711			\$ 77,083	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 10	\$ 17	6	0.0%	\$ -	0.0%
Other Fin Sources : Op Transfer (Gen)	-	-	-	0.0%	180,000	16.3%
: Proceeds carried for	-	-	-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 10	\$ 17	\$ 6	0.0%	\$ 180,000	16.3%
Average Collections	\$ 3	\$ 6			\$ 15,000	
<b>Total Revenue Collections</b>	<b>\$ 158,408</b>	<b>\$ 62,151</b>		<b>5.6%</b>	<b>\$ 1,105,000</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 52,803</b>	<b>\$ 20,717</b>			<b>\$ 92,083</b>	
County Expenses	2016					
	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	\$ 177,002	\$ 189,829	63,276	22.2%	\$ 855,953	77.5%
Contracted Services	62,192	64,994	21,665	27.5%	236,082	21.4%
Supplies	3,488	1,702	567	13.1%	12,965	1.2%
Total Operating Expenses	\$ 242,683	\$ 256,525	\$ 85,508	23.2%	\$ 1,105,000	100.0%
Average Expenses	\$ 80,894	\$ 85,508			\$ 92,083	
<i>Non-operating Expenses :</i>						
Capital Equipment	-	-	-	-	-	0.0%
Total Non-operating Expenses	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Average Expenses	\$ -	\$ -			\$ -	
<b>Total Expenses</b>	<b>\$ 242,683</b>	<b>\$ 256,525</b>		<b>23.2%</b>	<b>\$ 1,105,000</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 80,894</b>	<b>\$ 85,508</b>			<b>\$ 92,083</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (84,274)</b>	<b>\$ (194,374)</b>			<b>\$ -</b>	

# Unincorporated Service District Fund

## Revenue & Expense Analysis

September 30, 2015

Actual collections should be 25%

County Revenues	2016					
	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	\$ 19,872	\$ 23,396	\$ 7,799	10.0%	\$ 233,064	22.3%
State Grant			-	0.0%	-	0.0%
Fire Collections			-	0.0%	-	0.0%
Total Operating Revenues	\$ 19,872	\$ 23,396	\$ 7,799	10.0%	\$ 233,064	22.3%
Average Collections	\$ 6,624	\$ 7,799			\$ 19,422	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 4	\$ 10	\$ 3	0.0%	\$ -	0.0%
Other Fin Sources : Ins Prem. Tax			\$ -	0.0%	811,138	77.7%
: Trans for leases			\$ -	0.0%		0.0%
: Carry forward			\$ -	0.0%		0.0%
: Lease proceeds			-	0.0%	-	0.0%
Total Non-operating Revenues	\$ 4	\$ 10	\$ 3	0.0%	\$ 811,138	77.7%
Average Collections	\$ 1	\$ 3			\$ 67,595	
<b>Total Revenue Collections</b>	<b>\$ 19,876</b>	<b>\$ 23,406</b>		<b>2.2%</b>	<b>\$ 1,044,202</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 6,625</b>	<b>\$ 7,802</b>			<b>\$ 87,017</b>	

County Expenses	2016					
	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	\$ 204,954	\$ 131,790	\$ 43,930	22.2%	\$ 593,998	56.9%
Recreation	107,944	111,151	37,050	25.0%	\$ 444,604	42.6%
Total Operating Expenses	\$ 312,898	\$ 242,941	\$ 80,980	23.4%	\$ 1,038,602	99.5%
Average Expenses	\$ 104,299	\$ 80,980			\$ 86,550	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ -		\$ -	0.0%	\$ 5,600	0.5%
Debt Service	-		-	0.0%	-	0.0%
Total Non-operating Expenses	\$ -	\$ -	\$ -	0.0%	\$ 5,600	0.5%
Average Expenses	\$ -	\$ -			\$ 467	
<b>Total Expenses</b>	<b>\$ 312,898</b>	<b>\$ 242,941</b>		<b>23.3%</b>	<b>\$ 1,044,202</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 104,299</b>	<b>\$ 80,980</b>			<b>\$ 87,017</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (293,022)</b>	<b>\$ (219,535)</b>			<b>\$ -</b>	

# Solid Waste Fund

Revenue & Expense Analysis

September 30, 2015

Actual collections should be 25%

County Revenues	2016					
	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	\$ 605,359	\$ 693,535	\$ 231,178.40	32.1%	\$ 2,160,458	56.5%
C & D Industrial Sales	238,829	210,995	70,331.69	18.3%	1,150,300	30.1%
Old Still Sales			-	0.0%	-	0.0%
Other Revenues			-	0.0%	500,000	13.1%
<b>Total Operating Revenues</b>	<b>\$ 844,188</b>	<b>\$ 904,530</b>	<b>\$ 301,510</b>	<b>23.7%</b>	<b>\$ 3,810,758</b>	<b>99.6%</b>
<b>Average Collections</b>	<b>\$ 281,396</b>	<b>\$ 301,510</b>			<b>\$ 317,563</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 15	\$ 2,862	\$ 954	21.2%	\$ 13,500	0.4%
Cash carry forward (retained earnings)	-	-	-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 15</b>	<b>\$ 2,862</b>	<b>\$ 954</b>	<b>21.2%</b>	<b>\$ 13,500</b>	<b>0.4%</b>
<b>Average Collections</b>	<b>\$ 5</b>	<b>\$ 954</b>			<b>\$ 1,125</b>	
<b>Total Revenue Collections</b>	<b>\$ 844,203</b>	<b>\$ 907,392</b>		<b>23.7%</b>	<b>\$ 3,824,258</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 281,401</b>	<b>\$ 302,464</b>			<b>\$ 318,688</b>	
County Expenses	2016					
	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	\$ 175,718	\$ 355,502	\$ 118,500.56	31.3%	\$ 1,135,837	29.7%
Engineering & Lab Services	14,056	25,233	\$ 8,411	16.8%	150,000	3.9%
EPD & DNR Surcharges	3,000	6,000	\$ 2,000	4.6%	131,000	3.4%
Rep & Maint , Supplies - Heavy Equip	18,651	6,709	\$ 2,236	4.5%	149,750	3.9%
Equipment Rental	-	-	\$ -	0.0%	10,000	0.3%
Insurance	-	-	\$ -	0.0%	41,750	1.1%
Fuel	71,806	38,826	\$ 12,942	15.5%	250,000	6.5%
General Supplies	31,013	48,115	\$ 16,038	25.4%	189,600	5.0%
Timber Land Preparation	-	-	\$ -	0.0%	35,000	0.9%
Other Expenses	937	1,876	625.49	14.4%	13,000	0.3%
<b>Total Operating Expenses</b>	<b>\$ 315,181</b>	<b>\$ 482,261</b>	<b>\$ 160,754</b>	<b>22.9%</b>	<b>\$ 2,105,937</b>	<b>55.1%</b>
<b>Average Expenses</b>	<b>\$ 105,060</b>	<b>\$ 160,754</b>			<b>\$ 175,494.75</b>	
<i>Non-operating Expenses :</i>						
Landfill Cell Construction	\$ -	\$ 7,500	\$ 2,500	#DIV/0!	\$ -	0.0%
Reserve for Closure/Post Closure	110,825	90,950	\$ 30,317	25.7%	353,500	9.2%
Capital Equipment	23,930	17,100	\$ 5,700	7.4%	229,971	6.0%
Depreciation Expense	176,805	170,371	\$ 56,790	26.5%	644,000	16.8%
Leases for Equipment	-	-	\$ -	0.0%	15,000	0.4%
Bond Principal & Interest	48,800	44,278	\$ 14,759	9.4%	473,350	12.4%
Other Expenses	-	-	-	0.0%	2,500	0.1%
<b>Total Non-operating Expenses</b>	<b>\$ 360,360</b>	<b>\$ 330,199</b>	<b>\$ 110,066</b>	<b>19.2%</b>	<b>\$ 1,718,321</b>	<b>44.9%</b>
<b>Average Expenses</b>	<b>\$ 120,120</b>	<b>\$ 110,066</b>			<b>\$ 143,193.42</b>	
<b>Total Expenses</b>	<b>\$ 675,541</b>	<b>\$ 812,460</b>		<b>21.2%</b>	<b>\$ 3,824,258</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 225,180</b>	<b>\$ 270,820</b>			<b>\$ 318,688</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 168,662</b>	<b>\$ 94,932</b>			<b>\$ -</b>	

**Average Collections/Disbursements Analysis**  
 Combining Statement  
 September 30, 2015

<u>Average Monthly Revenue :</u>	General Fund	Curb Side Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Average Operating Revenue	\$ 794,802	\$ 69,489	\$ 20,711	\$ 7,799	\$ 301,510	\$ 1,194,311
Total Average Non-operating Revenue	6,385	8	6	3	954	7,356
Total Collections Average	<u>\$ 801,187</u>	<u>\$ 69,497</u>	<u>\$ 20,717</u>	<u>\$ 7,802</u>	<u>\$ 302,464</u>	<u>\$ 1,201,667</u>

<u>Average Monthly Expenditures :</u>						
Total Average Operating Expenditures	\$ 2,250,932	\$ 65,726	\$ 85,508	\$ 80,980	\$ 160,754	\$ 2,643,900
Total Average Non-operating Expend.	399,207	-	-	-	110,066	509,273
Total Disbursements Average	<u>\$ 2,650,138</u>	<u>\$ 65,726</u>	<u>\$ 85,508</u>	<u>\$ 80,980</u>	<u>\$ 270,820</u>	<u>\$ 3,153,173</u>
Months of Operating Coverage	0.3	1.1	0.2	0.1	1.1	0.4

<u>Average Monthly Over / Under :</u>						
Total Operating	\$ (1,456,130)	\$ 3,763	\$ (64,797)	\$ (73,182)	\$ 140,756	\$ (1,449,589)
Total Non-operating	(392,822)	8	6	3	(109,112)	(501,917)
Total Monthly Coverage	<u>\$ (1,848,952)</u>	<u>\$ 3,771</u>	<u>\$ (64,791)</u>	<u>\$ (73,178)</u>	<u>\$ 31,644</u>	<u>\$ (1,951,506)</u>

Cash Analysis :

<u>Total Cash Balances Available</u>						
for Period - September 30, 2015	\$ 3,389,472	\$ 582,333	\$ 327,368	\$ 142,488	\$ 1,741,803	\$ 6,183,464
Operating Expenditures	\$ 2,250,932	\$ 65,726	\$ 85,508	\$ 80,980	\$ 160,754	\$ 2,643,900
Months of Operating Cash	1.5	8.9	3.8	1.8	10.8	2.3
Total Expenditures	\$ 2,650,138	\$ 65,726	\$ 85,508	\$ 80,980	\$ 270,820	\$ 3,153,173
Months of Operating Cash	1.3	8.9	3.8	1.8	6.4	2.0

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

**Projection of Fund Balance/Retained Earnings**

Combining Statement  
September 30, 2015

Fund Balance/Retained Earnings :	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
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Unrestricted Balances for Period

Ending - June 30, 2015 (unaudited)	\$ 5,866,591	\$ 399,460	\$ 497,807	\$ 346,739	\$ 4,362,488	\$ 11,473,085
<i>Comparison (Fund Bal) - Jun 30, 2014</i>	\$ 5,744,765	\$ 366,866	\$ 475,036	\$ 211,714	\$ 4,299,714	\$ 11,098,095
Actual for Jul - Sep 2015 :						
Add : Revenue	2,403,560	208,492	62,151	23,406	907,392	3,605,001
Less : Expenditures	7,950,415	197,178	256,525	242,941	812,460	9,459,520
Projections for Oct 2015 - June 2016 :						
Add : Revenue	23,139,100	826,300	1,040,200	1,038,500	2,940,300	28,984,400
Less : Expenditures	18,159,400	630,100	844,600	747,900	3,560,700	23,942,700
	*				!	!

Balances - June 30, 2016

\* Reflects using fund balance for Space Port leases  
! Includes the expected cost of two used bulldozers and less than expected closure/post-closure

	\$ 5,299,436	\$ 606,974	\$ 499,033	\$ 417,804	\$ 3,837,020	\$ 10,660,266
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**Projection of Cash Balances**

Combining Statement  
September 30, 2015

Cash Balances :	General Fund	Curbside Collection Fund	Emergency Telephone	Uninc Service Dist Fund	Solid Waste Fund	Total for all Funds
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Total Balances for Period

Ending September 30, 2015	\$ 3,389,472	\$ 582,333	\$ 327,368	\$ 142,488	\$ 1,741,803	\$ 6,183,464
<i>Comparison (Cash Bal) - September 30, 2014</i>	\$ 7,101,222	\$ 505,047	\$ 403,231	\$ 14,410	\$ 846,790	\$ 8,870,700
Projections for Oct 2015 - June 2016 :						
Add : Revenue	23,139,100	826,300	1,040,200	1,038,500	2,940,300	28,984,400
Less : Expenditures	18,159,400	630,100	844,600	747,900	3,560,700	23,942,700

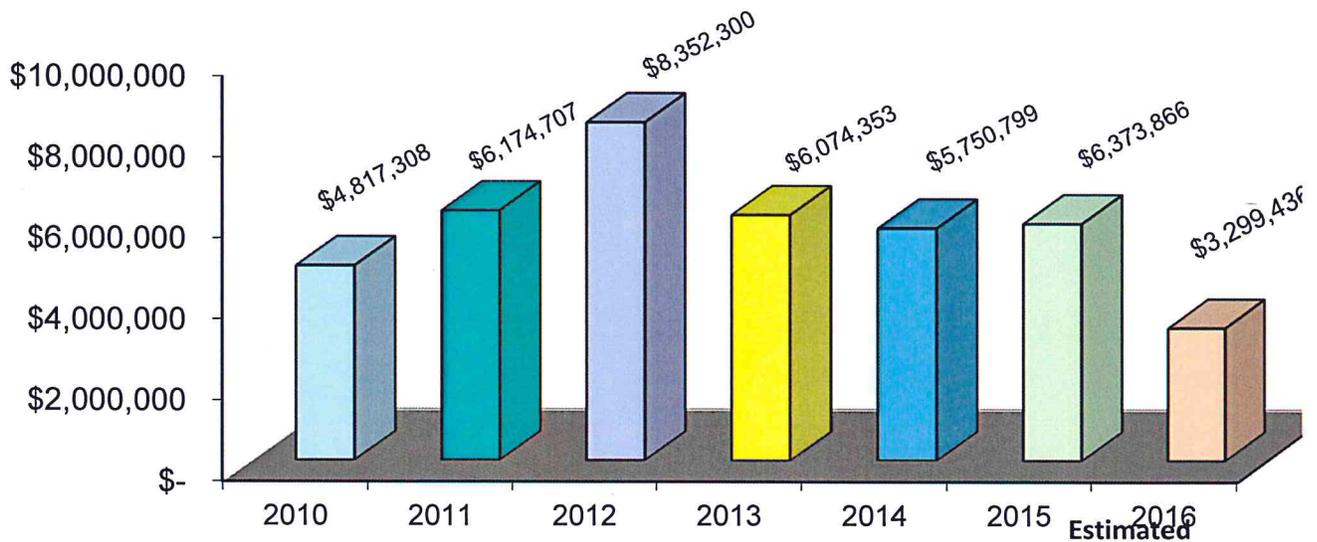
Balances - June 30, 2016

	\$ 8,369,172	\$ 778,533	\$ 522,968	\$ 433,088	\$ 1,121,403	\$ 11,225,164
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For Comparison Purposes :  
Cash Balances - June 30, 2015

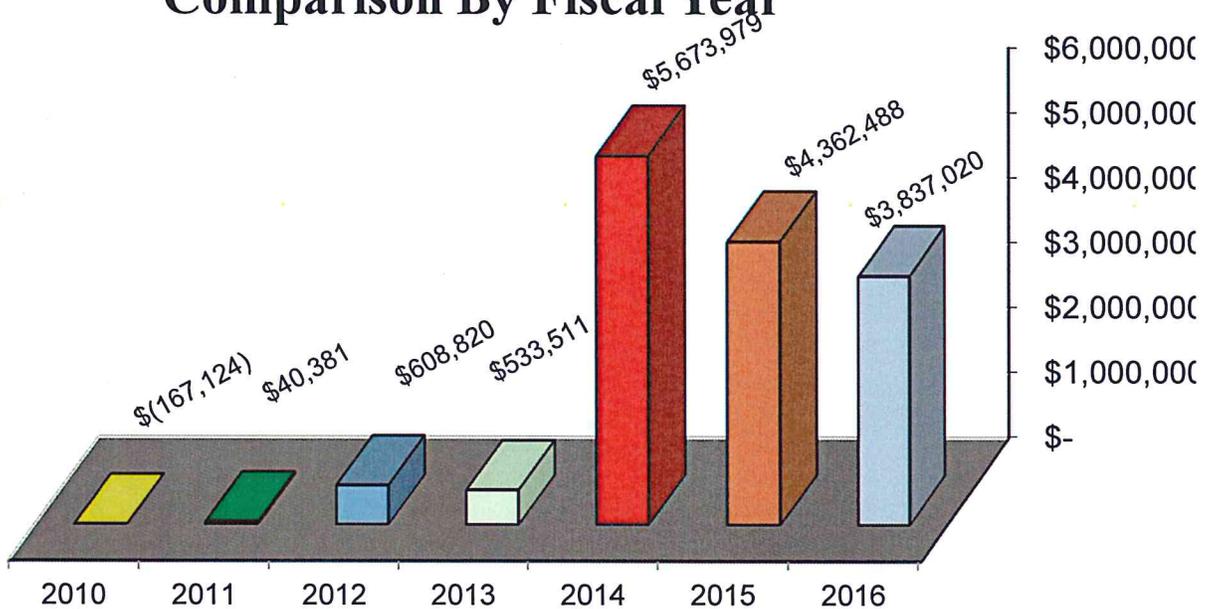
	\$ 8,792,976	\$ 571,157	\$ 397,889	\$ 354,217	\$ 1,146,301	\$ 11,262,541
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## Unrestricted General Fund Balance Comparison By Fiscal Year



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 SEPTEMBER 30, 2015

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	\$ 1,989,871	\$ 1,010,129
<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	388,225	(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>\$ 4,249,060</u>	<u>\$ 143,245</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	11,046,554	-
City of St. Marys	18,760,000	11,046,554	9,868,413	1,178,141
City of Woodbine	4,690,000	2,761,639	2,698,242	63,397
Total PSA and City Projects	<u>\$ 48,350,550</u>	<u>\$ 30,555,872</u>	<u>\$ 29,314,334</u>	<u>\$ 1,241,538</u>
 Total All Projects	 <u>\$ 70,000,000</u>	 <u>\$ 45,579,576</u>	 <u>\$ 44,285,326</u>	 <u>\$ 1,294,250</u>



SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)  
FOR THE PERIOD ENDING SEPTEMBER 30, 2015

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	\$ 1,808,431	\$ 191,569
Public Safety Radio Communications System	2,055,000	2,055,000	207,518	1,847,482
Colerain Road/Bypass Hurricane Evacuation	750,000	750,000	1,259,107	(509,107)
Ambulances for County-Wide Emergency Svcs	530,000	530,000	464,957	65,043
	<u>\$ 5,335,000</u>	<u>\$ 5,335,000</u>	<u>\$ 3,740,012</u>	<u>\$ 1,594,987</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	13,175	102,525
Heavy Machinery & Equipment	1,402,000	1,402,000	990,389	411,611
Vehicles	5,703,000	5,703,000	277,748	5,425,252
Technology & Connection Enhancements	1,177,000	1,177,000	137,740	1,039,260
Total Buildings, Recreation, and Other	<u>\$ 9,452,700</u>	<u>\$ 9,452,700</u>	<u>\$ 1,419,052</u>	<u>\$ 8,033,648</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	13,934	302,866
Satilla Bluff East	600,000	600,000	-	600,000
Satilla Bluff West	1,000,000	1,000,000	748	999,252
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>\$ 48,907</u>	<u>\$ 7,224,921</u>
<b><u>PSA and City Disbursements</u></b>				
PSA - Parks & Equipment	\$ 2,896,000	2,896,000	\$ 756,420	\$ 2,139,580
City of Kingsland	16,639,629	16,639,629	2,804,511	13,835,118
City of St. Marys	17,831,293	17,831,293	3,011,543	14,819,750
City of Woodbine	4,071,550	4,071,550	706,935	3,364,615
	<u>\$ 41,438,472</u>	<u>\$ 41,438,472</u>	<u>\$ 7,279,409</u>	<u>\$ 34,159,063</u>
Total All Projects and Disbursements	<u>\$ 63,500,000</u>	<u>\$ 63,500,000</u>	<u>\$ 12,487,381</u>	<u>\$ 50,978,393</u>