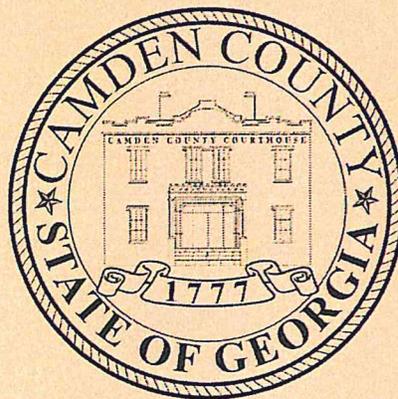


**CAMDEN COUNTY  
BOARD OF COMMISSIONERS**

**MID - YEAR FINANCIAL REVIEW  
PERIOD ENDING DECEMBER 31, 2015  
FISCAL YEAR 2016**





# Board of County Commissioners

## Office of Finance and Budget

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

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January 19, 2016

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

Re: Financial Condition – December 31, 2015

Fiscal Year 2016

The second quarter (mid-year) financial condition for the County is submitted for your information and review. The following executive summary provides an overview of the County's financial condition through December 31, 2015. Included, are individual analyzed reports that will assist you in reviewing the activity for the second quarter of fiscal year 2016. This report reflects the actual collections and disbursements, prior year comparison, and the averages. The current cash balances are also provided. Average collections and disbursements can show where we may be faced with unequal revenue or cash flow situations during the fiscal year. Unequal or uncollectible revenues, as well as unforeseen expenditures, require that we maintain adequate fund balances/equities to remain fiscally responsible and stable in the financial management of Camden County.

This review will only include five major funds - General, Curbside Collection, Emergency Telephone System, Unincorporated Tax District, and Solid Waste. In addition, there is a special review of the SPLOST #6 and SPLOST #7 programs as they relate to collections and disbursements for program projects. There are many funds that the County maintains for official financial records. Jail Construction and Staffing, Community Development Block Grant, and Capital Improvements, just to name a few. The individual activity of these funds, while important, is limited in scope and very specific as to the type of expenditures allowed and would not have a significant impact on the results or the overall financial condition of the County. The funds of Solid Waste and Curbside are enterprise funds so are prepared as a business type report and are not available for general fund use. The Emergency Telephone and Unincorporated Tax District are special revenue funds and as such are also not available for general fund use. However, their individual activities are each important to note due to their impact with citizens.

*“Award-Winning Government”*

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STEVE L. HOWARD  
County Administrator

JOHN S. MYERS  
County Attorney

WILLIS R. KEENE JR.  
Commissioner, District 1

CHUCK CLARK  
Commissioner, District 2

JIMMY STARLINE  
Commissioner, District 3

GARY BLOUNT  
Commissioner, District 4

TONY SHEPPARD R  
Commissioner District 5

**General Fund :** Total actual revenues collected through December are approximately \$18.1 million or 62.1% of total budget as compared with 50% expected year to date. These figures can be seen on page 1 of this report. The normal average revenue per month is \$3.0 million and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (50.1%), is well over our targeted budget at this point in time, at 89.4%. The overall tax collections are relatively high at this reporting time. The tax bills due date was actually on November 20, 2015, making the majority of the collections come due before the December 31, 2015 reporting date. By the third quarter report, I expect that the majority of property tax collections will reflect as collected for the year. By that time, I will know if there are any discrepancies for non-payment or other issues that may need to be discussed and/or adjusted.

Following are a few other major impacts of high and low revenues collections during this first half of the year. On a positive note, we have collected 100% of the estimated timber taxes for the entire year. In addition, business license taxes and alcoholic licenses have both meet their annual estimated budgets for the year. As these numbers increase above estimates for the year, it can help complete other losses in revenues. Taxes, as a category, has a collection of 75.6% to date, approximately \$3.2 million above the estimates for the budget at this time period. This was due mostly to the due date of the tax bills being due well before December 31st. Local option sales tax appears to be under at this time by approximately \$381,100, but that is mostly due to the fact that the taxes are collected and disbursed by the State four weeks after the actual collection periods. Due to current collections, I expect that annual collections may fall short of expected collections by as much as \$200,000. The commissions and fees are over at this report date (not for the year) by approximately \$427,200. This was due mostly to three line items. Collections of taxes account for two of the fee overages to date and the third is due to ambulance fees. Court fines are slightly over at this time, by approximately \$114,800, for the expected collections to date. The majority of these fine collections that are over are due to payments made on probate court cases. I will have a better understanding by the next quarter's report if there are any issues other than LOST to report.

Of the total collected revenues, 89.9% or \$24.5 million is from operating type sources and approximately 16.1% or \$4.7 million is from non-operating sources such as reimbursements, grants, transfers in from other funds, and fund balance. We should be cautious and minimize the use of non-operating revenues to fund normal operating expenses. It is at the Board of Commissioner's discretion to use fund balance and grants, but any significant decline in normal expected operating revenues for the current year will only enhance the dependency on these funding sources. At this reporting period, I expect that most all revenues by source category will at least meet and some will exceed current projections for this fiscal year. The fund balance of just over \$4.5 million will not be used for reporting purposes in this report as it is for budgeting purposes only and will not be known fully until year end. I expect to use approximately \$4.3 million of fund balance by the end of fiscal year 2016. This is the third year in many years that there will actually be a use of fund balance by year end. We added to the balance for several years allowing the usage at this time. However, we did use approximately \$2.0 million last fiscal year. This is still only the second year that we used actual fund balance to provide ongoing services in the last 9 years. I will continue to work closely with both the Tax Assessor and Tax Commissioner to monitor current tax collection activities and any discrepancies during the collection period.

Expenses for the general fund through December are approximately \$16.2 million or 55.5% of the total budget compared with 50% expected year to date. These figures can be seen on page 3 and page 4 of the enclosed statements. The normal average expenditures per month of \$2.7 million are reflected on page 4 of the enclosed reports. Overall, the general fund

expense budget is over the expected budget at this time. While it represents only a small percentage of 5.5% - it represents approximately \$1,610,800. This was due mostly to property, liability, and worker's compensation being paid for the entire year as well as the larger departments - Sheriff's Office and EMS being over budget for this time period. Of the total budgeted expenditures, 90.0% or \$26.3 million is for operating type expenses and 10.0% or approximately \$2.9 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 29.9% of the total current annual expenditures and is slightly over budget for this reporting period at 53.8%. While many of the departments that make up administration are under budget at this time, and some well under budget, there were three departments that significantly exceeded their budgets for December. They are the Wellness Clinic, worker's compensation, and insurance for property and liability. The Wellness Clinic overage is due mostly to ordering equipment and software early in the budget cycle, but also includes some additional costs for the doctor while searching for a new PA. I expect the bottom line budget for the Wellness Clinic to be within budget by year end, but I will continue to monitor the issue for further corrections. Worker's compensation is over at this time due mostly to payments made at the beginning of the fiscal year for annual premiums. Property and liability insurance is over at this time simply due to payments made at the beginning of the fiscal year for property and liability insurance premiums. Neither of these insurances are expected to over for the year and should be more in line by the next quarterly report.

Public safety comprises 37.0% of the total current budget and is over budget for this report period at 55.5%. There are four departments that exceeded their budgets that were significant. Sheriff's Office at 55.7%; Jail at 56.9%; EMS at 54.4%; and EMA at 88.6%. The Sheriff's Office and Jail were over due mostly to salaries and overtime increases, not yet covered from other revenue sources. EMS is over due mostly to salaries and overtime increases and some repairs and maintenance of heavy equipment early in the budget year also not yet covered by increases from other revenue sources. Courts comprise 8.3% of the total current budget and are under the expected actual budget for this time at 48.9%. There is only one department that is actually over at this time in Courts. It is the District attorney, due to reimbursement of salaries (timing issue only). The other significant department by type is public works, which comprises 5.7% of the total current budget and is slightly under budget for this time period at 49.4%. Most departments are operating within their expected budgets and some are well under their budgets for this reporting period. At this time, I anticipate that most all departments will be at or below their approved budgets by fiscal year end with the exception of Sheriff, Jail, and EMS.

What does all of this mean for the general fund? The bottom line is by combining the actual revenues and expenses through December, it reflects that we are positively funded by \$1.9 million. By comparison, at this same time frame last year we had a positive difference of \$1.5 million. The actual cash balance in the general fund checking account at December 31, 2015 was \$10,772,820 as compared to \$12,381,338 last year. The difference in cash flow is due mostly to the reduction in tax collections based on the declining digest and the costs for a few special projects for space port. By using the current balance as a comparison, we can see that we have approximately four months of cash on hand to cover expenses at the end of December, as reflected on page 11.

In addition, you will find a consolidated expense sheet, page 6, of all general fund departments. This page allows you to see where there are increases and decreases from year to year by expense type. There are five significant changes by categories that need clarification

on this report. First the salaries and benefits are approximately \$2.1 million higher than last year as this time. This was due to two factors. One is that we now have a full year of additional costs for the 1% COLA from last year for all employees. Second, the Sheriff's Office has additional hires and increases over last year along with the increases that were approved for public safety that effected only the Sheriff, Jail, and EMS employees. The second significant increase was for contracted services. This was due entirely to space port support projects. The third significant comparison is for transfers. These are items that were simply paid slightly ahead of last year at this same time, but will not be over budget for the year. The fourth category that is very significant is for an increase in capital costs which is due entirely to the lease agreement payment for space port property. The last major change is actually a decrease. It is for debt write-offs for ambulance transports. This year there is much less in write-offs due mostly to not having to deal with old accounts that are legally uncollectible.

**Curbside Fund :** Total revenues are \$416,614 or 50.0% of total budget, through December, as compared with 50% expected year to date. These figures can be seen on page 7 page of the enclosed statements. The largest portion of the budget is the garbage collection fees (93.9%). The expected collections are just slightly over at this report date which is due mostly to some back A/P collections. Of the total budgeted revenues, 100.0% or \$808,000 is from operating type sources. Non-operating sources such as interest and proceeds carried forward are 3.1% or \$26,051

Expenses through December are \$398,271 or 47.8% of the total budget compared with 50% expected year to date. These figures can also be seen on page 7. The normal average expenditures per month of \$66,378 are reflected here. The checking account balance ending December 31, 2015 was \$593,098. In comparison, the cash for the same time last year was \$518,618. By using the current cash as a basis, we can reason that we have almost nine months of cash on hand to cover expenditures at the end of December, as reflected on page 11.

The bottom line for curbside is that by combining the actual revenues and expenses through December, it reflects that we are positively funded by \$18,343. By comparison, at this same time frame we had a positive funding difference of \$18,145. This was due mostly to having the extra billing cycle in the cash flow. This is a very good report as it shows that revenues and expenses are on track and the difference between them are only slightly positive which means that the fund is running appropriately.

**Emergency Telephone :** Total revenues collected through December are \$447,500 or 40.5% of the total budget compared with 50% expected year to date. These figures can be seen on page 8 on the enclosed statements. The key revenue sources of this fund are the 911 fees. The telephone fees continue to reduce slightly each year while the cell phone fees are staying steady. The main reason that the revenues appear to be so low is that one of the largest vendors, AT&T, will not have their quarterly payment for this fund until January. That should put the expected collections on target for the budget by year end. Keep in mind that this fund is supplemented from the general fund by \$180,000. \$90,000 of that amount has already been transferred for this fund's usage.

Expenses through December are \$568,167 or 51.4% of the total budget compared with 50% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$94,694. The checking account balance ending December 31, 2015 was \$409,558 as compared to \$439,515 at this same time last year. By using this as a basis, we can reason that we have just over four months of cash on hand to cover expenditures

at the end of December. The bottom line is by combining the actual revenues and expenses through December, it reflects that we have a negative impact by \$120,667. However, by comparison, at this same time frame we had a negative difference of \$57,339. We have been careful over the last few years to slowly build the fund balance up for three main goals. To make the fund self supporting, to acquire dollars for a building, and to readdress the entire County. However, with the increased costs of operations and fewer revenues being collected, there is a small fund balance as compared to actual needs. I expect at this time, that most of the budgeted revenues and expenses will meet the current projections for this fiscal year.

**Unincorporated Tax District :** Total revenues collected through December are \$1,100,278 or 105.4% of the total budget compared with 50% expected year to date. These figures can be seen on page 9 of the enclosed statements. The largest portion of the budgeted revenues, insurance premiums tax (77.7%), has been receipted at approximately 104% of the total expected annual budget. This is due to simply being conservative in the estimated increase for this fiscal year. The next largest revenue source, property taxes, are approximately 111% collected to date. Again, just budgeting conservatively for annual expected collections. I expect that all revenues, other than interest, will either meet or exceed budgeted projections at this time.

Expenses through December are \$514,629 or 49.3% of the total budget compared with 50% expected year to date. These figures can also be seen on the page 9. The normal average expenditures per month are \$85,771. The checking account balance ending December 31, 2015 was \$940,151 as compared to \$760,740 at this time last year. Most of the difference from last year is due to saving for future truck purchases through the budget. By using the current year balance as a basis, we can reason that we have eleven months of cash on hand to cover expenses at the end of December as seen on page 11. The bottom line is by combining the actual revenues and expenses through December, it reflects that we are positively funded at this reporting period by \$585,649. By comparison, at this same time frame we had a positive difference of \$431,501.

**Solid Waste Fund :** The total revenues collected through December 31, 2015 are \$1,771,692 or 41.3% of the total budgeted revenues as compared with 50% expected to date. These figures can be seen on page 10 of the enclosed statements. The majority of revenues for the landfill are from fees. There is an increase of just over \$220,000 as compared to last year at this same report period due mostly to more billable waste on the MSW site, which was exactly opposite from last fiscal year at this same time. Of the total budgeted revenues, 99.7% or \$4.3 million is from operating type sources and .3% or \$13,500 is from non-operating sources such as interest and retained earnings (fund balance).

Expenditures through December are \$2,125,165 or 49.5 % of the total budget compared with 50% expected year to date. These figures can also be seen on page 10. The five most major expenses during the first six months were for salaries & health benefits, reserves for closure and post-closure, capital equipment, and depreciation. The normal average expenditures per month are \$354,194. The difference in last year's actual and this year's actual of \$530,652 was due almost entirely to the purchase of two additional bulldozers. The checking account balance ending December 31, 2015 was \$1,502,173 as compared to \$1,105,388 at this same time last year. The difference in cash is due mostly to not providing for any construction of cells. By using this current amount as a basis, we can reason that we have just over four months of cash on hand to cover expenditures at the end of December. This includes the cash balance set aside for closure and post-closure to date. This fund has always been self-sustaining, including building cells with no borrowing of funds. It appears as if the revenue crisis

is finally nearing its end for the landfill sites. The bottom line is by combining the actual revenues and expenses through December, it reflects that we are in a negative position by \$353,472 (purchase of 2 bulldozers). By comparison, at this same time frame we had a positive difference of \$43,934.

**SPLOST #6 Fund :** The overall collections for SPLOST #6 are obviously down from the original referendum passed by the voters. The final collections were \$42.9 million, which was \$27 million less than the referendum. The SPLOST page reflects the estimated budget as well as the current projects, their budgets, and expenditures to date. Project budgets have been adjusted to reflect the last updated estimates adopted on May 15, 2012 as we strived to collect as much of the expected referendum as possible. The cities are still spending their shares of the SPLOST, approximately \$2.6 million still remaining. The PSA is complete on their current allotment. With the exception of the renovations for the Jail (\$500,000) and very minor reimbursements received, all County SPLOST activities have been mostly completed. Once all of the projects have been completed, we can review how to use the remaining balance (approx. \$7,000) for any remaining projects that could utilize the balance. The separate, SPLOST #6 bank account had \$3,103,554 at the end of December 31, 2015.

**SPLOST #7 Fund :** The overall collections for SPLOST #7 (approximately 2.5 years) is \$17.1 million to date. The expenses to date are for the County-Wide Data Sharing System project of approximately \$1.8 million; the County wide radio system project of approximately \$207,500; the Colerain Bypass project of approximately \$750,000; ambulances and equipment of approximately \$413,900; and vehicles and equipment of approximately \$2.1 million. 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 \$5,300,538 at the end of December 31, 2015.

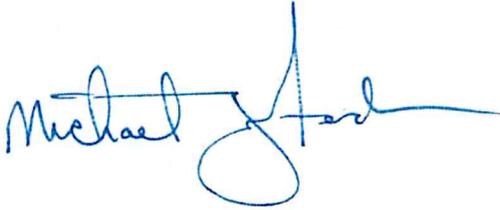
**Additional Analysis :** You will find the individual projections for fund balances and cash balances through the end of the current fiscal year on page 12. The final projected balances are based on the expected revenues and expenses for the remainder of the fiscal year. These balances begin with the known balances for July 1, 2015 (fund balances) and December 31, 2015 (cash balances). As currently estimated, the general fund should decrease over last year as revenues stay mostly flat, some use of fund balance, and there should be some savings from the total budgeted expenses. The curbside collection fund continues to operate in a much improved status over the last few years and will stay mostly stable. Emergency telephone reflects a very slight decrease in projected fund balance, but mostly stable. The unincorporated tax district reflects a slight increase in fund balance due mostly to exceeding budgeted revenues which includes reserves for future capital for expenses. The solid waste fund reflects a significant increase in fund balance over last fiscal year. Solid waste has a true fund balance, currently, of almost \$17.7 million. However, the difference in these funds (\$13.0 million) are tied to fixed assets and are not easily converted to cash for paying invoices.

All funds should be reviewed for any possible savings that may lead to additional cash accumulation for fiscal year end. If expenditures are not better controlled, this could cause the cash available for carry forward to be inadequate. We need to be better prepared for tougher times until a real recovery can be recognized in Camden County, not just discussed in Washington. The additional charts on page 13 reflect a comparison to the past years of audited

fund balance for the general fund and solid waste fund. I have also provided you with cash comparisons for the general fund, based on actual cash at the end of December 31, 2015. The actual fund balance at the close of FY 2014 has a fund balance of over \$11 million (actual) or over \$6 million (unrestricted). The balance reflected in the charts only has the unassigned or usable fund balance.

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

Respectfully,

A handwritten signature in blue ink that reads "Michael J. Fender". The signature is fluid and cursive, with a large loop at the end of the last name.

Michael J. Fender  
Director Finance and Budget

**General Fund**  
**Revenue Analysis**  
**December 31, 2015**

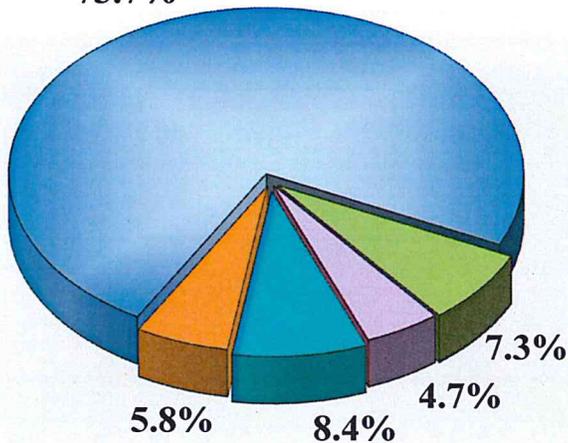
Actual collections should be 50%

County Revenues	2015 Revenues Actual	2016				
		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)	\$ 10,317,168	\$ 13,085,429	\$ 2,180,904.91	89.4%	\$ 14,635,600	50.1%
Property Taxes (prior years)	\$ 440,805	\$ 291,800	\$ 48,633.27	40.3%	\$ 724,700	2.5%
Sales Taxes	\$ 1,440,041	\$ 1,320,100	\$ 220,016.73	38.8%	\$ 3,402,300	11.6%
Excise and Special Use Taxes	\$ 794,650	\$ 861,913	\$ 143,652.15	47.2%	\$ 1,828,000	6.3%
Licenses and Permits	\$ 77,358	\$ 76,706	\$ 12,784.38	61.8%	\$ 124,200	0.4%
Court and Official Offices	\$ 696,094	\$ 861,342	\$ 143,557.00	57.7%	\$ 1,493,150	5.1%
Office Rents	\$ 40,661	\$ 45,186	\$ 7,531	50.9%	\$ 88,700	0.3%
Service Charge Revenues	\$ 1,351,710	\$ 1,530,100	\$ 255,016.59	69.4%	\$ 2,205,800	7.5%
<b>Total Operating Revenues</b>	<b>\$ 15,158,487</b>	<b>\$ 18,072,576</b>	<b>\$ 3,012,096</b>	<b>73.8%</b>	<b>\$ 24,502,450</b>	<b>83.9%</b>
<b>Average Collections</b>	<b>\$ 2,526,414</b>	<b>\$ 3,012,096</b>			<b>\$ 2,041,871</b>	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 48,089	\$ 56,441	\$ 9,407	57.5%	\$ 98,100	0.3%
Other Revenues	\$ 7,607	\$ 18,654	\$ 3,109	79.7%	\$ 23,400	0.1%
Other Financing Sources	\$ 562	\$ (52)	\$ (9)	0.0%	\$ 4,595,365	15.7%
<b>Total Non-op Revenues</b>	<b>\$ 56,259</b>	<b>\$ 75,043</b>	<b>\$ 12,507</b>	<b>1.6%</b>	<b>\$ 4,716,865</b>	<b>16.1%</b>
<b>Average Collections</b>	<b>\$ 9,376</b>	<b>\$ 12,507</b>			<b>\$ 393,072</b>	
<b>Total Revenues</b>	<b>\$ 15,214,746</b>	<b>\$ 18,147,619</b>		<b>62.1%</b>	<b>\$ 29,219,315</b>	<b>100.0%</b>
<b>Total Average</b>	<b>\$ 2,535,791</b>	<b>\$ 3,024,603</b>			<b>\$ 2,434,943</b>	

## Revenue Review - 6 Month Analysis

(Revenues to Date - \$18,147,619)

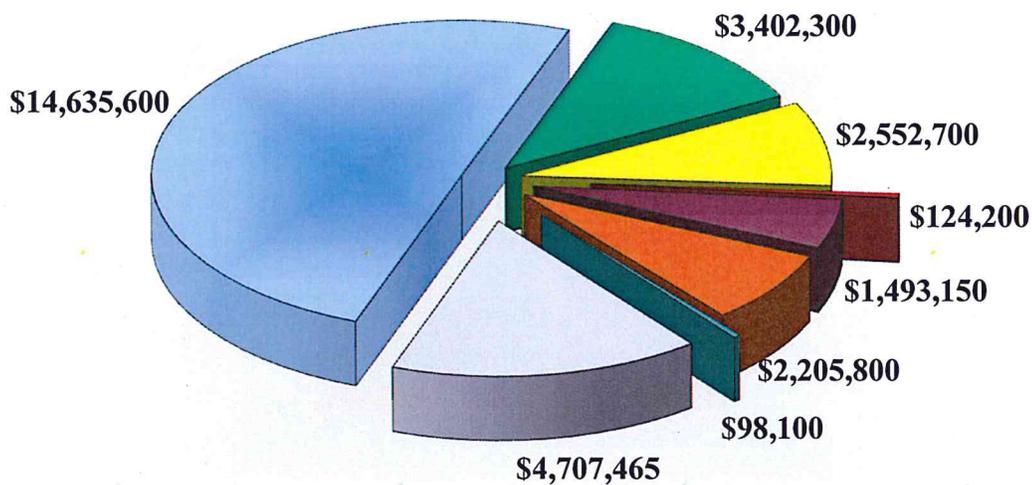
73.7%



<input type="checkbox"/> Property Taxes - (current & prior)	<input type="checkbox"/> Sales Taxes	<input type="checkbox"/> Court and Official Offices
<input type="checkbox"/> Service Charge Revenues	<input type="checkbox"/> Other Revenues	

## General Fund Revenues

(FY 2016 Revenue Budget - \$29,219,315)



<input type="checkbox"/> Property Taxes - Current	<input type="checkbox"/> Sales Taxes	<input type="checkbox"/> Excise and Special Use Taxes	<input type="checkbox"/> Licenses and Permits
<input type="checkbox"/> Court and Official Offices	<input type="checkbox"/> Service Charge Revenues	<input type="checkbox"/> Intergovernmental Revenues	<input type="checkbox"/> Other Revenues

**General Fund**  
Expense Analysis  
December 31, 2015

Actual collections should be 50%

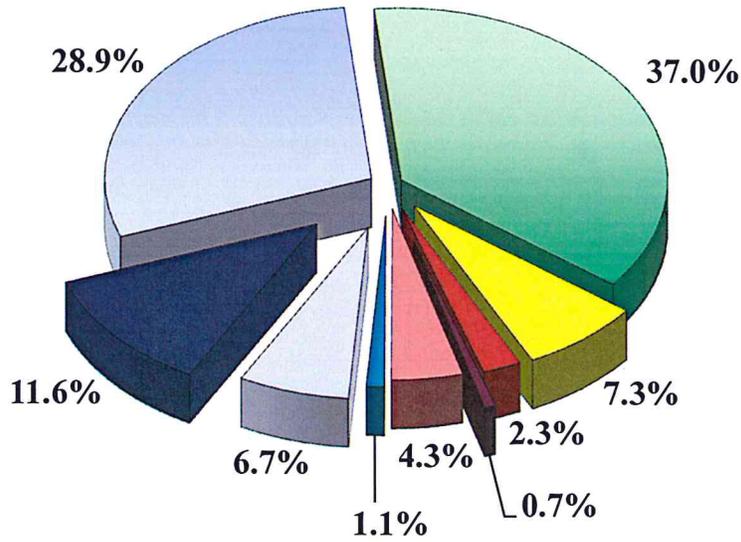
County Expenses	2016					
	2015 Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Expenses Dept to Annual Budget
<b>Operating Expenses :</b>						
<b>Administration</b>						
Board of Commissioners	\$ 68,882	\$ 77,236	\$ 12,873	56.6%	\$ 136,439	0.5%
Board of Equalization	7,638	5,849	975	34.6%	16,900	0.1%
County Clerk	27,209	31,917	5,319	54.6%	58,435	0.2%
Administration	138,987	176,342	29,390	48.1%	366,673	1.3%
Administrative Services	48,653	39,299	6,550	47.2%	83,338	0.3%
Registrar	52,699	47,013	7,835	37.3%	125,894	0.4%
Finance	228,952	242,314	40,386	54.9%	440,994	1.5%
Onsite Wellness Clinic	146,648	226,178	37,696	78.0%	289,976	1.0%
County Attorney	57,785	79,255	13,209	47.5%	167,000	0.6%
Information Technology	90,542	119,989	19,998	42.2%	284,028	1.0%
Human Resources	74,779	90,711	15,118	53.5%	169,653	0.6%
Tax Commissioner	330,012	304,981	50,830	46.5%	655,203	2.2%
Tax Assessor	311,177	321,499	53,583	43.4%	741,233	2.5%
Employee Health Benefit	2,178,794	1,610,529	268,422	44.8%	3,592,924	12.3%
Worker's Compensation	285,046	239,374	39,896	78.1%	306,671	1.0%
Insurance	712,471	774,644	129,107	98.5%	786,800	2.7%
Facilities Management	227,009	273,018	45,503	61.7%	442,712	1.5%
Customer Service	30,719	32,764	5,461	53.1%	61,716	0.2%
	\$ 5,018,001	\$ 4,692,912	\$ 727,045	53.8%	\$ 8,726,589	29.9%
<b>Public Safety and Corr.</b>						
Sheriff's Office	\$ 1,846,983	\$ 1,803,605	\$ 300,601	55.7%	\$ 3,237,846	11.1%
Jail/Corrections	1,040,450	1,438,971	239,828	56.9%	2,530,761	8.7%
Adult Probation	5,733	5,822	970	50.6%	11,500	0.0%
Department of Juvenile Justice	5,684	6,659	1,110	40.7%	16,350	0.1%
E M S	2,352,770	2,511,611	418,602	54.4%	4,614,914	15.8%
Animal Control	124,305	162,709	27,118	50.7%	320,977	1.1%
E M A	38,440	74,800	12,467	88.6%	84,377	0.3%
	\$ 5,414,366	\$ 6,004,176	\$ 1,000,696	55.5%	\$ 10,816,725	37.0%
<b>Courts</b>						
Superior Court	\$ 155,525	\$ 158,966	\$ 26,494	42.3%	\$ 376,015	1.3%
Clerk of Superior Court	249,126	253,026	42,171	48.7%	519,760	1.8%
District Attorney	210,442	214,791	35,799	54.5%	394,282	1.3%
Magistrate Court	129,789	139,214	23,202	47.6%	292,487	1.0%
Probate Court	185,755	190,683	31,780	51.7%	368,736	1.3%
Juvenile Court	118,809	138,063	23,011	50.9%	271,090	0.9%
Public Defender	84,932	92,896	15,483	44.7%	207,856	0.7%
	\$ 1,134,378	\$ 1,187,640	\$ 197,940	48.9%	\$ 2,430,226	8.3%
<b>Health Human Services</b>						
Coroner & Medical Examiner	\$ 20,558	\$ 18,151	\$ 3,025	44.6%	\$ 40,730	0.1%
Health Department	184,546	183,772	30,629	49.4%	371,715	1.3%
Mosquito Control	83,915	104,321	17,387	56.4%	185,030	0.6%
Dept. of Family Children Serv	45,244	46,055	7,676	50.5%	91,120	0.3%
County Agents	45,294	27,363	4,561	29.1%	93,932	0.3%
	\$ 379,558	\$ 379,661	\$ 63,277	48.5%	\$ 782,527	2.7%
<b>Public Works</b>						
Forestry	\$ 13,433	\$ 13,361	\$ 2,227	49.3%	\$ 27,100	0.1%
Public Works	690,126	704,247	117,374	49.8%	1,413,168	4.8%
Fleet Services	84,754	98,069	16,345	46.4%	211,505	0.7%
	\$ 788,313	\$ 815,677	\$ 135,946	49.4%	\$ 1,651,773	5.7%

**General Fund**  
Expense Analysis (con't)  
December 31, 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	\$ 156,708	\$ 145,170	\$ 24,195.01	46.6%	\$ 311,246	1.1%
Byran Lang Historical Library	31,667	32,006	5,334.31	50.8%	62,993	0.2%
	<u>\$ 188,375</u>	<u>\$ 177,176</u>	<u>\$ 29,529</u>	<u>47.3%</u>	<u>\$ 374,239</u>	<u>1.3%</u>
<b>Community Dev.</b>						
Planning & Building	\$ 198,032	\$ 147,268	\$ 24,544.70	47.4%	\$ 310,373	1.1%
Joint Dev Authority	36,675	938,403	156,400.51	78.7% *	1,192,700	4.1%
	<u>\$ 234,707</u>	<u>\$ 1,085,671</u>	<u>\$ 180,945</u>	<u>72.2%</u>	<u>\$ 1,503,073</u>	<u>5.1%</u>
<b>Total Operating Expenses</b>	<u>\$ 13,157,698</u>	<u>\$ 14,342,913</u>	<u>\$ 2,335,378.34</u>	<u>54.6%</u>	<u>\$ 26,285,152</u>	<u>90.0%</u>
<b>Average Expenses</b>	<u>\$ 2,192,949.66</u>	<u>\$ 2,390,485.49</u>			<u>\$ 2,190,429</u>	
<b>Non-operating Expenses :</b>						
<b>Other General Oper.</b>						
Contingency	\$ -	\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	591,328	1,877,575	312,929.16	64.0%	2,934,163	10.0%
Debt Service	-	-	-	0.00%	-	0.0%
<b>Total Non-operating Expenses</b>	<u>\$ 591,328</u>	<u>\$ 1,877,575</u>	<u>\$ 312,929</u>	<u>64.0%</u>	<u>\$ 2,934,163</u>	<u>10.0%</u>
<b>Average Expenditures</b>	<u>\$ 98,555</u>	<u>\$ 312,929</u>			<u>\$ 244,514</u>	
<b>Total Expenses</b>	<u>\$ 13,749,026</u>	<u>\$ 16,220,488</u>		<u>55.5%</u>	<u>\$ 29,219,315</u>	<u>100.0%</u>
<b>Total Average Expenses</b>	<u>\$ 2,291,504</u>	<u>\$ 2,703,415</u>			<u>\$ 2,434,943</u>	
<b>Excess Revenue over/ (under) Expenses</b>	<u><u>\$ 1,465,720</u></u>	<u><u>\$ 1,927,131</u></u>			<u><u>\$ -</u></u>	

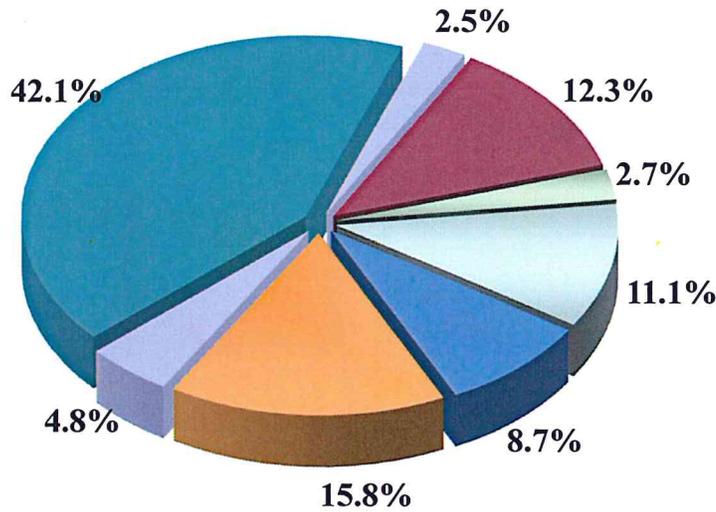
\* All tax proceeds are going to the JDA and they will reimburse all expenses in full

**Expenditure Review - 6 Month Analysis**  
**(Expenditures to Date - \$16,220,488)**



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

**General Fund Expenses**  
**(Total Annual Expenditures - \$29,219,315)**



Tax Assessor
Employee Health Benefits
Property & Liability Insurance
Sheriff
Jail
EMS
Roads
All Other Departments

# General Fund

## Expenditure Analysis

December 31, 2015

### Consolidation of Expenditures by Type

	First Six Months of Fiscal Year		% Increase
	FY2015	FY2016	
Salaries & Benefits	\$ 7,204,519	\$ 9,265,955	28.6%
Contracted Services	1,918,822	2,323,755	21.1%
Supplies and Materials	1,068,429	1,026,635	-3.9%
Insurance (property and liability)	694,230	749,389	7.9%
Tranfers	821,102	1,755,974	113.9%
Capital Costs	55,795	1,025,034	1737.2%
Medicare Adjustments - A/P Ambulances	163,564	73,746	-54.9%
<b>Total Expenditures</b>	<b>\$ 11,926,461</b>	<b>\$ 16,220,488</b>	<b>36.0%</b>
		\$ 2,061,436	

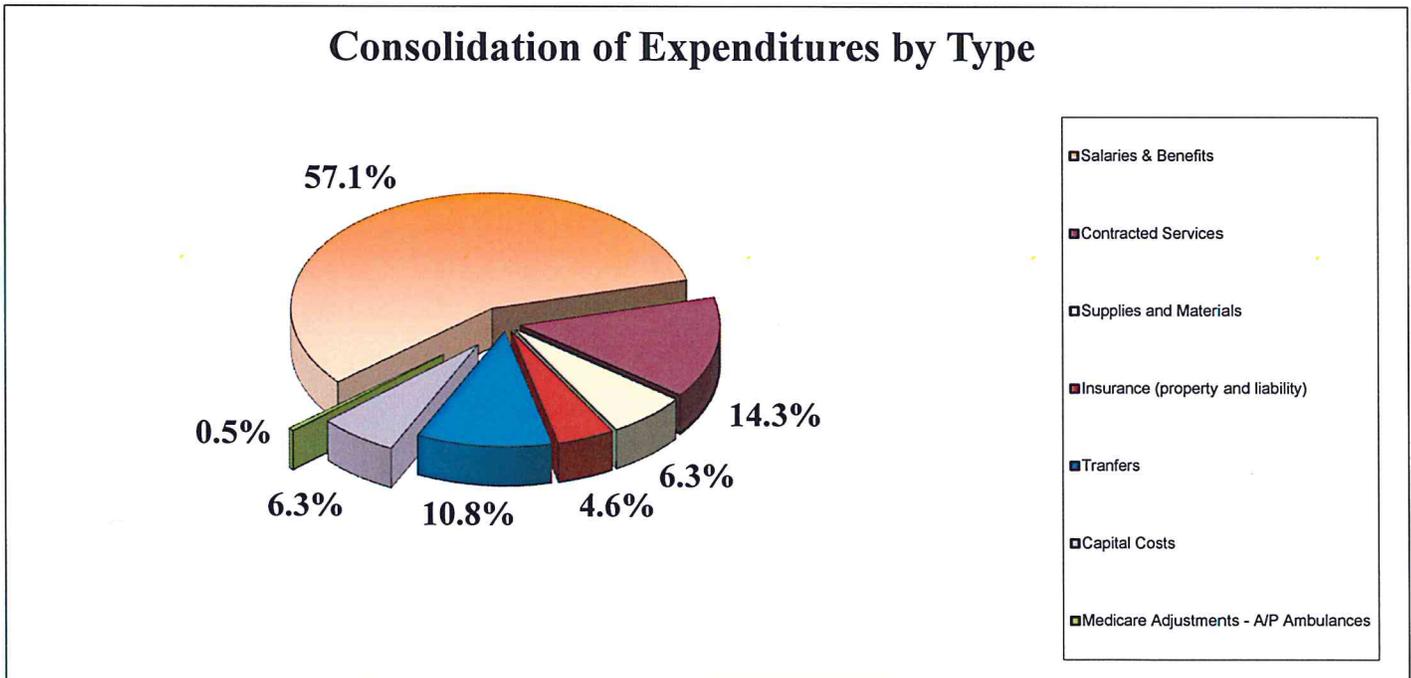
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society , janitorial, ROW mowing, cell phones, telephone, election services, etc.

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

December 31, 2015

Actual collections should be 50%

County Revenues	2016					
	2015 Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budge
<i>Operating Revenues :</i>						
Penalties & Interest Charges	\$ 15,570	\$ 15,203	\$ 2,534	60.8%	\$ 25,000	3.0%
Unincorp Collection Charges	398,569	401,317	\$ 66,886	51.3%	783,000	93.9%
Other Revenues	(1)	30	\$ 5	0.0%	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 414,138</b>	<b>\$ 416,550</b>	<b>\$ 69,425</b>	<b>51.6%</b>	<b>\$ 808,000</b>	<b>96.9%</b>
<b>Average Collections</b>	<b>\$ 69,023</b>	<b>\$ 69,425</b>			<b>\$ 67,333</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 29	\$ 64	\$ 11	72.6%	\$ 88	0.0%
Other Fin Sources - Ins Prem. Tax	-	-	\$ -	0.0%		0.0%
- Proceeds carried for	-	-	\$ -	0.0%	25,963	3.1%
<b>Total Non-operating Revenues</b>	<b>\$ 29</b>	<b>\$ 64</b>	<b>\$ 11</b>	<b>0.2%</b>	<b>\$ 26,051</b>	<b>3.1%</b>
<b>Average Collections</b>	<b>\$ 10</b>	<b>\$ 21</b>			<b>\$ 2,171</b>	
<b>Total Revenue Collections</b>	<b>\$ 414,168</b>	<b>\$ 416,614</b>		<b>50.0%</b>	<b>\$ 834,051</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 69,028</b>	<b>\$ 69,436</b>			<b>\$ 69,504</b>	

County Expenses	2016					
	2015 Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Dept to Annual Budge
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 24,749	\$ 22,966	\$ 3,828	27.6%	\$ 83,153	10.0%
Contracted Services	18,606	8,107	1,351	34.4%	23,550	2.8%
State Line Contract	287,890	303,047	50,508	51.0%	594,140	71.2%
Tipping Fees to Solid Waste	53,661	56,356	9,393	52.2%	108,000	12.9%
General Supplies	7,421	7,795	1,299	57.2%	13,625	1.6%
<b>Total Operating Expenses</b>	<b>\$ 392,328</b>	<b>\$ 398,271</b>	<b>\$ 66,378</b>	<b>48.4%</b>	<b>\$ 822,468</b>	<b>98.6%</b>
<b>Average Expenses</b>	<b>\$ 65,388</b>	<b>\$ 66,378</b>			<b>\$ 68,539</b>	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ 3,695	\$ -	\$ -	0.0%	\$ 11,583	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
<b>Total Non-Operating Expenses</b>	<b>\$ 3,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 11,583</b>	<b>1.4%</b>
<b>Average Expenses</b>	<b>\$ 616</b>	<b>\$ -</b>			<b>\$ 965</b>	
<b>Total Expenses</b>	<b>\$ 396,023</b>	<b>\$ 398,271</b>		<b>47.8%</b>	<b>\$ 834,051</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 66,004</b>	<b>\$ 66,378</b>			<b>\$ 69,504</b>	

**Emergency Telephone**  
Revenue & Expense Analysis  
December 31, 2015

Actual collections should be 50%

2016

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>						
911 Fees - Telephone	\$ 108,923	\$ 109,558	\$ 18,260	40.8%	\$ 268,800	24.3%
911 Fees - Cell phone	240,887	229,752	38,292	37.0%	621,700	56.3%
911 Fees - VOIP	16,072	18,148	3,025	52.6%	34,500	3.1%
<b>Total Operating Revenues</b>	<b>\$ 365,882</b>	<b>\$ 357,458</b>	<b>\$ 59,576</b>	<b>38.6%</b>	<b>\$ 925,000</b>	<b>83.7%</b>
<b>Average Collections</b>	<b>\$ 60,980</b>	<b>\$ 59,576</b>			<b>\$ 77,083</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 22	\$ 42	7	0.0%	\$ -	0.0%
Other Fin Sources : Op Transfer (Gen)	100,000	90,000	15,000	50.0%	180,000	16.3%
: Proceeds carried for			-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 100,022</b>	<b>\$ 90,042</b>	<b>\$ 15,007</b>	<b>50.0%</b>	<b>\$ 180,000</b>	<b>16.3%</b>
<b>Average Collections</b>	<b>\$ 16,670</b>	<b>\$ 15,007</b>			<b>\$ 15,000</b>	
<b>Total Revenue Collections</b>	<b>\$ 465,904</b>	<b>\$ 447,500</b>		<b>40.5%</b>	<b>\$ 1,105,000</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 77,651</b>	<b>\$ 74,583</b>			<b>\$ 92,083</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 Expenses :</i>						
Salaries & Benefits	\$ 412,360	\$ 436,218	72,703	51.0%	\$ 855,953	77.5%
Contracted Services	105,016	127,711	21,285	54.1%	236,082	21.4%
Supplies	5,867	4,237	706	32.7%	12,965	1.2%
<b>Total Operating Expenses</b>	<b>\$ 523,243</b>	<b>\$ 568,167</b>	<b>\$ 94,694</b>	<b>51.4%</b>	<b>\$ 1,105,000</b>	<b>100.0%</b>
<b>Average Expenses</b>	<b>\$ 87,207</b>	<b>\$ 94,694</b>			<b>\$ 92,083</b>	
<i>Non-operating Expenses :</i>						
Capital Equipment	-	-	-		-	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>\$ 523,243</b>	<b>\$ 568,167</b>		<b>51.4%</b>	<b>\$ 1,105,000</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 87,207</b>	<b>\$ 94,694</b>			<b>\$ 92,083</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (57,339)</b>	<b>\$ (120,667)</b>			<b>\$ -</b>	

# Unincorporated Service District Fund

## Revenue & Expense Analysis

December 31, 2015

Actual collections should be 50%

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	\$ 222,252	\$ 258,851	\$ 43,142	111.1%	\$ 233,064	22.3%
State Grant	-	-	-	0.0%	-	0.0%
Fire Collections	-	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 222,252	\$ 258,851	\$ 43,142	111.1%	\$ 233,064	22.3%
Average Collections	\$ 37,042	\$ 43,142			\$ 19,422	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 19	\$ 62	\$ 10	0.0%	\$ -	0.0%
Other Fin Sources : Ins Prem. Tax	785,605	841,365	\$ 140,228	103.7%	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	\$ 785,624	\$ 841,427	\$ 140,238	103.7%	\$ 811,138	77.7%
Average Collections	\$ 130,937	\$ 140,238			\$ 67,595	
<b>Total Revenue Collections</b>	<b>\$ 1,007,877</b>	<b>\$ 1,100,278</b>		<b>105.4%</b>	<b>\$ 1,044,202</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 167,979</b>	<b>\$ 183,380</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	\$ 360,488	\$ 292,327	\$ 48,721	49.2%	\$ 593,998	56.9%
Recreation	215,888	222,302	37,050	50.0%	\$ 444,604	42.6%
Total Operating Expenses	\$ 576,376	\$ 514,629	\$ 85,771	49.6%	\$ 1,038,602	99.5%
Average Expenses	\$ 96,063	\$ 85,771			\$ 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>\$ 576,376</b>	<b>\$ 514,629</b>		<b>49.3%</b>	<b>\$ 1,044,202</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 96,063</b>	<b>\$ 85,771</b>			<b>\$ 87,017</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 431,501</b>	<b>\$ 585,649</b>			<b>\$ -</b>	

# Solid Waste Fund

## Revenue & Expense Analysis

December 31, 2015

Actual collections should be 50%

County Revenues	2015		2016		
	Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total A Bud
<i>Operating Revenues :</i>					
Hwy 110 Sales	\$ 1,001,205	\$ 1,354,387	\$ 225,731.17	62.7%	\$ 2
C & D Industrial Sales	549,330	408,634	68,105.70	35.5%	1
Old Still Sales			-	0.0%	
Other Revenues		146	24	0.0%	
Other Financing Sources		-	-	0.0%	
<b>Total Operating Revenues</b>	<b>\$ 1,550,536</b>	<b>\$ 1,763,167</b>	<b>\$ 293,861</b>	<b>41.2%</b>	<b>\$ 4</b>
<b>Average Collections</b>	<b>\$ 258,423</b>	<b>\$ 293,861</b>			<b>\$</b>
<i>Non-operating Revenues :</i>					
Interest Earned	\$ 43	\$ 8,526	\$ 1,421	63.2%	\$
Cash carry forward (retained earnings)		-	-	0.0%	
<b>Total Non-operating Revenues</b>	<b>\$ 43</b>	<b>\$ 8,526</b>	<b>\$ 1,421</b>	<b>63.2%</b>	<b>\$</b>
<b>Average Collections</b>	<b>\$ 7</b>	<b>\$ 1,421</b>			<b>\$</b>
<b>Total Revenue Collections</b>	<b>\$ 1,550,578</b>	<b>\$ 1,771,692</b>		<b>41.3%</b>	<b>\$ 4,2</b>
<b>Total Average Collections</b>	<b>\$ 258,430</b>	<b>\$ 295,282</b>			<b>\$ 3</b>

County Expenses	2015		2016		
	Expenses Actual	Expenses Actual	Average Monthly Collections	Actual to Total Budget	Total A Bud
<i>Operating Expenditures :</i>					
Salaries & Benefits	\$ 585,035	\$ 700,849	\$ 116,808.23	60.9%	\$ 1
Engineering & Lab Services	28,031	44,812	\$ 7,469	29.9%	
EPD & DNR Surcharges	3,000	3,000	\$ 500	2.3%	
Rep & Maint , Supplies - Heavy Equip	81,653	28,167	\$ 4,694	18.8%	
Equipment Rental	-	21,290	\$ 3,548	85.2%	
Insurance	31,949	-	\$ -	0.0%	
Fuel	119,752	66,677	\$ 11,113	26.7%	
General Supplies	79,437	103,360	\$ 17,227	54.5%	
Timber Land Preparation	-	-	\$ -	0.0%	
Other Expenses	7,334	9,566	1,594.25	73.6%	
<b>Total Operating Expenses</b>	<b>\$ 936,191</b>	<b>\$ 977,721</b>	<b>\$ 162,954</b>	<b>45.8%</b>	<b>\$ 2</b>
<b>Average Expenses</b>	<b>\$ 156,032</b>	<b>\$ 162,954</b>			<b>\$ 17</b>
<i>Non-operating Expenses :</i>					
Landfill Cell Construction	\$ -	\$ 7,500	\$ 1,250	0.0%	\$
Reserve for Closure/Post Closure	232,600	183,950	\$ 30,658	52.0%	
Capital Equipment	23,930	565,000	\$ 94,167	84.3%	
Depreciation Expense	352,992	346,716	\$ 57,786	53.8%	
Leases for Equipment	-	-	\$ -	0.0%	
Bond Principal & Interest	48,800	44,175	\$ 7,363	9.3%	
CD Interest		103	\$ 17	0.0%	
Other Expenses	-	-	-	0.0%	
<b>Total Non-operating Expenses</b>	<b>\$ 658,322</b>	<b>\$ 1,147,444</b>	<b>\$ 191,241</b>	<b>53.2%</b>	<b>\$ 2</b>
<b>Average Expenses</b>	<b>\$ 100,720</b>	<b>\$ 101,241</b>			<b>\$ 17</b>

## Average Collections/Disbursements Analysis

Combining Statement  
December 31, 2015

<u>Average Monthly Revenue :</u>	General Fund	Curbside Collection	Emergency Telephone Sys	Uninc Service District	Solid Waste	Totals
Total Average Operating Revenue	\$ 3,012,096	\$ 69,425	\$ 59,576	\$ 43,142	\$ 293,861	\$ 3,478,100
Total Average Non-operating Revenue	12,507	21	15,007	140,238	1,421	169,194
Total Collections Average	<u>\$ 3,024,603</u>	<u>\$ 69,436</u>	<u>\$ 74,583</u>	<u>\$ 183,380</u>	<u>\$ 295,282</u>	<u>\$ 3,647,295</u>
<u>Average Monthly Expenditures :</u>						
Total Average Operating Expenditures	\$ 2,390,485	\$ 66,378	\$ 94,694	\$ 85,771	\$ 162,954	\$ 2,800,283
Total Average Non-operating Expend.	312,929	-	-	-	191,241	504,170
Total Disbursements Average	<u>\$ 2,703,415</u>	<u>\$ 66,378</u>	<u>\$ 94,694</u>	<u>\$ 85,771</u>	<u>\$ 354,194</u>	<u>\$ 3,304,453</u>
Months of Operating Coverage	1.1	1.0	0.8	2.1	0.8	1.1
<u>Average Monthly Over / Under :</u>						
Total Operating	\$ 621,611	\$ 3,047	\$ (35,118)	\$ (42,630)	\$ 130,908	\$ 677,817
Total Non-operating	(300,422)	21	15,007	140,238	(189,820)	(334,976)
Total Monthly Coverage	<u>\$ 321,188</u>	<u>\$ 3,068</u>	<u>\$ (20,111)</u>	<u>\$ 97,608</u>	<u>\$ (58,912)</u>	<u>\$ 342,841</u>
<u>Cash Analysis :</u>						
Total Cash Balances Available for Period - December 31, 2015	\$ 10,772,820	\$ 593,098	\$ 409,558	\$ 940,151	\$ 1,502,173	\$ 14,217,800
Operating Expenditures	\$ 2,390,485	\$ 66,378	\$ 94,694	\$ 85,771	\$ 162,954	\$ 2,800,283
Months of Operating Cash	4.5	8.9	4.3	11.0	9.2	5.1
Total Expenditures	<u>\$ 2,703,415</u>	<u>\$ 66,378</u>	<u>\$ 94,694</u>	<u>\$ 85,771</u>	<u>\$ 354,194</u>	<u>\$ 3,304,453</u>
Months of Operating Cash	4.0	8.9	4.3	11.0	4.2	4.3

## Projection of Fund Balance/Retained Earnings

Combining Statement  
December 31, 2015

	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>	<u>Total for all Funds</u>
Fund Balance/Retained Earnings :						
Unrestricted Balances for Period						
Ending - June 30, 2015 (audited)	\$ 6,228,260	\$ 399,459	\$ 497,807	\$ 346,740	\$ 4,684,332	\$ 12,156,598
<i>Comparison (Fund Bal) - Jun 30, 2014</i>	<i>\$ 7,891,265</i>	<i>\$ 366,866</i>	<i>\$ 475,036</i>	<i>\$ 211,714</i>	<i>\$ 4,299,174</i>	<i>\$ 13,244,055</i>
Actual for Jul - Dec 2015 :						
Add : Revenue	18,147,619	416,614	447,500	1,100,278	1,771,692	21,883,703
Less : Expenditures	* 16,220,488	398,271	568,167	514,629	2,125,165	19,826,719
Projections for Jan 2016 - June 2016 :						
Add : Revenue	6,276,331	416,600	655,200	56,000	1,864,200	9,268,331
Less : Expenditures	* 12,478,219	427,300	536,800	529,500	1,944,800	15,916,619
Balances - June 30, 2016	* \$ 1,953,503	\$ 407,102	\$ 495,540	\$ 458,889	\$ 4,250,260	\$ 7,565,294

\* Reflects using fund balance for Space Port project

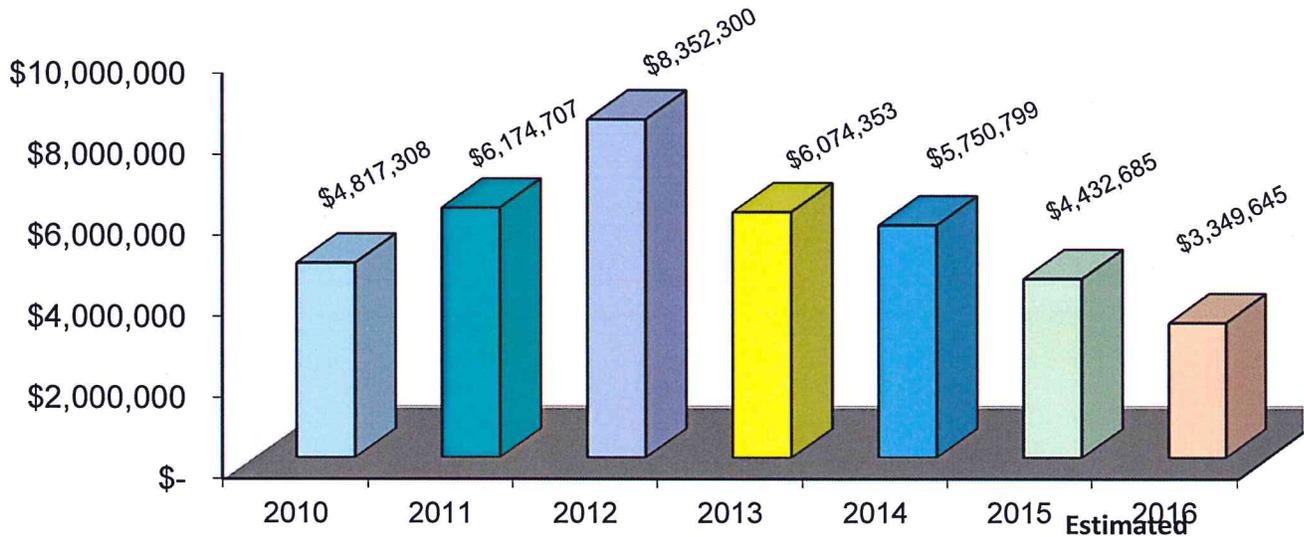
## Projection of Cash Balances

Combining Statement  
December 31, 2015

	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>	<u>Total for all Funds</u>
Cash Balances :						
Total Balances for Period						
Ending December 31, 2015	\$ 10,772,820	\$ 593,098	\$ 409,558	\$ 940,151	\$ 1,502,173	\$ 14,217,800
<i>Comparison (Cash Bal) - December 31, 2014</i>	<i>\$ 7,461,338</i>	<i>\$ 518,618</i>	<i>\$ 439,515</i>	<i>\$ 760,740</i>	<i>\$ 1,105,388</i>	<i>\$ 10,285,599</i>
Projections for Jan 2016 - June 2016 :						
Add : Revenue	6,276,331	416,600	655,200	56,000	1,864,200	9,268,331
Less : Expenditures	12,478,219	427,300	536,800	529,500	1,944,800	15,916,619
Balances - June 30, 2016	\$ 4,570,932	\$ 582,398	\$ 527,958	\$ 466,651	\$ 1,421,573	\$ 7,569,512

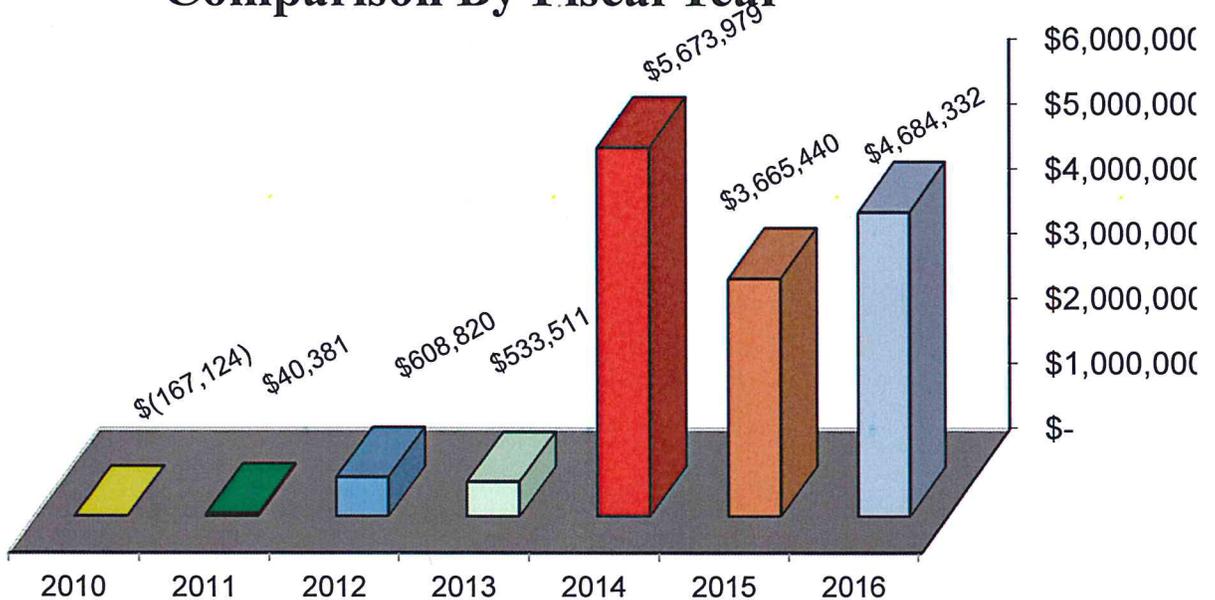
For Comparison Purposes :

## Unrestricted General Fund Balance Comparison By Fiscal Year



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

## Unrestricted Solid Waste Net Assets Comparison By Fiscal Year



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

SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#6)  
FOR THE PERIOD ENDED DECEMBER 31, 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	\$ 2,510,644	\$ 489,356
<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>#####</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	* 11,360,388	(313,834)
City of St. Marys	18,760,000	11,046,554	10,177,499	869,055
City of Woodbine	4,690,000	2,761,639	2,726,552	35,087
Total PSA and City Projects	<u>\$ 48,350,550</u>	<u>\$ 30,555,872</u>	<u>\$ 29,965,564</u>	<u>\$ 590,308</u>
<b>Total All Projects</b>	<u><u>\$ 70,000,000</u></u>	<u><u>\$ 45,579,576</u></u>	<u><u>\$ 45,457,328</u></u>	<u><u>\$ 122,247</u></u>

\*Budget needs to be refined based on actual final collections

**SPLOST #7**

**Budget Comparison**

For FY 2016, ending December 31, 2015

Actuals to date										Comparison of Actuals to Projections for Quarter			
Date	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 2016	Budget Projections FY 2016	Difference in Collections		
Jul	\$ -	\$ 604,877.58	\$ 589,369.86	\$ -	\$ -	\$ -	\$ -	Oct	\$ 577,467.85	\$ -	\$ 577,468		
Aug	\$ 587,552.92	\$ 615,300.40	\$ 580,557.45	\$ -	\$ -	\$ -	\$ -	Nov	\$ 586,944.59	\$ -	\$ 586,945		
Sep	\$ 566,218.82	\$ 596,179.00	\$ 558,805.38	\$ -	\$ -	\$ -	\$ -	Dec	\$ 622,285.42	\$ -	\$ 622,285		
Oct	\$ 549,045.89	\$ 577,467.85	\$ 558,198.24	\$ -	\$ -	\$ -	\$ -						
Nov	\$ 567,204.42	\$ 586,944.59	\$ 549,899.64	\$ -	\$ -	\$ -	\$ -						
Dec	\$ 578,509.24	\$ 622,285.42	\$ 560,940.26	\$ -	\$ -	\$ -	\$ -						
Jan	\$ 647,633.27	\$ 698,279.07	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,786,698	\$ -	\$ 1,786,698		
Feb	\$ 555,162.30	\$ 561,054.77	\$ -	\$ -	\$ -	\$ -	\$ -						
Mar	\$ 577,058.70	\$ 556,858.29	\$ -	\$ -	\$ -	\$ -	\$ -						
Apr	\$ 647,505.62	\$ 600,006.71	\$ -	\$ -	\$ -	\$ -	\$ -						
May	\$ 618,668.81	\$ 600,995.37	\$ -	\$ -	\$ -	\$ -	\$ -						
Jun (1)	\$ 611,037.72	\$ 579,489.36	\$ -	\$ -	\$ -	\$ -	\$ -						
	\$ 6,505,597.71	\$ 7,199,738.41	\$ 3,397,770.83	\$ -	\$ -	\$ -	\$ -						
Average	\$ 591,417.97	\$ 599,978.20	\$ 566,295.14										
<b>Total Actual Collections</b>													
Projections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 17,103,106.95	29.82%	Total Cumulative		
									St. Marys				
									Kingsland	27.77%	\$ 1,331,230		
									Woodbine	7.00%	\$ 1,239,713		
									PSA	7.49%	\$ 312,495		
									County	27.92%	\$ 334,370		
											\$ 1,246,410		
<b>Total Actual vs Referendum Cumulative</b>													
												# of months	
												14	
												\$ 4,464,218	
												Possible Reductions	

**SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS (SPLOST#7)  
FOR THE PERIOD ENDING DECEMBER 31, 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	\$ 1,815,037	\$ 184,963
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	1,492,005	(742,005)
Ambulances for County-Wide Emergency Svcs	530,000	530,000	413,935	116,065
	<u>\$ 5,335,000</u>	<u>\$ 5,335,000</u>	<u>\$ 3,928,495</u>	<u>\$ 1,406,505</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	5,703,000	5,703,000	1,423,534	4,279,466
Vehicles	1,402,000	1,402,000	459,385	942,615
Technology & Connection Enhancements	1,177,000	1,177,000	177,345	999,655
Total Buildings, Recreation, and Other	<u>\$ 9,452,700</u>	<u>\$ 9,452,700</u>	<u>\$ 2,073,440</u>	<u>\$ 7,379,261</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	143,571	173,229
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	\$ -	\$ -	\$ 367,385	\$ (367,385)
Total County Road Projects	<u>\$ 7,273,828</u>	<u>\$ 7,273,828</u>	<u>\$ 511,704</u>	<u>\$ 6,762,125</u>
<b><u>PSA and City Disbursements</u></b>				
PSA - Parks & Equipment	\$ 2,896,000	2,896,000	\$ 881,431	\$ 2,014,569
City of Kingsland	16,639,629	16,639,629	3,268,003	13,371,626
City of St. Marys	17,831,293	17,831,293	3,509,250	14,322,043
City of Woodbine	4,071,550	4,071,550	823,768	3,247,782
	<u>\$ 41,438,472</u>	<u>\$ 41,438,472</u>	<u>\$ 8,482,452</u>	<u>\$ 32,956,020</u>
Total All Projects and Disbursements	<u><u>\$ 63,500,000</u></u>	<u><u>\$ 63,500,000</u></u>	<u><u>\$ 14,996,091</u></u>	<u><u>\$ 48,136,526</u></u>