

**CAMDEN COUNTY  
BOARD OF COMMISSIONERS**

**QUARTERLY FINANCIAL REVIEW  
PERIOD ENDING SEPTEMBER 30, 2018  
FISCAL YEAR 2019**





# Board of County Commissioners

Office of Finance & Budget

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October 16, 2018

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

Re: Financial Condition – July 1, 2018 through September 30, 2018  
Fiscal Year 2019

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, 2018. Included, are individual analyzed reports that will assist you in reviewing the activity for the first quarter of fiscal year 2019. 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 #7 program as it relates 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.

**General Fund :** The total actual revenues collected through September are approximately \$2.54 million or 8.3% (very 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).

*“Leadership That Listens”*

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The normal average revenue per month should be \$2,553,443 as budgeted and is also reflected on page 1. The largest portion of the individual budgeted revenues, property taxes (58.5%), is well under our targeted budget at this point in time, at .8%. 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 on December 7, 2018, over 5 weeks earlier than last year. I expect approximately 88% of the tax collections to be paid by December 31, 2018 and should reflect a “above target” budget comparison for the mid-year report.

Most revenue categories are coming in as expected and close to their estimated budgets. However, there are three other major impacts that reflect high and low revenues for this quarter in addition to property taxes. Local option sales taxes always appears to be under budget throughout the year. At this time, it is reflected at \$229,669 under budget, but that is only due to the fact that sales taxes are collected and disbursed by the State at least one month after the actual collection period. At this time, these LOST taxes are slightly higher than this same time period reported for last year. By the end of the fiscal year, I expect these taxes should slightly exceed the estimated budget. Licenses and permits, while small overall revenues comparably, has collected approximately 50% of the estimated annual budget. This is a great sign that housing activity is moving for Camden County again. I look forward to increasing the annual budget if this trend continues. Other revenues represent interest and miscellaneous revenues. The collections are well above the expected at the report period based on two key items. Additional interest earnings of approximately \$33,000 over the expected budget to date. Under miscellaneous revenues, the County was reimbursed \$75,000 from the Dover Bluff subdivision case. The other financing sources budget consists only of the fund balance at this point. I expect that we will not have to use the entire estimated \$2.7 million fund balance that was used to balance the adopted budget.

Of the total budgeted revenues, 94.8%, \$29.0 million is from operating type sources and only 5.2% or \$1.6 million is from non-operating sources such as reimbursements, grants, transfers in from other funds, and fund balance. The operating is an improvement over last by almost 5%, which reflects the right direction with less fund balance use this fiscal year to date. 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. We have moved this ratio over the last several years to well over 90% for operating revenues, which is a good position to be in.

Due to the fund balance status beginning this fiscal year, I had to borrow some operating funding for daily operations between July and September. Specifically, \$1.5 million was borrowed on the line of credit and paid back prior to the end of September. The interest cost was approximately \$2,854. I do not expect to borrow any more funds from the line of credit at this time.

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

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discrepancies during the collection period.

Expenses for the general fund through September are approximately \$8.0 million or 26.4% 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 \$2.5 million are reflected on page 4 of the enclosed reports. By using this as a basis, we can see that we have *no* coverage for future months of cash on hand for expenditures at the end of September, which was expected at this time (see page 11). The general fund expense budget, in total, is only slightly over the expected budget at this time, by approximately \$400,000, well under the \$1.8 overage at the same as last year at this same reporting period. This overage was due mostly to insurance payments early in the fiscal year and public safety costs.

Of the total budgeted expenses, 89.8% or \$27.5 million is from operating type expense sources and 10.2% or \$3.1 million is from non-operating expenses such as special projects, transfers between funds, and lease/bond payments. If we look closer from an expense type standpoint, administration, which includes health benefits for all employees, property insurance, tax commissioner, and facilities maintenance, all comprise approximately 31.2% of the annual budget and are at 27.9% of the total current expenditure budget allocation. 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 37.1% of the total annual budget. This expense type is higher than the expected budget at this time at 29.2%. The courts make up 8.7% of the total budget and are slightly under budget at 23.7% of their annual budget. The other large portion of the annual budget is public works at 5.2%. They are well under budget for this time period at 21.7%.

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 six significant departments at this time that are over their current budgets and are cause to have further discussion. The worker’s compensation (36.2%) and insurance (property and liab. – 42.0%) are over approximately \$193,400 at this time due mostly to paying premiums at the first of the fiscal year. Facilities is over at this time (35.0%) by approximately \$48,200 due mostly to A/C issues during the summer months. Sheriff (30.3%) and Jail (28.3%) are both well over budget by approximately \$280,800 at this report period based on across the board expenses that have not been adjusted for actual budget adopted verses submitted requested budget. EMA is also over budget at this time with 27.2% or approximately \$4,500 due to some costs early in the fiscal year for Code Red and equipment that will not increase the annual cost.

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 Special Appropriations at 18.6% or approximately \$200,200 under the expected budget at this time mostly due to not incurring the bad debt cost as in prior years for ambulance billing. Public Works at 22.1% or approximately \$38,200 under the expected budget at this time due mostly to storage of road materials for road projects and storms. This could change slightly for the mid-year report due to the hurricane season for supplies and clearing ditches.

What does all of this mean? The bottom line is that by combining the actual revenues

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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 \$6.9 million.

The expenditures by type report, on page 6, reflects a reduction of 14.2% from this same time period from last year. This was due mostly to one key event. There was a large reduction in contract services for special appropriations. It was due entirely to a reduction in the Space Port project costs, approximately \$480,000. There were increases in both supplies and transfers of approximately \$235,100. However, these are mostly due to timing issues for the same or similar items in the prior year. I will continue to monitor these two line items for any changes over the next few months. 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 revenue budget over the last few years, this report can indicate where there may be some disparity with the trend or budget. The actual usable cash balance in the general fund checking account at September 30, 2018 was (\$1,426,142.87). This is a direct reflection on the cash flow and timing of revenues with expenses early in the fiscal year. It is a major reduction from last year, approximately \$1.2 million less. I anticipate that all revenue shortfalls and expenditures will be much better and reflect more of a normal budget for the mid-year report. The exception may be overall costs for public safety as the overage at this point will be hard to recover unless some major changes in spending moving forward are implemented.

**Curbside Fund :** Total revenues are \$229,580 or 22.1% of total budget, through September, as compared with 25% expected year to date. These figures can be seen on page 7 page of the enclosed statements. The largest portion of the revenue budget is the garbage collection fees (85.7%). The actual collections reflect that the first quarter right on target with the expected budget to date. Of the total budgeted revenues, 88.4% is from operating type sources. Non-operating sources such as interest, transfers in from other funds, and retained earnings is 11.6%.

Expenses through September are \$261,076 or 25.1% of the total budget compared with 25% expected year to date. These figures can also be seen on page 7. The normal average expenditures per month of \$87,025 are reflected here as well. The differences between revenues and expenses have a deficit of approximately \$31,497. As you can see there was also a deficit over last year at this same report period. The deficit this year is expected as we use some of the retained earnings that have built up over the last few years. Fund balance has just over \$300,000 that can be used for this difference.

Curbside is running very consistent with last year at this time in both revenues and expenses. The checking account balance ending September 30, 2018 was \$489,899.07, this amount is approximately \$65,000 less than it was at the same time last year. By using this current figure as a basis, we can reason that we have approximately 5.5 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 at budget by fiscal year end.

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**Emergency Telephone :** Total revenues collected through September are \$138,134 or 11.1% of the total budget compared with 25% expected year to date, slightly better than the same time at this reporting period. 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. The State sent the payments for the cell phone payments on pre-paid cards and cells in October, which will be the normal time in the future. The collection this year was slightly higher than previous years. The State took almost 25% last year from the normal expected amounts across the State. Of the total budgeted revenues, only 71.1% or \$886,600 is from operating type sources and 28.9% or \$360,200 is from non-operating sources such as reimbursements, grants, transfers in from other funds, and retained earnings. 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 were hopeful to begin the process of decreasing the amount coming in as a transfer from the general fund. Unfortunately, after just two years of reducing the dependency on the transfers from the general fund, it is now \$250,000 for this fiscal year. This is a very large dependency when the general fund is not in a position to increase outside funding. I feel that most all of the budgeted revenues will be collected as expected for the fiscal year by year end.

Expenses through September are \$303,477 or 24.3% of the total budget compared with 25% expected year to date. These figures can also be seen on page 8. The normal average expenditures per month are \$101,159. The checking account balance ending September 30, 2018 was only \$66,893.25. By using this as a basis, we can reason that we only have just over **1/2 months** of cash on hand to cover expenditures at the end of September. It took many years to slowly build the fund balance up for targeted goals. However, we have now increased the general fund portion each year and fund balance is almost wiped out. At this time, it appears that total expenses will be on target by year end.

**Unincorporated Service District :** Total revenues collected through September are only \$21,454 or 1.4% 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. This collection to date is almost identical to the collections for last year at this report period. These figures can be seen on page 9 of the enclosed statements. The largest portion of the budgeted revenues, insurance premiums tax (64.4%), 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 \$37,000. This is the only fund that has an almost required non-operating revenue source. Usually, non-operating sources are not encouraged, however these funds collected from the State are fairly regular and expected. I expect that all revenues by source will either meet or exceed budgeted projections at this time.

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Expenses through September are \$550,218 or 35.4% 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 \$183,406. The expenses are much higher than this time last year, due to OT and training for the Fire department and paying the PSA an advance of their quarterly payment which will be reduced for the second quarter. The checking account balance ending September 30, 2018 had a balance of (\$561,981.56). Due to increases in pay and repairs to fire trucks, the fund balance is less than required at this time. By using the current bank account balance as a basis, we can assume that we have **NO** coverage with cash on hand for expenditures at the end of September and was expected at this report period. I do not anticipate any conflicts with the projected revenues or expenses to the budget at this time for year end reports.

**Solid Waste Fund :** The total revenues collected through September 30, 2018 are \$1,469,927 or 29.4% of the total budgeted as compared with 25% expected to date (these figures can be seen on page 10 on the enclosed statements). This is over \$120,000 more than the same time reported last year. Of the total budgeted revenues, 98.3% or \$4.9 million is from operating type sources and only 1.7% or \$85,000 is from non-operating sources such as interest and retained earnings (fund balance). I do not anticipate that this fund will require any retained earnings to balance the required expenses this year unless additional capital purchases are made.

Expenditures through September are \$1,397,028 or 28.0% of the total budget compared with 25% expected year to date. These figures can also be seen on page 11. The largest expense for this reporting period was for salaries and health benefits at 24.4%. There are four additional expenses that are large in this budget. They are reserves for closure and post-closure cost, capital equipment, depreciation, and bond payments. These four line item expenses represent another 49% of the total budget. However, repairs for heavy equipment, equipment rental, and capital equipment are the three line items that are at 50% of the annual budget or more. All three of these costs are related as equipment is being updated and replaced. I do not see this as a problem by year end as these expenses were a planned part of the on-going costs for equipment needs.

The normal average expenditures per month are \$465,676. I do not see any reason, at this reporting period, why all expenditures should not fall within budget by fiscal year end and probably be under budget in total expenses. The checking account balance ending September 30, 2018 was \$3,347,813.56. By using the average monthly expenses as a basis, we can reason that we have just over 7 months of cash on hand to cover expenses at the end of September.

We are now rebuilding our retained earnings balance as the cash flow is still improving. The current liability for the closure and post closure costs at both sites is approximately \$4.0 million, down greatly from \$6.9 million three years ago. The liability is calculated based on the current capacity rather than the long term costs of the entire sight, so from year to year the liability could change dramatically. 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. The current balance in the CD is approximately \$7.0 million.

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**SPLOST #7 Fund :** The overall collections for SPLOST #7 is \$36.5 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, based on the intergovernmental agreement. This will continue until the fund has collected 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 \$3,804,500.66 at the end of September 30, 2018 awaiting major road projects.

**Projections & Fund Balances :** You will find the individual projections for fund balances and cash balances through the end of the current fiscal year 2019 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, 2018 (fund balances) and July 1, 2018 (cash balances). All funds should be reviewed for any possible savings that may lead to additional cash accumulation for fiscal year end. We have weathered the tough economic times so far. However, until a real economic recovery can be truly recognized, we still need to be cautious. While we have positive signs in the State wide economy, it seems to be tougher for our local economy and especially local property values. The digest had another positive upturn this year, which is a great sign. However, it could still be another year or more before we realize the effects of a real 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 the general fund chart is to note the upward trend from FY 2010 to FY 2012 in rebuilding of the fund balance and the careful use through FY 2014. The fund balance has been required at the close of each fiscal year since FY 2015 to maintain a steady services budget. The balance reflected in the charts only has the unassigned or usable fund balance and retained earnings for each fund. However, we have been at a cross in the road for fund balance stability since FY 2017. The County could physically have no fund balance (total) within the next two years if there are no changes. This is crucial for cash flow going into the next fiscal year as well as unexpected emergencies. On a positive note, the solid waste fund is doing very well as it continues to reflect increased balances for the last four years. This is really awesome as we continue to improve and purchase major equipment at both solid waste landfill sites.

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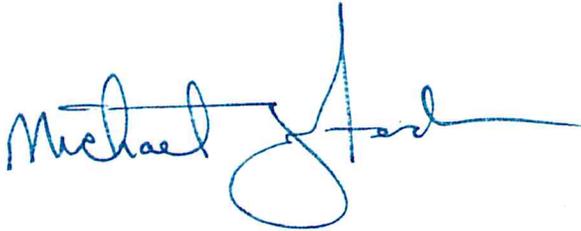
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Since this is the first report of the fiscal year, some of this information may appear to be insignificant. However, please review the individual performance by fund in this report. There are many comments and explanations to help with the overall understanding of 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, CFO

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# General Fund

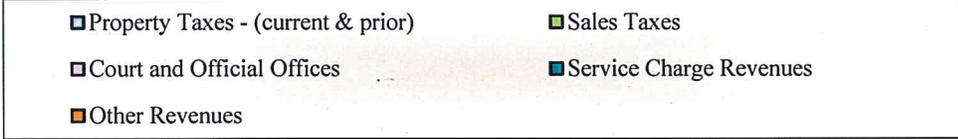
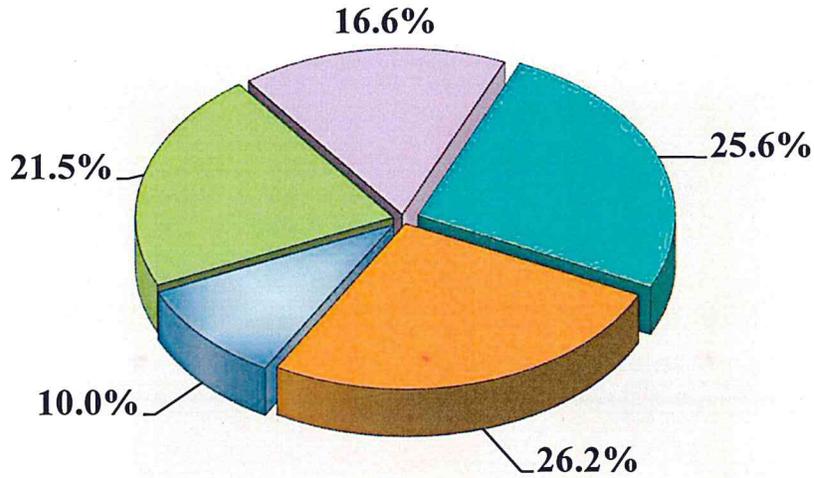
Revenue Analysis  
September 30, 2018

Actual collections should be 25%

County Revenues	2018		2019			
	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)	\$ 135,979	\$ 137,290	\$ 45,763	0.8%	\$ 17,919,450	58.5%
Property Taxes (prior years)	223,677	117,324	39,108	20.9%	561,200	1.8%
Sales Taxes	520,667	546,106	182,035	17.6%	3,103,100	10.1%
Excise and Special Use Taxes	428,576	411,417	137,139	20.7%	1,984,600	6.5%
Licenses and Permits	29,872	59,680	19,893	49.4%	120,800	0.4%
Court and Official Offices	408,644	422,502	140,834	19.6%	2,158,700	7.0%
Office Rents	23,920	25,040	8,347	25.7%	97,500	
Service Charge Revenues	619,606	650,996	216,999	21.0%	3,093,250	10.1%
<b>Total Operating Revenues</b>	<b>\$ 2,390,941</b>	<b>\$ 2,370,355</b>	<b>\$ 790,118</b>	<b>8.2%</b>	<b>\$ 29,038,600</b>	<b>94.8%</b>
<b>Average Collections</b>	<b>\$ 796,980</b>	<b>\$ 790,118</b>			<b>\$ 2,419,883</b>	
<i>Non-operating Revenues :</i>						
Intergovernmental Revenues	\$ 59,200	\$ 41,380	\$ 13,793.39	33.5%	\$ 123,600	0.4%
Other Revenues	44,817	128,559	42,853	267.2%	48,114	0.2%
Other Financing Sources	-	-	-	0.0%	1,431,000	4.7%
<b>Total Non-op Revenues</b>	<b>\$ 104,017</b>	<b>\$ 169,939</b>	<b>\$ 56,646.34</b>	<b>10.6%</b>	<b>\$ 1,602,714</b>	<b>5.2%</b>
<b>Average Collections</b>	<b>\$ 34,672</b>	<b>\$ 56,646</b>			<b>\$ 133,560</b>	
<b>Total Revenues</b>	<b>\$ 2,494,958</b>	<b>\$ 2,540,294</b>	<b>\$ 846,764.82</b>	<b>8.3%</b>	<b>\$ 30,641,314</b>	<b>100.0%</b>
<b>Total Average</b>	<b>\$ 831,653</b>	<b>\$ 846,765</b>			<b>\$ 2,553,443</b>	

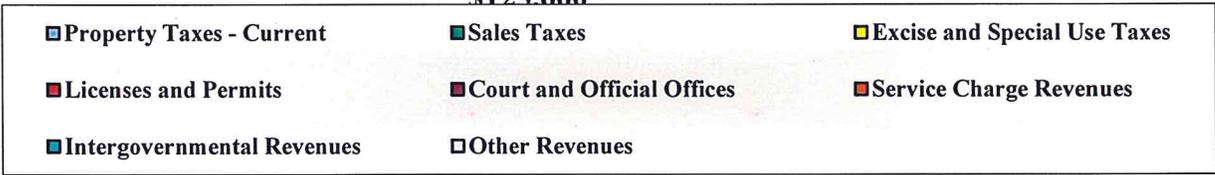
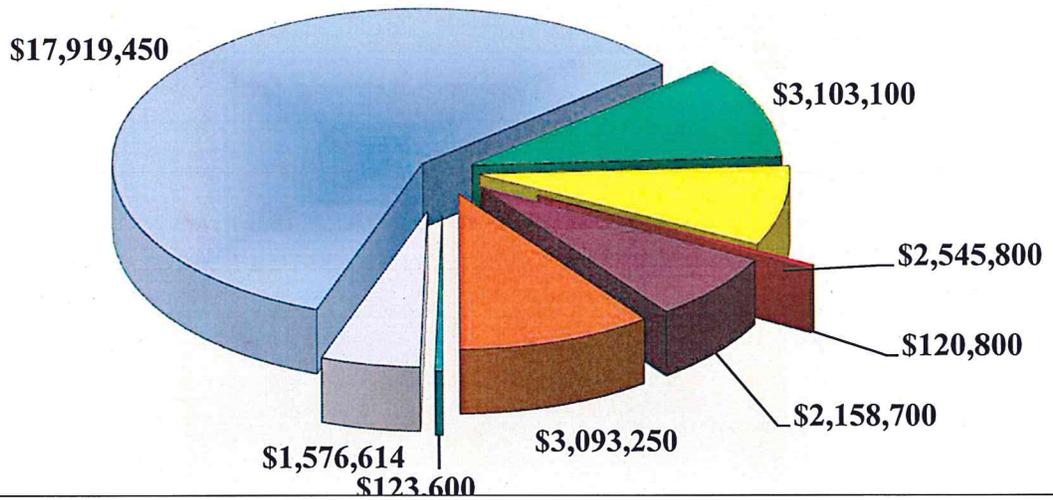
## Revenue Review - 3 Month Analysis

(Revenues to Date - \$2,540,294)



## General Fund Revenues

(FY 2019 Revenue Budget - \$30,641,314)



**General Fund**  
Expense Analysis  
September 30, 2018

Actual collections should be 25%

County Expenses	2019					
	2018 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	\$ 73,810	\$ 55,704	\$ 18,568	19.9%	\$ 279,634	0.9%
Board of Equalization	3,393	4,621	1,540	28.9%	16,000	0.1%
County Clerk	15,412	16,323	5,441	25.0%	65,328	0.2%
Administration	90,551	110,203	36,734	23.4%	470,375	1.5%
Administrative Services	16,975	42	14	0.0%	-	0.0%
Registrar	26,269	36,017	12,006	29.7%	121,274	0.4%
Finance	111,020	111,731	37,244	23.0%	485,722	1.6%
Onsite Wellness Clinic	105,459	112,170	37,390	24.0%	466,778	1.5%
County Attorney	34,633	28,629	9,543	13.9%	206,050	0.7%
Information Technology	59,452	100,678	33,559	30.1%	334,949	1.1%
Human Resources	36,822	41,442	13,814	27.9%	148,475	0.5%
Tax Commissioner	120,004	139,883	46,628	21.6%	646,186	2.1%
Tax Assessor	152,598	160,906	53,635	21.8%	738,979	2.4%
Employee Health Benefit	1,135,724	1,061,930	353,977	27.9%	3,807,810	12.4%
Worker's Compensation	178,482	151,591	50,530	36.2%	418,313	1.4%
Insurance	343,706	361,477	120,492	42.0%	860,452	2.8%
Facilities Management	142,690	168,407	56,136	35.0%	480,877	1.6%
Customer Service	-	-	-	-	-	0.0%
	\$ 2,647,000	\$ 2,661,755	\$ 824,954	27.9%	\$ 9,547,202	31.2%
<b>Public Safety and Corr.</b>						
Sheriff's Office	\$ 1,015,358	\$ 1,075,581	\$ 358,527	30.3%	\$ 3,550,780	11.6%
Jail/Corrections	741,850	800,428	266,809	28.3%	2,830,137	9.2%
Adult Probation	2,943	3,558	1,186	30.6%	11,635	0.0%
Department of Juvenile Justice	3,202	3,350	1,117	29.7%	11,300	0.0%
E M S	1,202,616	1,302,278	434,093	29.3%	4,449,542	14.5%
Animal Control	78,439	77,435	25,812	23.8%	324,866	1.1%
E M A	50,752	54,894	18,298	27.2%	201,571	0.7%
	3,095,160	\$ 3,317,525	\$ 1,105,842	29.2%	\$ 11,379,831	37.1%
<b>Courts</b>						
Superior Court	\$ 98,876	\$ 118,193	\$ 39,398	26.0%	\$ 455,005	1.5%
Clerk of Superior Court	118,942	123,870	41,290	23.0%	539,728	1.8%
District Attorney	151,147	109,186	36,395	27.7%	394,547	1.3%
Magistrate Court	59,933	61,714	20,571	22.0%	280,651	0.9%
Probate Court	92,286	118,058	39,353	26.3%	448,045	1.5%
Juvenile Court	64,198	65,693	21,898	21.2%	309,165	1.0%
Public Defender	54,334	37,512	12,504	14.9%	251,959	0.8%
	639,716	\$ 634,227	\$ 211,409	23.7%	\$ 2,679,100	8.7%
<b>Health Human Services</b>						
Coroner & Medical Examiner	\$ 12,007	\$ 7,915	\$ 2,638	19.3%	\$ 41,034	0.1%
Health Department	89,926	89,924	29,975	25.0%	359,010	1.2%
Mosquito Control	46,255	46,775	15,592	25.4%	183,881	0.6%
Dept. of Family Children Serv	23,917	23,724	7,908	26.7%	88,825	0.3%
County Agents	19,178	12,858	4,286	10.3%	124,960	0.4%
	\$ 191,283	\$ 181,196	\$ 60,399	22.7%	\$ 797,710	2.6%
<b>Public Works</b>						
Forestry	\$ 6,421	\$ 6,510	\$ 2,170	24.6%	\$ 26,412	0.1%
Public Works	274,340.00	290,596	96,865	22.1%	1,315,123	4.3%
Fleet Services	43,980.00	49,835	16,612	19.2%	259,127	0.8%
	\$ 324,741	\$ 346,942	\$ 115,647	21.7%	\$ 1,600,662	5.2%

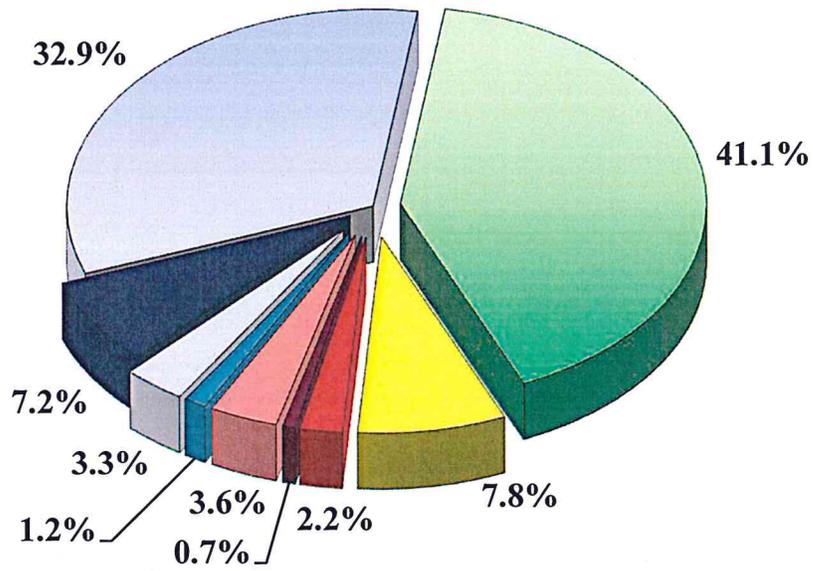
**General Fund**

Expense Analysis (con't)

September 30, 2018

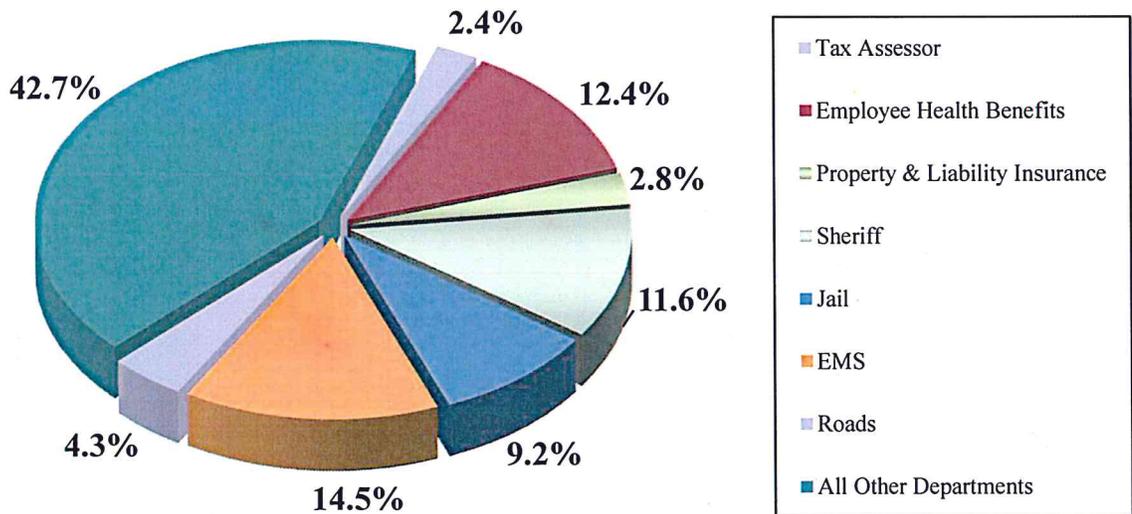
County Expenses	2018	2019				
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<b>Leisure Services</b>						
County Library	\$ 64,680	\$ 81,851	\$ 27,283.54	25.1%	\$ 325,840	1.1%
Byran Lang Historical Library	14,908.00	13,935	4,645.13	22.6%	61,662	0.2%
	<u>\$ 79,588</u>	<u>\$ 95,786</u>	<u>\$ 31,929</u>	<u>24.7%</u>	<u>\$ 387,502</u>	<u>1.3%</u>
<b>Community Dev.</b>						
Planning & Building	\$ 75,331	\$ 65,959	\$ 21,986.42	16.8%	\$ 393,106	1.3%
Joint Dev Authority	239,643	197,656	65,885.28	26.8% *	737,500	2.4%
	<u>\$ 314,974</u>	<u>\$ 263,615</u>	<u>\$ 87,872</u>	<u>23.3%</u>	<u>\$ 1,130,606</u>	<u>3.7%</u>
<b>Total Operating Expenses</b>	<u>\$ 7,292,461</u>	<u>\$ 7,501,047</u>	<u>\$ 2,500,348.90</u>	<u>27.3%</u>	<u>\$ 27,522,613</u>	<u>89.8%</u>
<b>Average Expenses</b>	<u>\$ 2,430,820</u>	<u>\$ 2,500,349</u>			<u>\$ 2,293,551</u>	
<i>Non-operating Expenses :</i>						
<b>Other General Oper.</b>						
Contingency		\$ -	\$ -	n/a	\$ -	0.0%
Special Appropriations	\$ 2,130,072	580,381	193,460.44	18.6%	3,118,700	10.2%
Debt Service	-	-	-	0.00%	-	0.0%
Total Non-operating Expenses	<u>\$ 2,130,072</u>	<u>\$ 580,381</u>	<u>\$ 193,460</u>	<u>18.6%</u>	<u>\$ 3,118,700</u>	<u>10.2%</u>
<b>Average Expenditures</b>	<u>\$ 710,024</u>	<u>\$ 193,460</u>			<u>\$ 259,892</u>	
<b>Total Expenses</b>	<u>\$ 9,422,533</u>	<u>\$ 8,081,428</u>		<u>26.4%</u>	<u>\$ 30,641,313</u>	<u>100.0%</u>
<b>Total Average Expenses</b>	<u>\$ 3,140,844</u>	<u>\$ 2,693,809</u>			<u>\$ 2,553,443</u>	
<b>Excess Revenue over/ (under) Expenses</b>	<u>\$ (6,927,575)</u>	<u>\$ (5,541,134)</u>			<u>\$ 1</u>	

### Expenditure Review - 3 Month Analysis (Expenditures to Date - \$8,081,428)



- |                       |                         |                         |
|-----------------------|-------------------------|-------------------------|
| 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 - \$30,641,313)



# General Fund

Expenditure Analysis  
September 30, 2018

## Consolidation of Expenditures by Type

	First Three Months of Fiscal Year		% Increase
	2018	2019	
Salaries & Benefits	\$ 5,122,258	\$ 5,058,259	-1.2%
Contracted Services	1,709,556	1,228,769	-28.1%
Supplies and Materials	556,489	669,803	20.4%
Insurance (property and liability)	342,655	342,414	-0.1%
Tranfers	559,349	681,140	21.8%
Capital Costs	960,000	(18,590)	N/A
Medicare Adjustments - A/R Ambulances	172,225	114,159	-33.7%
Debt Service	-	5,474	N/A
<b>Total Expenditures</b>	<b>\$ 9,422,533</b>	<b>\$ 8,081,428</b>	<b>-14.2%</b>

### Explanation of Types

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

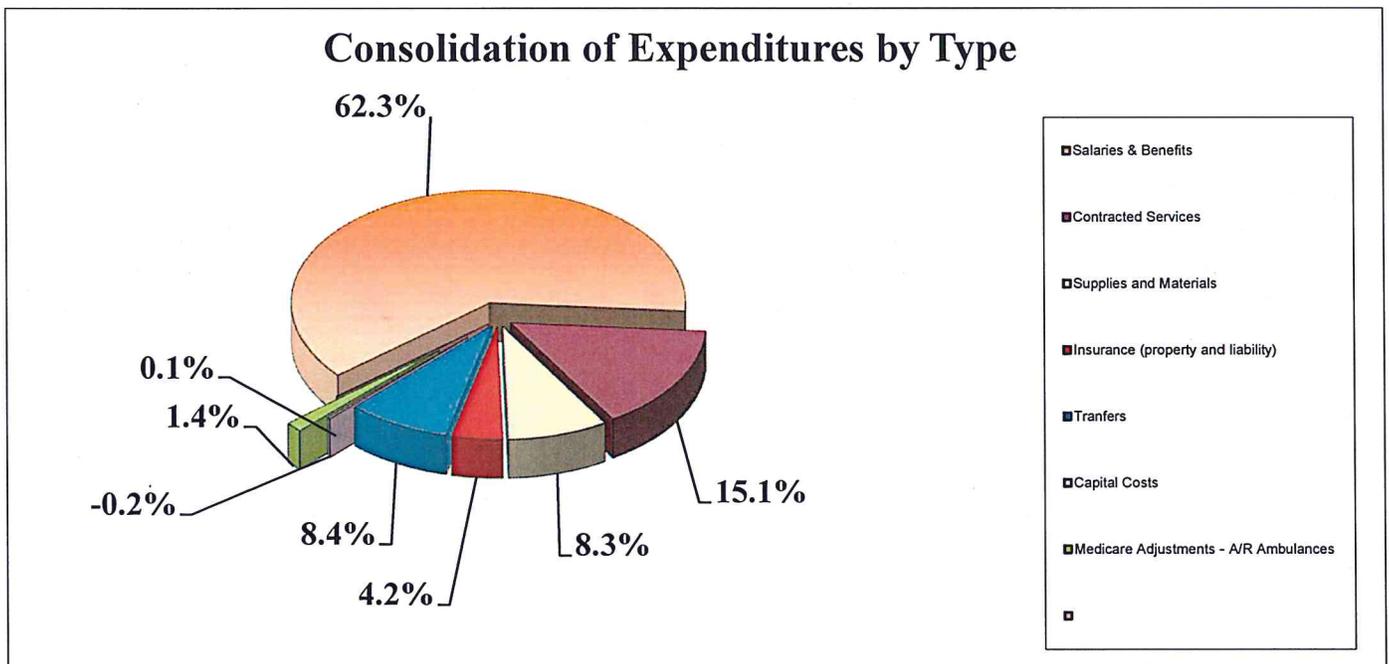
Contracted Services - board member fees, County Attorney, legal fees, computer repairs, Humane Society, janitorial, ROW mowing, cell phones, telephone, election services, etc.

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

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

Capital Costs - large and small equipment

Debt Service - lease payments



**Curbside Collection**  
Revenue & Expense Analysis  
September 30, 2018

Actual collections should be 25%

County Revenues	2019					
	2018 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	\$ -	\$ 6,186	\$ 2,062	21.9%	\$ 28,300	2.7%
Unincorp Collection Charges	225,622	223,061	74,354	25.0%	890,555	85.7%
Other Revenues	39	-	-	0.0%	-	0.0%
Total Operating Revenues	\$ 225,661	\$ 229,247	\$ 76,416	24.9%	\$ 918,855	88.4%
Average Collections	\$ 75,220	\$ 76,416			\$ 76,571	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 214	\$ 333	\$ 111	33.3%	\$ 1,000	0.1%
Other Fin Sources - Ins Prem. Tax	-	-	-	0.0%	-	0.0%
- Proceeds carried forward	-	-	-	0.0%	119,381	11.5%
Total Non-operating Revenues	\$ 214	\$ 333	\$ 111	0.3%	\$ 120,381	11.6%
Average Collections	\$ 71	\$ 111			\$ 10,032	
<b>Total Revenue Collections</b>	<b>\$ 225,875</b>	<b>\$ 229,580</b>		<b>22.1%</b>	<b>\$ 1,039,236</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 75,292</b>	<b>\$ 76,527</b>			<b>\$ 86,603</b>	
County Expenses	2019					
	2018 Expenses Actual	Expenses Actual	Average Monthly Expense	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenditures :</i>						
Salaries & Benefits	\$ 26,506	\$ 28,789	\$ 9,596	22.2%	\$ 129,692	12.5%
Contracted Services	7,583	9,447	3,149	39.5%	23,918	2.3%
State Line Contract	188,947	190,108	63,369	25.6%	741,584	71.4%
Tipping Fees to Solid Waste	34,065	31,557	10,519	24.9%	126,522	12.2%
General Supplies	3,913	1,458	486	9.4%	15,470	1.5%
Total Operating Expenses	\$ 261,015	\$ 261,359	\$ 87,120	25.2%	\$ 1,037,186	99.8%
Average Expenses	\$ 87,005	\$ 87,120			\$ 86,432	
<i>Non-operating Expenses :</i>						
Bad Debt	\$ 435	\$ (283)	\$ (94)	0.0%	\$ 2,050	0.0%
Capital Equipment	-	-	-	0.0%	-	0.0%
Total Non-Operating Expenses	\$ 435	\$ (283)	\$ (94)	0.0%	\$ 2,050	0.2%
Average Expenses	\$ 145	\$ (94)			\$ 171	
<b>Total Expenses</b>	<b>\$ 261,450</b>	<b>\$ 261,076</b>		<b>25.1%</b>	<b>\$ 1,039,236</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 87,150</b>	<b>\$ 87,025</b>			<b>\$ 86,603</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (35,575)</b>	<b>\$ (31,497)</b>			<b>\$ -</b>	

**Emergency Telephone**  
Revenue & Expense Analysis  
September 30, 2018

Actual collections should be 25%

County Revenues	2019					
	2018 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	\$ 39,273	\$ 35,300	\$ 11,767	15.5%	\$ 228,300	18.3%
911 Fees - Cell phone	13,408	20,086	6,695	3.2%	622,800	50.0%
911 Fees - VOIP	7,343	7,692	2,564	0.0%	35,500	2.8%
Total Operating Revenues	\$ 60,024	\$ 63,078	\$ 21,026	7.1%	\$ 886,600	71.1%
Average Collections	\$ 20,008	\$ 21,026			\$ 73,883	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 53	\$ 56	19	0.0%	\$ 200	0.0%
Other Fin Sources : Op Transfer (Gen)	50,000	75,000	25,000	30.0%	250,000	20.1%
: Proceeds carried for	-	-	-	0.0%	110,000	8.8%
Total Non-operating Revenues	\$ 50,053	\$ 75,056	\$ 25,019	20.8%	\$ 360,200	28.9%
Average Collections	\$ 16,684	\$ 25,019			\$ 30,017	
<b>Total Revenue Collections</b>	<b>\$ 110,077</b>	<b>\$ 138,134</b>		<b>11.1%</b>	<b>\$ 1,246,800</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 36,691</b>	<b>\$ 46,045</b>			<b>\$ 103,900</b>	

County Expenses	2019					
	2018 Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
Salaries & Benefits	\$ 285,950	\$ 243,907	81,302	22.2%	\$ 1,100,549	88.3%
Contracted Services	53,269	57,660	19,220	19.5%	295,112	23.7%
Supplies	5,089	1,910	637	7.7%	24,892	2.0%
Total Operating Expenses	\$ 344,308	\$ 303,477	\$ 101,159	21.4%	\$ 1,420,553	113.9%
Average Expenses	\$ 114,769	\$ 101,159			\$ 118,379	
<i>Non-operating Expenses :</i>						
Capital Equipment	-	-	-	0.0%	-	0.0%
Transfer to E911	-	-	-	0.0%	(173,753)	-13.9%
Total Non-operating Expenses	\$ -	\$ -	\$ -	0.0%	\$ (173,753)	-13.9%
Average Expenses	\$ -	\$ -			\$ (14,479)	
<b>Total Expenses</b>	<b>\$ 344,308</b>	<b>\$ 303,477</b>		<b>24.3%</b>	<b>\$ 1,246,800</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 114,769</b>	<b>\$ 101,159</b>			<b>\$ 103,900</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (234,233)</b>	<b>\$ (165,343)</b>			<b>\$ -</b>	

# Unincorporated Service District Fund

## Revenue & Expense Analysis

September 30, 2018

Actual collections should be 25%

County Revenues	2018		2019			
	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	\$ 23,662	\$ 21,282	\$ 7,094	5.4%	\$ 392,300	25.2%
State Grant		-	-	0.0%	-	0.0%
Fire Collections		-	-	0.0%	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 23,662</b>	<b>\$ 21,282</b>	<b>\$ 7,094</b>	<b>5.4%</b>	<b>\$ 392,300</b>	<b>25.2%</b>
<b>Average Collections</b>	<b>\$ 7,887</b>	<b>\$ 7,094</b>			<b>\$ 32,692</b>	
<i>Non-operating Revenues :</i>						
Interest Earned	\$ 30	\$ 172	\$ 57	34.4%	\$ 500	0.0%
Other Fin Sources : Ins Prem. Tax			-	0.0%	1,002,500	64.4%
: Trans for leases			-	0.0%		0.0%
: Carry forward			-	0.0%	160,825	10.3%
: Lease proceeds			-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 30</b>	<b>\$ 172</b>	<b>\$ 57</b>	<b>0.0%</b>	<b>\$ 1,163,825</b>	<b>74.8%</b>
<b>Average Collections</b>	<b>\$ 10</b>	<b>\$ 57</b>			<b>\$ 96,985</b>	
<b>Total Revenue Collections</b>	<b>\$ 23,692</b>	<b>\$ 21,454</b>		<b>1.4%</b>	<b>\$ 1,556,125</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 7,897</b>	<b>\$ 7,151</b>			<b>\$ 129,677</b>	

County Expenses	2018		2019			
	Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<i>Operating Expenses :</i>						
County Wide Mowing	\$ 60,275	\$ 50,001	\$ 16,667	25.0%	\$ 200,000	12.9%
Fire Services	213,854	230,803	76,934	30.2%	764,625	49.1%
Recreation	214,518	269,414	89,805	45.5%	591,500	38.0%
<b>Total Operating Expenses</b>	<b>\$ 488,647</b>	<b>\$ 550,218</b>	<b>\$ 183,406</b>	<b>35.4%</b>	<b>\$ 1,556,125</b>	<b>100.0%</b>
<b>Average Expenses</b>	<b>\$ 162,882</b>	<b>\$ 183,406</b>			<b>\$ 129,677</b>	
<i>Non-operating Expenses :</i>						
Capital Equipment	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt Service	-	-	-	0.0%	-	0.0%
<b>Total Non-operating Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Average Expenses</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	
<b>Total Expenses</b>	<b>\$ 488,646</b>	<b>\$ 550,218</b>		<b>35.4%</b>	<b>\$ 1,556,125</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 162,882</b>	<b>\$ 183,406</b>			<b>\$ 129,677</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ (464,954)</b>	<b>\$ (528,764)</b>			<b>\$ -</b>	

# Solid Waste Fund

Revenue & Expense Analysis  
September 30, 2018

Actual collections should be 25%

County Revenues	2019					
	2018 Revenues Actual	Revenues Actual	Average Monthly Collections	Actual to Total Budget	Total Annual Budget	Revenue Source to Annual Budget
<b>Operating Revenues :</b>						
Hwy 110 Sales	\$ 677,463	\$ 577,495	\$ 192,498.37	25.5%	\$ 2,267,200	45.4%
C & D Industrial Sales	636,799	809,792	269,930.59	30.6%	2,645,500	52.9%
Old Still Sales	-	-	-	0.0%	-	0.0%
Other Revenues	-	-	-	0.0%	-	0.0%
<b>Total Operating Revenues</b>	<b>\$ 1,314,262</b>	<b>\$ 1,387,287</b>	<b>\$ 462,429</b>	<b>28.2%</b>	<b>\$ 4,912,700</b>	<b>98.3%</b>
<b>Average Collections</b>	<b>\$ 438,087</b>	<b>\$ 462,429</b>			<b>\$ 409,392</b>	
<b>Non-operating Revenues :</b>						
Interest Earned	\$ 30,287	\$ 63,640	\$ 21,213	74.9%	\$ 85,000	1.7%
Capital Contribution	-	19,000	6,333	0.0%	-	0.0%
Cash carry forward (retained earnings)	-	-	-	0.0%	-	0.0%
<b>Total Non-operating Revenues</b>	<b>\$ 30,287</b>	<b>\$ 82,640</b>	<b>\$ 27,547</b>	<b>97.2%</b>	<b>\$ 85,000</b>	<b>1.7%</b>
<b>Average Collections</b>	<b>\$ 10,096</b>	<b>\$ 27,547</b>			<b>\$ 7,083</b>	
<b>Total Revenue Collections</b>	<b>\$ 1,344,549</b>	<b>\$ 1,469,927</b>		<b>29.4%</b>	<b>\$ 4,997,700</b>	<b>100.0%</b>
<b>Total Average Collections</b>	<b>\$ 448,183</b>	<b>\$ 489,976</b>			<b>\$ 416,475</b>	

County Expenses	2019					
	2018 Expenses Actual	Expenses Actual	Average Monthly Expenses	Actual to Total Budget	Total Annual Budget	Dept to Annual Budget
<b>Operating Expenditures :</b>						
Salaries & Benefits	\$ 22,681	\$ 261,988	\$ 87,329.27	21.5%	\$ 1,220,482	24.4%
Engineering & Lab Services	67,819	50,614	16,871	30.1%	168,185	3.4%
EPD & DNR Surcharges	6,000	6,000	2,000	3.4%	174,000	3.5%
Rep & Maint , Supplies - Heavy Equip	89,354	109,437	36,479	54.2%	201,805	4.0%
Hurricane Irma	5,449	-	-	0.0%	-	0.0%
Equipment Rental	-	96,639	32,213	193.3%	50,000	1.0%
Insurance	-	-	-	0.0%	42,000	0.8%
Fuel	35,539	51,402	17,134	31.9%	161,245	3.2%
General Supplies	49,125	44,989	14,996	16.0%	281,978	5.6%
Timber Land Preparation	-	-	-	0.0%	35,000	0.7%
Other Expenses	2,373	1,049	349.68	4.8%	21,655	0.4%
<b>Total Operating Expenses</b>	<b>\$ 278,340</b>	<b>\$ 622,118</b>	<b>\$ 207,373</b>	<b>26.4%</b>	<b>\$ 2,356,350</b>	<b>47.1%</b>
<b>Average Expenses</b>	<b>\$ 92,780</b>	<b>\$ 207,373</b>			<b>\$ 196,362.50</b>	
<b>Non-operating Expenses :</b>						
Landfill Cell Construction	\$ -	\$ -	\$ -	0.0%	\$ 200,000	4.0%
Reserve for Closure/Post Closure	350,059	121,030	40,343	24.0%	505,000	10.1%
Capital Equipment	27,754	430,500	143,500	53.8%	800,000	16.0%
Depreciation Expense	173,626	197,055	65,685	30.1%	654,200	13.1%
Leases for Equipment	83,475	-	-	0.0%	-	0.0%
Bond Principal & Interest	-	26,325	8,775	5.6%	468,300	9.4%
Other Expenses	-	-	-	0.0%	13,850	0.3%
<b>Total Non-operating Expenses</b>	<b>\$ 634,914</b>	<b>\$ 774,910</b>	<b>\$ 258,303</b>	<b>29.3%</b>	<b>\$ 2,641,350</b>	<b>52.9%</b>
<b>Average Expenses</b>	<b>\$ 211,638</b>	<b>\$ 258,303</b>			<b>\$ 220,112.50</b>	
<b>Total Expenses</b>	<b>\$ 913,254</b>	<b>\$ 1,397,028</b>		<b>28.0%</b>	<b>\$ 4,997,700</b>	<b>100.0%</b>
<b>Total Average Expenses</b>	<b>\$ 304,418</b>	<b>\$ 465,676</b>			<b>\$ 416,475</b>	
<b>Excess Revenue over/(under) Expenses</b>	<b>\$ 431,295</b>	<b>\$ 72,898</b>			<b>\$ -</b>	

## Average Collections/Disbursements Analysis

Combining Statement

September 30, 2018

<u>Average Monthly Revenue :</u>	<u>General Fund</u>	<u>Curbside Collection</u>	<u>Emergency Telephone Sys</u>	<u>Uninc Service District</u>	<u>Solid Waste</u>	<u>Totals</u>
Total Average Operating Revenue	\$ 790,118	\$ 76,416	\$ 21,026	\$ 7,094	\$ 462,429	\$ 1,357,083
Total Average Non-operating Revenue	56,646	111	25,019	57	27,547	109,380
Total Collections Average	\$ 846,765	\$ 76,527	\$ 46,045	\$ 7,151	\$ 489,976	\$ 1,466,463

### Average Monthly Expenditures :

Total Average Operating Expenditures	\$ 2,500,349	\$ 87,120	\$ 101,159	\$ 183,406	\$ 207,373	\$ 3,079,406
Total Average Non-operating Expend.	193,460	(94)	-	-	258,303	451,670
Total Disbursements Average	\$ 2,693,809	\$ 87,025	\$ 101,159	\$ 183,406	\$ 465,676	\$ 3,531,076
Months of Operating Coverage	0.3	0.9	0.5	0.0	1.1	0.4

### Average Monthly Over / Under :

Total Operating	\$ (1,710,230)	\$ (10,704)	\$ (80,133)	\$ (176,312)	\$ 255,056	\$ (1,722,323)
Total Non-operating	(136,814)	205	25,019	57	(230,757)	(342,290)
Total Monthly Coverage	\$ (1,847,045)	\$ (10,499)	\$ (55,114)	\$ (176,255)	\$ 24,299	\$ (2,064,613)

### Cash Analysis :

Total Cash Balances Available for Period - September 30, 2018	\$ (1,426,143)	\$ 489,899	\$ 66,893 *	\$ (516,982)	\$ 3,347,814	\$ 1,961,481
Operating Expenditures	\$ 2,500,349	\$ 87,120	\$ 101,159	\$ 183,406	\$ 207,373	\$ 3,079,406
Months of Operating Cash	(0.6)	5.6	0.7	(2.8)	16.1	0.6
Total Expenditures	\$ 2,693,809	\$ 87,025	\$ 101,159	\$ 183,406	\$ 465,676	\$ 3,531,076
Months of Operating Cash	(0.5)	5.6	0.7	(2.8)	7.2	0.6

### Projection of Fund Balance/Retained Earnings

Combining Statement  
September 30, 2018

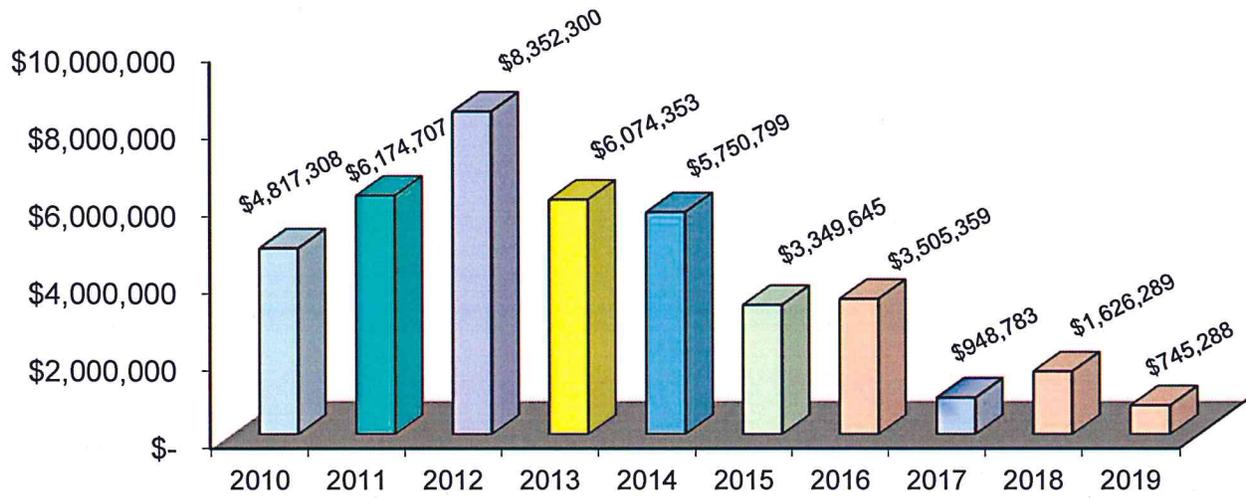
	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>	<u>Total for all Funds</u>
Fund Balance/Retained Earnings :						
<b>Unrestricted Balances for Period</b>						
Ending - June 30, 2018 (unaudited)	\$ 1,626,289	\$ 309,229	\$ 198,197	\$ 9,600	\$ 7,086,460	\$ 9,229,775
<i>Comparison (Fund Bal) - Jun 30, 2017</i>	<i>\$ 948,783</i>	<i>\$ 412,713</i>	<i>\$ 283,792</i>	<i>\$ 349,801</i>	<i>\$ 5,967,793</i>	<i>\$ 7,962,882</i>
Actual for Jul - Sep 2018 :						
Add : Revenue	2,540,294	229,580	138,134	21,454	1,469,927	4,399,389
Less : Expenditures	8,081,428	261,076	303,477	550,218	1,397,028	10,593,228
Projections for Oct 2018 - June 2019 :						
Add : Revenue	26,970,019	690,275	998,666	1,438,846	3,653,973	33,751,779
Less : Expenditures	22,309,886	778,160	993,323	965,907	3,550,672	28,597,947
<b>Balances - June 30, 2019</b>	<b>\$ 745,288</b>	<b>\$ 189,848</b>	<b>\$ 38,197</b>	<b>\$ (46,225)</b>	<b>\$ 7,262,660</b>	<b>\$ 8,189,768</b>

### Projection of Cash Balances

Combining Statement  
September 30, 2018

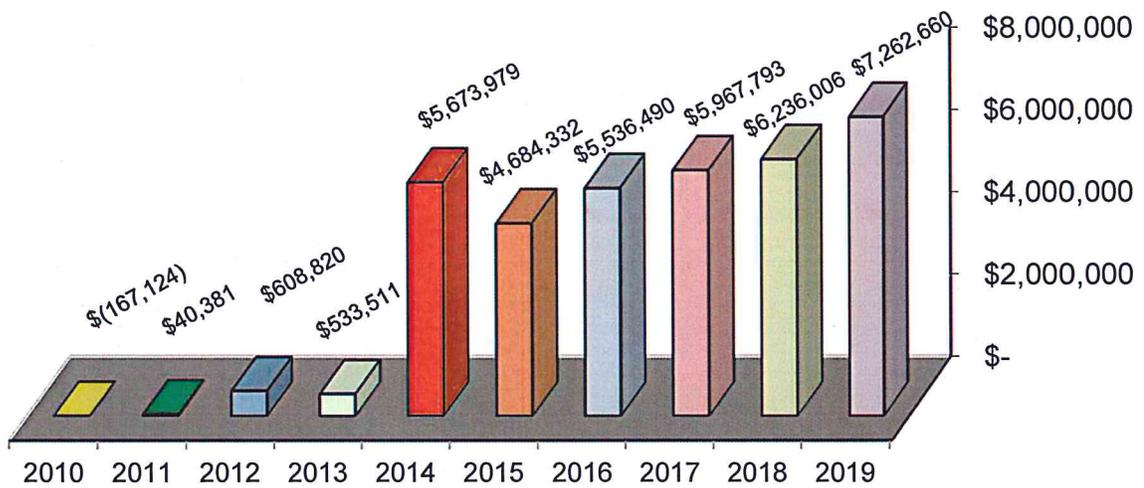
	<u>General Fund</u>	<u>Curbside Collection Fund</u>	<u>Emergency Telephone</u>	<u>Uninc Service Dist Fund</u>	<u>Solid Waste Fund</u>	<u>Total for all Funds</u>
Cash Balances :						
<b>Total Balances for Period</b>						
Ending September 30, 2018	\$ (1,426,143)	\$ 489,899	\$ 66,893	\$ (516,982)	\$ 3,347,814	\$ 1,961,481
<i>Comparison (Cash Bal) - September 30, 2017</i>	<i>\$ 1,974,043</i>	<i>\$ 554,862</i>	<i>\$ 83,851</i>	<i>\$ (139,223)</i>	<i>\$ 2,889,950</i>	<i>\$ 5,363,482</i>
Projections for Oct 2018 - June 2019 :						
Add : Revenue	26,970,019	690,275	998,666	1,438,846	3,653,973	33,751,779
Less : Expenditures	22,309,886	778,160	993,323	965,907	3,550,672	28,597,947
<b>Balances - June 30, 2019</b>	<b>\$ 3,233,990</b>	<b>\$ 402,015</b>	<b>\$ 72,236</b>	<b>\$ (44,043)</b>	<b>\$ 3,451,115</b>	<b>\$ 7,115,313</b>
<i>For Comparison Purposes :</i>						
Cash Balances - June 30, 2018	\$ 3,114,454	\$ 524,055	\$ 89,944	\$ (392,331)	\$ 2,402,267	\$ 5,738,389

## 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#7)  
FOR THE PERIOD ENDING SEPTEMBER 30, 2018

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	\$ 1,989,735	\$ 10,265
Public Safety Radio Communications System	2,055,000	2,055,000	1,222,193	832,807
Colerain Road/Bypass Hurricane Evacuation	750,000	750,000	750,000 *	-
Ambulances for County-Wide Emergency Svcs	530,000	530,000	502,684	27,316
	<u>\$ 5,335,000</u>	<u>\$ 5,335,000</u>	<u>\$ 4,464,611</u>	<u>\$ 870,388</u>
				* Reimb by DOT
<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	\$ 54,362	\$ 445,638
Juvenile Court Building	250,000	250,000	11,774	238,226
Library Parking Lot & Drainage	225,000	-	-	-
County Extension Parking Lot	80,000	-	-	-
Various Buildings Renovations	115,700	115,700	13,175	102,525
Heavy Machinery & Equipment	5,703,000	3,203,000	2,781,878	421,122
Vehicles	1,402,000	1,151,300	1,193,686	(42,386)
Technology & Connection Enhancements	1,177,000	727,000	568,872	158,128
Total Buildings, Recreation, and Other	<u>\$ 9,452,700</u>	<u>\$ 5,947,000</u>	<u>\$ 4,623,747</u>	<u>\$ 1,323,253</u>
<b><u>Camden County - Road Projects</u></b>				
Colerain Road (possible mitigation costs)	\$ 150,000	\$ -	\$ 522,045	\$ (522,045)
Springhill Road	2,870,000	-	-	-
Incachee Road	1,750,000	1,250,000	34,896	1,215,104
Jody, Powell, & Kayla	316,800	316,800	147,697	169,103
Satilla Bluff East	600,000	600,000	-	600,000
Satilla Bluff West	1,000,000	1,000,000	8,135	991,865
Halifax Road (balance of referendum)	157,028	157,028	-	157,028
Colesburg Tompkins Bridge	300,000	233,000	-	233,000
Harriett's Bluff Deep Creek Bridge	130,000	130,000	-	130,000
Fisher-Massey Road	-	-	487,057	(487,057)
Sidwalk Repair			10,985	(10,985)
Horse Stamp Church Road			250	(250)
Transfer Funds to Fund 335 GA Transporations for LMIG Match	\$ -	\$ -	\$ 608,702	\$ (608,702)
Total County Road Projects	<u>\$ 7,273,828</u>	<u>\$ 3,686,828</u>	<u>\$ 1,819,766</u>	<u>\$ 1,867,062</u>
<b><u>PSA and City Disbursements</u></b>				
PSA - Parks & Equipment	\$ 2,896,000	2,896,000	\$ 2,287,056	\$ 608,944
City of Kingsland	16,639,629	16,639,629	8,479,510	8,160,119
City of St. Marys	17,831,293	17,831,293	9,105,473	8,725,820
City of Woodbine	4,071,550	4,071,550	2,137,435	1,934,115
	<u>\$ 41,438,472</u>	<u>\$ 41,438,472</u>	<u>\$ 22,009,474</u>	<u>\$ 19,428,998</u>
Total All Projects and Disbursements	<u>\$ 63,500,000</u>	<u>\$ 56,407,300</u>	<u>\$ 32,917,599</u>	<u>\$ 22,880,999</u>