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Finance Director



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DOUGLAS COUNTY BOARD OF COMMISSIONERS

FINANCE DEPARTMENT

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Date: April 20, 2020

To: Dr. Romona Jackson Jones, Chairman
Kelly Robinson, District Commissioner
Mark Teal, County Administrator

From: Jennifer Hallman, Finance Director
Sabrina Cogburn, Assistant Finance Director

Cc: Board of Commissioners
Julie Clark, Senior Accountant

RE: Financial Reports for December 31, 2019 – **Final Unaudited**

Page five of this report presents a summary for the General, the Unincorporated Area Special District, the Fire Services and EMS, and the Animal Control Services funds for the month ending December 31, 2019. Financials for each fund can be found as follows:

General Fund.....	Pages 6 through 10
Unincorporated Area Special District Fund	Page 11
Fire Services and EMS Fund.....	Page 12
Animal Control Services Fund.....	Page 13

General Fund

Revenues – overall revenue collections are at 101.49 % of the budget. Insurance proceeds received for the Department of Transportation warehouse fire are \$1.3 million. There were no such receipts in 2018 so this is showing an increase over the prior year by the amount received. After full reconciliation of the GRTA fund, this fund was able to reimburse the General Fund \$565,599, which is reflected in transfers in. Regular Investment Earnings exceed 2018 by \$246,198 due to improved interest rates and the availability of funds to be invested. Effective July 1, the County's TAVT percentage received increased from 52.44% to 65%. We have received \$1,680,409 more in 2019 than in 2018. We will monitor this revenue to determine the trend for future months/years. Local Option Sales Tax revenues are \$811,975 more than the 2018 collections.

As part of the budget retreat in November, Finance presented year-end estimates for FY19 revenues & expenditures. We received \$38,111 more in revenue than estimated.

	2019 Actual	2019 Estimated	2019 Actual Over (Under) Estimate
Revenues	\$ 91,562,539	\$ 91,843,078	\$ (280,539)
Bond Funds -Tuscanny Hill	318,650	-	318,650
Tree Replacement	601,020	601,020	-
Total Revenue	\$ 92,482,209	\$ 92,444,098	\$ 38,111

Below is a summary of the larger variances between actual vs. estimated revenues.

Account Description	2019 Actual	2019 Estimated	2019 Actual Over (Under) Estimated	Notes
Real - Current On Digest	\$ 44,726,113	\$ 44,881,878	\$ (155,765)	96% Est. vs. 95.7% Actual
Real - Prior On Digest	1,928,946	1,800,000	128,946	
TAVT	5,963,707	6,034,829	(71,122)	
Personal - Current Intangible	1,028,613	900,000	128,613	
Property Not-On-Digest	50,362	425,000	(374,638)	Est. included \$275k addtl NODs amt from Appraisal
LOST	17,734,623	18,100,000	(365,377)	
ARC Title III	682,590	460,000	222,590	
Revenue fr Local Govts.	404,110	329,000	75,110	Addtl DARE Officer - 07/09/19 Agenda
School Board - COPS Grant	837,564	820,000	17,564	
Real & Personal Prop - Comm	881,979	825,000	56,979	
Public Safety - Fees	294,758	250,000	44,758	
Boarding Fees	437,122	380,000	57,122	
State Court	1,947,448	2,100,000	(152,552)	
Magistrate Court	699,449	664,080	35,369	
Jail Surcharge	343,051	410,000	(66,949)	
Regular Investment Earnings	427,039	487,500	(60,461)	
Contributions& Donations	57,695	25,000	32,695	
Insurance Claims	1,383,990	1,316,308	67,682	
Other	527,046	106,350	420,696	Actual included Bond \$318,650 (Assigned)
		TOTAL	\$ 41,260	

LOST - The table below shows the trend in collections and the percentage the County receives due to the LOST renegotiations reached between the County and Cities.

Month Received	LOST TRENDS					
	2015	2016	2017	2018	2019	\$ Increase (Decrease)
February	\$ 1,271,226	\$ 1,213,801	\$ 1,133,056	\$ 1,253,282	\$ 1,324,179	\$ 70,897
March	1,287,434	1,285,723	1,174,859	1,168,417	1,318,761	150,344
April	1,356,440	1,423,575	1,267,955	1,486,726	1,506,536	19,810
May	1,374,756	1,329,234	1,225,278	1,283,877	1,531,126	247,249
June	1,360,284	1,403,445	1,319,343	1,369,776	1,498,399	128,624
July	1,405,866	1,493,175	1,310,220	1,478,001	1,435,795	(42,206)
August	1,402,655	1,365,633	1,387,800	1,488,161	1,582,408	94,248
ProRata	-	4,027	-	-	-	-
September	1,384,838	1,284,936	1,267,403	1,397,833	1,470,265	72,432
October	1,316,290	1,323,259	1,260,936	1,368,712	1,441,422	72,710
November	1,263,286	1,287,715	1,233,518	1,521,052	1,454,773	(66,279)
ProRata	6,172	2,815	2,053	-	5,013	5,013
December	1,394,457	1,243,627	1,390,268	1,431,969	1,429,841	(2,128)
January	1,742,084	1,644,543	1,663,533	1,674,842	1,736,107	61,264
	\$ 16,565,785	\$ 16,305,508	\$ 15,636,220	\$ 16,922,648	\$ 17,734,623	\$ 811,975

**The rate will be 66.30% in years 2018 through 2022.

Expenditures – before factoring in year-end rollovers, overall expenditures are 7.61% under the target percentage of 100% of the budget. However, after factoring in rollover purchase orders, projects and grant amendments, General Fund expenditures are 4.95% under the amended budget. It was estimated the General Fund would be 6% under budget including rollovers.

	2019 Amended Budget	2019 Actual	2019 Estimated	2019 Actual Over (Under) Estimate
Expenditures (Excl. Addtl DB Retirement)	95,948,262	\$ 88,143,090	\$ 87,927,966	\$ 215,124
Additional DB Retirement Contribution	1,300,000	1,300,000	1,300,000	-
Transfers Out	5,276,253	5,276,252	5,276,260	(8)
Total Expenditures	\$ 102,524,515	\$ 94,719,342	\$ 94,504,226	\$ 215,116
Rollover POs	-	1,494,068	1,000,000	494,068
Rollover Grants/Projects	-	1,239,776	800,000	439,776
Total Expenditures (Including Rollover POs/Grants/Projects)	\$ 102,524,515	\$ 97,453,186	\$ 96,304,226	\$ 1,148,960
		4.95%	6.07%	

The rollover purchase orders were \$494k more than estimated. This was due to the timing of some large purchases at the end of the year. The items were not received until FY20; therefore, the purchase orders had to rollover to FY20.

Rollover Encumbrances	
Fleet - Roof	\$ 154,000
DOT Traffic Ops - Rd Striping	131,000
Aquatic Center - Boiler	129,000
Sheriff - Vehicles	118,000
	\$ 532,000

The rollover grants/projects were \$440k more than estimated. This was due to projects that were budgeted in FY19; however, work had not begun on these projects yet, so funding was rolled over to FY20.

Rollover Projects	
Website Project	\$ 125,000
Punkintown Park	100,000
Sheriff Equipment Lease	83,000
Clerk - Deed Indexing	80,000
Sheriff SCAAP Funds	63,000
	\$ 451,000

Budgets that are over by more than 1%

- Legal Services is over 1.96% due to unexpected claims
- Tax Commissioner is over 2.45% due to salaries (overtime, raises, and bonuses)

Fund Balance – at December 31, 2019 the General Fund's Fund Balance is \$22 million with \$9 million being unassigned. Therefore, unassigned fund balance is 9.51% of expenditures (including transfers out) or 10.07% of expenditures (excluding transfers out).

Cash Balance – as of December 31, 2019 the cash balance is \$18,908,899. Of this, funds totaling \$13.5 million are in short-term investments. The employer contribution to the Defined Benefit Plan was made the month of December totaling \$6.8 million. The TAN was also paid off in the amount of \$18.3 million on December 11th.

2019 Contingency Summary

Beginning Balance	\$ 500,000
Budget Amendment to Increase Contingency	\$ 60,000
Glass Tops Tables/Desk	(4,620)
Economic Development Study	(50,000)
PT Legal Support Staff	(16,746)
Hwy 92 Clean Up	(8,200)
Courtroom Audio Equipment	(19,906)
Mowings	(11,000)
Courthouse Security - Barnsley	(68,474)
Couthouse Minor Equip. & Improv.	(4,506)
Permanent Variable Sign	(49,750)
Signage	(1,998)
Ice Machine	(899)
Street Sweeping	(3,600)
Ice Cleats	(7,222)
Key Card Access	(1,935)
Courthouse Pressure Wash	(41,500)
Painting	(3,985)
Cultural Arts Center Parking Lot Expansion	(15,350)
Environmental Phase I Assessment	(2,700)
Blinds	(6,563)
Street Sweeping	(365)
Library Restroom Renovations	(23,763)
Carpet for Woodie Fite	(20,994)
Painting	(17,980)
Portion of Copier	(2,115)
Parking Lot River Rock	(3,325)
Change Order Courthouse Variable Sign	(8,613)
Contour Engineering Enviornmental Site Assessment	(2,700)
New Roof for Fleet	(20,289)
Pool Table	(4,925)
Security for Annex	(7,697)
Boiler for Aquatics	(128,280)
	-
	\$ -

DOUGLAS COUNTY, GEORGIA
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019

	General Fund DECEMBER	Unincorporated Area Special District DECEMBER	Fire Services and EMS DECEMBER	Animal Control Services DECEMBER
Revenues:				
Taxes	\$ 73,314,878	\$ 9,002,682	\$ -	\$ -
Licenses & Permits	- -	1,479,393	3,500	- -
Intergovernmental	6,032,643	- -	2,043,060	317,051
Charges for Service	4,856,207	97,176	2,728,535	63,926
Courts & Law Enforcement	4,928,699	- -	- -	- -
Use of Property & Money	427,885	- -	- -	- -
Miscellaneous	1,976,528	8,044	50	34,946
Other Financing Sources	<u>945,369</u>	<u>509,680</u>	<u>10,449,048</u>	<u>1,260,600</u>
Total Revenues	<u><u>\$ 92,482,209</u></u>	<u><u>\$ 11,096,975</u></u>	<u><u>\$ 15,224,194</u></u>	<u><u>\$ 1,676,522</u></u>
Expenditures:				
General Government	\$ 25,939,621	\$ 13,210,376	\$ - -	\$ - -
Judicial	16,025,482	- -	- -	- -
Public Safety	34,377,706	- -	16,177,178	1,662,158
Public Works	5,318,272	307,414	- -	- -
Health & Welfare	2,743,746	- -	- -	- -
Parks, Recreation & Culture	5,762,513	- -	- -	- -
Planning and Community Development	<u>4,552,002</u>	<u>1,486,135</u>	<u>- -</u>	<u>- -</u>
Total Expenditures	<u><u>\$ 94,719,342</u></u>	<u><u>\$ 15,003,925</u></u>	<u><u>\$ 16,177,178</u></u>	<u><u>\$ 1,662,158</u></u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u><u>\$ (2,237,133)</u></u>	<u><u>\$ (3,906,951)</u></u>	<u><u>\$ (952,984)</u></u>	<u><u>\$ 14,364</u></u>
Beginning Fund Balance	\$ 24,239,272	\$ 4,636,915	\$ 659,822	\$ 501,493
Ending Fund Balance	<u><u>\$ 22,002,139</u></u>	<u><u>\$ 729,964</u></u>	<u><u>\$ (293,162)</u></u>	<u><u>\$ 515,857</u></u>
<u>GASB 54 Reporting of Fund Balance:</u>				
Non-spendable	\$ 2,200,280	\$ - -	\$ - -	\$ - -
Advances to Healthcare Fund	597,000	- -	- -	- -
Restricted (Valic Forfeitures)	68,131	- -	- -	- -
Committed	- -	- -	- -	- -
Assigned				
Encumbrances	1,494,068	25,376	- -	31,230
2020 Budget and Rollover Projects	5,941,332	- -	- -	- -
Tree Replacement	1,542,769	- -	- -	- -
Healthcare Contribution	- -	- -	- -	- -
Bond Funds	- -	- -	- -	- -
Whitestone Culvert - remaining for topping	194,827			
Falling Waters - Pod C and Laural Grove	287,251	- -	- -	- -
PMC Chapel Ridge, LLC - Pod D	98,138	- -	- -	- -
Palmer Falls - Topping remaining in Phase 2	71,067	- -	- -	- -
GA Pwr Land Exchange - Grading for Fire Sta. # 9	182,000			
Tuscanny Hills	318,650	- -	- -	- -
Unassigned	<u>9,006,625</u>	<u>704,588</u>	<u>(293,162)</u>	<u>484,627</u>
Ending Fund Balance	<u><u>\$ 22,002,139</u></u>	<u><u>\$ 729,964</u></u>	<u><u>\$ (293,162)</u></u>	<u><u>\$ 515,857</u></u>

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	2018 December	2019 December	2019 Annual Budget	% of Budget Received
Revenues:				
Taxes				
Real - Current On Digest	\$ 41,734,982	\$ 44,726,113	\$ 43,038,240	103.92%
Real - Current Timber	1,338	168	1,000	16.77%
Payment in Lieu of Taxes - PILOT	393,906	395,814	393,906	100.48%
Real - Prior on Digest	1,474,936	1,928,946	1,500,000	128.60%
Personal - Current Motor Veh & MH	731,324	601,724	600,000	100.29%
TAVT	4,283,299	5,963,707	4,587,400	130.00%
Alternative Ad Valorem Tax	56,069	52,342	56,068	93.35%
Personal - Current Intangible	906,898	1,028,613	876,000	117.42%
Personal - Current Railroad	12,030	12,569	12,000	104.74%
Personal - Current Heavy Equipment	2,781	3,895	1,500	259.65%
Delinquent Mobile Home Tax	2,310	9,664	2,100	460.19%
Property Not-On-Digest	224,308	50,362	150,000	33.57%
Real Estate Transfer	327,868	359,707	340,000	105.80%
LOST	16,922,648	17,734,623	18,059,946	98.20%
Real & Personal Penalties	321,472	280,516	540,000	51.95%
Interest General Property - Prior	50,132	51,641	65,000	79.45%
Tag Interest	-	-	-	0.00%
FIFA	21,286	18,320	30,000	61.07%
Auto/MH Back Check Fee	-	5,269	-	0.00%
Tag Insurance Penalty	34,976	39,356	35,000	112.45%
Execution Fees	82,844	51,528	55,000	93.69%
Taxes fr Old Bond Issue	-	-	-	0.00%
Total Taxes	\$ 67,585,407	\$ 73,314,878	\$ 70,343,160	104.22%
Intergovernmental				
Fed Gov - Operating Categorical	\$ 1,276,061	\$ 1,967,604	\$ 3,566,838	55.16%
Fed Gov - Capital	79,322	1,103,357	2,505,267	44.04%
State Gov - Operating Categorical	970,821	1,037,418	1,115,939	92.96%
ARC Title III	457,263	682,590	648,519	105.25%
State Gov - Capital	-	-	75,000	0.00%
State Aid Projects	-	-	-	0.00%
Revenue From Local Governments	418,571	404,110	505,932	79.87%
School Bd. COPS-Grant	650,528	837,564	580,400	144.31%
Total Intergovernmental	\$ 3,852,567	\$ 6,032,643	\$ 8,997,895	67.05%
Charges for Services				
Restricted Access Expungement	\$ -	\$ -	\$ -	0.00%
Street Lights	894,435	903,886	900,000	100.43%
Voter List	50	100	-	0.00%
Charges b/w Funds	32,223	32,751	34,000	96.33%
Self Ins - Retiree	206,968	301,616	216,000	139.64%
Postage	22,859	23,350	22,000	106.14%
Elections	41,274	31,983	15,704	203.66%
Sale of Maps & Publications - Codes, P&Z Map	2,570	2,940	2,600	113.08%
Real & Personal Prop- Commission	824,847	881,979	780,000	113.07%
Auto/Mobile Home Commissions	19,268	17,556	31,000	56.63%

Continued on next page

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	2018 December	2019 December	2019 Annual Budget	% of Budget Received
Charges for Services Continued				
State Emission Fees	80,090	67,352	79,000	85.26%
Tag Agent Fees	141,025	142,324	143,000	99.53%
Public Safety - Fees	238,011	294,758	250,000	117.90%
Sheriff - Inmate Phone	257,140	236,483	260,000	90.96%
Boarding Fees	324,068	437,122	380,000	115.03%
Public Works	46,673	51,603	45,000	114.67%
Tree Replacement Fees	967,888	601,020	-	0.00%
Connect Douglas Fees	210,855	200,343	217,200	92.24%
Connect Douglas Client Voucher Sales	8,566	13,100	10,000	131.00%
Shuttle Bus Passenger Fares	-	19,196	100,000	19.20%
Douglas County Library	38,839	37,315	40,800	91.46%
Lithia Springs Library	19,289	16,977	20,700	82.01%
Dog River Library	16,047	14,232	16,200	87.85%
Parks & Recreation	171,122	171,007	182,160	93.88%
Aquatic Center Fees	214,890	243,710	256,080	95.17%
Senior Center Fees	105,608	113,504	98,400	115.35%
Total Charges for Services	\$ 4,884,605	\$ 4,856,207	\$ 4,099,844	118.45%
Courts and Law Enforcement				
Clerk of Superior Court General	\$ 612,230	\$ 656,892	\$ 612,000	107.34%
Felony Drug Court Fees	87,903	79,266	75,000	105.69%
Clerk of Superior Court Fines	198,434	194,195	191,000	101.67%
State Court	2,147,533	1,947,448	2,128,800	91.48%
State Court - General Fees	105,825	141,372	116,400	121.45%
Pre-Trial Diversion	188,802	171,090	192,000	89.11%
DUI Court Fees	127,671	139,699	132,000	105.83%
Probation	-	-	-	0.00%
Misdemeanor Drug Court Fees	-	-	-	0.00%
Magistrate Court	678,192	699,449	684,000	102.26%
Probate Court	398,094	419,954	425,100	98.79%
Juvenile Court	11,026	147	2,500	5.87%
Juvenile Attorney Fees	6,705	6,005	5,400	111.20%
Restitution / Public Defender Attorney Fees	22,880	9,926	20,000	49.63%
Bond Forfeiture	343	-	1,000	0.00%
Jail Surcharge	426,696	343,051	410,000	83.67%
Passport Fees	112,080	110,355	128,400	85.95%
Legal Defense	-	9,850	-	0.00%
Total Courts and Law Enforcement	\$ 5,124,413	\$ 4,928,699	\$ 5,123,600	96.20%
Use of Property and Money				
Regular Investment Earnings	\$ 180,841	\$ 427,039	\$ 120,000	355.87%
Sheriff Interest	-	-	25	0.00%
Other	840	846	-	0.00%
Total Use of Property and Money	\$ 181,680	\$ 427,885	\$ 120,025	356.50%

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	2018	2019	2019	% of Budget
	<u>December</u>	<u>December</u>	<u>Annual Budget</u>	<u>Received</u>
Miscellaneous				
Contributions & Donations	\$ 80,505	\$ 57,695	\$ 46,929	122.94%
Rent - Building	4,697	5,297	4,692	112.90%
Rental - Land	4,500	2,500	7,000	35.71%
Insurance Claims On Damaged Property	-	1,383,990	1,316,309	105.14%
Other	<u>102,184</u>	<u>527,046</u>	<u>130,507</u>	<u>403.85%</u>
Total Miscellaneous	\$ 191,886	\$ 1,976,528	\$ 1,505,437	131.29%
Other Financing Sources				
Transfers In	\$ 3,027,633	\$ 743,469	\$ 743,233	100.03%
Proceeds - Disposition Cap Assets	968,889	201,900	194,214	103.96%
Proceeds of Capital Leases	<u>2,376,007</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Other Financing Sources	\$ 6,372,529	\$ 945,369	\$ 937,447	100.85%
Total Revenues	<u>\$ 88,193,088</u>	<u>\$ 92,482,209</u>	<u>\$ 91,127,408</u>	<u>101.49%</u>

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	2018 December	2019 December	2019 Annual Budget	Over (Under) Target %
Expenditures:				
General Government				
Board of Commissioners	\$ 893,250	\$ 908,006	\$ 926,275	-1.97%
Communications	375,865	450,408	599,260	-24.84%
Courthouse Maintenance	1,056,262	2,604,987	2,650,708	-1.72%
Election Board & Voter Registration	604,591	344,245	385,465	-10.69%
External Affairs	157,537	206,799	226,403	-8.66%
Finance	816,632	844,908	867,006	-2.55%
General Appropriations	14,119,627	11,240,515	11,466,221	-1.97%
Human Resources	403,596	420,349	425,174	-1.13%
Information Services	1,393,891	1,412,229	1,633,688	-13.56%
Legal Services	701,184	723,944	710,016	1.96%
Printing & Mail	144,398	136,979	137,858	-0.64%
Property Management	612,986	2,835,545	2,914,430	-2.71%
Purchasing	352,812	341,682	341,505	0.05%
Records Retention	148,560	255,345	269,733	-5.33%
Risk and Safety	232,081	247,964	247,031	0.38%
Tax Appraisal	983,152	1,043,114	1,043,114	0.00%
Tax Assessor	121,168	139,912	151,491	-7.64%
Tax Commissioner	1,535,808	1,739,539	1,697,863	2.45%
Tax Equalization Board	44,011	43,151	76,724	-43.76%
Total General Government	\$ 24,697,410	\$ 25,939,621	\$ 26,769,965	-3.10%
Judicial				
Clerk of Superior Court	\$ 2,074,181	\$ 1,983,958	\$ 2,136,202	-7.13%
District Attorney	2,956,618	2,967,533	3,093,314	-4.07%
Juvenile Court	1,582,882	1,751,763	1,758,297	-0.37%
Juvenile Programs Administration	1,144,350	1,332,752	2,349,149	-43.27%
Magistrate Court	720,186	837,483	869,779	-3.71%
Probate Court	479,148	456,289	453,631	0.59%
Public Defender & State Court Public Defender	2,227,224	2,208,715	2,356,867	-6.29%
State Court Clerk	533,052	549,825	551,118	-0.23%
State Court - DUI, Misdemeanor Drug Court and Probation	284,054	343,442	364,693	-5.83%
State Court Judges	800,063	783,754	823,414	-4.82%
State Court Solicitor	1,495,607	1,576,897	1,619,385	-2.62%
Superior Court Judges & Operations	536,348	552,001	583,378	-5.38%
Superior Court Felony Drug Court	633,493	681,070	690,210	-1.32%
Total Judicial	\$ 15,467,204	\$ 16,025,482	\$ 17,649,437	-9.20%
Public Safety				
Coroner	\$ 221,572	\$ 209,691	\$ 212,707	-1.42%
Emergency Management	255,046	305,529	364,541	-16.19%
Sheriff Detention	16,990,178	17,922,583	17,922,583	0.00%
Sheriff Enforcement	16,110,211	15,939,903	16,929,016	-5.84%
Total Public Safety	\$ 33,577,006	\$ 34,377,706	\$ 35,428,847	-2.97%

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	2018 December	2019 December	2019 Annual Budget	Over (Under) Target %
Public Works				
D.O.T. - Administration	\$ 573,674	\$ 677,195	\$ 857,117	-20.99%
D.O.T. - Maintenance & Const.	2,467,606	2,638,101	2,976,916	-11.38%
D.O.T. - Traffic Operations	1,080,876	949,475	1,223,178	-22.38%
Motor Pool	(6,472)	(8,434)	1,830	-560.87%
Fleet Management	<u>1,376,401</u>	<u>1,061,935</u>	<u>1,402,136</u>	<u>-24.26%</u>
Total Public Works	\$ 5,492,084	\$ 5,318,272	\$ 6,461,177	-17.69%
Health and Welfare				
Board of Health	\$ 401,800	\$ 401,800	\$ 401,800	0.00%
Boys & Girls Club	14,700	14,700	14,700	Allotment
Community Services Board	123,480	623,480	623,480	0.00%
Public Welfare	-	246,507	292,360	-15.68%
Family and Children Services	82,908	82,908	82,908	0.00%
Senior Citizen Services	<u>1,202,579</u>	<u>1,374,351</u>	<u>1,458,574</u>	<u>-5.77%</u>
Total Health and Welfare	\$ 1,825,467	\$ 2,743,746	\$ 2,873,822	-4.53%
Parks, Recreation, and Culture				
Cultural Arts Council	\$ 52,799	\$ -	\$ -	Allotment
Douglas County Libraries	1,679,617	1,721,810	1,802,602	-4.48%
Parks and Recreation	2,742,842	2,829,636	3,109,385	-9.00%
Aquatic Center	788,570	823,838	848,119	-2.86%
Senior Center	<u>386,671</u>	<u>387,229</u>	<u>395,486</u>	<u>-2.09%</u>
Total Parks, Recreation, and Culture	\$ 5,650,498	\$ 5,762,513	\$ 6,155,592	-6.39%
Planning and Community Development				
Cooperative Extension	\$ 134,239	\$ 131,392	\$ 135,640	-3.13%
Economic Development	343,000	343,000	343,000	Allotment
Geographic Information System	210,181	248,890	248,124	0.31%
Connect Douglas	1,199,219	3,819,900	6,450,091	-40.78%
S.H.A.R.E. House	<u>8,820</u>	<u>8,820</u>	<u>8,820</u>	<u>Allotment</u>
Total Planning & Community Development	\$ 1,895,459	\$ 4,552,002	\$ 7,185,675	-36.65%
Total Expenditures	\$ 88,605,128	\$ 94,719,342	\$ 102,524,515	-7.61%

Excess (Deficiency) of Revenues Over (Under) Expenditures \$ (412,041) \$ (2,237,133)

DOUGLAS COUNTY, GEORGIA
UNINCORPORATED AREA SPECIAL DISTRICT
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	<u>2018</u> <u>December</u>	<u>2019</u> <u>December</u>	<u>2019</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Taxes				
Beer & Wine/Liquor	\$ 600,570	\$ 634,618	\$ 691,600	91.76%
Franchise	1,447,631	1,459,115	1,435,000	101.68%
Insurance Premium Taxes	6,174,210	6,614,885	6,544,660	101.07%
Energy Excise Tax	46,061	53,016	36,000	147.27%
Energy Excise Tax - SPLOST %	49,401	44,223	45,000	98.27%
Financial Institutions	189,846	196,825	189,000	104.14%
Licenses & Permits				
Other Permits	365,019	303,950	258,000	117.81%
Occupational Taxes	906,100	971,249	815,000	119.17%
Building Permits	1,480,782	204,195	150,000	136.13%
Intergovernmental				
State Gov - Operating Categorical	-	-	-	0.00%
Charges for Services				
Zoning / Mobile Homes / Maps / Street Lights	4,755	3,257	6,500	50.10%
Plan Review Fees / Preliminary Final / DCR Plan Review	711,959	78,494	63,000	124.59%
Other	4,837	15,425	-	0.00%
Miscellaneous				
Other Financing Sources	11,606	8,044	10,000	80.44%
	<u>389,750</u>	<u>509,680</u>	<u>328,500</u>	<u>155.15%</u>
Total Revenues	<u><u>\$ 12,382,527</u></u>	<u><u>\$ 11,096,975</u></u>	<u><u>\$ 10,572,260</u></u>	<u><u>104.96%</u></u>
Expenditures:				
Public Works				
Development Control	\$ 250,563	\$ 307,414	\$ 314,973	-2.40%
Planning and Community Development				
Code Enforcement Officer Division	327,975	338,852	344,988	-1.78%
Development Services Administration	223,878	177,288	177,288	0.00%
Occupational Tax Division	107,097	110,011	116,177	-5.31%
Permits and Inspections	373,596	438,170	483,145	-9.31%
Planning and Zoning	380,467	421,814	435,184	-3.07%
General Appropriations				
General Appropriations	<u>8,814,692</u>	<u>13,210,376</u>	<u>13,210,381</u>	<u>0.00%</u>
Total Expenditures	<u><u>\$ 10,478,268</u></u>	<u><u>\$ 15,003,925</u></u>	<u><u>\$ 15,082,136</u></u>	<u><u>-0.52%</u></u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u><u>\$ 1,904,259</u></u>	<u><u>\$ (3,906,951)</u></u>		

Revenues – overall revenue collections at 104.96% of the budget.

Expenditures – overall expenditures are 0.52% under the target of 100%.

Fund Balance – at December, 31 2019 the Uninc Area's Fund Balance is \$729,964. Of this \$704,588 is unassigned.

As part of the budget retreat in November, Finance presented year-end estimates for FY19 revenues and expenditures. The Uninc Fund's revenues and expenditures performed better than estimated. Revenues were \$280k more and expenditures were \$60k less than estimated. Therefore, making fund balance \$340k more than estimated and ending at \$730k.

DOUGLAS COUNTY, GEORGIA
FIRE PROTECTION SERVICES AND EMS
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	<u>2018</u> <u>December</u>	<u>2019</u> <u>December</u>	<u>2019</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Intergovernmental				
Fed Gov - Operating Categorical	\$ 10,963	\$ -	\$ -	0.00%
Fed Gov - Capital	14,793	8,610	8,610	100.00%
State Gov - Operating Categorical	-	6,051	6,051	100.00%
State Gov - Capital	-	-	-	0.00%
Revenue From Local Governments	2,003,173	2,028,399	2,020,000	100.42%
License and Permits				
Consumer Firework Fees	2,000	3,500	2,500	140.00%
Charges for Services				
Plan Review Fee	9,724	6,716	5,000	134.32%
Ambulance Fees	2,431,495	2,721,820	2,418,000	112.56%
Miscellaneous	7,346	50	-	0.00%
Other Financing Sources				
From General Fund for EMS Services	5,185,595	4,699,272	4,699,277	100.00%
From Uninc. Area Special District for Fire Services	5,724,364	5,749,776	5,749,777	100.00%
Other Financing Sources	-	-	-	0.00%
Total Revenues	<u>\$ 15,389,453</u>	<u>\$ 15,224,194</u>	<u>\$ 14,909,215</u>	<u>102.11%</u>
				Over (Under) Target %
Expenditures:				
Public Safety				
Fire Protection Services and EMS	\$ 15,846,749	\$ 16,177,178	\$ 15,584,567	3.80%
Total Expenditures	<u>\$ 15,846,749</u>	<u>\$ 16,177,178</u>	<u>\$ 15,584,567</u>	<u>3.80%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (457,296)</u>	<u>\$ (952,984)</u>		

Revenues – overall revenue collections are at 102.11% of the budget. The transfers from the General Fund and the Uninc Fund will be consistent throughout the year, as will revenues from the City of Douglasville. Villa Rica's portion is based on a percentage of their insurance premium tax (40.05%) which was received in October (\$428k). The revenue that will vary will be EMS revenue. Collections are at 112.56%.

Expenditures – overall expenditures are 3.80% over the target of 100%.

Fund Balance – at December 31, 2019 the Fire Services and EMS Fund Balance is a negative \$293,162.

As part of the budget retreat in November, Finance presented year-end estimates for FY19 revenues and expenditures. The Fire/EMS Fund's revenues performed at \$245k more than estimated. However, expenditures were \$47k more than estimated. The fund balance was projected to be a negative \$491k; however, additional revenues reduced the fund balance deficit to a negative \$293k.

DOUGLAS COUNTY, GEORGIA
ANIMAL CONTROL SERVICES
YEAR-TO-DATE FOR THE PERIOD ENDING DECEMBER 31, 2019 - Final Unaudited

	2018 December	2019 December	2019 Annual Budget	% of Budget Received
Revenues:				
Intergovernmental				
State Gov - Operating Categorical	\$ 6,100	\$ -	\$ -	0.00%
Revenue From Local Governments	311,207	317,051	317,051	100.00%
Charges for Services				
Animal Control Fees	71,813	63,926	75,000	85.23%
Courts and Law Enforcement				
Restitution	(551)	-	-	0.00%
Miscellaneous	42,754	34,946	23,335	149.76%
Other Financing Sources				
From General Fund Reserves	-	-	-	0.00%
From Uninc. Area Special District	1,128,960	1,260,600	1,260,604	100.00%
Other Financing Sources	-	-	-	0.00%
Total Revenues	<u>\$ 1,560,283</u>	<u>\$ 1,676,522</u>	<u>\$ 1,675,990</u>	<u>100.03%</u>
Expenditures:				Over (Under) Target %
Public Safety				
Animal Control Services	\$ 1,408,325	\$ 1,662,158	\$ 1,846,725	-9.99%
Total Expenditures	<u>\$ 1,408,325</u>	<u>\$ 1,662,158</u>	<u>\$ 1,846,725</u>	<u>-9.99%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 151,958</u>	<u>\$ 14,364</u>		

Revenues – overall revenue collections are at 100.03% of the budget. Animal Control Fees are down over the prior year due to competition with surrounding shelters, adjusted adoption prices to promote adoptions of animals that have been at the shelter for an extended time, and pending court cases where fees are due.

Expenditures – overall expenditures are 9.99% under the target of 100%.

Fund Balance – at December 31, 2019 the Animal Control Services Fund Balance is \$515,857. Of this, \$484,627 is for the FY20 operating budget.

As part of the budget retreat in November, Finance presented year-end estimates for FY19 revenues and expenditures. The Animal Control's revenues performed at \$3k more than estimated. However, expenditures were \$92k more than estimated. This reduced the fund balance to \$516k vs. estimated \$604k.

<u>SPLOST TRENDS</u>							
<u>Month Received</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>\$ Increase (Decrease)</u>	
February	\$ 1,813,542	\$ 1,750,397	\$ 14,048	\$ 1,896,699	\$ 1,995,257	\$ 98,558	
March	1,833,589	1,854,565	6,667	1,757,353	1,991,011	233,658	
April	1,913,093	2,054,170	3,917	2,243,207	2,267,052	23,844	
May	1,949,740	47,248	1,743,415	1,937,774	2,305,823	368,049	
June	1,931,222	21,704	1,913,903	2,058,023	2,258,251	200,228	
July	2,000,712	25,294	1,924,702	2,225,417	2,164,609	(60,808)	
August	1,993,116	12,909	2,033,386	2,240,863	2,383,833	142,970	
September	1,969,677	-	1,868,202	2,104,148	2,214,124	109,976	
October	1,872,454	25,266	1,853,483	2,061,409	2,169,328	107,918	
November	1,801,466	21,413	1,817,115	2,292,400	2,193,158	(99,241)	
December	1,993,848	14,940	2,048,605	2,139,693	2,157,316	17,623	
January	<u>2,479,369</u>	<u>15,360</u>	<u>2,449,791</u>	<u>2,523,200</u>	<u>2,616,464</u>	<u>93,264</u>	
	<u>\$ 23,551,828</u>	<u>\$ 5,843,267</u>	<u>\$ 17,677,234</u>	<u>\$ 25,480,185</u>	<u>\$ 26,716,226</u>	<u>\$ 1,236,041</u>	

SPLOST receipts will fund debt service first. Our target to meet debt service is \$1.38 million per month. Collections to date of SPLOST receipts totaled \$69,849,013.

The Cities have been billed for their portion of Fire SPLOST as follows:

2016 SPLOST Billed to Cities							
City of Douglasville		City of Villa Rica					
Billed	Payment Received	Billed	Payment Received				
\$ 85,234	4/3/18	\$ 15,384	3/16/18				
324,806	4/3/18	58,626	4/3/18				
117,244	7/3/18	21,162	7/3/18				
16,421	10/19/18	2,964	10/8/18				
307,933	4/3/19	55,581	4/3/19				
72,468	8/6/19	13,080	7/24/19				
37,965		6,853	1/22/20				
<u>\$ 962,072</u>		<u>\$ 173,650</u>		\$ 1,135,722	Total		
				1,020	Interest		
				(420,118)	Expenditures		
				<u>\$ 716,624</u>	Cash Available		

Healthcare Fund					
	FINAL				
	<u>Actual</u>	<u>Dec</u>	<u>Dec</u>	<u>Budget</u>	<u>% of</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>Budget</u>
Operating Revenue					
Charges for Services	<u>\$ 13,555,195</u>	<u>\$ 16,014,083</u>	<u>\$ 9,322,264</u>	<u>\$ 9,190,510</u>	<u>101.43%</u>
Operating Expenses					
Administration	759,596	921,273	985,381	880,710	111.88%
Claims & Excess Premiums	<u>12,446,727</u>	<u>14,600,214</u>	<u>13,243,134</u>	<u>13,897,800</u>	<u>95.29%</u>
Total Operating Expenses	<u>13,206,323</u>	<u>15,521,487</u>	<u>14,228,515</u>	<u>14,778,510</u>	<u>96.28%</u>
Operating Gain/Loss	348,872	492,596	(4,906,251)	(5,588,000)	
Transfers					
Transfers In	<u>-</u>	<u>700,000</u>	<u>6,200,000</u>	<u>6,200,000</u>	<u>100.00%</u>
Net Position Beginning of Year	<u>(3,880,044)</u>	<u>(3,531,172)</u>	<u>(2,338,576)</u>	<u>(2,338,576)</u>	
Net Position End of Year	<u>\$ (3,531,172)</u>	<u>\$ (2,338,576)</u>	<u>\$ (1,044,827)</u>	<u>\$ (1,726,576)</u>	
Notes:					
<p>The deficit in this fund is improving. It has decreased from \$2.3M to \$1M. This was due to FY19 claims incurred at the end of the year being substantially less than FY18 claims incurred at the end of the year.</p>					