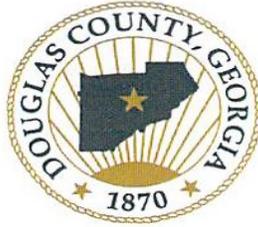


JENNIFER HALLMAN, CPFO
Finance Director

JULIE CLARK
Senior Accountant



SABRINA COGBURN, CPA
Assistant Finance Director

TERRI DAVISON
Accounting Supervisor

DOUGLAS COUNTY BOARD OF COMMISSIONERS
FINANCE DEPARTMENT

8700 Hospital Drive • Douglasville, GA 30134
Telephone (770) 920-7268 • Fax (770) 920-7346

FINANCE COMMITTEE REPORT

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 March 31, 2020

Page three of this report presents a summary for the General, the Unincorporated Area Special Services District, the Fire Services and EMS, and the Animal Control Services funds for the month ending March 31, 2020. Financials for each fund can be found as follows:

General Fund.....	Pages 4 through 8
Unincorporated Area Special District Fund	Page 9
Fire Services and EMS Fund.....	Page 10
Animal Control Services Fund.....	Page 11

General Fund

Revenues – overall revenue collections are at 10.04 % of the budget. Effective July 1, 2019 the County’s TAVT percentage received increased from 52.44% to 65%. There was an increase in TAVT of \$425,932 compared to 2019. LOST experienced a minor decrease compared to last year of \$30,828. There was an increase in the federal government operating and capital lines of \$1,185,888 cumulatively. Majority of this is due to FTA grants associated with Connect Douglas. State Court revenues had \$200,889 less than 2019. Insurance claims are less than those of the prior year by \$692,010. This is due to the DOT fire proceeds from 2019. Proceeds of capital leases exceeded those of the prior year by \$1,391,845. This is due to two new Sheriff Office leases that were in 2020, but not 2019. The table on the following page shows the trend in collections and the percentage the County receives due to the LOST renegotiations reached between the County and Cities.

Finance Committee Report

Local Option Sales Tax

Month Received	<u>LOST TRENDS</u>							\$ Increase (Decrease)
	70.14% <u>2015</u>	69.20% <u>2016</u>	67.74% <u>2017</u>	66.30% <u>2018</u>	66.30% <u>2019</u>	66.30% <u>2020</u>		
February	\$ 1,271,226	\$ 1,213,801	\$ 1,133,056	\$ 1,253,282	\$ 1,324,179	\$ 1,305,674	\$ (18,505)	
March	1,287,434	1,285,723	1,174,859	1,168,417	1,318,761	1,306,438	(12,323)	
April	1,356,440	1,423,575	1,267,955	1,486,726	1,506,536		-	
May	1,374,756	1,329,234	1,225,278	1,283,877	1,531,126		-	
June	1,360,284	1,403,445	1,319,343	1,369,776	1,498,399		-	
July	1,405,866	1,493,175	1,310,220	1,478,001	1,435,795		-	
August	1,402,655	1,365,633	1,387,800	1,488,161	1,582,408		-	
ProRata	-	4,027	-	-	-		-	
September	1,384,838	1,284,936	1,267,403	1,397,833	1,470,265		-	
October	1,316,290	1,323,259	1,260,936	1,368,712	1,441,422		-	
November	1,263,286	1,287,715	1,233,518	1,521,052	1,454,773		-	
ProRata	6,172	2,815	2,053	-	5,013		-	
December	1,394,457	1,243,627	1,390,268	1,431,969	1,429,841		-	
January	1,742,084	1,644,543	1,663,533	1,674,842	1,736,107	-	-	
	<u>\$ 16,565,785</u>	<u>\$ 16,305,508</u>	<u>\$ 15,636,220</u>	<u>\$ 16,922,648</u>	<u>\$ 17,734,623</u>	<u>\$ 2,612,112</u>	<u>\$ (30,828)</u>	

Expenditures – overall expenditures are .41% under the target percentage of 25%. Several departments are over the target by more than 1%. This is due to the timing of specific expenditures but should smooth out as the year progresses.

Fund Balance – at March 31, 2020 the General Fund’s Fund Balance is \$5.1 million with a negative \$9.1 million being unassigned.

Cash Balance – as of March 31, 2020 the cash balance is \$33,314,097. Of this, funds totaling \$25.7 million are in short-term investments.

Contingency Summary

2020 Contingency Summary

Beginning Balance	\$ 260,000
GIS Plotter	(16,600)
Desks for Legislative Aids	(360)
C&C Fence Company Mag Locks	(3,047)
Landscape Maintenance on Hwy 92	(20,952)
Signs from ProForma	(1,853)
Grant Writing Services MPS Grants	(12,000)
Mailers for Coronavirus	(29,710)
PSA	(5,312)
	-
	<u>\$ 170,166</u>

DOUGLAS COUNTY, GEORGIA
UNAUDITED STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 31, 2020

	<u>General Fund</u> <u>MARCH</u>	<u>Unincorporated</u> <u>Area Special District</u> <u>MARCH</u>	<u>Fire Services</u> <u>and EMS</u> <u>MARCH</u>	<u>Animal Control</u> <u>Services</u> <u>MARCH</u>
Revenues:				
Taxes	\$ 5,989,711	\$ 309,592	\$ -	\$ -
Licenses & Permits	-	480,190	-	-
Intergovernmental	1,428,677	-	533,333	105,594
Charges for Service	367,106	34,077	689,567	16,336
Courts & Law Enforcement	647,665	-	-	-
Use of Property & Money	58,990	-	-	-
Miscellaneous	52,778	-	300,755	43,563
Other Financing Sources	<u>1,520,609</u>	<u>8,614</u>	<u>3,002,268</u>	<u>164,643</u>
Total Revenues	<u>\$ 10,065,536</u>	<u>\$ 832,472</u>	<u>\$ 4,525,923</u>	<u>\$ 330,136</u>
Expenditures:				
General Government	\$ 6,195,842	\$ 2,021,502	\$ -	\$ -
Judicial	4,219,135	-	-	-
Public Safety	10,826,837	-	4,064,117	361,135
Public Works	1,492,753	74,010	-	-
Health & Welfare	879,401	-	-	-
Parks, Recreation & Culture	1,506,349	-	-	-
Planning and Community Development	<u>1,805,729</u>	<u>411,751</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 26,926,046</u>	<u>\$ 2,507,264</u>	<u>\$ 4,064,117</u>	<u>\$ 361,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (16,860,510)	\$ (1,674,791)	\$ 461,806	\$ (30,998)
Beginning Fund Balance	\$ 22,002,138	\$ 729,964	\$ (293,166)	\$ 515,856
Ending Fund Balance	<u>\$ 5,141,628</u>	<u>\$ (944,827)</u>	<u>\$ 168,640</u>	<u>\$ 484,858</u>
<u>GASB 54 Reporting of Fund Balance:</u>				
Non-spendable	\$ 1,736,003	\$ -	\$ 1,774	\$ -
Advances to Healthcare Fund	597,000	-	-	-
Restricted (Valic Forfeitures)	68,131	-	-	-
Committed	-	-	-	-
Assigned				
Encumbrances	9,138,972	7,359	345,413	121,059
Tree Replacement	1,532,130	-	-	-
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>(9,082,542)</u>	<u>(952,186)</u>	<u>(178,547)</u>	<u>363,799</u>
Ending Fund Balance	<u>\$ 5,141,628</u>	<u>\$ (944,827)</u>	<u>\$ 168,640</u>	<u>\$ 484,858</u>

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 31, 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Taxes				
Real - Current On Digest	\$ -	\$ -	\$ 47,228,335	0.00%
Real - Current Timber	-	-	1,000	0.00%
Payment in Lieu of Taxes - PILOT	-	-	501,000	0.00%
Real - Prior on Digest	1,209,418	1,406,658	1,800,000	78.15%
Personal - Current Motor Veh & MH TAVT	158,352	419,423	600,000	69.90%
Alternative Ad Valorem Tax	769,284	1,195,215	7,823,000	15.28%
Personal - Current Intangible	-	-	52,342	0.00%
Personal - Current Railroad	140,292	162,511	900,000	18.06%
Personal - Current Heavy Equipment	-	-	12,569	0.00%
Delinquent Mobile Home Tax	415	2,373	3,000	0.00%
Property Not-On-Digest	5,416	38,699	150,000	103.15%
Real Estate Transfer	43,498	67,711	324,000	25.80%
LOST	2,642,940	2,612,112	22,414,250	20.90%
Real & Personal Penalties	63,359	51,974	252,000	11.65%
Interest General Property - Prior	24,425	22,829	50,000	20.62%
FIFA	5,809	831	20,000	45.66%
Auto/MH Back Check Fee	-	-	-	4.16%
Tag Insurance Penalty	10,624	8,003	35,000	0.00%
Execution Fees	4,163	1,373	55,000	22.86%
Taxes fr Old Bond Issue	-	-	-	2.50%
Total Taxes	\$ 5,077,995	\$ 5,989,711	\$ 82,223,796	7.28%
Intergovernmental				
Fed Gov - Operating Categorical	\$ 11,054	\$ 315,796	\$ 2,975,666	10.61%
Fed Gov - Capital	-	881,146	1,431,881	61.54%
State Gov - Operating Categorical	77,515	74,715	-	0.00%
ARC Title III	90,710	72,829	460,000	15.83%
State Gov - Capital	-	-	-	0.00%
State Aid Projects	-	-	-	0.00%
Forest Protection Land Act Grant	-	-	5,700	0.00%
Revenue From Local Governments	1,679	84,191	329,000	25.59%
School Bd. COPS-Grant	-	-	883,376	0.00%
Total Intergovernmental	\$ 180,959	\$ 1,428,677	\$ 6,085,623	23.48%
Charges for Services				
Street Lights	22,674	17,413	911,000	1.91%
Voter List	-	-	-	0.00%
Charges b/w Funds	-	-	34,000	0.00%
Self Ins - Retiree	69,535	58,573	294,000	19.92%
Postage	5,566	6,100	22,800	26.75%
Elections	-	24,906	-	0.00%
Sale of Maps & Publications - Codes, P&Z Map	1,350	1,888	2,600	72.60%
Real & Personal Prop- Commission	23,132	27,728	825,000	3.36%
Auto/Mobile Home Commissions	4,702	690	20,000	3.45%

Continued on next page

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 31, 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Charges for Services Continued				
State Emission Fees	23,144	-	79,000	0.00%
Tag Agent Fees	33,085	31,742	143,000	22.20%
Public Safety - Fees	-	-	250,000	0.00%
Sheriff - Inmate Phone	23,128	19,282	252,000	7.65%
Boarding Fees	-	-	380,000	0.00%
DOT Utility Fee	9,289	12,621	45,000	
Public Works	-	100	-	0.00%
Tree Replacement Fees	-	-	-	0.00%
Connect Douglas Fees	56,913	40,918	192,000	21.31%
Connect Douglas Client Voucher Sales	3,000	3,090	12,000	25.75%
Shuttle Bus Passenger Fares	-	9,925	33,000	30.07%
Douglas County Library	8,552	7,373	37,800	19.50%
Lithia Springs Library	4,356	2,999	16,800	17.85%
Dog River Library	3,438	2,856	14,400	19.83%
Parks & Recreation	26,021	18,561	165,000	11.25%
Aquatic Center Fees	74,756	57,931	240,000	24.14%
Senior Center Fees	22,840	22,412	105,000	21.35%
Total Charges for Services	<u>\$ 415,480</u>	<u>\$ 367,106</u>	<u>\$ 4,074,400</u>	<u>9.01%</u>
Courts and Law Enforcement				
Clerk of Superior Court General	\$ 96,552	\$ 149,797	\$ 660,000	22.70%
Felony Drug Court Fees	10,652	16,433	72,000	22.82%
Clerk of Superior Court Fines	38,240	21,034	174,000	12.09%
State Court	349,168	148,278	2,100,000	7.06%
State Court - General Fees	18,130	12,715	120,000	10.60%
Pre-Trial Diversion	38,521	10,380	192,000	5.41%
DUI Court Fees	30,559	27,885	132,000	21.13%
Magistrate Court	114,431	115,909	664,080	17.45%
Probate Court	66,001	63,954	425,100	15.04%
Juvenile Court	147	-	2,500	0.00%
Juvenile Attorney Fees	1,845	1,225	5,400	22.69%
Restitution / Public Defender Attorney Fees	3,349	1,170	20,000	5.85%
Bond Forfeiture	-	-	1,000	0.00%
Jail Surcharge	53,338	55,611	410,000	13.56%
Passport Fees	21,070	19,495	114,380	17.04%
Legal Defense	-	3,780	-	0.00%
Total Courts and Law Enforcement	<u>\$ 842,001</u>	<u>\$ 647,665</u>	<u>\$ 5,092,460</u>	<u>12.72%</u>
Use of Property and Money				
Regular Investment Earnings	\$ 118,176	\$ 58,990	\$ 487,500	12.10%
Sheriff Interest	-	-	25	0.00%
Other	-	-	-	0.00%
Total Use of Property and Money	<u>\$ 118,176</u>	<u>\$ 58,990</u>	<u>\$ 487,525</u>	<u>12.10%</u>

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 31, 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Miscellaneous				
Contributions & Donations	\$ 7,538	\$ 17,799	\$ 36,000	49.44%
Rent - Building	1,174	1,174	4,692	25.03%
Rental - Land	2,500	-	4,500	0.00%
Insurance Claims On Damaged Property	723,032	31,023	-	0.00%
Other	<u>9,952</u>	<u>2,782</u>	<u>747,000</u>	<u>0.37%</u>
Total Miscellaneous	<u>\$ 744,196</u>	<u>\$ 52,778</u>	<u>\$ 792,192</u>	<u>6.66%</u>
Other Financing Sources				
Transfers In	\$ 177,868	\$ 127,868	\$ 130,000	98.36%
Proceeds - Disposition Cap Assets	-	897	-	0.00%
Proceeds of Capital Leases	<u>-</u>	<u>1,391,844</u>	<u>1,391,845</u>	<u>100.00%</u>
Total Other Financing Sources	<u>\$ 177,868</u>	<u>\$ 1,520,609</u>	<u>\$ 1,521,845</u>	<u>99.92%</u>
Total Revenues	<u>\$ 7,556,675</u>	<u>\$ 10,065,536</u>	<u>\$ 100,277,841</u>	<u>10.04%</u>

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 31, 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>Over (Under)</u> <u>Target %</u>
Expenditures:				
General Government				
District 1 Commissioner	\$ -	\$ 3,138	\$ 53,600	-19.15%
District 2 Commissioner	-	3,066	53,600	-19.28%
District 3 Commissioner	-	2,535	53,600	-20.27%
District 4 Commissioner	-	167	3,600	-20.37%
Board of Commissioners	268,100	306,231	1,166,992	1.24%
Communications	100,957	124,300	664,521	-6.29%
Courthouse Maintenance	307,670	226,230	1,026,982	-2.97%
Election Board & Voter Registration	81,506	238,387	1,104,493	-3.42%
External Affairs	53,147	70,941	406,273	-7.54%
Finance	217,763	236,618	942,465	0.11%
General Appropriations	1,992,076	3,057,497	11,233,670	2.22%
Human Resources	89,063	112,623	476,437	-1.36%
Information Services	354,790	361,489	1,749,292	-4.34%
Legal Services	122,299	145,403	708,811	-4.49%
Printing & Mail	35,655	33,881	145,751	-1.75%
Property Management	155,661	181,125	785,947	-1.95%
Purchasing	82,665	111,131	404,766	2.46%
Records Retention	75,502	30,598	160,441	-5.93%
Risk and Safety	64,473	76,500	288,728	1.50%
Tax Appraisal	243,649	311,818	1,244,247	0.06%
Tax Assessor	32,841	28,618	149,037	-5.80%
Tax Commissioner	416,596	518,358	3,121,824	-8.40%
Tax Equalization Board	18,052	15,188	50,805	4.90%
Total General Government	<u>\$ 4,712,468</u>	<u>\$ 6,195,842</u>	<u>\$ 25,995,882</u>	-1.17%
Judicial				
Clerk of Superior Court	\$ 494,795	\$ 571,707	\$ 2,504,974	-2.18%
District Attorney	762,870	821,784	3,481,386	-1.39%
Juvenile Court	451,640	366,521	1,643,362	-2.70%
Juvenile Public Defender	-	50,751	205,092	-0.25%
Juvenile Programs Administration	247,338	301,933	1,730,124	-7.55%
Magistrate Court	220,278	244,405	954,772	0.60%
Probate Court	114,246	129,056	564,450	-2.14%
Public Defender & State Court Public Defender	496,395	553,923	2,637,481	-4.00%
State Court Clerk	133,310	162,127	636,343	0.48%
State Court - DUI, Misdemeanor Drug Court and Probation	69,144	77,105	346,488	-2.75%
State Court Judges	197,793	209,156	915,077	-2.14%
State Court Solicitor	401,322	463,881	1,884,101	-0.38%
Superior Court Judges & Operations	116,865	116,737	562,802	-4.26%
Superior Court Felony Drug Court	122,793	150,048	629,711	-1.17%
Total Judicial	<u>\$ 3,828,789</u>	<u>\$ 4,219,135</u>	<u>\$ 18,696,163</u>	-2.43%
Public Safety				
Coroner	\$ 56,575	\$ 42,204	\$ 214,552	-5.33%
Emergency Management	71,168	67,220	348,262	-5.70%
Sheriff Detention	4,561,373	4,844,658	19,776,772	-0.50%
Sheriff Enforcement	3,587,348	5,872,756	20,729,822	3.33%
Total Public Safety	<u>\$ 8,276,464</u>	<u>\$ 10,826,837</u>	<u>\$ 41,069,408</u>	1.36%

DOUGLAS COUNTY, GEORGIA
GENERAL FUND
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 31, 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>Over (Under)</u> <u>Target %</u>
Public Works				
D.O.T. - Administration	\$ 154,620	\$ 198,260	\$ 978,283	-4.73%
D.O.T. - Maintenance & Const.	601,472	543,683	3,348,211	-8.76%
D.O.T. - Traffic Operations	237,232	296,345	1,523,903	-5.55%
Motor Pool	(1,282)	(8,359)	2,503	-358.95%
Fleet Management	270,264	462,823	1,498,450	5.89%
Total Public Works	<u>\$ 1,262,306</u>	<u>\$ 1,492,753</u>	<u>\$ 7,351,350</u>	-4.69%
Health and Welfare				
Board of Health	\$ 100,450	\$ 97,436	\$ 389,746	Allotment
Boys & Girls Club	-	-	14,259	Allotment
Community Services Board	43,370	388,694	604,776	Allotment
Public Welfare	18,000	41,122	452,355	-15.91%
Family and Children Services	20,727	18,333	73,332	Allotment
Senior Citizen Services	272,889	333,815	1,450,525	-1.99%
Total Health and Welfare	<u>\$ 455,436</u>	<u>\$ 879,401</u>	<u>\$ 2,984,993</u>	4.46%
Parks, Recreation, and Culture				
Douglas County Libraries	415,638	449,939	1,972,124	-2.19%
Parks and Recreation	623,613	780,052	3,464,605	-2.49%
Aquatic Center	216,336	186,046	867,345	-3.55%
Senior Center	85,327	90,312	435,316	-4.25%
Total Parks, Recreation, and Culture	<u>\$ 1,340,914</u>	<u>\$ 1,506,349</u>	<u>\$ 6,739,390</u>	-2.65%
Planning and Community Development				
Cooperative Extension	\$ 31,231	\$ 31,618	\$ 136,238	-1.79%
Economic Development	85,750	84,875	339,500	Allotment
Geographic Information System	55,688	58,051	343,537	-8.10%
Connect Douglas	214,094	1,622,630	5,850,561	2.73%
S.H.A.R.E. House	8,820	8,555	8,555	Allotment
Total Planning & Community Development	<u>\$ 395,583</u>	<u>\$ 1,805,729</u>	<u>\$ 6,678,391</u>	2.04%
Total Expenditures	<u>\$ 20,271,960</u>	<u>\$ 26,926,046</u>	<u>\$ 109,515,577</u>	-0.41%
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>\$ (12,715,285)</u>	 <u>\$ (16,860,510)</u>		

DOUGLAS COUNTY, GEORGIA
UNINCORPORATED AREA SPECIAL DISTRICT
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Taxes				
Beer & Wine/Liquor	\$ 82,977	\$ 89,175	\$ 630,000	14.15%
Franchise	-	-	1,466,000	0.00%
Insurance Premium Taxes	-	-	6,937,340	0.00%
Energy Excise Tax	6,424	5,891	50,000	11.78%
Energy Excise Tax - SPLOST %	10,160	9,783	49,000	19.97%
Financial Institutions	-	204,742	196,824	104.02%
Licenses & Permits				
Other Permits	63,869	59,508	254,647	23.37%
Occupational Taxes	337,253	339,227	925,000	36.67%
Building Permits	58,141	81,455	150,000	54.30%
Intergovernmental				
State Gov - Operating Categorical	-	-	-	0.00%
Charges for Services				
Zoning / Mobile Homes / Maps / Street Lights	992	888	5,000	17.76%
Plan Review Fees / Preliminary Final / DCR Plan Review	24,861	32,773	55,000	59.59%
Other	198	416	1,000	41.60%
Miscellaneous				
Other Financing Sources	223	8,614	535,000	1.61%
Total Revenues	<u>\$ 585,097</u>	<u>\$ 832,472</u>	<u>\$ 11,254,811</u>	<u>7.40%</u>
				Over (Under)
				Target %
Expenditures:				
Public Works				
Development Control	\$ 69,827	\$ 74,010	\$ 300,639	-0.38%
Planning and Community Development				
Code Enforcement Officer Division	80,488	88,414	371,989	-1.23%
Development Services Administration	44,951	50,810	190,725	1.64%
Occupational Tax Division	28,417	30,872	123,735	-0.05%
Permits and Inspections	95,844	122,579	464,217	1.41%
Planning and Zoning	94,682	119,076	480,614	-0.22%
General Appropriations				
General Appropriations	<u>3,302,591</u>	<u>2,021,502</u>	<u>8,661,002</u>	<u>-1.66%</u>
Total Expenditures	<u>\$ 3,716,800</u>	<u>\$ 2,507,264</u>	<u>\$ 10,592,921</u>	<u>-1.33%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (3,131,703)</u>	<u>\$ (1,674,791)</u>		

Revenues – overall revenue collections at 7.40% of the budget.

Expenditures – overall expenditures are 1.33% under the target of 25%.

Fund Balance – at March 31, 2020 the Uninc Area’s Fund Balance is a negative \$944,827.

DOUGLAS COUNTY, GEORGIA
FIRE PROTECTION SERVICES AND EMS
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH 31, 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Intergovernmental				
Fed Gov - Operating Categorical	\$ -	\$ -	\$ -	0.00%
Fed Gov - Capital	-	-	-	0.00%
State Gov - Operating Categorical	6,051	-	9,500	0.00%
State Gov - Capital	-	-	-	0.00%
Revenue From Local Governments	533,333	533,333	2,045,200	26.08%
License and Permits				
Consumer Firework Fees	-	-	2,500	0.00%
Charges for Services				
Plan Review Fee	4,403	611	6,500	9.39%
Ambulance Fees	616,383	688,956	2,500,000	27.56%
Miscellaneous	-	300,755	4,500	6683.44%
Other Financing Sources				
From General Fund for EMS Services	1,174,818	1,445,409	5,781,633	25.00%
From Uninc. Area Special District for Fire Services	1,437,444	1,556,859	6,227,433	25.00%
Other Financing Sources	-	-	575,000	0.00%
Total Revenues	<u>\$ 3,772,432</u>	<u>\$ 4,525,923</u>	<u>\$ 17,152,266</u>	<u>26.39%</u>
				Over (Under)
				<u>Target %</u>
Expenditures:				
Public Safety				
Fire Protection Services and EMS	<u>\$ 3,898,327</u>	<u>\$ 4,064,117</u>	<u>\$ 16,579,729</u>	<u>-0.49%</u>
Total Expenditures	<u>\$ 3,898,327</u>	<u>\$ 4,064,117</u>	<u>\$ 16,579,729</u>	<u>-0.49%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (125,895)</u>	<u>\$ 461,806</u>		

Revenues – overall revenue collections are at 26.39% 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 will not be received until October. The revenue that will vary will be EMS revenue. Collections are at 27.56% of the budget.

Expenditures – overall expenditures are 0.49% over the target of 25%.

Fund Balance – at March 31, 2020 the Fire Services and EMS Fund Balance is \$168,640. Of this a negative \$178,547 is unassigned.

2020 Contingency Summary

Beginning Balance	\$ 125,000
	-
	-
Ending Balance	<u>\$ 125,000</u>

DOUGLAS COUNTY, GEORGIA
ANIMAL CONTROL SERVICES
YEAR-TO-DATE FOR THE PERIOD ENDING MARCH, 2020

	<u>2019</u> <u>March</u>	<u>2020</u> <u>March</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Intergovernmental				
State Gov - Operating Categorical	\$ -	\$ -	\$ -	0.00%
Revenue From Local Governments	105,999	105,594	315,851	33.43%
Charges for Services				
Animal Control Fees	13,126	16,336	58,800	27.78%
Courts and Law Enforcement				
Restitution	-	-	-	0.00%
Miscellaneous				
	2,591	43,563	45,500	95.74%
Other Financing Sources				
From General Fund Reserves	-	-	-	0.00%
From Uninc. Area Special District	315,150	164,643	658,569	25.00%
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Revenues	<u>\$ 436,866</u>	<u>\$ 330,136</u>	<u>\$ 1,078,720</u>	<u>30.60%</u>
Expenditures:				
				Over (Under)
				<u>Target %</u>
Public Safety				
Animal Control Services	<u>\$ 378,015</u>	<u>\$ 361,135</u>	<u>\$ 1,684,950</u>	<u>-3.57%</u>
Total Expenditures	<u>\$ 378,015</u>	<u>\$ 361,135</u>	<u>\$ 1,684,950</u>	<u>-3.57%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 58,851</u>	<u>\$ (30,998)</u>		

Revenues – overall revenue collections are at 30.60% of the budget.

Expenditures – overall expenditures are 3.57% under the target of 25%.

Fund Balance – at March 31, 2020 the Animal Control Services Fund Balance is \$484,858. Of this \$363,799 is unassigned

2020 Contingency Summary

Beginning Balance	\$ 125,000
	-
Ending Balance	<u>\$ 125,000</u>

2016 SPLOST with Prior Year Trends

Month Received	SPLOST TRENDS						\$ Increase (Decrease)
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	
February	\$ 1,813,542	\$ 1,750,397	\$ 14,048	\$ 1,896,699	\$ 1,995,257	\$ 2,004,037	\$ 8,779
March	1,833,589	1,854,565	6,667	1,757,353	1,991,011	1,967,529	(23,483)
April	1,913,093	2,054,170	3,917	2,243,207	2,267,052		-
May	1,949,740	47,248	1,743,415	1,937,774	2,305,823		-
June	1,931,222	21,704	1,913,903	2,058,023	2,258,251		-
July	2,000,712	25,294	1,924,702	2,225,417	2,164,609		-
August	1,993,116	12,909	2,033,386	2,240,863	2,383,833		-
September	1,969,677	-	1,868,202	2,104,148	2,214,124		-
October	1,872,454	25,266	1,853,483	2,061,409	2,169,328		-
November	1,801,466	21,413	1,817,115	2,292,400	2,193,158		-
December	1,993,848	14,940	2,048,605	2,139,693	2,157,316		-
January	2,479,369	15,360	2,449,791	2,523,200	2,616,464	-	-
	<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>\$ 3,971,565</u>	<u>\$ (14,703)</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 \$73,820,578.

As of this writing the Cities billing for their portion of Fire SPLOST is as follows:

2016 SPLOST Billed to Cities

City of Douglasville Billed	Payment Received	City of Villa Rica 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>

Bond Year	SPLOST	% of Debt Service Funded	Principal & Interest	SPLOST After 100% Debt Service Funded	County Pay Go & Interest	Cities Pay Go	County Bond Proceeds & Interest	City Bond Proceeds & Interest
17/18	\$ 21,306,654	100%	\$ 9,918,608	\$ 11,388,046	\$ 8,107,127	\$ 3,347,057	\$ 39,544,784	\$ 19,849,168
18/19	25,812,401	100%	17,669,250	8,143,151	6,295,950	2,037,111	23,476,052	13,744,410
19/20	26,701,523	134%	19,919,250	6,782,273	4,935,617	2,296,252	11,575,341	1,000,881
20/21	-		17,324,250	-	-	-	-	-
21/22	-		4,284,000	-	-	-	-	-
22/23	-		-	-	-	-	-	-
	<u>73,820,578</u>		<u>\$ 69,115,358</u>	<u>26,313,470</u>	<u>19,338,694</u>	<u>7,680,420</u>		

Healthcare Fund

	<u>Dec</u> <u>2018</u>	<u>Dec</u> <u>2019</u>	<u>Mar</u> <u>2019</u>	<u>Mar</u> <u>2020</u>	<u>Budget</u> <u>2020</u>	<u>% of</u> <u>Budget</u>
Operating Revenue						
Charges for Services	\$ 16,014,083	\$ 9,322,264	\$ 2,347,724	\$ 3,844,547	\$ 15,312,896	25.11%
Operating Expenses						
Administration	921,273	985,381	222,798	216,852	915,620	23.68%
Claims & Excess Premiums	14,600,214	13,243,134	3,444,664	2,929,717	15,597,276	18.78%
Total Operating Expenses	<u>15,521,487</u>	<u>14,228,515</u>	<u>3,667,462</u>	<u>3,146,569</u>	<u>16,512,896</u>	<u>19.06%</u>
Operating Gain/Loss	492,596	(4,906,251)	(1,319,738)	697,978	(1,200,000)	
Transfers						
Transfers In	700,000	6,200,000	1,549,997	300,000	1,200,000	25.00%
Net Position Beginning of Year	<u>(3,531,172)</u>	<u>(2,338,576)</u>	<u>(2,338,576)</u>	<u>(1,044,827)</u>	<u>(1,044,827)</u>	
Net Position End of Year	<u>\$ (2,338,576)</u>	<u>\$ (1,044,827)</u>	<u>\$ (2,108,317)</u>	<u>\$ (46,849)</u>	<u>\$ (1,044,827)</u>	

Notes:

The deficit in this fund is improving. FY19's deficit 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.

March 2020 Claims are @ 18.8% of budget which is 6.2% under the target of 25%.

COVID-19 Expenses

Department	Description	Amount
Accountability Courts	Test kits	12,500.00
Animal Control	Supplies	364.57
Clerk of Court		-
Code Enforcement	Supplies	691.83
Communications	Web Stream Encoder, Supplies	6,997.45
Connect Douglas*	Supplies	3,045.00
Courthouse Maintenance	Courthouse COVID Cleaning, Supplies	10,692.24
Department of Transportation	Supplies	1,214.38
District Attorney	Supplies	206.70
Elections	Personnel, Ballots, Supplies	6,648.23
Emergency Management	Salary	2,987.28
Fire/EMS	Full Face Respirators & Filters , Supplies	61,159.03
Fleet	Supplies	165.68
General Appropriations	TV Ad & Mailers	29,312.00
Juvenile Programs	Supplies	4,535.88
Libraries	Supplies	1,528.82
Public Defender	Supplies	1,659.28
Public Welfare	Food Supply for Homeless	7,015.60
Risk and Safety	Supplies	200.00
Senior Services	Supplies/Shelf Stable Meals	6,786.09
Sheriff's Office	Supplies	14,199.24
Solid Waste	Supplies	516.81
Total:		<u><u>\$ 172,426.11</u></u>

Notes:

Connect Douglas may receive reimbursement for expenses & estimated lost revenue

Lost revenue - vanpool program	\$	12,000
Lost revenue - fixed route, paratransit, flex		3,255
	\$	<u><u>15,255</u></u>