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DOUGLAS COUNTY BOARD OF COMMISSIONERS

FINANCE DEPARTMENT

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FINANCE COMMITTEE REPORT

Date: June 15, 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 May 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 May 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 16.31% 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 \$497,858 compared to 2019. LOST experienced a decrease compared to last year of \$364,907. This is due to the economic impact of COVID-19. There was an increase in the federal government operating and capital lines of \$1,036,193 cumulatively. Majority of this is due to FTA grants associated with Connect Douglas. Charges for Services were down \$293,396. This is mostly due to parks and libraries being closed for the month of April and May. Connect Douglas fees were down \$49,750 with the lack of commuting in the month of April and May. Boarding Fees were down \$71,712 from 2019. Courts and Law Enforcement were down \$436,524 due to the courts being closed the month of April and most of May. Insurance claims are less than those of the prior year by \$1,285,286 This is due to the DOT fire proceeds from 2019. Proceeds of capital leases exceeded those of the prior year by \$1,555,370. This is due to two new Sheriff Office leases and one Information Services lease 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.

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	1,355,436	(151,100)
May	1,374,756	1,329,234	1,225,278	1,283,877	1,531,126	1,348,146	(182,979)
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>\$ 5,315,694</u>	<u>\$ (364,907)</u>

Expenditures – overall expenditures are 3.29% under the target percentage of 41.67%. Majority of departments have come in under budget as an effort to be conservative due to the budgetary impacts that will come with COVID-19. A few departments were over the target by more than 1%. This is due to the timing of specific expenditures but should smooth out as the year progresses.

- Tax Assessor – Mailing and printing of personal property forms as well as the 2020 capitalization rate update.
- Fleet Management – New roof.
- Information Services – Lease purchase for IT hardware.

Fund Balance – at May 31, 2020 the General Fund’s Fund Balance is a negative \$3.9 million. Of that a negative \$15.6 million being unassigned.

Cash Balance – as of May 31, 2020 the cash balance is \$25.5 million. Of this, funds totaling \$22.5 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)
COVID Public Service Announcement	(5,312)
Senior Services Preliminary Engineering for CDBG	(3,800)
	-
	<u>\$ 166,366</u>

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

	General Fund	Unincorporated Area Special District	Fire Services and EMS	Animal Control Services
	<u>MAY</u>	<u>MAY</u>	<u>MAY</u>	<u>MAY</u>
Revenues:				
Taxes	\$ 10,421,229	\$ 704,980	\$ -	\$ -
Licenses & Permits	-	551,807	2,500	-
Intergovernmental	2,240,326	-	871,136	158,159
Charges for Service	682,250	40,132	1,094,038	16,566
Courts & Law Enforcement	1,352,101	-	-	-
Use of Property & Money	93,127	-	-	-
Miscellaneous	70,198	-	300,755	44,802
Other Financing Sources	<u>1,684,134</u>	<u>8,843</u>	<u>5,003,780</u>	<u>274,405</u>
Total Revenues	<u>\$ 16,543,366</u>	<u>\$ 1,305,762</u>	<u>\$ 7,272,209</u>	<u>\$ 493,931</u>
Expenditures:				
General Government	\$ 9,987,331	\$ 3,369,170	\$ -	\$ -
Judicial	6,790,728	-	-	-
Public Safety	16,629,319	-	6,687,865	609,147
Public Works	2,434,093	117,850	-	-
Health & Welfare	1,480,071	-	-	-
Parks, Recreation & Culture	2,425,454	-	-	-
Planning and Community Development	<u>2,709,019</u>	<u>654,891</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 42,456,015</u>	<u>\$ 4,141,911</u>	<u>\$ 6,687,865</u>	<u>\$ 609,147</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (25,912,649)	\$ (2,836,149)	\$ 584,344	\$ (115,216)
Beginning Fund Balance	\$ 22,002,138	\$ 729,964	\$ (293,166)	\$ 515,856
Ending Fund Balance	<u>\$ (3,910,511)</u>	<u>\$ (2,106,185)</u>	<u>\$ 291,178</u>	<u>\$ 400,640</u>
<u>GASB 54 Reporting of Fund Balance:</u>				
Non-spendable	\$ 1,335,625	\$ -	\$ 1,774	\$ -
Advances to Healthcare Fund	597,000	-	-	-
Restricted (Valic Forfeitures)	68,131	-	-	-
Committed	-	-	-	-
Assigned				
Encumbrances	6,936,607	7,144	425,274	64,391
Tree Replacement	1,532,130	-	-	-
Healthcare Contribution	-	700,000	-	-
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>(15,531,938)</u>	<u>(2,813,329)</u>	<u>(135,870)</u>	<u>336,250</u>
Ending Fund Balance	<u>\$ (3,910,511)</u>	<u>\$ (2,106,185)</u>	<u>\$ 291,178</u>	<u>\$ 400,640</u>

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

	<u>2019</u> <u>May</u>	<u>2020</u> <u>May</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	1,553,596	1,561,120	1,800,000	86.73%
Personal - Current Motor Veh & MH	305,058	620,073	600,000	103.35%
TAVT	1,670,893	2,168,751	7,823,000	27.72%
Alternative Ad Valorem Tax	52,342	76,642	52,342	146.42%
Personal - Current Intangible	295,496	364,746	900,000	40.53%
Personal - Current Railroad	-	-	12,569	0.00%
Personal - Current Heavy Equipment	-	-	3,000	0.00%
Delinquent Mobile Home Tax	3,266	2,489	2,300	108.21%
Property Not-On-Digest	6,257	41,855	150,000	27.90%
Real Estate Transfer	96,635	146,166	324,000	45.11%
LOST	5,680,601	5,315,694	22,414,250	23.72%
Real & Personal Penalties	116,130	85,400	252,000	33.89%
Interest General Property - Prior	35,186	25,705	50,000	51.41%
FIFA	11,508	961	20,000	4.80%
Auto/MH Back Check Fee	-	-	-	0.00%
Tag Insurance Penalty	17,324	9,818	35,000	28.05%
Execution Fees	4,988	1,812	55,000	3.29%
Taxes fr Old Bond Issue	-	-	-	0.00%
Total Taxes	\$ 9,849,279	\$ 10,421,229	\$ 82,223,796	12.67%
Intergovernmental				
Fed Gov - Operating Categorical	\$ 211,111	\$ 601,616	\$ 2,975,666	20.22%
Fed Gov - COVID-19 Funds	-	9,641	4,145	232.60%
Fed Gov - Capital	415,074	1,060,763	1,431,881	74.08%
State Gov - Operating Categorical	159,487	347,277	1,011,703	34.33%
ARC Title III	182,037	136,838	460,000	29.75%
State Gov - Capital	-	-	-	0.00%
State Aid Projects	-	-	-	0.00%
Forest Protection Land Act Grant	-	-	5,700	0.00%
Revenue From Local Governments	2,880	84,191	329,000	25.59%
School Bd. COPS-Grant	-	-	883,376	0.00%
Total Intergovernmental	\$ 970,588	\$ 2,240,326	\$ 7,101,471	31.55%
Charges for Services				
Street Lights	26,832	19,251	911,000	2.11%
Voter List	-	100	-	0.00%
Charges b/w Funds	-	-	34,000	0.00%
Self Ins - Retiree	117,894	113,138	294,000	38.48%
Postage	9,317	13,596	22,800	59.63%
Elections	-	24,956	-	0.00%
Sale of Maps & Publications - Codes, P&Z Map	1,375	1,988	2,600	76.44%
Real & Personal Prop- Commission	29,952	30,752	825,000	3.73%
Auto/Mobile Home Commissions	9,234	2,838	20,000	14.19%

Continued on next page

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

	<u>2019</u> <u>May</u>	<u>2020</u> <u>May</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Charges for Services Continued				
State Emission Fees	23,144	22,261	79,000	28.18%
Tag Agent Fees	56,222	45,944	143,000	32.13%
Public Safety - Fees	62,864	66,081	250,000	26.43%
Sheriff - Inmate Phone	67,727	59,558	252,000	23.63%
Boarding Fees	152,317	80,605	380,000	21.21%
DOT Utility Fee	29,330	23,655	45,000	52.57%
Public Works	-	100	-	0.00%
Tree Replacement Fees	-	-	-	0.00%
Connect Douglas Fees	92,448	42,698	192,000	22.24%
Connect Douglas Client Voucher Sales	5,110	4,150	12,000	34.58%
Shuttle Bus Passenger Fares	-	14,885	33,000	45.11%
Douglas County Library	15,191	7,373	37,800	19.50%
Lithia Springs Library	7,207	2,999	16,800	17.85%
Dog River Library	5,763	2,856	14,400	19.83%
Parks & Recreation	81,651	16,897	165,000	10.24%
Aquatic Center Fees	139,167	56,015	230,000	23.34%
Senior Center Fees	42,900	29,556	105,000	28.15%
Total Charges for Services	\$ 975,646	\$ 682,250	\$ 4,074,400	16.74%
Courts and Law Enforcement				
Clerk of Superior Court General	\$ 208,234	\$ 236,373	\$ 660,000	35.81%
Felony Drug Court Fees	23,321	16,433	72,000	22.82%
Clerk of Superior Court Fines	79,847	21,034	174,000	12.09%
State Court	757,991	529,322	2,100,000	25.21%
State Court - General Fees	35,423	44,126	120,000	36.77%
Pre-Trial Diversion	69,124	25,240	192,000	13.15%
DUI Court Fees	56,323	45,752	132,000	34.66%
Magistrate Court	220,137	178,655	664,080	26.90%
Probate Court	143,199	108,882	425,100	25.61%
Juvenile Court	147	-	2,500	0.00%
Juvenile Attorney Fees	2,970	1,825	5,400	33.80%
Restitution / Public Defender Attorney Fees	5,041	3,480	20,000	17.40%
Bond Forfeiture	-	-	1,000	0.00%
Jail Surcharge	132,884	112,527	410,000	27.45%
Passport Fees	52,185	24,675	114,380	21.57%
Legal Defense	1,800	3,780	-	0.00%
Total Courts and Law Enforcement	\$ 1,788,625	\$ 1,352,101	\$ 5,092,460	26.55%
Use of Property and Money				
Regular Investment Earnings	\$ 215,086	\$ 93,127	\$ 487,500	19.10%
Sheriff Interest	-	-	25	0.00%
Other	-	-	-	0.00%
Total Use of Property and Money	\$ 215,086	\$ 93,127	\$ 487,525	19.10%

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

	2019	2020	2020	% of Budget
	<u>May</u>	<u>May</u>	<u>Annual Budget</u>	<u>Received</u>
Miscellaneous				
Contributions & Donations	\$ 16,546	\$ 24,290	\$ 36,000	67.47%
Rent - Building	2,557	1,957	4,692	41.71%
Rental - Land	2,500	4,500	4,500	100.00%
Insurance Claims On Damaged Property	1,316,309	31,023	-	0.00%
Other	<u>12,147</u>	<u>8,429</u>	<u>747,000</u>	<u>1.13%</u>
Total Miscellaneous	\$ 1,350,059	\$ 70,198	\$ 792,192	8.86%
 Other Financing Sources				
Transfers In	\$ 177,868	\$ 127,868	\$ 130,000	98.36%
Proceeds - Disposition Cap Assets	122,018	897	-	0.00%
Proceeds of Capital Leases	<u>-</u>	<u>1,555,370</u>	<u>1,555,371</u>	<u>100.00%</u>
Total Other Financing Sources	\$ 299,885	\$ 1,684,134	\$ 1,685,371	99.93%
 Total Revenues	 <u>\$ 15,449,169</u>	 <u>\$ 16,543,366</u>	 <u>\$ 101,457,215</u>	 <u>16.31%</u>

Revenues are \$1 million more than the prior year due to FTA grants for Connect Douglas' capital expenditures (buses and Transportation Center Expansion).

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

	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>Over (Under)</u>
	<u>May</u>	<u>May</u>	<u>Annual Budget</u>	<u>Target %</u>
Expenditures:				
General Government				
District 1 Commissioner	\$ -	\$ 9,837	\$ 53,600	-23.32%
District 2 Commissioner	-	11,533	53,600	-20.15%
District 3 Commissioner	-	9,840	53,600	-23.31%
District 4 Commissioner	-	167	3,600	-37.04%
Board of Commissioners	391,777	442,707	1,166,992	-3.73%
Communications	170,342	218,413	664,521	-8.80%
Courthouse Maintenance	948,298	400,572	1,026,982	-2.67%
Election Board & Voter Registration	130,074	362,717	1,104,493	-8.83%
External Affairs	83,287	102,984	406,273	-16.32%
Finance	342,363	371,673	942,465	-2.23%
General Appropriations	4,478,864	4,740,876	11,372,712	0.02%
Human Resources	147,725	194,235	476,437	-0.90%
Information Services	529,861	843,811	1,912,818	2.44%
Legal Services	263,356	234,087	708,811	-8.64%
Printing & Mail	55,306	53,941	145,751	-4.66%
Property Management	2,001,770	261,909	785,947	-8.35%
Purchasing	132,456	169,113	404,766	0.11%
Records Retention	124,129	55,482	160,441	-7.09%
Risk and Safety	102,697	117,793	288,728	-0.87%
Tax Appraisal	392,034	501,584	1,244,247	-1.36%
Tax Assessor	51,911	77,668	149,037	10.44%
Tax Commissioner	669,744	787,957	3,121,824	-16.43%
Tax Equalization Board	31,963	18,435	50,805	-5.38%
Total General Government	<u>\$ 11,047,958</u>	<u>\$ 9,987,331</u>	<u>\$ 26,298,450</u>	-3.69%
Judicial				
Clerk of Superior Court	\$ 778,651	\$ 886,580	\$ 2,504,974	-6.28%
District Attorney	1,203,710	1,317,638	3,481,386	-3.82%
Juvenile Court	711,885	573,222	1,643,362	-6.79%
Juvenile Public Defender	-	79,394	205,092	-2.96%
Juvenile Programs Administration	435,948	496,752	1,730,124	-12.96%
Magistrate Court	333,984	386,663	954,772	-1.17%
Probate Court	184,806	208,282	564,450	-4.77%
Public Defender & State Court Public Defender	850,128	920,541	2,637,481	-6.77%
State Court Clerk	215,289	258,925	636,343	-0.98%
State Court - DUI, Misdemeanor Drug Court and Probation	126,274	130,980	361,771	-5.46%
State Court Judges	315,283	329,317	915,077	-5.68%
State Court Solicitor	632,238	735,816	1,884,101	-2.62%
Superior Court Judges & Operations	194,091	206,862	562,802	-4.91%
Superior Court Felony Drug Court	247,761	259,756	639,154	-1.03%
Total Judicial	<u>\$ 6,230,047</u>	<u>\$ 6,790,728</u>	<u>\$ 18,720,889</u>	-5.40%
Public Safety				
Coroner	\$ 86,197	\$ 77,543	\$ 218,427	-6.17%
Emergency Management	109,780	117,166	348,262	-8.03%
Sheriff Detention	7,154,186	7,783,822	19,938,572	-2.63%
Sheriff Enforcement	6,155,152	8,650,787	20,901,305	-0.28%
Total Public Safety	<u>\$ 13,505,315</u>	<u>\$ 16,629,319</u>	<u>\$ 41,406,566</u>	-1.51%

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

	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>Over (Under)</u>
	<u>May</u>	<u>May</u>	<u>Annual Budget</u>	<u>Target %</u>
Public Works				
D.O.T. - Administration	\$ 247,820	\$ 316,401	\$ 978,283	-9.33%
D.O.T. - Maintenance & Const.	881,565	952,140	3,348,211	-13.23%
D.O.T. - Traffic Operations	350,906	512,621	1,523,903	-8.03%
Motor Pool	(1,824)	(1,376)	2,503	-96.64%
Fleet Management	<u>413,492</u>	<u>654,307</u>	<u>1,498,450</u>	<u>2.00%</u>
Total Public Works	\$ 1,891,960	\$ 2,434,093	\$ 7,351,350	-8.56%
Health and Welfare				
Board of Health	\$ 167,417	\$ 162,394	\$ 389,746	Allotment
Boys & Girls Club	-	-	14,259	Allotment
Community Services Board	72,283	621,157	1,014,776	Allotment
Public Welfare	58,616	99,899	452,355	-19.59%
Family and Children Services	34,545	30,555	73,332	Allotment
Senior Citizen Services	<u>555,050</u>	<u>566,066</u>	<u>1,468,470</u>	<u>-3.12%</u>
Total Health and Welfare	\$ 887,911	\$ 1,480,071	\$ 3,412,938	1.70%
Parks, Recreation, and Culture				
Douglas County Libraries	705,494	751,105	1,972,124	-3.58%
Parks and Recreation	1,051,183	1,238,595	3,464,605	-5.92%
Aquatic Center	334,719	293,309	867,345	-7.85%
Senior Center	<u>136,196</u>	<u>142,445</u>	<u>435,316</u>	<u>-8.95%</u>
Total Parks, Recreation, and Culture	\$ 2,227,592	\$ 2,425,454	\$ 6,739,390	-5.68%
Planning and Community Development				
Cooperative Extension	\$ 50,256	\$ 53,667	\$ 136,238	-2.28%
Economic Development	171,500	169,750	339,500	Allotment
Geographic Information System	86,052	91,811	343,537	-14.94%
Connect Douglas	918,636	2,385,237	5,850,561	-0.90%
S.H.A.R.E. House	<u>8,820</u>	<u>8,555</u>	<u>8,555</u>	<u>Allotment</u>
Total Planning & Community Development	\$ 1,235,264	\$ 2,709,019	\$ 6,678,391	-1.11%
Total Expenditures	\$ 37,026,047	\$ 42,456,015	\$ 110,607,974	-3.29%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (21,576,878)	\$ (25,912,649)		

Expenditures are \$5.5 million more than the prior year due to:
-Health care insurance \$2.1 million
-Connect Douglas capital expenditures \$1.5 million
-DCSO equipment lease \$1.4 million
-CSB allotment \$549,000

DOUGLAS COUNTY, GEORGIA
UNINCORPORATED AREA SPECIAL DISTRICT
YEAR-TO-DATE FOR THE PERIOD ENDING MAY 31, 2020

	<u>2019</u> <u>May</u>	<u>2020</u> <u>May</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Taxes				
Beer & Wine/Liquor	\$ 178,154	\$ 196,509	\$ 630,000	31.19%
Franchise	279,427	274,831	1,466,000	18.75%
Insurance Premium Taxes	-	-	6,937,340	0.00%
Energy Excise Tax	16,285	13,472	50,000	26.94%
Energy Excise Tax - SPLOST %	17,181	15,425	49,000	31.48%
Financial Institutions	196,825	204,742	196,824	104.02%
Licenses & Permits				
Other Permits	92,485	84,114	254,647	33.03%
Occupational Taxes	429,445	373,715	925,000	40.40%
Building Permits	81,719	93,978	150,000	62.65%
Intergovernmental				
State Gov - Operating Categorical	-	-	-	0.00%
Charges for Services				
Zoning / Mobile Homes / Maps / Street Lights	1,272	3,784	5,000	75.68%
Plan Review Fees / Preliminary Final / DCR Plan Review	31,165	35,867	55,000	65.21%
Other	651	481	1,000	48.10%
Miscellaneous				
Other Financing Sources	5,217	8,843	535,000	1.65%
Total Revenues	<u>\$ 1,329,826</u>	<u>\$ 1,305,762</u>	<u>\$ 11,254,811</u>	<u>11.60%</u>
Over (Under)				
Target %				
Expenditures:				
Public Works				
Development Control	\$ 111,126	\$ 117,850	\$ 300,639	-2.47%
Planning and Community Development				
Code Enforcement Officer Division	131,789	143,695	371,989	-3.04%
Development Services Administration	71,004	79,428	190,725	-0.02%
Occupational Tax Division	44,712	48,463	124,435	-2.72%
Permits and Inspections	153,570	185,281	464,217	-1.76%
Planning and Zoning	155,662	198,023	479,914	-0.41%
General Appropriations				
General Appropriations	<u>5,504,321</u>	<u>3,369,170</u>	<u>8,661,002</u>	<u>-2.77%</u>
Total Expenditures	<u>\$ 6,172,184</u>	<u>\$ 4,141,911</u>	<u>\$ 10,592,921</u>	<u>-2.57%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (4,842,358)</u>	<u>\$ (2,836,149)</u>		

Revenues – overall revenue collections at 11.60% of the budget.

Expenditures – overall expenditures are 2.57% under the target of 41.67%.

Fund Balance – at May 31, 2020 the Uninc Area’s Fund Balance is a negative \$2.1 million.

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

	<u>2019</u> <u>May</u>	<u>2020</u> <u>May</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 - COVID-19 Funds	-	66,053	66,053	100.00%
Fed Gov - Capital	-	-	-	0.00%
State Gov - Operating Categorical	6,051	5,083	17,973	28.28%
State Gov - Capital	-	-	-	0.00%
Revenue From Local Governments	800,000	800,000	2,045,200	39.12%
License and Permits				
Consumer Firework Fees	2,000	2,500	2,500	100.00%
Charges for Services				
Plan Review Fee	4,774	1,768	6,500	27.20%
Ambulance Fees	1,076,518	1,092,270	2,500,000	43.69%
Miscellaneous				
	-	300,755	4,500	6683.44%
Other Financing Sources				
From General Fund for EMS Services	1,958,030	2,409,015	5,781,633	41.67%
From Uninc. Area Special District for Fire Services	2,395,740	2,594,765	6,227,433	41.67%
Other Financing Sources	-	-	575,000	0.00%
Total Revenues	<u>\$ 6,243,114</u>	<u>\$ 7,272,209</u>	<u>\$ 17,226,792</u>	<u>42.21%</u>

				Over (Under) Target %
Expenditures:				
Public Safety				
Fire Protection Services and EMS	<u>\$ 6,288,168</u>	<u>\$ 6,687,865</u>	<u>\$ 16,692,992</u>	<u>-1.61%</u>
Total Expenditures	<u>\$ 6,288,168</u>	<u>\$ 6,687,865</u>	<u>\$ 16,692,992</u>	<u>-1.61%</u>

Excess (Deficiency) of Revenues Over (Under) Expenditures \$ (45,055) \$ 584,344

Revenues – overall revenue collections are at 42.21% 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 43.69% of the budget.

Expenditures – overall expenditures are 1.61% under the target of 41.67%.

Fund Balance – at May 31, 2020 the Fire Services and EMS Fund Balance is \$291,178. Of this a negative \$135,870 is unassigned.

2020 Contingency Summary

Beginning Balance	\$ 125,000
Hazard Pay	(125,000)
	-
Ending Balance	<u>\$ -</u>

DOUGLAS COUNTY, GEORGIA
ANIMAL CONTROL SERVICES
 YEAR-TO-DATE FOR THE PERIOD ENDING MAY 31, 2020

	<u>2019</u> <u>May</u>	<u>2020</u> <u>May</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	158,762	158,159	315,851	50.07%
Charges for Services				
Animal Control Fees	22,372	16,566	58,800	28.17%
Courts and Law Enforcement				
Restitution	-	-	-	0.00%
Miscellaneous				
	4,455	44,802	45,500	98.46%
Other Financing Sources				
From General Fund Reserves	-	-	-	0.00%
From Uninc. Area Special District	525,250	274,405	658,569	41.67%
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Revenues	<u>\$ 710,839</u>	<u>\$ 493,931</u>	<u>\$ 1,078,720</u>	<u>45.79%</u>
Expenditures:				
Public Safety				
Animal Control Services	<u>\$ 617,820</u>	<u>\$ 609,147</u>	<u>\$ 1,684,950</u>	<u>Over (Under)</u> <u>Target %</u> <u>-5.52%</u>
Total Expenditures	<u>\$ 617,820</u>	<u>\$ 609,147</u>	<u>\$ 1,684,950</u>	<u>-5.52%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 93,018</u>	<u>\$ (115,216)</u>		

Revenues – overall revenue collections are at 45.79% of the budget.

Expenditures – overall expenditures are 5.52% under the target of 41.67%.

Fund Balance – at May 31, 2020 the Animal Control Services Fund Balance is \$400,640. Of this \$336,250 is unassigned

2020 Contingency Summary

Beginning Balance	\$ 125,000
Hazard Pay	(1,940)
	<u>-</u>
Ending Balance	<u>\$ 123,060</u>

2016 SPLOST with Prior Year Trends

Month Received	<u>SPLOST TRENDS</u>						\$ 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	2,035,399	(231,653)
May	1,949,740	47,248	1,743,415	1,937,774	2,305,823	2,032,049	(273,774)
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	<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>-</u>	<u>-</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>\$ 8,039,012</u>	<u>\$ (520,131)</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 \$77,888,026.

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

2016 SPLOST Billed to Cities

City of Douglasville		Payment Received	City of Villa Rica		Payment Received	
Billed			Billed			
\$ 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		1/28/20	6,853		1/22/20	
57,471		5/21/20	10,373		4/22/20	
<u>\$ 1,019,543</u>			<u>\$ 184,024</u>			Total
						\$ 1,203,567
					Expenditures	\$ (420,118)
					Remaining Balance	<u>\$ 783,449</u>

Bond Year	SPLOST	% of Debt		SPLOST After 100%		County Pay Go &		County Bond		City Bond	
		Service Funded	Interest	Debt Service Funded	Interest	Cities Pay Go	Interest	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	4,067,447	23%	17,324,250	-	196,092	-	9,629,459	1,001,965			
21/22	-		4,284,000	-	-	-	-	-			
22/23	-		-	-	-	-	-	-			
	<u>77,888,025</u>		<u>\$ 69,115,358</u>	<u>26,313,470</u>	<u>19,534,786</u>	<u>7,680,420</u>					

*Pay Go Funds have been programmed in.

Healthcare Fund

	<u>Dec</u> <u>2018</u>	<u>Dec</u> <u>2019</u>	<u>May</u> <u>2019</u>	<u>May</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	\$ 3,902,956	\$ 6,467,551	\$ 15,312,896	42.24%
Operating Expenses						
Administration	921,273	985,381	404,341	381,836	915,620	41.70%
Claims & Excess Premiums	<u>14,600,214</u>	<u>13,243,134</u>	<u>6,377,310</u>	<u>4,373,452</u>	<u>15,597,276</u>	<u>28.04%</u>
Total Operating Expenses	<u>15,521,487</u>	<u>14,228,515</u>	<u>6,781,651</u>	<u>4,755,288</u>	<u>16,512,896</u>	<u>28.80%</u>
Operating Gain/Loss	492,596	(4,906,251)	(2,878,695)	1,712,263	(1,200,000)	
Transfers						
Transfers In	<u>700,000</u>	<u>6,200,000</u>	<u>2,583,331</u>	<u>500,000</u>	<u>1,200,000</u>	41.67%
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>\$ (2,633,940)</u>	<u>\$ 1,167,436</u>	<u>\$ (1,044,827)</u>	

Notes:

Claims through May 2020 are @ 28.04% of budget which is 13.63% under the target of 41.67%. This is due to certain medical procedures/visits not being performed during the COVID-19 pandemic. As the healthcare industry resumes normal operations, the expenditures in the healthcare fund will trend upward.

General Fund COVID-19 Departmental Expenses

Department	Description	Amount
Accountability Courts	Test kits, Supplies	\$ 36,000
Appraisal	Computer, Supplies	865
Board of Commissioners	Virtual Services	150
Clerk of Court	Supplies	17,357
Communications	Web Stream Encoder, Supplies	6,997
Connect Douglas	Supplies	13,000
Courthouse Maintenance	Courthouse COVID Cleaning, Supplies	13,890
District Attorney	Supplies	5,937
DUI/Drug Court	Supplies	4,355
Elections	Personnel, Ballots, Supplies	14,713
Emergency Management	Salary, Supplies	13,452
Fleet	Supplies	450
General Appropriations	TV Ad & Mailers	29,312
Information Services	VPN Licenses	9,748
Juvenile Court	Supplies	941
Juvenile Programs	Supplies	4,678
Libraries	Supplies	9,793
Public Defender	Supplies	1,997
Public Welfare	Food Supply for Homeless	7,016
Senior Services/Senior Center	Supplies/Shelf Stable Meals	6,862
Sheriff's Office	Supplies	14,199
State Court	Supplies	725
Tax Commissioner	Supplies/Cleaning	33,575
Total:		<u>\$ 246,013</u>

General Fund COVID-19 Resolution

Hazard Pay - General Fund		\$ 331,454
Community Service Board		410,000
General Appropriations (Dept. 190)		
Chamber - Strong Relief Donation	3,000	
Frank P. Dorris American Legion 145	5,000	
AMVETS Post 118 of Douglas County	5,000	
Life Tools Community Dev.	5,000	
JC Freedom House shelter	5,000	
Senior Services - Budget Transfer	10,000	
101-190-1511 52.3301 - Unallocated	125,546	158,546
	Total:	\$ 900,000

Other Funds - COVID-19 Expenses

Department	Description	Amount
Animal Control	Supplies	\$ 486
Animal Control	Hazard Pay	1,938
E911	Supplies	1,433
E911	Hazard Pay	29,173
Fire/EMS	Full Face Respirators & Filters , Supplies	63,555
Fire/EMS	Hazard Pay	145,543
Solid Waste	Supplies	634
Solid Waste	Hazard Pay	3,983
		\$ 246,745

All Funds:	
Revenue/Reimbursement	\$ 75,694
Expenditures	\$ 1,392,758
Net Impact	\$ 1,317,064