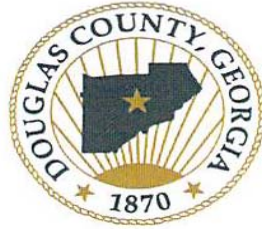


JENNIFER HALLMAN, CPFO
Finance Director

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: September 14, 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 August 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 August 31, 2020. Financials for each fund can be found as follows:

General Fund.....	Pages 5 through 9
Unincorporated Area Special District Fund	Page 10
Fire Services and EMS Fund.....	Page 11
Animal Control Services Fund.....	Page 12

General Fund

Revenues – overall revenue collections are at 31.82% of the budget. The budget for the revenues reflects the amendment that was approved in August. Effective July 1, 2019 the County’s TAVT percentage received increased from 52.44% to 65%. However, HB 779 took effect July 1, 2020 which reverses the share of TAVT between the cities and the counties. The counties were receiving 28%, but now will be receiving 23% in incorporated areas. Counties and schools have been seeing dramatic increases in their TAVT, while cities were seeing losses. This bill is intended to correct that. There was an increase in TAVT of \$914,681 compared to 2019. LOST experienced a decrease compared to last year of \$230,404. This is due to the economic impact of COVID-19. There was an increase in the federal government operating and capital lines of \$1,338,563 cumulatively. Majority of this is due to FTA grants associated with Connect Douglas. COVID-19 revenue funds received in the general fund have been \$1,678,420. Majority of this is attributed to the CARES Act. Charges for Services were down \$541,733. This is mostly due to parks and libraries being closed or having limited operations for the month of April through August. Connect Douglas fees were down \$77,834 with the lack of commuting in the month of April through August. Boarding Fees were down \$106,004 from 2019. Courts and Law Enforcement were down \$725,928 due to the courts having limited operations since mid-March. 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	LOST TRENDS						\$ 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)
ProRata	-	-	-	-	-	1,296	1,296
June	1,360,284	1,403,445	1,319,343	1,369,776	1,498,399	1,519,109	20,709
July	1,405,866	1,493,175	1,310,220	1,478,001	1,435,795	1,558,727	122,932
August	1,402,655	1,365,633	1,387,800	1,488,161	1,582,408	1,571,975	(10,434)
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>\$ 9,966,800</u>	<u>\$ (230,404)</u>

Expenditures – overall expenditures are 4.50% under the target percentage of 66.67%. The budget for expenditures reflects the amendment that was approved in August. 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 most should smooth out as the year progresses.

- Risk and Safety – Sick pay retirement pay out.
- Tax Assessor – Mailing and printing of personal property forms as well as the 2020 capitalization rate update.
- Superior Court Felony Drug Court – Various other professional services.
- Fleet Management – Purchase of a tire changer.
- Human Resources – Program expenses associated with the ACCG Health Promotion Grant that is received towards the end of the year.
- Superior Court Judges and Operations – Various other professional services.

Fund Balance – at August 31, 2020 the General Fund’s Fund Balance is a negative \$16.4 million. Of that a negative \$27.6 million being unassigned.

Cash Balance – as of August 31, 2020 the cash balance is \$14.5 million. Of this, funds totaling \$10.5 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)
COVID Health Alert Mailer		(27,218)
Litter Pickup		(49,916)
Variable Message Board for COVID-19		(9,800)
BIR Reductions \$25k Empower Douglas		(25,000)
Street Sweeping		(12,000)
Woodsprings Hotel		(1,026)
		-
	\$	<u>41,406</u>

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

	<u>General Fund</u> <u>AUGUST</u>	<u>Unincorporated</u> <u>Area Special District</u> <u>AUGUST</u>	<u>Fire Services</u> <u>and EMS</u> <u>AUGUST</u>	<u>Animal Control</u> <u>Services</u> <u>AUGUST</u>
Revenues:				
Taxes	\$ 18,018,966	\$ 1,164,084	\$ -	\$ -
Licenses & Permits	-	725,858	3,000	-
Intergovernmental	5,458,685	-	1,279,629	237,005
Charges for Service	1,048,767	63,576	1,731,575	23,931
Courts & Law Enforcement	2,262,223	-	-	-
Use of Property & Money	101,462	-	-	-
Miscellaneous	87,164	-	300,755	50,787
Other Financing Sources	<u>1,684,134</u>	<u>124,854</u>	<u>8,006,048</u>	<u>439,048</u>
Total Revenues	<u>\$ 28,661,403</u>	<u>\$ 2,078,371</u>	<u>\$ 11,321,007</u>	<u>\$ 750,771</u>
Expenditures:				
General Government	\$ 16,498,929	\$ 5,390,672	\$ -	\$ -
Judicial	11,213,171	-	-	-
Public Safety	25,627,939	-	11,021,347	936,579
Public Works	3,971,454	191,259	-	-
Health & Welfare	2,347,450	-	-	-
Parks, Recreation & Culture	3,836,541	-	-	-
Planning and Community Development	<u>3,582,487</u>	<u>1,043,856</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 67,077,972</u>	<u>\$ 6,625,787</u>	<u>\$ 11,021,347</u>	<u>\$ 936,579</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (38,416,569)	\$ (4,547,415)	\$ 299,660	\$ (185,808)
Beginning Fund Balance	\$ 22,043,169	\$ 729,964	\$ (293,166)	\$ 515,856
Ending Fund Balance	<u>\$ (16,373,400)</u>	<u>\$ (3,817,451)</u>	<u>\$ 6,494</u>	<u>\$ 330,048</u>
<u>GASB 54 Reporting of Fund Balance:</u>				
Non-spendable	\$ 725,378	\$ -	\$ 1,774	\$ -
Advances to Healthcare Fund	597,000	-	-	-
Restricted (Valic Forfeitures)	68,131	-	-	-
Committed	-	-	-	-
Assigned				
Encumbrances	7,084,096	7,561	239,366	39,609
Tree Replacement	1,532,130	-	-	-
Healthcare Contribution	-	800,000	-	-
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>(27,532,069)</u>	<u>(4,625,012)</u>	<u>(234,646)</u>	<u>290,439</u>
Ending Fund Balance	<u>\$ (16,373,400)</u>	<u>\$ (3,817,451)</u>	<u>\$ 6,494</u>	<u>\$ 330,048</u>

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

	<u>2019</u> <u>August</u>	<u>2020</u> <u>August</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	-	-	395,000	0.00%
Real - Prior on Digest	1,789,201	1,789,478	1,800,000	99.42%
Personal - Current Motor Veh & MH	428,424	997,357	1,000,000	99.74%
TAVT	3,047,168	3,961,849	5,100,000	77.68%
Alternative Ad Valorem Tax	52,342	76,642	76,642	100.00%
Personal - Current Intangible	544,486	667,602	900,000	74.18%
Personal - Current Railroad	12,569	12,272	12,569	97.63%
Personal - Current Heavy Equipment	-	-	3,000	0.00%
Delinquent Mobile Home Tax	4,709	15,496	2,700	573.92%
Property Not-On-Digest	32,548	64,406	75,000	85.87%
Real Estate Transfer	197,164	216,889	281,100	77.16%
LOST	10,197,203	9,966,800	17,400,000	57.28%
Real & Personal Penalties	183,471	193,168	198,000	97.56%
Interest General Property - Prior	42,056	37,445	50,000	74.89%
FIFA	15,758	2,569	2,500	102.78%
Auto/MH Back Check Fee	5,213	-	-	0.00%
Tag Insurance Penalty	26,294	14,733	24,000	61.39%
Execution Fees	14,598	2,261	40,000	5.65%
Taxes fr Old Bond Issue	428	-	-	0.00%
Total Taxes	\$ 16,593,632	\$ 18,018,966	\$ 74,589,846	24.16%
Intergovernmental				
Fed Gov - Operating Categorical	\$ 640,804	\$ 1,268,143	\$ 2,650,000	47.85%
Fed Gov - COVID-19 Funds	-	1,678,420	132,283	1268.81%
Fed Gov - Capital	455,762	1,166,986	1,431,881	81.50%
State Gov - Operating Categorical	424,241	485,860	1,088,675	44.63%
ARC Title III	341,632	291,430	380,000	76.69%
State Gov - Capital	-	-	-	0.00%
State Aid Projects	-	-	-	0.00%
Forest Protection Land Act Grant	5,707	5,205	5,205	99.99%
Revenue From Local Governments	160,342	116,850	329,000	35.52%
School Bd. COPS-Grant	409,947	445,791	445,791	100.00%
Total Intergovernmental	\$ 2,438,436	\$ 5,458,685	\$ 6,462,835	84.46%
Charges for Services				
Street Lights	\$ 30,645.31	\$ 23,180.65	911,000	2.54%
Voter List	100	200	-	0.00%
Charges b/w Funds	-	-	34,000	0.00%
Self Ins - Retiree	194,619	193,604	294,000	65.85%
Postage	15,334	26,622	35,000	76.06%
Elections	16,279	24,956	24,906	100.20%
Sale of Maps & Publications - Codes, P&Z Map	1,938	3,413	3,000	113.75%
Real & Personal Prop- Commission	35,516	36,142	885,000	4.08%
Auto/Mobile Home Commissions	12,856	3,832	10,000	38.32%

Continued on next page

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

	<u>2019</u> <u>August</u>	<u>2020</u> <u>August</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Charges for Services Continued				
State Emission Fees	23,144	63,422	79,000	80.28%
Tag Agent Fees	94,659	88,220	130,000	67.86%
Public Safety - Fees	138,611	89,704	250,000	35.88%
Sheriff - Inmate Phone	128,160	104,129	228,000	45.67%
Boarding Fees	261,429	155,425	320,000	48.57%
DOT Utility Fee	37,258	45,742	45,000	101.65%
Public Works	-	100	100	100.00%
Tree Replacement Fees	-	-	-	0.00%
Connect Douglas Fees	143,370	48,289	70,000	68.98%
Connect Douglas Client Voucher Sales	8,280	5,990	7,500	79.87%
Shuttle Bus Passenger Fares	8,090	21,258	20,000	106.29%
Douglas County Library	25,671	8,472	8,500	99.67%
Lithia Springs Library	11,444	3,292	4,500	73.17%
Dog River Library	9,884	3,818	4,500	84.84%
Parks & Recreation	120,770	11,017	25,000	44.07%
Aquatic Center Fees	200,375	57,780	70,000	82.54%
Senior Center Fees	72,067	30,161	35,000	86.17%
Total Charges for Services	\$ 1,590,501	\$ 1,048,767	\$ 3,494,006	30.02%
Courts and Law Enforcement				
Clerk of Superior Court General	\$ 387,774	\$ 514,536	\$ 660,000	77.96%
Felony Drug Court Fees	49,383	47,048	72,000	65.34%
Clerk of Superior Court Fines	103,760	73,482	174,000	42.23%
State Court	1,220,388	785,614	1,435,000	54.75%
State Court - General Fees	70,753	59,490	75,000	79.32%
Pre-Trial Diversion	112,903	35,881	75,000	47.84%
DUI Court Fees	86,087	71,472	115,000	62.15%
Magistrate Court	383,747	246,806	271,000	91.07%
Probate Court	246,680	216,199	375,000	57.65%
Juvenile Court	147	-	-	0.00%
Juvenile Attorney Fees	4,720	2,075	2,200	94.32%
Restitution / Public Defender Attorney Fees	9,568	3,682	5,000	73.63%
Bond Forfeiture	-	-	-	0.00%
Jail Surcharge	230,326	168,454	336,000	50.14%
Passport Fees	80,115	31,255	30,000	104.18%
Legal Defense	1,800	6,230	-	0.00%
Total Courts and Law Enforcement	\$ 2,988,151	\$ 2,262,223	\$ 3,625,200	62.40%
Use of Property and Money				
Regular Investment Earnings	\$ 325,921	\$ 101,462	\$ 120,000	84.55%
Sheriff Interest	-	-	-	0.00%
Other	-	-	-	0.00%
Total Use of Property and Money	\$ 325,921	\$ 101,462	\$ 120,000	84.55%

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

	<u>2019</u> <u>August</u>	<u>2020</u> <u>August</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Miscellaneous				
Contributions & Donations	\$ 43,553	\$ 27,556	\$ 36,000	76.54%
Donations - Special Projects	-	1,500.00	-	0.00%
Rent - Building	3,731	3,131	4,692	66.74%
Rental - Land	2,500	9,000	15,000	60.00%
Insurance Claims On Damaged Property	1,316,309	31,023	-	0.00%
Other	<u>387,510</u>	<u>14,954</u>	<u>30,000</u>	<u>49.85%</u>
Total Miscellaneous	\$ 1,753,603	\$ 87,164	\$ 85,692	101.72%
 Other Financing Sources				
Transfers In	\$ 743,469	\$ 127,868	\$ 128,000	99.90%
Proceeds - Disposition Cap Assets	199,030	897	1,000	89.70%
Proceeds of Capital Leases	<u>-</u>	<u>1,555,370</u>	<u>1,555,371</u>	<u>100.00%</u>
Total Other Financing Sources	\$ 942,498	\$ 1,684,134	\$ 1,684,371	99.99%
 Total Revenues	 <u>\$ 26,632,742</u>	 <u>\$ 28,661,403</u>	 <u>\$ 90,061,950</u>	 <u>31.82%</u>

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

	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>Over (Under)</u>
	<u>August</u>	<u>August</u>	<u>Annual Budget</u>	<u>Target %</u>
Expenditures:				
General Government				
District 1 Commissioner	\$ -	\$ 21,973	\$ 53,600	-25.68%
District 2 Commissioner	-	26,125	53,600	-17.93%
District 3 Commissioner	-	21,921	53,600	-25.77%
District 4 Commissioner	-	192	3,600	-61.33%
Board of Commissioners	625,101	728,381	1,115,217	-1.36%
Communications	275,730	373,219	606,521	-5.14%
Courthouse Maintenance	2,027,185	616,717	1,005,982	-5.37%
Election Board & Voter Registration	220,631	736,558	1,213,871	-5.99%
External Affairs	142,546	160,349	361,730	-22.34%
Finance	560,078	614,271	908,733	0.93%
General Appropriations	8,101,334	8,006,295	12,378,580	-1.99%
Human Resources	277,997	298,446	424,516	3.63%
Information Services	980,678	1,159,218	1,764,310	-0.97%
Legal Services	429,557	393,174	706,961	-11.06%
Printing & Mail	92,332	91,132	145,751	-4.14%
Property Management	2,505,416	431,053	743,632	-8.70%
Purchasing	218,939	265,269	403,266	-0.89%
Records Retention	168,988	98,748	158,441	-4.35%
Risk and Safety	169,573	207,061	264,873	11.50%
Tax Appraisal	679,946	812,893	1,241,058	-1.17%
Tax Assessor	100,483	99,375	127,420	11.32%
Tax Commissioner	1,117,407	1,307,531	2,145,824	-5.74%
Tax Equalization Board	34,037	29,026	50,805	-9.54%
Total General Government	\$ 18,727,959	\$ 16,498,929	\$ 25,931,891	-3.05%
Judicial				
Clerk of Superior Court	\$ 1,326,228	\$ 1,445,309	\$ 2,431,744	-7.23%
District Attorney	1,966,928	2,139,688	3,295,227	-1.74%
Juvenile Court	1,190,203	953,056	1,639,626	-8.54%
Juvenile Public Defender	-	125,434	203,867	-5.14%
Juvenile Programs Administration	871,936	808,678	1,746,880	-20.38%
Magistrate Court	547,780	630,218	953,072	-0.55%
Probate Court	300,702	342,743	558,430	-5.29%
Public Defender & State Court Public Defender	1,393,539	1,576,446	2,522,581	-4.18%
State Court Clerk	357,272	415,335	636,343	-1.40%
State Court - DUI, Misdemeanor Drug Court and Probation	215,210	217,239	356,777	-5.78%
State Court Judges	521,930	545,943	911,707	-6.79%
State Court Solicitor	1,049,756	1,190,912	1,871,073	-3.02%
Superior Court Judges & Operations	313,845	382,738	562,802	1.34%
Superior Court Felony Drug Court	417,948	439,432	629,687	3.12%
Total Judicial	\$ 10,473,276	\$ 11,213,171	\$ 18,319,816	-5.46%
Public Safety				
Coroner	\$ 146,750	\$ 130,940	\$ 218,427	-6.72%
Emergency Management	198,242	181,691	339,262	-13.12%
Sheriff Detention	11,602,018	12,495,101	19,867,574	-3.78%
Sheriff Enforcement	10,164,698	12,820,207	19,876,303	-2.17%
Total Public Safety	\$ 22,111,707	\$ 25,627,939	\$ 40,301,566	-3.08%

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

	<u>2019</u> <u>August</u>	<u>2020</u> <u>August</u>	<u>2020</u> <u>Annual Budget</u>	<u>Over (Under)</u> <u>Target %</u>
Public Works				
D.O.T. - Administration	\$ 413,231	\$ 513,387	\$ 971,870	-13.85%
D.O.T. - Maintenance & Const.	1,660,977	1,711,669	3,207,281	-13.30%
D.O.T. - Traffic Operations	545,830	769,403	1,480,303	-14.69%
Motor Pool	(6,570)	(358)	2,503	-80.99%
Fleet Management	<u>692,951</u>	<u>977,354</u>	<u>1,428,616</u>	<u>1.74%</u>
Total Public Works	\$ 3,306,419	\$ 3,971,454	\$ 7,090,573	-10.66%
Health and Welfare				
Board of Health	\$ 267,867	\$ 259,831	\$ 389,746	Allotment
Boys & Girls Club	14,700	14,259	14,259	Allotment
Community Services Board	565,653	954,851	1,014,776	Allotment
Public Welfare	128,891	153,375	302,355	-15.94%
Family and Children Services	55,272	48,888	73,332	Allotment
Senior Citizen Services	<u>924,457</u>	<u>916,247</u>	<u>1,476,935</u>	<u>-4.63%</u>
Total Health and Welfare	\$ 1,956,840	\$ 2,347,450	\$ 3,271,403	5.09%
Parks, Recreation, and Culture				
Douglas County Libraries	1,137,374	1,213,251	1,920,437	-3.49%
Parks and Recreation	1,864,983	1,940,092	3,196,672	-5.98%
Aquatic Center	570,004	470,597	867,345	-12.41%
Senior Center	<u>260,500</u>	<u>212,601</u>	<u>338,555</u>	<u>-3.87%</u>
Total Parks, Recreation, and Culture	\$ 3,832,861	\$ 3,836,541	\$ 6,323,009	-5.99%
Planning and Community Development				
Cooperative Extension	\$ 83,802	\$ 82,306	\$ 136,238	-6.26%
Economic Development	257,250	254,625	339,500	Allotment
Geographic Information System	177,988	172,105	329,537	-14.44%
Connect Douglas	1,683,918	3,064,896	5,849,261	-14.27%
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	\$ 2,211,777	\$ 3,582,487	\$ 6,663,091	-12.90%
Total Expenditures	\$ <u>62,620,839</u>	\$ <u>67,077,972</u>	\$ <u>107,901,349</u>	<u>-4.50%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ <u>(35,988,097)</u>	\$ <u>(38,416,569)</u>		

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

	<u>2019</u> <u>August</u>	<u>2020</u> <u>August</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Taxes				
Beer & Wine/Liquor	\$ 344,254	\$ 367,479	\$ 630,000	58.33%
Franchise	558,430	539,419	1,466,000	36.80%
Insurance Premium Taxes	-	-	6,937,340	0.00%
Energy Excise Tax	30,126	26,539	50,000	53.08%
Energy Excise Tax - SPLOST %	28,604	25,904	49,000	52.87%
Financial Institutions	196,825	204,742	196,824	104.02%
Licenses & Permits				
Other Permits	161,698	146,089	254,647	57.37%
Occupational Taxes	463,968	413,483	925,000	44.70%
Building Permits	130,528	166,285	150,000	110.86%
Intergovernmental				
State Gov - Operating Categorical	-	-	-	0.00%
Charges for Services				
Zoning / Mobile Homes / Maps / Street Lights	8,005	5,344	5,000	106.88%
Plan Review Fees / Preliminary Final / DCR Plan Review	54,931	57,426	55,000	104.41%
Other	820	806	1,000	80.60%
Miscellaneous				
Other Financing Sources	217,811	124,854	535,000	23.34%
Total Revenues	<u>\$ 2,196,000</u>	<u>\$ 2,078,371</u>	<u>\$ 11,254,811</u>	<u>18.47%</u>
				Over (Under)
				<u>Target %</u>
Expenditures:				
Public Works				
Development Control	\$ 184,690	\$ 191,259	\$ 291,064	-0.96%
Planning and Community Development				
Code Enforcement Officer Division	222,064	235,395	366,339	-2.41%
Development Services Administration	118,229	127,704	188,519	1.07%
Occupational Tax Division	73,847	79,206	123,285	-2.42%
Permits and Inspections	314,301	283,402	452,417	-4.03%
Planning and Zoning	264,273	318,148	476,515	0.10%
General Appropriations				
General Appropriations	<u>8,806,916</u>	<u>5,390,672</u>	<u>8,661,002</u>	<u>-4.43%</u>
Total Expenditures	<u>\$ 9,984,320</u>	<u>\$ 6,625,787</u>	<u>\$ 10,559,141</u>	<u>-3.92%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (7,788,320)</u>	<u>\$ (4,547,415)</u>		

Revenues – overall revenue collections at 18.47% of the budget.

Expenditures – overall expenditures are 3.92% under the target of 66.67%.

Fund Balance – at August 31, 2020 the Uninc Area’s Fund Balance is a negative \$3.8 million.

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

	<u>2019</u> <u>August</u>	<u>2020</u> <u>August</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	-	68,503	66,053	103.71%
Fed Gov - Capital	6,435	-	-	0.00%
State Gov - Operating Categorical	6,051	11,126	17,973	61.90%
State Gov - Capital	-	-	-	0.00%
Revenue From Local Governments	1,200,000	1,200,000	2,045,200	58.67%
License and Permits				
Consumer Firework Fees	3,500	3,000	2,500	120.00%
Charges for Services				
Plan Review Fee	5,926	2,761	6,500	42.48%
Ambulance Fees	1,687,181	1,728,814	2,500,000	69.15%
Miscellaneous				
	50	300,755	4,500	6683.44%
Other Financing Sources				
From General Fund for EMS Services	3,132,848	3,854,424	5,781,633	66.67%
From Uninc. Area Special District for Fire Services	3,833,184	4,151,624	6,227,433	66.67%
Other Financing Sources	-	-	575,000	0.00%
Total Revenues	<u>\$ 9,875,175</u>	<u>\$ 11,321,007</u>	<u>\$ 17,226,792</u>	<u>65.72%</u>

				Over (Under) <u>Target %</u>
Expenditures:				
Public Safety				
Fire Protection Services and EMS	<u>\$ 10,577,142</u>	<u>\$ 11,021,347</u>	<u>\$ 16,576,167</u>	<u>-0.18%</u>
Total Expenditures	<u>\$ 10,577,142</u>	<u>\$ 11,021,347</u>	<u>\$ 16,576,167</u>	<u>-0.18%</u>

Excess (Deficiency) of Revenues Over (Under) Expenditures \$ (701,967) \$ 299,660

Revenues – overall revenue collections are at 65.72% 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 69.15% of the budget.

Expenditures – overall expenditures are .18% under the target of 66.67%.

Fund Balance – at August 31, 2020 the Fire Services and EMS Fund Balance is \$6,494. Of that a negative \$234,646 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 AUGUST 31, 2020

	<u>2019</u> <u>August</u>	<u>2020</u> <u>August</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	237,906	237,005	315,851	75.04%
Charges for Services				
Animal Control Fees	39,794	23,931	58,800	40.70%
Courts and Law Enforcement				
Restitution	-	-	-	0.00%
Miscellaneous				
Other Financing Sources	25,975	50,787	45,500	111.62%
Other Financing Sources				
From General Fund Reserves	-	-	-	0.00%
From Uninc. Area Special District	840,400	439,048	658,569	66.67%
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Revenues	<u>\$ 1,144,076</u>	<u>\$ 750,771</u>	<u>\$ 1,078,720</u>	<u>69.60%</u>
Expenditures:				
Public Safety				
Animal Control Services	<u>\$ 1,046,411</u>	<u>\$ 936,579</u>	<u>\$ 1,607,404</u>	Over (Under) <u>Target %</u> <u>-8.40%</u>
Total Expenditures	<u>\$ 1,046,411</u>	<u>\$ 936,579</u>	<u>\$ 1,607,404</u>	<u>-8.40%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 97,664</u>	<u>\$ (185,808)</u>		

Revenues – overall revenue collections are at 69.60% of the budget.

Expenditures – overall expenditures are 8.40% under the target of 66.67%.

Fund Balance – at August 31, 2020 the Animal Control Services Fund Balance is \$330,048. Of this \$290,439 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)
ProRata	-	-	-	-	-	1,960	1,960
June	1,931,222	21,704	1,913,903	2,058,023	2,258,251	2,292,164	33,913
July	2,000,712	25,294	1,924,702	2,225,417	2,164,609	2,351,530	186,920
August	1,993,116	12,909	2,033,386	2,240,863	2,383,833	2,356,892	(26,941)
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>\$ 15,041,558</u>	<u>\$ (324,278)</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 \$84,890,571.

As of this writing the Cities billing for their portion of Fire SPLOST is 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	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)
				<u>Remaining Balance \$ 783,449</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		City Bond	
							Proceeds & 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	11,069,993	64%	17,324,250	-	205,927	-	4,041,546	-		
21/22	-		4,284,000	-	-	-	-	-		
22/23	-		-	-	-	-	-	-		
	<u>84,890,571</u>		<u>\$ 69,115,358</u>	<u>26,313,470</u>	<u>19,544,621</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>August</u> <u>2019</u>	<u>August</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	\$ 6,243,468	\$10,362,492	\$15,312,896	67.67%
Operating Expenses						
Administration	921,273	985,381	620,690	617,564	915,620	67.45%
Claims & Excess Premiums	14,600,214	13,243,134	9,216,386	6,902,515	15,597,276	44.25%
Total Operating Expenses	<u>15,521,487</u>	<u>14,228,515</u>	<u>9,837,076</u>	<u>7,520,079</u>	<u>16,512,896</u>	<u>45.54%</u>
Operating Gain/Loss	492,596	(4,906,251)	(3,593,608)	2,842,413	(1,200,000)	
Transfers						
Transfers In	<u>700,000</u>	<u>6,200,000</u>	<u>4,133,332</u>	<u>800,000</u>	<u>1,200,000</u>	66.67%
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>\$ (1,798,852)</u>	<u>\$ 2,597,586</u>	<u>\$ (1,044,827)</u>	

Notes:

Expenditures through August 2020 are @ 45.54% of budget which is 21.13% under the target of 66.67%. 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	\$ 46,203
Appraisal	Computer, Supplies	3,655
Board of Commissioners	Virtual Services	78,160
Clerk of Court	Supplies	17,677
Communications	Web Stream Encoder, Supplies	6,997
Connect Douglas	Supplies	13,000
Courthouse Maintenance	Courthouse COVID Cleaning, Supplies, Signage	20,252
Department of Transportation	Supplies, Signage	13,162
District Attorney	Supplies	9,536
DUI/Drug Court	Supplies	6,439
Elections	Personnel, Ballots, Supplies	14,713
Emergency Management	Salary, Supplies	22,777
External Affairs	Signs, Bumper Stickers	2,150
Fleet	Supplies	450
General Appropriations	TV Ad & Mailers	29,312
Information Services	VPN Licenses	9,748
Juvenile Court	Supplies	1,241
Juvenile Programs	Supplies	4,873
Libraries	Supplies	9,793
Magistrate	Supplies	108
Parks & Recreation	Supplies	870
Public Defender	Supplies	1,997
Public Welfare	Food Supply for Homeless	7,016
Senior Services/Senior Center	Supplies/Shelf Stable Meals	7,061
Sheriff's Office	Supplies	51,737
State Court	Supplies	1,291
Tax Commissioner	Supplies/Cleaning	33,575
	Total:	\$ 413,793

General Fund COVID-19 Resolution

Hazard Pay - General Fund	\$	337,158
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	
Vision 21	7,000	
Wood Springs Hotel - Lithia Springs	3,979	
Comcast PSA Wearing Masks	5,558	
Senior Services - Budget Transfer	10,000	
Comcast PSA Wearing Masks	5,558	
Wood Springs Hotel - Lithia Springs	378	
Old Mountain Top Baptist Church	5,000	
Elections Mail Outs for Absentee Applications	100,000	
Portion Exceeding Resolution Into Fund Balance	7,631	160,473
	Total: \$	<u>907,631</u>

Other Funds - COVID-19 Expenses

Department	Description	Amount
Animal Control	Supplies	\$ 728
Animal Control	Hazard Pay	1,938
E911	Supplies	1,433
E911	Hazard Pay	29,173
Fire/EMS	Full Face Respirators & Filters , Supplies, OT	105,750
Fire/EMS	Hazard Pay	145,543
Solid Waste	Supplies	634
Solid Waste	Hazard Pay	3,983
Unincorporated Fund	Supplies & Notices	4,511
		<u>\$ 293,694</u>

All Funds:	
Revenue/Reimbursement	<u>\$ 1,746,923</u>
Expenditures	<u>\$ 1,615,118</u>

General Fund COVID-19 Grants Received Summary

Department	Description	Amount
General Appropriations	CARES Act Phase 1 30%	\$ 1,661,406
Elections	HAVA Grant COVID-19 Supplies	9,641
Senior Service	ARC COVID-19 Senior Meal Delivery	4,122
Elections	CARES Act COVID-19 Supplies	3,251
		<u>\$ 1,678,420</u>

General Fund COVID-19 Grants Awarded/Approved Summary

Department	Description	Amount
General Appropriations	CARES Act Phase 1 70% (Approved 8/30)	\$ 3,876,613
Senior Services	FFCRA ARC Grant for COVID Senior Services	\$ 65,595
External Affairs	Justice Assistance Grant COVID	52,901
		<u>\$ 3,995,109</u>

Other Funds COVID-19 Grants Received Summary

Department	Description	Amount
Fire and EMS	U.S. Department of Health and Human Services	\$ 66,053
Fire and EMS	U.S. Department of Public Health	2,450
		<u>\$ 68,503</u>