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DOUGLAS COUNTY BOARD OF COMMISSIONERS
FINANCE DEPARTMENT

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FINANCE COMMITTEE REPORT

Date: November 16, 2020

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

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

Cc: Board of Commissioners
Julie Clark, Senior Accountant

RE: Financial Reports for October 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 October 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 45.22% of the budget. The budget for the revenues reflects the amendment that was approved in August. There was an increase in TAVT of \$1,003,925 compared to 2019. LOST experienced an increase compared to last year of \$894,222. This is due to a one-time audit adjustment from the State. A large retailer was coding everything to the State instead of the appropriate local governments. Douglas County received \$982,091 for the years 2015-2018 due to this audit. Taking out this outlier, LOST would have been \$87,869 less than last year due to the economic impact of COVID-19. There was an increase in the federal government operating and capital lines of \$931,492 cumulatively. Majority of this is due to FTA grants associated with Connect Douglas. COVID-19 revenue funds received in the general fund have been \$7,248,721. Majority of this is attributed to the CARES Act as well as grants for Elections. Charges for Services were down \$1,620,484 compared to 2019. In 2019 Charges for Services included \$601,020 in Tree Replacement fees compared to 2020. Also, parks, Aquatic Center, Senior Center, and the libraries which were down \$338,115 compared to last year. These facilities were all closed or had limited operations for the months of April through October. Connect Douglas fees were down \$123,094 with the lack of commuting since mid-March. Boarding Fees were down \$119,301 from 2019. Courts and Law Enforcement were down \$408,450 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 below 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 <u>Received</u>	<u>LOST TRENDS</u>						\$ Increase <u>(Decrease)</u>
	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	2,505,684	1,035,418
October	1,316,290	1,323,259	1,260,936	1,368,712	1,441,422	1,530,629	89,207
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>\$ 14,003,112</u>	<u>\$ 894,222</u>

Expenditures – overall expenditures are 8.76% under the target percentage of 83.33%. 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.
- General Appropriations – Fleet inventory that will be adjusted at year-end.
- 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.
- Human Resources – Program expenses associated with the ACCG Health Promotion Grant that is received towards the end of the year.

Fund Balance – at October 31, 2020 the General Fund’s Fund Balance is a negative \$14 million. Of that a negative \$29.3 million being unassigned.

Cash Balance – as of October 31, 2020 the cash balance is \$26.8 million. Of this, funds totaling \$6.1 million is CARES funding and Elections grant funds.

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)
Statue Move	(27,740)
DOT Temporary Trailer Rental	(1,526)
Mask Campaign Advertising	(1,090)
Probate Judge Training	(410)
Environmental Study for DDS Land	(2,200)
Probate Judge Training	(917)
LionHeart Training for BOC	(5,000)
State Move Adjustment	1,490
	-
	<u>\$ 4,013</u>

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

	<u>General Fund</u> <u>OCTOBER</u>	<u>Unincorporated</u> <u>Area Special District</u> <u>OCTOBER</u>	<u>Fire Services</u> <u>and EMS</u> <u>OCTOBER</u>	<u>Animal Control</u> <u>Services</u> <u>OCTOBER</u>
Revenues:				
Taxes	\$ 27,847,614	\$ 8,579,868	\$ -	\$ -
Licenses & Permits	-	836,668	3,000	-
Intergovernmental	11,621,626	-	1,998,081	294,570
Charges for Service	1,430,001	74,072	2,146,983	28,076
Courts & Law Enforcement	3,369,145	-	-	-
Use of Property & Money	103,328	-	-	-
Miscellaneous	108,604	-	300,755	51,857
Other Financing Sources	<u>1,688,934</u>	<u>241,772</u>	<u>10,582,560</u>	<u>548,810</u>
Total Revenues	<u>\$ 46,169,253</u>	<u>\$ 9,732,380</u>	<u>\$ 15,031,379</u>	<u>\$ 923,313</u>
Expenditures:				
General Government	\$ 20,887,875	\$ 7,313,340	\$ -	\$ -
Judicial	13,676,747	-	-	-
Public Safety	31,117,187	-	13,402,574	1,125,920
Public Works	5,025,280	233,670	-	-
Health & Welfare	2,658,340	-	-	-
Parks, Recreation & Culture	4,722,717	-	-	-
Planning and Community Development	<u>4,170,655</u>	<u>1,257,184</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 82,258,803</u>	<u>\$ 8,804,194</u>	<u>\$ 13,402,574</u>	<u>\$ 1,125,920</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (36,089,550)	\$ 928,186	\$ 1,628,806	\$ (202,607)
Beginning Fund Balance	\$ 22,043,169	\$ 729,964	\$ (293,166)	\$ 515,856
Ending Fund Balance	<u>\$ (14,046,381)</u>	<u>\$ 1,658,150</u>	<u>\$ 1,335,640</u>	<u>\$ 313,249</u>
<u>GASB 54 Reporting of Fund Balance:</u>				
Non-spendable	\$ 322,931	\$ -	\$ 1,774	\$ -
Advances to Healthcare Fund	597,000	-	-	-
Restricted (Valic Forfeitures)	68,131	-	-	-
Committed	-	-	-	-
Assigned				
Encumbrances	5,665,895	8,692	200,754	43,449
Tree Replacement	1,532,130	-	-	-
Healthcare Contribution	-	200,000	-	-
CARES Act	4,630,388	-	-	-
Elections Grants	1,328,903	-	-	-
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>(29,343,692)</u>	<u>1,449,458</u>	<u>1,133,111</u>	<u>269,800</u>
Ending Fund Balance	<u>\$ (14,046,381)</u>	<u>\$ 1,658,150</u>	<u>\$ 1,335,640</u>	<u>\$ 313,249</u>

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

	<u>2019</u> <u>October</u>	<u>2020</u> <u>October</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Taxes				
Real - Current On Digest	\$ 10,651,039	\$ 3,708,188	\$ 56,809,334	6.53%
Real - Current Timber	-	-	1,000	0.00%
Payment in Lieu of Taxes - PILOT	-	-	395,000	0.00%
Real - Prior on Digest	1,848,204	1,845,566	1,800,000	102.53%
Personal - Current Motor Veh & MH	512,717	1,215,047	1,000,000	121.50%
TAVT	4,252,068	5,255,993	5,100,000	103.06%
Alternative Ad Valorem Tax	52,342	76,642	76,642	100.00%
Personal - Current Intangible	723,731	912,333	900,000	101.37%
Personal - Current Railroad	12,569	12,272	12,569	97.63%
Personal - Current Heavy Equipment	-	-	3,000	0.00%
Delinquent Mobile Home Tax	8,145	18,680	2,700	691.83%
Property Not-On-Digest	37,058	135,352	75,000	180.47%
Real Estate Transfer	259,419	292,972	281,100	104.22%
LOST	13,108,890	14,003,112	17,400,000	80.48%
Real & Personal Penalties	224,107	259,443	198,000	131.03%
Interest General Property - Prior	44,847	50,835	50,000	101.67%
FIFA	17,270	5,098	2,500	203.92%
Auto/MH Back Check Fee	5,269	11	-	0.00%
Tag Insurance Penalty	32,959	18,188	24,000	75.78%
Execution Fees	49,950	34,924	40,000	87.31%
Taxes fr Old Bond Issue	-	2,959	-	0.00%
Total Taxes	<u>\$ 31,840,586</u>	<u>\$ 27,847,614</u>	<u>\$ 84,170,845</u>	33.08%
Intergovernmental				
Fed Gov - Operating Categorical	\$ 1,161,949	\$ 1,330,770	\$ 3,220,323	41.32%
Fed Gov - COVID-19 Funds	-	7,248,721	2,010,604	360.52%
Fed Gov - Capital	455,762	1,218,432	1,431,881	85.09%
State Gov - Operating Categorical	588,743	530,636	1,093,675	48.52%
ARC Title III	341,632	358,007	380,000	94.21%
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	175,342	484,063	329,000	147.13%
School Bd. COPS-Grant	409,947	445,791	445,791	100.00%
Total Intergovernmental	<u>\$ 3,139,082</u>	<u>\$ 11,621,626</u>	<u>\$ 8,916,479</u>	130.34%
Charges for Services				
Street Lights	266,636	81,674	911,000	8.97%
Voter List	100	200	-	0.00%
Charges b/w Funds	-	-	34,000	0.00%
Self Ins - Retiree	247,408	248,888	294,000	84.66%
Postage	19,724	32,569	35,000	93.05%
Elections	16,279	24,956	24,906	100.20%
Sale of Maps & Publications - Codes, P&Z Map	1,938	4,608	3,000	153.58%
Real & Personal Prop- Commission	230,954	110,179	885,000	12.45%
Auto/Mobile Home Commissions	15,490	4,089	10,000	40.89%

Continued on next page

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

	<u>2019</u> <u>October</u>	<u>2020</u> <u>October</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Charges for Services Continued				
State Emission Fees	67,352	63,422	79,000	80.28%
Tag Agent Fees	119,963	113,490	130,000	87.30%
Public Safety - Fees	226,473	139,768	250,000	55.91%
Sheriff - Inmate Phone	164,130	134,075	228,000	58.80%
Boarding Fees	328,182	208,881	320,000	65.28%
DOT Utility Fee	37,258	47,799	45,000	106.22%
Public Works	100	200	100	200.00%
Tree Replacement Fees	601,020	-	-	0.00%
Connect Douglas Fees	172,673	49,579	70,000	70.83%
Connect Douglas Client Voucher Sales	10,690	7,280	7,500	97.07%
Shuttle Bus Passenger Fares	14,785	25,421	20,000	127.10%
Douglas County Library	31,502	10,153	8,500	119.45%
Lithia Springs Library	14,401	4,538	4,500	100.85%
Dog River Library	12,132	5,052	4,500	112.26%
Parks & Recreation	137,154	11,067	25,000	44.27%
Aquatic Center Fees	222,498	71,633	70,000	102.33%
Senior Center Fees	91,644	30,481	35,000	87.09%
Total Charges for Services	\$ 3,050,485	\$ 1,430,001	\$ 3,494,006	40.93%
Courts and Law Enforcement				
Clerk of Superior Court General	\$ 494,040	\$ 924,452	\$ 660,000	140.07%
Felony Drug Court Fees	63,010	56,418	72,000	78.36%
Clerk of Superior Court Fines	133,574	113,471	174,000	65.21%
State Court	1,522,709	1,129,255	1,435,000	78.69%
State Court - General Fees	96,790	97,300	75,000	129.73%
Pre-Trial Diversion	140,183	58,674	75,000	78.23%
DUI Court Fees	111,930	91,690	115,000	79.73%
Magistrate Court	503,354	317,964	271,000	117.33%
Probate Court	319,837	290,942	375,000	77.58%
Juvenile Court	147	-	-	0.00%
Juvenile Attorney Fees	5,255	2,285	2,200	103.86%
Restitution / Public Defender Attorney Fees	9,731	4,397	5,000	87.95%
Bond Forfeiture	-	-	-	0.00%
Jail Surcharge	278,610	237,751	336,000	70.76%
Passport Fees	92,925	36,645	30,000	122.15%
Legal Defense	5,500	7,900	-	0.00%
Total Courts and Law Enforcement	\$ 3,777,595	\$ 3,369,145	\$ 3,625,200	92.94%
Use of Property and Money				
Regular Investment Earnings	\$ 355,252	\$ 103,328	\$ 120,000	86.11%
Sheriff Interest	-	-	-	0.00%
Other	-	-	-	0.00%
Total Use of Property and Money	\$ 355,252	\$ 103,328	\$ 120,000	86.11%

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

	<u>2019</u> <u>October</u>	<u>2020</u> <u>October</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Miscellaneous				
Contributions & Donations	\$ 53,718	\$ 30,478	\$ 38,050	80.10%
Donations - Special Projects	-	2,050	-	0.00%
Rent - Building	4,514	3,914	4,692	83.42%
Rental - Land	2,500	12,000	15,000	80.00%
Insurance Claims On Damaged Property	1,316,309	31,023	-	0.00%
Other	<u>405,630</u>	<u>29,139</u>	<u>30,000</u>	<u>97.13%</u>
Total Miscellaneous	\$ 1,782,671	\$ 108,604	\$ 87,742	123.78%
Other Financing Sources				
Transfers In	\$ 743,469	\$ 132,668	\$ 128,000	103.65%
Proceeds - Disposition Cap Assets	225,474	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	\$ 968,942	\$ 1,688,934	\$ 1,684,371	100.27%
Total Revenues	\$ <u>44,914,613</u>	\$ <u>46,169,253</u>	\$ <u>102,098,643</u>	<u>45.22%</u>

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

Expenditures:	2019	2020	2020	Over (Under)
	October	October	Annual Budget	Target %
General Government				
District 1 Commissioner	\$ -	\$ 28,616	\$ 51,881	-28.17%
District 2 Commissioner	-	35,279	52,569	-16.22%
District 3 Commissioner	-	28,719	51,881	-27.98%
District 4 Commissioner	-	210	3,600	-77.51%
Board of Commissioners	689,872	893,245	1,115,017	-3.22%
Communications	323,628	439,517	606,112	-10.82%
Courthouse Maintenance	2,319,976	767,897	1,058,883	-10.81%
Election Board & Voter Registration	250,941	1,011,140	2,979,212	-49.39%
External Affairs	156,439	194,544	308,700	-20.31%
Finance	623,415	733,358	908,733	-2.63%
General Appropriations	8,920,910	10,531,373	12,380,675	1.73%
Human Resources	310,482	372,644	424,267	4.50%
Information Services	1,084,473	1,325,121	1,764,310	-8.22%
Legal Services	473,043	464,353	706,961	-17.65%
Printing & Mail	101,315	111,769	145,751	-6.65%
Property Management	2,546,002	485,658	743,632	-18.02%
Purchasing	242,968	321,216	403,266	-3.68%
Records Retention	180,003	125,766	158,441	-3.95%
Risk and Safety	188,232	244,829	264,873	9.10%
Tax Appraisal	759,376	1,006,216	1,241,058	-2.25%
Tax Assessor	119,320	112,232	127,420	4.75%
Tax Commissioner	1,268,551	1,623,270	2,141,144	-7.52%
Tax Equalization Board	34,170	30,905	50,805	-22.50%
Total General Government	\$ 20,593,115	\$ 20,887,875	\$ 27,689,191	-7.89%
Judicial				
Clerk of Superior Court	\$ 1,467,251	\$ 1,737,914	\$ 2,431,496	-11.85%
District Attorney	2,204,131	2,593,109	3,294,360	-4.62%
Juvenile Court	1,325,803	1,151,642	1,637,611	-13.01%
Juvenile Public Defender	-	150,394	202,930	-9.22%
Juvenile Programs Administration	957,271	1,008,356	2,022,203	-33.47%
Magistrate Court	614,884	772,944	951,199	-2.07%
Probate Court	336,577	423,580	558,430	-7.48%
Public Defender & State Court Public Defender	1,556,743	1,926,175	2,522,581	-6.97%
State Court Clerk	402,579	498,744	636,343	-4.95%
State Court - DUI, Misdemeanor Drug Court and Probation	248,838	272,223	356,777	-7.03%
State Court Judges	582,007	674,044	911,707	-9.40%
State Court Solicitor	1,167,553	1,458,458	1,868,792	-5.29%
Superior Court Judges & Operations	366,463	470,213	562,802	0.22%
Superior Court Felony Drug Court	464,804	538,952	629,687	2.26%
Total Judicial	\$ 11,694,903	\$ 13,676,747	\$ 18,586,918	-9.75%
Public Safety				
Coroner	\$ 160,253	\$ 168,017	\$ 216,738	-5.81%
Emergency Management	237,005	239,604	339,262	-12.70%
Sheriff Detention	12,973,670	15,402,731	19,909,491	-5.97%
Sheriff Enforcement	11,581,313	15,306,835	20,124,856	-7.27%
Total Public Safety	\$ 24,952,240	\$ 31,117,187	\$ 40,590,347	-6.67%

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

	<u>2019</u> <u>October</u>	<u>2020</u> <u>October</u>	<u>2020</u> <u>Annual Budget</u>	<u>Over (Under)</u> <u>Target %</u>
Public Works				
D.O.T. - Administration	\$ 465,277	\$ 628,972	\$ 970,549	-18.52%
D.O.T. - Maintenance & Const.	1,907,490	2,185,017	3,207,281	-15.20%
D.O.T. - Traffic Operations	648,149	1,055,636	1,480,303	-12.02%
Motor Pool	(6,924)	158	2,503	-77.03%
Fleet Management	<u>766,909</u>	<u>1,155,498</u>	<u>1,428,616</u>	<u>-2.45%</u>
Total Public Works	\$ 3,780,901	\$ 5,025,280	\$ 7,089,252	-12.44%
Health and Welfare				
Board of Health	\$ 301,350	\$ 324,788	\$ 389,746	Allotment
Boys & Girls Club	14,700	14,259	14,259	Allotment
Community Services Board	580,110	972,313	1,014,776	Allotment
Public Welfare	139,595	166,463	302,355	-28.27%
Family and Children Services	62,181	61,110	73,332	Allotment
Senior Citizen Services	<u>1,029,734</u>	<u>1,119,406</u>	<u>1,587,672</u>	<u>-12.82%</u>
Total Health and Welfare	\$ 2,127,670	\$ 2,658,340	\$ 3,382,140	-4.73%
Parks, Recreation, and Culture				
Douglas County Libraries	1,243,121	1,520,411	1,917,043	-4.02%
Parks and Recreation	2,087,856	2,355,720	3,191,087	-9.51%
Aquatic Center	615,688	590,122	858,644	-14.60%
Senior Center	<u>282,104</u>	<u>256,465</u>	<u>338,555</u>	<u>-7.58%</u>
Total Parks, Recreation, and Culture	\$ 4,228,769	\$ 4,722,717	\$ 6,305,329	-8.43%
Planning and Community Development				
Cooperative Extension	\$ 95,198	\$ 99,568	\$ 136,238	-10.25%
Economic Development	257,250	339,500	339,500	Allotment
Geographic Information System	196,798	233,063	329,537	-12.61%
Connect Douglas	2,002,922	3,489,970	5,848,173	-23.65%
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	\$ 2,560,987	\$ 4,170,655	\$ 6,662,003	-20.73%
Total Expenditures	\$ 69,938,585	\$ 82,258,803	\$ 110,305,180	-8.76%
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (25,023,972)	\$ (36,089,550)		

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

	<u>2019</u> <u>October</u>	<u>2020</u> <u>October</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Taxes				
Beer & Wine/Liquor	\$ 446,930	\$ 475,511	\$ 630,000	75.48%
Franchise	835,399	770,134	1,466,000	52.53%
Insurance Premium Taxes	6,614,885	7,065,456	6,937,340	101.85%
Energy Excise Tax	39,221	32,104	50,000	64.21%
Energy Excise Tax - SPLOST %	36,870	31,919	49,000	65.14%
Financial Institutions	196,825	204,742	196,824	104.02%
Licenses & Permits				
Other Permits	204,881	190,381	254,647	74.76%
Occupational Taxes	477,242	443,508	925,000	47.95%
Building Permits	163,629	202,780	150,000	135.19%
Intergovernmental				
State Gov - Operating Categorical	-	-	-	0.00%
Charges for Services				
Zoning / Mobile Homes / Maps / Street Lights	17,038	10,536	5,000	210.72%
Plan Review Fees / Preliminary Final / DCR Plan Review	66,056	62,431	55,000	113.51%
Other	1,117	1,105	1,000	110.50%
Miscellaneous				
Other Financing Sources	-	-	-	0.00%
	<u>218,049</u>	<u>241,772</u>	<u>535,000</u>	<u>45.19%</u>
Total Revenues	<u>\$ 9,318,141</u>	<u>\$ 9,732,380</u>	<u>\$ 11,254,811</u>	<u>86.47%</u>
Over (Under)				
<u>Target %</u>				
Expenditures:				
Public Works				
Development Control	\$ 263,604	\$ 233,670	\$ 291,064	-3.05%
Planning and Community Development				
Code Enforcement Officer Division	278,454	289,101	366,339	-4.41%
Development Services Administration	146,474	155,445	188,569	-0.90%
Occupational Tax Division	87,934	97,377	123,285	-4.34%
Permits and Inspections	375,904	334,545	452,367	-9.38%
Planning and Zoning	326,701	380,715	476,515	-3.43%
General Appropriations				
General Appropriations	<u>11,008,646</u>	<u>7,313,340</u>	<u>8,661,002</u>	<u>1.11%</u>
Total Expenditures	<u>\$ 12,487,717</u>	<u>\$ 8,804,194</u>	<u>\$ 10,559,141</u>	<u>0.05%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (3,169,576)</u>	<u>\$ 928,186</u>		

Revenues – overall revenue collections at 86.74% of the budget.

Expenditures – overall expenditures are .05% over the target of 83.33%.

Fund Balance – at October 31, 2020 the Uninc Area’s Fund Balance is \$1,658,150. Of that \$1,449,458 is unassigned.

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

	<u>2019</u> <u>October</u>	<u>2020</u> <u>October</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	8,610	-	-	0.00%
State Gov - Operating Categorical	6,051	11,126	17,973	61.90%
State Gov - Capital	-	-	-	0.00%
Revenue From Local Governments	1,894,804	1,918,453	2,045,200	93.80%
License and Permits				
Consumer Firework Fees	3,500	3,000	2,500	120.00%
Charges for Services				
Plan Review Fee	6,541	3,117	6,500	47.96%
Ambulance Fees	2,183,362	2,143,866	2,500,000	85.75%
Miscellaneous				
	50	300,755	4,500	6683.44%
Other Financing Sources				
From General Fund for EMS Services	3,916,060	4,818,030	5,781,633	83.33%
From Uninc. Area Special District for Fire Services	4,791,480	5,189,530	6,227,433	83.33%
Other Financing Sources	-	575,000	575,000	100.00%
Total Revenues	<u>\$ 12,810,458</u>	<u>\$ 15,031,379</u>	<u>\$ 17,226,792</u>	<u>87.26%</u>
Over (Under)				
Target %				
Expenditures:				
Public Safety				
Fire Protection Services and EMS	<u>\$ 13,089,725</u>	<u>\$ 13,402,574</u>	<u>\$ 16,569,118</u>	<u>-2.44%</u>
Total Expenditures	<u>\$ 13,089,725</u>	<u>\$ 13,402,574</u>	<u>\$ 16,569,118</u>	<u>-2.44%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ (279,267)</u>	<u>\$ 1,628,806</u>		

Revenues – overall revenue collections are at 87.26% 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 in the amount of \$451,786. The revenue that will vary will be EMS revenue. Co are at 85.75% of the budget.

Expenditures – overall expenditures are 2.44% under the target of 83.33%.

Fund Balance – at October 31, 2020 the Fire Services and EMS Fund Balance is \$1,335,640. Of that \$1,133,111 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 OCTOBER 31, 2020

	<u>2019</u> <u>October</u>	<u>2020</u> <u>October</u>	<u>2020</u> <u>Annual Budget</u>	<u>% of Budget</u> <u>Received</u>
Revenues:				
Intergovernmental				
State Gov - Operating Categorical	\$ -	\$ 5,000	\$ 5,000	100.00%
Revenue From Local Governments	290,669	289,570	315,851	91.68%
Charges for Services				
Animal Control Fees	54,424	28,076	58,800	47.75%
Courts and Law Enforcement				
Restitution	-	-	-	0.00%
Miscellaneous				
Other Financing Sources	33,603	51,857	45,500	113.97%
Other Financing Sources				
From General Fund Reserves	-	-	-	0.00%
From Uninc. Area Special District	1,050,500	548,810	658,569	83.33%
Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Revenues	<u>\$ 1,429,196</u>	<u>\$ 923,313</u>	<u>\$ 1,083,720</u>	<u>85.20%</u>
Expenditures:				
Public Safety				
Animal Control Services	<u>\$ 1,331,738</u>	<u>\$ 1,125,920</u>	<u>\$ 1,612,404</u>	Over (Under) <u>Target %</u> <u>-13.50%</u>
Total Expenditures	<u>\$ 1,331,738</u>	<u>\$ 1,125,920</u>	<u>\$ 1,612,404</u>	<u>-13.50%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 97,458</u>	<u>\$ (202,607)</u>		

Revenues – overall revenue collections are at 85.20% of the budget.

Expenditures – overall expenditures are 13.50% under the target of 83.33%.

Fund Balance – at October 31, 2020 the Animal Control Services Fund Balance is \$313,249. Of this \$269,800 is unassigned .

2020 Contingency Summary

Beginning Balance	\$ 125,000
Hazard Pay	(1,940)
Kennel Panels	(6,624)
	<u>-</u>
Ending Balance	<u>\$ 116,436</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	3,283,571	1,069,447
October	1,872,454	25,266	1,853,483	2,061,409	2,169,328	2,306,701	137,373
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>\$ 20,631,829</u>	<u>\$ 882,542</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 \$90,480,843. The September payment included a one-time audit adjustment from the State of \$981,815.

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	1/28/20	6,853	1/22/20	
57,471	5/21/20	10,373	4/22/20	Total
145,244	10/6/20	26,216	9/23/20	
<u>\$ 1,164,787</u>		<u>\$ 210,240</u>		\$ 1,375,026
				Expenditures \$ (420,118)
				<u>Remaining Balance \$ 954,908</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	16,660,264	96%	17,324,250	-	209,385	-	789,526	-
21/22	-		4,284,000	-	-	-	-	-
22/23	-		-	-	-	-	-	-
	<u>90,480,842</u>		<u>\$ 69,115,358</u>	<u>26,313,470</u>	<u>19,548,079</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>October</u> <u>2019</u>	<u>October</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	\$ 7,824,124	\$ 12,947,562	\$ 15,312,896	84.55%
Operating Expenses						
Administration	921,273	985,381	807,791	769,780	915,620	84.07%
Claims & Excess Premiums	14,600,214	13,243,134	11,599,555	8,992,518	15,597,276	57.65%
Total Operating Expenses	<u>15,521,487</u>	<u>14,228,515</u>	<u>12,407,346</u>	<u>9,762,298</u>	<u>16,512,896</u>	<u>59.12%</u>
Operating Gain/Loss	492,596	(4,906,251)	(4,583,222)	3,185,264	(1,200,000)	
Transfers						
Transfers In	700,000	6,200,000	5,166,666	1,000,000	1,200,000	83.33%
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>\$ (1,755,132)</u>	<u>\$ 3,140,437</u>	<u>\$ (1,044,827)</u>	

Notes:

Expenditures through October 2020 are @ 59.12% of budget which is 24.21% under the target of 83.33%. 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	118,128
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	23,136
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	2,086
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	53,982
State Court	Supplies	1,291
Tax Commissioner	Supplies/Cleaning	33,575
Total:		\$ <u>460,107</u>

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:	\$ 907,631

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	110,664
Fire/EMS	Hazard Pay	145,543
Solid Waste	Supplies	634
Solid Waste	Hazard Pay	3,983
Unincorporated Fund	Supplies & Notices	4,511
		\$ 298,608

All Funds:	
Revenue/Reimbursement	\$ 5,623,536
Expenditures	\$ 1,666,346

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
General Appropriations	CARES Act Phase 1 70%	3,876,613
Connect Douglas	FTA Grant CARES Act	29,539
Connect Douglas	FTA Grant CARES Act	1,659
Elections	Center for Tech and Civic Life	1,662,490
		<u>\$ 7,248,721</u>

General Fund COVID-19 Grants Awarded/Approved Summary

Department	Description	Amount
Senior Services	FFCRA ARC Grant for COVID Senior Services	\$ 65,595
Courthouse Maintenance	Justice Assistance Grant COVID	52,901
Senior Services	ARC COVID	112,980
Elections	USC Schwarzenegger Institute	99,600
		<u>\$ 331,076</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>