

Financial Update

February 07, 2023

Financial Update

1. General Fund Revenue & Expenditures
2. Capital Expenditures & Projects
3. Sales Tax Revenue (LOST & SPLOST)
4. Water Resources Revenue & Expenses

General Fund Revenue

2nd Quarter FY23 Revenue

❖ **Budget:** **\$37,960,568**

❖ **Revenue:** **\$26,469,060**

❖ **69.73% Collected**

General Fund Revenue

BUDGET REPORT BY SOURCE - REVENUE

Account	Budgeted	Year To Date	% Collected	Remaining Balance
Taxes	33,272,777	22,883,770	69%	10,389,007
Charges for Services	2,620,561	1,852,442	71%	768,119
Licenses and Permits	823,918	507,602	62%	316,316
Intergovernmental	698,237	709,424	102%	-11,187
Fines and Forfeitures	419,100	185,557	44%	233,543
Miscellaneous Revenues	79,787	33,915	43%	45,872
Other Financing Sources	35,000	34,411	98%	589
Investment Income	11,188	261,940	2341%	-250,752
Report Totals	\$ 37,960,568	\$ 26,469,060	69.73%	\$ 11,491,508

General Fund Expenditures

2nd Quarter FY23 Expenditures

❖ Budget:	\$41,905,928
❖ Expenditures:	\$16,674,058
❖ 39.79% Spent	

General Fund Expenditures

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Account	Budgeted	Year To Date	% Spent	Remaining Balance
01 Commission	661,088	313,674	47%	347,414
02 Administration	887,888	483,032	54%	404,856
03 Human Resources	711,051	367,533	52%	343,518
04 Finance	875,775	503,827	58%	371,948
05 Law Enforcement	5,321,972	2,646,683	50%	2,675,289
06 Jail	3,466,101	1,748,267	50%	1,717,834
07 Tax Commissioner	714,915	362,172	51%	352,743
08 Probate	565,463	304,153	54%	261,310
09 Clerk Of Courts	1,015,491	516,799	51%	498,692
10 Juvenile Court	97,081	46,358	48%	50,723
11 Superior Court	522,455	287,979	55%	234,476
12 District Attorney	170,108	15,299	9%	154,809
13 Magistrate Court	102,627	43,925	43%	58,702
14 Coroner	46,769	20,572	44%	26,197

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General Fund Expenditures

BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Account	Budgeted	Year To Date	% Spent	Remaining Balance
15 Property Appraisal	759,727	353,158	46%	406,569
16 Board Of Elections	420,628	203,565	48%	217,063
17 Public Works	10,008,441	2,758,952	28%	7,249,489
19 Operations	3,094,063	798,614	26%	2,295,449
20 Public Safety	3,143,706	886,714	28%	2,256,992
22 Planning/Code Enforcement	1,026,448	457,522	45%	568,926
23 Information Technology	897,893	441,820	49%	456,073
25 Community Development	2,351,106	648,549	28%	1,702,557
26 Joint Governmental Programs	1,551,149	924,316	60%	626,833
41 Park Recreational Programs	930,384	361,007	39%	569,377
42 Parks	2,563,599	1,179,569	46%	1,384,030
Report Totals Net	41,905,928	16,674,058	40%	25,231,870

Capital Expenditures

FY22 Capital	Amount	Status
Internal Services: Hydraulic Trailer	\$9,800	Received

FY23 Capital	Amount	Status
IT: Hardware Upgrades	\$61,500	In Process
Parks and Recreation: Equipment	\$20,000	Received
Operations: Administrative Services Building	\$1,129,776	In Process
Jail: Fire Panel	\$8,640	Complete
Law Enforcement: Frank Norris Building	\$213,856	Complete
Public Works: HWY 15 Roundabout	\$2,067,184	In Process
Public Works: Hog Mountain Path	\$180,318	Design in Process
Parks and Recreation: HCM Multi-Use Courts	\$88,873	Complete

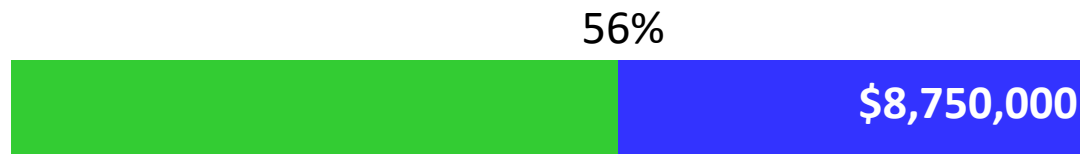
Capital Expenditures – Vehicles

FY22 Vehicles	Amount	Status
Coroner: F150	\$50,000	Received
Road Department: (2) F-750	\$180,000	Received

FY23 Vehicles	Amount	Status
Tax Appraisal: Ranger	\$32,100	Received
EMS: Expedition	\$52,475	Received
Facilities: Van	\$62,705	Received
Public Works: Explorer	\$38,655	Received
Road Department: (2) F-150	\$66,610	Received

Sales Tax – LOST Distributions

	<u>FY22</u>	<u>FY23</u>
❖ October	\$ 702,401	\$ 835,034
❖ November	\$ 702,078	\$ 851,407
❖ December	\$ 770,432	\$ 897,646
	<u>\$2,174,910</u>	<u>\$2,584,088</u>



■ YTD Actuals

■ FY23 Budget

Sales Tax – SPLOST Distributions

	<u>FY22</u>	<u>FY23</u>
❖ October	\$ 796,192	\$ 935,955
❖ November	\$ 795,829	\$ 954,004
❖ December	\$ 873,308	\$1,007,384
	<u>\$2,465,328</u>	<u>\$2,897,344</u>



■ YTD Actuals

■ FY23 Budget

SPLOST Projects

Description	Amount	Completion
HVAC Systems	\$25,000	As Needed
Courthouse HVAC System Replacement	\$156,775	In Process
Administrative Building Fiber Line	\$101,318	In Process
TIM Plan FY23	\$2,605,831	Pending
WASI Plan FY23	\$2,711,660	In Process
Fire Equipment	\$143,188	Spring 2023
Law Enforcement Vehicles	\$360,000	Complete
Historic Property Improvements	\$202,500	Not Started
Economic Development	\$688,500	Pending
Fire Rescue Vehicle	\$156,015	Spring 2023
OVP HVAC System Replacement	\$287,225	In Process
Farmland Protection	\$100,000	Not Started

Water Resources Department Revenue

2nd Quarter FY23 Revenue

❖ Budget:	\$16,349,968
❖ Revenue:	\$ 7,927,114
❖ 48.48% Collected	

Water Resources Department Expenses

2nd Quarter FY23 Expenses

❖ **Budget:** **\$39,848,534**

❖ **Expenses:** **\$6,641,831**

❖ **16.67% Expended**

Water Resources Department Expenses

	Budget	Expenses	Expended
Personal Services	\$2,302,998	\$1,139,015	49.46%
Purchased Services	\$1,741,711	\$608,133	34.92%
Supplies	\$2,687,554	\$1,242,581	46.23%
Interdepartmental	\$2,500	\$0	0%
Depreciation	\$1,200,428	\$0	0%
Debt Service	\$4,351,574	\$2,127,063	48.88%
Other Costs	\$15,600	\$64,109	410.95%
Totals:	\$12,302,365	\$5,180,901	42.11%

Capital Projects – Water Resources Department

Description	Amount	Completion
Calls Creek Plant Upgrade	\$25,027,118	Phase II In Process
Calls Creek Phase III – Transmission Line	\$39,000	Initial Planning
Meadow Springs Sewer Extension	\$138,662	In Process
Daniells Bridge Force Main	\$1,179,031	Phase I & II In Process
Daniells Bridge Lift Station Expansion	\$8,000	Initial Planning
Dowdy Road Sewer Extension	\$59,000	Initial Planning
Mower	\$10,159	Received
F-150 (2)	\$90,000	In Process

