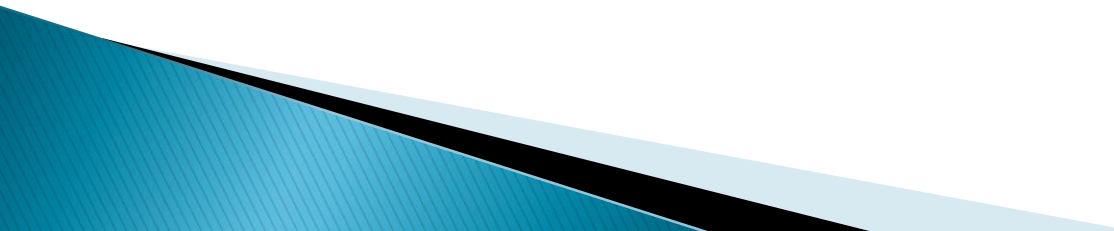


# DAWSON COUNTY GOVERNMENT

1<sup>st</sup> Qtr. 2019  
Financial Status Report

# 2018 Update

- ▶ Audit for FY 2018 is currently in process.
  - ▶ Preliminary numbers show that General Fund fund balance increased by \$1 million +.
  - ▶ Auditors will present final numbers once audit and annual report are completed.
- 

# General Fund

- ▶ Principal Operating Fund for the County
- ▶ Fiscal Year January–December
- ▶ This report for 1<sup>st</sup>. Qtr. (January–March 2019)

Primary Sources of Revenue:  
Property tax and L.O.S.T.

## ORIGINAL 2019 BUDGET

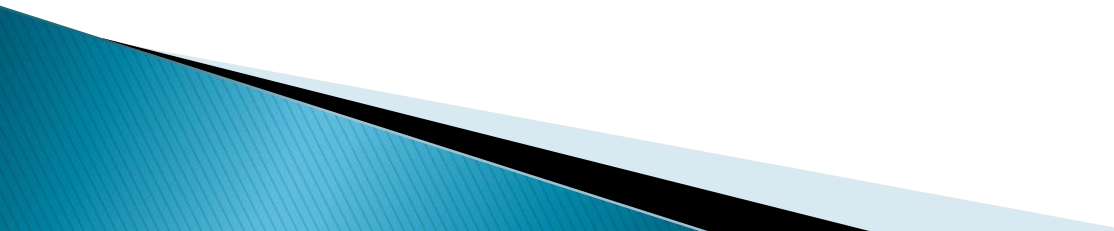
Revenues	\$27,170,235
Expenditures	\$27,170,235

# 1<sup>st</sup>. Qtr. Revenues to Expenditures

## GENERAL FUND SUMMARY

	<b>Adopted <u>FY 19 Budget</u></b>	<b>Amended <u>FY 19 Budget</u></b>	<b>Actual <u>YTD</u></b>
<b>REVENUES</b>	27,170,235	28,760,380	5,246,274
<b>EXPENDITURES</b>	27,170,235	28,760,380	5,544,821

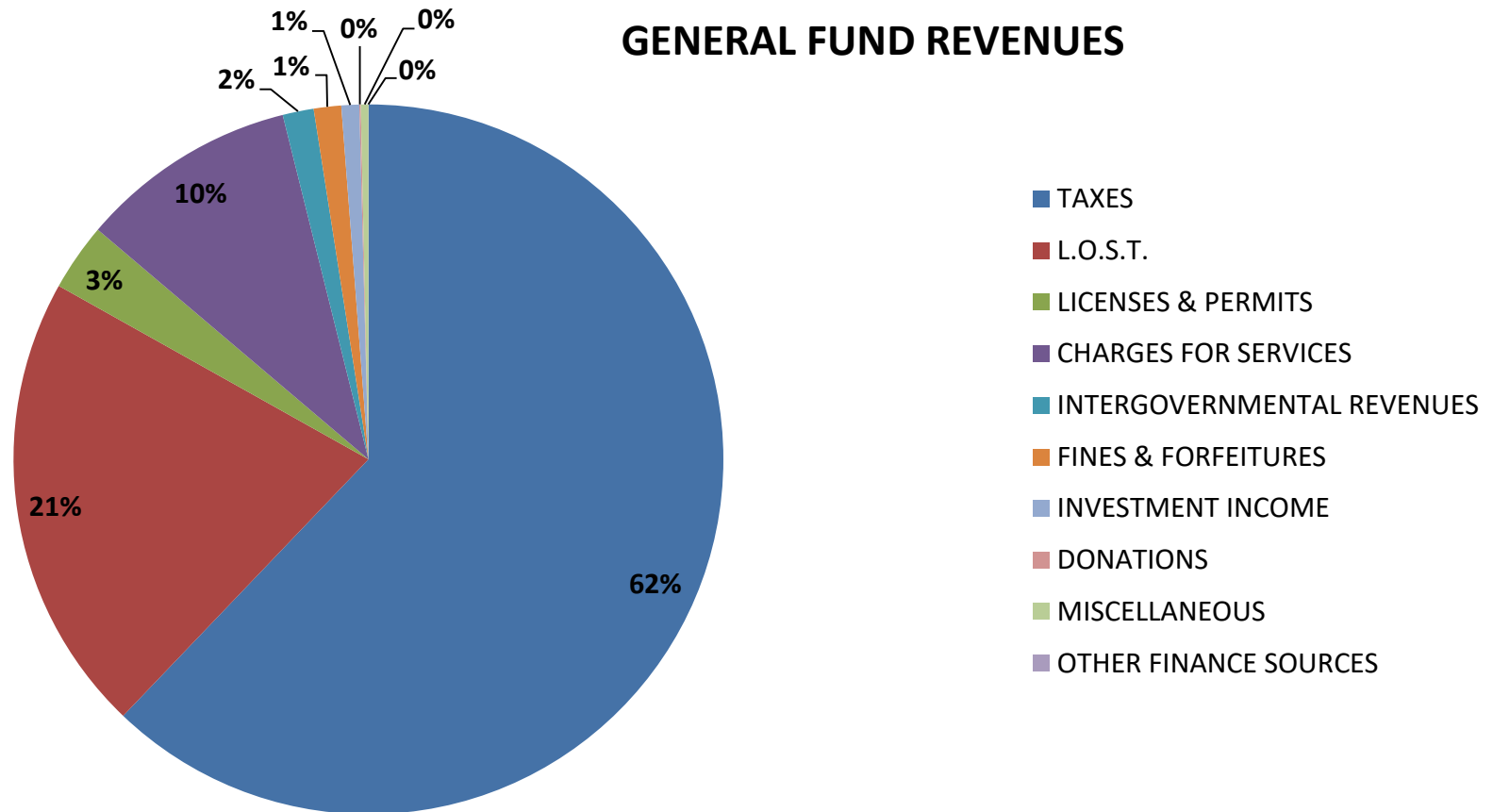
# Significant Additions to GF Budget

- ▶ \$485,000 CAD System upgrade
  - ▶ \$ 16,000 SmartBen settlement
  - ▶ \$992,157 Purchase of (2) firetrucks
  - ▶ \$ 19,000 Purchase of leak monitor (fuel)
- 

# General Fund Revenues

	<b>FY 2019</b>	<b>FY 2019</b>	<b>%</b>
	<b>Budget</b>	<b>Actual YTD</b>	<b>Of Budget</b>
<b><u>REVENUES:</u></b>			
TAXES	14,983,048	3,260,279	21.76%
L.O.S.T.	7,659,700	1,100,783	14.37%
LICENSES & PERMITS	696,000	161,206	23.16%
CHARGES FOR SERVICES	2,118,490	520,256	24.56%
INTERGOVERNMENTAL REVENUES	318,074	74,109	23.30%
FINES & FORFEITURES	382,650	65,587	17.14%
INVESTMENT INCOME	51,615	42,520	82.38%
DONATIONS	3,182	3,382	106.29%
MISCELLANEOUS	145,621	18,152	12.47%
OTHER FINANCE SOURCES	2,402,000	-	0.00%
<b>TOTAL</b>	<b>28,760,380</b>	<b>5,246,274</b>	<b>18.24%</b>

# General Fund Revenues—1<sup>st</sup>. Qtr.

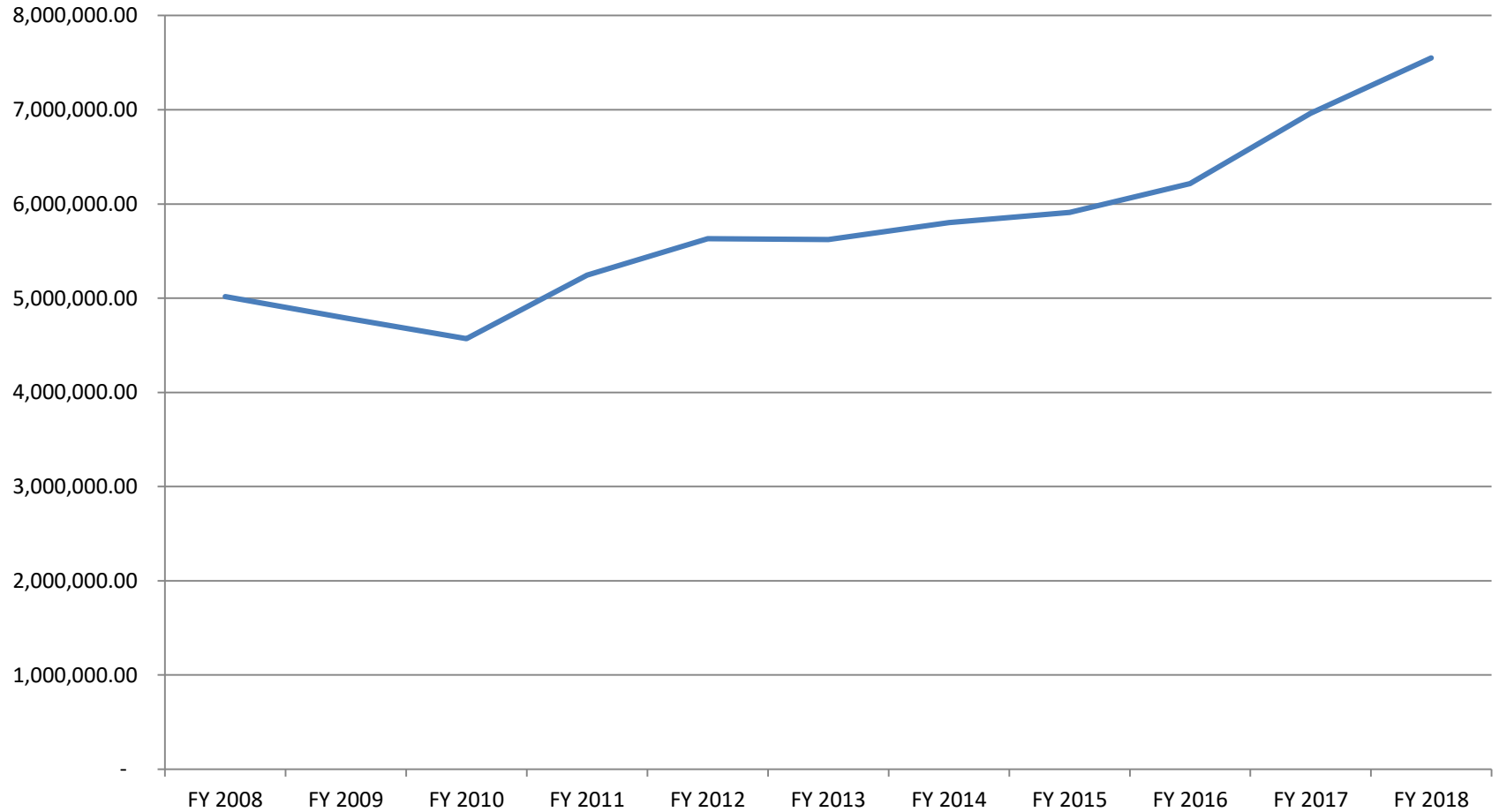


# % of Revenue Source (Budgeted)

REVENUE TYPE	FY 2019 BUDGET	% OF TOTAL BUDGETED
TAXES	\$14,983,048	52.10%
L.O.S.T.	7,659,700	26.63%
LICENSES & PERMITS	696,000	2.42%
CHARGES FOR SERVICES	2,118,490	7.37%
INTER-GOVT REVENUE	318,074	1.11%
FINES & FORFEITURES	382,650	1.33%
INVESTMENT INCOME	51,615	.18%
DONATIONS	3,182	.01%
MISCELLANEOUS	145,621	.51%
OTHER FINANCING SOURCES	<u>2,402,000</u>	<u>8.35%</u>
TOTAL	\$28,760,380	100.00%



# LOCAL OPTION SALES TAX HISTORY (L.O.S.T.)



# GENERAL FUND EXPENDITURES BY FUNCTION – Budget to actual

<u>EXPENDITURES:</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Actual YTD</u>	<u>% Of Budget</u>
GENERAL GOVERNMENT	5,249,568	1,310,278	24.96%
JUDICIAL	3,252,633	708,599	21.79%
PUBLIC SAFETY	4,843,335	922,830	19.05%
SHERIFF	7,558,958	1,546,896	20.46%
PUBLIC WORKS	1,847,524	267,560	14.48%
HEALTH & WELFARE	350,460	60,448	17.25%
RECREATION & CULTURE	1,696,497	343,255	20.23%
HOUSING & DEVELOPMENT	777,442	181,740	23.38%
OTHER FINANCING USES	3,183,963	203,213	6.38%
<b>TOTAL</b>	<b>28,760,380</b>	<b>5,544,821</b>	<b>19.28%</b>

# General Government

<b>GENERAL GOVERNMENT</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Actual YTD</b>	<b>%</b>
Board of Commissioners	182,304	50,167	27.52%
County Administration	225,906	51,121	22.63%
Elections/Registrar	230,422	53,707	23.31%
General Government	819,505	223,445	27.27%
Finance	558,732	136,894	24.50%
County Attorney	160,413	141,127	87.98%
Information Technology	448,117	92,162	20.57%
Human Resources	263,700	35,127	13.32%
Tax Commissioner	428,405	100,464	23.45%
Tax Assessor	570,978	123,060	21.55%
Board of Equalization	19,215	6,113	31.81%
Risk Management	254,400	108,862	42.79%
Facilities	1,012,744	178,049	17.58%
Public Relations	74,727	9,979	13.35%
<b>Total General Government</b>	<b>5,249,568</b>	<b>1,310,278</b>	<b>24.96%</b>

# Judicial

<b>JUDICIAL</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Actual YTD</b>	<b>%</b>
Superior Court	520,110	95,257	18.31%
Clerk of Court	621,972	134,168	21.57%
District Attorney	689,999	161,310	23.38%
Magistrate Court	418,325	95,654	22.87%
Probate Court	336,575	67,969	20.19%
Juvenile Court	196,334	38,157	19.43%
Public Defender	469,318	116,084	24.73%
<b>Total Judicial</b>	<b>3,252,633</b>	<b>708,599</b>	<b>21.79%</b>

# Sheriff

<b>PUBLIC SAFETY-Sheriff</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Actual YTD</b>	<b>%</b>
Sheriff	3,426,017	670,247	19.56%
Sheriff-K-9	32,000	5,792	18.10%
Sheriff-Jail	2,897,797	592,644	20.45%
Sheriff-School Traffic Mgmt.	60,000	14,169	23.61%
Sheriff-School Resource Officers	363,182	97,962	26.97%
Sheriff-Court Services	746,467	160,814	21.54%
Sheriff-Special Event Officers	33,495	5,268	15.73%
<b>TOTAL SHERIFF</b>	<b>7,558,958</b>	<b>1,546,896</b>	<b>20.46%</b>

# Public Safety

<b>PUBLIC SAFETY</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Actual YTD</b>	<b>%</b>
Marshals	119,812	21,604	18.03%
Fire	1,731,378	346,062	19.99%
Fire Marshal & Prevention	5,445	4,359	80.06%
EMS	2,595,389	464,745	17.91%
Coroner	127,099	24,756	19.48%
EMA	127,212	27,054	21.27%
Humane Society	137,000	34,250	25.00%
<b>Total Public Safety</b>	<b>4,843,335</b>	<b>922,830</b>	<b>19.05%</b>

# Public Works

	FY 2019 Budget	FY 2019 Actual YTD	%
<b>PUBLIC WORKS</b>			
Public Works -Admin	191,278	43,060	22.51%
Roads Department	1,656,246	224,500	13.55%
<b>Total Public Works</b>	<b>1,847,524</b>	<b>267,560</b>	<b>14.48%</b>

# Health & Welfare

<b>HEALTH &amp; WELFARE</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Actual YTD</b>	<b>%</b>
Health Department	162,000	40,500	25.00%
Good Shepherd Clinic	2,000	-	0.00%
CASA	8,000	-	0.00%
DFACS	29,800	-	0.00%
No one alone	3,500	-	0.00%
Indigent Welfare	7,000	-	0.00%
Senior Center	90,314	18,903	20.93%
Senior Services Donations	41,389	207	0.50%
Medicare Silver Sneakers	6,457	838	12.98%
<b>Total Health &amp; Welfare</b>	<b>350,460</b>	<b>60,448</b>	<b>17.25%</b>



# Recreation & Culture

	<b>FY 2019</b>	<b>FY 2019</b>	<b>%</b>
<b>RECREATION &amp; CULTURE</b>	<b>Budget</b>	<b>Actual YTD</b>	
Park	1,198,022	233,277	19.47%
Park Donations	25,834	1,264	4.89%
Park Women's Club	723	-	0.00%
Park Pool	37,263	2,630	7.06%
War Hill Park	31,939	5,405	16.92%
Library	402,716	100,680	25.00%
<b>Total Recreation &amp; Culture</b>	<b>1,696,497</b>	<b>343,255</b>	<b>20.23%</b>

# Housing & Development

<b>HOUSING &amp; DEVELOPMENT</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Actual YTD</b>	<b>%</b>
Conservation	800	186	23.28%
County Extension	89,441	19,427	21.72%
Planning & Development	507,201	117,127	23.09%
Development Authority	180,000	45,000	25.00%
<b>Total Housing &amp; Development</b>	<b>777,442</b>	<b>181,740</b>	<b>23.38%</b>

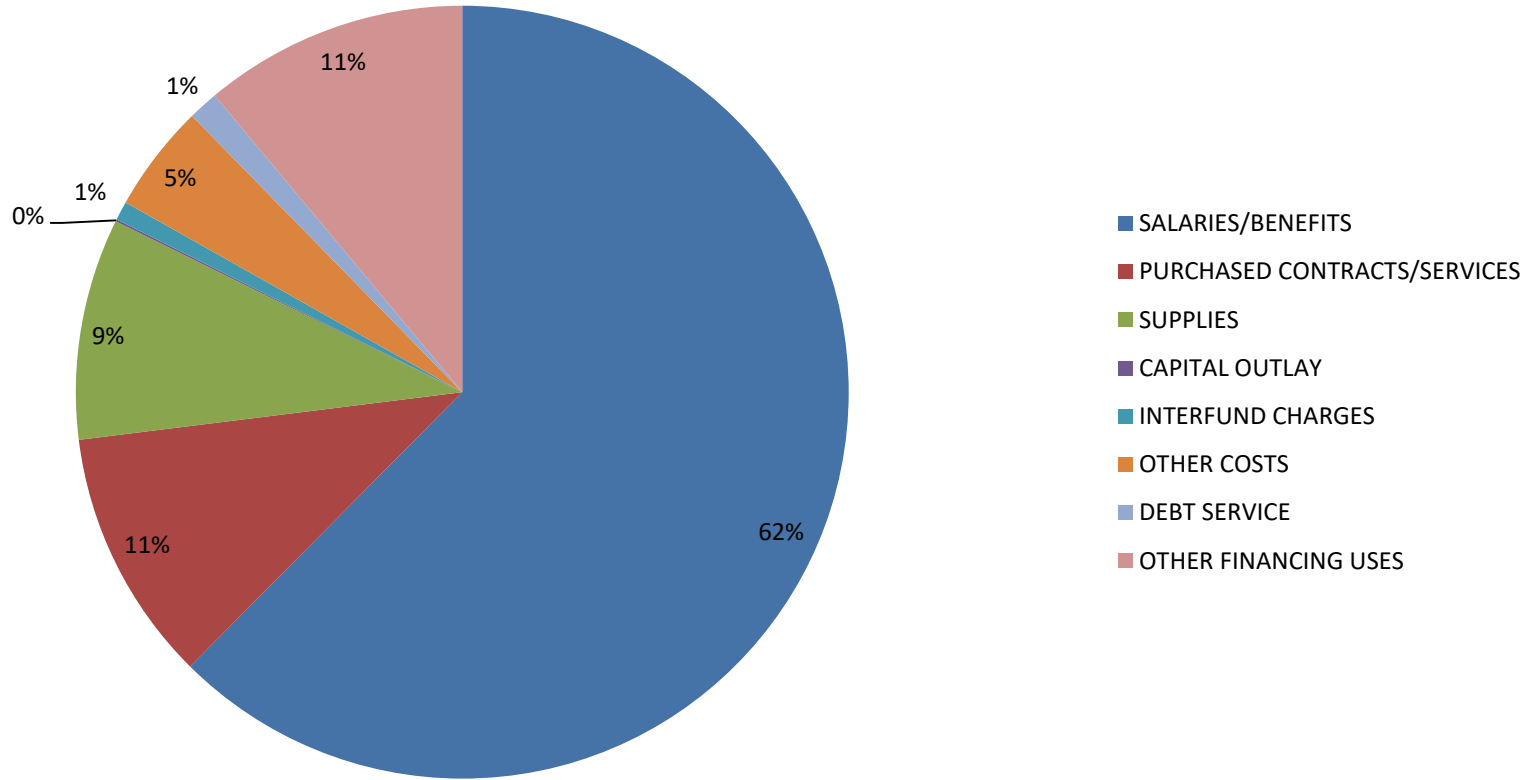
# Other financing uses

<b>OTHER FINANCING USES</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Actual YTD</b>	<b>%</b>
Transfer out to Family Connection	24,611	6,153	25.00%
Transfer out to Grants	942,736	14,352	1.52%
Transfer out to Capital	1,570,943	26,040	1.66%
Transfer out to Fleet	19,000	-	0.00%
Transfer out to E-911	545,650	136,412	25.00%
Transfer out to DCARGIS	81,023	20,256	25.00%
<b>Total Other Financing Uses</b>	<b>3,183,963</b>	<b>203,213</b>	<b>6.38%</b>

# Expenditure by category

Category	FY 2019 Budget	FY 2019 YTD
Salaries/Benefits	\$17,957,167	\$3,521,595
Purchased contracts/Svcs	3,046,439	791,724
Supplies	2,663,704	432,658
Capital outlay	25,000	0
Interfund charges	226,650	104,346
Other costs	1,296,092	286,251
Debt Service	361,365	205,033
Other Financing uses	3,183,963	203,213
Total	\$28,760,380	\$5,544,821

# GENERAL FUND 2019 BUDGET BY CATEGORY



# OTHER FUNDS

<u>FUND</u>	<u>FY 2019 Budget</u>	<u>FY 2019 Actual Revenues</u>	<u>FY 2019 Actual Expenditures</u>
E-911	1,035,650	136,412	207,515
Family Connection	329,275	10,152	52,022
Grants Fund	3,211,080	445,610	506,413
Hotel/Motel	442,000	51,135	19,576
SPLOST VI	8,109,174	1,269,876	833,548
Capital Projects	2,113,621	29,992	102,755
Solid Waste Fund	1,700,477	81,438	98,100
Impact Fees	122,000	346,414	122,000

# SPLOST VI

- ▶ Life of SPLOST VI July 2016–June 2021
- ▶ Maximum \$46,000,000
- ▶ County 85%, City 15%
- ▶ Collections to date \$28,470,415
- ▶ March 2019 is month 45 (27 remaining)
- ▶ YTD Revenue                    \$1,269,876
- ▶ YTD Expenditures        \$    833,548

# SPLOST VI –2019

## SPLOST VI EXPENDITURES

<b>Department</b>	<b><u>FY 2019 Budget</u></b>	<b><u>FY 2019 YTD</u></b>
Information Tech	145,000	-
Sheriff	700,000	188,076
Fire	1,573,776	71,894
Roads	3,372,293	193,913
Parks	1,074,907	138,643
Contingency	118,198	90
Payments to City	<u>1,125,000</u>	<u>240,933</u>
Total	8,109,174	833,548



# Impact Fees Fund

- ▶ Impact fees reinstated August 2018
- ▶ Collections since August–March= \$736,183
- ▶ Collections for 1<sup>st</sup>. Qtr. total \$345,988
  
- ▶ Impact fees can be used for:
  - Library, Parks, Fire, and Roads
  - \$122,000 budgeted to be spent for new fire trucks this year

# Total 1<sup>st</sup> Qtr. – All Funds

Budget	Revenues	Expenditures
\$47,825,380	\$7,366,507	\$7,465,773
	15.4% of budget	15.6% of budget

# In conclusion.....

- ▶ Dawson County has a history of conservative use of taxpayers money. This report demonstrates that trend continues. The elected officials and department directors do a great job of managing their resources.
  - ▶ This presentation will be on the County website.
- 
- Presented by: Vickie Neikirk, CFO
- 