



Bryan County Georgia
 Monthly Financial Report
 November 2018

FY 2018

Fund Dashboard - Performance at a Glance

Major Fund Variance Models	Year to Date 2017 Actual		Year to Date 2018 Actual		YTD Actual % of ANNUAL Budget		Year to Date 2018 Budget (12 month flat)		% Variance YTD Actual vs YTD Budget	
	Revenues	Expenditures	Revenues	Expenditures	Rev	Exp	Revenues	Expenditures	Rev	Exp
County-Wide Services Fund	\$17,525,190	\$17,062,404	\$20,636,422	\$22,855,544	81%	91%	\$23,277,765	\$23,118,265	-11%	-1%
Unincorporated Services Fund	\$2,880,606	\$3,448,196	\$4,046,637	\$3,799,625	82%	77%	\$4,516,142	\$4,516,142	-10%	-16%
Water & Sewer Fund	\$2,095,849	\$1,656,003	\$2,411,990	\$1,581,961	110%	107%	\$2,017,583	\$1,359,142	20%	16%
E-911 Fund	\$694,385	\$1,274,928	\$718,243	\$964,587	48%	64%	\$1,384,946	\$1,384,946	-48%	-30%
Minor Funds	\$144,262	\$3,271,837	\$104,672	\$142,567	53%	72%	\$181,225	\$181,225	-42%	-21%
Total	\$23,340,292	\$26,713,368	\$27,917,963	\$29,344,284	78%	83%	\$31,377,660	\$30,559,719	-11%	-4%

* 2017 YTD Revenue adjusted for comparison purposes to include January & February 2017 cash receipts recognized as revenue in 2016
 ** Report Excludes Splost 6, Splost 7 & TSPLOST

Cash Position
 As of 11/30/2018

Operating Accounts	\$7,460,129
SPLOST VI	\$2,294,127
SPLOST VII	\$1,443,380
TSPLOST	\$435,554
Georgia Fund 1	\$50,000
Contractor Deposits	\$185,961
Certificates of Deposit	\$12,110,797
	\$23,979,948
Restricted Funds:	
Curbside Solid Waste	(\$259,100)
DATE Fund	(\$268,414)
Jail Fund	(\$266,066)
Water Fund	(\$2,157,143)
Juvenile Supplemental Svs	(\$14,615)
NPDES Permit Fund	(\$14,649)
Contractor Deposits	(\$185,960.88)
SPLOST VI	(\$2,294,127)
SPLOST VII	(\$1,443,380)
TSPLOST	(\$435,553.58)
	(\$7,339,009)
General Fund Cash	\$16,640,939

Fund Analysis

County-Wide Services Fund	YTD November 2018 County-Wide Services Revenues are \$20,636,422 (81% of the annual budgeted revenues). Half of the revenues in the county-wide services fund are property taxes. YTD Local Option Sales Tax revenues exceed the YTD budget by 10.8%. YTD motor vehicle taxes also exceed YTD budget by 7.5%.
	YTD November 2018 County-Wide Services expenditures are \$22,855,544 (1% below the YTD budget and 34% above the YTD 2017 total). Increases in expenditures over 2017 are seen in the salaries/wages/benefits due to additional approved positions added throughout 2017 and 2018 as well as the county's payment to DOT for our portion of the I-95 Interchange project.
Unincorporated Services Fund	YTD November 2018 Unincorporated Services Revenues are \$4,046,637 (82% of the annual budgeted revenues). Fire Tax Fee, Solid Waste Fee and Insurance premium tax account for the largest revenues in the unincorporated services fund. Additional revenue for these fees/taxes will be collected in December.
	YTD November 2018 Unincorporated expenditures are \$3,799,625 (16% below the YTD budget and 10% above the YTD 2017 total). The increase over 2017 is seen in salaries/wages/benefits due to additional approved positions added throughout 2017 and 2018 as well as services due to the timing of payments for the solid waste contract (no expense was recorded in January of 2017).
Water & Sewer Fund	YTD November 2018 Water & Sewer Revenues are \$2,411,990 (110% of the annual Budget).
	YTD November 2018 Water & Sewer expenditures are \$1,581,961 (107% above the YTD budget). The budget overage is due to routine maintenance repairs, timing of debt service payments and payments for the Interstate Center sewer and lift station project.
E-911 Fund	YTD November 2018 E-911 Revenues are \$718,243 (48% of the annual Budget). The E-911 revenues are under budget due to the budgeted revenue allocation from the general/county-wide fund only being made in December.
	YTD November 2018 E-911 expenditures are \$858,116 (32% below the YTD budget and 3% above the YTD 2017 expenditures due to timing of yearly service contracts).
Minor funds	YTD November 2018 Minor Funds Revenues are \$104,672 (53% of the annual budget).
	YTD November 2018 Minor Funds expenditures are \$142,567 (72% of the annual budget and 21% below the YTD budget).