



Bryan County Georgia
 Monthly Financial Report
 December 2018

FY
 2018

Fund Dashboard - Performance at a Glance

Major Fund Variance Models	2017 ACTUAL		2018 ACTUAL				2018 BUDGET		YTD Actual % of ANNUAL Budget	
	Revenues	Expenditures	Revenues	Expenditures	Rev - Exp	Rev - Exp Excluding Prior Fund Balance Expenditures	Revenues	Expenditures	Rev	Exp
County-Wide Services Fund	\$21,958,814	\$20,669,870	\$22,931,256	\$25,659,969	(\$2,728,714)	\$89,411	\$25,393,925	\$25,219,925	90%	102%
Unincorporated Services Fund	\$5,167,339	\$3,985,993	\$5,230,614	\$4,413,676	\$816,939	\$846,639	\$4,926,700	\$4,926,700	106%	90%
Water & Sewer Fund	\$2,800,561	\$1,384,853	\$2,500,728	\$1,927,164	\$573,563	\$573,563	\$2,201,000	\$1,482,700	114%	130%
E-911 Fund	\$1,554,707	\$1,442,471	\$1,224,206	\$1,224,206	\$0	\$0	\$1,510,850	\$1,510,850	81%	81%
Minor Funds	\$164,602	\$3,161,861	\$120,689	\$155,179	(\$34,490)	(\$34,490)	\$197,700	\$197,700	61%	78%
Total	\$31,646,022	\$30,645,047	\$32,007,493	\$33,380,194	(\$1,372,701)	\$1,475,124	\$34,230,175	\$33,337,875	94%	100%

* 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 12/31/2018

Operating Accounts	\$6,476,168
SPLOST VI	\$2,047,926
SPLOST VII	\$1,697,530
TSPLOST	\$462,845
Georgia Fund 1	\$50,000
Contractor Deposits	\$185,961
Certificates of Deposit	\$12,131,823
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	\$23,052,253
Restricted Funds:	
Curbside Solid Waste	(\$502,152)
DATE Fund	(\$270,681)
Jail Fund	(\$264,524)
Water Fund	(\$1,954,102)
Juvenile Supplemental Svs	(\$14,620)
NPDES Permit Fund	(\$14,649)
Contractor Deposits	(\$185,961.00)
SPLOST VI	(\$2,047,926)
SPLOST VII	(\$1,697,530)
TSPLOST	(\$462,845.00)
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	(\$7,414,990)
County-Wide & Unincorporated Svs Cash	\$15,637,263

Fund Analysis

County-Wide Services Fund	<p>YTD December 2018 County-Wide Services Revenues are \$22,931,256 (90% of the annual budgeted revenues). The primary reason for the variance to budget is due to the budgeted use of prior fund balance for the budget adjustments approved by the Commission (the largest being the \$2,724,125 for the I-95 interchange). For purposes of assuring a balanced budget the "use of prior fund balance" is recorded as a revenue when budget adjustments are approved although no actual revenue is recorded in the current year. The total amount approved from county-wide prior fund balance for 2018 is \$2,818,125. YTD Local Option Sales Tax revenues exceed the YTD budget by 12%. YTD motor vehicle taxes also exceed YTD budget by 6% and property taxes exceed YTD budget by 2%.</p>
	<p>YTD December 2018 County-Wide Services expenditures are \$25,659,969 (2% above the YTD budget). The largest overages are seen in EMS (additional salaries), Recreation (budget for part time salaries was under budgeted in 2018) and county government.</p>
Unincorporated Services Fund	<p>YTD December 2018 Unincorporated Services Revenues are \$5,230,614 (6% above the YTD budgeted revenues). Fire Tax revenue exceeded YTD budget by 10%, Solid Waste Revenue exceeded YTD budget by 9% and Insurance premium tax exceeded YTD budget by 8%. The total amount approved from Unincorporated Services prior fund balance for 2018 is \$29,700.</p>
	<p>YTD December 2018 Unincorporated expenditures are \$4,413,676 (10% below the YTD budget).</p>
Water & Sewer Fund	<p>YTD December 2018 Water & Sewer Revenues are \$2,500,728 (14% above the annual Budget).</p>
	<p>YTD December 2018 Water & Sewer expenditures are \$1,927,164 (30% 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.</p>
E-911 Fund	<p>YTD December 2018 E-911 Revenues are \$1,224,206 (81% of the annual Budget). The E-911 revenues are under budget due to the budgeted revenue allocation from the general/county-wide fund being less than budgeted - this means the expenditures for E-911 came in under budget therefore less supplemental income was needed from the county-wide fund.</p>
	<p>YTD December 2018 E-911 expenditures are \$1,224,206 (19% below the YTD budget). The primary reason for the budget variance is the Motorola debt payments were paid off in 2017 however a payment was budgeted in 2018.</p>
Minor funds	<p>YTD December 2018 Minor Funds Revenues are \$120,689 (61% of the annual budget or \$42,521). This budget variance is primarily due to the budget anticipating a transfer of funds from county-wide fund to the HRA fund which was not necessary to supplement the HRA expenditures in 2018.</p>
	<p>YTD December 2018 Minor Funds expenditures are \$155,179 (22% below the annual budget).</p>