

Six Month Financial Status Update and Mid-Year Budget Reconciliation

Fiscal Year 2023

February 23, 2023

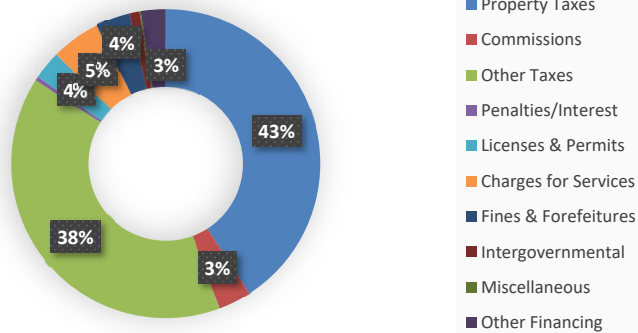
6:00 PM



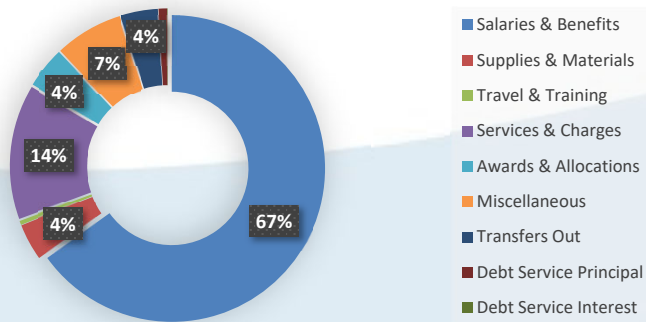
General Fund

FY 2023 Budget to Actual

FY 2023 Revenue Budget



FY 2023 Expenditure Budget

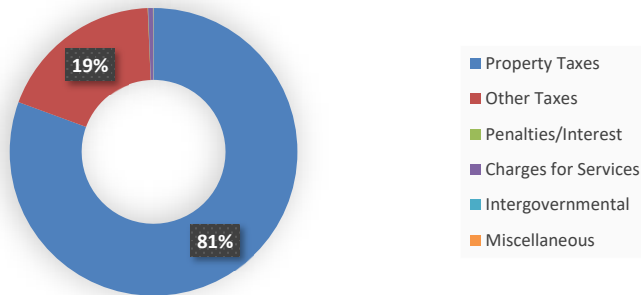


	FY23 Budget	FY23 Actual
Revenues		
Property Taxes	\$ 52,246,882	\$ 44,836,984
Commissions	4,339,434	4,194,329
Other Taxes	50,719,474	23,025,982
Penalties/Interest	546,228	253,485
Licenses & Permits	3,823,205	1,622,066
Charges for Services	6,568,430	2,710,175
Fines & Forefeitures	4,581,822	1,138,265
Intergovernmental	1,352,248	558,369
Miscellaneous	152,506	64,146
Other Financing	3,318,750	154,375
Revenue Totals	\$ 127,648,979	\$ 78,558,176
Expenditures		
Salaries & Benefits	\$ 83,074,028	\$ 36,292,516
Supplies & Materials	4,948,370	2,117,258
Travel & Training	548,712	240,343
Services & Charges	18,152,798	8,258,759
Awards & Allocations	5,578,610	2,804,378
Miscellaneous	9,209,764	2,012,915
Transfers Out	4,928,131	2,464,065
Debt Service Principal	1,155,356	837,116
Debt Service Interest	53,210	28,955
Expenditure Totals	\$ 127,648,979	\$ 55,056,306

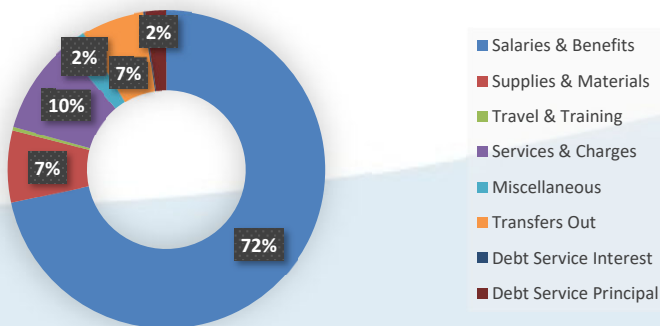
Fire Fund

FY 2023 Budget to Actual

FY 2023 Revenue Budget



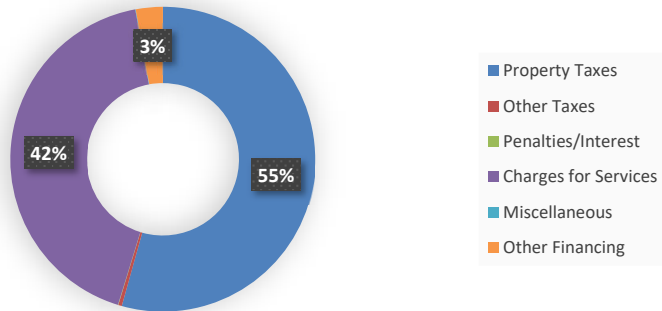
FY 2023 Expenditure Budget



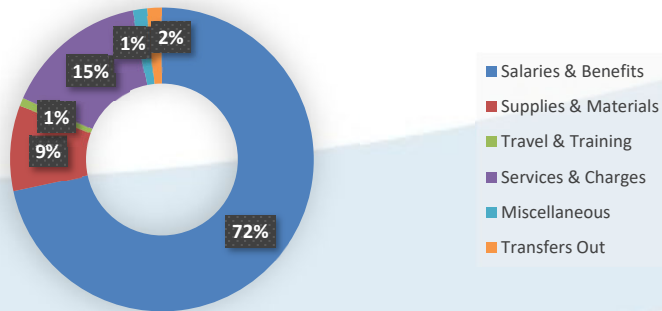
	FY23 Budget	FY23 Actual
Revenues		
Property Taxes	\$ 28,922,018	\$ 25,476,305
Other Taxes	6,718,098	10,587,008
Penalties/Interest	20,000	7,194
Charges for Services	191,240	127,194
Intergovernmental	10,000	1,904
Miscellaneous	15,000	8,132
Revenue Totals	\$ 35,876,356	\$ 36,207,736
Expenditures		
Salaries & Benefits	\$ 25,707,595	\$ 11,778,258
Supplies & Materials	2,627,080	706,161
Travel & Training	130,500	33,817
Services & Charges	3,456,457	1,469,301
Miscellaneous	848,055	523,920
Transfers Out	2,296,893	1,167,613
Debt Service Interest	62,653	33,493
Debt Service Principal	747,123	747,123
Expenditure Totals	\$ 35,876,356	\$ 16,459,685

Emergency Services Fund FY 2023 Budget to Actual

FY 2023 Revenue Budget



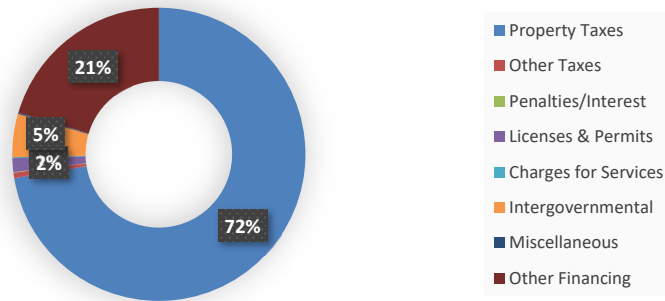
FY 2023 Expenditure Budget



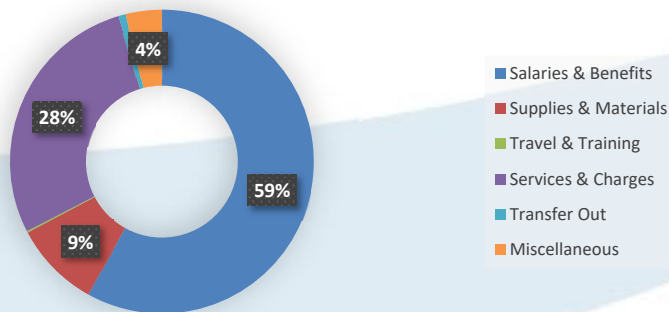
	FY23 Budget	FY23 Actual
Revenues		
Property Taxes	\$ 7,049,835	\$ 6,247,015
Other Taxes	50,370	21,023
Penalties/Interest	4,000	1,386
Charges for Services	5,492,426	2,810,937
Miscellaneous	6,600	463,436
Other Financing	370,626	185,313
Revenue Totals	\$ 12,973,857	\$ 9,729,109
Expenditures		
Salaries & Benefits	\$ 9,295,011	\$ 3,693,074
Supplies & Materials	1,180,530	649,217
Travel & Training	113,500	84,973
Services & Charges	1,985,808	823,002
Miscellaneous	199,008	139,227
Transfers Out	200,000	100,000
Expenditure Totals	\$ 12,973,857	\$ 5,489,492

Development Services Fund FY 2023 Budget to Actual

FY 2023 Revenue Budget



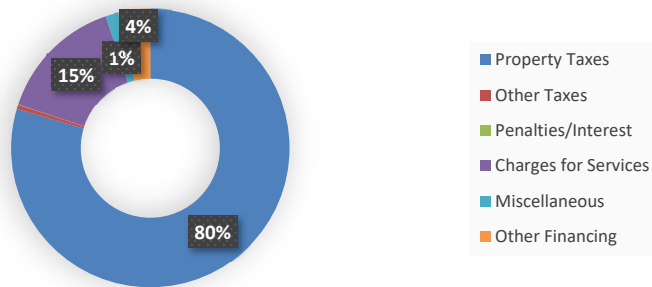
FY 2023 Expenditure Budget



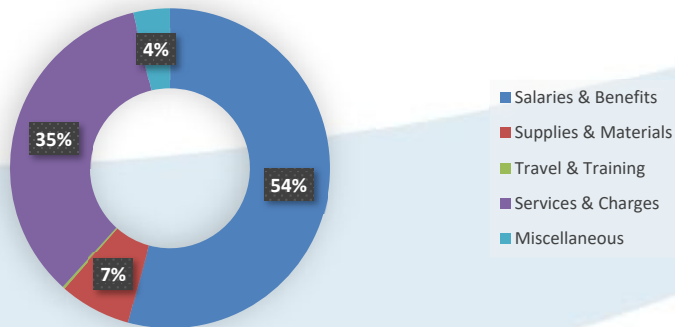
	FY23 Budget	FY23 Actual
Revenues		
Property Taxes	\$ 7,095,488	\$ 6,239,128
Other Taxes	58,170	21,092
Penalties/Interest	5,000	1,445
Licenses & Permits	150,000	147,774
Charges for Services	10,072	5,350
Intergovernmental	466,400	29,373
Miscellaneous	14,440	16,465
Other Financing	1,998,811	999,405
Revenue Totals	\$ 9,798,381	\$ 7,460,032
Expenditures		
Salaries & Benefits	\$ 5,688,225	\$ 2,466,073
Supplies & Materials	902,256	354,109
Travel & Training	16,745	7,988
Services & Charges	2,739,690	1,059,569
Transfer Out	75,000	37,500
Miscellaneous	376,465	179,708
Expenditure Totals	\$ 9,798,381	\$ 4,104,947

Parks & Leisure Services Fund FY 2023 Budget to Actual

FY 2023 Revenue Budget



FY 2023 Expenditure Budget

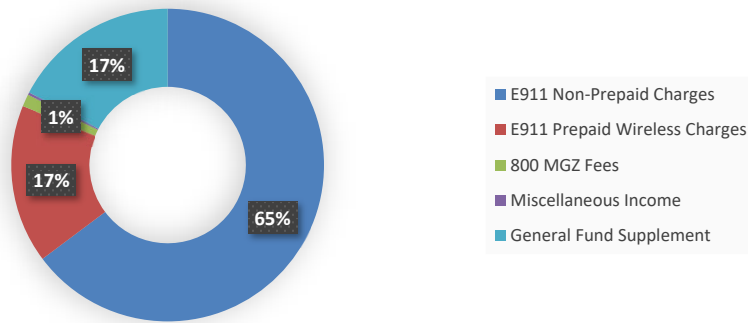


	FY23 Budget	FY23 Actual
Revenues		
Property Taxes	\$ 3,479,020	\$ 3,059,128
Other Taxes	21,990	11,380
Penalties/Interest	2,000	744
Charges for Services	643,351	350,380
Miscellaneous	67,610	64,028
Other Financing	159,493	79,746
Revenue Totals	\$ 4,373,464	\$ 3,565,406
Expenditures		
Salaries & Benefits	\$ 2,372,000	\$ 1,044,449
Supplies & Materials	315,206	147,096
Travel & Training	10,810	5,008
Services & Charges	1,514,488	708,181
Miscellaneous	160,860	104,053
Debt Service	100	59
Expenditure Totals	\$ 4,373,464	\$ 2,008,846

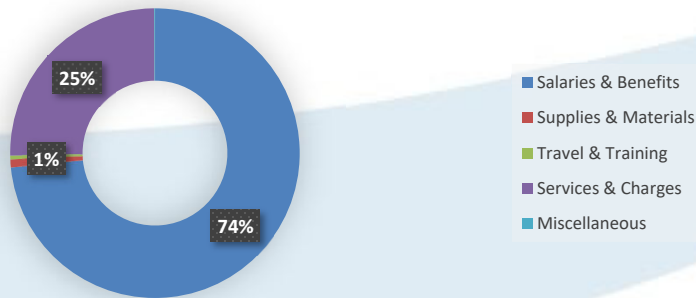
E911 Fund

FY 2023 Budget to Actual

FY 2023 Revenue Budget



FY 2023 Expenditures Budget

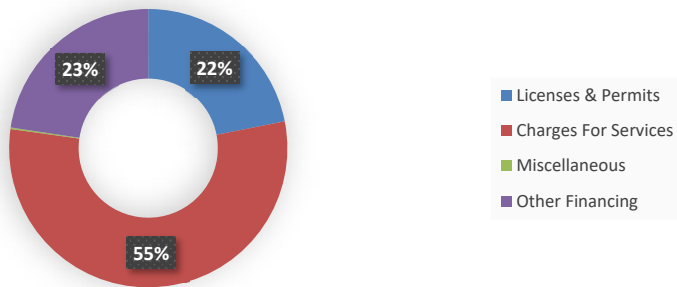


	FY23 Budget	FY23 Actual
Revenues		
Interest on Investments	\$ 2,000	\$ 472
E911 Non-Prepaid Charges	3,363,295	1,173,176
E911 Prepaid Wireless Charges	851,457	283,070
800 MGZ Fees	66,165	24,115
Miscellaneous Income	13,068	6,548
General Fund Supplement	899,201	449,601
Revenue Totals	\$ 5,195,186	\$ 1,936,981
Expenditures		
Salaries & Benefits	\$ 3,813,458	\$ 1,597,082
Supplies & Materials	46,938	13,237
Travel & Training	21,866	15,682
Services & Charges	1,308,673	683,051
Miscellaneous	4,251	777
Expenditure Totals	\$ 5,195,186	\$ 2,309,829

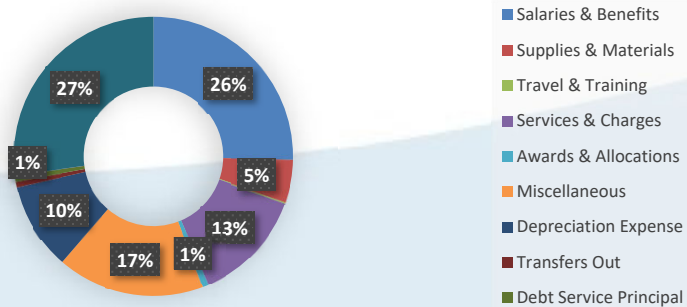
Landfill Fund

FY 2023 Budget to Actual

FY 2023 Revenue Budget



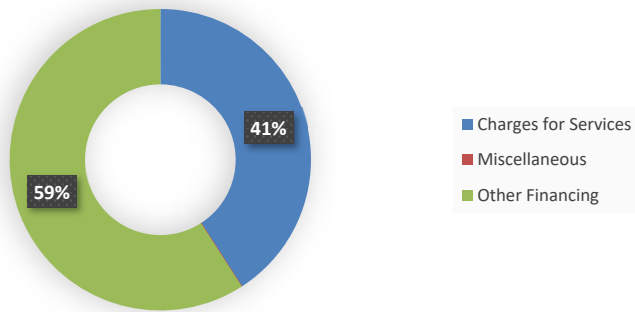
FY 2023 Expenses Budget



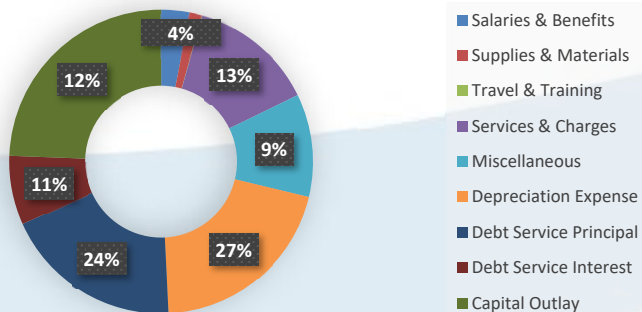
	FY23 Budget	FY23 Actual
Revenues		
Licenses & Permits	\$ 3,673,225	\$ 3,294,937
Charges For Services	9,265,913	4,495,204
Miscellaneous	32,000	13,572
Other Financing	3,789,851	-
Revenue Totals	\$ 16,760,989	\$ 7,803,713
Expenses		
Salaries & Benefits	\$ 4,257,263	\$ 1,614,671
Supplies & Materials	812,192	274,224
Travel & Training	23,500	12,276
Services & Charges	2,200,640	805,807
Awards & Allocations	122,847	61,424
Miscellaneous	2,865,477	1,110,307
Depreciation Expense	1,694,538	866,439
Transfers Out	108,750	54,375
Debt Service Principal	119,573	-
Debt Service Interest	3,209	-
Capital Outlay	4,553,000	797,897
Expense Totals	\$ 16,760,989	\$ 5,597,419

Water & Sewer Fund FY 2023 Budget to Actual

FY 2023 Revenue Budget



FY 2023 Expenses Budget



	FY23 Budget	FY23 Actual
Revenues		
Licenses & Permits	\$ 40,000	\$ 2,950
Charges for Services	4,790,447	1,190,208
Miscellaneous	1,000	51
Other Financing	6,920,824	1,051,660
Revenue Totals	\$ 11,752,271	\$ 2,244,869
Expenses		
Salaries & Benefits	\$ 356,131	\$ 171,590
Supplies & Materials	154,957	11,249
Travel & Training	6,050	2,922
Services & Charges	1,572,239	383,703
Miscellaneous	1,287,885	402,827
Depreciation Expense	2,407,438	1,203,719
Debt Service Principal	2,238,796	811,875
Debt Service Interest	863,775	438,160
Capital Outlay	2,865,000	202,619
Expense Totals	\$ 11,752,271	\$ 3,628,664

Mid-Year Budget Reconciliation

FY 2023 Budget Reconciliation Operating Funds

	FY 2023 Adopted Budget	FY 2023 Mid-Year Budget Reconciliation	Mid-Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
General Fund	\$ 127,648,979	\$ 128,730,805	\$ 1,081,826	0.85%
Fire Services Fund	35,876,356	35,876,356	-	0.00%
Development Services	9,798,381	10,132,381	334,000	3.41%
Emergency Services	12,973,857	12,973,857	-	0.00%
Parks & Leisure Services	4,373,464	4,373,464	-	0.00%
Grants Fund	11,768,188	12,083,956	315,768	2.68%
American Rescue Plan	12,613,880	11,001,837	(1,612,043)	-12.78%
Restricted Funds	5,210,368	5,648,721	438,353	8.41%
Landfill Fund	16,760,989	16,810,989	50,000	0.30%
Water & Sewer Fund	11,752,271	11,752,271	-	0.00%
All Other Operating Funds	40,939,897	40,939,897	-	0.00%
Total Operating Funds	\$ 289,716,630	\$ 290,324,534	\$ 607,904	0.21%

FY 2023 Budget Reconciliation Capital Funds

	FY 2023 Adopted Budget	FY 2023 Mid-Year Budget Reconciliation	Mid-Year Budget Reconciliation Increase (Decrease)	Adopted to Proposed Change
SPLOST VI	\$ 442,501	\$ 442,501	\$ -	0.00%
SPLOST VII	11,876,287	12,500,684	624,397	5.26%
SPLOST VIII	51,791,633	52,764,331	972,698	1.88%
Capital Projects Fund	19,427,705	19,312,705	(115,000)	-0.59%
All Other Capital Funds	6,690,288	4,600,289	(2,089,999)	-31.24%
Total Capital Funds	\$ 90,228,414	\$ 89,620,510	\$ (607,904)	-0.67%
Total County Budget	\$ 379,945,044	\$ 379,945,044	\$ -	0.00%

FY 2023 Budget Reconciliation Highlights: General Fund

- Additional capital contributions
- Increase in the Development Services General Fund Supplement
- Added funding for the FY2023 Defined Benefit Contribution

FY 2023 Budget Reconciliation Highlights: Other Major Funds

- Grant award adjustments
- Increase in the Development Services Fund for professional services
- Capital Funds:
 - True-ups in SPLOST VII and VIII budgets based on actual expenditures
 - Road Resurfacing Increase
 - Funding for Pre-Trial Court Services Building
 - Added funding for Fire Station 17 Construction

FY 2023 Mid-Year Budget Reconciliation Adoption