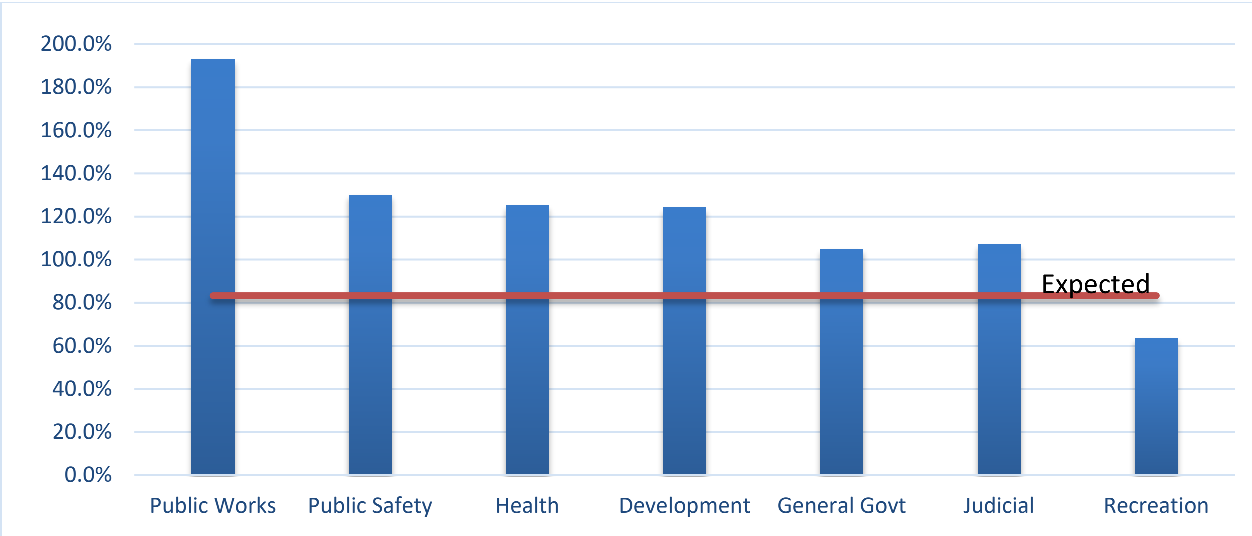
Executive Summary of Revenues and Expenditures

Through April 30, 2021

General Fund Revenues

Original Budget:	$40,405,890
Revised Budget:	$43,630,310
Revenue Collected to Date:	$43,683,216
Percent of Total Original Budget Collected:	108.1%
Percent of Year Completed:	83.3%



Revenue Analysis

Function	Budget	To Date	% Received	% Year Completed
Public Works	1,672,580	1,561,913	193.0%	83.3%
Public Safety	6,118,620	4,966,216	130.1%	83.3%
Health	1,005,750	1,260,671	125.3%	83.3%
Development	227,600	282,521	124.1%	83.3%
General Government	30,940,510	32,476,236	105.0%	83.3%
Judicial	1,932,625	2,071,464	107.2%	83.3%
Recreation	1,672,580	1,064,195	63.6%	83.3%

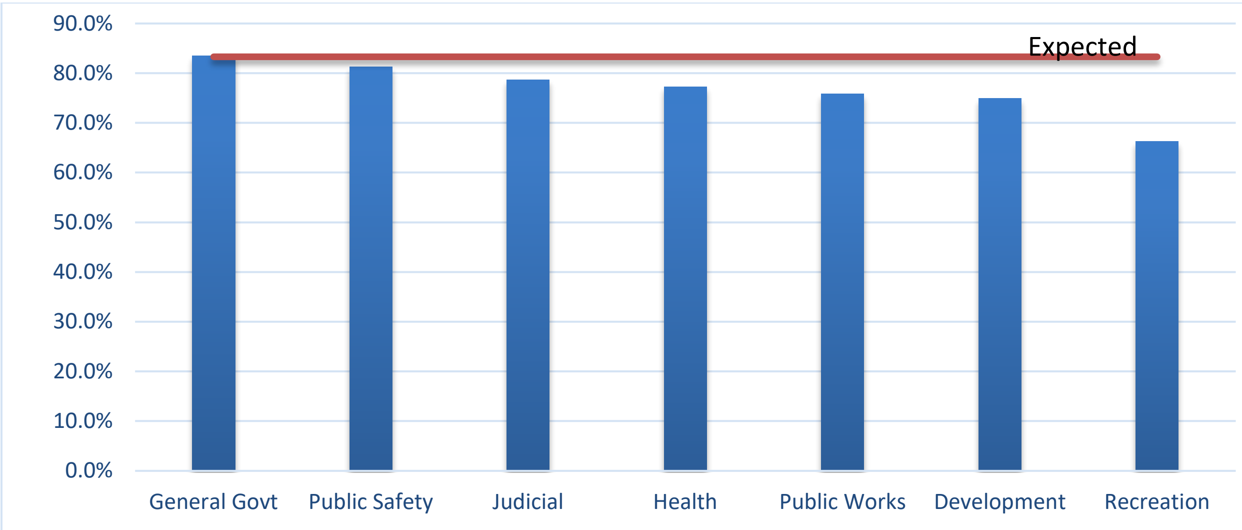
Public Works: FEMA reimbursement for hurricanes were received.
Public Safety: CARES funding was moved into the General Fund as a revenue source.
Health: The Hospital Authority interest payment was deposited in October.
Development: Building and manufactured homes permits were very strong year to date.
General Government: Taxes came in over projected amounts.
Judicial: Court fees are coming in over projected amounts.
Recreation: COVID-19 has reduced after school and athletic programming.

Executive Summary of Revenues and Expenditures

Through April 30, 2021

General Fund Expenditures

Original Budget:	$41,613,760
Revised Budget:	$43,328,846
Expenditures to Date:	$32,613,005
Percent of Total Original Budget Expended:	78.4%
Percent of Year Completed:	83.3%



Expenditure Analysis

Function	Budget	To Date	% Expended	% Year Completed
General Government	5,873,100	4,901,312	83.5%	83.3%
Public Safety	18,980,810	15,435,324	81.3%	83.3%
Judicial	3,921,995	3,085,434	78.7%	83.3%
Health	308,560	238,387	77.3%	83.3%
Development	1,163,840	871,726	74.9%	83.3%
Public Works	5,633,705	4,365,755	75.8%	83.3%
Recreation	5,606,750	3,715,067	66.3%	83.3%

General Government: Year-to-date expenditures slightly more than expected.

Public Safety: Year-to-date expenditures less than expected.

Judicial: Year-to-date expenditures less than expected.

Health: Year-to-date expenditures less than expected.

Development: Year-to-date expenditures less than expected.

Public Works: Year-to-date expenditures less than expected.

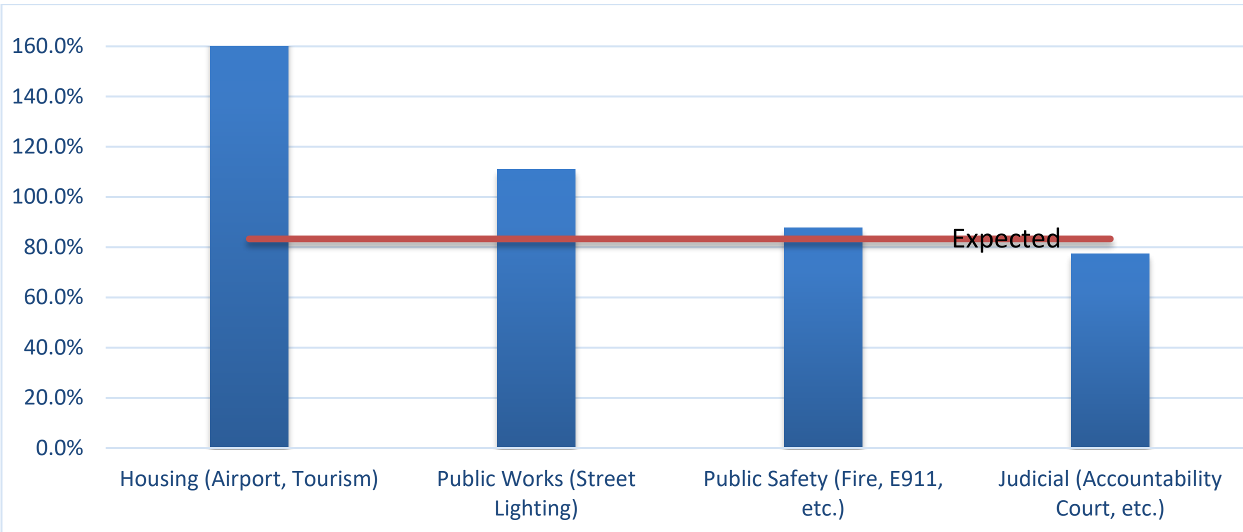
Recreation: Year-to-date expenditures less than expected.

Executive Summary of Revenues and Expenditures

Through April 30, 2021

Special Revenue Fund Revenues

Budget:	$5,413,999
Revenue Collected to Date:	$5,251,048
Percent of Total Budget Collected:	97.0%
Percent of Year Completed:	83.3%



Revenue Analysis

Function	Budget	To Date	% Received	% Year Completed
Housing (Airport, Tourism)	603,665	1,031,188	170.8%	83.3%
Public Works (Street Lighting, etc.)	84,195	93,428	111.0%	83.3%
Public Safety (Fire, E911, etc.)	4,337,058	3,809,691	87.8%	83.3%
Judicial (Accountability Court, etc.)	320,500	248,160	77.4%	83.3%

Housing (Airport, Tourism): Revenue from filming at airport was unexpected revenue source.

Public Works (Street Lighting, Roads): Street Lighting Tax collections were higher than projected.

Public Safety (Fire, E911, etc.): Statesboro Fire District and Rural Fire Tax are collection were slightly higher than expected. E911 is tracking a little lower than at the same time last year.

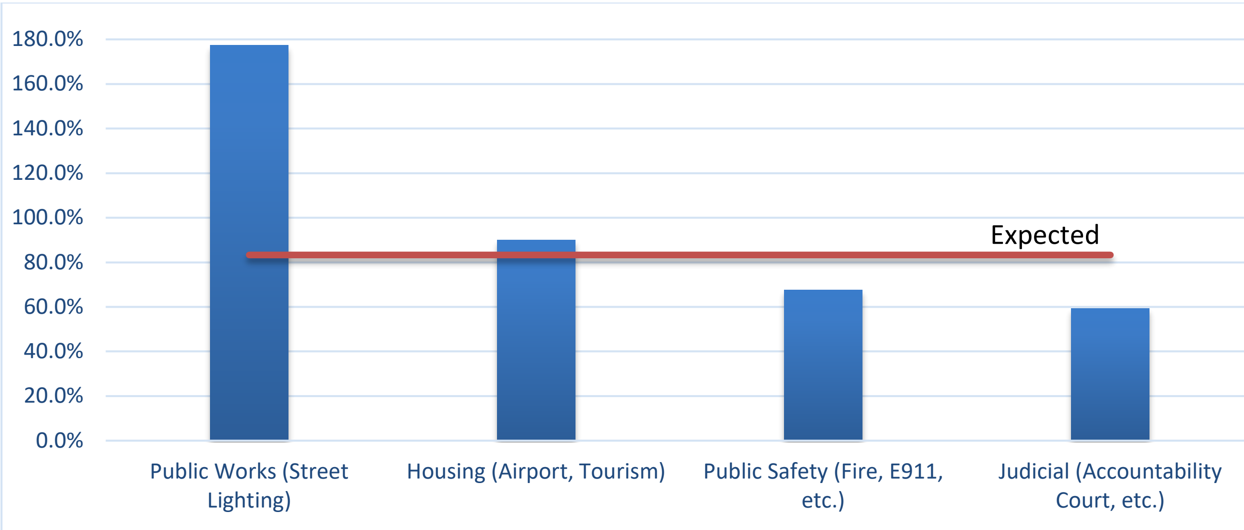
Judicial (Accountability Court, Clerk of Court, etc.): Accountability Court is reimbursed quarterly. State and Superior Court fines are lower than expected due to COVID-19.

Executive Summary of Revenues and Expenditures

Through April 30, 2021

Special Revenue Fund Expenditures

Budget:	$5,506,125
Expenditures to Date:	$3,948,136
Percent of Total Budget Expended:	71.7%
Percent of Year Completed:	83.3%



Expenditure Analysis

Function	Budget	To Date	% Expended	% Year Completed
Public Works (Street Lighting, Roads)	86,645	153,595	177.3%	83.3%
Housing (Airport, Tourism)	582,490	524,264	90.0%	83.3%
Public Safety (Fire, E911, etc.)	4,432,029	3,001,842	67.7%	83.3%
Judicial (Accountability Court, etc.)	336,380	199,898	59.4%	83.3%

Public Works (Street Lighting, Roads): Year-to-date expenditures higher than expected due to road work performed with grant funding.

Housing (Airport, Tourism): Year-to-date expenditures less than expected.

Public Safety (Fire, E911, etc.): Year-to-date expenditures less than expected.

Judicial (Accountability Court, Clerk of Court, etc.): Year-to-date expenditures less than expected. Cost for inmate meals is generally recorded at the end of the Fiscal Year.

General Fund Departments Over Budget

Through April 30, 2021

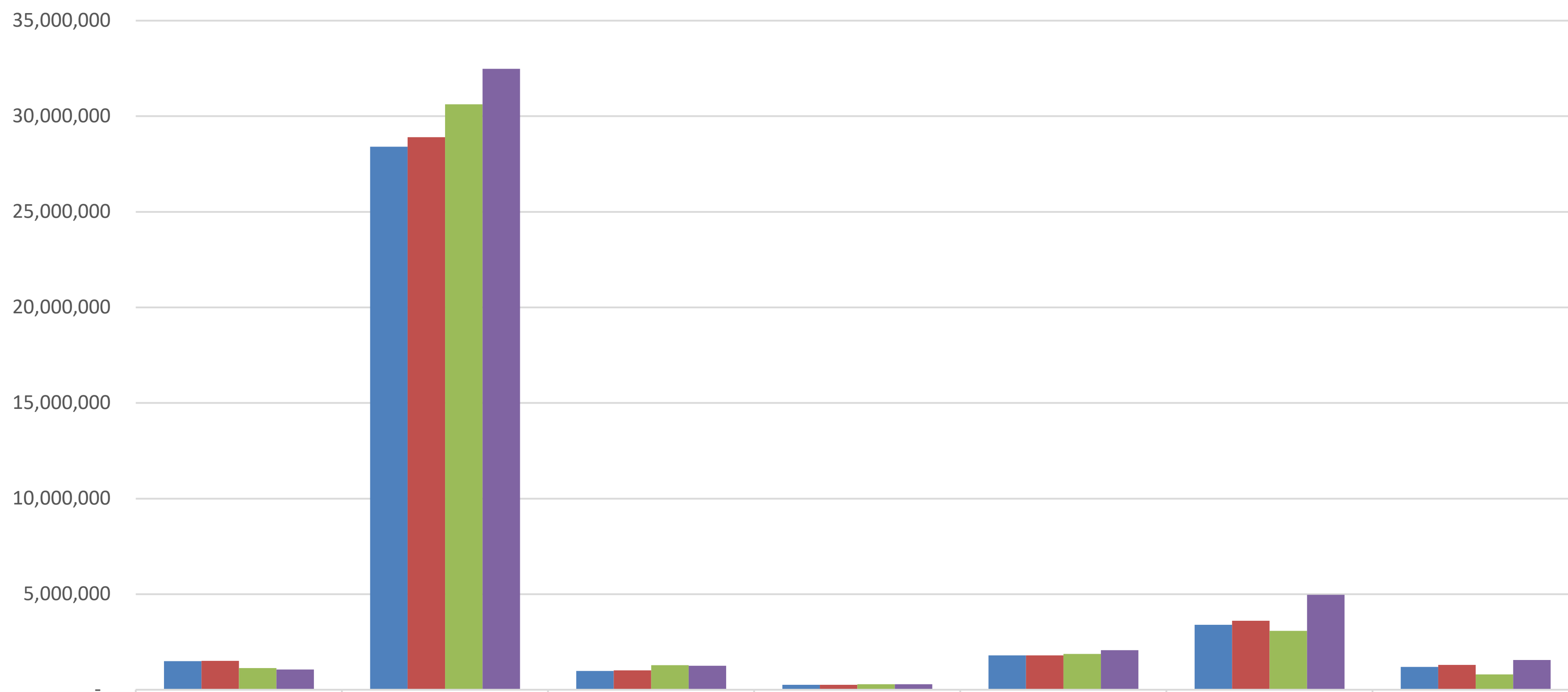
Department	Year-to-Date Actual Expenditures	Year-to-Date Expected Expenditures	$ Over Expected Expenditures	% Over Expected Expenditures	Reason for Over Expenditure
Elections	401,708	237,346	164,362	69%	August/November election.
Coroner	135,050	86,879	48,171	55%	Additional cases.
General Admin Fee	60,718	49,692	11,026	22%	Annual amount paid in August.
Intergovernmental Welfare	14,000	11,667	2,333	20%	Annual expenditure paid at beginning of year.
High Hope	4,200	3,500	700	20%	Annual expenditure paid at beginning of year.
Vital Statistics	6,024	5,125	899	18%	Annual amount at one time.
Risk Management	536,861	459,646	77,215	17%	
Economic Development	358,956	320,854	38,102	12%	Statesboro TAD payment
Probate Court	325,946	305,758	20,188	7%	COVID
Human Resources	186,840	179,554	7,286	4%	Annual software paid in August.
EMS	2,428,990	2,366,133	62,857	3%	COVID
Clerk of the Board	130,770	128,321	2,449	2%	
Staff Attorney	156,991	154,646	2,345	2%	Updated code book timing.
Crime Suppression	442,041	437,296	4,745	1%	Annual software paid in August.

General Fund Departments Over Overtime Budget

Through April 30, 2021

Department	Year-to-Date Actual Expenditures	Year-to-Date Expected Expenditures	$ Over Expected Expenditures	% Over Expected Expenditures	Reason for Over Expenditure
Elections	29,384	4,930	25,276	615%	Early voting, mailouts, state requirements regarding registration cards/change of address before elections.
Facility Operations	7,550	3,500	4,050	116%	Additional COVID related cleaning at restrooms (parks and trail), Honey Bowen day camp cleaning.
Tax Commissioner	11,153	6,125	5,028	82%	Employee medical issues cause need for overtime to cover workload.
Ag Complex	9,665	5,392	4,273	79%	Additional events.
Roads	140,520	83,333	57,187	69%	Open positions, leave related issues, dirt road repair.
Probate Court	1,349	958	391	41%	Significant additional weapon carry permits, COVID personnel issues, tolled filings.
EMS	419,625	405,833	13,792	3%	COVID

General Fund April Year Over Year Revenues Comparison - By Function

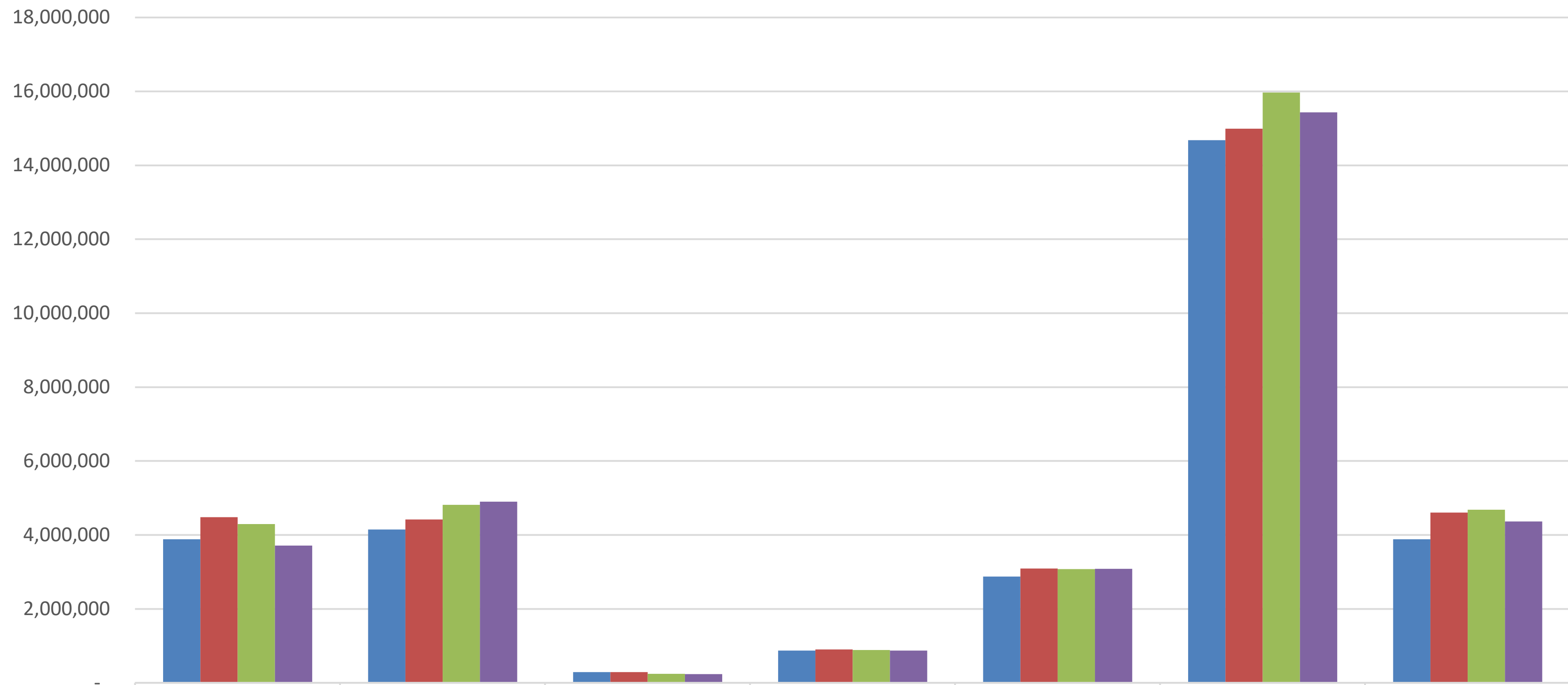


	Recreation	General Government	Health	Development	Judicial	Public Safety	Public Works
2018	1,495,759	28,411,024	984,374	263,727	1,796,715	3,391,266	1,194,985
2019	1,503,049	28,898,032	1,008,146	258,392	1,803,121	3,602,455	1,306,097
2020	1,132,465	30,621,387	1,291,019	292,742	1,878,848	3,083,854	799,634
2021	1,064,195	32,476,236	1,260,671	282,521	2,071,464	4,966,216	1,561,913

Recreation: Decrease due to COVID impact on Recreation programming.
General Government: Property and insurance premium tax higher than expected.
Health: In line with expected amount.

Development: In line with expected amount.
Judicial: Additional collection by Clerk of Court.
Public Safety: Intergovernmental revenues (CARES) higher than expected.
Public Works: FEMA reimbursement higher than expected.

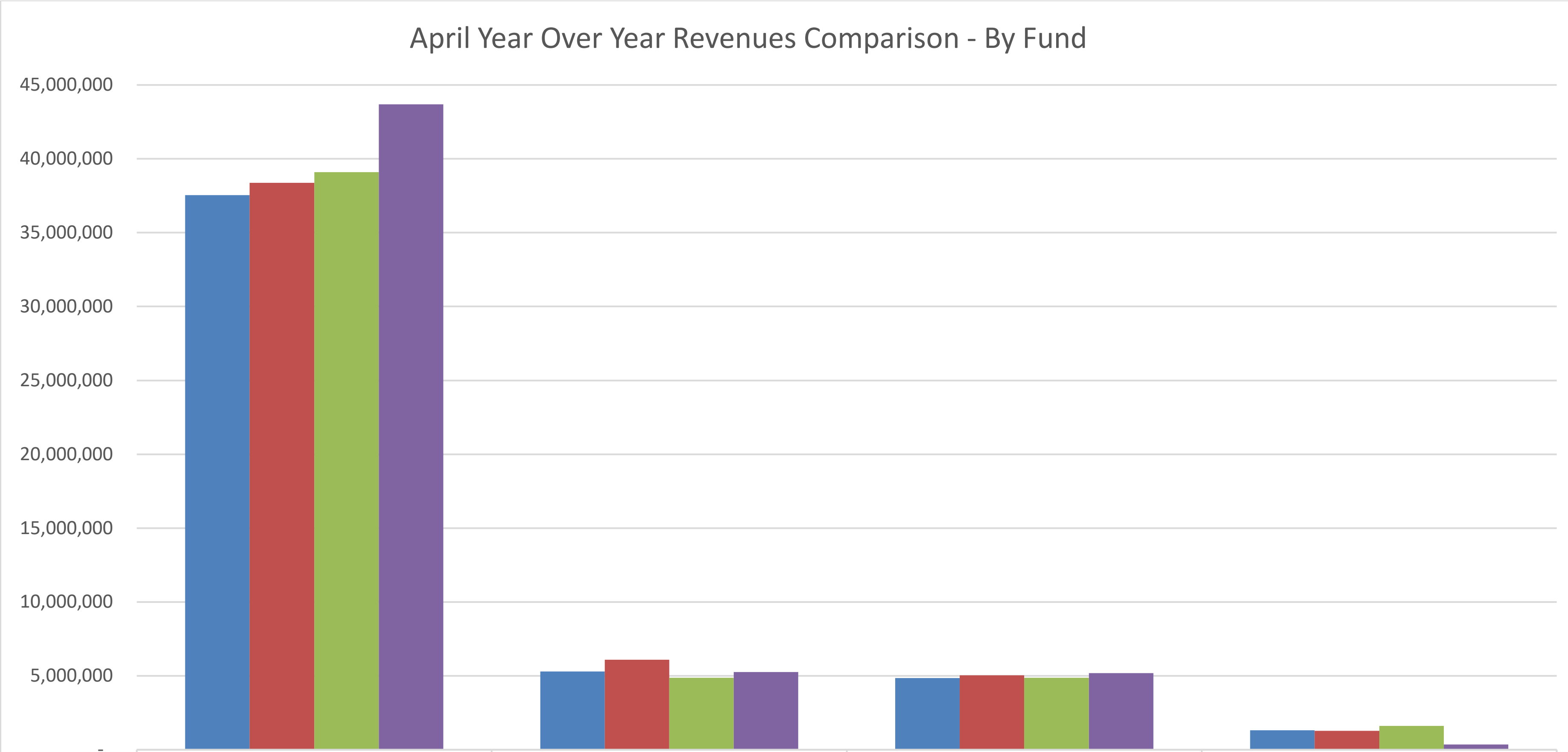
General Fund April Year Over Year Expenditures Comparison - By Function



	Recreation	General Government	Health	Development	Judicial	Public Safety	Public Works
2018	3,882,279	4,146,338	287,277	875,971	2,874,714	14,684,364	3,881,278
2019	4,485,561	4,416,526	287,737	901,481	3,090,046	14,988,187	4,609,637
2020	4,292,237	4,817,630	244,871	889,574	3,079,010	15,969,180	4,686,165
2021	3,715,067	4,901,312	238,387	871,726	3,085,434	15,435,324	4,365,755

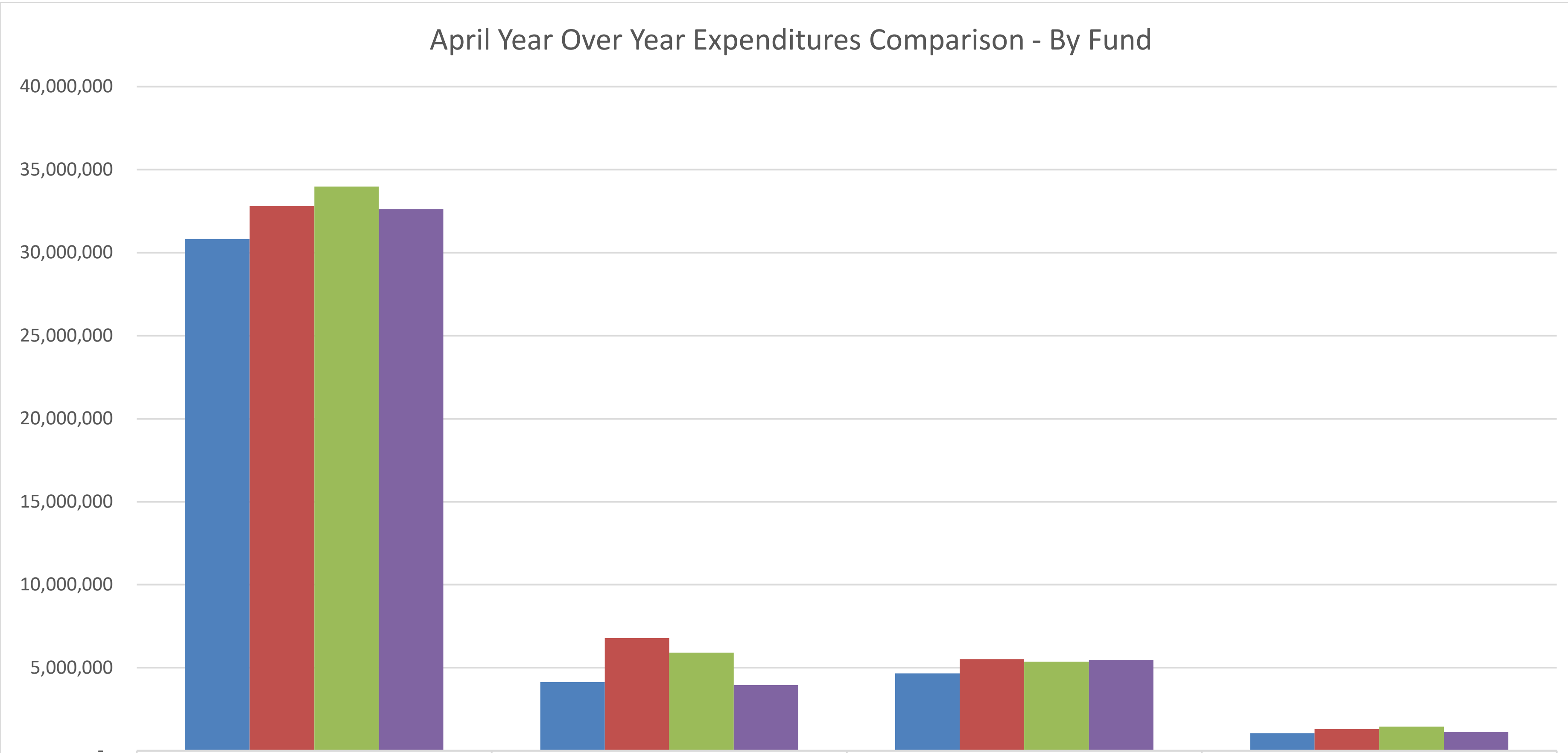
Recreation: Decrease due to COVID impact on Recreation programming.
General Government: In line with expected amount.
Health: In line with expected amount.

Development: In line with expected amount.
Judicial: In line with expected amount.
Public Safety: Lower than expected in Sheriff, EMS, CI and Probation.
Public Works: Decrease due to removal of attendants at Recycling Centers.



	General Fund	Special Revenue Fund	Internal Service Fund	Enterprise Fund
2018	37,537,850	5,297,074	4,851,519	1,319,932
2019	38,379,292	6,085,669	5,040,180	1,280,517
2020	39,099,950	4,879,217	4,861,967	1,619,512
2021	43,683,216	5,251,047	5,188,709	355,615

General Fund: Taxes and Insurance Premium Taxes exceed previous years collection YTD, plus CARES funds received.
Special Revenue Fund: Slightly higher than last year.
Internal Service Fund: Slightly higher than previous years.
Enterprise Fund: Splash summer season closure.



	General Fund	Special Revenue Fund	Internal Service Fund	Enterprise Fund
2018	30,822,393	4,131,632	4,659,518	1,060,252
2019	32,813,806	6,773,910	5,518,616	1,296,204
2020	33,978,666	5,909,900	5,359,408	1,455,770
2021	32,613,005	3,948,135	5,458,204	1,117,966

General Fund: Decrease due to COVID impact on Recreation programming, removing attendants at Recycling Centers, lower than expected public safety costs.
Special Revenue Fund: Decrease due to 1) Senior Center completed in FY 2019, 2) vacancies at E911, and 3) fewer Road grant funded projects.
Internal Service Fund: Fewer medical procedures due to COVID.
Enterprise Fund: Splash summer season closure, offset somewhat by purchases of equipment and major maintenance.

Capital Improvement Plan Update

Department	Department / Project Title	Budget	Actual YTD	Start Date	Projected Completion Date	Status	Notes
Engineering	Brooklet-Denmark / SEB	60,000	0	Jul-20		Delayed	BOE rebidding in March. Have not heard update from BOE. Now they are talking about building new high school.
Engineering	Miller St / Colfax Station	577,500	30,260	Jul-20		In-progress	Ready to pave. Weather delays/Contractor's schedule
Roads	Roadside / Boom Axe Mowing	650,000		Jul-20		In progress	November 15 start date
County Manager	Facility Expansion	4,155,688	1,938,920	Jul-20	21-May	In-progress	Project largely complete
Recreation - Ag Complex	Site Fencing and Gates	25,000		Jul-20		Design	Final specifications and layout finished, waiting for approval from agri-business center for sealed bid process
Engineering	Cypress Lake	715,000	0	Aug-20	21-May	Bids received	We worked on a new pole layout that was accepted by Georgia Power. Now checking on underground utilities for conflicts, and then we will finish the revised plans and send to GDOT for approval.
Roads	Equipment Allocation	450,000		Sep-20		In progress	Purchased dozier and jetter truck
Engineering	Highpoint Circle	379,500	2,500	Oct-20	21-May	Bids received	Clearing has been completed. Approximately 50% of the road base has been installed. Weather has slowed progress.
Engineering	New Public Works Entrance	250,000	0	Nov-20	21-Oct	Design	Georgia Power has to raise a power line, which has not been completed. Then GDOT has to raise the traffic signal span wires. Quote obtained for asbestos abatement
County Manager	Training Building	428,000	0	Nov-20	21-May	In-progress	Part of a larger contract with Pope – largely complete
Engineering	Hood Road	1,023,000	40,335	Jan-21	21-Dec	Design	Design is complete, but we discovered a drainage problem that is currently being addressed. Estimate and bid documents are being prepared. Some power poles will need to be relocated by Excelsior EMC before construction.
Recreation - SPLASH	Comp / Therapy Pool Surface	180,000	173,750	Jan-21		In progress	Resurfacing complete. Waiting on final deck tile work to be completed. Reopen week of March 22
Airport	T-Hangar Building	800,000		Jan-21			Requested design estimate (last estimate was $50-75k)
Recreation - Admin	Fletcher Park Trail	250,000		Feb-21		In Progress	Maxwell Reddick working on design
Engineering	Roads Striping and Signage	175,000		Mar-21		In progress	Working on a revised striping list due to GDOT LMIG money being made available to us. It can only be used on certain roads however.
Engineering	Resurfacing	3,000,000		Mar-21		In progress	FY20 resurfacing working on punchlist; New one being developed now; Road Patching is in progress, in between rain.