



**BAMBERG COUNTY MONTH-END FINANCIAL REPORT- APRIL 2019
PREPARED FOR COUNTY COUNCIL MEETING OF JUNE 3, 2019
FINANCIAL HIGHLIGHTS**

GENERAL FUND

- Total budgeted revenues for FY19 are \$7,902,805 and the actual revenues collected through April 2019 are \$7,085,302 representing 90% of the budgeted amount.
- General Fund Departments have collectively spent 74% of their budget at \$5,853,041 which is less than the anticipated 84% (10 months divided by 12 months) and is considered normal.
- Revenue exceeds expenditures in General Fund by 1,232,263.

SPECIAL REVENUE FUNDS: E911/EMERGENCY MANAGEMENT, ROAD MAINTENANCE, RURAL FIRE SERVICE

- Overall, revenues in these 3 funds through April 2019 are \$1,114,945 representing 79% of the budgeted amount of \$1,410,110.
- On the expenditure side all three of these departments have collectively spent \$705,122 and are within expected levels at 50%.
- Revenue exceeds expenditures in Special Revenue Fund by \$409,822.

ENTERPRISE FUND: SOLID WASTE

- Budgeted revenues for Landfill/Solid Waste Department are \$1,501,530. As of through April 2019 we have collected \$862,541 representing 58% of the annual budget.
- Regarding the expenditure side, the Enterprise Fund has spent 57% with an April 2019 YTD total of \$856,512.
- Revenue exceeds expenditures in Enterprise Fund by \$6,029.

Overall, county wide, all departments continue to operate within their budget and expected bounds.

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

GENERAL FUND (010)

| DEPT # | REVENUES | Actual | YEAR-TO-DATE | ANNUAL | YEAR-TO-DATE | % OF | TO GO AMOUNT |
|--|------------------------------|------------------|------------------|------------------|------------------|------------|------------------|
| | | Per Audit | AS OF APRIL | BUDGET | AS OF APRIL | BUDGET | |
| | | FY17 | FY18 | FY19 | FY19 | RECEIVED | |
| 00028 | LOCAL OPTION SALES TAX | 840,332 | 515,098 | 840,000 | 726,055 | 86% | 113,945 |
| 00040 | ALLOCATED TAXES | 3,781,174 | 4,091,943 | 4,819,740 | 4,778,205 | 99% | 41,535 |
| 00041 | TREASURER | 180,695 | 137,784 | 170,040 | 182,978 | 108% | -12,938 |
| 00042 | CLERK OF COURT | 141,983 | 127,544 | 210,000 | 155,855 | 74% | 54,145 |
| 00043 | JUDGE OF PROBATE | 38,826 | 30,638 | 38,800 | 22,614 | 58% | 16,186 |
| 00044 | TAX ASSESSOR | 76,385 | 69,659 | 62,200 | 40,468 | 65% | 21,732 |
| 00045 | MAGISTRATE | 21,684 | 14,006 | 21,550 | 11,480 | 53% | 10,070 |
| 00046 | SHERIFF | 138,434 | 101,534 | 131,000 | 115,357 | 88% | 15,643 |
| 00049 | STATE SOURCES | 1,014,099 | 746,517 | 884,065 | 928,782 | 105% | -44,717 |
| 01500 | FLC-REDEMPTION INTEREST | 12,549 | 9,623 | 12,000 | 12,406 | 78% | 3,594 |
| 00099 | ALL OTHER DEPARTMENTS | 734,832 | 203,951 | 709,410 | 111,102 | 16% | 598,308 |
| TOTAL REVENUES | | 6,980,993 | 6,048,297 | 7,902,805 | 7,085,304 | 90% | 1,854,508 |
| DEPT # | EXPENDITURES | Actual | YEAR-TO-DATE | ANNUAL | YEAR-TO-DATE | % OF | REMAINING BUDGET |
| | | Per Audit | AS OF APRIL | BUDGET | AS OF APRIL | BUDGET | |
| | | FY17 | FY18 | FY19 | FY19 | EXPENDED | |
| 00100 | ADMINISTRATION | 183,200 | 159,669 | 208,335 | 159,602 | 77% | 48,733 |
| 00300 | AUDITOR | 85,341 | 94,233 | 147,815 | 86,087 | 58% | 61,728 |
| 00400 | TREASURER | 150,285 | 147,916 | 219,780 | 160,811 | 73% | 58,969 |
| 00500 | CLERK OF COURT | 254,870 | 219,219 | 308,205 | 236,736 | 77% | 71,469 |
| 00600 | PROBATE JUDGE | 117,623 | 106,014 | 143,660 | 106,909 | 74% | 36,751 |
| 00700 | SHERIFF | 1,135,106 | 819,795 | 1,149,025 | 799,948 | 70% | 349,077 |
| 00800 | DETENTION CENTER | 766,437 | 692,011 | 999,255 | 708,201 | 71% | 291,054 |
| 00900 | MAGISTRATE | 208,039 | 177,410 | 231,300 | 181,140 | 78% | 50,160 |
| 01000 | CORONER | 44,693 | 36,702 | 47,390 | 44,024 | 93% | 3,366 |
| 01100 | ASSESSOR | 235,550 | 202,977 | 291,030 | 200,018 | 69% | 91,012 |
| 01120 | BUILDING CODES/PLANNING | 82,512 | 71,431 | 93,840 | 75,529 | 80% | 18,311 |
| 01200 | VOTER REGISTRATION | 129,736 | 104,611 | 210,575 | 129,346 | 61% | 81,229 |
| 01400 | DISPATCHING | 360,682 | 339,878 | 438,275 | 337,331 | 77% | 100,944 |
| 01500 | DELINQUENT TAX COLLECTOR | 122,351 | 123,568 | 162,330 | 126,998 | 78% | 35,332 |
| 01600 | CENTRAL SERVICES & UTILITIES | 814,687 | 618,406 | 686,490 | 604,465 | 88% | 82,025 |
| 01700 | CONTRACT AGENCIES | 703,863 | 583,980 | 877,315 | 577,216 | 66% | 300,099 |
| 01720 | NON-CONTRACT AGENCIES | 118,589 | 84,793 | 147,850 | 117,992 | 80% | 29,858 |
| 01800 | CONTINGENCY & GRANT MATCHES | - | 0 | 45,000 | 0 | 0% | 45,000 |
| 01900 | DEBTS & BENEFITS | 4,252 | -72,161 | 10,840 | 72,313 | 667% | -61,473 |
| 02010 | MOSQUITO CONTROL | 5,134 | 10,791 | 21,300 | 2,318 | 11% | 18,982 |
| 02100 | FINANCE | 390,097 | 280,750 | 455,745 | 346,072 | 76% | 109,673 |
| 02120 | BUILDING & GROUNDS | 267,534 | 206,000 | 244,890 | 211,445 | 86% | 33,445 |
| 02130 | INFORMATION TECHNOLOGY | 104,438 | 109,239 | 144,500 | 91,028 | 63% | 53,472 |
| 02400 | COUNTY ATTORNEY | 99,358 | 85,409 | 157,545 | 126,898 | 81% | 30,647 |
| 02500 | EMERGENCY SERVICES | 29 | 129,646 | 126,540 | 154,065 | 122% | -27,525 |
| 02700 | COUNTY COUNCIL | 186,950 | 195,884 | 237,635 | 173,288 | 73% | 64,347 |
| 02800 | VETERANS AFFAIRS | 27,945 | 23,348 | 32,505 | 23,263 | 72% | 9,242 |
| 02900 | TRANSFER OUT | - | 1,228 | 63,835 | - | 0% | 63,835 |
| 06000 | FEMA GRANT EXP | 81,552 | 0 | 0 | 0 | 0% | 0 |
| 91111 | DEPT OF COMMERCE GRANT EXP | 200,000 | 0 | 0 | 0 | 0% | 0 |
| TOTAL EXPENDITURES | | 6,880,834 | 5,552,747 | 7,902,805 | 5,853,041 | 74% | 2,049,764 |
| TOTAL REVENUE OVER (UNDER) EXPENDITURES | | 100,159 | 495,550 | 0 | 1,232,263 | | |

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SPECIAL REVENUE FUNDS

| | ACTUAL PER AUDIT FY17 | YEAR-TO-DATE AS OF APRIL FY18 | BUDGET FY19 | YEAR-TO-DATE AS OF APRIL FY19 |
|--|-----------------------------|-------------------------------------|------------------|-------------------------------------|
| REVENUES | | | | |
| E911 | 229,207 | 106,029 | 327,990 | 150,619 |
| ROAD MAINTENANCE | 597,926 | 329,134 | 655,225 | 533,969 |
| RURAL FIRE | 403,943 | 391,903 | 426,895 | 430,357 |
| | | | | |
| TOTAL REVENUES | 1,231,076 | 827,066 | 1,410,110 | 1,114,945 |
| | | | | |
| | ACTUAL PER AUDIT FY17 | YEAR-TO-DATE AS OF APRIL FY18 | BUDGET FY19 | YEAR-TO-DATE AS OF APRIL FY19 |
| EXPENDITURES | | | | |
| E911 | 381,046 | 175,732 | 327,990 | 155,732 |
| ROAD MAINTENANCE | 673,159 | 321,368 | 655,225 | 349,625 |
| RURAL FIRE | 324,159 | 227,241 | 426,895 | 199,766 |
| | | | | |
| TOTAL EXPENDITURES | 1,378,364 | 724,341 | 1,410,110 | 705,122 |
| | | | | |
| TOTAL REVENUE OVER (UNDER) EXPENDITURES | (147,288) | 102,725 | - | 409,822 |

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SOLID WASTE/LANDFILL FUND 090

| | ACTUAL PER AUDIT FY17 | YEAR-TO-DATE AS OF APRIL FY18 | BUDGET FY19 | YEAR-TO-DATE AS OF APRIL FY19 |
|--|-----------------------------|-------------------------------------|------------------|-------------------------------------|
| REVENUES | | | | |
| SOLID WASTE FEE | 491,097 | 466,809 | 474,750 | 468,131 |
| LANDFILL TIPPING FEES | 526,398 | 441,204 | 510,000 | 354,143 |
| GRANTS | 43,832 | 280,044 | 245,234 | 39,386 |
| SALES OF RECYCLABLES | 5,771 | 29 | 5,000 | 81 |
| USUAGE OF FUND BAL | - | | 215,946 | |
| TRANSFERS IN | 75,670 | | | |
| MISC | 2,250 | | 50,600 | 800 |
| TOTAL REVENUES | 1,145,017 | 1,188,086 | 1,501,530 | 862,541 |
| EXPENSES | | | | |
| SALARIES & FRINGES | 312,866 | 321,721 | 381,680 | 205,248 |
| OPERATIONS & SUPPLIES | 2,185 | 523 | 1,000 | 551 |
| SUPPLIES | - | 1,184 | 2,000 | 234 |
| EQPT REPLACE | - | | 2,225 | 2,000 |
| LANDFILL | 59,041 | 62,177 | 50,000 | 30,431 |
| GAS & FUEL | 3,466 | 6,797 | 3,000 | 1,278 |
| C&D CHIPPING | - | | 25,000 | |
| SOLID WASTE CONTRACT | 383,239 | 349,302 | 356,000 | 361,031 |
| LADS OPERATIONS | - | 113 | 1,500 | 2,026 |
| LADS CONTRACT | 118,733 | 91,445 | 140,000 | 91,905 |
| CAPITAL LEASE | 15,454 | 7,273 | 8,375 | 4,885 |
| OPERATING LEASE | - | | 15,020 | 3,631 |
| IT CONSULTING SVCS | 764 | 1,153 | 5,000 | 63 |
| ENGINEERING SVCS | 25,790 | 57,528 | 87,650 | 30,890 |
| CONTRACTUAL SERVICES | 13,102 | | | |
| DEPRECIATION EXPENSE | 49,566 | | - | |
| TIRE/OIL/GRANT EXPENDITURES | 430 | 236,296 | 204,235 | 4,645 |
| SOFTWARE EXPENSE | - | - | 250 | 200 |
| LITTER CONTROL | 63,620 | 9,184 | 66,110 | 49,119 |
| KEEP AMERICA BEAUTIFUL | 92,243 | 19,090 | 152,485 | 68,377 |
| TOTAL EXPENDITURES | 1,140,499 | 1,163,786 | 1,501,530 | 856,512 |
| TOTAL REVENUE OVER (UNDER) EXPENDITURES | 4,518 | 24,300 | - | 6,029 |