



**BAMBERG COUNTY MONTH-END FINANCIAL REPORT- MARCH 2019
PREPARED FOR COUNTY COUNCIL MEETING OF MAY 6, 2019
FINANCIAL HIGHLIGHTS**

GENERAL FUND

- Total budgeted revenues for FY19 are \$7,902,805 and the actual revenues collected through March 2019 are \$6,185,166 representing 78% of the budgeted amount.
- General Fund Departments have collectively spent 67% of their budget at \$5,277,809 which is less than the anticipated 75% (9 months divided by 12 months) and is considered normal.
- Revenue exceeds expenditures in General Fund by 907,357.

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

- Overall, revenues in these 3 funds through March 2019 are \$997,273 representing 71% of the budgeted amount of \$1,410,110.
- On the expenditure side all three of these departments have collectively spent \$600,542 and are within expected levels at 43%.
- Revenue exceeds expenditures in Special Revenue Fund by \$396,731.

ENTERPRISE FUND: SOLID WASTE

- Budgeted revenues for Landfill/Solid Waste Department are \$1,501,530. As of through March 2019 we have collected \$803,743 representing 54% of the annual budget.
- Regarding the expenditure side, the Enterprise Fund has spent 49% with a March 2019 YTD total of \$730,304.
- Revenue exceeds expenditures in Enterprise Fund by \$73,439.

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 MARCH	BUDGET	AS OF MARCH	BUDGET	
		FY17	FY18	FY19	FY19	RECEIVED	
00028	LOCAL OPTION SALES TAX	840,332	466,573	840,000	672,275	80%	167,725
00040	ALLOCATED TAXES	3,781,174	3,526,492	4,819,740	4,140,374	86%	679,366
00041	TREASURER	180,695	131,400	170,040	169,133	99%	907
00042	CLERK OF COURT	141,983	105,489	210,000	148,424	71%	61,576
00043	JUDGE OF PROBATE	38,826	29,329	38,800	15,799	41%	23,001
00044	TAX ASSESSOR	76,385	62,770	62,200	39,391	63%	22,810
00045	MAGISTRATE	21,684	12,514	21,550	11,065	51%	10,485
00046	SHERIFF	138,434	90,387	131,000	103,282	79%	27,718
00049	STATE SOURCES	1,014,099	587,165	884,065	769,430	87%	114,635
01500	FLC-REDEMPTION INTEREST	12,549	9,217	16,000	11,931	75%	4,069
00099	ALL OTHER DEPARTMENTS	734,832	180,851	709,410	104,061	15%	605,349
TOTAL REVENUES		6,980,993	5,202,187	7,902,805	6,185,166	78%	2,700,618
DEPT #	EXPENDITURES	Actual	YEAR-TO-DATE	ANNUAL	YEAR-TO-DATE	% OF	REMAINING BUDGET
		Per Audit	AS OF MARCH	BUDGET	AS OF MARCH	BUDGET	
		FY17	FY18	FY19	FY19	EXPENDED	
00100	ADMINISTRATION	183,200	140,498	208,335	145,126	70%	63,209
00300	AUDITOR	85,341	82,543	147,815	79,948	54%	67,867
00400	TREASURER	150,285	130,450	219,780	146,652	67%	73,128
00500	CLERK OF COURT	254,870	197,600	308,205	218,332	71%	89,873
00600	PROBATE JUDGE	117,623	93,427	143,660	99,234	69%	44,426
00700	SHERIFF	1,135,106	731,092	1,149,025	732,582	64%	416,443
00800	DETENTION CENTER	766,437	613,624	999,255	637,786	64%	361,469
00900	MAGISTRATE	208,039	160,435	231,300	167,485	72%	63,815
01000	CORONER	44,693	33,368	47,390	36,546	77%	10,844
01100	ASSESSOR	235,550	180,064	291,030	183,269	63%	107,761
01120	BUILDING CODES/PLANNING	82,512	64,194	93,840	69,241	74%	24,599
01200	VOTER REGISTRATION	129,736	92,419	210,575	115,108	55%	95,467
01400	DISPATCHING	360,682	301,648	438,275	309,968	71%	128,307
01500	DELINQUENT TAX COLLECTOR	122,351	112,164	162,330	119,038	73%	43,292
01600	CENTRAL SERVICES & UTILITIES	814,687	573,263	686,490	548,872	80%	137,618
01700	CONTRACT AGENCIES	703,863	533,368	877,315	526,334	60%	350,981
01720	NON-CONTRACT AGENCIES	118,569	64,589	147,850	103,585	70%	44,265
01800	CONTINGENCY & GRANT MATCHES	-	0	45,000	0	0%	45,000
01900	DEBTS & BENEFITS	4,252	1,768	10,840	4,080	38%	6,760
02010	MOSQUITO CONTROL	5,134	9,177	21,300	2,318	11%	18,982
02100	FINANCE	390,097	248,062	455,745	312,953	69%	142,792
02120	BUILDING & GROUNDS	267,534	182,506	244,890	187,230	76%	57,660
02130	INFORMATION TECHNOLOGY	104,438	95,581	144,500	85,628	59%	58,872
02400	COUNTY ATTORNEY	99,358	74,914	157,545	118,540	75%	39,005
02500	EMERGENCY SERVICES	29	120,434	126,540	144,393	114%	-17,853
02700	COUNTY COUNCIL	186,950	145,633	237,635	162,599	68%	75,036
02800	VETERANS AFFAIRS	27,945	20,745	32,505	20,963	64%	11,542
02900	TRANSFER OUT	-	1,228	63,835	0	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	5,004,794	7,902,805	5,277,809	67%	2,624,996
TOTAL REVENUE OVER (UNDER) EXPENDITURES		100,159	197,393	0	907,357		

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SPECIAL REVENUE FUNDS

	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF MARCH FY18	BUDGET FY19	YEAR-TO-DATE AS OF MARCH FY19
REVENUES				
E911	229,207	95,325	327,990	147,251
ROAD MAINTENANCE	597,926	293,914	655,225	469,373
RURAL FIRE	403,943	348,727	426,895	380,648
TOTAL REVENUES	1,231,076	737,966	1,410,110	997,273
	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF MARCH FY18	BUDGET FY19	YEAR-TO-DATE AS OF MARCH FY19
EXPENDITURES				
E911	381,046	151,456	327,990	137,287
ROAD MAINTENANCE	673,159	285,465	655,225	320,560
RURAL FIRE	324,159	225,823	426,895	142,695
TOTAL EXPENDITURES	1,378,364	662,744	1,410,110	600,542
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(147,288)	75,222	-	396,731

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SOLID WASTE/LANDFILL FUND 090

	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF MARCH FY18	BUDGET FY19	YEAR-TO-DATE AS OF MARCH FY19
REVENUES				
SOLID WASTE FEE	491,097	444,644	474,750	447,299
LANDFILL TIPPING FEES	526,398	398,775	510,000	318,849
GRANTS	43,832	277,998	245,234	36,714
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	1,121,446	1,501,530	803,743
EXPENSES				
SALARIES & FRINGES	312,866	288,347	381,680	186,054
OPERATIONS & SUPPLIES	2,185	523	1,000	551
SUPPLIES	-	1,184	2,000	234
EQPT REPLACE	-		2,225	500
LANDFILL	59,041	65,798	50,000	24,906
GAS & FUEL	3,466	6,586	3,000	1,247
C&D CHIPPING	-		25,000	
SOLID WASTE CONTRACT	383,239	266,946	356,000	274,842
LADS OPERATIONS	-	113	1,500	2,026
LADS CONTRACT	118,733	80,759	140,000	91,905
CAPITAL LEASE	15,454	-	8,375	4,187
OPERATING LEASE	-		15,020	3,270
IT CONSULTING SVCS	764	758	5,000	63
ENGINEERING SVCS	25,790	57,528	87,650	28,492
CONTRACTUAL SERVICES	13,102			
DEPRECIATION EXPENSE	49,566		-	
TIRE/OIL/GRANT EXPENDITURES	430	236,001	204,235	3,600
SOFTWARE EXPENSE	-	-	250	150
LITTER CONTROL	63,620	8,832	66,110	44,698
KEEP AMERICA BEAUTIFUL	92,243	16,704	152,485	63,579
TOTAL EXPENDITURES	1,140,499	1,030,079	1,501,530	730,304
TOTAL REVENUE OVER (UNDER) EXPENDITURES	4,518	91,367	-	73,439