



**BAMBERG COUNTY MONTH-END FINANCIAL REPORT- MAY 2019
PREPARED FOR COUNTY COUNCIL MEETING OF JULY 1, 2019
FINANCIAL HIGHLIGHTS**

GENERAL FUND

- Total budgeted revenues for FY19 are \$7,902,805 and the actual revenues collected through May 2019 are \$7,290,958 representing 92% of the budgeted amount.
- General Fund Departments have collectively spent 81% of their budget at \$6,405,504 which is less than the anticipated 92% (11 months divided by 12 months) and is considered normal.
- Revenue exceeds expenditures in General Fund by \$885,453.

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

- Overall, revenues in these 3 funds through May 2019 are \$1,162,307 representing 83% of the budgeted amount of \$1,410,110.
- On the expenditure side all three of these departments have collectively spent \$861,763 and are within expected levels at 62%.
- Revenue exceeds expenditures in Special Revenue Fund by \$300,544.

ENTERPRISE FUND: SOLID WASTE

- Budgeted revenues for Landfill/Solid Waste Department are \$1,501,530. As of through May 2019 we have collected \$906,596 representing 61% of the annual budget.
- Regarding the expenditure side, the Enterprise Fund has spent 62% with a May YTD total of \$925,479 its budget with the solid waste contract making up the bulk.
- Expenditures exceeds revenue in Enterprise Fund by \$18,883.

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 FY17	AS OF MAY FY18	BUDGET FY19	AS OF MAY FY19	BUDGET RECEIVED	
00028	LOCAL OPTION SALES TAX	840,332	568,383	840,000	781,955	93%	58,045
00040	ALLOCATED TAXES	3,781,174	4,150,287	4,819,740	4,854,367	101%	-34,627
00041	TREASURER	180,695	158,647	170,040	201,206	118%	-31,166
00042	CLERK OF COURT	141,983	150,306	210,000	174,833	83%	35,167
00043	JUDGE OF PROBATE	38,826	31,934	38,800	23,628	61%	15,172
00044	TAX ASSESSOR	76,385	77,866	62,200	44,239	71%	17,961
00045	MAGISTRATE	21,684	16,775	21,550	13,010	60%	8,540
00046	SHERIFF	138,434	113,180	131,000	137,463	105%	-6,463
00049	STATE SOURCES	1,014,099	746,517	884,065	928,782	105%	-44,717
01500	FLC-REDEMPTION INTEREST	12,549	9,724	16,000	12,728	80%	3,272
00099	ALL OTHER DEPARTMENTS	734,832	215,719	709,410	118,746	17%	590,664
TOTAL REVENUES		6,980,993	6,239,338	7,902,805	7,290,958	92%	1,663,467
DEPT #	EXPENDITURES	Actual	YEAR-TO-DATE	ANNUAL	YEAR-TO-DATE	% OF	REMAINING BUDGET
		Per Audit FY17	AS OF MAY FY18	BUDGET FY19	AS OF MAY FY19	BUDGET EXPENDED	
00100	ADMINISTRATION	183,200	177,873	208,335	175,020	84%	33,315
00300	AUDITOR	85,341	101,427	147,815	94,588	64%	53,227
00400	TREASURER	150,285	159,924	219,780	177,079	81%	42,701
00500	CLERK OF COURT	254,870	234,195	308,205	256,028	83%	52,177
00600	PROBATE JUDGE	117,623	113,540	143,660	116,069	81%	27,591
00700	SHERIFF	1,135,106	889,688	1,149,025	879,022	77%	270,003
00800	DETENTION CENTER	766,437	748,412	999,255	770,705	77%	228,550
00900	MAGISTRATE	208,039	190,583	231,300	196,705	85%	34,595
01000	CORONER	44,693	39,534	47,390	50,103	106%	-2,713
01100	ASSESSOR	235,550	218,482	291,030	217,613	75%	73,417
01120	BUILDING CODES/PLANNING	82,512	77,728	93,840	82,167	88%	11,673
01200	VOTER REGISTRATION	129,736	113,937	210,575	132,675	63%	77,900
01400	DISPATCHING	360,682	362,893	438,275	367,149	84%	71,127
01500	DELINQUENT TAX COLLECTOR	122,351	129,568	162,330	136,077	84%	26,253
01600	CENTRAL SERVICES & UTILITIES	814,687	681,277	686,490	644,831	94%	41,659
01700	CONTRACT AGENCIES	703,863	703,212	877,315	697,700	80%	179,615
01720	NON-CONTRACT AGENCIES	118,569	110,717	147,850	135,883	92%	11,967
01800	CONTINGENCY & GRANT MATCHES	-	0	45,000	0	0%	45,000
01900	DEBTS & BENEFITS	4,252	1,681	10,840	82,760	763%	-71,920
02010	MOSQUITO CONTROL	5,134	10,903	21,300	2,622	12%	18,678
02100	FINANCE	390,097	320,542	455,745	376,561	83%	79,184
02120	BUILDING & GROUNDS	267,534	226,782	244,890	234,001	96%	10,889
02130	INFORMATION TECHNOLOGY	104,438	124,619	144,500	105,699	73%	38,801
02400	COUNTY ATTORNEY	99,358	94,845	157,545	159,883	101%	-2,338
02500	EMERGENCY SERVICES	29	142,418	126,540	94,264	74%	32,276
02700	COUNTY COUNCIL	186,950	216,525	237,635	194,849	82%	42,786
02800	VETERANS AFFAIRS	27,945	25,468	32,505	25,453	78%	7,052
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	6,218,001	7,902,805	6,405,504	81%	1,497,301
TOTAL REVENUE OVER (UNDER) EXPENDITURES		100,159	21,337	0	885,453		

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SOLID WASTE/LANDFILL FUND 090

	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF MAY FY18	BUDGET FY19	YEAR-TO-DATE AS OF MAY FY19
REVENUES				
SOLID WASTE FEE	491,097	472,861	474,750	473,360
LANDFILL TIPPING FEES	526,398	477,394	510,000	392,969
GRANTS	43,832	283,044	245,234	39,386
SALES OF RECYCLABLES	5,771	29	5,000	81
USAGE OF FUND BAL	-		215,946	
TRANSFERS IN	75,670			
MISC	2,250		50,600	800
TOTAL REVENUES	1,145,017	1,233,328	1,501,530	906,596
EXPENSES				
SALARIES & FRINGES	312,866	344,737	381,680	224,775
OPERATIONS & SUPPLIES	2,185	1,067	1,000	890
SUPPLIES	-	1,184	2,000	234
EQPT REPLACE	-		2,225	2,000
LANDFILL	59,041	64,506	50,000	34,218
GAS & FUEL	3,466	6,797	3,000	1,337
C&D CHIPPING	-		25,000	
SOLID WASTE CONTRACT	383,239	352,742	356,000	364,170
LADS OPERATIONS	-	112	1,500	3,795
LADS CONTRACT	118,733	101,650	140,000	112,913
CAPITAL LEASE	15,454	7,585	8,375	5,583
OPERATING LEASE	-		15,020	3,992
IT CONSULTING SVCS	764	1,169	5,000	63
ENGINEERING SVCS	25,790	58,287	87,650	32,340
CONTRACTUAL SERVICES	13,102			
DEPRECIATION EXPENSE	49,566		-	
TIRE/OIL/GRANT EXPENDITURES	430	245,734	204,235	6,290
SOFTWARE EXPENSE	-	-	250	200
LITTER CONTROL	63,620	13,460	66,110	53,435
KEEP AMERICA BEAUTIFUL	92,243	14,684	152,485	79,247
TOTAL EXPENDITURES	1,140,499	1,213,714	1,501,530	925,479
TOTAL REVENUE OVER (UNDER) EXPENDITURES	4,518	19,614	-	(18,883)

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SPECIAL REVENUE FUNDS

	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF MAY FY18	BUDGET FY19	YEAR-TO-DATE AS OF MAY FY19
REVENUES				
E911	229,207	145,285	327,990	157,932
ROAD MAINTENANCE	597,926	357,454	655,225	567,699
RURAL FIRE	403,943	397,716	426,895	436,676
TOTAL REVENUES	1,231,076	900,455	1,410,110	1,162,307
	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF MAY FY18	BUDGET FY19	YEAR-TO-DATE AS OF MAY FY19
EXPENDITURES				
E911	381,046	178,228	327,990	235,539
ROAD MAINTENANCE	673,159	357,079	655,225	421,747
RURAL FIRE	324,159	280,868	426,895	204,477
TOTAL EXPENDITURES	1,378,364	816,175	1,410,110	861,763
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(147,288)	84,280	-	300,544