



**BAMBERG COUNTY
FY20 BUDGET PRESENTATION**

BAMBERG COUNTY BUDGET HIGHLIGHTS AND CHALLENGES

Health Insurance

The County’s “load factor” increased in January of 2018. Loading is based on the size of the group, age, gender, smoking, occupations, previous health claims, and other factors. A load factor of 1.0 simply means that your employees have the same amount of risk associated with them than the average of the entire group. Our load factor is 1.50, meaning that Bamberg County employees have been deemed to be at a 50% higher risk than the average of all the employees on the State health plan.

The County normally has regular increase to the premiums, and then also must consider any load factor increase. Below is a table that shows our history of increases.

YEAR	% INCREASE	LOAD FACTOR
2014	9.00%	1.000
2015	9.00%	1.063
2016	4.50%	1.029
2017	0.60%	1.000
2018	3.75%	1.500
2019	0.00%	1.500
2020	tbd	1.500

YEAR	PREMIUMS
FY18	\$ 737,000
FY19	\$ 1,013,000
FY20	\$ 1,061,000

In past years, the County has absorbed all (100%) of the premium increases, meaning that the employees have not had any insurance premium increases for many years.

Below is a table that depicts what the County could require the employees to pay, compared to what the employees actually do pay.

Insurance Breakdown				
Category	EE	ER	EE Actual	ER Actual
REGULAR				
Subscriber	146.52	604.06	8.77	741.81
Subs/Spouse	380.04	1,196.52	143.16	1,433.40
Subs/Child	215.80	927.10	33.66	1,109.24
Family	459.84	1,498.08	196.36	1,761.56

Retirement Contributions Continue to Increase

Retirement reform from 2018 continues to impact our budget. H.3726/S.394 made major changes to the SCRS and PORS. Below is a table that provides historical and future contribution rates for the employees and for the employer.

RETIREMENT CONTRIBUTION RATES				
	REGULAR		POLICE OFFICERS	
	EMPLOYEE	EMPLOYER	EMPLOYEE	EMPLOYER
FY12	7.0%	10.6%	7.0%	12.3%
FY13	7.0%	10.6%	7.50%	12.50%
FY14	7.5%	10.6%	7.84%	12.84%
FY15	8.0%	10.9%	8.41%	13.41%
FY16	8.16%	11.06%	8.41%	13.74%
FY17	8.66%	11.56%	8.91%	14.24%
FY18	9.00%	13.56%	9.75%	16.24%
FY19	9.00%	14.56%	9.75%	17.24%
FY20	9.00%	15.56%	9.75%	18.24%
FY21	9.00%	16.56%	9.75%	19.24%
FY22	9.00%	17.56%	9.75%	20.24%
FY23 and after	9.00%	18.56%	9.75%	21.24%

The cost to the County in FY19 is an additional \$90,350. Total retirement cost to the County in FY19 will be \$505,000. FY20 total retirement cost will be \$577,400, an increase of \$72,400.

Summary Health Insurance and Retirement

Combined, these two fringe benefits alone will increase by \$120,400.

Local Government Fund

- **The Local Government Fund (LGF) helps counties offset the cost of state services and functions provided at the county level, thereby reducing the property tax burden for South Carolina residents.**
- SC Code Section 6-27-40 provides that the Local Government Fund will be calculated at 4.5% of the previous year’s state general fund revenues, divided between counties (83.3%) and cities (16.7%) and distributed based on population.
- Each year since 2009, the General Assembly has voted to suspend the LGF formula and has appropriated an amount far less than required under the formula as required by State law.
- Below is a table that depicts how much we should have received versus the amount we did receive from the State, based on the statutory formula.

BAMBERG COUNTY				
LOCAL GOVERNMENT FUND HISTORY				
	FORMULA	ACTUAL	SHORTFALL	
FY08	960,547	960,547	-	
FY09	1,027,847	960,498	67,349	
FY10	986,436	787,785	198,651	
FY11	854,439	692,302	162,137	
FY12	638,723	517,625	121,098	
FY13	721,668	603,962	117,706	
FY14	750,704	603,962	146,742	
FY15	819,636	603,997	215,639	
FY16	840,725	603,997	236,728	
FY17	893,572	634,522	259,050	
FY18	See note	632,795	non-determinable	
FY19	See note	632,795	non-determinable	
FY20	See note	664,806	non-determinable	
CUMULATIVE	8,494,297	8,899,593	1,525,100	
VALUE OF MIL TODAY			26,715	
TAX RELIEF WE COULD GIVE OUR CITIZENS			57.1	mils
EQUALS TAX ON AVERAGE HOME			143.892	PER YEAR
Note: The SCAC stopped providing the "formula" calculations in FY17.				
Safe to assume that we would at least be receiving over \$900,000				
had the formula been followed.				

Overall Comments

Due to the unprecedented increases to health insurance and retirement, this budget is a very difficult one to “balance”. Many departments have asked for increases to operating expenses but we have to hold them to last years’ amounts. In the General Fund total budget requests are \$8.2 million, compared to the current year’s budget of \$7,902,805. This is a requested increase of over \$300,000, which Health Insurance and Retirement account for \$120,400 (40%).

Revenues are mostly flat, aside from the uptick in the Local Government Fund, so suffice it to say that we will not be able to approve any departmental requests for increases, unless it is deemed to be vital to the ongoing operation of the County.

Outside agencies also requested increases to their allocations, such as the Solicitor and the Animal Shelter. We are proposing to continue to fund one mil for Denmark Technical College.

Our understanding is that it is the Council’s desire to not have a tax increase to fund this budget and we are committed to that goal, although for that to happen, there must be cuts made to the requested amounts. The Administrator and the Finance Team will work toward this goal and attempt to maintain a fiscally prudent budget plan.

Below is a chart that depicts the current budget versus the proposed FY20 Budget.

<u>BUDGET TOTALS</u>		Requested	Proposed
	FY19	FY20	FY20
GENERAL FUND	7,902,805	8,198,115	7,963,590
SPECIAL REVENUE	3,390,820	6,659,565	6,565,370
ENTERPRISE FUND	1,501,530	1,521,010	1,514,120
DEBT SERVICE FUND	368,515	362,825	362,825
CAPITAL PROJECTS FUND	2,735,605	8,568,095	8,568,095
TOTAL	\$ 15,899,275	\$ 25,309,610	\$ 24,974,000

Special Revenue Fund is increasing because we are anticipating receiving multiple broadband grants from the Rural Utilities Service-Community Connect grant program.

Capital Projects is increasing as we are including all of the new approved capital project sales tax projects in the FY20 Budget.

General Fund

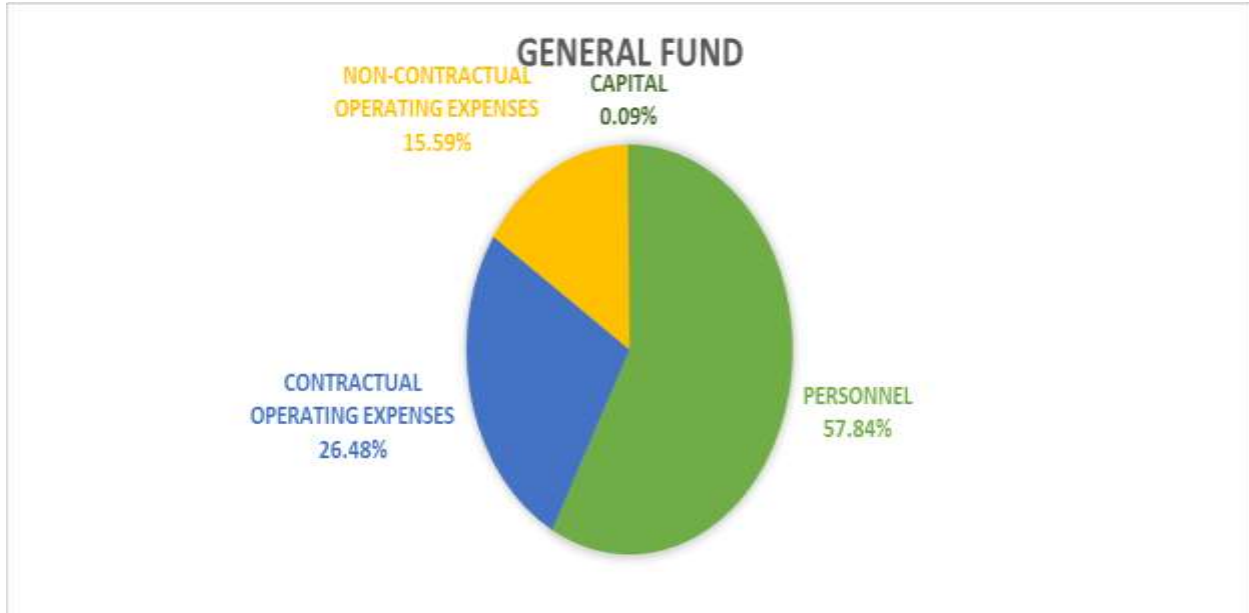
The General Fund is used to account and report all financial resources not accounted for and reported in another fund.

The General Fund is comprised of the following departments:

DEPARTMENT NAME	
ADMINISTRATION	CENTRAL SERVICES & UTILITIES
AUDITOR	CONTRACT AGENCIES
TREASURER	NON-CONTRACT AGENCIES
CLERK OF COURT	CONTINGENCY & GRANT MATCHES
PROBATE JUDGE	UNALLOCATED BENEFITS
SHERIFF	MOSQUITO CONTROL
DETENTION CENTER	FINANCE
MAGISTRATE	BUILDING AND GROUNDS
CORONER	INFORMATION TECHNOLOGY
ASSESSOR/RISK MANAGER/GIS	COUNTY ATTORNEY
PLANNING/CODE ENFORCEMENT	EMERGENCY SERVICES
VOTER REGISTRATION	COUNTY COUNCIL
DISPATCHING	VETERAN'S AFFAIR OFFICER
DELINQUENT TAX COLLECTOR	TRANSFER OUT

The FY19 General Fund budget is \$7,902,805 compared to our FY20 proposed General Fund budget of \$7,963,590. This is an increase of \$60,785 which is less than 1% (.008) change over the previous year.

Below is a pie chart that depicts the breakdown of expenditures into the main categories.



Personnel accounts for close to 58% of the total general fund budget and includes salaries and all fringe benefits such as health insurance and retirement. This also includes payroll taxes that the County must pay such as social security, workers' compensation insurance and unemployment insurance.

We have broken down operating expenses into two main categories: contractual operating expenses and non-contractual operating expenses. Contractual operating expenses are close to 27% of the total general fund budget and would include firm commitments made to the Solicitor, Public Defender, the Medically Indigent Assistance Fund, the animal shelter, and Denmark Technical College. Other expenditures in this category include other contractually bound items such as the audit, service-type contracts such as those in the Detention Center, and computer and software maintenance in multiple departments such as Dispatching, the Sheriff's Office, Clerk of Court and Magistrate's Office.

This leaves what we are calling non-contractual operating expenses which are comprised of all remaining operating expenditures such as utilities, supplies, repairs, fuel, postage, and telephone. This also includes county support to agencies such as the Bamberg County Office on Aging, DSS, Health Department and Chamber of Commerce. This category is 16% of the total general fund budget.

Below is a summary of these expenditures broken down into the respective categories.

GENERAL FUND TOTAL				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	4,234,520	4,605,915	4,605,915	371,395
OPERATING EXPENSES	3,635,165	3,585,039	3,350,515	284,650
CONTRACTUAL OPERATING EXPENSES	2,071,280	2,153,405	2,108,895	37,615
NON-CONTRACTUAL OPERATING EXPENSES	1,563,885	1,431,634	1,241,620	322,265
CAPITAL	33,120	7,160	7,160	25,960
TOTAL	7,902,805	8,198,114	7,963,590	60,785

You will note that we cut the total general fund operating budgets by \$284,650. This was necessary due to the continued increases in health insurance and retirement, and the Council’s directive to produce a budget with not tax increase. Many, if not most departments will see a reduction in their operating budget. We made reductions based on a line by line analysis, comparing year-to-date actuals in the current year to the current year budget. Overall this is a 7.8% reduction. (\$284,650/\$3,635,165)

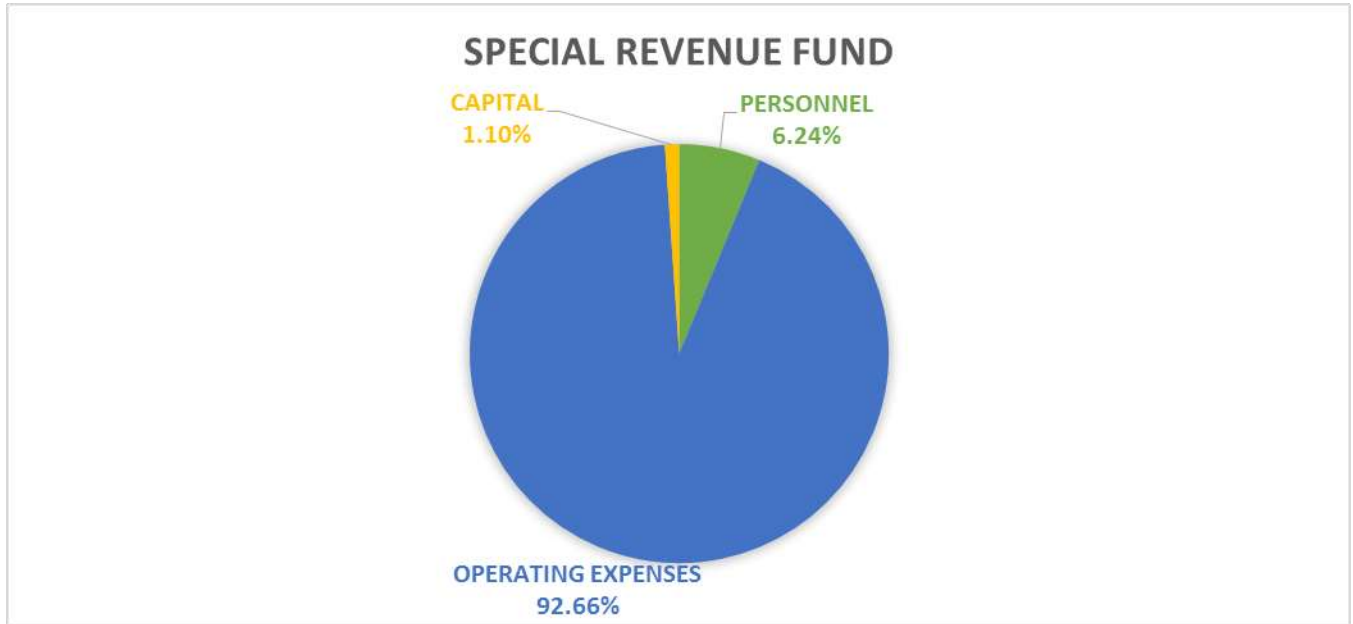
Special Revenue Funds

Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

The County maintains numerous Special Revenue Funds as follows:

DEPARTMENT NAME
E911
ROAD MAINENANCE
RURAL FIRE
“C” FUNDS
LEMPG GRANTS
ALL GRANTS
AIRPORT

As was shown in the General Fund, we have also compiled the Special Revenue Funds by category, shown below.



Operating expenses account for 93% of the Special Revenue Funds. This is due to the fact that we do not have as many employees in these funds, like we do in the General Fund. We have three departments with employees in these funds: Rural Fire, E911, and Public Works (Road Maintenance).

Below is a summary of all Special Revenue Funds; we will go into more detail on some of the larger departments.

SPECIAL REVENUE FUND TOTAL				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	399,835	409,670	409,670	9,835
OPERATING EXPENSES	2,850,075	6,087,640	6,083,445	3,233,370
CAPITAL	140,910	162,255	72,255	68,655
TOTAL	3,390,820	6,659,565	6,565,370	3,174,550

Rural Fire

Below is the Rural Fire proposed FY20 Budget, as compared to the FY19 Budget.

FIRE/EMS COORDINATOR - DEPT #02620				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	70,085	70,755	70,755	670
OPERATING EXPENSES	293,215	329,575	329,120	35,905
CAPITAL	63,595	72,255	72,255	8,660
DEPARTMENT TOTAL	426,895	472,585	472,130	45,235

You will note an increase of \$35,905 under the Operating Expenses category. We are proposing an increase of \$28,860 to the contractual amounts that are appropriated for the Fire Departments. This increase was voted on and recommended by the Fire Advisory Board and the Public Safety Committee. This represents a 25% increase for Olar, Ehrhardt, Govan, Hunters Chapel and Clear Pond, and a 20% increase for Little Swamp and Colton. It will be a 5% increase for Bamberg and Denmark. The proposed annual amounts for each department are below:

	FY19	FY20 PROPOSED	Increase	% Increase
Bamberg	\$ 50,500.00	\$ 53,025.00	\$ 2,525.00	5%
Denmark	\$ 50,500.00	\$ 53,025.00	\$ 2,525.00	5%
Olar	\$ 15,700.00	\$ 19,625.00	\$ 3,925.00	25%
Ehrhardt	\$ 15,700.00	\$ 19,625.00	\$ 3,925.00	25%
Govan	\$ 15,700.00	\$ 19,625.00	\$ 3,925.00	25%
Hunters Chapel	\$ 15,700.00	\$ 19,625.00	\$ 3,925.00	25%
Clear Pond	\$ 12,475.00	\$ 15,593.75	\$ 3,118.75	25%
Little Swamp	\$ 12,475.00	\$ 14,970.00	\$ 2,495.00	20%
Colston	\$ 12,475.00	\$ 14,970.00	\$ 2,495.00	20%
	\$ 201,225.00	\$ 230,083.75	\$ 28,858.75	14%

The increase to Capital is needed to pay for a tower light upgrade as well as to fund the payments to the USDA for the new sub-station.

Other than these, most all other operating expenses remain flat from the FY19 Budget.

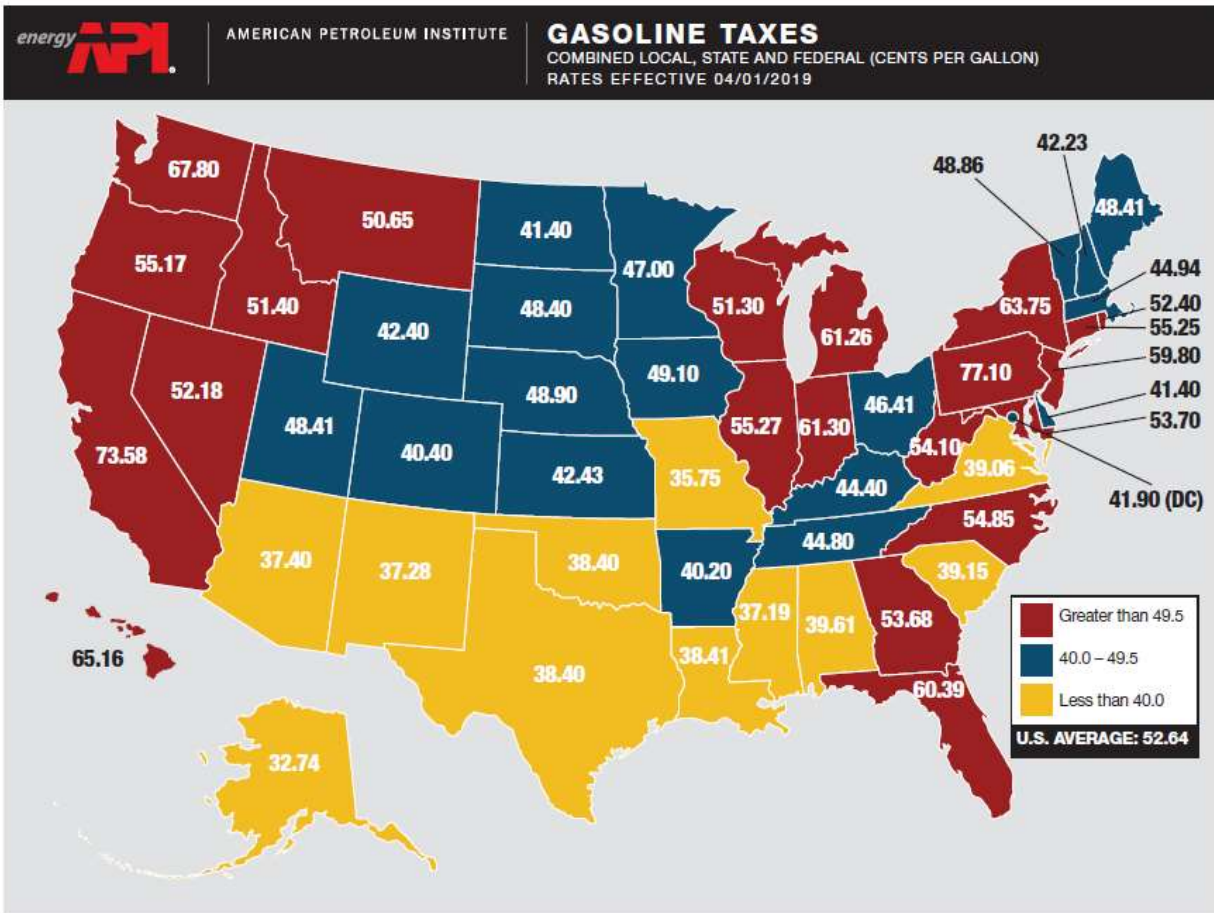
C Funds

As you know, the County took over the management of C Funds this past spring. This means that the County will not be paying the State an administrative fee for their service and we also will be better able to program projects and to know how much is available for projects, all on a more timely and efficient basis.

The gas/diesel tax increased 2 cents per gallon on 7/1/18 and will continue to increase each year until 2022 until it reaches 28 cents per gallon. It is currently \$0.20 cents per gallon. The federal gas tax is currently \$0.184 cents per gallon. There are two additional taxes/fees that you pay at the pump. They are a 0.25 cents per gallon inspection fee (\$0.0025) and a 0.50 cpg environment fee for underground storage tank cleanup.

So all in all, right now we all pay a total of \$0.3915 cents in taxes on each gallon for gasoline. Diesel is \$0.4515 cents per gallon.

These funds are collected and remitted to the Department of Revenue, who, in turn sends each county their portion of the taxes. On the next page is a map that shows each State's taxes.



It is interesting to note that SC has the 4th largest State-owned system (41,500 miles and 8,300 bridges) in the US but had the 3rd lowest gasoline tax, before the increases that began in July 2018.

We are proposing to budget the same amount as last year in the C Fund department. Right now we don't have historical data to know how much we will receive each month in the gas tax, but we do know that we received \$71,278 in May that was inclusive of interest of \$7,445. We will build out our collection history as we receive the funds.

"C" FUNDS - DEPT # 01302				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	0	0	0	0
OPERATING EXPENSES	500,000	500,000	500,000	0
CAPITAL	0	0	0	0
DEPARTMENT TOTAL	500,000	500,000	500,000	0

Grants

The County budgets its grants in the Special Revenue Fund group. Below are two new and connected grants proposed in the FY20 Budget. This is the broadband grant project that has been applied for through the Rural Utilities Service, under the Community Oriented Connectivity Broadband Grant Program. The grant is \$3,000,000 with a \$450,000 match requirement. The State Department of Commerce has stepped up to provide the \$450,000 match.

This project, once approved and built out, is going to change the internet landscape of the County. This is only Phase One and will be installed in the Hunter's Chapel community. There are also Phase Two and Three in the works.

RURAL UTILITIES SERVICE COMMUNITY CONNECTIVITY BROADBAND GRANT - DEPT #01310				
GENERAL LEDGER ACCT #		BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	BUDGET FY 2019 - 2020
	OPERATING EXPENSES			
020-005-01310-05013	PROGRAM EXPENDITURES - PHASE ONE		0	3,000,000
	TOTAL OPERATING EXPENSES		\$0	\$3,000,000
	DEPARTMENT TOTAL		\$0	\$3,000,000

S.C. DEPARTMENT OF COMMERCE GRANTS - DEPT. #5013				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	0	0	0	0
OPERATING EXPENSES	247,950	450,000	450,000	202,050
CAPITAL	0	0	0	0
TOTAL	247,950	450,000	450,000	202,050

On the next page is an excerpt from the grant application.

B – EXECUTIVE SUMMARY

Much like telephone service was a necessary tool for economic growth in the 20th century, industry today will use broadband Internet as that tool for future. To attract industry and compete in the growing market, the proper infrastructure must be in place to provide access to services. The project targets the Hunter’s Chapel Community in the eastern portion of Bamber County SC.

Bamberg County is one of twelve counties in the state of South Carolina designated as a “Persistent Poverty County”. The S. C. Employment Security Commission reports that in January 2018, Bamberg County’s unemployment rate was at 8.1% compared to South Carolina’s unemployment rate of 4.3% and a U.S. rate of 4.1%. According to the U.S. Census Bureau, the median household income in Bamberg County is 35% below the national average and 31% of residents in Bamberg County live below the poverty level.

Growth in this region will depend on the marketability of services available to potential industry. County and local governments will be able to develop an extensive package of services based on advanced broadband access, a redundant core network, and up to 400 Gig of transport services. A 400 Gig redundant core network will allow for this region to attract technology companies with any bandwidth requirements.

Small businesses in rural America are disadvantaged in the aspect of direct customer access. Broadband access will be the number one way to gain access to a larger customer base. Marketing of services and products in the 21st century will continue to evolve over time to be directed at specific clientele through personalized access vehicles such as Facebook, MySpace, and Twitter. Entrepreneurs being able to market and apply services accordingly will provide equal opportunity to a customer base and will grow as well. Virtual office capabilities will also be available throughout the region.

Suffice it to say that this project will be transformative.

There are other grants in the Special Revenue Funds including the following:

Airport Improvement Grant	\$300,000
Local Emergency Planning Grant	\$60,000
Unspecified Grants	\$1,000,000

Public Works (Road Maintenance)

Below is the summary of the Public Works budget proposal. As you can see, the total budget is \$240,725 less than last year due to the one-time deficit levy that was imposed in FY19.

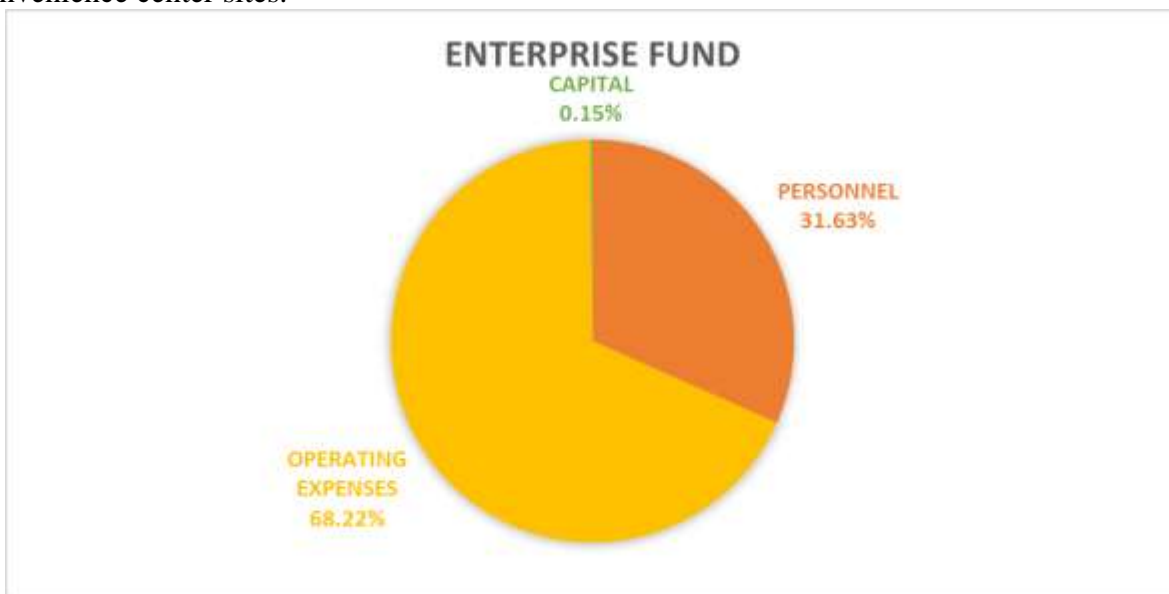
PUBLIC WORKS - ROAD MAINTENANCE - DEPT # 00200				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	240,275	244,705	244,705	4,430
OPERATING EXPENSES	414,950	172,445	169,795	245,155
CAPITAL	0	0	0	0
DEPARTMENT TOTAL	655,225	417,150	414,500	240,725

In addition, we have reduced the operating expenses in this budget by approximately \$11,000, with the bulk of that being in fuel, based on the fact that fuel prices have declined somewhat over the past few years.

Enterprise Fund

An Enterprise Fund is used when the intent is to establish fees that will cover the expenses of the entity. In these funds, customers are generally the general public and private businesses. The County maintains one Enterprise Fund that is comprised of the Landfill/Solid Waste Department, Litter Control, and Keep Bamberg County Beautiful.

Below is a pie chart that demonstrates the categories of expenses in our Enterprise Fund. As you can see, this fund is 32% Personnel and 68% Operating. This heavy make-up of operating expenses is due to the costs associated with owning and operating the landfill and all of the convenience center sites.



Here is the summary of the Enterprise Fund’s FY20 Budget proposal, compared to FY19 budget.

ENTERPRISE FUND TOTAL				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	497,755	478,965	478,965	18,790
OPERATING EXPENSES	1,000,550	1,039,820	1,032,930	32,380
CAPITAL	3,225	3,725	2,225	1,000
TOTAL	1,501,530	1,522,510	1,514,120	12,590

Overall, we are proposing an increase of \$12,590 to this fund. We are budgeting for, and expecting an increase in the contracts for hauling waste from the eight Solid Waste Collection & Recycling Centers to the Three Rivers Solid Waste facility. We have increased this line item from \$140,000 to \$206,000, an increase of \$66,000. This is based on our knowledge, at this time, of what the new contract will cost. There are some offsetting reductions in this budget and some savings in health insurance which are helping to mitigate the impact of the \$66,000 increase.

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The County maintains three debt service funds: General Obligation Bond-Hospital, USDA Rural Development-Community Facilities Loan (Sheriff’s Vehicles), and the General Obligation-Mini Bonds.

Below are the totals of all three of the County’s debt service funds.

DEBT SERVICE FUND TOTAL				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	0	0	0	0
OPERATING EXPENSES	368,515	362,825	362,825	5,690
CAPITAL	0	0	0	0
TOTAL	368,515	362,825	362,825	5,690

The total requirement for debt service went down by \$5,690 from FY19 to FY20. This is due to the following:

- General Obligation-Mini Bonds payments went down by \$38,335 (one bond is paid in full)
- General Obligation-Hospital payments went up by \$32,645 due to principal amounts increasing.

Capital Projects Funds

Capital Project Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including acquisition or construction of capital facilities or other capital assets.

Capital Projects Sales Tax Fund

The County utilizes two Capital Projects Fund accounts. The first one is for the projects related to the capital project sales tax proceeds. There are ten approved projects as follows:

- | | |
|--|-------------|
| 1. Law Enforcement, Health & Human Services Complex (Phase 1) | \$3,800,000 |
| 2. Reno Old City Hall and Relocation of Police Dept (Denmark) | \$ 400,000 |
| 3. Upgrade of Water System (Olar) | \$ 71,000 |
| 4. Reno Community Center (Little Swamp) | \$ 15,000 |
| 5. Welcome Center/Tourism Bldg (Bamberg) | \$ 150,000 |
| 6. Completion of Ehrhardt Park | \$ 105,000 |
| 7. Reno Town Hall (Govan) | \$ 50,000 |
| 8. Walking Berm, Lighting, Ditch Repair/Walkway (Bamberg) | \$ 125,000 |
| 9. Raider Park-Bike/Walking Trail, Fountain Lighting (Bamberg) | \$ 125,000 |
| 10. Reno Town Hall (Olar) | \$ 3,000 |
| | \$4,844,000 |

Below are the totals of the Capital Project Sales Tax Fund. The reason that FY20 is so much larger than FY19 is due to the inclusion of all of the above projects.

CAPITAL PROJECTS - FUND #030, DEPT #02600				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	0	0	0	0
OPERATING EXPENSES	1,651,400	7,496,890	7,496,890	5,845,490
CAPITAL	0	0	0	0
DEPARTMENT TOTAL	1,651,400	7,496,890	7,496,890	5,845,490

Capital Reserve Fund

The second Capital Projects Fund is the County’s Capital Reserve Fund. The County uses this fund to pay for the following:

CAPITAL RESERVE FUND				
LEASE PAYMENTS FOR CAPITAL ITEMS FOR FY20				
	DESCRIPTION	PRIN	INT	TOTAL
1	Vehicles-General Fund	92,635.24	5,821.00	98,456.24
2	Vehicles-Enterprise Fund-Litter Control Truck	7,133.03	179.85	7,312.88
3	Vehicles-Enterprise Fund-4 Ford F-150-s added in FY18	22,091.64	4,366.92	26,458.56
4	Heavy Equipment-Road Maint.	155,825.33	23,677.46	179,502.79
5	Heavy Equipment-Landfill/Waste	114,614.37	5,972.65	120,587.02
	TOTAL PAYMENTS	392,299.61	40,017.88	432,317.49

In addition, this fund also pays for equipment replacement, improvements and repairs. We have kept this fund flat, with no increase over FY19.

CAPITAL RESERVE - FUND #033, DEPT # 02600				
EXPENDITURE CATEGORY	BUDGET FY 2018 - 2019	DEPARTMENT REQUEST FY20	PROPOSED FY 2019 - 2020	DIFF FY19 TO PROPOSED
PERSONNEL	0	0	0	0
OPERATING EXPENSES	1,071,205	1,071,205	1,071,205	0
CAPITAL	0	0	0	0
DEPARTMENT TOTAL	1,071,205	1,071,205	1,071,205	0

Summary

If you look at the budget in its entirety, and sum up all of the funds, this is what it looks like:

Bamberg County - FY20 Budget Totals by Fund			
			FY19 TO FY20
	FY19	FY20	VARIANCE
GENERAL FUND	7,902,805	7,963,590	60,785
SPECIAL REVENUE	3,390,820	6,565,370	3,174,550
ENTERPRISE FUND	1,501,530	1,514,120	12,590
DEBT SERVICE FUND	368,515	362,825	(5,690)
CAPITAL PROJECTS FUND	2,735,605	8,568,095	5,832,490
GRAND TOTAL COUNTY BUDGET	15,899,275	24,974,000	9,074,725

Proposed Tax Levies

MILLAGE		
	BUDGET	ESTIMATED MILLAGE
	2018-2019	2019-2020
CURRENT MILLAGE		
OPERATIONS	129.9	129.9
UNFUNDED STATE MANDATES	28.9	28.9
EMS/RESCUE	18.5	18.5
CAPITAL RESERVE	32.0	32.0
DEBT SERVICE	12.3	12.1
FIRE SERVICE (UNINCORPORATED)	24.0	24.0
ROAD MAINTENANCE-PRIOR YEAR DEFICIT	9.5	0.0
TOTALS	255.1	245.4