



**BAMBERG COUNTY MONTH-END FINANCIAL REPORT- June 2019
PREPARED FOR COUNTY COUNCIL MEETING OF Aug 12, 2019
FINANCIAL HIGHLIGHTS**

GENERAL FUND

- Total budgeted revenues for FY19 are \$7,902,805 and the actual revenues collected through June 2019 are \$7,426,145 representing 94% of the budgeted amount.
- General Fund Departments have collectively spent 91% of their budget at \$7,192,567 with revenues under expenditures by \$233,577. Timing of revenue collection considers to remain a factor due to several anticipated collections coming in July which is normal. Also, keep in mind that these are pre-audited numbers that are subject to change as our external auditors and Finance team work towards closing out FY19.

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

- Overall, revenues in these 3 funds through June 2019 are \$1,190,005 representing 85% of the budgeted amount of \$1,410,110.
- On the expenditure side all three of these departments have collectively spent \$931,372 and are within expected levels at 66%.
- Revenue exceeds expenditures in Special Revenue Fund by \$258,634.

ENTERPRISE FUND: SOLID WASTE

- Budgeted revenues for Landfill/Solid Waste Department are \$1,501,530. As of through June 2019 we have collected \$957,046 representing 64% of the annual budget.
- Regarding the expenditure side, the Enterprise Fund has spent 62% with a June YTD total of \$1,057,827 its budget with the solid waste contract making up the bulk.
- Expenditures exceeds revenue in Enterprise Fund by \$100,781.

Again, these are pre-audited numbers that are subject to change as we continue to close out FY19. Overall, majority of the departments has operated within their budget and expected bounds.

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SPECIAL REVENUE FUNDS

	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF JUNE FY18	BUDGET FY19	YEAR-TO-DATE AS OF JUNE FY19
REVENUES				
E911	229,207	145,285	327,990	168,998
ROAD MAINTENANCE	597,926	357,454	655,225	577,379
RURAL FIRE	403,943	397,716	426,895	443,628
TOTAL REVENUES	1,231,076	900,455	1,410,110	1,190,005
	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF JUNE FY18	BUDGET FY19	YEAR-TO-DATE AS OF JUNE FY19
EXPENDITURES				
E911	381,046	178,228	327,990	244,708
ROAD MAINTENANCE	673,159	357,079	655,225	428,221
RURAL FIRE	324,159	280,868	426,895	258,443
TOTAL EXPENDITURES	1,378,364	816,175	1,410,110	931,372
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(147,288)	84,280	-	258,634

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

SOLID WASTE/LANDFILL FUND 090

	ACTUAL PER AUDIT FY17	YEAR-TO-DATE AS OF JUNE FY18	BUDGET FY19	YEAR-TO-DATE AS OF JUNE FY19
REVENUES				
SOLID WASTE FEE	491,097	478,783	474,750	476,899
LANDFILL TIPPING FEES	526,398	517,823	510,000	439,880
GRANTS	43,832	292,965	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	1,289,600	1,501,530	957,046
EXPENSES				
SALARIES & FRINGES	312,866	381,703	381,680	254,118
OPERATIONS & SUPPLIES	2,185	1,141	1,000	890
SUPPLIES	-	1,224	2,000	669
EQPT REPLACE	-		2,225	2,000
LANDFILL	59,041	79,566	50,000	32,594
GAS & FUEL	3,466	9,121	3,000	2,987
C&D CHIPPING	-		25,000	
SOLID WASTE CONTRACT	383,239	413,674	356,000	372,226
LADS OPERATIONS	-	112	1,500	3,795
LADS CONTRACT	118,733	111,694	140,000	134,247
CAPITAL LEASE	15,454	7,481	8,375	6,280
OPERATING LEASE	-		15,020	4,353
IT CONSULTING SVCS	764	1,169	5,000	63
ENGINEERING SVCS	25,790	68,716	87,650	40,681
CONTRACTUAL SERVICES	13,102			
DEPRECIATION EXPENSE	49,566		-	
TIRE/OIL/GRANT EXPENDITURES	430	262,075	204,235	41,103
SOFTWARE EXPENSE	-	-	250	200
LITTER CONTROL	63,620	15,507	66,110	59,144
KEEP AMERICA BEAUTIFUL	92,243	21,411	152,485	102,478
TOTAL EXPENDITURES	1,140,499	1,374,594	1,501,530	1,057,827
TOTAL REVENUE OVER (UNDER) EXPENDITURES	4,518	(84,994)	-	(100,781)

BAMBERG COUNTY FY19 BUDGET TO ACTUAL COMPARISON

GENERAL FUND (010)

		Actual Per Audit FY17	YEAR-TO-DATE AS OF JUNE FY18	ANNUAL BUDGET FY19	YEAR-TO-DATE AS OF JUNE FY19	% OF BUDGET RECEIVED	TO GO AMOUNT
DEPT #	REVENUES						
00028	LOCAL OPTION SALES TAX	840,332	641,828	840,000	781,955	93%	58,045
00040	ALLOCATED TAXES	3,781,174	4,214,290	4,819,740	4,924,249	102%	-104,509
00041	TREASURER	180,695	150,001	170,040	201,913	119%	-31,873
00042	CLERK OF COURT	141,983	165,406	210,000	197,460	94%	12,540
00043	JUDGE OF PROBATE	38,826	33,988	38,800	24,754	64%	14,046
00044	TAX ASSESSOR	76,385	80,689	62,200	63,588	102%	-1,388
00045	MAGISTRATE	21,684	17,940	21,550	13,224	61%	8,326
00046	SHERIFF	138,434	131,056	131,000	151,443	116%	-20,443
00049	STATE SOURCES	1,014,099	746,517	884,065	928,782	105%	-44,717
01500	FLC-REDEMPTION INTEREST	12,549	10,190	16,000	13,042	82%	2,958
00099	ALL OTHER DEPARTMENTS	734,832	222,744	709,410	125,733	18%	583,677
TOTAL REVENUES		6,980,993	6,414,649	7,902,805	7,426,145	94%	1,488,156
		Actual Per Audit FY17	YEAR-TO-DATE AS OF JUNE FY18	ANNUAL BUDGET FY19	YEAR-TO-DATE AS OF JUNE FY19	% OF BUDGET EXPENDED	REMAINING BUDGET
DEPT #	EXPENDITURES						
00100	ADMINISTRATION	183,200	200,102	208,335	199,991	96%	8,344
00300	AUDITOR	85,341	112,747	147,815	106,881	72%	40,934
00400	TREASURER	150,285	178,440	219,780	200,784	91%	18,996
00500	CLERK OF COURT	254,870	260,899	308,205	286,945	93%	21,260
00600	PROBATE JUDGE	117,623	125,191	143,660	129,897	90%	13,763
00700	SHERIFF	1,135,106	1,001,517	1,149,025	996,447	87%	152,578
00800	DETENTION CENTER	766,437	831,797	999,255	867,152	87%	132,103
00900	MAGISTRATE	208,039	213,155	231,300	223,807	97%	7,493
01000	CORONER	44,693	42,340	47,390	56,094	118%	-8,704
01100	ASSESSOR	235,550	243,647	291,030	247,028	85%	44,002
01120	BUILDING CODES/PLANNING	82,512	87,455	93,840	93,044	99%	796
01200	VOTER REGISTRATION	129,736	148,814	210,575	145,267	69%	65,308
01400	DISPATCHING	360,682	401,835	438,275	413,410	94%	24,865
01500	DELINQUENT TAX COLLECTOR	122,351	139,148	162,330	149,608	92%	12,722
01600	CENTRAL SERVICES & UTILITIES	814,687	743,237	686,490	704,505	103%	-18,015
01700	CONTRACT AGENCIES	703,863	850,010	877,315	854,691	97%	22,624
01720	NON-CONTRACT AGENCIES	118,569	127,304	147,850	141,915	96%	5,935
01800	CONTINGENCY & GRANT MATCHES	-	5,000	45,000	0	0%	45,000
01900	DEBTS & BENEFITS	4,252	3,582	10,840	5,533	51%	5,307
02010	MOSQUITO CONTROL	5,134	11,223	21,300	3,166	15%	18,134
02100	FINANCE	390,097	353,773	455,745	422,796	93%	32,949
02120	BUILDING & GROUNDS	267,534	261,957	244,890	255,705	104%	-10,815
02130	INFORMATION TECHNOLOGY	104,438	159,463	144,500	122,120	85%	22,380
02400	COUNTY ATTORNEY	99,358	124,245	157,545	206,179	131%	-48,634
02500	EMERGENCY SERVICES	29	158,015	126,540	112,527	89%	14,013
02700	COUNTY COUNCIL	186,950	242,117	237,635	218,393	92%	19,242
02800	VETERANS AFFAIRS	27,945	28,656	32,505	28,681	88%	3,824
02900	TRANSFER OUT	-	1,228	63,835		0%	63,835
06000	FEMA GRANT EXP	81,552	0	0		0%	0
91111	DEPT OF COMMERCE GRANT EXP	200,000	0	0		0%	0
TOTAL EXPENDITURES		6,880,834	7,056,897	7,902,805	7,192,567	91%	710,238
TOTAL REVENUE OVER (UNDER) EXPENDITURES		100,159	(642,248)	0	233,577		