

**BAMBERG COUNTY MONTH-END FINANCIAL REPORT- SEPTEMBER 2017
PREPARED FOR COUNTY COUNCIL MEETING OF November 6, 2017
FINANCIAL HIGHLIGHTS**

GENERAL FUND

- Total budgeted revenues for FY18 are \$7,227,010 and the actual revenues collected through September 2017 are \$751,922 representing 10% of the budgeted amount. Last year collections were at \$1,113,412. The timing of the collections of local option sales tax and property tax rollback revenue is what's driving the differences based on the comparison from this year and last year's numbers. As we continue to close our books, make necessary year-end adjusting entries and allocate the revenue to the correct fiscal year, this will increase our revenues in this areas.
- General Fund Departments have collectively spent 20% of their budget at \$1,447,084. Our expenditures YTD through September are at \$1,447,084 which is down by \$255,839 compared to last year this same time.
- Additional detail and prior year comparisons are provided on page 2 and 3.

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

- Overall, revenues in these 3 funds through September 2017 are \$135,005 representing 12.6% of the budgeted amount of \$1,071,505.
- On the expenditure side all three of these departments have collectively spent \$150,252 and are within expected levels at 14%.
- Additional detail and prior year comparisons are provided on page 4.

ENTERPRISE FUND: SOLID WASTE

- Budgeted revenues for Landfill/Solid Waste Department are \$1,538,790. Through September 2017 we have collected \$165,711 representing 10.7% of the annual budget.
- Regarding the expenditure side, the Enterprise Fund has spent 16% with a July YTD total of \$245,821 its budget with the solid waste contract making up the bulk.
- Additional detail and prior year comparisons are provided on page 5.

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

BAMBERG COUNTY FY18 BUDGET ANALYSIS

GENERAL FUND (010)

DEPT #	REVENUES	YEAR-TO-DATE	YEAR-TO-DATE	ANNUAL	% OF	TO GO AMOUNT
		SEPT FY17	SEPT FY18	BUDGET FY18	BUDGET RECEIVED	
00028	LOCAL OPTION SALES TAX	433,366	93,718	855,000	11%	761,282
00040	ALLOCATED TAXES	236,859	220,663	4,360,190	5%	4,139,527
00041	TREASURER	43,593	30,708	178,235	17%	147,527
00042	CLERK OF COURT	54,454	27,453	167,125	16%	139,672
00043	JUDGE OF PROBATE	3,974	16,594	20,000	83%	3,406
00044	TAX ASSESSOR	18,510	13,606	45,650	30%	32,044
00045	MAGISTRATE	5,234	5,340	25,700	21%	20,360
00046	SHERIFF	28,162	36,515	147,400	25%	110,885
00049	STATE SOURCES	269,558	268,454	870,790	31%	602,336
01500	DELINQUENT TAX COLLECTOR	-	0	16,000	0%	16,000
00099	ALL OTHER DEPARTMENTS	19,702	38,872	540,920	7%	502,048
TOTAL REVENUES		1,113,412	751,922	7,227,010	10%	6,475,088

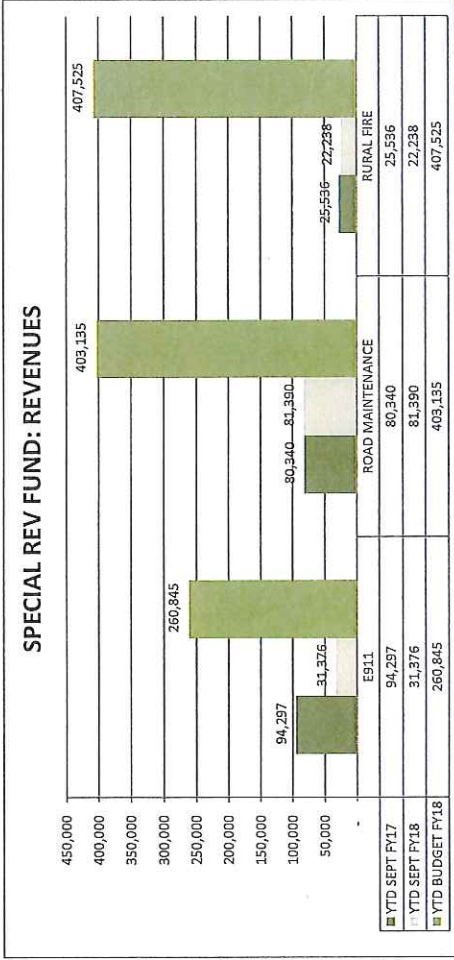
DEPT #	EXPENDITURES	YEAR-TO-DATE	YEAR-TO-DATE	ANNUAL	% OF	REMAINING BUDGET
		SEPT FY17	SEPT FY18	BUDGET FY18	BUDGET EXPENDED	
00100	ADMINISTRATION	42,817	44,924	184,870	24%	139,946
00300	AUDITOR	15,458	23,873	121,925	20%	98,052
00400	TREASURER	25,534	38,648	152,410	25%	113,762
00500	CLERK OF COURT	65,773	72,883	277,160	26%	204,277
00600	PROBATE JUDGE	23,184	32,340	130,565	25%	98,225
00700	SHERIFF	173,856	214,740	1,068,370	20%	853,630
00800	DETENTION CENTER	137,114	170,956	904,760	19%	733,804
00900	MAGISTRATE	58,285	61,259	213,595	29%	152,336
01000	CORONER	10,566	12,495	40,385	31%	27,890
01100	ASSESSOR	66,597	67,447	268,485	25%	201,039
01120	BUILDING CODES/PLANNING	16,322	18,590	89,465	21%	70,875
01200	VOTER REGISTRATION	28,046	21,084	165,455	13%	144,371
01400	DISPATCHING	68,808	93,297	399,270	23%	305,973
01500	DELINQUENT TAX COLLECTOR	16,032	21,943	143,335	15%	121,392
01600	CENTRAL SERVICES & UTILITIES	136,846	100,784	662,260	15%	561,476
01700	CONTRACT AGENCIES	102,814	103,595	877,315	12%	773,720
01720	NON-CONTRACT AGENCIES	30,157	15,516	135,970	11%	120,454
01800	CONTINGENCY & GRANT MATCHES	-	0	45,000	0%	45,000
01900	DEBTS & BENEFITS	378,888	45,190	6,960	0%	(38,230)
02010	MOSQUITO CONTROL	1,107	3,751	20,945	18%	17,194
02100	FINANCE	85,861	98,833	410,880	24%	312,047
02120	BUILDING & GROUNDS	61,207	70,040	213,520	33%	143,480
02130	INFORMATION TECHNOLOGY	24,499	17,229	96,600	18%	79,371
02400	COUNTY ATTORNEY	92,036	26,946	137,530	20%	110,584
02500	EMERGENCY SERVICES	-	13,992	119,205	12%	105,213
02700	COUNTY COUNCIL	34,950	48,971	222,100	22%	173,129
02800	VETERANS AFFAIRS	6,166	6,529	34,510	19%	27,981
02900	TRANSFER OUT	-	1,228	84,165	1%	82,937
6000	FEMA GRANT EXP	-	0	0	#DIV/0!	0
TOTAL EXPENDITURES		1,702,923	1,447,084	7,227,010	20%	5,779,926

TOTAL REVENUE OVER (UNDER) EXPENDITURES (695,162) 0

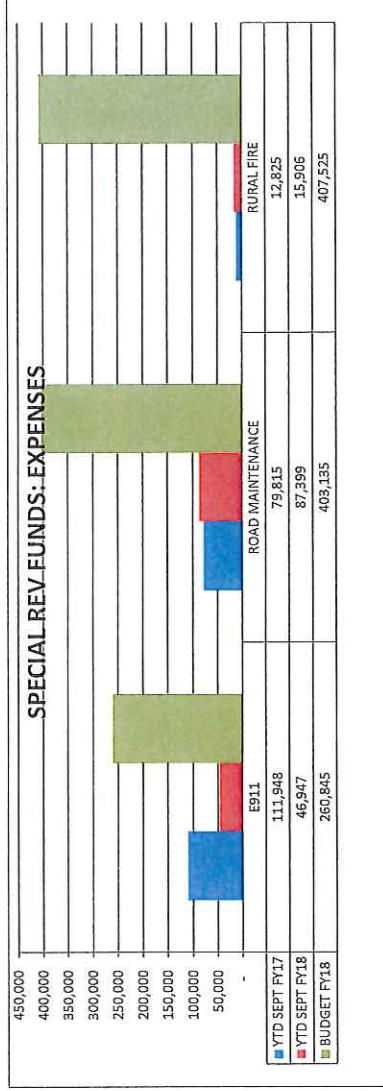
SPEC REV FUNDS

SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURE SUMMARY
FY17 AND FY18

REVENUES	YTD SEPT FY17	YTD SEPT FY18	BUDGET FY18
E911	94,297	31,376	260,845
ROAD MAINTENANCE	80,340	81,390	403,135
RURAL FIRE	25,536	22,238	407,525
TOTAL	200,173	135,005	1,071,505



EXPENSES	YTD SEPT FY17	YTD SEPT FY18	BUDGET FY18
E911	111,948	46,947	260,845
ROAD MAINTENANCE	79,815	87,399	403,135
RURAL FIRE	12,825	15,906	407,525
TOTAL	204,588	150,252	1,071,505

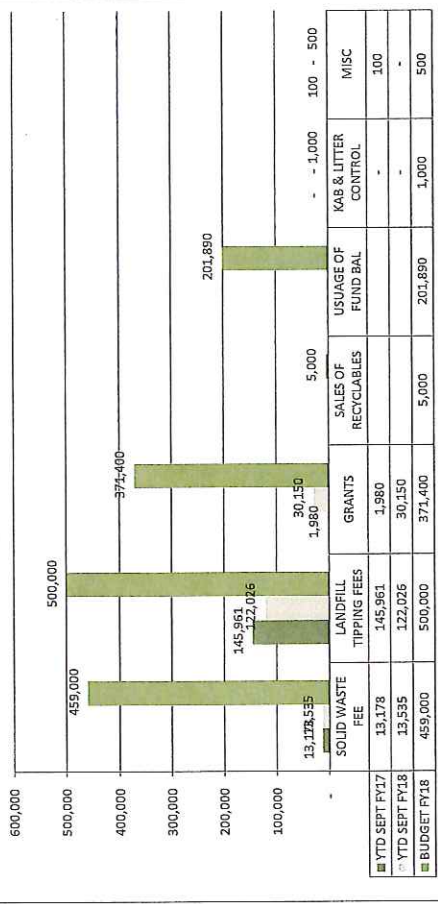


LANDFILL

SOLID WASTE/LANDFILL REVENUE AND EXPENDITURE SUMMARY
FY17 AND FY18

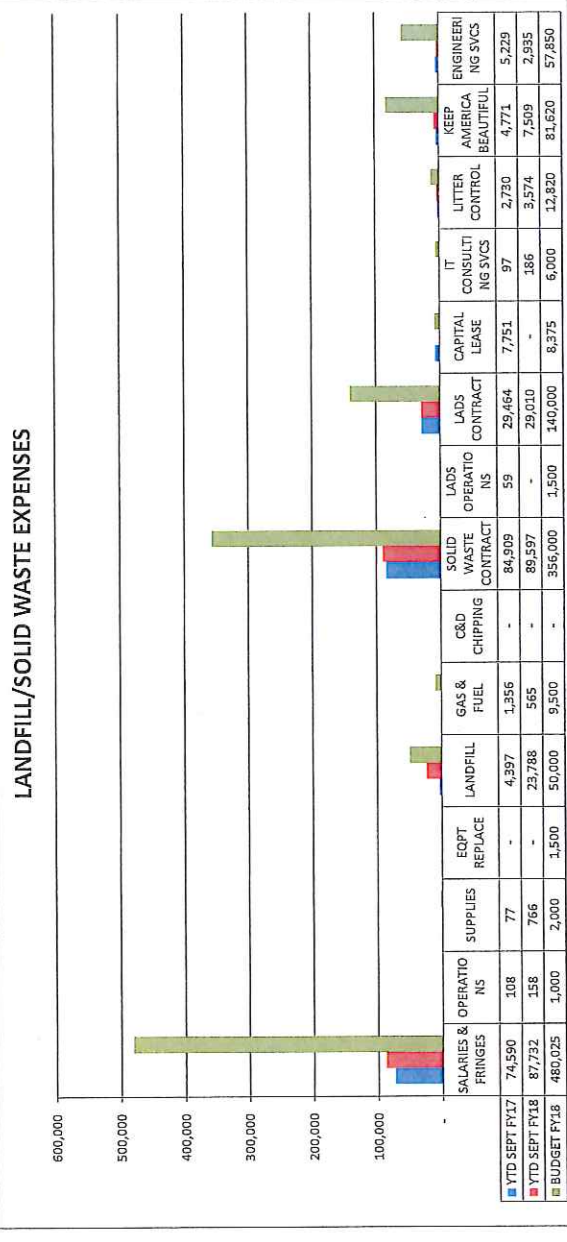
	YTD SEPT FY17	YTD SEPT FY18	BUDGET FY18
REVENUES			
SOLID WASTE FEE	13,178	13,555	459,000
LANDFILL TIPPING FEES	145,961	122,026	500,000
GRANTS	1,980	30,150	374,400
SALES OF RECYCLABLES	-	-	5,000
USAGE OF FUND BAL	100	-	201,890
KAB & LITTER CONTROL	-	-	1,000
MISC	-	-	500
TOTAL	161,219	165,711	1,538,790

LANDFILL/SOLID WASTE REVENUES



LANDFILL/SOLID WASTE EXPENSES

	YTD SEPT FY17	YTD SEPT FY18	BUDGET FY18
EXPENSES			
SALARIES & FRINGES	74,590	87,732	480,025
OPERATIONS	108	158	1,000
SUPPLIES	77	766	2,000
EQPT REPLACE	-	-	1,500
LANDFILL	4,397	23,788	50,000
GAS & FUEL	1,356	565	9,500
C&D CHIPPING	-	-	-
SOLID WASTE CONTRACT	84,909	89,597	356,000
LADS OPERATIONS	59	-	1,500
LADS CONTRACT	29,464	29,010	140,000
CAPITAL LEASE	7,751	-	8,375
IT CONSULTING SVCS	97	186	6,000
LITTER CONTROL	2,730	3,574	12,820
KEEP AMERICA BEAUTIFUL	4,771	7,509	81,620
ENGINEERING SVCS	5,229	2,955	57,850
TIRE/OIL/GRANT EXPENDITURES	-	-	390,400
SOFTWARE EXPENSE	-	-	200
TOTAL	215,538	245,821	1,538,790



BAMBERG COUNTY**OPERATING FUNDS - CAN BE USED TO PAY A/P AND PAYROLL**

		<u>Sept 2017 Balance</u>	<u>Sept 2016 Balance</u>
1	Accounts Payable Clearing Account	337,953	331,296
2	Capital Reserve Fund	742,532	497,316
3	E911 Tariff	246,578	252,211
4	Fire Service	246,578	200,400
5	Payroll Clearing Account	14,069	14,063
6	Solid Waste/Landfill	128,270	35,838
7	County Regular Account	(1,073,830)	(579,026)
8	Receipts on hand but not in bank	99,235	80,636
	Subtotal	741,386	832,734
	Other accounts:		
9	Property Tax Rollback	626,120	714,711
10	Title IVD	3,796	62,222
11	Victims Services	3,182	26,706
10	Total	1,374,484	1,636,374