

BAMBERG COUNTY

BUDGET PRESENTATION

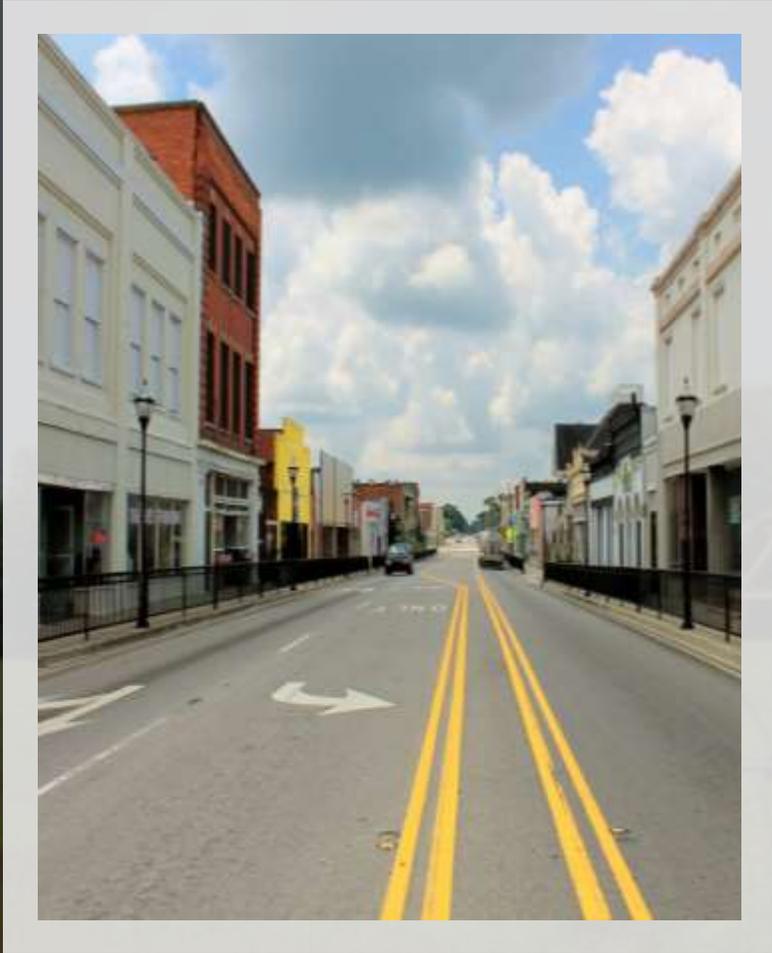
FISCAL YEAR

JULY 1, 2021 - JUNE 30, 2022

Outline

- ❑ COUNTY COUNCIL VISION AND OPENING COMMENTS
- ❑ PERSONNEL
- ❑ FUND ANALYSIS
- ❑ CAPITAL
- ❑ SUMMARY





COUNTY COUNCIL VISION

BAMBERG COUNTY WILL BE A COMMUNITY WHERE
CITIZENS CAN FEEL SAFE, RAISE THEIR FAMILIES, OBTAIN
QUALITY EDUCATION AND EMPLOYMENT, AND THRIVE IN A
COMMUNITY WITH AN EXCEPTIONAL QUALITY OF LIFE.

COUNTY COUNCIL MISSION

BAMBERG COUNTY'S MISSION IS TO BE A FINANCIALLY STABLE AND FISCALLY-RESPONSIBLE GOVERNMENT THAT WILL UTILIZE TECHNOLOGY, COMMUNICATION, AND INGENUITY TO PROVIDE THE OPPORTUNITY FOR A HIGH QUALITY OF LIFE BY ENSURING THAT EXCELLENT INFRASTRUCTURE IS AVAILABLE TO ITS CITIZENS; WHERE CITIZENS AND PUBLIC SAFETY AGENCIES HAVE THE RESOURCES TO WORK TOGETHER TO PROVIDE A SAFE COMMUNITY TO LIVE AND DO BUSINESS IN; WHERE QUALITY HOUSING AND HEALTHCARE OPTIONS ARE FOUND; WHERE FIRST-CLASS RECREATION FACILITIES PROVIDE A PHYSICAL OUTLET FOR INDIVIDUALS AND FAMILIES; AND WHERE THERE IS A FAVORABLE BUSINESS CLIMATE THAT PROVIDES JOB OPPORTUNITIES TO PRESENT AND FUTURE GENERATIONS.



Overall Commentary

Plan: Used for implementing policy and to achieve goals

Control: Using the budget document to control expenditures and to maximize accountability

Management: Using the budget document to manage organizations and personnel



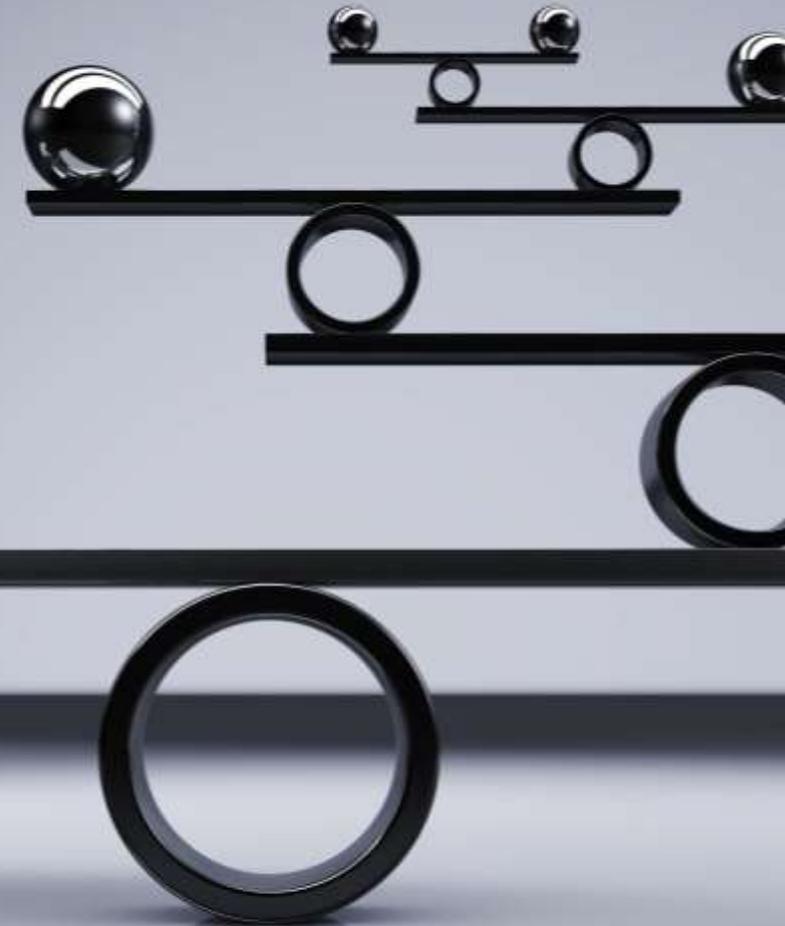
Overall Commentary

Political scientists have repeatedly identified a “more for less” paradox

Surveys have shown that citizens respond “yes” when asked whether current service levels should be expanded, while

At the same time, they expect taxes and fees to be reduced

Coping with these pressures makes public budgeting extremely challenging



Overall Commentary

A plan to accomplish objectives and goals

Creates a definite time frame

Contains estimates of resources, required and available

Contains estimates of expenditures

Usually is compared with one or more past periods





Personnel

PERSONNEL

- ❖ *Each year County departments submit their annual budget request. Part of that request consists of operating expenditures, but also requests for additional full-time and part-time positions. Some departments ask for across the board pay increases for their employees.*
- ❖ There were five new positions requested by department heads
 - ❖ Coroner - Requested three: Chief Deputy Coroner, Administrative Assistant, and a Deputy Coroner-on call only
- ❖ Auditor – Requested a part-time position be funded at full-time status
 - ❖ Assessor – Requested one new position: Permit Tech

PERSONNEL



This budget includes:



Assessor: Permit Tech



Auditor: Making the PT position Full-time

PERSONNEL

Assessor: Permit Tech

Someone is needed to issue permits, run reports and keep up the day-to-day operations of the permits. At this time, one of the appraisers is doing this work.

With the reassessment program that is to be completed in 2023, it will soon no longer be possible for the person to work both positions.

Also, with a full-time permit tech, there are other permits that could be issued and charged for during the permitting process. There is a desk available for this tech but a computer and other workstation equipment will need to be purchased.

2018 - 430 permits issued & \$63,568.50 collected

2019 - 332 permits issued & \$51,231 collected

2020 - 448 permits issued & \$78,923 collected

2021 YTD - 178 permits issued & \$19,909 collected (Even though building supply prices have skyrocketed)

PERSONNEL

Auditor: Convert part-time position to full-time

County Auditor requested this position to be made full-time. The employee is already working 28 – 30 hours per week. The Auditor is making this request so that the office can have full coverage and so that the individual can have benefits.



An aerial photograph of a meeting room. A long white table is surrounded by several people. On the table are various items including a laptop, papers, and a printer. The room has a light-colored floor and several orange chairs.

PERSONNEL

Several County department heads, and elected officials also requested salary increases.

This budget does include an across-board-increase for all employees of 2%.

For every 1% increase, the cost to the County is approx. \$46,000.

My budget includes the 2% COLA at a total cost of \$91,605.



FUNDS

THREE BASIC TYPES:
GOVERNMENTAL
PROPRIETARY
FIDUCIARY

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. (The accounts includes assets, liabilities, equity, revenues and expenditures)



Governmental

USED TO ACCOUNT FOR GENERAL GOVERNMENT
ACTIVITIES (BASIC SERVICES)

INCLUDE THE FOLLOWING TYPES:
GENERAL FUND- PRIMARY OPERATING FUND

SPECIAL REVENUE FUNDS- LEGALLY RESTRICTED FOR
SPECIFIC PURPOSES

DEBT SERVICE FUND - ACCOUNTS FOR PAYMENT OF
LONG-TERM DEBT

CAPITAL PROJECTS FUNDS - ACCOUNTS FOR THE
CONSTRUCTION OR ACQUISITION OF MAJOR CAPITAL
PROJECTS



Proprietary

ENTERPRISE FUNDS – USED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES. THE INTENT IS TO OPERATE AT A PROFIT.
EX: SEWER, SOLID WASTE



General Fund

General Fund



Primary operating fund

<u>DEPARTMENT NAME</u>	<u>DEPARTMENT HEAD</u>
ADMINISTRATION	JOEY R. PRESTON
AUDITOR	ROSA VERNER
TREASURER	ALICE JOHNSON
CLERK OF COURT	JANNIE C. JOHNSON
PROBATE JUDGE	DONNA B. BROWN
SHERIFF	KENNETH BAMBERG
DETENTION CENTER	LATARCHA WILSON
MAGISTRATE	CRAIG THREATT
CORONER	WALLACE HICKS
ASSESSOR	DORETTA ELLIOTT
BUILDING INSPECTION	BILL JOHNSON
VOTER REGISTRATION	VACANT
ECONOMIC DEVELOPMENT	SOUTHERN CAROLINA ALLIANCE
DISPATCHING	KENNETH BAMBERG
DELINQUENT TAX COLLECTOR	SHARON WILLIAMS
CENTRAL SERVICES & UTILITIES	THOMAS THOMAS
CONTRACT AGENCIES	THOMAS THOMAS
NON-CONTRACT AGENCIES	THOMAS THOMAS
CONTINGENCY	JOEY R. PRESTON
FINANCE	THOMAS THOMAS, GINA SMITH
BUILDING AND GROUNDS	RICKY NIMMONS
LEGAL DEPARTMENT	RICHARD B. NESS
CAPITAL PROJECTS	JOEY R. PRESTON
COUNTY COUNCIL	LARRY HAYNES, CHAIRMAN
VETERAN'S AFFAIRS OFFICER	CRAIG WALKER

General Fund

General Fund = basic county services,
general operating functions

Focus is on maintaining service: Work of County is not done by machine, but by the employees

Two new positions: Assessor and County Auditor

Continue to provide essential equipment for employees to work efficiently

2% Cost of living increase

No increase to the employee for health insurance



A LOOK
at the
BUDGET

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.

We have been advised that our load factor will go down slightly, from 1.50 to 1.365. On the other hand, we have also been advised to expect a 6% increase to premiums. The load factor decrease resulted in a decrease of \$50,960 but the premium rate increase means the premiums will go up by \$106,000.

Bottom Line: Health Insurance cost will increase by approx. \$55,000.

Both of these will go into effect on January 1, 2022.

YEAR	% INCREASE	LOAD FACTOR
2014	9.00%	1.000
2015	9.00%	1.063
2016	4.50%	1.029
2017	0.60%	1.00
2018	3.75%	1.50
2019	0.00%	1.50
2020	0.00%	1.50
2021	0.00%	1.50
2022	6.0%	1.365

Health Insurance

County chose to absorb 100% of the increases in prior years

If County had not done this it would mean that an employee with family coverage would be paying around \$3,250 more per year for their health insurance.

Total county-wide (all funds) insurance cost is \$1,133,965.

YEAR	PREMIUMS
FY18	\$ 737,000
FY19	\$ 1,013,000
FY20	\$ 1,064,000
FY21	\$ 1,111,600
FY22	\$ 1,133,965

RETIREMENT COSTS

Retirement reform from 2018 continues to impact our budget. H.3726/S.394 made major changes to the SCRS and PORS. This table 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%



RETIREMENT COSTS

YEAR	AMOUNT
FY18	\$414,650
FY19	\$505,000
FY20	\$581,400
FY21	\$617,000
FY22	\$647,875 (INCREASE OF \$233,225 IN 4 YEARS)





GENERAL FUND HIGHLIGHTS

FOCUS CONTINUES TO BE ON:
EMPLOYEES, BUILDINGS AND EQUIPMENT

Major Initiatives-General Fund

- Clerk of Court:** Providing software so that documents prior to 2007 can be scanned and be made electronically accessible
- County Auditor:** Providing a FT position so that the work of the office can be done more efficiently and meet service needs of the public
- Probate Judge:** Providing continuation of funding for conversion of paper records to digital format
- Sheriff:** Providing funding for body cameras, portion to be paid for with grant
- Sheriff:** Providing funding for 800 MHz radios, improve officer safety and communication between Sheriff's Office and Dispatch

Major Initiatives-General Fund

- Assessor:** Reassessment upcoming in 2024, new full-time position will allow current employee to focus on property valuations
- Public Defender and Solicitor:** Increasing funding due to case load
- Library:** Provides increase of funding due to Census
- Finance/Personnel:** Payroll Portal – employees able to access vacation time, past paystubs, W-4's and request changes to withholdings, access via computer, phone or tablet via internet

Major Initiatives-General Fund

American Rescue Funds

County received its first tranche May 19th in the amount of \$1,366,078

As previously communicated in budget cover letter from Administrator:

“A few quick points about this money: 1) interim rules were first released on May 10th and are in the 90-day comment period, thus they have not been finalized and will not be finalized until the comment period has ended, 2) although we have received general guidance regarding how these funds can be used, we, nor any other county, has that final guidance, thus we are taking a conservative approach in our utilization of the funds, 3) in general, they can be spent to support the public health response, address negative economic impacts, replace public sector revenue loss, and broadband, water and sewer infrastructure. As with any federal funds, there are very stringent reporting requirements, which County staff will have to make, beginning in August and running through 2026.”

GENERAL FUND

	FY21 BUDGET	FY22 BUDGET	VARIANCE
GENERAL FUND	\$ 8,277,120	\$ 9,222,515	\$ 945,395

Increase due to inclusion of American Rescue Funds, increases to health insurance and retirement, two new full-time positions, cost-of-living increase to employees, increase in funding to certain county-supported agencies, and operational increases based on inflation and other increases to support the initiatives as presented in the general fund.

NO TAX INCREASE!



SPECIAL REVENUE FUND HIGHLIGHTS

FOCUS CONTINUES TO BE ON: UTILIZING
GRANTS AND SPECIAL REVENUE SOURCES
TO IMPROVE FUNCTIONS OF
DEPARTMENTS AND SPUR ECONOMIC
GROWTH IN THE COUNTY

Special Revenue Funds



Legally or Contractually Restricted for Specific Purposes

<u>DEPARTMENT NAME</u>	<u>DEPARTMENT HEAD</u>
E911	TIFFANY KEMMERLIN
PUBLIC WORKS/ROAD MAINTENANCE	BILL JOHNSON
RURAL FIRE/EMS COORDINATOR	PAUL EUBANKS
C FUNDS	JOEY PRESTON
LEMPG GRANTS	TIFFANY KEMMERLIN
ALL OTHER GRANTS	JOEY PRESTON
AIRPORT	JOEY PRESTON



Major Initiatives-Special Revenue Funds

- Airport:** Providing funds to make the Airport an economic engine, ex. Fuel sales and Hangar rentals. Anticipating Airport Improvement Grant Funds-will be used for improvements to facilities
- E911:** Providing funds to complete the E911 Center Upgrade – new equipment in Dispatch
- Rural Fire:** Continue to make upgrades to Tower, going to LED lighting
- C Funds:** Continue to manage our C fund monies (gas tax on fuel) to improve County roads

SPECIAL REVENUE FUNDS

	FY21 BUDGET	FY22 BUDGET	VARIANCE
SPECIAL REVENUE FUNDS	\$ 8,237,090	\$ 8,649,710	\$ 412,620

Increase due to Airport Improvement Grant of \$150,000; additional C Fund gas tax revenues of \$162,00; new revenue from Aviation Fuel Sales.

NO TAX INCREASE!

Special Revenue Funds using grants and other revenues to spur economic growth in the County and to cover necessary and essential services.



DEBT SERVICE FUND HIGHLIGHTS

FOCUS CONTINUES TO BE TO MEET DEBT SERVICE
OBLIGATIONS TO ENSURE THAT THE COUNTY MAINTAINS
SOUND CREDIT RATING AND FISCAL STEWARDSHIP

Debt Service Funds



Used to account for the accumulation of resources for payment of long-term debt

<u>DEPARTMENT NAME</u>
GENERAL OBLIGATION BOND-HOSPITAL
USDA RURAL DEV. COMMUNITY FACILITIES LOAN
INSTALLMENT PURCHASE REVENUE BONDS



DEBT SERVICE FUNDS

	FY21 BUDGET	FY22 BUDGET	VARIANCE
DEBT SERVICE FUNDS	\$ 397,685	\$ 410,460	\$ 12,775

Increase due to normal variations from year to year of principal and interest payments

COUNTY AUDITOR SETS MILLAGE NECESSARY TO MEET THE DEBT SERVICE OBLIGATIONS



CAPITAL PROJECTS FUNDS HIGHLIGHTS

FOCUS CONTINUES TO BE TO REPAIR, REPLACE AND
RENOVATE NECESSARY EQUIPMENT, BUILDINGS AND
INFRASTRUCTURE OF THE COUNTY

Capital Projects Funds



Accounts for the construction or acquisition of major capital projects

DEPARTMENT NAME

DHEC GRANT-HOSPITAL CONVERSION PROJECT

CAPITAL RESERVE FUND

CAPITAL PROJECTS SALES TAX PROJECT FUND

RECOVERSC FUNDS



Major Initiatives-Capital Projects Funds

- Hospital Conversion:** Continue to renovate and repurpose hospital building for county government purposes; will house DSS, EOC, Sheriff's Dept, Coroner and others
- Capital Reserve Dept:** Provides funding to pay for heavy equipment used at County Landfill and Roads Dept's., provides funding to provide reliable and necessary equipment for County employees, including vehicles and computer-related equipment
- Municipal CPST Projects:** Provides funding for municipal projects as approved via voter referendum
- County-Wide:** Continue to use grants and other funds to build necessary infrastructure such as broadband and other projects that will enhance the economy and make Bamberg a thriving community

CAPITAL PROJECTS FUNDS

	FY21 BUDGET	FY22 BUDGET	VARIANCE
CAPITAL PROJECT FUNDS	\$ 8,499,840	\$ 7,844,755	\$ (754,285)

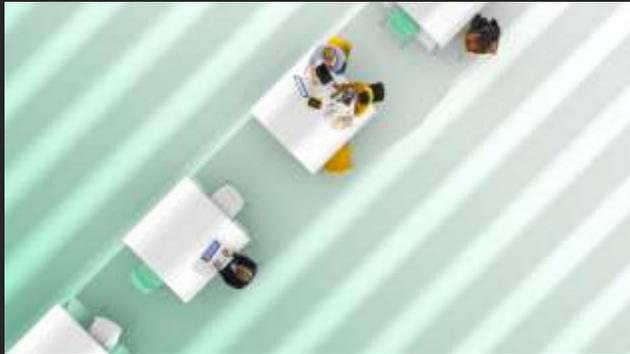
Decrease due to completion of a portion of the Hospital Renovation. Common occurrence when you begin with a set amount of funds for a project, and you spend those funds over the project period.



ENTERPRISE FUND HIGHLIGHTS

The mission of the Landfill / Solid Waste Department is to provide an integrated solid waste management system dedicated to excellent customer service and responsible fiscal and environmental stewardship

Enterprise Funds



Used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is to operate at a profit.

DEPARTMENT NAME

LANDFILL/SOLID WASTE

LITTER CONTROL

KEEP AMERICA BEAUTIFUL



Major Initiatives-Solid Waste Fund

- To continue operations in Phase II of landfill and build retention ponds 2 and 3 for Phase III.
- To continue expanding recycling operations and get most value for our efforts.
- Continue with convenience sites upgrades.
- Complete Solid Waste Management Plan.
- Continue to get the most grant funds from SC DHEC.
- Find ways to fund Landfill site improvements.

ENTERPRISE FUND

	FY21 BUDGET	FY22 BUDGET	VARIANCE
ENTERPRISE FUND	\$ 1,391,660	\$ 1,412,920	\$ 21,260

Increase due to change in Health Insurance.

CAPITAL

Bamberg County FY22 Capital Requests

DEPARTMENT	FY22 AMOUNT	TOTAL AMT* IF DIFF	ITEMS REQUESTED	JUSTIFICATION	SUBMITTED DOCUMENTATION?	NOTES
Assessor	\$ 3,400.00	\$ -	Equipment for Permit Tech + new computer in case one crashes	A workstation with new computer and accessories and other equipment will need to be purchased for the new permit tech if position is approved.	NO	
Clerk of Court	\$ 4,211.25	\$ 16,845.00	All Pro Solutions Services	To Scan documents prior to 2007 so they can be electronically accessible.	YES	Moved to operating request
Clerk of Court			New front door and new doors on Clerk and Office across the hall with cipher locks	Safety and Security Concerns for Personnel Housed in the Courthouse Building.	NO	Would need to be funded through building maintenance
Sheriff	\$ 9,490.14	\$ 94,901.41	800 RADIOS	800 radios for constant radio contact between sheriff deputies and dispatch. There are areas of the county that the regular radios do not cover. Officer safety is an issue when unable to communicate. Dispatch will be able to switch and monitor other counties for things that impact our county.	YES	Downpayment - 9490.14 5 year lease 19,320 is annual payment payment in arrears; only 9490.14 for FY22
Sheriff	\$ 18,065.00	\$ 74,094.11	Axon Body Cameras	Body cameras - a portion of this is reimburseable by grant if approved.	YES	This is the first year. Cost of years 2-5 will be \$14,007.37 annually.
General Fund	\$ 35,166.39					
E-911	\$ 10,000.00		Equipment/Hardware for Completion of 911 Upgrade - Monitors, Monitor Mounts, Graphics Cards, HDMI Cables, Extension Cables. Speakers, Headsets.	The equipment/supplies needed to complete the 911 Center Upgrade	YES	
E-911	\$ 30,000.00		General Labor of new equipment in dispatch from Radio Communications & Frontier	The equipment/supplies needed to complete the 911 Center Upgrade	YES	
Special Revenue Fund	\$ 40,000.00					
Landfill & Solid Waste	\$ 2,500.00		For potential laptops	Same as last year - for potential laptops	NO	
Enterprise Fund	\$ 2,500.00					
County-wide Total	\$ 77,666.39					





Summary: All Funds

	FY21	FY22	VARIANCE
GENERAL FUND	\$ 8,277,120	\$ 9,222,515	\$ 945,395
SPECIAL REVENUE	\$ 8,237,090	\$ 8,649,710	\$ 412,620
DEBT SERVICE FUND	\$ 397,685	\$ 410,460	\$ 12,775
CAPITAL PROJECTS	\$ 8,499,040	\$ 7,844,755	\$(654,285)
ENTERPRISE FUND	\$ 1,391,660	\$ 1,412,920	\$ 21,260
TOTALS	\$26,802,595	\$27,540,359	\$ 737,765

TAX LEVIES

	FY21	FY22
COUNTY OPERATIONS	128.9	128.9
EMS/RESCUE	18.5	18.5
CAPITAL NEEDS RESERVE FUND	32.0	32.0
DENMARK TECHNICAL COLLEGE	1.0	1.0
RURAL FIRE SERVICE	24.0	24.0
UNFUNDED STATE MANDATES	28.9	28.9
TOTAL	233.3	233.3

