



BAMBERG COUNTY

BUDGET PRESENTATION

FISCAL YEAR

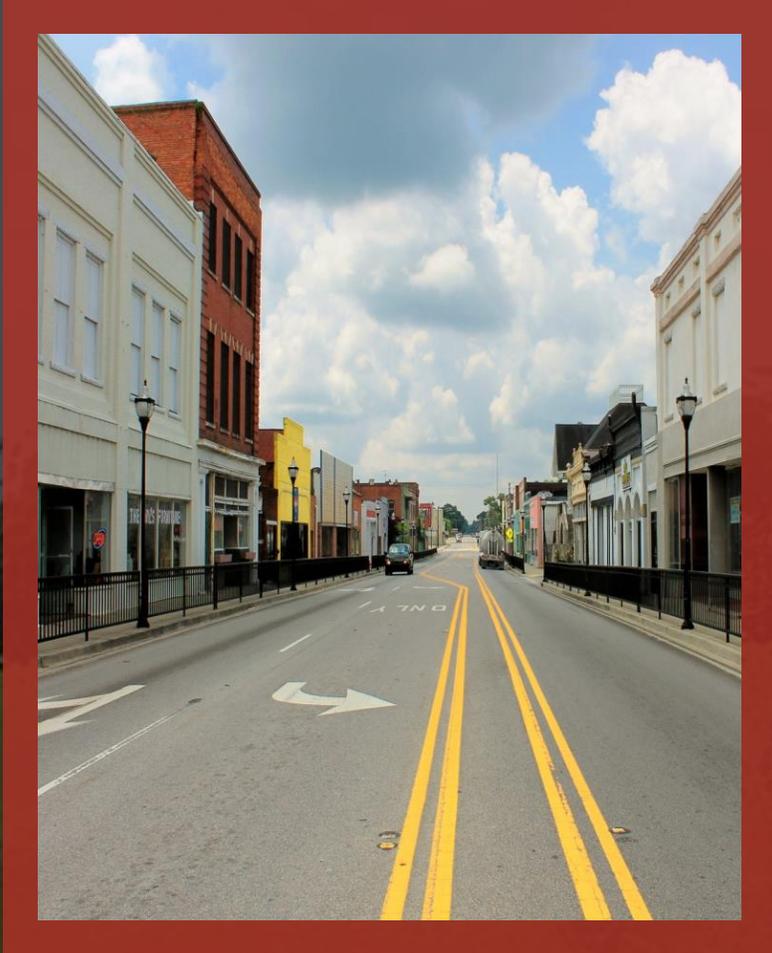
July 1, 2022 – June 30, 2023

FY23 A YEAR OF TRANSFORMATION

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.

*Vision Statement was analyzed at the October 29, 2021 Council Retreat. No changes were made.

COUNTY COUNCIL MISSION

“Bamberg County serves current and future citizens by providing effective services to promote growing and stable communities and advance exceptional quality of life.”

*The County Council Mission Statement was revised during the October 29, 2021 Council Retreat.

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

- 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

Proposed Budget Includes:

Cost of Living Increase

Deferred Compensation Match

Retention and Recognition Plan

Additional Personnel Requests

Addition of Official Paid Holiday

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.



PERSONNEL

The proposed budget includes the re-classing of the **Part-Time Dispatcher to a Full-Time Dispatcher.**

Projected Cost - \$43,345

Note – The majority of this cost is due to budgeting health care coverage.

Additional positions requested:

- ❖ Treasurer – Installment Clerk
- ❖ Detention Center – 2 Full-Time Officers
- ❖ Magistrate – Part-time Magistrate Judge
- ❖ Voter Registration – Part-time Clerk
- ❖ Dispatching – Part-time Dispatcher re-classed to Full-time
- ❖ Fire Service – 2 Full-Time Firefighters

Total cost if all were approved: \$389,261

PERSONNEL

3% Cost of Living Increase

\$140,240

- Across the board – all employees
- Matches State Budget
- Goes into effect the first pay period after July 1, 2022

Deferred Compensation Match

\$120,000

- Annual match for all employees who contribute to the SC Deferred Compensation Plan (401K).
- Dollar for dollar match up to \$1000 for each employee

PERSONNEL

Retention and Recognition Plan

\$77,500

- Bring employees to midpoint of pay grade scale after 10 years of service. Contingent upon annual review and approval
- Establish \$12/hr minimum wage for Full-Time Bamberg County Employees

Continued Evaluation of Job Descriptions and Positions

10 Departments/Positions Scheduled for FY23

What is evaluated?

Minimum level of education and experience required, Level of Efficiency, Precision and Accuracy required, Work Environment and amount of Labor and Safety Hazards; also similar positions within the County and similarly sized counties within the State.

PERSONNEL

Addition of Official Paid Holiday

Observed on June 19th or the Monday after
when it falls on a weekend.



President Joe Biden hands a pen to Rep. Barbara Lee, D-Calif., after signing the Juneteenth National Independence Day Act, in the East Room of the White House, Thursday, June 17, 2021, in Washington. (AP Photo/Evan Vucci)

FUNDS

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). There are three types of funds in governmental accounting.



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

A close-up, shallow depth-of-field photograph of a black calculator button with a white minus sign. The button is in sharp focus, while the surrounding buttons and the calculator's surface are blurred. The lighting is soft, highlighting the texture of the button.

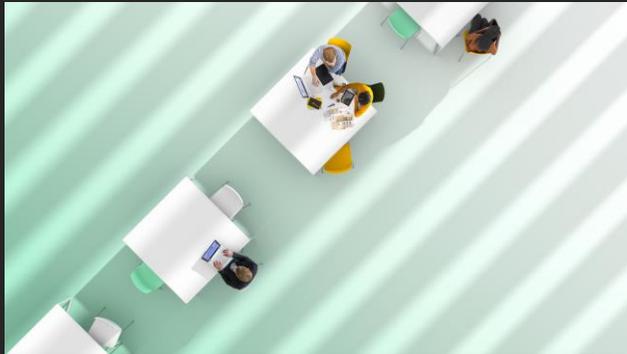
Proprietary

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	ATHENA MOORER
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	SPENCER DONALDSON, CHAIR
VETERAN'S AFFAIRS OFFICER	CRAIG WALKER

General Fund

- Focus is on maintaining service: Work of County is not done by machine, but by the employees
 - Re-class one position – Part-time Dispatcher to Full-time
- Continue to provide essential equipment for employees to work efficiently
 - 3% Cost of living increase
 - Deferred Compensation Match - \$1000 annually
 - No increase to the employee for health insurance

General Fund:
Basic County
Services, General
Operating Functions



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.

In 2022, our load factor decreased from 1.50 to 1.365. For the calendar year 2023, we will see another slight decrease to 1.249. On the other hand, we have also been advised to expect a possible 18.1% increase to premiums.

The load factor decrease resulted in a decrease of \$41,758 but the premium rate increase means the premiums will go up from previous years by \$91,382.

Both of these will go into effect on January 1, 2023.

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
2023	18.1%	1.249

Health Insurance

- Premium increases to be covered 100% by the County.
- Total county-wide (all funds) insurance cost is \$1,005,455.
- Decrease in budgeted premium has to do with less employees electing full family coverage.

YEAR	PREMIUMS
FY18	\$ 737,000
FY19	\$ 1,013,000
FY20	\$ 1,064,000
FY21	\$ 1,111,600
FY22	\$ 1,133,965
FY23	\$ 1,005,455

Health Insurance Cost Breakdown Employee and Employer Annual Costs			
Category	Employee	Employer	Total
Health			
Subscriber	105.36	8,421.33	8,526.69
Subscriber/Spouse	1,717.92	16,300.96	18,018.88
Subscriber/Child	403.92	12,705.90	13,109.82
Full Family	1,178.16	21,404.82	22,582.98
Dental			
Subscriber	-	161.76	161.76
Subscriber/Spouse	91.68	161.76	253.44
Subscriber/Child	164.64	161.76	326.40
Full Family	256.08	161.76	417.84

RETIREMENT COSTS

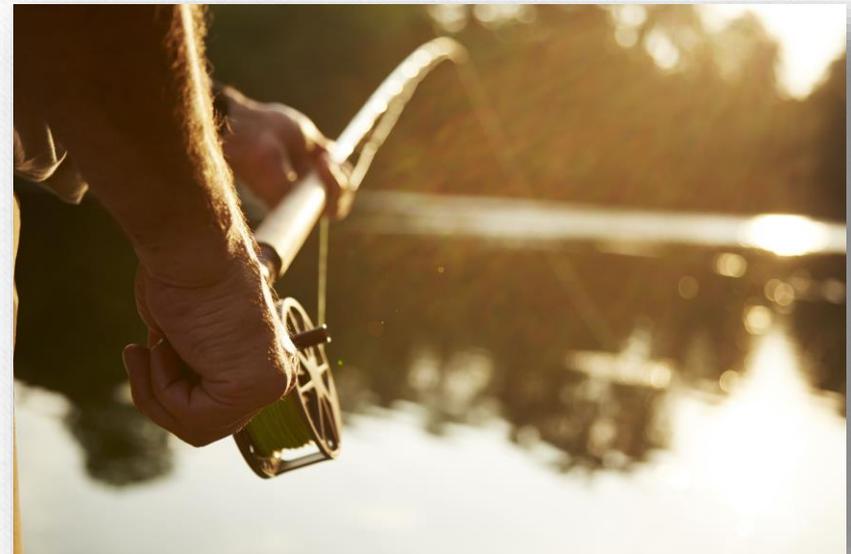
Retirement reform from 2018 continues to impact our budget. H.3726/S.394 made major changes to the SCRS and PORS. This table provides historical and future contribution rates for the employees and for the employer.

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
FY23	\$750,495

Five year
increase of
\$335,842





GENERAL FUND HIGHLIGHTS

FOCUS CONTINUES TO BE ON:
EMPLOYEES, BUILDINGS AND EQUIPMENT

Major Initiatives-General Fund

- **Human Resources:** Addition to Official County Holiday List
- **Clerk of Court:** Travel line item added (due to court relocation and training)
- **Sheriff:** Radio Maintenance and Software Expense increases
- **Detention Center:** Updating Camera System and Control Board Maintenance
- **Coroner:** Autopsy services and supplies have increased in need and cost.

Major Initiatives-General Fund

- **Building and Grounds:** Maintenance, custodial and lawn care costs have increased
- **Central Services:** Need and cost of electricity, internet and insurance has increased.
- **Multiple Departments:** Increased cost for Professional Development and required Certifications. COVID-19 disruption and rising costs.

Major Initiatives-General Fund

Outside Agencies

Funding Increases Requested:

- **ABBE Library**
- **BC Disabilities and Special Needs Board**
- **Cheese & Cracker Box**
- **Citizens Against Sexual Assault**
- **Clemson University Extension Service**
- **Denmark Tech**
- **Mary Ann Morris Animal Shelter**
- **OCAB**
- **Western Carolina**

New Agency Funding:

Bamberg County Family and

Services Provided: **Community Leaders**

- Summer enrichment and feeding programs for school-aged children
- Girls' and Boys' Clubs
- Vegetable Distribution
- Seminars on Nutrition, COVID, Young Mothers, Basic Technology, and Job Interviewing.

Shop Her Closet Outreach Ministries

Services Provided:

- Weekly Food Distributions and Food Pantry
- Youth Summer Camps
- Resume writing and interviewing workshops
- Career Expo
- COVID Vaccine Location
- Winter coat donations
- Formal Dress donations
- Toys for Tots Distributer

GENERAL FUND

	FY22 BUDGET	FY23 BUDGET	VARIANCE
GENERAL FUND	\$ 9,222,515	\$ 9,957,210	\$ 734,695

Increases to retirement, cost-of-living increase to employees, increase in funding to certain county-supported agencies, additional county-supported agency and part-time employee re-classed as full-time. American Rescue Funds will be used to cover the expenditure increase 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

<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



Legally or Contractually Restricted for Specific Purposes



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
- **Rural Fire:** Increased funding for each of our 9 fire stations. Continue to make upgrades to Tower, going to LED lighting. Financing of new Fire Engine and Substation.
- **C Funds:** Continue to manage our C fund monies (gas tax on fuel) to improve County roads

SPECIAL REVENUE FUNDS

	FY22 BUDGET	FY23 BUDGET	VARIANCE
SPECIAL REVENUE FUNDS	\$ 8,649,710	\$ 8,799,795	\$ 150,085

Increase due to Airport Maintenance Costs; Fire department allocations increased by \$45,000; additional C Fund gas tax revenues of \$60,000.

NO TAX INCREASE!

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

SPECIAL REVENUE FUNDS

FIRE SERVICE

\$5,000 increase to all 9 Fire Stations

**Projected Effect on Budget:
\$45,000**





The City of Denmark



RECEIVED
MAY 13 2022

Bamberg County
Administrator's Office

Mayor
Dr. Gerald E. Wright

Mayor Pro Tem
Jake N. Bookard

Council Members
Bervay L. Carter
Bonnie Love
Hope Long Weldon
Rosa R. James
Calvin Odom

May 9, 2022

Mr. Joey Preston
Bamberg County Administrator
P.O. Box 149
Bamberg County, South Carolina 29003

Dear Mr. Preston,

The City of Denmark requests an additional payment of five thousand dollars a year as part of the agreement between Bamberg County and the City of Denmark for fire services.

The additional five thousand dollars is needed to defer some of the additional costs of the increased calls the Denmark Fire Department has been making and continues to make on behalf of Bamberg County.

Sincerely,

Heyward Robinson
City Administrator

64 City Hall St, Denmark, South Carolina 29042 • Phone (803) 793-3734 • Email: utility@denmarksc.com



City of Bamberg

Nancy R. Foster
Mayor

2340 Main Highway
P.O. Box 300
Phone: 803-245-5128
Fax: 803-245-5156
Bamberg, South Carolina 29003

Robin C. Chavis
Clerk/Treasurer

Lisa Peay
Fire Commissioner

Willie Staley
Police Commissioner

Leslie Hayes
Mayor Pro Tem
Licensing and Chamber of
Commerce Commissioner

Kenneth Ahin
Franchise and Economic
Development Commissioner

Bobbi Bunch
Sanitation Commissioner

Kimberly Compton
Public Buildings, Parks and
Insurance Commissioner

April 29, 2022

Mr. Joey Preston
Bamberg County Administrator
1234 North Street
Bamberg, SC 29003

Dear Mr. Preston,

Times are tough!! We are struggling to get what our Fire Department needs to keep us successful. We need air pucks and bunker gear. As you know, these items are expensive.

Last year we had 133 fire calls in the City and 57 fire calls in the County. We are really stretched with helping the County emergency services. We assisted with 111 medical calls in the City and 26 medical calls in the County. That is 2.6 medical cases a week. Total fire and medical assist calls were 327. That is nearly a call a day.

We are going to have to have financial help to make this operation work. My employees are putting themselves out there to assist at a high risk to the City. That is a good many man hours that we are spending assisting medical cases. My fear is having a fire and a medical case at the same time...are my employees liable leaving a medical case to go fight a fire? I think when I talk to my insurance that will be the case.

I really do not know what figure to put out there...we need so much. We have a wonderful fire department, and they go beyond the call of duty. I would like to make sure when they go out to save someone's life they have the equipment they need to do so. If you could increase our budget by \$5,000 it would be greatly appreciated.

With kind regards, I remain,

Sincerely,

Nancy Foster
Mayor

SPECIAL REVENUE FUNDS

FIRE SERVICE

Holman's Bridge Fire Station

On 12/09/2021, Thomas J. Reeves, Jr. donated 1 acre for the construction of the Holman's Bridge Fire Station

The addition of the new fire station will have a positive impact of lowering the cost of homeowners insurance for area residents. Some estimates indicate a savings of upwards of \$350 per year.

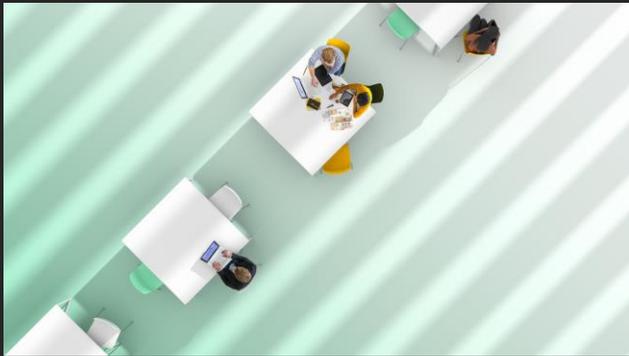




DEBT SERVICE FUND HIGHLIGHTS

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>
USDA Rural Development Community Facilities Loan Installment Purchase Revenue Bonds



DEBT SERVICE FUNDS

	FY22 BUDGET	FY23 BUDGET	VARIANCE
DEBT SERVICE FUNDS	\$ 410,460	\$ 348,370	\$ (62,090)

Decrease due to Hospital G.O. paid off.



ANTICIPATED TAX DECREASE



The County Auditor is responsible for calculating and setting the millage necessary to meet the Debt Service Obligations.

Anticipated Tax Decreases are a result of:

The December 2021 purchase of the 2021
Installment Purchase Revenue Bonds.
Proceeds from the 2021 IPRB were used to:

- Fund the Historical Courthouse Renovation
- Eliminate the Hospital General Obligation Bond levy
- Pay off 2015 Series A and Series B IPRB's

This was all made possible because the County
affirmed it's solid credit rating.

As a result for the next 10-11 years, the
county's debt service will be less than it would
have been with the former bonds.

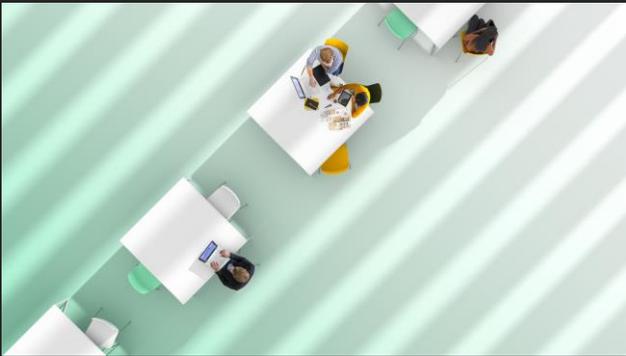




CAPITAL PROJECTS FUNDS HIGHLIGHTS

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

	FY22 BUDGET	FY23 BUDGET	VARIANCE
CAPITAL PROJECT FUNDS	\$ 7,844,755	\$ 9,479,460	\$ 1,634,705

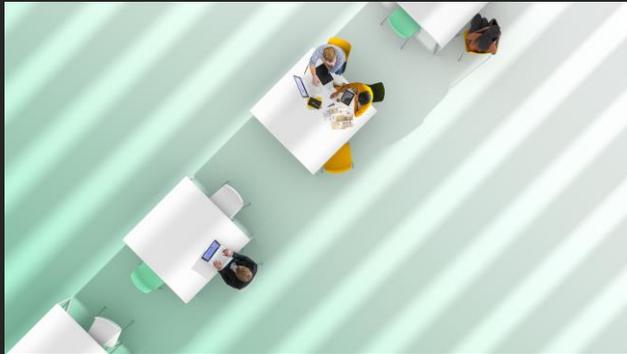
Fluctuates due to timing of when projects can be started and completed. Common occurrence when you begin with a set amount of funds for a project, and you spend those funds over the project period.



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 pond 2 and 3 for Phase III.
- To continue expanding recycling operations and get most value for are efforts.
- Continue with convenience sites upgrades.
- Complete Solid Waste Management Plan.
- Continue to get the must grant funds thru SCDHEC.
- Find ways to fund Landfill site improvements.

ENTERPRISE FUND

	FY22 BUDGET	FY23 BUDGET	VARIANCE
ENTERPRISE FUND	\$ 1,412,920	\$ 1,414,270	\$ 1,350

Increase due to Health Insurance and Retirement increases.

Capital Requests

Treasurer's Office

\$23,050

If property tax installment plan is implemented, the initial cost of the software required would be approximately \$15,300. Other additional known costs include: computer, telephone, desk and other furniture, supplies and forms, and additional postage costs.

Detention Center

\$25,590

Updated Camera System – Currently there are 18 cameras with no audio capability. More cameras with audio capabilities are needed for blind spots inside and outside the jail.

Updated Control Board – Current control board is an older model with buttons that need to be replaced.



Computer Hardware Capital Requests

Many departments are asking for new computers as the current systems are older and there are compatibility and system storage issues.

Effect on the budget:

\$7,900

Clerk of Court

Desktop Computer

Laptop Computer for Courtroom

Assessor

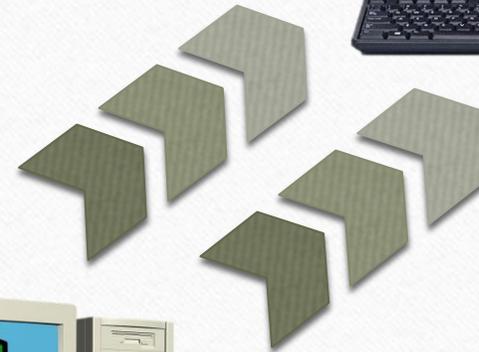
Desktop Computer

Clerk to Council

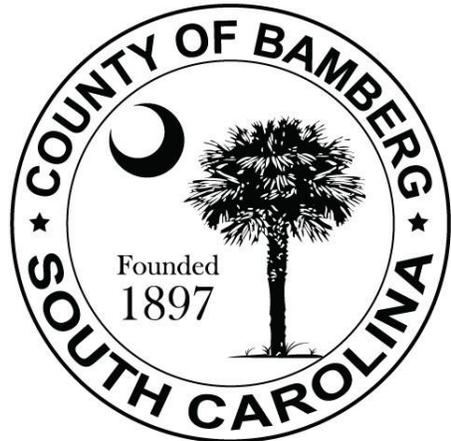
Desktop Computer

Litter Control

Laptop Computer



CAPITAL REQUESTS



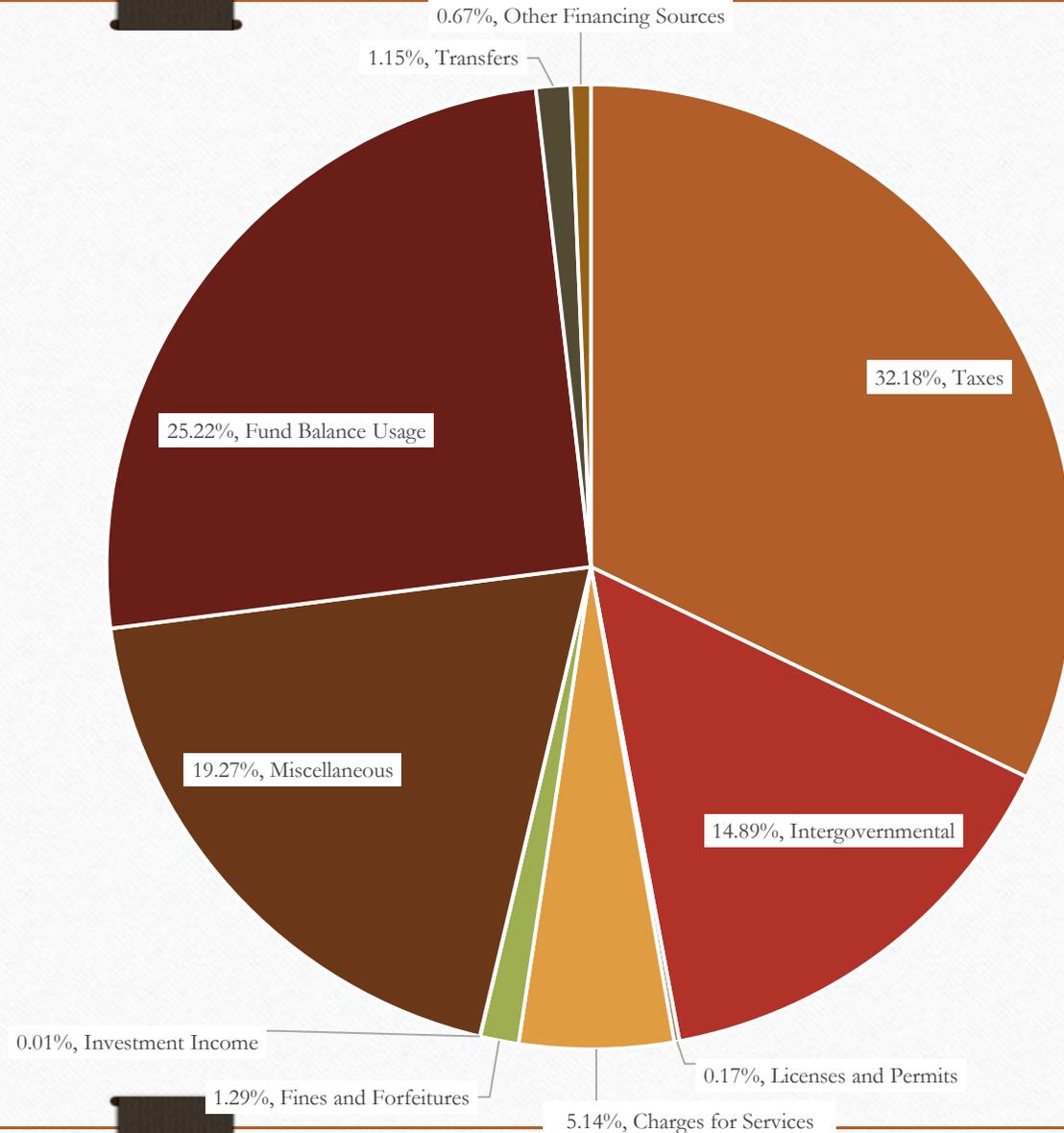
Bamberg County FY23 Capital Requests				
DEPARTMENT	FY23 AMOUNT	ANNUAL COST	ITEMS REQUESTED	NOTES/JUSTIFICATION
Treasurer	\$ 14,000	\$ 1,313	Cost of QS1 Software	\$8,100 +1,275 annual as of March 2019 - QS2 costs increase 3-5% annually
	\$ 2,000		Additional Computer	Will need a new computer for installment clerk
	\$ 1,050		New Telephone and Telephone Line	A telephone will need to be provided for the installment clerk
	\$ 2,000		Office Furniture	Desk and other furniture for installment clerk
	\$ 3,000		Supplies and Forms	Supply and Form budget would need to be increased
	\$ 1,000		Additional Postage Costs	Additional Postage needed to send appropriate documentation according to the law.
Treas. Subtotal	\$ 23,050	\$ 1,313	Total Estimated Costs for Installment Plan	
Clerk of Court	\$ 1,000		Desktop Computer - Joyce Dwight	Need to upgrade computer as it is not compatible with some systems
	\$ 1,200		Laptop Computer - Courtroom	Need to upgrade computer as it is not compatible with some systems
CoC Subtotal	\$ 2,200			
Detention Center	\$ 8,590		Updated Camera System - labor/installation not included	Current Camera system has 18 cameras that work. 14 on monitor 1 and 4 on 2nd monitor. The system has no audio capability and the cameras are not clear. For security reasons we really need to add more cameras in areas where we can't see, on the outside and inside of the jail.
	\$ 17,000		Updated Control Board - labor/installation not included	Current control board is out of date, it's an older model control board with buttons that continue to stick and have to be replaced.
Det. Ctr. Subtotal	\$ 25,590			
Assessors	\$ 2,000		Computer	The computer is getting older. It will not be replaced until it has to be replaced, but all of them have to be replaced at some time.
County Council	\$ 2,000		Computer	One of the oldest computers still being used. Hard drive is close to capacity. Some software will soon stop being able to upgrade.
General Fund	\$ 54,840			
Litter Control	\$ 2,000		Laptop	New laptop to use while in the field.
Enterprise Fund	\$ 2,000			
County-wide Total	\$ 56,840			

Summary: All Funds

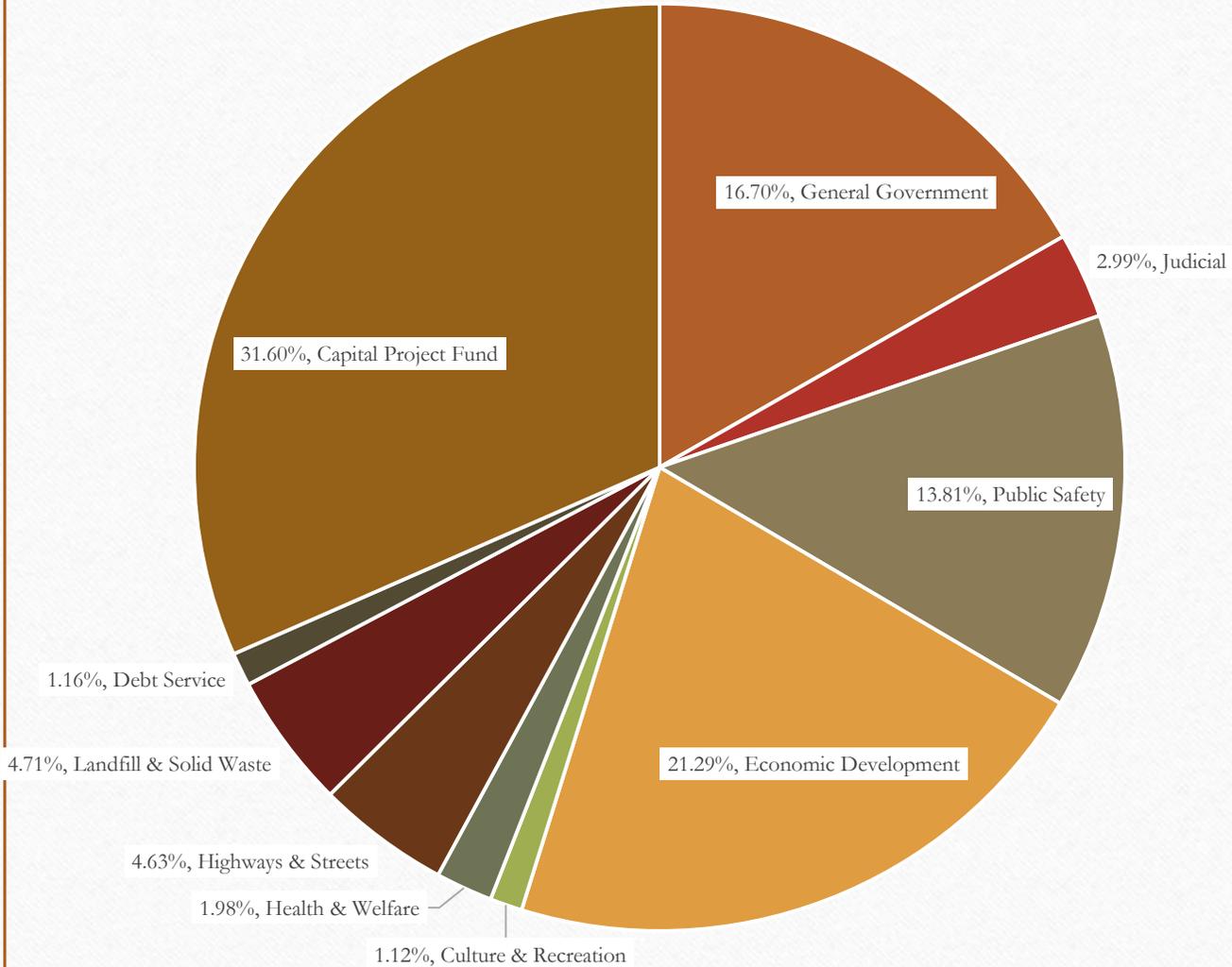
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GENERAL FUND	\$ 9,222,515	\$ 9,957,210	\$ 734,695
SPECIAL REVENUE	\$ 8,649,710	\$ 8,799,795	\$ 150,085
DEBT SERVICE FUND	\$ 410,460	\$ 348,370	\$ (62,090)
CAPITAL PROJECTS	\$ 7,844,755	\$ 9,479,460	\$ 1,634,705
ENTERPRISE FUND	\$ 1,412,920	\$ 1,414,260	\$ 1,350
TOTALS	\$27,540,360	\$29,999,105	\$ 2,458,745

Where the Money Comes From

CATEGORIES	AMOUNT	PERCENT
Taxes	9,652,595	32.18%
Intergovernmental	4,468,235	14.89%
Licenses and Permits	52,115	0.17%
Charges for Services	1,543,405	5.14%
Fines and Forfeitures	385,535	1.29%
Investment Income	3,685	0.01%
Miscellaneous	5,782,025	19.27%
Fund Balance Usage	7,565,520	25.22%
Transfers	345,990	1.15%
Other Financing Sources	200,000	0.67%
Total	29,999,105	100.00%



Where the Money Goes



CATEGORIES	AMOUNT	PERCENT
General Government	5,010,795	16.70%
Judicial	897,835	2.99%
Public Safety	4,142,675	13.81%
Economic Development	6,386,690	21.29%
Culture & Recreation	336,785	1.12%
Health & Welfare	593,640	1.98%
Highways & Streets	1,388,585	4.63%
Landfill & Solid Waste	1,414,270	4.71%
Debt Service	348,370	1.16%
Capital Project Fund	9,479,460	31.60%
Total	29,999,105	100.00%

TAX LEVIES

	FY22	FY23
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
DEBT SERVICE LEVIES	12.8	9.1
TOTAL	246.1	242.4

FINAL TAKE-AWAY

Millage decrease is expected

Around 3.5mils



\$20

A home valued at \$100,000, assessed at the owner occupancy rate with 2 vehicles with the average value of \$15,000 will see a \$20 annual decrease on property taxes



\$14

A home valued at \$50,000, assessed at the owner occupancy rate with 2 vehicles with the average value of \$15,000 will see a \$14 annual decrease on property taxes

