

# BAMBERG COUNTY BUDGET PRESENTATION

Fiscal Year

July 1, 2024 – June 30, 2025



# OUTLINE

- COUNTY COUNCIL VISION & OPENING COMMENTS
- PERSONNEL
- FUND ANALYSIS
- SUMMARY



# 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.

# COUNTY COUNCIL VISION

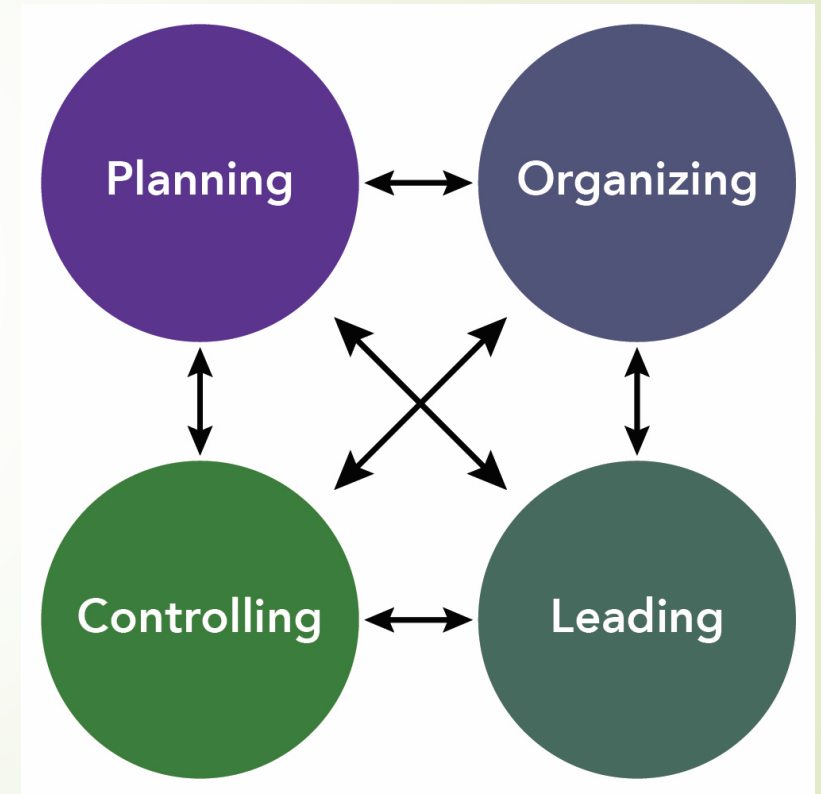
Bamberg County will be a community where citizens can feel safe, raise their families, obtain quality education and employment, and thrive in a community with an exceptional quality of life.



\*The County Council Vision 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

Doing the best at this moment puts you in the best place for the next moment.

**Oprah Winfrey**

Success isn't always about greatness. It's about consistency. Consistent hard work leads to success. Greatness will come.

**Dwayne "The Rock" Johnson**



# PERSONNEL

## Proposed Budget Includes:

- ✓ Cost of Living Increase
- ✓ Deferred Compensation Match
- ✓ Retention and Recognition Plan
- ✓ Meeting the market



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

## ADDITIONAL POSITIONS REQUESTED:

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- Detention Center – 7 Full-time positions
  - Magistrate – Part-time Magistrate Judge
  - Fire Service – Full Time Firefighter
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Total cost if all were approved: \$ 564,000



# PERSONNEL

## ADDITIONAL POSITIONS REQUESTED:

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- Magistrate – Part-time Magistrate Judge
- Asking for this part-time position to be approved

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Total cost if approved: \$ 33,000,  
This includes payroll taxes and retirement



# PERSONNEL

3% Cost of Living Increase \$ 174,000

- ✓ Across the board – all employees
  - ✓ Maintaining current workforce
  - ✓ Goes into effect the first pay period that begins after July 1, 2024
- 

Deferred Compensation Match \$25,000

- Annual match for all employees who contribute to the SC Deferred Compensation Plan (401K).
- Employee must contribute \$1,000; then County matches it with \$1,000.

# HEALTH INSURANCE

The County's "load factor" increased substantially in January of 2018, and has remained at relatively high levels since that time. 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 for 2025 is 1.274, meaning that Bamberg County employees have been deemed to be at a 27.4% higher risk than the average of all the employees on the State health plan.

YEAR	% INCREASE	LOAD FACTOR
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
2024	3.70%	1.320
2025	11.8%	1.274

# HEALTH INSURANCE

- Premium increases to be covered 100% by the County.
- Decrease in budgeted premium has to do with less employees electing full family coverage.

YEAR	PREMIUMS
FY20	\$ 1,064,000
FY21	\$ 1,111,600
FY22	\$ 1,133,965
FY23	\$ 1,005,455
FY24	\$ 1,170,785
FY25	\$ 1,165,077

# 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
FY24	\$836,127
FY25	\$985,910



**FIVE YEAR  
INCREASE OF  
\$404,510**



# PERSONNEL

## Retention and Recognition Plan \$ 150,800

- 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

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### What is evaluated?

- Education & experience beginning at minimum level
- Efficiency Level
- Precision and accuracy
- Work Environment
  - Amount of labor & safety Hazards
- Positions within the County compared to equally sized Counties within the State

# FUND ANALYSIS



# FUNDS



**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

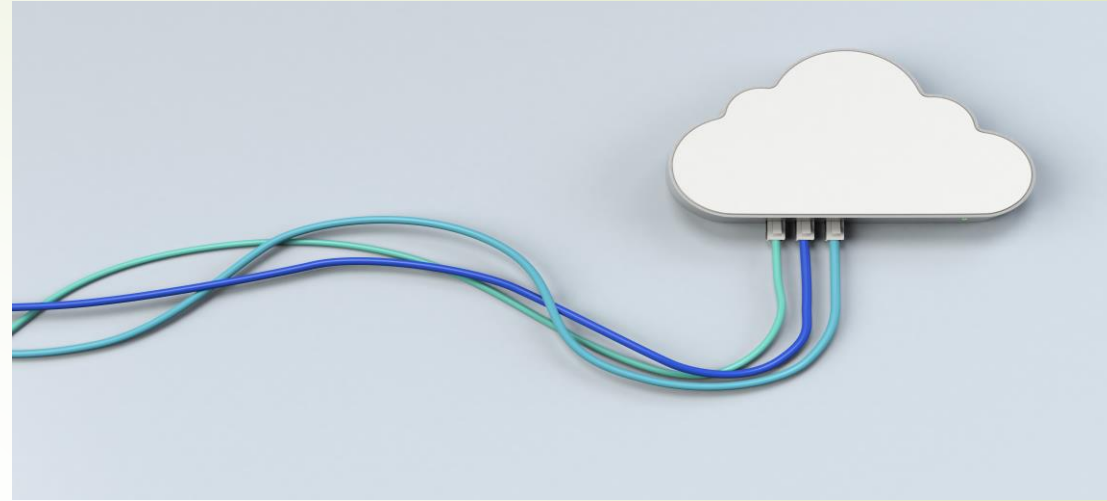
Used to account for General Government Activities (basic services)

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*

*And new for FY25: Broadband Operation*



# GENERAL FUND

- ✓ Basic County Services
- ✓ General Operating Functions

- Focus is on maintaining service: Work of the County is not done by machine, but by the employees
- Part-time Magistrate
- 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 HIGHLIGHTS



FOCUS CONTINUES TO BE ON:  
EMPLOYEES, BUILDINGS AND  
EQUIPMENT



# MAJOR INITIATIVES- GENERAL FUND

- IT Platform Upgrade: Upgrading servers, transitioning our local Windows/Active Directory and locally licensed software to a cloud-based solution from current software licenses (Microsoft Office 2013); Updating and modernizing Finance software and transition to cloud.
- Estimated cost \$95,000. Includes upgrading approx. 8 workstations to accommodate new Finance cloud-based solutions.





# MAJOR INITIATIVES- GENERAL FUND: OVERTIME

- County continues to compete with the market for employees. In some cases, positions remain open, which results in additional overtime on existing staff particularly in Public Safety departments.
- For this reason, and based on current year experience, we are asking for additional overtime funds in various departments
- Requesting additional \$34,800 in General Fund, to fund overtime-if and as needed in Public Safety Departments

# MAJOR INITIATIVES- GENERAL FUND- OVERTIME

- ▶ *BIDEN-HARRIS ADMINISTRATION FINALIZES RULE TO INCREASE COMPENSATION THRESHOLDS FOR OVERTIME ELIGIBILITY, EXPANDING PROTECTIONS FOR MILLIONS OF WORKERS*
- ▶ Effective July 1, 2024, the salary threshold will increase to the equivalent of an annual salary of \$43,888 and increase to \$58,656 on Jan. 1, 2025. The July 1 increase updates the present annual salary threshold of \$35,568 based on the methodology used by the prior administration in the 2019 overtime rule update. On Jan. 1, 2025, the rule's new methodology takes effect, resulting in the additional increase. In addition, the rule will adjust the threshold for highly compensated employees. Starting July 1, 2027, salary thresholds will update every three years, by applying up-to-date wage data to determine new salary levels
- ▶ At this time, we are estimating additional costs, based on this new requirement, of \$101,000.
- ▶ Combined additional overtime requested in the Proposed FY25 Budget is \$135,800.

# FOCUS: DETENTION CENTER

- ▶ Inmate Population has risen to average of 37 in first 9 months of FY24
- ▶ With this, costs set to increase such as Inmate Meals, Inmate Medical Costs, and Supplies. Asking for additional \$138,000 in these 3 line-items alone.



# FOCUS: DETENTION CENTER

- ▶ Requesting Capital: Replacing Sink/Toilets (5) at cost of \$35,115. Total of 12 need to be replaced, asking for 5 now and then 2 each budget cycle.
- ▶ Requesting Capital: Replace Control Board, which controls doors and other vital security functions. Cost estimated at \$29,055
- ▶ Requesting Capital: Repair deficiencies in fire sprinkler system, cost estimated \$8,543
- ▶ Two Hand-Held Radios Cost of \$1,758, replacing aging equipment



# FOCUS: DETENTION CENTER

- Total Detention Center Budget to increase from \$1,185,417 to \$1,556,599, an increase of \$371,182.
- Average daily cost to house inmate \$115
- Currently charging municipalities \$26
- Plan to increase the fee in FY25



# FOCUS: EMS

- ▶ Contract price will rise each year
- ▶ Need to build a fund balance in order to prepare for the future contract increases



# GENERAL FUND

	<b>FY24 BUDGET</b>	<b>FY25 BUDGET</b>	<b>VARIANCE</b>
GENERAL FUND	\$ 10,389,475	\$ 11,505,955	\$ 1,116,480

# 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.
- ✓ **Rural Fire:** Continue to focus on construction of new Substation. Provides funds to pay for four Fire Engines, 3 financed with USDA and 1 with Enterprise Bank.
- ✓ **C Funds:** Continue to manage our C fund monies ( gas tax on fuel ) to improve County roads

# MAJOR INITIATIVES

## SPECIAL REVENUE FUNDS

- ✓ Road Maintenance – Proposing to set the Road Maintenance Fee at a rate that will come closer to properly funding the operation
- ✓ Current Fee is \$35
- ✓ Proposing \$40
- ✓ Even at \$40, the General Fund will need to provide around \$100k in support to the Road Fund

INFLATION	
2024	3.6% (EST)
2023	4.1%
2022	8.0%
2021	4.7%
2020	1.23%
2019	1.81%
2018	1.18%

# MAJOR INITIATIVES SPECIAL REVENUE FUNDS

## New Initiatives/Projects for FY25 – Technology Upgrades

### *E911 Upgrade*

Radio Equipment	\$ 199,771, have quote from Motorola
On-Site Support to move phones to EOC and back	\$ 5,000 estimate, waiting on quote
Equipment & supplies such monitors and cabling	\$ 9,500
Wiring Management	\$ 8,000 estimate, waiting on quote
Paint, bathroom and doors	\$ 4,000
Flooring	\$ 8,500
Contingency/Inflation	\$ 15,000
Total Cost Estimate	\$ 249,771

Will plan to fund the project with using existing E911 Tariff funds and financing as needed.

# SPECIAL REVENUE FUNDS

	<b>FY24 BUDGET</b>	<b>FY25 BUDGET</b>	<b>VARIANCE</b>
SPECIAL REVENUE FUNDS	\$ 6,787,795	\$ 4,920,085	\$ (1,867,710)

Decrease mostly due to removing a placeholder amount of \$2.0 million for the RUS Community Connectivity Broadband Grant – as Broadband Operations have been moved to the Enterprise Funds.



# 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

# REMINDER

The December 2021 refinanced 2015 Series 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 a 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.



# 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 Loanpd off in FY23 (Sheriff Vehicles)
Installment Purchase Revenue Bonds





# DEBT SERVICE FUNDS

	<b>FY24 BUDGET</b>	<b>FY25 BUDGET</b>	<b>VARIANCE</b>
DEBT SERVICE FUNDS	\$ 448,150	\$ 419,980	\$ (28,170)

Decrease due to less principal and interest

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

# 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

	<b>FY24 BUDGET</b>	<b>FY25 BUDGET</b>	<b>VARIANCE</b>
CAPITAL PROJECT FUNDS	\$ 8,412,440	\$ 7,241,695	\$ (1,170,745)

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 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.

## DEPARTMENTS

LANDFILL/SOLID WASTE

LITTER CONTROL

KEEP AMERICA BEAUTIFUL

BAMBERG COUNTY

BROADBAND

# 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.



# MAJOR INITIATIVES: SOLID WASTE FUND



- ✓ To continue operations in Phase II of landfill and build retention pond 2 & 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.

# BROADBAND



- Adding this Department as an Enterprise Fund
- Estimating some expenditures will be incurred for start-up
- For now, mainly estimates and will continue to formulate more accurate budgets in future years as the system is constructed and comes online

# ENTERPRISE FUND

	FY24 BUDGET	FY25 BUDGET	VARIANCE
ENTERPRISE FUND	\$ 1,449,735	\$ 1,796,190	\$ 346,455

**Increase mainly due to addition of  
Broadband Operations**



# SUMMARY: ALL FUNDS

	<b>FY24</b>	<b>FY25</b>	<b>VARIANCE</b>
<b>GENERAL FUND</b>	<b>\$ 10,389,475</b>	<b>\$ 11,505,955</b>	<b>\$ 1,116,480</b>
<b>SPECIAL REVENUE</b>	<b>\$ 6,787,795</b>	<b>\$ 4,920,085</b>	<b>\$(1,867,710)</b>
<b>DEBT SERVICE FUND</b>	<b>\$ 448,150</b>	<b>\$ 419,980</b>	<b>\$ (28,170)</b>
<b>CAPITAL PROJECTS</b>	<b>\$ 8,412,440</b>	<b>\$ 7,241,695</b>	<b>\$(1,170,745)</b>
<b>ENTERPRISE FUND</b>	<b>\$ 1,449,735</b>	<b>\$ 1,796,190</b>	<b>\$ 346,455</b>
<b>TOTALS</b>	<b>\$27,487,595</b>	<b>\$ 25,883,905</b>	<b>\$(1,603,690)</b>

# TAX LEVIES

- Reassessment Year – Must calculate tax levies using special rules, which we have done.

BAMBERG COUNTY Rollback Levy Calculations by Fund For FY25 Budget							
Levy	Prior Year Levy 2024	Maximum Levy Allowed 2025	Proposed Levy for FY25	Difference between prior year and proposal	Tax Impact \$50k Home	Tax Impact \$100k Home	
COUNTY OPERATIONS	128.9	149.2	128.9	0.0	\$ -	\$ -	
EMS/RESCUE	18.5	21.3	20.6	2.1	\$ 4.20	\$ 8.40	
RURAL FIRE SERVICE	24.0	27.3	24.0	0.0	\$ -	\$ -	
DENMARK TECH	1.0	1.2	1.0	0.0	\$ -	\$ -	
CAPITAL NEEDS RESERVE	32	36.9	33.5	1.5	\$ 3.00	\$ 6.00	
UNFUNDED FED/STATE MANDATES	28.9	33.3	32.0	3.1	\$ 6.20	\$ 12.40	
TOTALS	233.3	269.20	240.00	6.70	\$ 13.40	\$ 26.80	

# TAX LEVIES

	FY24	FY25
COUNTY OPERATIONS	128.9	128.9
EMS/RESCUE	18.5	20.6
CAPITAL NEEDS RESERVE FUND	32.0	33.5
DENMARK TECHNICAL COLLEGE	1.0	1.0
RURAL FIRE SERVICE	24.0	24.0
UNFUNDED FED/STATE MANDATES	28.9	32.0
TOTAL	233.3	240.0

# TAX LEVIES VALUE OF MIL

VALUE OF A MIL	COUNTY-WIDE	RURAL FIRE DISTRICT
FY25	\$ 32,150	\$ 20,454
FY24	\$ 31,340	\$ 18,874
FY23	\$ 30,850	\$ 19,858

2% Increase in County-wide value from FY24 to FY25

8% Increase in Rural Fire District from FY24 to FY25

# FINAL TAKE-AWAY

## BAMBERG COUNTY MILLAGE HISTORY

	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>
COUNTY OPERATIONS	129.9	128.9	128.9	128.9	128.9
EMS/RESCUE	18.5	18.5	18.5	18.5	18.5
CAPITAL NEEDS RESERVE FUND	32.0	32.0	32.0	32.0	32.0
DENMARK TECHNICAL COLLEGE	-	1.0	1.0	1.0	1.0
FIRE SERVICE	24.0	24.0	24.0	24.0	24.0
UNFUNDED STATE MANDATES	28.9	28.9	28.9	28.9	28.9
<b>TOTAL OPERATING MILLAGE</b>	<b>233.3</b>	<b>233.3</b>	<b>233.3</b>	<b>233.3</b>	<b>233.3</b>

Observation: Since 2020 we have experienced unprecedented inflation, and while some of it has mitigated this past year, the County has continued to operate in this environment, with no increase in our operating millage. This has taken its toll on the County's cash reserves and makes it continually more difficult to maintain the expected levels of services.

INFLATION	
2024	3.6% (EST)
2023	4.1%
2022	8.0%
2021	4.7%
2020	1.23%
2019	1.81%
2018	1.18%

# FINAL TAKE-AWAY

Administrator and Finance Team believe this is a reasonable budget proposal, given the increasing cost of operations and difficulty in producing good results. We ask for your support, today and in the future, as we all work toward a continued solid financial future for the County and its citizens.  
Thank You!



THANK YOU

