

DELINQUENT TAX COLLECTOR FUND

Special Revenue

This fund is used to account for fees collected as part of the tax collection process.

The revenue source for this fund is cost added to delinquent tax bills to cover collection.

The major use of this fund is operation costs associated with the collection of delinquent taxes including postage and professional services in preparation of tax sale.

Greenwood County Five Year Budget and Actuals

Fund	Ac Typ	Dept	Description	Obj	FY15 Original Level 5	FY 14 Amended Budget	FY 14 YTD Actual	FY 13 Actual	FY 12 Actual	FY 11 Actual	
Delq Tax Coll Fund 209	R	Delq Tax Coll 2091517	Interest Earned-Landsale	461510	-2,000.00	-10,000.00	-3,241.74	-9,310.40	0.00	0.00	
			Tx Yr07 Delinq Cost Recoup Rev	480007	0.00	0.00	-180.20	0.00	0.00	0.00	
			Tx Yr08 Delinq Cost Recoup Rev	480008	0.00	0.00	-336.83	0.00	0.00	0.00	
			Tx Yr09 Delinq Cost Recoup Rev	480009	0.00	0.00	-455.00	0.00	0.00	0.00	
			TxYr10 Del Cost Recoup	480010	0.00	0.00	-1,449.12	-312.89	0.00	0.00	
			TxYr11 Del Cost Recoup Rev	480011	0.00	0.00	-14,770.05	-142,202.29	0.00	0.00	
			TxYr12 Del Cost Recoup Rev	480012	-10,238.00	-146,702.00	-148,622.81	-68,760.00	0.00	0.00	
			TxYr13 Del Cost Recoup Rev	480013	-150,000.00	-92,527.40	-122.43	0.00	0.00	0.00	
			Tx Yr14 Delinq Cost Recoup Rev	480014	-92,331.72	0.00	0.00	0.00	0.00	0.00	
			Collection Delinq Cost Recoup	480180	0.00	0.00	-263.90	-14,977.46	0.00	0.00	
			Miscellaneous Revenue	480400	-500.00	-500.00	0.00	-3,406.16	0.00	0.00	
	X- Delq Tax Coll 2091515	Delq Tax Coll 2091515	Interest Earned-Landsale	461510	0.00	0.00	0.00	-30.84	-6,843.00	-216.54	
			TxYr10 Del Cost Recoup	480010	0.00	0.00	0.00	0.00	0.00	0.00	
			TxYr11 Del Cost Recoup Rev	480011	0.00	0.00	0.00	0.00	-79,117.56	0.00	
			TxYr12 Del Cost Recoup Rev	480012	0.00	0.00	0.00	0.00	0.00	0.00	
			TxYr13 Delinq Cost Recoup Rev	480013	0.00	0.00	0.00	0.00	0.00	0.00	
			Miscellaneous Revenue	480400	0.00	0.00	0.00	0.00	0.00	0.00	
			Total			-255,069.72	-249,729.40	-169,442.08	-239,000.04	-85,960.56	-216.54
	E	Delq Tax Coll 2091517	Requested Position Fy15	501100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Salaries And Wages	501101	67,734.00	55,171.00	64,974.48	47,925.99	0.00	0.00	
			Fica-Employer Expense	501106	4,954.00	4,015.00	4,771.19	3,543.27	0.00	0.00	
			Retirement-Employer Expense	501107	7,383.00	5,848.00	6,887.32	5,080.14	0.00	0.00	
Group Health/Life Ins Employer			501108	4,135.00	3,936.00	3,858.54	2,494.28	0.00	0.00		
Group Life Ins-Employer			501109	140.00	138.00	137.90	90.40	0.00	0.00		
Workers Comp			501112	1,500.72	169.00	173.21	283.25	0.00	0.00		
Group Dental Insurance			501115	141.00	141.00	137.95	94.68	0.00	0.00		
Supplies-Office			520100	1,285.00	1,285.00	447.68	657.85	0.00	0.00		
Supplies-Dtax Collector			520140	4,914.00	4,841.00	2,409.53	4,526.94	0.00	0.00		
Postage Cost Tax Yr11			540111	0.00	5,432.40	5,418.89	507.25	0.00	0.00		
Postage Cost-Tax Yr12			540112	3,160.50	3,982.00	522.54	24,201.24	0.00	0.00		
Postage Cost-Tax Yr13			540113	4,736.50	25,423.00	19,977.81	0.00	0.00	0.00		
Postage Cost-Yr14			540114	26,080.00	0.00	0.00	0.00	0.00	0.00		
Books And Publications			540150	30.00	31.00	29.36	20.83	0.00	0.00		
Memberships And Dues			540165	105.00	105.00	105.00	30.00	0.00	0.00		
Employee Training & Education			540170	445.00	440.00	306.45	200.00	0.00	0.00		
Employee Travel			540180	486.00	486.00	258.66	247.47	0.00	0.00		
Advertising			540200	11,700.00	12,602.46	12,602.46	13,275.28	0.00	0.00		
Copier Maintenance			540350	240.00	300.00	55.09	38.17	0.00	0.00		
Miscellaneous Expense	550610	0.00	0.00	0.00	0.00	0.00	0.00				
Professional Services	570100	0.00	0.00	0.00	1,678.78	0.00	0.00				

Greenwood County Five Year Budget and Actuals

Fund	Ac Typ	Dept	Description	Obj	FY15 Original Level 5	FY 14 Amended Budget	FY 14 YTD Actual	FY 13 Actual	FY 12 Actual	FY 11 Actual		
Delq Tax Coll	R	Delq Tax Coll 2001517	Interest Earned-Landsale	461510	-2,000.00	-10,000.00	-3,241.74	-9,310.40	0.00	0.00		
			Prof Cost Txyr10	570101	0.00	0.00	0.00	7,970.00	0.00	0.00		
			Prof Cost Txyr11	570111	0.00	4,730.00	4,720.00	56,550.00	0.00	0.00		
			Prof Cost Txyr12	570112	4,500.00	95,928.54	53,300.00	28,215.00	0.00	0.00		
			Prof Cost Txyr13	570113	90,900.00	18,725.00	9,390.00	0.00	0.00	0.00		
			Prof Cost Txyr14	570114	19,500.00	0.00	0.00	0.00	0.00	0.00		
			Service Contracts	575100	0.00	0.00	0.00	0.00	0.00	0.00		
			Equipment-Non-Capital	585500	1,000.00	6,000.00	0.00	10,121.94	0.00	0.00		
			Capital Equipment	595500	0.00	0.00	0.00	0.00	0.00	0.00		
			Total - Delq Tax Coll			255,069.72	249,729.40	190,484.06	207,752.76	0.00	0.00	
		Transfers 2097582	Transfer Out To General Fund	930100	0.00	0.00	0.00	0.00	145,000.00	100,000.00		
			Total - Transfers		0.00	0.00	0.00	0.00	145,000.00	100,000.00		
		X- Delq Tax Coll 2091515	X- Delq Tax Coll 2091515	Salaries And Wages	501101	0.00	0.00	0.00	0.00	9,850.00	13,580.00	
				Fica-Employer Expense	501106	0.00	0.00	0.00	0.00	728.48	1,038.88	
				Retirement-Employer Expense	501107	0.00	0.00	0.00	0.00	939.20	1,275.17	
				Group Health/Life Ins Employer	501108	0.00	0.00	0.00	0.00	748.25	0.00	
				Group Life Ins-Employer	501109	0.00	0.00	0.00	0.00	11.18	0.00	
				Workers Comp	501112	0.00	0.00	0.00	0.00	0.00	0.00	
				Group Dental Insurance	501115	0.00	0.00	0.00	0.00	15.26	0.00	
				Supplies-Office	520100	0.00	0.00	0.00	0.00	3,025.26	81.74	
				Postage Cost Txyr11	540111	0.00	0.00	208.16	0.00	22,445.60	0.00	
				Postage Cost-Yr12	540112	0.00	0.00	0.00	0.00	0.00	0.00	
				Postage Cost-Yr13	540113	0.00	0.00	0.00	0.00	0.00	0.00	
				Advertising	540200	0.00	0.00	0.00	0.00	0.00	94.94	
				Prof Cost Txyr11	570111	0.00	0.00	0.00	0.00	29,835.00	0.00	
				Prof Cost Txyr12	570112	0.00	0.00	0.00	0.00	0.00	0.00	
				Equipment-Non-Capital	585500	0.00	0.00	0.00	0.00	0.00	1,765.50	
				Capital Equipment	595500	0.00	0.00	0.00	0.00	11,679.05	7,669.00	
				Total - X- Delq Tax Coll			0.00	0.00	208.16	0.00	79,277.28	25,505.23
				Total			255,069.72	249,729.40	190,692.22	207,752.76	224,277.28	125,505.23
							Revenues (Over)/Under Expenditures	0.00	Budgeted Use of Fund Bal			

Greenwood County FY 2015 Budget Revenues

Fund	Proj	Object	FY 15 Original Level 5	FY 15 Draft Level 1	Description	Justification
209		461510 INTEREST EARNED- LANDSALE	(2,000.00)	(2,000.00)	INTEREST EARNED-LANDSALE	BASED ON CURRENT ACTIVITY & INTEREST RATES ARE SIGNIFICANTLY LOWER THAN IN PREVIOUS YEARS.
		480012 TXYR12 DEL COST RECOUP REV	(10,238.00)	(10,238.00)	TAX YR 12 DELINQUENT COST RECOUP	
		480013 TXYR13 DEL COST RECOUP REV	(150,000.00)	(150,000.00)	TAX YEAR 13 DELINQUENT COST RECOUP	
		480014 TX YR14 DELINQ COST RECOUP REV	(92,331.72)	(92,331.72)		
		480400 MISCELLANEOUS REVENUE	(500.00)	(500.00)		
			(255,069.72)	(255,069.72)		

Greenwood County FY 2015 Budget

Fund	Org	Prj	Object	FY 15 Original Level 5	FY 15 Draft Level 1	Description	Justification
209	2091517 DELTAX COLL		520100 SUPPLIES-OFFICE	120.00	120.00	4 CASES OF COPY PAPER (OFFICE Max 30.00 PER CASE)	
				100.00	100.00	ENVELOPES FOR CUSTOMERS, MORTGAGE COMPANIES, REDEMPTION LETTERS AND LIENHOLDERS.	
				50.00	50.00	HANGING FOLDERS/ FILE FOLDERS	
				135.00	135.00	COUNTERFEIT PEN MARKER (3 @\$5.00 = \$15.00), ADDING MACHINE TAPE (15 @1.66 = 25.00), PENS- HIGHLIGHTERS- WHITEOUT, PAPER CLIPS AND RUBBER BANDS (\$20.00), CALCULATOR RIBBON (6@\$5.00 = \$30.00), TAPE (1-12 PACK \$20.00), STAPLES AND STAPLER (TOTAL \$25)	
				10.00	10.00	WULBERN & KOVAL CALENDAR	
				750.00	750.00	5 HP 53X HIGH CAPACITY CARTRIDGES FOR PRINTER	
				30.00	30.00	3 BOXES OF DYMO LABELS FOR ENVELOPES	
				60.00	60.00	FILE FOLDERS W/CLASP FOR DELINQUENT TAX SALE	
				20.00	20.00	RECEIPT BOOKS FOR DELINQUENT PAYMENTS	
				10.00	10.00	ADHESIVE NOTES 100 SHEETS (12 IN PACK)	
			1,285.00	1,285.00			
			520140 SUPPLIES-DTAX COLLECTOR	500.00	500.00	2 PHASER 4510 XEROX CARTRIDGES FOR PRINTING DELINQUENT NOTICES/LETTERS	
				3,434.00	3,434.00	CERTIFIED LETTER FORMS BASE ON 2011 QUOTE ESTIMATING 5,000 FORMS NEEDED. LETTERS MAILED AS REQUIRED BY LAW TO DELINQUENT TAXPAYERS	
				792.00	792.00	DELINQUENT NOTICE FORMS BASED ON 2013 QUOTE (12,000 APPROXIMATELY NEEDED). NOTICES REQUIRED BY LAW TO BE MAIL TO DELINQUENT TAXPAYERS (NOTE: PRICE DOES INCLUDE SALES TAX AND FREIGHT)	
				60.00	60.00	YELLOW SIGN PAPER FOR POSTING LEVY NOTICES ON DELINQUENT TAX PROPERTIES AS REQUIRED BY LAW	
				128.00	128.00	PERFORATED RECEIPT FORMS FOR POSTING DELINQUENT TAXPAYERS PAYMENTS (NOTE: DOES INCLUDE SALES TAX AND FREIGHT) QUOTE BASED ON 2013 PRICES	
				4,914.00	4,914.00		
			540112 POSTAGE COST-TAX YR12	2,920.50	2,920.50	AS REQUIRED BY LAW, NOTICE TO LIENHOLDER LETTERS FOR DELINQUENT TAXPAYERS ARE MAILED IN AUGUST. THIS IS AN ESTIMATE SINCE WE CAN NOT DETERMINE HOW MANY TAXPAYERS WILL BE DELINQUENT AT THIS POINT.	
				240.00	240.00	POSTAGE FOR MAILING REDEMPTION RECEIPTS AND LETTERS SENT TO TAXPAYERS, MORTGAGE COMPANIES, BANKRUPTCY COURT AND LAWYERS.	
				3,160.50	3,160.50		
			540113 POSTAGE COST-TAX YR13	1,790.25	1,790.25	AS REQUIRED BY LAW, 45 DAYS BEFORE THE END OF REDEMPTION, A CERTIFIED LETTER IS MAILED TO THE MORTGAGEE, LIENHOLDER, JUDGMENT HOLDER, DOR, IRS, MECHANIC LIEN , LIS PENDEN, PROBATE..ETC. ANYONE WITH A RECORDED INTEREST IN THE PROPERTY. (INCLUDES A TWO CENT USPS RATE INCREASE)	
				147.00	147.00	RECEIPTS FOR REDEMPTIONS, BANKRUPTCY CLAIMS AND MAILING TAX DEED. (NOTE: INCLUDES A POSSIBLE USPS RATE INCREASE.)	
				2,603.25	2,603.25	AS REQUIRED BY LAW, 45 DAYS BEFORE THE END OF REDEMPTION, CERTIFIED LETTERS SENT RETURN RECEIPT, CERTIFIED AND RESTRICT DELIVERY FOR DELINQUENT TAXPAYERS, MULTIPLE OWNERS, LIFE ESTATES, ESTATES AND PREVIOUS OWNERS. BASED ON LAST YEAR'S NUMBERS AND 2015 USPS POSTAGE RATE INCREASE OF 3 CENT FOR SPECIAL SERVICES	

Greenwood County FY 2015 Budget

Fund	Org	Prj	Object	FY 15 Original Level 5	FY 15 Draft Level 1	Description	Justification
				196.00	196.00	LETTERS SENT TO MORTGAGE COMPANIES AND/OR LIENHOLDERS CONCERNING DELINQUENT TAXES ON THEIR CUSTOMERS PRIOR TO TAX SALE. INCLUDES A ONE CENT USPS RATE INCREASE	
				4,736.50	4,736.50		
			540114 POSTAGE COST-YR14	2,940.00	2,940.00	AS REQUIRED BY LAW, DELINQUENT NOTICES ARE MAILED TO THE DEFAULTING TAXPAYERS. THESE ARE MAILED IN APRIL. INCLUDE 1 CENT USPS RATE INCREASE	
				23,140.00	23,140.00	AS REQUIRED BY LAW, CERTIFIED LETTERS WITH RESTRICTED DELIVERY ARE MAILED IN MAY. INCREASE USPS RATE BY 3 CENT FOR SPECIAL SERVICES	
				26,080.00	26,080.00		
			540150 BOOKS AND PUBLICATIONS	30.00	30.00	CODE OF LAW SUPPLEMENT FOR STATE OF SC-THIS DETAIL ALL THE LAW THAT EITHER WERE CREATED OR CHANGED IN A LEGISLATIVE YEAR.	
				30.00	30.00		
			540165 MEMBERSHIPS AND DUES	75.00	75.00	SCATT MEMBERSHIP (SOUTH CAROLINA AUDITOR, TREASURER AND TAX COLLECTOR)	
				30.00	30.00	TAX COLLECTOR ASSOCIATION OF PALMETTO STATE (TAPS) MEMBERSHIP	
				105.00	105.00		
			540170 EMPLOYEE TRAINING & EDUCATION	30.00	30.00	SCATT-LEGISLATIVE UPDATE ANNUAL MEETING	
				90.00	90.00	ONE DAY TAPS MEETING (2-3 TIMES A YEAR) PROVIDES INFORMATION ON BILLS IN HOUSE/SENATE AND HOW THEY WILL AFFECT THE TAX COLLECTORS WITH TAX SALES	
				85.00	85.00	ONE CLASS, EXCEL, SKILLPATH, OR FRED PRYOR COURSE	
				240.00	240.00	3 DAY SCATT DEPARTMENT OF REVENUE MANDATORY SCHOOL IN FEB.	
				445.00	445.00		
			540180 EMPLOYEE TRAVEL	240.00	240.00	THREE DAY DOR TRAINING CLASS MANDATORY IN COLUMBIA	
				246.00	246.00	2-3 ONE DAY TRIPS TO COLUMBIA FOR TAPS TRAINING CLASSES	
				486.00	486.00		
			540200 ADVERTISING	11,000.00	11,000.00	AS REQUIRED BY LAW, ADVERTISEMENT FOR OCTOBER TAX SALE FOR REAL ESTATE AND MOBILE HOMES IN INDEX JOURNAL	
				500.00	500.00	RE-ADVERTISEMENT FOR FAILURE TO COMPLY WITH BID AT TAX SALE . IF BIDDER DEFAULTS ON BID, WE MUST RE-ADVERTISE FOR ANOTHER TAX SALE.	
				200.00	200.00	ADVERTISEMENT FOR SEAL BID PROPERTIES OF GREENWOOD COUNTY FORFEITED LAND COMMISSION.	
				11,700.00	11,700.00		
			540350 COPIER MAINTENANCE	240.00	240.00	EXPENSE FOR COPIES MADE BY DELINQUENT TAX COLLECTOR	
				240.00	240.00		
			570112 PROF COST TXYR12	4,500.00	4,500.00	LEGAL ABSTRACT UPDATE WORK DONE FOR PROPERTY SOLD AT TAX FOR CURRENT OWNER OF RECORD, ANY LIENS RECORDED AND ANY CHANGES DONE TO THE PROPERTY SINCE TAX SALE	
				4,500.00	4,500.00		
			570113 PROF COST TXYR13	88,400.00	88,400.00	Abstract Work from JULY 1- SEPTEMBER for 2013 Delinquent Taxpayers for 2014 Tax Sale	
				2,500.00	2,500.00	BANKRUPTCY ISSUES/SALE TAX ISSUES THAT REQUIRE ADDITIONAL RESEARCH/ADVISE	
				90,900.00	90,900.00		
			570114 PROF COST TXYR14	19,500.00	19,500.00	ABSTRACT UPDATES FROM MAY-JUNE FOR 2014 DELINQUENT TAXES GOING TO SALE IN OCTOBER 2015	

Greenwood County FY 2015 Budget

Fund	Org	Prj	Object	FY 15 Original Level 5	FY 15 Draft Level 1	Description	Justification
				19,500.00	19,500.00		
			585500 EQUIPMENT-NON-CAPITAL	1,000.00	1,000.00	BACKUP LASER JET PRINTERS FOR THE OFFICE AS WELL AS ADDING MACHINE (\$300.00) TO USE FOR DEPOSITS	
				1,000.00	1,000.00		