

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	FY16 Approved Budget	FY 15 Amended Budaet	FY 15 YTD Actual	FY 14 Actual	FY 13 Actual	FY 12 Actual	FY 11 Actual
Delq Tax Coll Fund 209	R	Delq Tax Coll 2091517	Interest Earned-Landsale	461510	-500.00	-2,000.00	-128.21	-3,255.33	-9,310.40	0.00	0.00
			Interest Earned Redemptions	461511	-5,382.32	0.00	-7,479.39	0.00	0.00	0.00	0.00
			Tx Yr07 Delinq Cost Recoup Rev	480007	0.00	0.00	0.00	-180.20	0.00	0.00	0.00
			Tx Yr08 Delinq Cost Recoup Rev	480008	0.00	0.00	0.00	-336.83	0.00	0.00	0.00
			Tx Yr09 Delinq Cost Recoup Rev	480009	0.00	0.00	0.00	-455.00	0.00	0.00	0.00
			Txyr10 Del Cost Recoup	480010	0.00	0.00	-25.00	-1,449.12	-312.89	0.00	0.00
			Txyr11 Del Cost Recoup Rev	480011	0.00	0.00	-664.60	-15,700.40	-142,202.29	0.00	0.00
			Txyr12 Del Cost Recoup Rev	480012	0.00	-10,238.00	-11,012.69	-148,672.81	-68,760.00	0.00	0.00
			Txyr13 Del Cost Recoup Rev	480013	-8,000.00	-150,000.00	-115,704.43	-5,297.43	0.00	0.00	0.00
			Tx Yr14 Delinq Cost Recoup Rev	480014	-191,993.00	-92,331.72	-68,130.08	0.00	0.00	0.00	0.00
			Tx Yr15 Delq Cost	480015	-100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
			Collection Delinq Cost Recoup	480180	0.00	0.00	-36.02	-263.90	-14,977.46	0.00	0.00
			Miscellaneous Revenue	480400	0.00	-500.00	0.00	0.00	-3,406.16	0.00	0.00
			Total					-305,875.32	-255,069.72	-203,180.42	-175,611.02
E	Delq Tax Coll 2091517	Requested Position Fy16	501100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Salaries And Wages	501101	71,334.00	67,734.00	65,334.31	66,260.66	47,925.99	0.00	0.00	
		Fica-Employer Expense	501106	5,234.00	4,954.00	4,790.15	4,864.36	3,543.27	0.00	0.00	
		Retirement-Employer Expense	501107	7,889.00	7,383.00	7,121.33	7,027.51	5,080.14	0.00	0.00	
		Group Health/Life Ins Employer	501108	4,305.00	4,135.00	3,886.32	3,952.20	2,494.28	0.00	0.00	
		Group Life Ins-Employer	501109	143.00	140.00	133.28	141.47	90.40	0.00	0.00	
		Workers Comp	501112	401.37	1,500.72	1,500.72	173.21	283.25	0.00	0.00	
		Group Dental Insurance	501115	141.00	141.00	132.00	141.20	94.68	0.00	0.00	
		Supplies-Office	520100	1,270.00	690.00	569.41	447.68	657.85	0.00	0.00	
		Supplies-Dtax Collector	520140	5,040.00	5,409.00	5,348.35	2,409.53	4,526.94	0.00	0.00	
		Postage Cost Tax Yr11	540111	0.00	0.00	0.00	5,418.89	507.25	0.00	0.00	
		Postage-Tax Yr12	540112	0.00	0.00	0.00	522.54	24,201.24	0.00	0.00	
		Postage-Tax Yr13	540113	5,087.70	6,097.00	5,960.91	17,617.96	0.00	0.00	0.00	
		Postage-Tax Yr14	540114	1,004.25	29,880.00	29,873.68	0.00	0.00	0.00	0.00	
		Postage-Tax Yr15	540115	21,520.00	0.00	0.00	0.00	0.00	0.00	0.00	
		Books And Publications	540150	30.00	30.00	20.83	29.36	20.83	0.00	0.00	
		Memberships And Dues	540165	105.00	105.00	105.00	105.00	30.00	0.00	0.00	
		Employee Training & Education	540170	445.00	445.00	150.00	306.45	200.00	0.00	0.00	
		Employee Travel	540180	486.00	486.00	341.71	258.66	247.47	0.00	0.00	
		Advertising	540200	11,700.00	11,700.00	11,600.94	12,602.46	13,275.28	0.00	0.00	
		Copier Maintenance	540350	240.00	240.00	19.96	61.99	38.17	0.00	0.00	
		Refund Setoff Debt Fee	550609	0.00	100.00	100.00	0.00	0.00	0.00	0.00	
		Professional Services	570100	0.00	0.00	0.00	0.00	1,678.78	0.00	0.00	
Prof Cost Txyr10	570101	0.00	0.00	0.00	0.00	7,970.00	0.00	0.00			
Prof Cost Txyr11	570111	0.00	0.00	0.00	4,720.00	56,550.00	0.00	0.00			
Prof Cost Txyr12	570112	0.00	4,500.00	4,120.00	53,300.00	28,215.00	0.00	0.00			

Greenwood County Five Year Budget and Actuals

Fund	Ac Typ	Dept	Description	Obj	FY16 Approved Budget	FY 15 Amended Budaet	FY 15 YTD Actual	FY 14 Actual	FY 13 Actual	FY 12 Actual	FY 11 Actual
			Prof Cost Txyr13	570113	4,500.00	83,900.00	42,770.00	9,390.00	0.00	0.00	0.00
			Prof Cost Txyr14	570114	127,500.00	24,500.00	11,994.70	0.00	0.00	0.00	0.00
			Prof Cost Txyr15	570115	31,500.00	0.00	0.00	0.00	0.00	0.00	0.00
			Legal Expense	570150	5,000.00	0.00	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	0.00
			Equipment-Non-Capital	585500	1,000.00	1,000.00	0.00	0.00	10,121.94	0.00	0.00
			Capital Equipment	595500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Total - Delq Tax Coll		305,875.32	255,069.72	195,873.60	189,751.13	207,752.76	0.00	0.00
		Transfers 2097582	Transfer Out To General Fund	930100	0.00	0.00	0.00	0.00	0.00	145,000.00	100,000.00
			Total - Transfers		0.00	0.00	0.00	0.00	0.00	145,000.00	100,000.00
		Total			305,875.32	255,069.72	195,873.60	189,751.13	207,752.76	224,277.28	125,505.23
Total	Total		Revenues (Over)/Under Expenditures		0.00	Budgeted Use of Fund Bal					

Greenwood County FY 2016 Budget Revenues

Fund	Proj	Object	FY 16 Approved Budget	FY 16 Draft Level 1	Description	Justification
209		461510 INTEREST EARNED- LANDSALE	(500.00)	(500.00)	INTEREST EARNED-LANDSALE	BASED ON CURRENT ACTIVITY & INTEREST RATES ARE SIGNIFICANTLY LOWER THAN IN PREVIOUS YEARS.
		461511 INTEREST EARNED REDEMPTIONS	(5,382.32)	(4,912.95)	INTEREST COUNTY RECEIVES FROM REDEEMED PROPERTIES THAT THE COUNTY HAS THE INTIAL BID DURING THE ONE YEAR REDEMPTION PERIOD	
		480013 TXYR13 DEL COST RECOUP REV	(8,000.00)	(8,000.00)	TAX YEAR 13 DELINQUENT COST RECOUP	
		480014 TX YR14 DELINQ COST RECOUP REV	(191,971.00)	(191,971.00)	DELINQUENT COST FROM 2014 TAXES RECOUP	
			(22.00)	0.00	BALANCE BUDGET	
		480015 TX YR15 DELQ COST	(100,000.00)	(100,000.00)	DELINQUENT COST RECOUP FROM 2015 TAXES	
			0.00	0.00	TO BALANCE BUDGET	
		(305,875.32)	(305,383.95)			

Greenwood County FY 2016 Budget

Fund	Org	Prj	Object	FY 16 Approved Budget	FY 16 Draft Level 1	Description	Justification
209	2091517 DELO TAX 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	
				120.00	120.00	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)	
			1,270.00	1,270.00			
			520140 SUPPLIES-DTAX COLLECTOR	500.00	500.00	2 PHASER 4510 XEROX CARTRIDGES FOR PRINTING DELINQUENT NOTICES/LETTERS	
				2,945.00	2,945.00	CERTIFIED LETTER FORMS BASE ON 2015 QUOTE ESTIMATING 5,000 FORMS NEEDED. LETTERS MAILED AS REQUIRED BY LAW TO DELINQUENT TAXPAYERS	
				1,360.00	1,360.00	DELINQUENT NOTICE FORMS BASED ON 2014 QUOTE (10,000 APPROXIMATELY NEEDED). NOTICES REQUIRED BY LAW TO BE MAIL TO DELINQUENT TAXPAYERS (NOTE: PRICE DOES INCLUDE SALES TAX AND FREIGHT.)	
				75.00	75.00	YELLOW SIGN PAPER FOR POSTING LEVY NOTICES ON DELINQUENT TAX PROPERTIES AS REQUIRED BY LAW.	
				160.00	160.00	(250 PAGES IN EACH PACK @ 5 = 1250 SIGNS) PERFORATED RECEIPT FORMS FOR POSTING DELINQUENT TAXPAYERS PAYMENTS (NOTE: DOES INCLUDE SALES TAX AND FREIGHT) QUOTE BASED ON 2014 PRICES	
				5,040.00	5,040.00		
			540113 POSTAGE-TAX YR13	3,297.45	3,297.45	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	
				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)	
				5,087.70	5,087.70		
			540114 POSTAGE-TAX YR14	198.45	198.45	LETTERS SENT TO MORTGAGE COMPANIES AND/OR LIENHOLDERS CONCERNING DELINQUENT TAXES ON THEIR CUSTOMERS PRIOR TO TAX SALE. INCLUDES 1 CENT USPS RATE INCREASE.	
				649.00	649.00	AS REQUIRED BY LAW, CERTIFIED LETTERS ARE SENT TO LIENHOLDERS CONCERNING MOBILE HOMES THEY HAVE A LIEN. THIS INCLUDES COLLATERAL LISTS TOO.	
				156.80	156.80	RECEIPTS FOR REDEMPTIONS, BANKRUPTCY CLAIMS AND MAILING TAX DEEDS. INCREASE ONE CENT RATE INCREASE.	
				1,004.25	1,004.25		

Greenwood County FY 2016 Budget

Fund	Org	Prj	Object	FY 16 Approved Budget	FY 16 Draft Level 1	Description	Justification
			540115 POSTAGE-TAX YR15	245.00	245.00	LETTERS SENT TO DMV TO VERIFY LIENHOLDER INFORMATION. INCLUDES ONE CENT RATE INCREASE	
				3,920.00	3,920.00	AS REQUIRED BY LAW, APRIL 1 A DELINQUENT NOTICES IS MAILED TO DEFAULTING TAXPAYERS. INCREASE ONE CENT RATE INCREASE.	
				17,355.00	17,355.00	AS REQUIRED BY LAW, A CERTIFIED LETTER WITH RESTRICTED DELIVERY IS REQUIRED WITH EACH LETTER. INCLUDES A THREE CENT SPECIAL SERVICE RATE INCREASE.	
				21,520.00	21,520.00		
			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	240.00	240.00	3 DAY SCATT DEPARTMENT OF REVENUE MANDATORY SCHOOL IN FEB.	
				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	ALSO INCLUDES DEBT SETOFF CLASS(S) TRAINING. ONE CLASS, EXCEL, SKILLPATH, OR FRED PRYOR COURSE	
				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 OR DEBT SETOFF TRAINING.	
				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		
			570113 PROF COST TXYR13	4,500.00	4,500.00	ABSTRACT UPDATE WORK DONE FOR PROPERTIES SOLD AT TAX SALE TO UPDATE CURRENT OWNER OF RECORD AND MORTGAGEE, LIENHOLDERS, JUDGMENT AND MECHANIC LIENS ON THE PROPERTIES SINCE THE SALE IN OCT. 2014.	
				4,500.00	4,500.00		
			570114 PROF COST TXYR14	125,000.00	125,000.00	ABSTRACT WORK FROM JULY-SEPTEMBER FOR 2014 DELINQUENT TAXES GOING TO SALE IN OCTOBER 2015	
				2,500.00	2,500.00	BANKRUPTCY ISSUES/SALE TAX ISSUES THAT REQUIRE ADDITIONAL RESEARCH	
				127,500.00	127,500.00		
			570115 PROF COST TXYR15	31,500.00	31,500.00	ABSTRACT WORK DONE FROM MAY -JUNE FOR 2015 DELINQUENT TAXES GOING TO SALE IN OCTOBER 2016.	
				31,500.00	31,500.00		

Greenwood County FY 2016 Budget

Fund	Org	Prj	Object	FY 16 Approved Budget	FY 16 Draft Level 1	Description	Justification
			570150 LEGAL EXPENSE	5,000.00	5,000.00	Legal assistance with Bankruptcy cases for Corporation and organizations. Legal advise based on Law concerning questions arising from abstract work for Tax Sale such as ownership, Trust/Trustee issues, overage claims. Filing paperwork for defaulting bidders at Tax Sale.	
				5,000.00	5,000.00		
			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		