

# GREENWOOD COUNTY

Draft/Unaudited

Financial Reports

July 1, 2014 – June 30, 2015



# 911 SURCHARGE FUND

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## Special Revenue

This fund is used to account for revenues and expenditures relating to a surcharge on telephone service for the operation of the enhanced 911 emergency communications system. The fund revenues are legally restricted to expenditure for particular purposes as mandated by the state.

The revenue source for this fund is:

- Surcharge on telephone service (rate \$1.00)

The major use of this fund:

- Wages, benefits for 911 dept supervisor
- Maintenance/Rental 911 Emergency Communications System



**GREENWOOD COUNTY**  
Financial Report - Fiscal Year 2015  
for Period: 7/1/2014 - 6/30/2015

**911 SURCHARGE FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>653,059.60</b>	<b>512,178.79</b>	<b>140,880.81</b>	<b>78.43</b>

**TOTAL FUND REVENUES \$512,178.79**

Department: 911 SURCHARGE 2502665

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>654,149.55</b>	<b>717,801.44</b>	<b>0.00</b>	<b>(63,651.89)</b>	<b>109.73</b>

Department: TRANSFERS 2507582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>2,535.00</b>	<b>2,535.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>

**TOTAL FUND EXPENDITURES \$720,336.44**

**REVENUES OVER/(UNDER) EXPENDITURES (\$208,157.65)**

# A-TAX FUND

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## **Special Revenue**

This fund is used to account for Accommodations Tax Revenue collected by the state that is legally restricted for tourism related activities.

The revenue source of this fund is:

- State collected 2% tax on rental of transient accommodations

The uses for this fund are:

- Tourism – 30% state required distribution to the Greenwood Visitors/Tourism
- Tourism – Distribution recommended by Tourism Committee

County – \$25,000 +% authorized distribution to County



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**A-TAX FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>90,000.00</b>	<b>50,970.18</b>	<b>39,029.82</b>	<b>56.63</b>

**TOTAL FUND REVENUES \$50,970.18**

Department: ACCOMMODATIONS TAX 2031315

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>0.00</b>	<b>11.78</b>	<b>0.00</b>	<b>(11.78)</b>	<b>#Error</b>

Department: A-TAX 2037550

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>64,500.00</b>	<b>52,779.99</b>	<b>0.00</b>	<b>11,720.01</b>	<b>81.83</b>

Department: TRANSFERS 2037582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>28,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,250.00</b>	<b>0.00</b>

**TOTAL FUND EXPENDITURES \$52,791.77**

**REVENUES OVER/(UNDER) EXPENDITURES (\$1,821.59)**

# AIRPORT OPERATIONS FUND

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## Special Revenue

This fund is used to account for funds received which are restricted for airport related uses.

The major revenue source for this fund is:

- Airport Hanger fees

The major uses for the fund are:

- Grounds Maintenance employee costs including wages, taxes and benefits
- General operating costs including maintenance and utilities



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**AIRPORT OPERATING FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	142,470.73	147,270.09	(4,799.36)	103.37

**TOTAL FUND REVENUES \$147,270.09**

Department: AIRPORT OPERATIONS 2111750

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	141,765.82	118,052.53	952.11	22,761.18	83.94

Department: TRANSFERS 2117582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	704.91	0.00	0.00	704.91	0.00

**TOTAL FUND EXPENDITURES \$118,052.53**

**REVENUES OVER/(UNDER) EXPENDITURES \$29,217.56**

# BUILDING & PERMITS FUND

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## Special Revenue

This fund is used to account for local funds received that are restricted for use to assure building compliance within the County. It is a special revenue fund.

The revenue sources for this fund are:

- Building Code Fees
- Non-Profit Permit Fees
- Mobile Home Licenses

The use of this fund is:

- Supports the City/County Building Permit Department



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**BUILDING & PERMITS FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>316,000.00</b>	<b>331,304.00</b>	<b>(15,304.00)</b>	<b>104.84</b>

**TOTAL FUND REVENUES \$331,304.00**

Department: **BUILDING INSPECTION 2011780**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>316,000.00</b>	<b>261,399.87</b>	<b>0.00</b>	<b>54,600.13</b>	<b>82.72</b>

**TOTAL FUND EXPENDITURES \$261,399.87**

**REVENUES OVER/(UNDER) EXPENDITURES \$69,904.13**

# CAPITAL ASSET FUND

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## Governmental

A capital projects fund. Capital projects funds are used to account for the acquisition and construction of major capital and equipment. This fund also transfers amounts to the Capital Lease fund in order to pay principal and interest on the leased equipment.

The revenue sources for this fund are:

- Property Tax Collections which are based on the current tax millage rate of 2.30
- Capital Lease proceeds



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**CAPITAL ASSET FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>877,508.93</b>	<b>542,674.43</b>	<b>334,834.50</b>	<b>61.84</b>

**TOTAL FUND REVENUES \$542,674.43**

**Department: CAPITAL - CLERK OF COURT 1331205**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00</b>

**Department: CAPITAL 133 AIRPORT 1331750**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>88,411.03</b>	<b>18,656.49</b>	<b>7,998.00</b>	<b>61,756.54</b>	<b>30.15</b>

**Department: CAPITAL ASSET 1331315**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>0.00</b>	<b>906.28</b>	<b>0.00</b>	<b>(906.28)</b>	<b>#Error</b>

**Department: CAPITAL ASSET AUDITOR 1331520**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>

**Department: CAPITAL ASSET CORONER 1334524**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>27,000.00</b>	<b>27,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>

**Department: CAPITAL ASSET PKS & REC 1335545**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>34,000.00</b>	<b>32,497.39</b>	<b>0.00</b>	<b>1,502.61</b>	<b>95.58</b>



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**CAPITAL ASSET FUND**

Department: CAPITAL ASSET PLANNING 1331760

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	53,580.00	0.00	0.00	53,580.00	0.00

Department: CAPITAL ASSET RADIO SHOP 1332780

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	23,000.00	23,000.00	0.00	0.00	100.00

Department: CAPITAL ASSET SHERIFF 1332540

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	377,355.46	376,860.12	1,478.70	(983.36)	100.26

Department: CAPITAL ASSET VETERANS AFF 1334547

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	25,000.00	0.00	0.00	25,000.00	0.00

Department: CAPITAL BUILDING IMPROVEMENTS 1331720

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	412,795.00	22,395.00	0.00	390,400.00	5.43

Department: CAPITAL CRTHOUSE MAINTENANCE 1331725

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	201,000.00	0.00	0.00	201,000.00	0.00

Department: CAPITAL DENTENTION CTR 1332550

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	39,600.00	38,290.35	0.00	1,309.65	96.69



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**CAPITAL ASSET FUND**

Department: CAPITAL-PRJ MGMT 1331730

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	63,000.00	35,342.20	12,499.00	15,158.80	75.94

Department: TRANSFERS 1337582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	163,443.97	162,800.77	0.00	643.20	99.61

**TOTAL FUND EXPENDITURES \$757,748.60**

**REVENUES OVER/(UNDER) EXPENDITURES (\$215,074.17)**

DRAFT-UNAUDITED

# DEBT SERVICE FUND

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## Governmental

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The major revenue source for this fund is:

- There is currently no property tax collection for this fund

The major use of this fund is:

- Payment of outstanding general obligation long-term bond debt principal and interest

The County currently has no outstanding debt.

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**DEBT SERVICE FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>525.00</b>	<b>99,523.55</b>	<b>(98,998.55)</b>	<b>18956.87</b>

**TOTAL FUND REVENUES \$99,523.55**

Department: DEBT SERVICE REVENUE 1121315

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>525.00</b>	<b>2,792.46</b>	<b>0.00</b>	<b>(2,267.46)</b>	<b>531.90</b>

Department: TRANSFERS 1127582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>142,443.00</b>	<b>142,443.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>

**TOTAL FUND EXPENDITURES \$145,235.46**

**REVENUES OVER/(UNDER) EXPENDITURES (\$45,711.91)**

# DELINQUENT TAX COLLECTOR FUND

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## 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.

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**DELQ TAX COLL FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>255,069.72</b>	<b>241,522.92</b>	<b>13,546.80</b>	<b>94.69</b>

**TOTAL FUND REVENUES \$241,522.92**

Department: DELQ TAX COLL 2091517

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>255,069.72</b>	<b>228,602.92</b>	<b>0.00</b>	<b>26,466.80</b>	<b>89.62</b>

**TOTAL FUND EXPENDITURES \$228,602.92**

**REVENUES OVER/(UNDER) EXPENDITURES \$12,920.00**

# EMS OPERATIONS FUND

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## Special Revenue

This fund is used to account for revenues from charges for services related to medical transportation. The revenues are legally restricted to use in providing public safety services to citizens located in the County.

The revenue source for this fund is from:

- Charges for services related to medical transportation

The major uses for this fund are:

- EMS department employee costs including wages, taxes and benefits.
- General operating costs including medical supplies, fuel for transport vehicles and collection fees.



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**EMS OPERATIONS FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>3,502,956.37</b>	<b>2,442,015.99</b>	<b>1,060,940.38</b>	<b>69.71</b>

**TOTAL FUND REVENUES \$2,442,015.99**

Department: EMS 2202700

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>3,470,203.55</b>	<b>3,465,188.90</b>	<b>11,384.54</b>	<b>(6,369.89)</b>	<b>100.18</b>

Department: TRANSFERS 2207582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>32,752.82</b>	<b>542.82</b>	<b>0.00</b>	<b>32,210.00</b>	<b>1.66</b>

**TOTAL FUND EXPENDITURES \$3,465,731.72**

**REVENUES OVER/(UNDER) EXPENDITURES (\$1,023,715.73)**

# FIRE SUPPORT FUND

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## Special Revenue

This fund is used to account for fire fees collected. The revenues are legally restricted to use in providing fire protection services to citizens located in the County.

The major revenue source of this fund is:

- Annual fire support charge for residential and commercial properties with an occupied dwelling. Charge begins at \$35 and increases according to square footage and use class.

The major uses of this fund are:

- General Operating costs for County fire stations



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**FIRE OPERATIONS FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>890,527.92</b>	<b>882,566.84</b>	<b>7,961.08</b>	<b>99.11</b>

**TOTAL FUND REVENUES \$882,566.84**

**Department: ALL FIRE DEPTS 2152890**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>746,980.32</b>	<b>599,703.48</b>	<b>32,295.54</b>	<b>114,981.30</b>	<b>84.61</b>

**Department: FIRE ADMINISTRATION 2152800**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>71,643.97</b>	<b>68,750.96</b>	<b>0.00</b>	<b>2,893.01</b>	<b>95.96</b>

**Department: FIRE DEPT-CALLISON 2152805**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>62,505.75</b>	<b>62,434.49</b>	<b>0.00</b>	<b>71.26</b>	<b>99.89</b>

**Department: FIRE DEPT-CORONACA 2152820**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>36,983.65</b>	<b>36,733.63</b>	<b>0.00</b>	<b>250.02</b>	<b>99.32</b>

**Department: FIRE DEPT-EDDIE RD 2152825**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>3,193.43</b>	<b>3,186.53</b>	<b>0.00</b>	<b>6.90</b>	<b>99.78</b>

**Department: FIRE DEPT-EPWORTH/PHOENIX 2152830**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>14,815.87</b>	<b>14,097.01</b>	<b>0.00</b>	<b>718.86</b>	<b>95.15</b>



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**FIRE OPERATIONS FUND**

Department: FIRE DEPT-HOD/COKES 2152835

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	15,140.08	15,094.01	0.00	46.07	99.70

Department: FIRE DEPT-HWY 34 2152840

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	16,265.86	16,383.26	0.00	(117.40)	100.72

Department: FIRE DEPT-LOWER LAKE 2152845

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	39,419.54	39,534.43	0.00	(114.89)	100.29

Department: FIRE DEPT-NINETY SIX 2152855

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	250.00	250.00	0.00	0.00	100.00

Department: FIRE DEPT-NORTHWEST 2152860

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	40,002.80	38,624.15	0.00	1,378.65	96.55

Department: FIRE DEPT-PROMISED LAND 2152865

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	23,451.48	23,326.34	0.00	125.14	99.47

Department: FIRE DEPT-TRI-COUNTY 2152870

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	4,325.62	4,402.21	0.00	(76.59)	101.77



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**FIRE OPERATIONS FUND**

Department: FIRE DEPT-TROY 2152875

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	26,713.16	26,164.09	0.00	549.07	97.94

Department: FIRE DEPT-WARE SHOALS 2152880

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	15,000.00	0.00	0.00	15,000.00	0.00

**TOTAL FUND EXPENDITURES \$948,684.59**

**REVENUES OVER/(UNDER) EXPENDITURES (\$66,117.75)**

DRAFT-UNAUDITED

# GENERAL FUND

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## Governmental

### County Operational Fund

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The major revenue sources for this fund are:

- Property Tax Collections which are based on the current tax millage rate of 60.6 for the General Fund.
  - State Aid to Subdivisions which is distributed by the South Carolina State Treasurer from monies appropriated to Local Government Fund.

The major uses of this fund are:

- 4.6 Mills generated from Property Tax Collections is committed fund balance for the purposes of equipping, operating, and maintaining a system of fire protection in the County, and constructing and equipping a new animal shelter in the County.
- Employee costs including wages, taxes and benefits are approximately 75% of the General Fund operating budget.
- The other 25 % includes general operating costs such as maintenance, utilities and insurance.

- Law Enforcement & Public Safety are the largest expenditure in the General Fund.

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**GENERAL FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>20,288,517.56</b>	<b>19,267,065.69</b>	<b>1,021,451.87</b>	<b>94.97</b>

**TOTAL FUND REVENUES \$19,267,065.69**

**Department: ADMINISTRATION 1001310**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>1,502,890.91</b>	<b>1,382,145.81</b>	<b>0.00</b>	<b>120,745.10</b>	<b>91.97</b>

**Department: ASSESSOR 1001525**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>575,724.14</b>	<b>510,227.81</b>	<b>408.00</b>	<b>65,088.33</b>	<b>88.69</b>

**Department: AUDITOR 1001520**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>249,091.30</b>	<b>218,698.96</b>	<b>0.00</b>	<b>30,392.34</b>	<b>87.80</b>

**Department: CLERK OF COURT 1001205**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>455,457.76</b>	<b>413,516.74</b>	<b>0.00</b>	<b>41,941.02</b>	<b>90.79</b>

**Department: CORONER 1004524**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>220,946.28</b>	<b>209,045.21</b>	<b>0.00</b>	<b>11,901.07</b>	<b>94.61</b>

**Department: COUNTY COUNCIL 1001101**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>198,366.99</b>	<b>192,641.05</b>	<b>0.00</b>	<b>5,725.94</b>	<b>97.11</b>



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**GENERAL FUND**

**Department: DATA PROCESSING 1001715**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	174,810.81	168,655.12	0.00	6,155.69	96.48

**Department: DETENTION CENTER 1002550**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	3,092,374.70	2,921,478.82	38,782.78	132,113.10	95.73

**Department: EMERGENCY COMMUNICATIONS 1002600**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	952,414.75	999,715.07	0.00	(47,300.32)	104.97

**Department: EMERGENCY MANAGEMENT 1002750**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	96,772.38	98,193.34	0.00	(1,420.96)	101.47

**Department: ENGINEERING 1001740**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	116,354.41	119,131.40	0.00	(2,776.99)	102.39

**Department: FACILITIES MANAGEMENT 1001720**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	766,979.62	668,298.07	15,400.08	83,281.47	89.14

**Department: GARAGE 1003523**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	651,286.02	614,673.79	463.41	36,148.82	94.45



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**GENERAL FUND**

Department: GIS 1001710

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	293,567.08	294,674.67	0.00	(1,107.59)	100.38

Department: HUMAN RESOURCES 1001609

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	246,865.56	218,279.51	0.00	28,586.05	88.42

Department: IT DEPT 1001719

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	317,068.22	306,690.88	6,681.44	3,695.90	98.83

Department: MAGISTRATE 1001220

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	796,530.07	781,802.39	1,778.00	12,949.68	98.37

Department: MISC NON DEPT 1001315

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,029,522.81	1,039,308.96	0.00	(9,786.15)	100.95

Department: PLANNING DEPARTMENT 1001760

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	330,355.80	330,354.40	0.00	1.40	100.00

Department: PROBATE JUDGE 1001215

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	331,276.89	334,561.75	0.00	(3,284.86)	100.99



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**GENERAL FUND**

**Department: PROJECT MANAGEMENT 1001730**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	149,702.37	73,053.77	5,956.00	70,692.60	52.78

**Department: RADIO SHOP 1002780**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	98,772.74	89,455.23	1,195.89	8,121.62	91.78

**Department: SHERIFF'S DEPARTMENT 1002540**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	5,562,429.90	5,310,285.56	15,760.13	236,384.21	95.75

**Department: TAX COLLECTOR 1001515**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	234,731.30	213,019.35	0.00	21,711.95	90.75

**Department: TRANSFERS 1007582**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,473,302.39	556,523.66	0.00	916,778.73	37.77

**Department: TREASURER/FINANCE 1001505**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	632,122.35	627,459.41	0.00	4,662.94	99.26

**Department: VETERANS AFFAIRS 1004547**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	155,371.07	129,564.30	0.00	25,806.77	83.39



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**GENERAL FUND**

Department: VOTER REGISTRATION 1001408

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	428,221.07	314,330.78	0.00	113,890.29	73.40

**TOTAL FUND EXPENDITURES \$19,135,785.81**

**REVENUES OVER/(UNDER) EXPENDITURES \$131,279.88**

DRAFT-UNAUDITED

# LAKE OPERATIONS FUND

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## Special Revenue

This fund is used to account for revenues and expenditures associated with the management and operations of Lake Greenwood.

The major revenue source for this fund is:

- Dock encroachment fees from residents of Laurens and Newberry counties.
- Dock encroachment fees from commercial marinas in Laurens and Newberry counties.
- Transfer in from Greenwood County funds to cover Greenwood Dock fees
- Multi-County Lake Fund property Tax distribution

The major uses of this fund are:

- Lake Department employee costs including wages, taxes and benefits.
- General operating costs including lake weed control, Department of Natural Resources FERC license requirements and US Department of Interior water gauges.



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**LAKE OPERATIONS FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>741,186.00</b>	<b>754,120.52</b>	<b>(12,934.52)</b>	<b>101.75</b>

**TOTAL FUND REVENUES \$754,120.52**

**Department: LAKE MANAGEMENT 2135530**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>567,502.53</b>	<b>452,539.65</b>	<b>25,679.97</b>	<b>89,282.91</b>	<b>84.27</b>

**Department: LAKE-HYDRO O&M 2135535**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>177,700.00</b>	<b>24,912.46</b>	<b>0.00</b>	<b>152,787.54</b>	<b>14.02</b>

**TOTAL FUND EXPENDITURES \$477,452.11**

<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$276,668.41</b>
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# LANDFILL FUND

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## Enterprise

The Landfill fund is a business-type fund to account for the operations of the County landfill. This fund is a proprietary fund. A proprietary fund is a fund used to account for activities operated similarly to a private business.

The major revenue sources for this fund are:

- Landfill Fee - \$60.50 annually per tax parcel with occupied dwelling
- Landfill User Charges for onsite disposal – non-household waste based on tonnage and material type

The major uses of this fund are:

- Employee Costs including wages, taxes and benefits
- Depreciation on capital equipment
- General Operating Costs including fuel, outside labor for recycling, machinery and equipment repair and ground water monitoring services

### Fund Cost by Department:

➤ Administration –	2%
➤ Solid Waste Disposal –	54%
➤ Recycling –	24%
➤ Solid Waste Collection –	14%
➤ Leaf & Limb -	4%



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**LANDFILL ENTERPRISE FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>3,444,873.78</b>	<b>3,461,864.28</b>	<b>(16,990.50)</b>	<b>100.49</b>

**TOTAL FUND REVENUES \$3,461,864.28**

**Department: LANDFILL ADMINISTRATION 5023526**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>57,335.68</b>	<b>75,484.93</b>	<b>0.00</b>	<b>(18,149.25)</b>	<b>131.65</b>

**Department: LEAF AND LIMB 5023539**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>125,432.23</b>	<b>113,629.68</b>	<b>162.90</b>	<b>11,639.65</b>	<b>90.72</b>

**Department: RECYCLING 5023537**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>819,694.83</b>	<b>634,051.61</b>	<b>11.49</b>	<b>185,631.73</b>	<b>77.35</b>

**Department: SOLID WASTE COLLECTION 5023527**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>569,710.31</b>	<b>552,793.33</b>	<b>336.70</b>	<b>16,580.28</b>	<b>97.09</b>

**Department: SOLID WASTE DISPOSAL 5023528**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>1,935,033.32</b>	<b>1,897,948.56</b>	<b>8,252.13</b>	<b>28,832.63</b>	<b>98.51</b>

**TOTAL FUND EXPENDITURES \$3,273,908.11**

**REVENUES OVER/(UNDER) EXPENDITURES \$187,956.17**

# PARKS AND RECREATION OPERATIONS FUND

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## Special Revenue

This fund was created in order to monitor the revenues and expenditures of each sport offered by Parks and Recreation. The fund contains all Parks and Recreation revenues and expenditures.

The major revenue sources for the fund are:

- **Transfer in from County General Fund supplemented by:**
  - Youth Baseball - \$50 fee per participant
  - Youth Football - \$50 fee per participant
  - Youth Cheerleading – \$20 fee per participant
  - Youth Basketball - \$50 fee per participant
  - Adult Softball - \$500 fee per team

The major uses of this fund are:

- Parks & Recreation employee costs including wages, taxes and benefits.
- Costs related to sports offered including equipment, supplies and officials
- General operating costs including building and grounds maintenance and utilities



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**PARKS AND RECREATION OPS**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>1,016,343.68</b>	<b>110,523.63</b>	<b>905,820.05</b>	<b>10.87</b>

**TOTAL FUND REVENUES \$110,523.63**

Department: **PARKS AND RECREATION OPS 2545545**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>860,724.54</b>	<b>814,752.41</b>	<b>160.00</b>	<b>45,812.13</b>	<b>94.68</b>

Department: **PARKS&REC:BREWER CENTER 2545551**

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>155,619.14</b>	<b>128,176.01</b>	<b>0.00</b>	<b>27,443.13</b>	<b>82.37</b>

**TOTAL FUND EXPENDITURES \$942,928.42**

**REVENUES OVER/(UNDER) EXPENDITURES (\$832,404.79)**

# ROAD OPERATIONS FUND

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## Special Revenue

This fund is used to account for revenues and expenditures related to road maintenance. The revenues are legally restricted to expenditure for road maintenance purposes.

The revenue source for this fund is the road fee on motor vehicles registered in Greenwood County. The current road fee is \$19.19 per vehicle. If the vehicle is registered in a city the city receives \$6.00 and the county receives \$13.19. If the vehicle is not registered in a city the county receives \$19.19.

The major uses for this fund are:

- Road Department employee costs including wages, taxes and benefits
- Road Maintenance supplies and equipment



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**ROAD OPERATIONS FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>1,040,700.00</b>	<b>1,056,346.71</b>	<b>(15,646.71)</b>	<b>101.50</b>

**TOTAL FUND REVENUES \$1,056,346.71**

Department: ROAD OPERATIONS 2183525

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>1,011,497.51</b>	<b>968,835.52</b>	<b>15,755.81</b>	<b>26,906.18</b>	<b>97.34</b>

**TOTAL FUND EXPENDITURES \$968,835.52**

**REVENUES OVER/(UNDER) EXPENDITURES \$87,511.19**

DRAFT - UNAUDITED

# SPECIAL APPROPRIATIONS FUND

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## Special Revenue

This fund is used to account for funds received that are restricted for use in economic development activities within the County and for state mandated payments to support other entities.

The revenue source for this fund is:

- Property Tax Collections which are based on the current tax millage rate of 10.9

Some of the recipients of these funds are:

- SC Association of Conservation Districts
- Clemson Extension Service
- Greenwood County Public Defender's Office
- Eighth Circuit Solicitors Office
- Greenwood County Humane Society
- Partnership Alliance Greenwood
- SC Department of Health and Human Services
- Indigent Medical Care Mandate



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**SPECIAL APPROPRIATIONS FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>2,544,851.25</b>	<b>2,563,913.82</b>	<b>(19,062.57)</b>	<b>100.75</b>

**TOTAL FUND REVENUES \$2,563,913.82**

Department: SPECIAL APPROPRIATIONS 2007550

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>1,483,278.00</b>	<b>1,459,491.10</b>	<b>0.00</b>	<b>23,786.90</b>	<b>98.40</b>

Department: TRANSFERS 2007582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>1,101,467.01</b>	<b>0.00</b>	<b>0.00</b>	<b>1,101,467.01</b>	<b>0.00</b>

**TOTAL FUND EXPENDITURES \$1,459,491.10**

**REVENUES OVER/(UNDER) EXPENDITURES \$1,104,422.72**

# VICTIM OF CRIME FUND

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## Special Revenue

This fund is used to account for surcharges and assessments collected from individuals convicted of certain crimes. The revenues are restricted to use in providing services to crime victims. The revenues are legally restricted to expenditure for particular purposes.

The revenue source for this fund is:

- Surcharges and assessments collected from individuals convicted of certain crimes

The uses of this fund are restricted to:

- Employee costs including wages, taxes and benefits for one (1) Victim Advocate

Supplies to operate office of Victim Advocate

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**VIC OF CRIME FUND**

Description	Budget Amount	Revenues To Date	Balance	% Rev.
<b>TOTAL FUND REVENUES</b>	<b>90,000.00</b>	<b>111,072.55</b>	<b>(21,072.55)</b>	<b>123.41</b>

**TOTAL FUND REVENUES \$111,072.55**

Department: VICTIMS ASSISTANCE 2592555

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
<b>DEPARTMENT EXPENDITURES</b>	<b>57,757.24</b>	<b>48,867.11</b>	<b>0.00</b>	<b>8,890.13</b>	<b>84.61</b>

**TOTAL FUND EXPENDITURES \$48,867.11**

**REVENUES OVER/(UNDER) EXPENDITURES \$62,205.44**