GREENWOOD COUNTY

Financial Reports

July 1, 2015 – January 31, 2016

911 SURCHARGE FUND

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 2016
for Period: 7/1/2015 - 1/31/2016

911 SURCHARGE FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	611,624.54	237,161.28	374,463.26	38.78

TOTAL FUND REVENUES $237,161.28

Department: 911 SURCHARGE 2502665

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	733,934.90	461,811.31	82,702.95	189,420.64	74.19

TOTAL FUND EXPENDITURES $461,811.31

REVENUES OVER/(UNDER) EXPENDITURES ($224,650.03)

A-TAX FUND

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

GREENWOOD COUNTY

Financial Report - Fiscal Year 2016
for Period: 7/1/2015 - 1/31/2016

A-TAX FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	90,000.00	41,905.35	48,094.65	46.56

TOTAL FUND REVENUES $41,905.35

Department: ACCOMMODATIONS TAX 2031315

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	0.00	8.51	0.00	(8.51)	#Error

Department: A-TAX 2037550

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	74,500.00	51,500.00	0.00	23,000.00	69.13

Department: TRANSFERS 2037582

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

TOTAL FUND EXPENDITURES $51,508.51

REVENUES OVER/(UNDER) EXPENDITURES ($9,603.16)

AIRPORT OPERATIONS FUND

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

GREENWOOD COUNTY

Financial Report - Fiscal Year 2016
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AIRPORT OPERATING FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	241,557.00	79,471.55	162,085.45	32.90

TOTAL FUND REVENUES $79,471.55

Department: AIRPORT OPERATIONS 2111750

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	217,182.09	69,160.51	2,010.00	146,011.58	32.77

Department: TRANSFERS 2117582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	24,374.91	0.00	0.00	24,374.91	0.00

TOTAL FUND EXPENDITURES $69,160.51

REVENUES OVER/(UNDER) EXPENDITURES $10,311.04

BUILDING & PERMITS FUND

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

GREENWOOD COUNTY

Financial Report - Fiscal Year 2016
for Period: 7/1/2015 - 1/31/2016

BUILDING & PERMITS FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	483,760.00	145,053.84	338,706.16	29.98

TOTAL FUND REVENUES $145,053.84

Department: BUILDING INSPECTION 2011780

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	325,480.00	118,787.73	0.00	206,692.27	36.50

Department: TRANSFERS 2017582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	158,280.00	0.00	0.00	158,280.00	0.00

TOTAL FUND EXPENDITURES $118,787.73

REVENUES OVER/(UNDER) EXPENDITURES $26,266.11

CAPITAL ASSET FUND

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

GREENWOOD COUNTY
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CAPITAL ASSET FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	722,551.77	440,863.09	281,688.68	61.01

TOTAL FUND REVENUES $440,863.09

Department: CAPITAL - PROBATE 1331215

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	5,360.42	5,360.42	0.00	0.00	100.00

Department: CAPITAL 133 AIRPORT 1331750

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	61,351.54	7,723.00	0.00	53,628.54	12.59

Department: CAPITAL ASSET 1331315

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	0.00	310.99	0.00	(310.99)	#Error

Department: CAPITAL ASSET CORONER 1334524

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

Department: CAPITAL ASSET EMG PREP 1332750

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	15,000.00	0.00	11,763.35	3,236.65	78.42

Department: CAPITAL ASSET IT 1331719

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	165,000.00	123,283.00	6,957.65	34,759.35	78.93

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CAPITAL ASSET FUND

Department: CAPITAL ASSET PKS & REC 1335545

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	52,000.00	21,942.00	0.00	30,058.00	42.20

Department: CAPITAL ASSET PLANNING 1331760

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	53,850.00	0.00	48,800.00	5,050.00	90.62

Department: CAPITAL ASSET RADIO SHOP 1332780

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	88,500.00	36,854.00	45,586.83	6,059.17	93.15

Department: CAPITAL ASSET SHERIFF 1332540

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	350,010.00	321,254.35	28,482.20	273.45	99.92

Department: CAPITAL ASSET VETERANS AFF 1334547

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	34,834.00	0.00	9,834.00	25,000.00	28.23

Department: CAPITAL ASSET VOTER REG 1331408

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	5,500.00	0.00	0.00	5,500.00	0.00

Department: CAPITAL BUILDING IMPROVEMENTS 1331720

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	428,639.58	117,950.97	127,794.00	182,894.61	57.33

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CAPITAL ASSET FUND

Department: CAPITAL CRTHOUSE MAINTENANCE 1331725

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	113,000.00	0.00	0.00	113,000.00	0.00

Department: CAPITAL ENGINEERING 1331740

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	129,000.00	12,708.99	850.00	115,441.01	10.51

Department: CAPITAL-PRJ MGMT 1331730

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	8,014.49	0.00	4,749.07	3,265.42	59.26

TOTAL FUND EXPENDITURES $667,387.72

REVENUES OVER/(UNDER) EXPENDITURES ($226,524.63)

DEBT SERVICE FUND

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 defeased its outstanding debt in April 2014 and currently has no outstanding debt.

The taxes levied for payment of bonded debt service can be appropriated to other purposes when the debt has been satisfied. The remaining fund balance has been appropriated for a three year phase in of a compensation study.

GREENWOOD COUNTY

Financial Report - Fiscal Year 2016
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DEBT SERVICE FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	0.00	591.39	(591.39)	#Error

TOTAL FUND REVENUES $591.39

Department: DEBT SERVICE REVENUE 1121315

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	525.00	525.00	0.00	0.00	100.00

TOTAL FUND EXPENDITURES $525.00

REVENUES OVER/(UNDER) EXPENDITURES $66.39

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

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DELQ TAX COLL FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	305,875.32	179,542.02	126,333.30	58.70

TOTAL FUND REVENUES $179,542.02

Department: DELQ TAX COLL 2091517

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	317,797.80	168,224.26	0.00	149,573.54	52.93

TOTAL FUND EXPENDITURES $168,224.26

REVENUES OVER/(UNDER) EXPENDITURES $11,317.76

EMS OPERATIONS FUND

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.

GREENWOOD COUNTY

Financial Report - Fiscal Year 2016
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EMS OPERATIONS FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	3,590,183.80	1,309,273.89	2,280,909.91	36.47

TOTAL FUND REVENUES $1,309,273.89

Department: EMS 2202700

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	3,561,988.98	1,876,707.95	206,200.03	1,479,081.00	58.48

Department: EMS - EMRG MGMT PORTION 2202750

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	27,652.00	0.00	0.00	27,652.00	0.00

Department: TRANSFERS 2207582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	542.82	0.00	0.00	542.82	0.00

TOTAL FUND EXPENDITURES $1,876,707.95

REVENUES OVER/(UNDER) EXPENDITURES ($567,434.06)

FIRE SUPPORT FUND

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

GREENWOOD COUNTY
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FIRE OPERATIONS FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	1,274,213.00	1,129,865.99	144,347.01	88.67

TOTAL FUND REVENUES $1,129,865.99

Department: ALL FIRE DEPTS 2152890

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	640,968.62	244,566.00	73,641.96	322,760.66	49.64

Department: FIRE ADMINISTRATION 2152800

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	393,392.37	73,038.55	5,576.80	314,777.02	19.98

Department: FIRE DEPT-CALLISON 2152805

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	54,471.46	52,284.81	0.00	2,186.65	95.99

Department: FIRE DEPT-CORONACA 2152820

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	15,010.99	13,741.63	0.00	1,269.36	91.54

Department: FIRE DEPT-EDDIE RD 2152825

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	2,079.00	0.00	0.00	2,079.00	0.00

Department: FIRE DEPT-EPWORTH/PHOENIX 2152830

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	13,502.46	11,950.08	0.00	1,552.38	88.50

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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	12,228.16	11,267.58	0.00	960.58	92.14

Department: FIRE DEPT-HWY 34 2152840

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	7,092.96	5,264.14	0.00	1,828.82	74.22

Department: FIRE DEPT-LOWER LAKE 2152845

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	32,350.35	28,923.40	0.00	3,426.95	89.41

Department: FIRE DEPT-NINETY SIX 2152855

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	3,591.59	2,734.13	0.00	857.46	76.13

Department: FIRE DEPT-NORTHWEST 2152860

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	25,485.43	22,509.14	0.00	2,976.29	88.32

Department: FIRE DEPT-PROMISED LAND 2152865

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	11,343.53	9,893.46	0.00	1,450.07	87.22

Department: FIRE DEPT-TRI-COUNTY 2152870

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	6,815.74	5,382.63	0.00	1,433.11	78.97

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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	20,353.42	4,403.14	0.00	15,950.28	21.63

Department: FIRE DEPT-WARE SHOALS 2152880

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	20,173.01	4,329.83	0.00	15,843.18	21.46

Department: FIRE LOCAL GRANT FUND 4152890

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	300.00	0.00	0.00	300.00	0.00

TOTAL FUND EXPENDITURES $490,288.52

REVENUES OVER/(UNDER) EXPENDITURES $639,577.47

GENERAL FUND

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.

GREENWOOD COUNTY

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GENERAL FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	20,683,083.83	13,698,568.25	6,984,515.58	66.23

TOTAL FUND REVENUES $13,698,568.25

Department: ADMINISTRATION 1001310

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	530,191.23	344,842.30	0.00	185,348.93	65.04

Department: ASSESSOR 1001525

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	565,404.77	311,504.51	0.00	253,900.26	55.09

Department: AUDITOR 1001520

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	248,930.71	123,723.25	0.00	125,207.46	49.70

Department: CLERK OF COURT 1001205

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	455,904.38	262,253.01	0.00	193,651.37	57.52

Department: CORONER 1004524

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	237,090.06	113,795.02	0.00	123,295.04	48.00

Department: COUNTY COUNCIL 1001101

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	214,642.30	109,428.24	1,175.00	104,039.06	51.53

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GENERAL FUND

Department: DATA PROCESSING 1001715

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	169,993.69	91,677.80	0.00	78,315.89	53.93

Department: DETENTION CENTER 1002550

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	3,204,662.88	1,655,410.63	213,459.68	1,335,792.57	58.32

Department: EMERGENCY COMMUNICATIONS 1002600

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,001,480.71	552,884.54	477.67	448,118.50	55.25

Department: EMERGENCY MANAGEMENT 1002750

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	99,605.53	57,363.89	0.00	42,241.64	57.59

Department: ENGINEERING 1001740

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	257,677.52	113,489.40	16,308.00	127,880.12	50.37

Department: FACILITIES MANAGEMENT 1001720

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	722,049.32	346,823.04	0.00	375,226.28	48.03

Department: GARAGE 1003523

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	654,874.18	330,808.33	3,101.44	320,964.41	50.99

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for Period: 7/1/2015 - 1/31/2016

GENERAL FUND

Department: GIS 1001710

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	313,166.82	164,238.37	18,207.01	130,721.44	58.26

Department: HUMAN RESOURCES 1001609

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	261,017.47	134,234.43	0.00	126,783.04	51.43

Department: IT DEPT 1001719

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	314,723.63	211,389.73	24,083.39	79,250.51	74.82

Department: MAGISTRATE 1001220

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	851,871.15	463,823.55	0.00	388,047.60	54.45

Department: MISC NON DEPT 1001315

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,027,010.00	817,960.06	0.00	209,049.94	79.64

Department: PLANNING DEPARTMENT 1001760

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	410,210.23	182,442.99	0.00	227,767.24	44.48

Department: PROBATE JUDGE 1001215

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	340,465.54	188,445.94	0.00	152,019.60	55.35

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GENERAL FUND

Department: PROJECT MANAGEMENT 1001730

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	604.04	0.00	604.04	0.00	100.00

Department: RADIO SHOP 1002780

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	91,371.43	46,146.39	6,401.49	38,823.55	57.51

Department: SHERIFF'S DEPARTMENT 1002540

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	5,708,433.18	2,987,132.51	50,489.91	2,670,810.76	53.21

Department: TAX COLLECTOR 1001515

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	214,849.23	114,328.18	2,235.82	98,285.23	54.25

Department: TRANSFERS 1007582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,465,635.03	291,649.84	0.00	1,173,985.19	19.90

Department: TREASURER/FINANCE 1001505

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	655,130.51	379,966.63	0.00	275,163.88	58.00

Department: VETERANS AFFAIRS 1004547

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	155,193.84	68,000.80	10,584.33	76,608.71	50.64

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GENERAL FUND

Department: VOTER REGISTRATION 1001408

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	530,322.43	184,857.30	8,793.38	336,671.75	36.52

TOTAL FUND EXPENDITURES $10,648,620.68

REVENUES OVER/(UNDER) EXPENDITURES $3,049,947.57

H-TAX FUND

Special Revenue

This fund is used to account for Hospitality Tax Revenue collected by the county that is legally restricted for tourism related purposes.

The revenue source of this fund is:

- County collected 2% tax on prepared or modified food and/or beverages intended for immediate consumption

The uses for this fund may be:

- Tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
- Tourism-related cultural, recreational, or historic facilities;
- Beach access and renourishment;
- Highways, roads, streets, and bridges providing access to tourist destinations;
- Advertisements and promotions related to tourism development; or
- Water and sewer infrastructure to serve tourism-related demand

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HOSPITALITY TAX FUND

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	500,000.00	194,031.84	305,968.16	38.81

TOTAL FUND REVENUES $194,031.84

Department: HOSPITALITY TAX 2317550

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	43,253.00	50,616.04	0.00	(7,363.04)	117.02

TOTAL FUND EXPENDITURES $50,616.04

REVENUES OVER/(UNDER) EXPENDITURES $143,415.80

LAKE OPERATIONS FUND

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.
TOTAL FUND REVENUES	722,538.00	615,206.04	107,331.96	85.15

TOTAL FUND REVENUES $615,206.04

Department: LAKE MANAGEMENT 2135530

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	628,006.57	207,931.52	60,166.93	359,908.12	42.69

Department: LAKE-HYDRO O&M 2135535

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	102,700.00	25,567.89	17,168.98	59,963.13	41.61

TOTAL FUND EXPENDITURES $234,041.94

REVENUES OVER/(UNDER) EXPENDITURES $381,164.10

LANDFILL FUND

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.
TOTAL FUND REVENUES	3,402,688.15	2,529,354.28	873,333.87	74.33

TOTAL FUND REVENUES $2,529,354.28

Department: LANDFILL ADMINISTRATION 5023526

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	65,981.35	34,669.88	0.00	31,311.47	52.54

Department: LEAF AND LIMB 5023539

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	315,012.70	96,314.49	141,489.07	77,209.14	75.49

Department: RECYCLING 5023537

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	563,692.81	336,138.44	4,760.89	222,793.48	60.48

Department: SOLID WASTE COLLECTION 5023527

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	744,059.10	299,421.21	144,375.09	300,262.80	59.65

Department: SOLID WASTE DISPOSAL 5023528

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,573,990.15	882,754.87	116,467.00	574,768.28	63.48

TOTAL FUND EXPENDITURES $1,649,298.89

REVENUES OVER/(UNDER) EXPENDITURES $880,055.39

PARKS AND RECREATION OPERATIONS FUND

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.
TOTAL FUND REVENUES	1,043,050.60	105,469.52	937,581.08	10.11

TOTAL FUND REVENUES $105,469.52

Department: PARKS AND RECREATION OPS 2545545

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	896,496.01	435,585.31	2,529.24	458,381.46	48.87

Department: PARKS&REC:BREWER CENTER 2545551

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	142,864.39	59,104.54	0.00	83,759.85	41.37

Department: TRANSFERS 2547582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	3,690.20	0.00	0.00	3,690.20	0.00

TOTAL FUND EXPENDITURES $494,689.85

REVENUES OVER/(UNDER) EXPENDITURES ($389,220.33)

ROAD OPERATIONS FUND

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.
TOTAL FUND REVENUES	1,105,300.00	554,748.12	550,551.88	50.19

TOTAL FUND REVENUES $554,748.12

Department: ROAD OPERATIONS 2183525

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,143,177.57	543,176.57	80,058.97	519,942.03	54.52

Department: TRANSFERS 2187582

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

TOTAL FUND EXPENDITURES $543,176.57

REVENUES OVER/(UNDER) EXPENDITURES $11,571.55

SPECIAL APPROPRIATIONS FUND

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.
TOTAL FUND REVENUES	2,534,867.25	2,077,867.17	457,000.08	81.97

TOTAL FUND REVENUES $2,077,867.17

Department: SPECIAL APPROPRIATIONS 2007550

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,478,974.06	1,057,576.54	0.00	421,397.52	71.51

Department: TRANSFERS 2007582

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	1,057,166.99	0.00	0.00	1,057,166.99	0.00

TOTAL FUND EXPENDITURES $1,057,576.54

REVENUES OVER/(UNDER) EXPENDITURES $1,020,290.63

VICTIM OF CRIME FUND

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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VICTIM SERVICES

Description	Budget Amount	Revenues To Date	Balance	% Rev.
TOTAL FUND REVENUES	98,000.00	42,130.26	55,869.74	42.99

TOTAL FUND REVENUES $42,130.26

Department: VICTIM SERVICES 2592555

Description	Budget Amount	Expend. To Date	Encumb. YTD	Unencumb. Balance	% Exp. & Enc.
DEPARTMENT EXPENDITURES	65,629.43	32,601.21	453.09	32,575.13	50.37

TOTAL FUND EXPENDITURES $32,601.21

REVENUES OVER/(UNDER) EXPENDITURES $9,529.05