

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	FY17 Approved Budget	FY 16 Amended Budaet	FY 16 YTD Actual	FY 15 Actual	FY 14 Actual	FY 13 Actual	FY 12 Actual
Delq Tax Coll Fund 209	R	Delq Tax Coll 2091517	Interest Earned-Landsale	461510	-500.00	-500.00	-172.20	-135.84	-3,255.33	-9,310.40	0.00
			Interest Earned Redemptions	461511	-6,000.00	-5,382.32	-5,847.90	-7,479.39	0.00	0.00	0.00
			Tx Yr 07 Delq Cost Recoup	480007	0.00	0.00	0.00	0.00	-180.20	0.00	0.00
			Tx Yr 08 Delq Cost Recoup	480008	0.00	0.00	0.00	0.00	-336.83	0.00	0.00
			Tx Yr 09 Delq Cost Recoup	480009	0.00	0.00	0.00	-155.00	-455.00	0.00	0.00
			Tx Yr 10 Delq Cost Recoup	480010	0.00	0.00	-90.00	-184.60	-1,449.12	-312.89	0.00
			Tx Yr 11 Delq Cost Recoup	480011	0.00	0.00	-150.00	-1,018.01	-15,700.40	-142,202.29	0.00
			Tx Yr 12 Delq Cost Recoup	480012	0.00	0.00	-451.07	-11,495.90	-148,672.81	-68,760.00	0.00
			Tx Yr 13 Delq Cost Recoup	480013	0.00	-8,000.00	-9,185.82	-115,898.08	-5,297.43	0.00	0.00
			Tx Yr 14 Delq Cost Recoup	480014	-8,000.00	-191,993.00	-165,674.64	-68,130.08	0.00	0.00	0.00
			Tx Yr 15 Delq Cost Recoup	480015	-65,547.67	-100,000.00	-35,075.00	-36,990.00	0.00	0.00	0.00
			Tx Yr 16 Delq Cost Recoup	480016	-192,500.00	0.00	0.00	0.00	0.00	0.00	0.00
			Collection Delinq Cost Recoup	480180	0.00	0.00	0.00	-36.02	-263.90	-14,977.46	0.00
		Miscellaneous Revenue	480400	0.00	0.00	-37.00	0.00	0.00	-3,406.16	0.00	
		Total			-272,547.67	-305,875.32	-216,683.63	-241,522.92	-175,611.02	-239,000.04	-85,960.56
E	Delq Tax Coll 2091517	Requested Position Fy17	501100	12,646.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Salaries And Wages	501101	71,549.00	71,334.00	63,076.38	68,978.46	66,260.66	47,925.99	0.00	
		Fica-Employer Expense	501106	6,203.00	5,234.00	4,623.36	5,053.58	4,864.36	3,543.27	0.00	
		Retirement-Employer Expense	501107	9,733.00	7,889.00	6,976.17	7,520.94	7,027.51	5,080.14	0.00	
		Group Health/Life Ins Employer	501108	4,417.00	4,305.00	3,854.99	4,161.84	3,952.20	2,494.28	0.00	
		Group Life Ins-Employer	501109	143.00	143.00	126.73	143.40	141.47	90.40	0.00	
		Workers Comp	501112	146.72	401.37	401.37	1,500.72	173.21	283.25	0.00	
		Group Dental Insurance	501115	151.00	141.00	126.05	141.20	141.20	94.68	0.00	
		Supplies-Office	520100	1,099.42	1,270.00	487.87	569.41	447.68	657.85	0.00	
		Supplies-Dtax Collector	520140	4,480.00	5,040.00	3,682.13	5,348.35	2,409.53	4,526.94	0.00	
		Postage Cost Tax Yr11	540111	0.00	0.00	0.00	0.00	5,418.89	507.25	0.00	
		Postage-Tax Yr12	540112	0.00	0.00	69.48	0.00	522.54	24,201.24	0.00	
		Postage-Tax Yr13	540113	0.00	5,087.70	2,472.78	6,094.72	17,617.96	0.00	0.00	
		Postage-Tax Yr14	540114	3,740.90	1,004.25	606.56	30,175.44	0.00	0.00	0.00	
		Postage-Tax Yr15	540115	1,292.00	21,520.00	2,613.00	0.00	0.00	0.00	0.00	
		Postage-Tax Yr 16	540116	28,525.63	0.00	0.00	0.00	0.00	0.00	0.00	
		Books And Publications	540150	30.00	30.00	20.83	20.83	29.36	20.83	0.00	
		Memberships And Dues	540165	105.00	105.00	50.00	105.00	105.00	30.00	0.00	
		Employee Training & Education	540170	440.00	445.00	180.00	206.36	306.45	200.00	0.00	
		Employee Travel	540180	486.00	486.00	268.49	341.71	258.66	247.47	0.00	
		Advertising	540200	11,700.00	13,099.00	13,098.35	11,600.94	12,602.46	13,275.28	0.00	
		Copier Maintenance	540350	240.00	240.00	28.86	19.96	61.99	38.17	0.00	
		Refund Setoff Debt Fee	550609	0.00	0.00	0.00	100.00	0.00	0.00	0.00	

Greenwood County Five Year Budget and Actuals

Fund	Ac Typ	Dept	Description	Obj	FY17 Approved Budget	FY 16 Amended Budaet	FY 16 YTD Actual	FY 15 Actual	FY 14 Actual	FY 13 Actual	FY 12 Actual
			Professional Services	570100	2,420.00	0.00	0.00	0.00	0.00	1,678.78	0.00
			Prof Cost Txyr10	570101	0.00	0.00	0.00	0.00	0.00	7,970.00	0.00
			Prof Cost Txyr11	570111	0.00	0.00	0.00	0.00	4,720.00	56,550.00	0.00
			Prof Cost Txyr12	570112	0.00	0.00	0.00	4,120.00	53,300.00	28,215.00	0.00
			Prof Cost Txyr13	570113	0.00	3,101.00	405.00	42,770.00	9,390.00	0.00	0.00
			Prof Cost Txyr14	570114	0.00	107,500.00	83,663.12	39,986.62	0.00	0.00	0.00
			Prof Cost Txyr15	570115	81,000.00	51,500.00	0.00	0.00	0.00	0.00	0.00
			Prof Cost Tx Yr 16	570116	28,500.00	0.00	0.00	0.00	0.00	0.00	0.00
			Legal Expense	570150	2,500.00	4,482.90	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	6,167.00	5,165.47	0.00	0.00	10,121.94	0.00
			Capital Equipment	595500	0.00	7,272.58	7,272.58	0.00	0.00	0.00	0.00
			Total - Delq Tax Coll		272,547.67	317,797.80	199,269.57	228,959.48	189,751.13	207,752.76	0.00
		Transfers 2097582	Transfer Out To General Fund	930100	0.00	0.00	0.00	0.00	0.00	0.00	145,000.00
			Total - Transfers		0.00	0.00	0.00	0.00	0.00	0.00	145,000.00
		X- Delq Tax Coll 2091515	Salaries And Wages	501101	0.00	0.00	0.00	0.00	0.00	0.00	9,850.00
			Fica-Employer Expense	501106	0.00	0.00	0.00	0.00	0.00	0.00	728.48
			Retirement-Employer Expense	501107	0.00	0.00	0.00	0.00	0.00	0.00	939.20
			Group Health/Life Ins Employer	501108	0.00	0.00	0.00	0.00	0.00	0.00	748.25
			Group Life Ins-Employer	501109	0.00	0.00	0.00	0.00	0.00	0.00	11.18
			Group Dental Insurance	501115	0.00	0.00	0.00	0.00	0.00	0.00	15.26
			Supplies-Office	520100	0.00	0.00	0.00	0.00	0.00	0.00	3,025.26
			Postage Cost Txyr11	540111	0.00	0.00	0.00	0.00	0.00	0.00	22,445.60
			Advertising	540200	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Prof Cost Txyr11	570111	0.00	0.00	0.00	0.00	0.00	0.00	29,835.00
			Equipment-Non-Capital	585500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Capital Equipment	595500	0.00	0.00	0.00	0.00	0.00	0.00	11,679.05
			Total - X- Delq Tax Coll		0.00	0.00	0.00	0.00	0.00	0.00	79,277.28
		Total			272,547.67	317,797.80	199,269.57	228,959.48	189,751.13	207,752.76	224,277.28
Total	Total		Revenues (Over)/Under Expenditures		0.00						

Greenwood County FY 2017 Budget Revenues - Delinquent Tax Collector

Fund	Proj	Object	FY 17 Approved Budget	FY 17 Draft Level 1	Description	Justification
209		461510 INTEREST EARNED- LANDSALE	(500.00)	(500.00)	INTEREST EARNED-LANDSALE CHECKING ACCOUNT	BASED ON CURRENT ACTIVITY & INTEREST RATES ARE SIGNIFICANTLY LOWER THAN IN PREVIOUS YEARS.
		461511 INTEREST EARNED REDEMPTIONS	(6,000.00)	(6,000.00)	INTEREST COUNTY RECEIVES FROM REDEEMED PROPERTIES THAT THE COUNTY HAS THE INTIAL BID DURING THE ONE YEAR REDEMPTION PERIOD	
		480014 TX YR 14 DELQ COST RECOUP	(8,000.00)	(8,000.00)	DELINQUENT COST FROM 2014 TAXES RECOUP	
		480015 TX YR 15 DELQ COST RECOUP	(65,547.67)	(71,575.67)	DELINQUENT COST RECOUP FROM 2015 TAXES	
		480016 TX YR 16 DELQ COST RECOUP	(192,500.00)	(192,500.00)	DELINQUENT COST RECOUPED FROM 2016 TAXES PAID.	
			(272,547.67)	(278,575.67)		

Greenwood County FY 2017 Budget

Fund	Org	Prj	Object	FY 17 Approved Budget	FY 17 Draft Level 1	Description	Justification
209	2091517 DELQ 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	
				109.42	109.42	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 \$10.00), STAPLES AND STAPLER (TOTAL \$24.42)	
				10.00	10.00	WULBERN & KOVAL CALENDAR	
				600.00	600.00	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	
				10.00	10.00	RECEIPT BOOKS FOR DELINQUENT PAYMENTS	
				10.00	10.00	ADHESIVE NOTES 100 SHEETS (12 IN PACK)	
			1,099.42	1,099.42			
			520140 SUPPLIES-DTAX COLLECTOR	500.00	500.00	2 PHASER 4510 XEROX CARTRIDGES FOR PRINTING DELINQUENT NOTICES/LETTERS	
				2,975.00	2,975.00	CERTIFIED LETTER FORMS BASE ON 2016 QUOTE ESTIMATING 5,000 FORMS NEEDED. LETTERS MAILED AS REQUIRED	
				750.00	750.00	DELINQUENT NOTICE FORMS BASED ON 2016 QUOTE (10,000 APPROXIMATELY NEEDED). NOTICES REQUIRED BY LAW T	
				75.00	75.00	YELLOW SIGN PAPER FOR POSTING LEVY NOTICES ON DELINQUENT TAX PROPERTIES AS REQUIRED BY LAW. (250 PAGES IN EACH PACK @ 5 = 1250 SIGNS)	
				180.00	180.00	PERFORATED RECEIPT FORMS FOR POSTING DELINQUENT TAXPAYERS PAYMENTS (NOTE: DOES INCLUDE SALES TAX AND FREIGHT) QUOTE BASED ON 2014 PRICES	
				4,480.00	4,480.00		
			540114 POSTAGE-TAX YR14	2,378.00	2,378.00	AS REQUIRED BY LAW, LETTERS ARE SEND 45 DAYS BEFORE THE END OF REDEMPTION TO DEFAULTING TAXPAYER(S)	
				1,298.00	1,298.00	AS REQUIRED BY LAW, LETTERS ARE SENT TO LIENHOLDERS CONCERNING PROPERTY SOLD W/OPTION TO REDEEM	
				64.90	64.90	AS REQUIRED BY LAW, LETTERS ARE SENT CONCERNING OVERAGES AFTER NEW OWNER'S DEEDS ARE RECORDED	
				3,740.90	3,740.90		
			540115 POSTAGE-TAX YR15	973.50	973.50	AS REQUIRED BY LAW, LETTERS TO LIENHOLDERS AND COLLATERAL LIST ARE MAILED IN AUGUST	
				318.50	318.50	FROM ABSTRACT LEGAL WORK, LETTERS ARE SENT TO MORTGAGE CO. AND LIENHOLDERS.	
				1,292.00	1,292.00		
			540116 POSTAGE-TAX YR 16	50.00	50.00	LETTERS SENT TO TAXPAYERS AND BANKRUPTCY COURT. RATE INCREASE OF ONE CENT	
				3,750.00	3,750.00	AS REQUIRED BY LAW, APRIL 1 DELINQUENT NOTICES ARE MAILED ON ALL PROPERTIES NOT PAID.	
				24,719.31	24,719.31	AS REQUIRED BY LAW MAY 1 CERTIFIED LETTERS ARE MAILED TO OWNER(S) OF RECORD AND PRIOR OWNERS	
				6.32	0.00	TO BALANCE FUND	
				28,525.63	28,519.31		
			540150 BOOKS AND PUBLICATIONS	30.00	30.00	CODE OF LAW SUPPLEMENT FOR STATE OF SC-THIS DETAIL ALL LAWS 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	

Greenwood County FY 2017 Budget

Fund	Org	Prj	Object	FY 17 Approved Budget	FY 17 Draft Level 1	Description	Justification
				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	
				80.00	80.00	ALSO INCLUDES DEBT SETOFF CLASS(S) TRAINING. ONE CLASS, EXCEL, SKILLPATH, OR FRED PRYOR COURSE	
				440.00	440.00		
			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		
			570100 PROFESSIONAL SERVICES	120.00	120.00	DIAMOND SPRINGS WATER	
				1,000.00	1,000.00	MAINTENANCE OF PHASER 4510 USED TO PRINT DELINQUENT/CERTIFIED LETTERS	
				1,300.00	1,300.00	MAINTENANCE OF FOLD/SEAL MACHINE USED TO FOLD CERTIFIED LETTER FORMS.	
				2,420.00	2,420.00		
			570115 PROF COST TXR15	3,000.00	3,000.00	ABSTRACT LEGAL UPDATE FOR PROPERTY SOLD FOR 2015 DELINQUENT TAXES TO BE DONE JUNE 2016.	
				2,000.00	2,000.00	BANKRUPTCY LEGAL ISSUES	
				76,000.00	76,000.00	ABSTRACT LEGAL WORK TO BE DONE IN JULY-SEPTEMBER 2016 BEFORE TAX SALE	
				81,000.00	81,000.00		
			570116 PROF COST TX YR 16	28,500.00	28,500.00	ABSTRACT WORK ON ACCOUNTS TO BE SOLD AT NEXT TAX SALE	
				28,500.00	28,500.00		
			570150 LEGAL EXPENSE	2,500.00	2,500.00	LEGAL ASSISTANCE WITH BANKRUPTCY CASES FOR CORPORATION AND ORGANIZATIONS.	
				2,500.00	2,500.00		
			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		