

# 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

## 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
<b>Special Appropriation s Fund 200</b>	<b>R</b>	Special Appropriations 2007550	Current Prop Tax Collection	412100	-1,657,750.00	-1,537,990.00	-1,542,811.30	-1,558,310.77	-1,441,276.31	-1,377,023.33	-1,319,969.15
			Motor Vehicle Taxes	412101	-256,336.00	-238,857.00	-231,139.37	-255,637.40	-238,644.07	-217,238.04	-202,996.07
			Mcbp Lake Park Property Tax Re	412110	-253,027.00	-239,378.00	-223,228.73	-233,463.07	-201,724.69	-204,678.73	-1,736.00
			Prop Tax Penalties	412400	-4,000.00	-4,000.00	-12,175.67	-13,856.72	-1,773.83	-4,951.83	-4,793.93
			Filot / Mcbp Distribution	412800	-293,141.00	-297,028.00	-295,110.95	-297,576.83	-292,740.48	-311,413.27	-309,833.36
			Delinquent Prop Tax Collection	413000	-30,000.00	-30,000.00	-25,946.07	-18,741.26	-36,534.23	-35,349.07	-29,234.07
			Homestead Reimbursements	413820	-124,724.00	-113,206.25	0.00	-124,723.76	-113,206.25	-110,152.05	-106,849.98
			Manufacturers Reimbursement	413840	-67,094.00	-63,808.00	-39,253.98	-67,093.50	-63,808.09	-59,989.57	-63,296.74
			Bmw / Dor	413890	-600.00	-600.00	-570.69	-747.39	-628.76	-596.13	-489.98
			Motor Carrier / Dor	413895	-8,000.00	-8,000.00	-10,659.96	-9,483.01	-8,555.19	-7,868.68	-7,281.99
			Investment Earnings	461525	-2,000.00	-2,000.00	-7,934.41	-12,111.70	0.00	0.00	0.00
		Miscellaneous Revenue	480400	0.00	0.00	0.00	0.00	-7,000.00	-4,112.00	0.00	
		Transfers 2007582	Transfer In From General Fund	925100	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Transfer From Ems	925220	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer In From Eco Dev	925252		0.00	0.00	0.00	0.00	0.00	0.00	-130,911.98		
<b>Total</b>					<b>-2,696,672.00</b>	<b>-2,534,867.25</b>	<b>-2,388,831.13</b>	<b>-2,591,745.41</b>	<b>-2,405,891.90</b>	<b>-2,333,372.70</b>	<b>-2,177,393.25</b>
<b>E</b>	Special Appropriations 2007550	Outside Entity Occupied Bldgs	560313	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		Greenwood County Health Dept	596101	0.00	0.00	0.00	0.00	0.00	4,112.00	0.00	
		Soil & Water	596102	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
		Clemson Extension Dept.	596103	10,000.00	10,000.00	10,000.00	10,000.00	10,801.72	10,000.00	10,000.00	
		Medical Care--Indigent	596104	123,436.00	121,479.00	121,479.00	121,810.00	124,601.00	122,976.00	125,360.00	
		Burton Center	596105	15,000.00	16,000.00	16,000.00	0.00	0.00	0.00	0.00	
		Beautification Commission	596106	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		Public Defender	596107	126,500.00	126,500.00	126,500.00	115,500.00	138,500.00	125,000.00	125,000.00	
		Solicitor	596108	357,438.00	357,438.00	357,438.00	357,438.00	297,027.00	288,376.00	288,376.00	
		Upstate Alliance	596109	38,000.00	38,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	
		Food Bank Of Gwd County	596110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		Humane Society-Animal Shelter	596111	400,000.00	400,000.00	366,666.63	399,999.96	339,999.96	286,053.62	252,550.00	
		Partnership	596112	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	
		Clemson Ext-Utility Bills	596113	9,100.00	4,655.00	5,868.47	6,903.75	3,158.35	5,483.81	10,101.60	
		Museum Utility Bills	596114	18,617.00	19,500.00	13,822.76	18,185.56	24,091.47	20,677.89	18,240.01	
		Federal Building Utility Bills	596115	3,316.00	2,520.00	2,666.96	2,999.76	2,287.65	2,222.98	871.49	
		Health Dept Utility Bills	596116	30,080.00	26,782.06	20,304.51	26,821.54	25,474.26	31,373.96	10,335.63	
		Dss Utility Bills	596118	19,479.00	17,820.00	12,661.62	20,184.97	10,586.52	17,887.87	11,092.51	
		Humane Utility & Fuel Bills	596119	3,285.00	3,280.00	1,707.19	4,872.89	3,117.53	1,400.00	1,244.22	
		Gleamns Brewer Utility Bills	596120	0.00	0.00	0.00	0.00	0.00	1,700.05	1,589.72	
		Corporate Ct Utilities	596121	0.00	0.00	0.00	0.00	0.00	146.66	0.00	
		Aviation Expo Insurance	596122	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	
		Museum Maintenance	596123	5,000.00	5,000.00	3,769.72	5,952.38	315.50	0.00	0.00	
		Council Appropriations	596125	0.00	0.00	0.00	26,146.80	19,717.62	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
			Beckman Center	596126	15,000.00	20,000.00	20,000.00	0.00	0.00	0.00	0.00
			Bank Service Charges	597400	0.00	0.00	1,065.14	2,482.38	0.00	0.00	0.00
			<b>Total - Special Appropriations</b>		<b>1,509,251.00</b>	<b>1,478,974.06</b>	<b>1,424,950.00</b>	<b>1,467,297.99</b>	<b>1,344,678.58</b>	<b>1,262,410.84</b>	<b>1,199,761.18</b>
		Transfers 2007582	Transfer Out To General Fund	930100	0.00	0.00	0.00	40,179.00	0.00	0.00	0.00
			Transfer Out Cap Asset Fund	930133	264,427.84	184,427.84	0.00	184,427.84	0.00	0.00	0.00
			Transfer Out To Bldg & Permits	930201	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Transfer Out To Ems Ops	930220	843,521.92	828,963.01	0.00	593,510.82	568,784.42	443,135.62	961,735.59
			Transfer Out To Lake Fund	930235	0.00	0.00	0.00	0.00	0.00	0.00	-2,103.52
			Transfer Out To Dssunit Cost	930245	84,938.76	43,776.14	0.00	29,141.46	8,815.91	0.00	0.00
			Transfer Out To Parks & Rec	930254	4,011.00	0.00	0.00	0.00	0.00	0.00	0.00
			Transfer Out	930279	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Transfer Out To Grant Match	930420	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			Transfer Out To Pard Grant	930455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			<b>Total - Transfers</b>		<b>1,196,899.52</b>	<b>1,057,166.99</b>	<b>0.00</b>	<b>847,259.12</b>	<b>577,600.33</b>	<b>443,135.62</b>	<b>959,632.07</b>
		<b>Total</b>			<b>2,706,150.52</b>	<b>2,536,141.05</b>	<b>1,424,950.00</b>	<b>2,314,557.11</b>	<b>1,922,278.91</b>	<b>1,705,546.46</b>	<b>2,159,393.25</b>
<b>Total</b>	<b>Total</b>		<b>Revenues (Over)/Under Expenditures</b>		<b>9,478.52</b>		<b>Budgeted Use of Fund Bal</b>				

## Greenwood County FY 2017 Budget Revenues - Special Appropriations

Fund	Proj	Object	FY 17 Approved Budget	FY 17 Draft Level 1	Description	Justification
200		412100 CURRENT PROP TAX COLLECTION	(1,657,750.00)	(1,657,750.00)	CURRENT PROP TAX COLLECTION	BASED ON REASSESSMENT MILLAGE WORKSHEET
		412101 MOTOR VEHICLE TAXES	(256,336.00)	(256,336.00)	MOTOR VEHICLE TAXES	BASED ON REASSESSMENT MILLAGE WORKSHEET
		412110 MCBP LAKE PARK PROPERTY TAX RE	(253,027.00)	(253,027.00)	MCBP LAKE PARK PROPERTY TAX RE	
		412400 PROP TAX PENALTIES	(4,000.00)	(4,000.00)	PROP TAX PENALTIES	
		412800 FILOT / MCBP DISTRIBUTION	(293,141.00)	(293,141.00)	FEE IN LIEU DISTRIBUTION	BASED ON REASSESSMENT MILLAGE WORKSHEET
		413000 DELINQUENT PROP TAX COLLECTION	(30,000.00)	(30,000.00)	DELINQUENT PROP TAX COLLECTION	
		413820 HOMESTEAD REIMBURSEMENTS	(124,724.00)	(124,724.00)	HOMESTEAD REIMBURSEMENTS	BASED ON FY15 REVENUE
		413840 MANUFACTURERS REIMBURSEMENT	(67,094.00)	(67,094.00)	MANUFACTURERS REIMBURSEMENT	BASED ON FY15 REVENUE
		413890 BMW / DOR	(600.00)	(600.00)	BMW/DOR	
		413895 MOTOR CARRIER / DOR	(8,000.00)	(8,000.00)	MOTOR CARRIER/DOR	
		461525 INVESTMENT EARNINGS	(2,000.00)	(2,000.00)		BASED ON PROJECTED FOR FY15
			<b>(2,696,672.00)</b>	<b>(2,696,672.00)</b>		

## Greenwood County FY 2017 Budget

Fund	Org	Prj	Object	FY 17 Approved Budget	FY 17 Draft Level 1	Description	Justification
200	2007550 SPECIAL APPROPRIATIONS		560313 OUTSIDE ENTITY OCCUPIED BLDGS	25,000.00	25,000.00	MOVED FROM FACILITIES MAINTENANCE IN GENERAL FUND. MAINTENANCE OF OUTSIDE ENTITY OCCUPIED BUILDINGS	
				<b>25,000.00</b>	<b>25,000.00</b>		
			596102 SOIL & WATER	10,000.00	10,000.00	SOIL & WATER APPROPRIATION	
				<b>10,000.00</b>	<b>10,000.00</b>		
			596103 CLEMSON EXTENSION DEPT	10,000.00	10,000.00		
				<b>10,000.00</b>	<b>10,000.00</b>		
			596104 MEDICAL CARE--INDIGENT	123,436.00	121,479.00	STATE MANDATED PAYMENT -	CORRECTED BASED ON REVISED LETTER RCVD 4/27/16. INCREASE FOR FY17
				<b>121,479.00</b>	<b>121,479.00</b>		
			596105 BURTON CENTER	15,000.00	0.00	FUNDING ADDED PER COUNTY COUNCIL 4/5/16 REDUCED FUNDING BY \$1K PER COUNTY COUNCIL 05/11/16	
				<b>0.00</b>	<b>0.00</b>		
			596107 PUBLIC DEFENDER	126,500.00	126,500.00	STATE MANDATE	
				0.00	0.00	ADDITIONAL FUNDING PER COUNTY COUNCIL 4/5/16 REMOVED ADDITIONAL FUNDING PER COUNTY COUNCIL 5/11/16	
				<b>126,500.00</b>	<b>126,500.00</b>		
			596108 SOLICITOR	357,438.00	357,438.00	SOLICITOR REQUEST MADE BY LETTER 03/21/2016	
				<b>357,438.00</b>	<b>357,438.00</b>		
			596109 UPSTATE ALLIANCE	38,000.00	38,000.00	UPSTATE ALLIANCE	
				<b>38,000.00</b>	<b>38,000.00</b>		
			596111 HUMANE SOCIETY-ANIMAL CHEFTFP	400,000.00	400,000.00		
				<b>400,000.00</b>	<b>400,000.00</b>		
			596112 PARTNERSHIP	300,000.00	300,000.00	PARTNERSHIP ALLIANCE	
				<b>300,000.00</b>	<b>300,000.00</b>		
			596113 CLEMSON EXT-UTILITY BILLS	9,100.00	9,100.00	CPW 032-4211-00 ELECTRIC & WATER CLEMSON EXTENSION MONTHLY UTILITY BILL PER PRIOR YEAR	
				0.00	0.00	CPW 032-4211-00 CLEMSON EXT WATER BILL PER PRIOR YEAR	
				<b>9,100.00</b>	<b>9,100.00</b>		
			596114 MUSEUM UTILITY BILLS	16,440.00	16,440.00	CPW 2-0920-03 MUSEUM ELECTRIC PER PRIOR YEAR	
				222.00	222.00	CITY GARBAGE BILL	
				1,955.00	1,955.00	CPW 2-5474-00 ELECTRIC MUSEUM STORAGE BUILDING	
				<b>18,617.00</b>	<b>18,617.00</b>		
			596115 FEDERAL BUILDING UTILITY BILLS	3,082.00	3,082.00	CPW 22-5477-00 SEWER FEDERAL BUILDING	
				234.00	234.00	002-1050-03 CPW	
				<b>3,316.00</b>	<b>3,316.00</b>		
			596116 HEALTH DEPT UTILITY BILLS	29,300.00	29,300.00	CPW 37-2615-01 HEALTH DEPT ELECTRIC UTILITY BILL PER PRIOR BILL	
	780.00	780.00	CITY GARBAGE				
	<b>30,080.00</b>	<b>30,080.00</b>					
596118 DSS UTILITY BILLS	19,215.00	19,215.00	CPW 8-2970-02 DSS 1118 PHOENIX ST ELECTRIC BILL PER PRIOR YEAR				
	264.00	264.00	CITY GARBAGE MONTHLY CHARGE				
	<b>19,479.00</b>	<b>19,479.00</b>					

## Greenwood County FY 2017 Budget

Fund	Org	Prj	Object	FY 17 Approved Budget	FY 17 Draft Level 1	Description	Justification
			596119 HUMANE UTILITY & FUEL BILLS	1,285.00	1,285.00	DUKE ENERGY BILLS 281116 PER PRIOR YEAR	
				2,000.00	2,000.00	FUEL FOR HUMANE SOCIETY	
				<b>3,285.00</b>	<b>3,285.00</b>		
			596122 AVIATION EXPO INSURANCE	0.00	0.00	INSURANCE FOR AVIATION EXPO EVENT	
				<b>0.00</b>	<b>0.00</b>		
			596123 MUSEUM MAINTENANCE	5,000.00	5,000.00	MUSEUM MAINTENANCE EXPENSES	REDUCED BY \$5K PER CO. MANAGER
				<b>5,000.00</b>	<b>5,000.00</b>		
			596125 COUNCIL APPROPRIATIONS	0.00	0.00	COUNCIL APPROPRIATIONS TO OUTSIDE ENTITIES	AMOUNT DETERMINED BY MATCHING TO THE SAME AMOUNT AS THE PORTION TRANSFERRED FROM A-TAX FUND TO GENERAL FUND
				<b>0.00</b>	<b>0.00</b>		REDUCED TO \$0 BY COUNTY COUNCIL
			596126 BECKMAN CENTER	15,000.00	0.00	FUNDING ADDED PER COUNTY COUNCIL 4/5/16	
				<b>0.00</b>	<b>0.00</b>	REDUCED FUNDING BY \$5K PER COUNTY COUNCIL 5/11/16	