

Required Supplementary Information

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Schedule of the County's Proportionate Share of the Net Pension Liability
South Carolina Retirement System (SCRS)
Last Ten Fiscal Years**

	Year Ended June 30,				
	2019	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.126222%	0.129206%	0.126714%	0.125684%	0.120281%
County's Proportionate Share of the Net Pension Liability	\$ 28,282,296	\$ 29,086,349	\$ 27,065,924	\$ 23,836,577	\$ 20,708,402
County's Covered Payroll	\$ 13,112,369	\$ 13,036,442	\$ 12,257,773	\$ 11,787,901	\$ 10,913,566
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	215.6917%	223.1157%	220.8062%	202.2122%	189.7492%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	54.1048%	53.3384%	52.9064%	56.9917%	59.9190%

	Year Ended June 30,				
	2014	2013	2012	2011	2010
County's Proportion of the Net Pension Liability	0.120281%	N/A	N/A	N/A	N/A
County's Proportionate Share of the Net Pension Liability	\$ 21,574,121	N/A	N/A	N/A	N/A
County's Covered Payroll	\$ 10,659,641	N/A	N/A	N/A	N/A
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	202.3907%	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.3880%	N/A	N/A	N/A	N/A

Notes to Schedule:

- 1) The amounts presented for each fiscal year were determined as of the end of the preceding fiscal year.
- 2) This schedule is intended to report ten years of history; however, only six years of information is available. Additional years will be added in the future.

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Schedule of the County's Contributions
South Carolina Retirement System (SCRS)
Last Ten Fiscal Years**

	Year Ended June 30,				
	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 1,987,539	\$ 1,778,037	\$ 1,507,013	\$ 1,355,710	\$ 1,284,881
Contributions in Relation to the Contractually Required Contribution	<u>1,987,539</u>	<u>1,778,037</u>	<u>1,507,013</u>	<u>1,355,710</u>	<u>1,284,881</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 13,650,682	\$ 13,112,369	\$ 13,036,442	\$ 12,257,773	\$ 11,787,901
Contributions as a Percentage of Covered Payroll	14.5600%	13.5600%	11.5600%	11.0600%	10.9000%

	Year Ended June 30,				
	2014	2013	2012	2011	2010
Contractually Required Contribution	\$ 1,156,838	N/A	N/A	N/A	N/A
Contributions in Relation to the Contractually Required Contribution	<u>1,156,838</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
County's Covered Payroll	\$ 10,913,566	N/A	N/A	N/A	N/A
Contributions as a Percentage of Covered Payroll	10.6000%	N/A	N/A	N/A	N/A

Note to Schedule:

- 1) This schedule is intended to report ten years of history; however, only six years of information is available. Additional years will be added in the future.

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Schedule of the County's Proportionate Share of the Net Pension Liability
Police Officers Retirement System (PORS)
Last Ten Fiscal Years**

	Year Ended June 30,				
	2019	2018	2017	2016	2015
County's Proportion of the Net Pension Liability	0.831237%	0.888430%	0.872070%	0.853885%	0.846580%
County's Proportionate Share of the Net Pension Liability	\$ 23,553,444	\$ 24,339,080	\$ 22,119,759	\$ 18,610,393	\$ 16,207,122
County's Covered Payroll	\$ 11,492,848	\$ 11,956,105	\$ 11,128,536	\$ 10,582,245	\$ 10,188,521
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	204.9400%	203.5703%	198.7661%	175.8643%	159.0724%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	61.7294%	60.9398%	60.4449%	64.5686%	67.5490%

	Year Ended June 30,				
	2014	2013	2012	2011	2010
County's Proportion of the Net Pension Liability	0.846580%	N/A	N/A	N/A	N/A
County's Proportionate Share of the Net Pension Liability	\$ 17,549,329	N/A	N/A	N/A	N/A
County's Covered Payroll	\$ 9,863,717	N/A	N/A	N/A	N/A
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	177.9180%	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	62.9790%	N/A	N/A	N/A	N/A

Notes to Schedule:

- 1) The amounts presented for each fiscal year were determined as of the end of the preceding fiscal year.
- 2) This schedule is intended to report ten years of history; however, only six years of information is available. Additional years will be added in the future.

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Schedule of the County's Contributions
Police Officers Retirement System (PORS)
Last Ten Fiscal Years**

	Year Ended June 30,				
	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 2,247,320	\$ 1,866,439	\$ 1,702,550	\$ 1,529,061	\$ 1,419,079
Contributions in Relation to the Contractually Required Contribution	2,247,320	1,866,439	1,702,550	1,529,061	1,419,079
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
County's Covered Payroll	\$ 13,035,500	\$ 11,492,848	\$ 11,956,105	\$ 11,128,536	\$ 10,582,245
Contributions as a Percentage of Covered Payroll	17.2400%	16.2400%	14.2400%	13.7400%	13.4100%

	Year Ended June 30,				
	2014	2013	2012	2011	2010
Contractually Required Contribution	\$ 1,308,206	N/A	N/A	N/A	N/A
Contributions in Relation to the Contractually Required Contribution	1,308,206	N/A	N/A	N/A	N/A
Contribution Deficiency (Excess)	\$ -	N/A	N/A	N/A	N/A
County's Covered Payroll	\$ 10,188,521	N/A	N/A	N/A	N/A
Contributions as a Percentage of Covered Payroll	12.8400%	N/A	N/A	N/A	N/A

Note to Schedule:

- 1) This schedule is intended to report ten years of history; however, only six years of information is available. Additional years will be added in the future.

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Schedule of Changes in the County's
Total OPEB Liability and Related Ratios
Last Two Fiscal Years**

	Year Ended June 30,	
	2019	2018
Total OPEB Liability - Beginning of Year	\$ 28,770,236	\$ 30,372,604
Changes for the year:		
Service costs at the end of the year	720,950	813,064
Interest on Total OPEB Liability and Cash Flows	1,007,387	904,416
Change in benefit terms	-	-
Difference between expected and actual experience	2,198,679	116,981
Changes in assumptions or other inputs	(861,149)	(2,780,870)
Benefit payments and implicit subsidy credit	(954,065)	(655,959)
Other	-	-
Total OPEB Liability - End of Year	\$ 30,882,038	\$ 28,770,236
Covered Employee Payroll	\$ 24,038,550	\$ 21,580,719
Total OPEB Liability as a Percentage of Covered Employee Payroll	128.47%	133.31%

Notes to Schedule:

- 1) Covered payroll has been set equal to the covered payroll from the most recent valuation.
- 2) Changes in assumptions reflect a change in the discount rate from 3.56% as of June 30, 2017, to 3.87% as of June 30, 2018, and medical trends.
- 3) There are no assets accumulated in an irrevocable trust to pay related benefits.
- 4) This schedule is intended to report ten years of history; however, only two years of information is available. Additional years will be added in the future.

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes				
Current property taxes	\$ 14,850,000	\$ 14,850,000	\$ 14,764,255	\$ (85,745)
Vehicle taxes	1,074,000	1,074,000	1,043,714	(30,286)
Delinquent property taxes	110,000	110,000	92,415	(17,585)
Payments in lieu of taxes	410,000	410,000	382,731	(27,269)
Homestead reimbursement	421,000	421,000	433,854	12,854
Inventory replacement	85,461	85,461	85,461	-
Motor carrier	67,000	67,000	86,623	19,623
Manufacturer reimbursements	256,000	256,000	258,662	2,662
Tax penalties	105,000	105,000	106,226	1,226
	<u>17,378,461</u>	<u>17,378,461</u>	<u>17,253,941</u>	<u>(124,520)</u>
Fees, licenses and permits				
Building permits	1,150,000	1,150,000	1,247,975	97,975
Vendor permits	7,000	7,000	13,250	6,250
Temporary zoning fees	5,000	5,000	3,100	(1,900)
Contractor registrations	120,000	120,000	115,425	(4,575)
Street sign fees	12,000	12,000	14,169	2,169
Hazardous chemicals filing fees	400	400	-	(400)
Logo fees	100	100	-	(100)
Mobile home title retirement fees	1,200	1,200	1,150	(50)
Mobile home license fees	2,000	2,000	2,310	310
Recording fees	175,000	175,000	169,498	(5,502)
EMS fees	2,570,000	2,570,000	2,521,625	(48,375)
Planning and zoning fees	45,000	45,000	42,459	(2,541)
Court fees	230,000	230,000	214,108	(15,892)
Documentary stamps	690,000	690,000	765,362	75,362
Bond estreatments	10,000	10,000	3,875	(6,125)
Delinquent tax fees	320,000	320,000	335,308	15,308
Community alert network fees	7,124	7,124	7,124	-
Special use permit fees	500	500	-	(500)
Civil fees	100,000	100,000	100,911	911
Coroner fees	200	200	99	(101)
Magistrate costs	3,000	3,000	430	(2,570)
Estate fees	130,000	130,000	169,560	39,560
Probate court fees	15,000	15,000	18,528	3,528
Marriage license fees	20,000	20,000	21,854	1,854
Bad check fees	5,000	5,000	1,845	(3,155)
Photocopy fees	50,000	50,000	39,496	(10,504)
Certifications	10,000	10,000	11,285	1,285
Probate court publications	10,000	10,000	10,820	820
Master in Equity fees	110,000	110,000	69,463	(40,537)
Encroachment permit fees	5,000	5,000	3,000	(2,000)
Pawleys Island board of appeals fees	500	500	-	(500)

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues (continued)				
Fees, licenses and permits (continued)				
Pawleys Island building & zoning fees	20,000	20,000	22,555	2,555
P&R facility rental fees	50,000	50,000	35,560	(14,440)
P&R program fees	125,000	125,000	134,785	9,785
P&R miscellaneous sales	100	100	-	(100)
P&R baseball league fees	4,000	4,000	-	(4,000)
Late fees	1,000	1,000	1,875	875
Airport fuel sales	12,000	12,000	11,874	(126)
EMS franchise fees	4,000	4,000	4,000	-
Cable franchise fees	440,000	440,000	481,786	41,786
Utility franchise fees	720,000	720,000	716,403	(3,597)
Multi-county park fees	3,000	3,000	2,543	(457)
GIS map sales	3,000	3,000	1,574	(1,426)
Andrews magistrate fees	-	-	3,399	3,399
	<u>7,186,124</u>	<u>7,186,124</u>	<u>7,320,383</u>	<u>134,259</u>
Fines and forfeitures				
Magistrate fines	70,000	70,000	52,611	(17,389)
Library fines	36,000	36,000	37,452	1,452
	<u>106,000</u>	<u>106,000</u>	<u>90,063</u>	<u>(15,937)</u>
Use of money and property				
Investment earnings	70,000	70,000	298,267	228,267
Litchfield Exchange rent	116,000	116,000	120,534	4,534
Airport misc sales and rent	27,000	27,000	33,849	6,849
Corporate hangar rent	55,000	55,000	47,852	(7,148)
T-hangar rent	141,000	141,000	140,743	(257)
Garage rent	18,720	18,720	16,602	(2,118)
Other property rent	275,000	275,000	274,989	(11)
	<u>702,720</u>	<u>702,720</u>	<u>932,836</u>	<u>230,116</u>
Intergovernmental				
Local government fund	2,318,000	2,318,000	2,315,910	(2,090)
Mini bottle tax	109,000	109,000	137,326	28,326
DSS - service maintenance	58,000	58,000	72,520	14,520
State Retirement Subsidy	120,580	120,580	114,973	(5,607)
Veterans affairs	5,400	5,400	5,371	(29)
Election Commission stipends	12,500	12,500	12,679	179
Reimb election expenditures	58,134	58,134	41,556	(16,578)
Refuge revenue sharing	10,000	10,000	10,648	648
Library support	105,276	105,276	105,276	-
Accommodations tax	53,670	53,670	53,670	-
Salary supplement for elected officials	6,300	6,300	6,300	-
Other state revenue	20,000	20,000	42,035	22,035
	<u>2,876,860</u>	<u>2,876,860</u>	<u>2,918,264</u>	<u>41,404</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues (continued)				
Grants				
Emergency preparedness	25,000	25,000	18,399	(6,601)
Lottery	10,000	10,000	21,739	11,739
	<u>35,000</u>	<u>35,000</u>	<u>40,138</u>	<u>5,138</u>
Other				
P&R food sales	25,000	25,000	7,938	(17,062)
Tournament revenues	100,000	100,000	47,798	(52,202)
Profit on park pass sales	2,300	2,300	2,580	280
Workers compensation receipts	500	500	5,261	4,761
Insurance claims reimbursements	10,000	10,000	22,587	12,587
Escheated taxes	15,000	15,000	53,310	38,310
Contributions and donations	1,000	1,000	3,000	2,000
Miscellaneous	50,000	50,000	200,856	150,856
	<u>203,800</u>	<u>203,800</u>	<u>343,330</u>	<u>139,530</u>
Total Revenues	\$ 28,488,965	\$ 28,488,965	\$ 28,898,955	\$ 409,990
Expenditures				
General government				
County council				
Current				
Personal services	\$ 224,700	\$ 225,244	\$ 222,395	\$ 2,849
Operations and maintenance	<u>45,220</u>	<u>47,376</u>	<u>40,353</u>	<u>7,023</u>
	<u>269,920</u>	<u>272,620</u>	<u>262,748</u>	<u>9,872</u>
Administration				
Current				
Personal services	261,750	262,154	262,016	138
Operations and maintenance	<u>24,351</u>	<u>23,947</u>	<u>22,387</u>	<u>1,560</u>
	<u>286,101</u>	<u>286,101</u>	<u>284,403</u>	<u>1,698</u>
Contribution agencies				
Current				
Operations and maintenance	<u>248,700</u>	<u>248,700</u>	<u>248,700</u>	<u>-</u>
	<u>248,700</u>	<u>248,700</u>	<u>248,700</u>	<u>-</u>
Finance				
Current				
Personal services	601,500	575,038	573,050	1,988
Operations and maintenance	<u>30,300</u>	<u>25,452</u>	<u>19,847</u>	<u>5,605</u>
	<u>631,800</u>	<u>600,490</u>	<u>592,897</u>	<u>7,593</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
General government (continued)				
Purchasing				
Current				
Personal services	187,300	175,857	175,075	782
Operations and maintenance	13,650	10,151	7,251	2,900
	<u>200,950</u>	<u>186,008</u>	<u>182,326</u>	<u>3,682</u>
Personnel				
Current				
Personal services	316,300	315,518	315,487	31
Operations and maintenance	20,446	19,778	18,003	1,775
	<u>336,746</u>	<u>335,296</u>	<u>333,490</u>	<u>1,806</u>
Master-In-Equity				
Current				
Personal services	76,000	76,000	73,445	2,555
Operations and maintenance	1,000	1,000	256	744
	<u>77,000</u>	<u>77,000</u>	<u>73,701</u>	<u>3,299</u>
Public information				
Current				
Personal services	61,500	61,194	61,056	138
Operations and maintenance	9,487	10,693	10,169	524
	<u>70,987</u>	<u>71,887</u>	<u>71,225</u>	<u>662</u>
Management information services				
Current				
Personal services	424,750	332,550	331,370	1,180
Operations and maintenance	768,945	776,050	769,528	6,522
Capital outlay	90,266	52,974	52,974	-
	<u>1,283,961</u>	<u>1,161,574</u>	<u>1,153,872</u>	<u>7,702</u>
Courts				
Current				
Personal services	109,150	109,150	98,420	10,730
Operations and maintenance	109,865	97,965	87,982	9,983
	<u>219,015</u>	<u>207,115</u>	<u>186,402</u>	<u>20,713</u>
Solicitor				
Current				
Operations and maintenance	1,151,865	1,151,865	1,151,741	124
	<u>1,151,865</u>	<u>1,151,865</u>	<u>1,151,741</u>	<u>124</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
General government (continued)				
Probate court				
Current				
Personal services	272,000	273,902	272,764	1,138
Operations and maintenance	30,240	34,738	32,135	2,603
Capital outlay	6,400	-	-	-
	<u>308,640</u>	<u>308,640</u>	<u>304,899</u>	<u>3,741</u>
Summary court				
Current				
Personal services	997,400	997,400	986,978	10,422
Operations and maintenance	162,955	157,519	155,490	2,029
Debt service				
Principal	5,981	5,981	5,981	-
Interest	420	420	420	-
	<u>1,166,756</u>	<u>1,161,320</u>	<u>1,148,869</u>	<u>12,451</u>
Auditor field appraisers				
Current				
Personal services	80,600	74,408	74,266	142
Operations and maintenance	1,900	1,900	1,596	304
	<u>82,500</u>	<u>76,308</u>	<u>75,862</u>	<u>446</u>
Auditor				
Current				
Personal services	279,330	270,339	267,993	2,346
Operations and maintenance	25,383	25,383	23,678	1,705
	<u>304,713</u>	<u>295,722</u>	<u>291,671</u>	<u>4,051</u>
GIS				
Current				
Personal services	146,900	130,733	130,732	1
Operations and maintenance	3,720	2,199	1,483	716
Capital outlay	5,000	6,500	6,072	428
	<u>155,620</u>	<u>139,432</u>	<u>138,287</u>	<u>1,145</u>
Assessor				
Current				
Personal services	605,400	598,681	598,214	467
Operations and maintenance	58,690	58,018	56,107	1,911
	<u>664,090</u>	<u>656,699</u>	<u>654,321</u>	<u>2,378</u>
Treasurer				
Current				
Personal services	302,300	294,934	294,134	800
Operations and maintenance	122,150	129,502	127,876	1,626
	<u>424,450</u>	<u>424,436</u>	<u>422,010</u>	<u>2,426</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
General government (continued)				
Delinquent tax collector				
Current				
Personal services	134,300	127,212	126,347	865
Operations and maintenance	134,425	125,394	124,365	1,029
	<u>268,725</u>	<u>252,606</u>	<u>250,712</u>	<u>1,894</u>
Building				
Current				
Personal services	486,100	466,037	463,438	2,599
Operations and maintenance	84,660	75,257	67,055	8,202
Capital outlay	-	9,961	9,961	-
	<u>570,760</u>	<u>551,255</u>	<u>540,454</u>	<u>10,801</u>
Registration & election				
Current				
Personal services	147,900	190,226	189,836	390
Operations and maintenance	175,216	73,642	69,769	3,873
Debt service				
Principal	2,045	2,045	2,045	-
Interest	144	144	143	1
	<u>325,305</u>	<u>266,057</u>	<u>261,793</u>	<u>4,264</u>
Planning & zoning				
Current				
Personal services	463,300	417,107	417,105	2
Operations and maintenance	21,790	21,760	17,958	3,802
	<u>485,090</u>	<u>438,867</u>	<u>435,063</u>	<u>3,804</u>
Grants				
Current				
Operations and maintenance	5,300	5,300	5,096	204
	<u>5,300</u>	<u>5,300</u>	<u>5,096</u>	<u>204</u>
Facility services				
Current				
Personal services	491,300	465,458	464,455	1,003
Operations and maintenance	222,369	210,302	203,024	7,278
Debt service				
Principal	39,996	39,996	39,996	-
Interest	2,803	2,803	2,803	-
	<u>756,468</u>	<u>718,559</u>	<u>710,278</u>	<u>8,281</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
General government (continued)				
Judicial facility management				
Current				
Personal services	109,976	110,612	107,765	2,847
Operations and maintenance	204,040	182,191	178,377	3,814
Capital outlay	31,305	25,899	25,899	-
Debt service				
Principal	6,353	6,353	6,353	-
Interest	445	445	445	-
	<u>352,119</u>	<u>325,500</u>	<u>318,839</u>	<u>6,661</u>
Clerk of court administration				
Current				
Personal services	673,500	621,742	621,240	502
Operations and maintenance	35,100	35,100	29,373	5,727
	<u>708,600</u>	<u>656,842</u>	<u>650,613</u>	<u>6,229</u>
Legal				
Current				
Personal services	119,650	119,650	119,155	495
Operations and maintenance	52,485	120,312	117,975	2,337
	<u>172,135</u>	<u>239,962</u>	<u>237,130</u>	<u>2,832</u>
Clerk of court - family court				
Current				
Personal services	296,900	299,579	297,215	2,364
Operations and maintenance	46,000	40,637	38,490	2,147
	<u>342,900</u>	<u>340,216</u>	<u>335,705</u>	<u>4,511</u>
Register of deeds				
Current				
Personal services	231,050	207,792	207,791	1
Operations and maintenance	91,184	87,290	85,764	1,526
	<u>322,234</u>	<u>295,082</u>	<u>293,555</u>	<u>1,527</u>
Vehicle maintenance				
Current				
Operations and maintenance	92,820	93,967	92,504	1,463
	<u>92,820</u>	<u>93,967</u>	<u>92,504</u>	<u>1,463</u>
Delegation				
Current				
Personal services	18,900	18,937	18,779	158
Operations and maintenance	1,145	1,108	674	434
	<u>20,045</u>	<u>20,045</u>	<u>19,453</u>	<u>592</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
General government (continued)				
Nondepartmental				
Current				
Personal services	2,220,000	3,766,121	3,912,969	(146,848)
Operations and maintenance	906,366	776,685	775,817	868
Debt service				
Principal	36,820	36,820	36,820	-
Interest	2,580	2,580	2,579	1
	<u>3,165,766</u>	<u>4,582,206</u>	<u>4,728,185</u>	<u>(145,979)</u>
Total general government	15,472,081	16,447,677	16,456,804	(9,127)
Public safety				
Coroner				
Current				
Personal services	93,800	91,600	90,665	935
Operations and maintenance	143,120	160,222	157,247	2,975
	<u>236,920</u>	<u>251,822</u>	<u>247,912</u>	<u>3,910</u>
Emergency preparedness				
Current				
Personal services	136,400	136,488	136,063	425
Operations and maintenance	32,534	35,654	33,485	2,169
	<u>168,934</u>	<u>172,142</u>	<u>169,548</u>	<u>2,594</u>
Emergency operations backup facility				
Current				
Operations and maintenance	23,320	24,501	22,491	2,010
	<u>23,320</u>	<u>24,501</u>	<u>22,491</u>	<u>2,010</u>
Emergency services administration				
Current				
Personal services	61,300	67,009	67,007	2
Operations and maintenance	23,400	23,812	22,560	1,252
	<u>84,700</u>	<u>90,821</u>	<u>89,567</u>	<u>1,254</u>
County emergency medical services				
Current				
Personal services	2,208,525	2,408,130	2,408,128	2
Operations and maintenance	717,295	704,744	695,407	9,337
Debt service				
Principal	2,372	2,372	2,372	-
Interest	167	167	166	1
	<u>2,928,359</u>	<u>3,115,413</u>	<u>3,106,073</u>	<u>9,340</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Public Safety (continued)				
Midway emergency medical services				
Current				
Personal services	634,400	622,978	622,977	1
Operations and maintenance	207,666	214,546	212,153	2,393
Debt service				
Principal	437	437	437	-
Interest	31	31	31	-
	<u>842,534</u>	<u>837,992</u>	<u>835,598</u>	<u>2,394</u>
Total public safety	4,284,767	4,492,691	4,471,189	21,502
Public works				
Public works crew				
Current				
Personal services	1,172,300	1,131,202	1,121,385	9,817
Operations and maintenance	689,305	699,301	691,762	7,539
Debt service				
Principal	1,503	1,503	1,503	-
Interest	106	106	105	1
	<u>1,863,214</u>	<u>1,832,112</u>	<u>1,814,755</u>	<u>17,357</u>
Public services administration				
Current				
Personal services	294,050	292,469	292,270	199
Operations and maintenance	30,361	27,593	24,389	3,204
	<u>324,411</u>	<u>320,062</u>	<u>316,659</u>	<u>3,403</u>
Total public works	2,187,625	2,152,174	2,131,414	20,760
Health & welfare				
S.C. Department of Social Services				
Current				
Operations and maintenance	74,649	69,199	67,324	1,875
Debt service				
Principal	10,103	10,103	10,103	-
Interest	708	708	708	-
	<u>85,460</u>	<u>80,010</u>	<u>78,135</u>	<u>1,875</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Health & welfare (continued)				
S.C. Health Department				
Current				
Operations and maintenance	45,340	49,894	49,787	107
Debt service				
Principal	2,350	2,350	2,350	-
Interest	165	165	165	-
	<u>47,855</u>	<u>52,409</u>	<u>52,302</u>	<u>107</u>
Veteran affairs				
Current				
Personal services	101,800	95,163	93,423	1,740
Operations and maintenance	14,990	14,980	12,473	2,507
	<u>116,790</u>	<u>110,143</u>	<u>105,896</u>	<u>4,247</u>
Indigent hospital care				
Current				
Operations and maintenance	157,913	157,913	157,913	-
	<u>157,913</u>	<u>157,913</u>	<u>157,913</u>	<u>-</u>
Alcohol & drug abuse				
Current				
Operations and maintenance	146,000	174,327	174,326	1
	<u>146,000</u>	<u>174,327</u>	<u>174,326</u>	<u>1</u>
Choppee one-stop				
Current				
Operations and maintenance	45,000	45,000	44,310	690
	<u>45,000</u>	<u>45,000</u>	<u>44,310</u>	<u>690</u>
Total health & welfare	599,018	619,802	612,882	6,920
Economic development				
Waccamaw regional planning				
Current				
Operations and maintenance	84,704	84,704	84,703	1
	<u>84,704</u>	<u>84,704</u>	<u>84,703</u>	<u>1</u>
Airport commission				
Current				
Personal services	137,550	140,507	140,243	264
Operations and maintenance	178,217	142,939	138,830	4,109
Capital outlay	-	62,114	57,892	4,222
Debt service				
Principal	11,357	11,357	11,357	-
Interest	724	724	723	1
	<u>327,848</u>	<u>357,641</u>	<u>349,045</u>	<u>8,596</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Economic development (continuing)				
Clemson extension				
Current				
Operations and maintenance	6,650	6,682	6,682	-
Debt service				
Principal	1,148	1,148	1,148	-
Interest	81	81	80	1
	<u>7,879</u>	<u>7,911</u>	<u>7,910</u>	<u>1</u>
Total economic development	420,431	450,256	441,658	8,598
Culture & recreation				
Library				
Current				
Personal services	1,604,670	1,521,624	1,521,522	102
Operations and maintenance	346,400	318,381	318,161	220
Debt service				
Principal	23,978	23,978	23,978	-
Interest	1,681	1,681	1,680	1
	<u>1,976,729</u>	<u>1,865,664</u>	<u>1,865,341</u>	<u>323</u>
Library state aid				
Current				
Operations and maintenance	105,276	100,618	100,617	1
	<u>105,276</u>	<u>100,618</u>	<u>100,617</u>	<u>1</u>
Library lottery funds				
Current				
Operations and maintenance	10,000	3,450	3,450	-
	<u>10,000</u>	<u>3,450</u>	<u>3,450</u>	<u>-</u>
Parks and recreation				
Current				
Personal services	1,853,100	1,746,203	1,746,160	43
Operations and maintenance	1,797,380	1,843,440	1,801,275	42,165
Capital outlay	37,000	5,194	5,194	-
Debt service				
Principal	34,203	34,203	34,203	-
Interest	2,390	2,390	2,390	-
	<u>3,724,073</u>	<u>3,631,430</u>	<u>3,589,222</u>	<u>42,208</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Culture & recreation (continuing)				
Recreation tournaments				
Current				
Operations and maintenance	100,000	52,426	47,798	4,628
	<u>100,000</u>	<u>52,426</u>	<u>47,798</u>	<u>4,628</u>
Total culture & recreation	5,916,078	5,653,588	5,606,428	47,160
Total Expenditures	\$ 28,880,000	\$ 29,816,188	\$ 29,720,375	\$ 95,813
Excess (Deficiency) of Revenues Over Expenditures	(391,035)	(1,327,223)	(821,420)	505,803
Other Financing Sources (Uses)				
Proceeds from sale of assets	55,000	55,000	97,478	42,478
Transfers in	1,901,800	1,901,800	1,901,075	(725)
Transfers out	<u>(1,483,000)</u>	<u>(1,483,000)</u>	<u>(1,537,132)</u>	<u>(54,132)</u>
Total Other Financing Sources (Uses)	<u>473,800</u>	<u>473,800</u>	<u>461,421</u>	<u>(12,379)</u>
Net Change in Fund Balance	82,765	(853,423)	(359,999)	493,424
Fund Balance - Beginning of Year	11,424,999	11,424,999	11,424,999	-
Fund Balance - End of Year	<u>\$ 11,507,764</u>	<u>\$ 10,571,576</u>	<u>\$ 11,065,000</u>	<u>\$ 493,424</u>

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Law Enforcement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes				
Current property taxes	\$ 8,600,000	\$ 8,600,000	\$ 8,550,392	\$ (49,608)
Vehicle taxes	616,000	616,000	604,162	(11,838)
Delinquent property taxes	70,000	70,000	53,486	(16,514)
Payments in lieu of taxes	240,000	240,000	221,649	(18,351)
Homestead reimbursement	245,000	245,000	251,253	6,253
Motor carrier	38,000	38,000	50,091	12,091
Manufacturer reimbursements	148,000	148,000	149,798	1,798
Tax penalties	60,000	60,000	61,510	1,510
	<u>10,017,000</u>	<u>10,017,000</u>	<u>9,942,341</u>	<u>(74,659)</u>
Fees, licenses and permits				
Miscellaneous fees	20,000	20,000	16,064	(3,936)
Photocopy fees	500	500	779	279
Multi-county park fees	2,000	2,000	1,473	(527)
Detention center fees - Georgetown	90,000	90,000	46,125	(43,875)
Detention center fees - Andrews/Pawleys Island	15,000	15,000	9,945	(5,055)
	<u>127,500</u>	<u>127,500</u>	<u>74,386</u>	<u>(53,114)</u>
Fines and forfeitures				
Sex offender fees	11,000	11,000	8,300	(2,700)
Traffic fines	535,000	535,000	482,994	(52,006)
	<u>546,000</u>	<u>546,000</u>	<u>491,294</u>	<u>(54,706)</u>
Use of money and property				
Investment earnings	15,000	15,000	35,108	20,108
	<u>15,000</u>	<u>15,000</u>	<u>35,108</u>	<u>20,108</u>
Intergovernmental				
State retirement subsidy	57,803	57,803	60,081	2,278
Salary supplement for elected officials	1,575	1,575	1,575	-
Detention center fees - federal detainees	330,000	330,000	243,403	(86,597)
Wage and benefits reimbursements	-	28,000	66,393	38,393
Misc state revenue	19,000	19,000	55,722	36,722
	<u>408,378</u>	<u>436,378</u>	<u>427,174</u>	<u>(9,204)</u>
Grants				
School district SRO reimbursement	379,600	379,600	389,850	10,250
Federal	500	500	-	(500)
	<u>380,100</u>	<u>380,100</u>	<u>389,850</u>	<u>9,750</u>
Other				
Telephone usage	2,400	2,400	2,724	324
Workers compensation receipts	1,000	1,000	3,998	2,998
Inmate per-diem	2,000	2,000	2,869	869

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Law Enforcement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual**

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Revenues (continued)				
Other (continued)				
Insurance claims reimbursements	5,000	60,000	66,660	6,660
Contributions & donations	500	500	1,150	650
Re-entry program revenues	500	500	-	(500)
Miscellaneous	16,622	16,622	10,678	(5,944)
	<u>28,022</u>	<u>83,022</u>	<u>88,079</u>	<u>5,057</u>
Total Revenues	\$ 11,522,000	\$ 11,605,000	\$ 11,448,232	\$ (156,768)
Expenditures				
Public safety				
Sheriff				
Current				
Personal services	\$ 5,577,400	\$ 5,931,899	\$ 5,931,895	\$ 4
Operations and maintenance	1,957,736	1,895,878	1,893,795	2,083
Capital outlay	47,000	-	-	-
Debt service				
Principal	6,337	6,337	6,337	-
Interest	445	445	444	1
	<u>7,588,918</u>	<u>7,834,559</u>	<u>7,832,471</u>	<u>2,088</u>
E911 Communications				
Current				
Personal services	1,143,000	1,247,837	1,247,699	138
Operations and maintenance	46,090	43,809	41,421	2,388
	<u>1,189,090</u>	<u>1,291,646</u>	<u>1,289,120</u>	<u>2,526</u>
Judicial center				
Current				
Personal services	769,600	789,993	814,973	(24,980)
Operations and maintenance	25,800	24,800	24,071	729
	<u>795,400</u>	<u>814,793</u>	<u>839,044</u>	<u>(24,251)</u>
Detention center				
Current				
Personal services	2,525,500	2,461,176	2,455,419	5,757
Operations and maintenance	1,400,825	1,334,292	1,329,429	4,863
Capital outlay	29,000	12,396	12,396	-
Debt service				
Principal	44,615	44,615	44,615	-
Interest	3,127	3,127	3,126	1
	<u>4,003,067</u>	<u>3,855,606</u>	<u>3,844,985</u>	<u>10,621</u>

continued

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Law Enforcement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2019**

	Budgeted Amounts		Actual Results	Variance with Final Budget
	Original	Final		
Expenditures (continued)				
Public safety (continued)				
School District SRO's				
Current				
Personal services	370,500	412,926	413,487	(561)
Operations and maintenance	9,100	9,715	9,715	-
	<u>379,600</u>	<u>422,641</u>	<u>423,202</u>	<u>(561)</u>
Animal control				
Current				
Personal services	117,000	146,348	145,829	519
Operations and maintenance	116,925	116,407	113,094	3,313
	<u>233,925</u>	<u>262,755</u>	<u>258,923</u>	<u>3,832</u>
Total Expenditures	\$ 14,190,000	\$ 14,482,000	\$ 14,487,745	\$ (5,745)
Excess (Deficiency) of Revenues Over Expenditures	(2,668,000)	(2,877,000)	(3,039,513)	(162,513)
Other Financing Sources (Uses)				
Proceeds from sale of assets	55,000	55,000	54,943	(57)
Transfers in	2,378,000	2,378,000	2,378,000	-
Transfers out	(45,000)	(45,000)	(52,461)	(7,461)
Total Other Financing Sources (Uses)	<u>2,388,000</u>	<u>2,388,000</u>	<u>2,380,482</u>	<u>(7,518)</u>
Net Change in Fund Balance	(280,000)	(489,000)	(659,031)	(170,031)
Fund Balance - Beginning of Year	1,555,392	1,555,392	1,555,392	-
Fund Balance - End of Year	<u>\$ 1,275,392</u>	<u>\$ 1,066,392</u>	<u>\$ 896,361</u>	<u>\$ (170,031)</u>

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Notes to Required Supplementary Information

June 30, 2019

Note - Budgets and Budgetary Accounting

County Council utilizes the following procedures in establishing the data reflected in the budgetary schedules:

- Prior to May 1, the County Administrator submits to County Council proposed annual budgets for the fiscal year commencing July 1. The budgets include proposed expenditure appropriations and the means for funding them.
- Public hearings are conducted to obtain taxpayer input.
- Prior to June 30, the budgets are legally enacted through passage of an ordinance after three readings.
- During the year, Council is provided with interim financial reports which include budgetary comparisons and variances.
- The County Administrator is authorized by ordinance to transfer budget amounts between departments within any fund; however, any revisions that would alter total budgeted amounts of any fund must be approved by County Council through formal budget ordinance amendment. Thus, the "legal level of control" is at the fund level.
- The County accounting and reporting software employs budgetary integration to facilitate management control during the year. Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles for governments.
- Appropriations lapse at the end of each fiscal year; however, capital encumbrances at year-end are routinely provided for in the following year through supplemental appropriation.

Note 2 - Supplemental Appropriations

For the year ended June 30, 2019, supplemental funds were appropriated for expenditure in the amount of \$936,188 in the General Fund, and in the amount of \$292,000 in the Law Enforcement Fund.