

Required Supplementary Information

COUNTY OF GEORGETOWN, SOUTH CAROLINA

**Schedule of Funding Progress
Post-Employment Healthcare Plan
Year Ended June 30, 2009**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a percentage of Covered Payroll</u>
July 1, 2008	\$ -	\$ 11,337,811	\$ 11,337,811	0.00%	\$ 17,983,000	63.05%

Fiscal year 2009 was the year of implementation of GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions," and the County elected to implement the requirements of this statement prospectively; therefore, prior year comparative data is not available. In future years, additional trend information will be presented.

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, 2009

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Property taxes				
Current property taxes	\$ 10,330,000	\$ 10,500,000	\$ 10,442,362	\$ (57,638)
Vehicle taxes	710,000	610,000	602,054	(7,946)
Delinquent property taxes	80,000	115,000	122,181	7,181
Payments in lieu of taxes	34,000	30,000	34,286	4,286
Homestead reimbursement	230,000	235,000	241,885	6,885
Inventory replacement	86,000	86,000	85,461	(539)
Motor carrier	35,000	31,000	32,900	1,900
Manufacturer reimbursements	160,000	160,000	161,723	1,723
Tax penalties	75,000	85,000	102,969	17,969
	<u>11,740,000</u>	<u>11,852,000</u>	<u>11,825,821</u>	<u>(26,179)</u>
Fees, licenses and permits				
Building permits	1,000,000	525,000	598,353	73,353
Vendor permits	1,000	1,500	2,200	700
Temporary zoning fees	500	200	200	-
Contractor registrations	150,000	135,000	134,627	(373)
Temporary license tag fees	100	-	-	-
Street sign fees	14,000	14,000	14,722	722
Hazardous chemicals filing fees	-	1,500	4,106	2,606
Mobile home title retirement fees	1,000	1,000	1,350	350
Mobile home license fees	2,000	2,000	2,085	85
Recording fees	320,000	200,000	220,565	20,565
Ambulance fees	1,600,000	1,700,000	1,828,920	128,920
Health department fees	25,000	25,000	27,694	2,694
Planning and zoning fees	100,000	80,000	48,222	(31,778)
Court fees	270,000	280,000	287,040	7,040
Documentary stamps	850,000	400,000	403,351	3,351
Bond escheatments	5,000	5,000	675	(4,325)
Delinquent tax fees	260,000	300,000	313,685	13,685
Community alert network fees	8,000	6,800	6,600	(200)
Civil fees	80,000	90,000	89,583	(417)
Coroner fees	500	300	71	(229)
Magistrate costs	25,000	30,000	31,494	1,494
Estate fees	125,000	150,000	174,865	24,865
Probate court fees	12,000	12,000	11,070	(930)
Marriage license fees	14,000	15,000	14,100	(900)
Bad check fees	20,000	15,000	16,010	1,010
Criminal domestic violence fees	34,000	15,000	17,660	2,660
Photocopy fees	40,000	45,000	43,156	(1,844)
Certifications	6,000	7,000	7,030	30
Probate court publications	10,000	10,000	10,395	395
Master in Equity fees	75,000	50,000	80,125	30,125
Encroachment permit fees	2,000	2,000	1,200	(800)
Pawleys Island board of appeals fees	2,000	1,000	-	(1,000)
Pawleys Island building & zoning fees	25,000	25,000	15,633	(9,367)

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (continued)				
Fees, licenses and permits (continued)				
P&R facility rental fees	8,000	8,000	7,770	(230)
P&R program fees	25,000	40,000	40,229	229
Late fees	1,000	700	1,075	375
Airport fuel sales	20,000	10,000	10,227	227
EMS franchise fees	100	100	-	(100)
Cable franchise fees	280,000	300,000	311,383	11,383
Utility franchise fees	660,000	754,000	753,954	(46)
Multi-county park fees	2,000	2,000	1,736	(264)
GIS map sales	20,000	5,000	3,596	(1,404)
Pawleys Island magistrate fees	4,800	4,800	4,800	-
Andrews magistrate fees	13,500	20,400	20,400	-
	<u>6,111,500</u>	<u>5,289,300</u>	<u>5,561,957</u>	<u>272,657</u>
Fines and forfeitures				
Magistrate fines	100,000	100,000	90,859	(9,141)
Library fines	25,000	25,000	30,510	5,510
	<u>125,000</u>	<u>125,000</u>	<u>121,369</u>	<u>(3,631)</u>
Use of money and property				
Investment earnings	350,000	175,000	142,260	(32,740)
Property rent	70,000	55,000	54,032	(968)
Airport misc sales and rent	-	26,000	25,739	(261)
Corporate hangar rent	7,000	8,000	6,358	(1,642)
Non-corporate hangar rent	84,000	70,000	68,430	(1,570)
Garage rent	10,000	14,000	14,155	155
	<u>521,000</u>	<u>348,000</u>	<u>310,974</u>	<u>(37,026)</u>
Intergovernmental				
Local government fund	3,425,000	3,200,000	3,066,742	(133,258)
Mini bottle tax	98,000	98,000	97,731	(269)
DSS - service maintenance	62,000	62,000	39,482	(22,518)
Fuel tax	2,000	-	-	-
Veterans affairs	7,000	7,000	6,704	(296)
Tax supplies	1,700	1,700	1,684	(16)
Voter registration	1,320	-	-	-
Election commission	12,500	10,000	10,834	834
Reimb election expenditures	55,000	84,000	74,909	(9,091)
Refuge revenue sharing	13,500	13,000	18,451	5,451
Library support	125,543	88,150	84,811	(3,339)
Accommodations tax	-	-	18,181	18,181
Salary supplement for elected officials	6,300	6,300	6,300	-
Other state revenue	2,000	3,000	2,560	(440)
	<u>3,811,863</u>	<u>3,573,150</u>	<u>3,428,389</u>	<u>(144,761)</u>

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (continued)				
Grants				
Emergency preparedness	15,000	21,430	22,786	1,356
Lottery	25,000	20,889	-	(20,889)
Miscellaneous	-	-	9,726	9,726
	<u>40,000</u>	<u>42,319</u>	<u>32,512</u>	<u>(9,807)</u>
Other				
P&R food sales at Howard facility	1,000	500	914	414
Profit on park pass sales	5,000	4,100	4,925	825
Forfeited land sales	-	-	100	100
Workers compensation receipts	-	-	787	787
Escheated taxes	30,000	18,000	40,041	22,041
Insurance claims reimbursements	-	59,440	12,144	(47,296)
Salary supplement - library	10,000	10,000	5,344	(4,656)
Contributions and donations	-	-	110	110
Bobcat league	2,000	-	-	-
Miscellaneous	51,911	160,000	136,730	(23,270)
	<u>99,911</u>	<u>252,040</u>	<u>201,095</u>	<u>(50,945)</u>
Total Revenues	22,449,274	21,481,809	21,482,117	308
Expenditures				
General government				
County council				
Current				
Personal services	\$ 172,700	\$ 170,300	\$ 170,201	99
Operations and maintenance	50,350	50,175	46,576	3,599
	<u>223,050</u>	<u>220,475</u>	<u>216,777</u>	<u>3,698</u>
Administration				
Current				
Personal services	280,900	225,225	225,223	2
Operations and maintenance	25,170	22,735	22,524	211
	<u>306,070</u>	<u>247,960</u>	<u>247,747</u>	<u>213</u>
Contribution agencies				
Current				
Operations and maintenance	218,700	218,700	218,700	-
	<u>218,700</u>	<u>218,700</u>	<u>218,700</u>	<u>-</u>
Finance				
Current				
Personal services	440,500	435,600	432,993	2,607
Operations and maintenance	32,040	31,145	28,717	2,428
	<u>472,540</u>	<u>466,745</u>	<u>461,710</u>	<u>5,035</u>

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
General government (continued)				
Purchasing				
Current				
Personal services	145,900	144,400	144,342	58
Operations and maintenance	17,086	11,886	10,017	1,869
	<u>162,986</u>	<u>156,286</u>	<u>154,359</u>	<u>1,927</u>
Personnel				
Current				
Personal services	276,210	272,686	272,677	9
Operations and maintenance	24,020	17,853	17,287	566
	<u>300,230</u>	<u>290,539</u>	<u>289,964</u>	<u>575</u>
Master-In-Equity				
Current				
Personal services	56,100	54,100	53,820	280
Operations and maintenance	1,150	1,150	362	788
	<u>57,250</u>	<u>55,250</u>	<u>54,182</u>	<u>1,068</u>
Management information services				
Current				
Personal services	602,500	608,432	608,431	1
Operations and maintenance	611,592	574,055	509,129	64,926
Capital outlay	21,000	89,825	52,773	37,052
	<u>1,235,092</u>	<u>1,272,312</u>	<u>1,170,333</u>	<u>101,979</u>
CIP administration				
Current				
Operations and maintenance	-	281,064	281,063	1
	<u>-</u>	<u>281,064</u>	<u>281,063</u>	<u>1</u>
Courts				
Current				
Personal services	59,200	58,900	55,785	3,115
Operations and maintenance	72,245	54,995	52,872	2,123
	<u>131,445</u>	<u>113,895</u>	<u>108,657</u>	<u>5,238</u>
Solicitor				
Current				
Operations and maintenance	918,000	918,000	918,000	-
	<u>918,000</u>	<u>918,000</u>	<u>918,000</u>	<u>-</u>
Probate court				
Current				
Personal services	228,900	234,500	232,961	1,539
Operations and maintenance	43,680	27,620	24,850	2,770
	<u>272,580</u>	<u>262,120</u>	<u>257,811</u>	<u>4,309</u>

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, 2009

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
General government (continued)				
Summary court				
Current				
Personal services	802,000	809,870	809,866	4
Operations and maintenance	164,250	160,831	160,455	376
	<u>966,250</u>	<u>970,701</u>	<u>970,321</u>	<u>380</u>
Auditor field appraisers				
Current				
Personal services	71,200	69,400	68,603	797
Operations and maintenance	2,570	1,981	1,723	258
	<u>73,770</u>	<u>71,381</u>	<u>70,326</u>	<u>1,055</u>
Auditor				
Current				
Personal services	211,200	207,600	202,377	5,223
Operations and maintenance	24,905	22,930	19,605	3,325
	<u>236,105</u>	<u>230,530</u>	<u>221,982</u>	<u>8,548</u>
GIS				
Current				
Personal services	111,500	110,600	110,017	583
Operations and maintenance	6,600	5,600	4,028	1,572
	<u>118,100</u>	<u>116,200</u>	<u>114,045</u>	<u>2,155</u>
Assessor				
Current				
Personal services	545,200	539,200	527,624	11,576
Operations and maintenance	70,220	60,200	57,017	3,183
	<u>615,420</u>	<u>599,400</u>	<u>584,641</u>	<u>14,759</u>
Treasurer				
Current				
Personal services	265,400	264,100	261,957	2,143
Operations and maintenance	122,405	110,934	106,770	4,164
	<u>387,805</u>	<u>375,034</u>	<u>368,727</u>	<u>6,307</u>
Delinquent tax collector				
Current				
Personal services	107,700	103,300	103,297	3
Operations and maintenance	72,345	85,882	83,264	2,618
	<u>180,045</u>	<u>189,182</u>	<u>186,561</u>	<u>2,621</u>
Planning & development				
Current				
Personal services	440,500	438,288	438,286	2
Operations and maintenance	27,100	22,349	21,952	397
	<u>467,600</u>	<u>460,637</u>	<u>460,238</u>	<u>399</u>

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
General government (continued)				
Building				
Current				
Personal services	475,000	469,583	469,581	2
Operations and maintenance	68,830	51,112	45,852	5,260
Capital outlay	-	46,006	46,005	1
	<u>543,830</u>	<u>566,701</u>	<u>561,438</u>	<u>5,263</u>
Zoning				
Current				
Personal services	81,100	80,000	77,858	2,142
Operations and maintenance	13,200	10,570	9,144	1,426
	<u>94,300</u>	<u>90,570</u>	<u>87,002</u>	<u>3,568</u>
Registration & election				
Current				
Personal services	109,600	119,711	119,709	2
Operations and maintenance	123,158	124,702	124,507	195
	<u>232,758</u>	<u>244,413</u>	<u>244,216</u>	<u>197</u>
Grants				
Current				
Personal services	59,600	58,683	58,683	-
Operations and maintenance	10,480	5,887	4,965	922
	<u>70,080</u>	<u>64,570</u>	<u>63,648</u>	<u>922</u>
Facility services				
Current				
Personal services	381,500	368,472	352,605	15,867
Operations and maintenance	327,460	315,785	302,476	13,309
	<u>708,960</u>	<u>684,257</u>	<u>655,081</u>	<u>29,176</u>
Judicial facility management				
Current				
Personal services	-	20,320	20,319	1
Operations and maintenance	-	133,150	107,673	25,477
	<u>-</u>	<u>153,470</u>	<u>127,992</u>	<u>25,478</u>
Clerk of court administration				
Current				
Personal services	434,300	455,400	440,279	15,121
Operations and maintenance	44,820	33,030	31,320	1,710
	<u>479,120</u>	<u>488,430</u>	<u>471,599</u>	<u>16,831</u>

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
General government (continued)				
Legal				
Current				
Personal services	70,100	90,072	89,978	94
Operations and maintenance	88,960	88,154	88,048	106
	<u>159,060</u>	<u>178,226</u>	<u>178,026</u>	<u>200</u>
Clerk of court - family court				
Current				
Personal services	195,600	208,375	205,571	2,804
Operations and maintenance	41,000	40,300	37,466	2,834
	<u>236,600</u>	<u>248,675</u>	<u>243,037</u>	<u>5,638</u>
Register of deeds				
Current				
Personal services	205,600	202,700	201,820	880
Operations and maintenance	99,550	96,908	93,089	3,819
	<u>305,150</u>	<u>299,608</u>	<u>294,909</u>	<u>4,699</u>
Vehicle maintenance				
Current				
Operations and maintenance	49,600	42,636	39,515	3,121
	<u>49,600</u>	<u>42,636</u>	<u>39,515</u>	<u>3,121</u>
Delegation				
Current				
Personal services	14,300	14,250	13,922	328
Operations and maintenance	920	1,020	770	250
	<u>15,220</u>	<u>15,270</u>	<u>14,692</u>	<u>578</u>
Nondepartmental				
Current				
Personal services	1,275,000	1,248,464	1,248,333	131
Operations and maintenance	678,000	907,086	865,142	41,944
	<u>1,953,000</u>	<u>2,155,550</u>	<u>2,113,475</u>	<u>42,075</u>
Total general government	12,190,716	12,748,787	12,450,774	298,013

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
Public safety				
Communications 911				
Current				
Personal services	667,000	645,810	645,808	2
Operations and maintenance	31,095	20,910	17,660	3,250
	<u>698,095</u>	<u>666,720</u>	<u>663,468</u>	<u>3,252</u>
Coroner				
Current				
Personal services	71,200	69,101	69,054	47
Operations and maintenance	83,320	107,762	107,434	328
	<u>154,520</u>	<u>176,863</u>	<u>176,488</u>	<u>375</u>
Emergency preparedness				
Current				
Personal services	138,900	88,400	88,348	52
Operations and maintenance	27,670	31,269	14,968	16,301
	<u>166,570</u>	<u>119,669</u>	<u>103,316</u>	<u>16,353</u>
Emergency Deep Creek facility				
Current				
Operations and maintenance	26,310	17,060	14,910	2,150
	<u>26,310</u>	<u>17,060</u>	<u>14,910</u>	<u>2,150</u>
Emergency services administration				
Current				
Personal services	147,700	106,925	106,922	3
Operations and maintenance	31,260	24,065	23,648	417
	<u>178,960</u>	<u>130,990</u>	<u>130,570</u>	<u>420</u>
Emergency medical services				
Current				
Personal services	1,534,000	1,562,988	1,562,986	2
Operations and maintenance	607,725	561,601	560,309	1,292
Capital outlay	27,000	129,294	129,294	-
	<u>2,168,725</u>	<u>2,253,883</u>	<u>2,252,589</u>	<u>1,294</u>
Midway emergency medical services				
Current				
Personal services	378,000	373,100	364,158	8,942
Operations and maintenance	125,935	114,786	104,699	10,087
Capital outlay	-	17,470	17,023	447
	<u>503,935</u>	<u>505,356</u>	<u>485,880</u>	<u>19,476</u>
Total public safety	3,897,115	3,870,541	3,827,221	43,320

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
Public works				
Public works crew				
Current				
Personal services	1,051,600	1,037,200	1,025,274	11,926
Operations and maintenance	644,235	618,385	612,146	6,239
	<u>1,695,835</u>	<u>1,655,585</u>	<u>1,637,420</u>	<u>18,165</u>
Public services administration				
Current				
Personal services	263,500	263,950	261,970	1,980
Operations and maintenance	35,960	78,947	64,464	14,483
	<u>299,460</u>	<u>342,897</u>	<u>326,434</u>	<u>16,463</u>
Total public works	1,995,295	1,998,482	1,963,854	34,628
Health & welfare				
S.C. Department of Social Services				
Current				
Operations and maintenance	61,750	65,580	64,522	1,058
Capital outlay	12,000	12,000	-	12,000
	<u>73,750</u>	<u>77,580</u>	<u>64,522</u>	<u>13,058</u>
S.C. Health Department				
Current				
Operations and maintenance	57,570	57,758	57,648	110
	<u>57,570</u>	<u>57,758</u>	<u>57,648</u>	<u>110</u>
Veteran affairs				
Current				
Personal services	76,400	76,200	74,192	2,008
Operations and maintenance	14,170	14,790	11,325	3,465
	<u>90,570</u>	<u>90,990</u>	<u>85,517</u>	<u>5,473</u>
Indigent hospital care				
Current				
Operations and maintenance	228,000	228,000	227,958	42
	<u>228,000</u>	<u>228,000</u>	<u>227,958</u>	<u>42</u>
Alcohol & drug abuse				
Current				
Operations and maintenance	135,000	135,000	134,731	269
	<u>135,000</u>	<u>135,000</u>	<u>134,731</u>	<u>269</u>
Choppee one-stop				
Current				
Operations and maintenance	77,000	81,534	75,363	6,171
	<u>77,000</u>	<u>81,534</u>	<u>75,363</u>	<u>6,171</u>
Total health & welfare	661,890	670,862	645,739	25,123

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, 2009**

	Budgeted Amounts		Actual Results	-Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
Economic development				
Waccamaw regional planning				
Current				
Operations and maintenance	79,089	79,089	79,089	-
	<u>79,089</u>	<u>79,089</u>	<u>79,089</u>	<u>-</u>
Airport commission				
Current				
Personal services	43,200	43,217	43,177	40
Operations and maintenance	145,950	139,833	128,173	11,660
Capital outlay	-	87,000	72,096	14,904
	<u>189,150</u>	<u>270,050</u>	<u>243,446</u>	<u>26,604</u>
Clemson extension				
Current				
Operations and maintenance	8,150	7,650	7,250	400
	<u>8,150</u>	<u>7,650</u>	<u>7,250</u>	<u>400</u>
Total economic development	276,389	356,789	329,785	27,004
Culture & recreation				
Library				
Current				
Personal services	884,000	895,855	895,271	584
Operations and maintenance	292,927	248,827	247,225	1,602
	<u>1,176,927</u>	<u>1,144,682</u>	<u>1,142,496</u>	<u>2,186</u>
Library state aid				
Current				
Personal services	38,080	-	-	-
Operations and maintenance	87,463	88,150	82,747	5,403
	<u>125,543</u>	<u>88,150</u>	<u>82,747</u>	<u>5,403</u>
Library lottery funds				
Current				
Operations and maintenance	25,000	20,702	20,701	1
	<u>25,000</u>	<u>20,702</u>	<u>20,701</u>	<u>1</u>
Recreation & leisure				
Current				
Personal services	603,400	571,728	552,655	19,073
Operations and maintenance	618,400	639,960	617,808	22,152
Capital outlay	-	27,490	-	27,490
	<u>1,221,800</u>	<u>1,239,178</u>	<u>1,170,463</u>	<u>68,715</u>

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Expenditures (continued)				
Culture & recreation (continued)				
Park maintenance				
Current				
Personal services	260,000	254,100	246,727	7,373
Operations and maintenance	355,325	324,855	310,753	14,102
Capital outlay	-	5,000	4,846	154
	<u>615,325</u>	<u>583,955</u>	<u>562,326</u>	<u>21,629</u>
Planning/capital projects				
Current				
Operations and maintenance	-	4,281	-	4,281
Capital outlay	-	29,517	14,975	14,542
	<u>-</u>	<u>33,798</u>	<u>14,975</u>	<u>18,823</u>
Total culture & recreation	3,164,595	3,110,465	2,993,708	116,757
Total Expenditures	22,186,000	22,755,926	22,211,081	544,845
Excess (Deficiency) of Revenues Over Expenditures	263,274	(1,274,117)	(728,964)	545,153
Other Financing Sources (Uses)				
Proceeds from sale of assets	50,000	100,000	115,328	15,328
Transfers in	1,476,726	1,613,425	1,655,910	42,485
Transfers out	(1,790,000)	(1,541,215)	(1,541,215)	-
Total Other Financing Sources (Uses)	(263,274)	172,210	230,023	57,813
Net Change in Fund Balance	-	(1,101,907)	(498,941)	602,966
Fund Balance - Beginning of Year	10,314,349	10,314,349	10,314,349	-
Fund Balance - End of Year	\$ 10,314,349	\$ 9,212,442	\$ 9,815,408	\$ 602,966

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Property taxes				
Current property taxes	\$ 6,100,000	\$ 6,200,000	\$ 6,166,000	\$ (34,000)
Vehicle taxes	420,000	365,000	367,639	2,639
Delinquent property taxes	50,000	70,000	76,745	6,745
Payments in lieu of taxes	22,000	22,000	19,722	(2,278)
Homestead reimbursement	145,000	139,000	142,997	3,997
Motor carrier	22,000	16,000	20,310	4,310
Tax penalties	50,000	60,000	61,510	1,510
Manufacturer reimbursements	95,000	95,000	95,494	494
	<u>6,904,000</u>	<u>6,967,000</u>	<u>6,950,417</u>	<u>(16,583)</u>
Fees, licenses and permits				
Miscellaneous fees	20,000	20,000	26,694	6,694
Photocopy fees	1,000	1,500	2,226	726
Multi-county park fees	1,500	1,200	1,025	(175)
Georgetown detention center fees	250,000	210,000	163,103	(46,897)
Andrews/Pawleys Island detention center fees	60,000	50,000	68,648	18,648
	<u>332,500</u>	<u>282,700</u>	<u>261,696</u>	<u>(21,004)</u>
Fines and forfeitures				
Sex offender fees	4,000	10,000	11,300	1,300
Traffic fines	575,000	550,000	547,014	(2,986)
	<u>579,000</u>	<u>560,000</u>	<u>558,314</u>	<u>(1,686)</u>
Use of money and property				
Investment earnings	22,000	11,000	17,291	6,291
	<u>22,000</u>	<u>11,000</u>	<u>17,291</u>	<u>6,291</u>
Intergovernmental				
Salary supplement for elected officials	1,575	1,575	1,575	-
Detention center fees - federal detainees	160,000	160,000	226,943	66,943
	<u>161,575</u>	<u>161,575</u>	<u>228,518</u>	<u>66,943</u>
Grants				
School district SRO reimbursement	222,000	227,000	223,275	(3,725)
Federal	10,000	10,000	16,992	6,992
Miscellaneous	-	2,000	-	(2,000)
	<u>232,000</u>	<u>239,000</u>	<u>240,267</u>	<u>1,267</u>
Other				
Telephone usage	50,000	50,000	47,885	(2,115)
Workers compensation receipts	-	4,000	6,633	2,633
Inmate per-diem	4,000	6,000	5,945	(55)

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues (continued)				
Other (continued)				
Inmate work release program	500	200	-	(200)
Crime prevention	100	100	-	(100)
Insurance claims reimbursements	-	6,000	18,078	12,078
Contributions & donations	500	200	165	(35)
Sheriff's sleigh	-	1,000	-	(1,000)
Miscellaneous	3,825	1,225	6,195	4,970
	<u>58,925</u>	<u>68,725</u>	<u>84,901</u>	<u>16,176</u>
Total Revenues	8,290,000	8,290,000	8,341,404	51,404
Expenditures				
Public safety				
Sheriff				
Current				
Personal services	4,012,000	3,854,000	3,683,198	170,802
Operations and maintenance	1,518,000	1,590,235	1,483,194	107,041
Capital outlay	-	303,417	250,149	53,268
	<u>5,530,000</u>	<u>5,747,652</u>	<u>5,416,541</u>	<u>331,111</u>
Judicial center				
Current				
Personal services	-	233,775	206,159	27,616
Operations and maintenance	-	115,740	87,343	28,397
	<u>-</u>	<u>349,515</u>	<u>293,502</u>	<u>56,013</u>
Detention center				
Current				
Personal services	1,940,000	1,930,525	1,929,700	825
Operations and maintenance	1,174,000	1,214,590	1,211,062	3,528
Capital outlay	10,000	-	-	-
	<u>3,124,000</u>	<u>3,145,115</u>	<u>3,140,762</u>	<u>4,353</u>
School district SRO's				
Current				
Personal services	215,000	220,000	216,495	3,505
Operations and maintenance	7,000	7,000	6,782	218
	<u>222,000</u>	<u>227,000</u>	<u>223,277</u>	<u>3,723</u>
Animal control				
Current				
Personal services	76,750	68,200	68,083	117
Operations and maintenance	97,250	97,250	95,587	1,663
	<u>174,000</u>	<u>165,450</u>	<u>163,670</u>	<u>1,780</u>
Total Expenditures	9,050,000	9,634,732	9,237,752	396,980

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, 2009**

	Budgeted Amounts		Actual Results	Variance with Final Budget - Positive (Negative)
	Original	Final		
Excess (Deficiency) of Revenues Over Expenditures	(760,000)	(1,344,732)	(896,348)	448,384
Other Financing Sources (Uses)				
Proceeds from sale of assets	40,000	40,000	27,621	(12,379)
Transfers in	1,375,000	1,716,315	1,716,315	-
Transfers out	(655,000)	(655,000)	(655,000)	-
Total Other Financing Sources (Uses)	<u>760,000</u>	<u>1,101,315</u>	<u>1,088,936</u>	<u>(12,379)</u>
Net Change in Fund Balance	-	(243,417)	192,588	436,005
Fund Balance - Beginning of Year	1,181,647	1,181,647	1,181,647	-
Fund Balance - End of Year	<u>\$ 1,181,647</u>	<u>\$ 938,230</u>	<u>\$ 1,374,235</u>	<u>\$ 436,005</u>

COUNTY OF GEORGETOWN, SOUTH CAROLINA

Notes to Required Supplementary Information

June 30, 2009

Note 1 – 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, 2009, supplemental funds were appropriated for expenditure in the amount of \$569,926 in the General Fund, and in the amount of \$584,732 in the Law Enforcement Fund.